

NGOs and the External Auditor

Q. In carrying out the audit of an organisation, the external auditor can be relied upon to:

(Tick the duties you consider appropriate)

- | | |
|---|--------------------------|
| 1. Check that there is no fraud in the organisation | <input type="checkbox"/> |
| 2. Check that funds have not been mis-spent | <input type="checkbox"/> |
| 3. Ensure that there is no financial mis-management | <input type="checkbox"/> |
| 4. Prepare the annual financial statements | <input type="checkbox"/> |
| 5. Ensure that the annual financial statements are a fair presentation of the financial position and results of the organisation for the year | <input type="checkbox"/> |
| 6. Ensure that systems and controls are operating effectively | <input type="checkbox"/> |
| 7. Detect whether the resources of the organisation are being utilized in the most effective way | <input type="checkbox"/> |
| 8. Detect human rights violations | <input type="checkbox"/> |
| 9. Take a bribe | <input type="checkbox"/> |
| 10. Check every single record | <input type="checkbox"/> |