

# INTERNAL CONTROL EVALUATION MANUAL

VINOD KUMAR SHARMA  
CORE FACULTY, RTI, JAIPUR  
PGDBA (FINANCE), CISA (USA)

## WHAT IS INTERNAL CONTROL

Internal control are activities and safeguards that are put in place by the management of an organisation to ensure that its activities are proceeding as planned.

## ROLE OF INTERNAL CONTROL

- Fulfilling accountability obligations

# Internal Control Evaluation Manual Issued By The Cag Of India

**C Cleary**



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