

Audit - Manual

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- 1. Basic Data – Manual**
 - Company data
 - Balance sheet / ER
 - Import interface
 - Addendum bookings
 - Evaluations

- 2. Financial statements**
 - Annual statement
 - Attachment
 - Profit usage- Profit

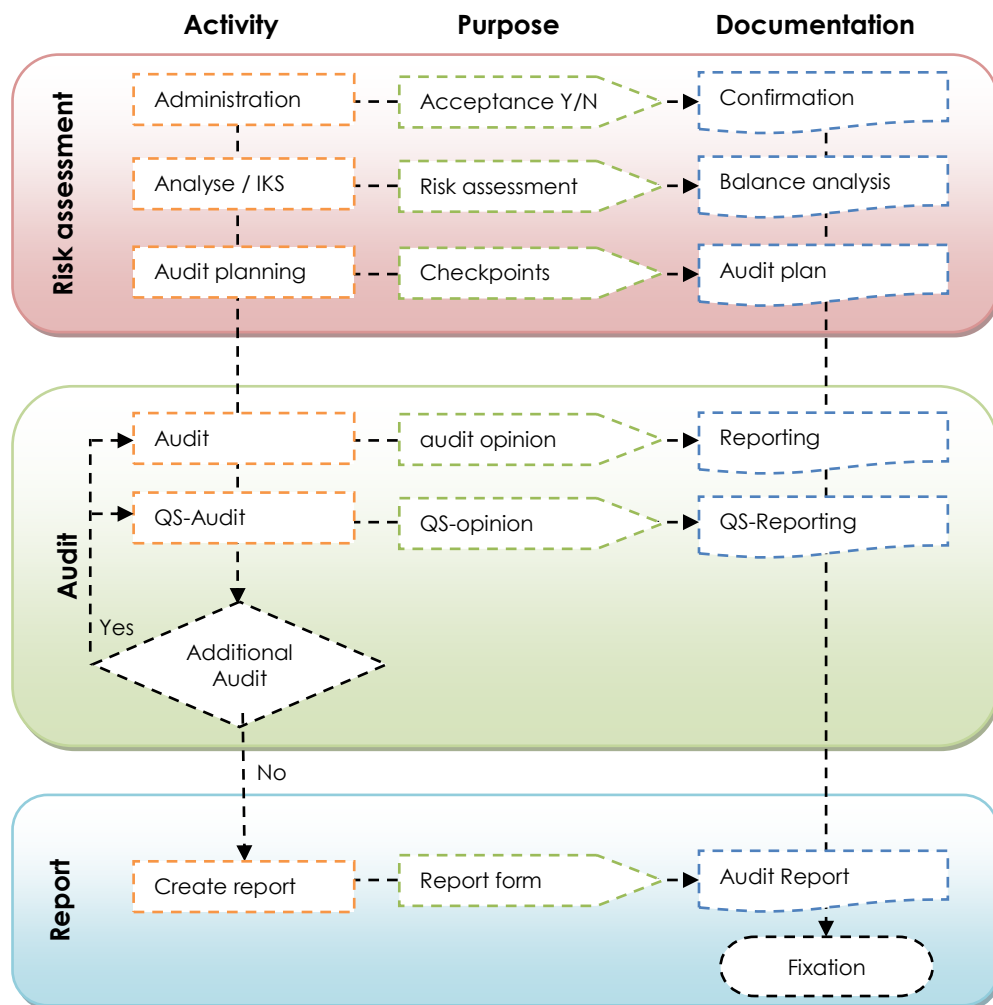
- 3. Audit manual**
 - exam preparation
 - Risk assessment
 - Exam
 - Report

1 Process Audit

The module supports you in the Administration, risk assessment, planning, management and control of all work within the revision. Their auditors be carried the test with support by various wizards. At all times the Auditors in the inspection process at the right points find all information, inspection points, analyses, pending tasks, amending bookings, annexes and protocols they need in each test section. And in how many in the project work and what your planning and test papers have it is not important, where in the world are the Auditors in use.

Safely allow your individual developments behind them, time consuming need to be maintained and which are highly risky as developments. We get the finished tool and must not only reinvent the wheel.

You will receive a fully integrated quality assurance in your final exams in the testing as well as in the review. You can book your appropriate QA partner to a project. In the review, various wizards as risk matrix, responsibilities, test protocols, and interval protocols of the Auditors are the QA partner.



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2 Audit preparation

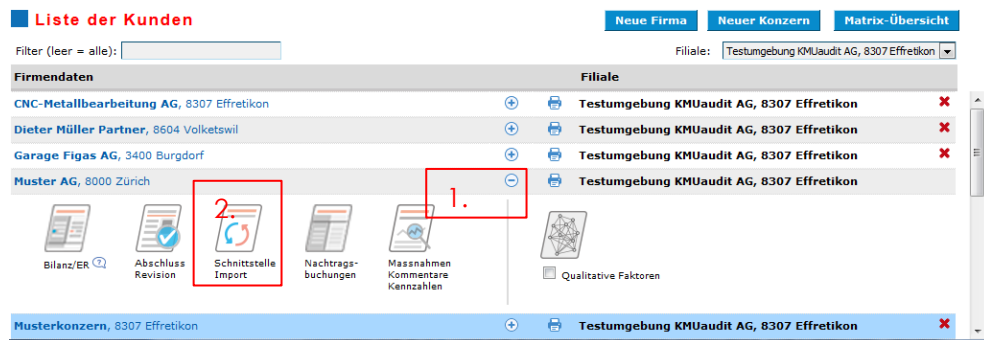
Audit preparation can be carried out by the administration or the accountants/trustee. The basic data for the final analysis, the ICS and the revision be prepared in phase 1.

2.1 Import the account details (Option)

The import of account details we are in the process of document Import interface detailed descriptions.

From the accounting software to create a CSV file per year. The CSV format refers to a table, which separates the columns with a comma or semicolon.

To import: choose **1** + and then on **2** interface import:



For the revision, the account per OR minimum outline of a table are combined and shown under the corresponding location in detailed testing.

Hidden reserves (compensations in accordance with Swiss GAAP ARR or IFRS, trade balance II) can be recorded in the balance sheet. The changes are in the income statement out, taking into account deferred taxes in accordance with the recognised tax rate (see manual data acquisition)

2.2 Allocation of Auditors/QA Partner

Press **+** and then on **closing / audit**.

The screenshot shows the 'Abschluss / Revision' screen for 'Muster AG, 8000 Zürich'. The currency is set to CHF. The 'Revisionsjahr' (audit year) is 31.12.2017. A warning icon indicates a 'Differenz in Gewinnverwendung'. The 'Zuteilung der Benutzer' section includes dropdowns for 'Abschluss', 'Leitender Revisor' (Dieter Busenhart), 'Stellvertr. Revisor', and 'QS Verantwortlicher'. The 'Revisionsart' is set to 'Eingeschränkte Revision'. The 'Reports' section shows 'Darstellungsort' as 'aktuelles Jahr rechts', 'Jahresrechnung' as 'Bereich', 'Zwischenabschluss' as 'Optionen', and 'Interne Jahresrechnung'.

((1) per year will be allocated (2) trustees or senior and if necessary one or more Deputy Auditors. This defines whether it is a fiduciary and/or audit clients and determines the assigned user rights.

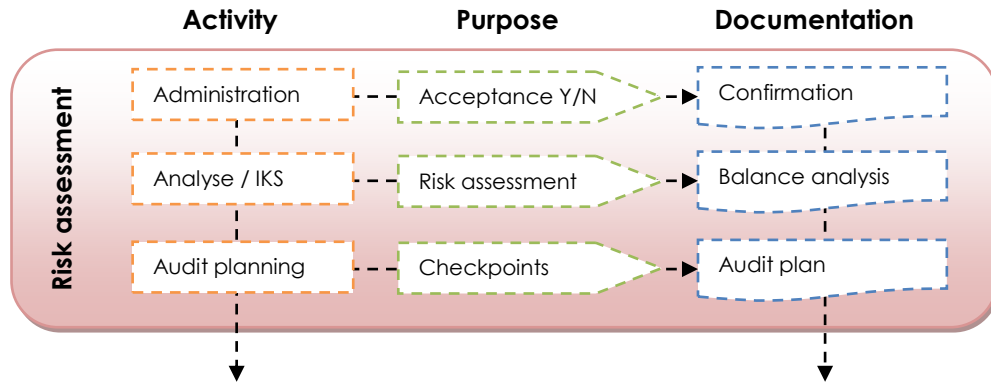
Select the type of audit (3): limited audit, general audit, pension, Foundation, intermediate, liquidation

No longer active trustee/Auditors are grayed out in the selection box. Inactive means that these people have today no active login (exit or new function).

Rotational duty evaluation:

- In the ordinary revision, the person who directs the revision, must lead the mandate maximum period of seven years. She may resume only the same mandate after a break of three years.
- In the case of the regular audit of public companies, the rotation duties apply to all responsible Auditors. The legal withdrawal phase of three years applies to the senior auditor here too, while remaining responsible Auditors can resume the mandate after a break of two years.

3 Risk assessment



3.1 Administration

The software allows the Auditor in the Administration to create the required standard documents such as (1) confirmation, statement on completeness, checklist of revision logs.

Further informs the system about the status of the revision as: "Checkpoints pending" or "Open test plan" (2).

Also check points are proposed in the Administration (3) allowing a referendum for the adoption of the revision order to make.

Abschluss / Revision Muster AG, 8000 Zürich Währung: CHF

Revisionsjahr: 31.12. 2017 ⚠ Differenz in Gewinnverwendung

- Allgemein
- Anhang
- Gewinnverwendung
- Berichte
- Revision
- Administration
- Analyse / IKS
- Prüfplan
- Prüfung
- Bericht

2 Administration

Prüfungspunkte pendent
Prüfplan offen

1

Auftragsbestätigung Protokoll der Revision

Vollständigkeitserklärung

Management Letter

Interner Letter

Checkliste Revision

Optionen zum Druck

3 Checkliste Administration

	LR	NM	Dieter Busenhard not material				
				Pendenz	Erledigt	Letter	Anhang
1. Annahme der Wahl als Revisionsstelle -Werden die Voraussetzungen betreffend zulässiger/unzulässiger Sachverhalte eingehalten?	+	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2. Auftragsbestätigung des Kunden liegt korrekt unterzeichnet vor. Umfang und Kosten sind besprochen.	+	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
3. Einsicht in den Bericht der Revisionsstelle aus dem Vorjahr	+	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
4. Einsicht in den Internen Letters oder in das Protokoll der Revision aus dem Vorjahr.	+	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
5. Einsicht in den Management Letter aus dem Vorjahr.	+	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
6. Rechtliche Grundlage - Eingeschränkte Revision	+	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
7. Unsere Tätigkeit als Revisionsstelle	+	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
8. Beurteilung der zulässigen Mitwirkung bei der Buchführung im Sinne von "Doppelmandaten"	+	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
9. Beurteilung der zulässigen Mitwirkung bei der Erbringung von anderen Dienstleistungen im Sinne von "Doppelmandaten"	+	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

Alle Änderungen speichern (30 Min.)
Abbrechen

3.2 Analysis / IKS

It displays information about the company's financial situation. Prerequisite is a fully collected financial statements. Was carried out still no rating of the company, so it can run directly.

Then the developing rating in the last 3 years, as well as the evaluation of indicators is listed (1). Also a full report to the company rating can be printed out (2). Muster AG financial statement analysis/IKS

The software created for the significance of the (2) Wesentlichkeitsanalyse .

The documents of the previous year are consulted for test planning, which are available to the auditor online available (see 2.1).

Abschluss / Revision Muster AG, 8000 Zürich Währung: CHF

Revisionsjahr: 31.12. 2016 ⚠ Differenz in Gewinnverwendung

- Allgemein
- Anhang
- Gewinnverwendung
- Berichte
- Revision
- Administration
- Analyse / IKS
- Prüfplan
- Prüfung
- Bericht

Analyse / IKS

1 Ratingentwicklung der letzten 3 Jahre

Jahr	Rating	Trend	Rating wert	Harte Faktoren	Korrekturen strukturell	qualitativ
2016	A-	▲	94.5	98.6	95.9	100.0
2015	BBB+	▶	90.6	93.6	96.8	100.0
2014	BBB+		89.2	92.6	96.4	100.0

Bewertung der Kennzahlen

	+	-
Liquidität	█	█
Finanzierung	█	█
Ertragslage	█	█

2 Reports Firmenrating KMUAudit Wesentlichkeitsanalyse Optionen ⌵ Jahre berücksichtigt Max. ⌵

3 IKS Check: Heinz Muster

- 📄 IKS-Check Gesamtreport
- 📄 Offene Fragen
- 📄 Offene Pendenzen

Checkliste Analyse / IKS

	LR	SR	NM	Dieter Busenhart	Stefan Dori	not material	Pendenz	Erledigt	Letter	Anhang
1. Risikobeurteilung - Liegt die Abschlussanalyse der Jahresrechnung vor inkl. Rating, Trendanalyse	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Integrität des Kunden	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Finanzielle Lage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Organisation und Ablauf	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Alle Änderungen speichern (30 Min.)
Abbrechen

An ICS is prescribed at the ordinary revision. The software can create a competent IKS (process description IKS).

The ICS includes a financial reporting (2). Muster AG financial statement analysis/IKS and (3) IKS-check, which can create the IKS responsible to the customer online. To create the login data, company data and KMUshare login.

If a login has been created, comes the ICS check box (3) where you have insight into the IKS logs.

- IKS-check total log
- Penden checkpoints
- Inspection plan open

3.3 Audit planning

The software includes an automatic feature, which helps the auditor automatically to enable the main checkpoints in the inspection plan. This automatic function is based on the following logic:

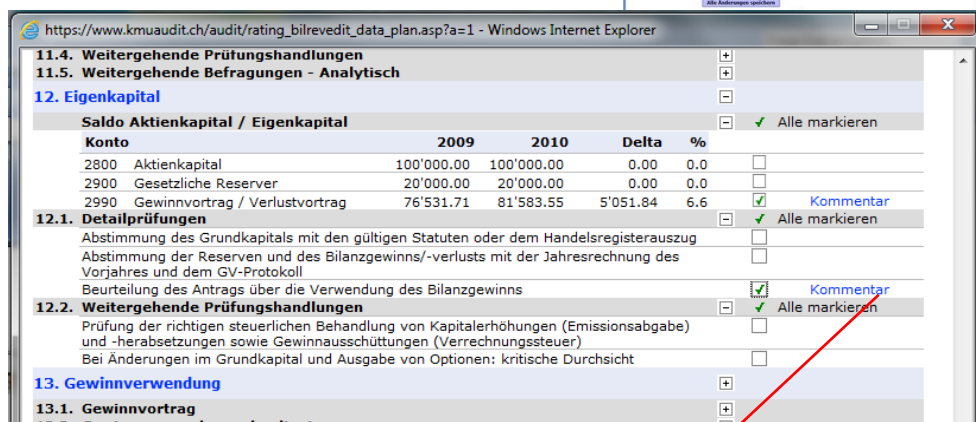
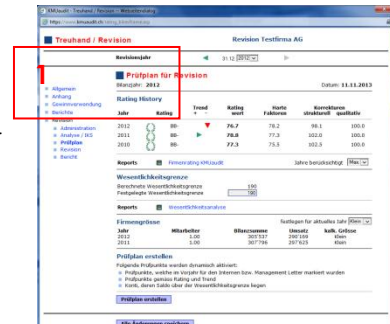
1. Checkpoints, which by the Committee review as compulsory have been determined for this legal form
2. Checkpoints which in the previous year internal letter bear the mark, comment "notes from the previous year are mentioned as comment"
3. Checkpoints, which in the previous year the mark management letter wear, comment "Notes from the previous year are mentioned as comment"
4. Checkpoints, which are activated according to the calculated rating. This is done primarily from a critical rating of "CCC-C"; Comment "From the rating activated checkpoint"
5. Checkpoints, which are activated due to a negative trend. Comment "Negative trend"
6. Optional: If the financial statements over the interface import captured been are automatically enable the detailed accounts about the materiality limit
7. Checkpoints QA partner are automatically activated when the regular audit. The limited revision a QA partner is available optionally.
8. Checkpoints that are activated on a sub balance sheet
9. Checkpoints that are activated in case of over-indebtedness
10. Recurring checkpoints that have been individually recorded

In addition, the auditor may demand enable more checkpoints or remove automatically activated checkpoints from the inspection plan.

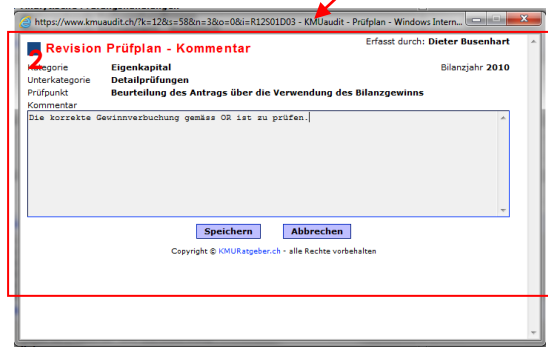
3.3.1 Create Audit plan

The software allows the auditor an individual test plan to create, based on the risk assessment which has been created beforehand.

An allocated auditor can create the test plan (1). Dynamically, the checkpoints and all imported accounts about the materiality limit for testing are proposed pursuant to Chapter 2.3. The test plan can be opened, edited, saved, and created at the end..

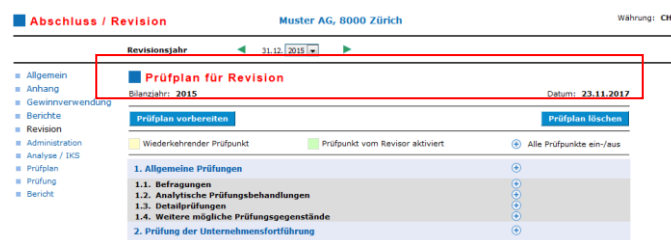


Each selected test point or account can be captured demand comment (2).



on

Klick on the button test plan preparation when the test plan contains all desired positions.



Or choose „delete test plan“ and adjust the checkpoints.

The non-selected checkpoints or accounts are marked as not material (the NM marking can be switched off as required (1)). If the inspection plan for the revision is correct, press Activate inspection plan(2).

Prüfplan für Revision
Bilanzjahr: 2015 Datum: 23.11.2017

2 **Prüfplan aktivieren** 1 Unterkategorien und Saldolisten ohne Prüfpunkte NOT MATERIAL setzen **Zurück**

Liste der markierten Prüfpunkte

1. Allgemeine Prüfungen

1.1. Befragungen
Befragung über allfällige Änderungen der Darstellung der Jahresrechnung oder der Bewertungsgrundsätze

1.2. Analytische Prüfungsbehandlungen
Sind die Grundsätze ordnungsmässiger Rechnungslegung gemäss Art. 958c OR eingehalten?

- Vollständigkeit
- Klarheit und Wesentlichkeit
- Vorsicht
- Fortführung der Unternehmenstätigkeit
- Stetigkeit in Darstellung und Bewertung
- Unzulässigkeit der Verrechnung

The lead auditor enabled the audit plan and this creates a people which must necessarily be edited during the review (see capital 3) per check-point. The pending tasks which have been created on the test plan can subsequently no longer be deleted.

3.3.2 Extend the audit plan

Subsequently, the test plan can be adjusted the senior auditor pressing the lead auditor on the button "Complete inspection" .

This may be necessary in the following cases:

- Enable additional accounts Testing new accounts above the materiality limit; renewed balance import after made amending bookings
- Enable additional test points Supplement reservations have caused significant changes:
 - Books
 - Over-indebtedness
 - Events after the balance sheet date...

3.3.3 Audit plan protocol

The enabled test plan can be printed individually. This can be useful for:

- the expression worksheets
- for surveys of third parties, so that you advance can give them the CFO

For that press on the blue plus "Adjust protocol +" and "Refresh view".

Abschluss / Revision Muster AG, 8000 Zürich

Revisionsjahr: 31.12. 2017 ⚠ Differenz in Gewinnverwendung

Prüfplan Protokoll 🖨

Protokoll anpassen ⊖

Bereiche

- Befragungen
- Analytische Prüfungshandlungen
- Detailprüfungen
- Weitergehende Prüfungshandlungen
- Weitergehende Prüfungshandlungen - Analytisch
- Prüfungsbestätigungen
- Alle sonstigen Prüfpunkte

Optionen

- Mit Kommentarbox für Notizen
- Nur aktivierte Prüfungshandlungen
- Prüfpunkte Konten

Anzeige aktualisieren

Muster AG Bilanzjahr: 2017
 Bernstrasse 50 Datum: 02.05.2018
 8000 Zürich **Prüfplan ergänzen**

5. Forderungen aus Lieferungen und Leistungen Prüfhandlung

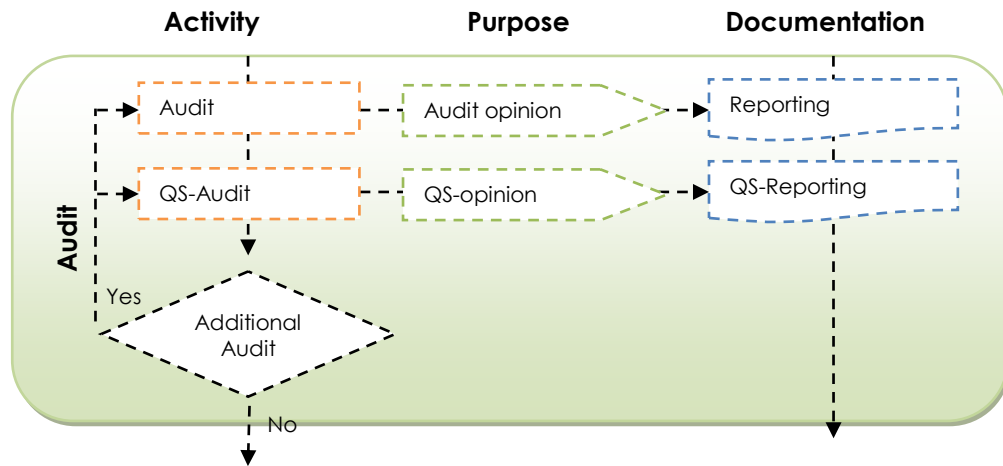
5.1. Befragungen

Befragung, ob Forderungen verpfändet, abgetreten oder zum Inkasso gegeben worden sind

Bemerkungen:

Datum: _____ Unterschrift: _____

4 Audit



4.1.1 Audit

After the audit planning is completed, the tests are carried out. Depending on the revision, the corresponding inspection points are listed here (1).

■ Abschluss / Revision Muster AG, 8000 Zürich Währung: CHF

Revisionsjahr: 31.12. 2016 ⚠ Differenz in Gewinnverwendung

■ Prüfung		2	LR	SR	NM	Dieter Busenhart Stefan Dori not material			
1	Allgemeine Prüfungen	+				Pendenz	Erledigt	Letter	Anhang
2	Prüfung der Unternehmensfortführung	+				Pendenz	Erledigt	Letter	Anhang
3	Nahestehende Unternehmen und Personen	+				Pendenz	Erledigt	Letter	Anhang
4	Flüssige Mittel	-				Pendenz	Erledigt	Letter	Anhang
	Saldo Flüssige Mittel	+							
	1021 Bank								
	1023 Postfinance								
	4.1. Befragungen								
	4.2. Detailprüfungen	+							
	Abstimmung der Bestände mit Kassenbüchern, Ba...								
	Vergleich der für die Fremdwährungsumrechnung...								
	4.3. Weitergehende Prüfungsbehandlungen	+							

The auditor edited the test positions and the audit procedures (2). All non-relevant areas will be marked as NM (not material). All other detail areas are examined:

- With the + further audit points can be created.
- Attached a file (3) Word/Excel/PDF. This is marked with the icon of the file. By double clicking the file can be opened.

4.1.2 Audit Points

According to the audit plan, the audit as pending tasks have been created which are processed during the test and immediately logged (1). Pro area is obvious, who created the people and who has made the last mutation..

Revision -
Prüfungshandlung

Erfasst durch: **Dieter Busenhart**
Letzte Mutation: **Dieter Busenhart**

Kategorie	Flüssige Mittel			2015	2016	Delta	Delta %
Unterkategorie	Kontoprüfung						
Konto	Konto						
	1021 Bank			69'580.16	55'651.15	-13'929.01	-20.0%

Prüfpunkt Flüssige Mittel und Wertschriften des Umlaufvermögens sind zu aktuellen Werten zu bewerten. Liegt kein aktueller Wert vor, sind sie höchstens zu Anschaffungskosten abzüglich allfälliger Wertbeeinträchtigungen zu bewerten.

SWISS GAAP FER Rahmenkonzept, 17, 20 / IAS 1, 39 ,36

WERTRFFINTRAECHTIGUNG

2 **Kommentar des Revisors**

Kommentar ...

Pendenz vom **4** Erledigt am

3 Anhang Nr. Kurztext

Korrekturwert

Aufführen in Management Letter Interner Letter

Ext. Dokument hochladen/löschen

Speichern (25 Min.)

5 Prüfpunkt deaktivieren

Abbrechen

- The allocated Auditors can enter a text of (2) a test action
- Gather more information as needed (3):
 - Annex (non-electronic paper documents)
 - Correction values
 - Flags for the Management letter
 - Flags for the internal letter
 - Electronic attachments in Word/Excel / PDF
- The test action is used by the auditor to complete, by (4) he is a "Date completed" captures
- The lead auditor (5) can disable a redundant checkpoint, this is accordingly in the inspection plan as "not material" changed.

Open checkpoints are logged under the administration.

4.1.3 Surveys

In the revision, there are checkpoints in the category Surveys. These are checkpoints that the auditor discusses with the CFO. This process is shown digitally here.

If you have activated a DOCshare user under the company, they can record the answers digitally and are available to the auditor online **1**. The auditor can switch between the answer of the previous year and the comment of the customer **2**. As soon as the auditor checks the checkpoint marked as done **3**, the customer (DOCshare user) can no longer customize his comment.

Revision - Prüfungshandlung Erfasst durch: **Dieter Busenhart**

Kategorie: **Allgemeine Prüfungen**
 Unterkategorie: **Befragungen** Bilanzjahr: **2018**
Prüfpunkt Befragung ob allfällige Änderungen in der Darstellung der Jahresrechnung oder der Bewertungsgrundsätze vorgenommen worden sind.

Kommentar des Revisors **1** Kommentar des Kunden: **2** Kommentar Vorjahr:

Letzte Mutation: **08.01.2019 Heinz Muster**

Es sind keine wesentlichen Änderungen in der Darstellung vorgenommen worden:
 - Bilanz
 - Erfolgsrechnung
 Im Anhang sind punktuell

Pendenz vom: **3** Erledigt am: Heute

Anhang Nr.:
 Korrekturwert:
 Anzuführen in: Management Letter Interner Letter
 Ext. Dokument: **hochladen/löschen**

Speichern (25 Min.) **Prüfpunkt deaktivieren** **Abbrechen**

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The auditor saves time, shows competence and receives audit-proof and logged answers.

4.1.4 Correction values

The auditor may collect correction values (1), which he will discuss with the company. Once a correction value is definitely, captures the correction posting (2) debit and credit with or without VAT as a percentage.

Revision - Prüfungshandlung

Kategorie: **Flüssige Mittel**
 Unterkategorie: **Kontoprüfung**
 Bilanzjahr: **2016**

Konto	Konto	2015	2016	Delta	Delta %
1021	Bank	69'580.16	55'651.15	-13'929.01	-20.0%

Prüfpunkt Flüssige Mittel und Wertschriften des Umlaufvermögens sind zu aktuellen Werten zu bewerten. Liegt kein aktueller Wert vor, sind sie höchstens zu Anschaffungskosten abzüglich allfälliger Wertbeeinträchtigungen zu bewerten.
 SWISS GAAP FER Rahmenkonzept, 17, 20 / IAS 1, 39 ,36
 WERTREFFINTRAFFCHTIGUNG

Kommentar des Revisors
 Kommentar ...

Pendenz vom: 08.05.2017 Erledigt am: 23.11.2017
 Anhang Nr.: Kurztext:
 1 Korrekturwert: 2'500
 2 Soll: Flüssige Mittel MWST: 8 %
 Haben: Erlös aus Lieferungen und Leistungen

Aufführen in: Management Letter Interner Letter
 Ext. Dokument: Anlagekartei.xls hochladen/löschen

Speichern (23 Min.)
Prüfpunkt deaktivieren
Abbrechen

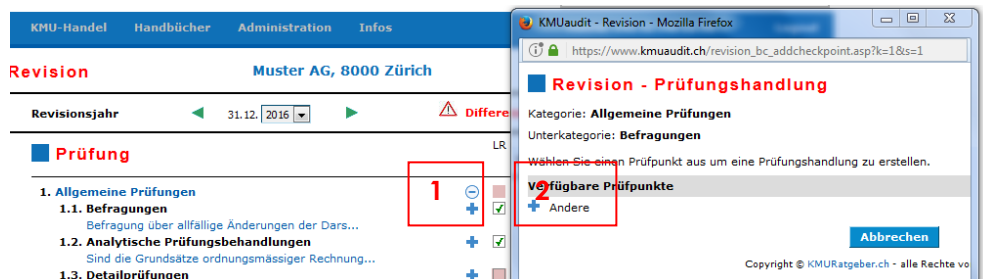
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Erfasst durch: **Dieter Busehart**
 Letzte Mutation: **Dieter Busehart**

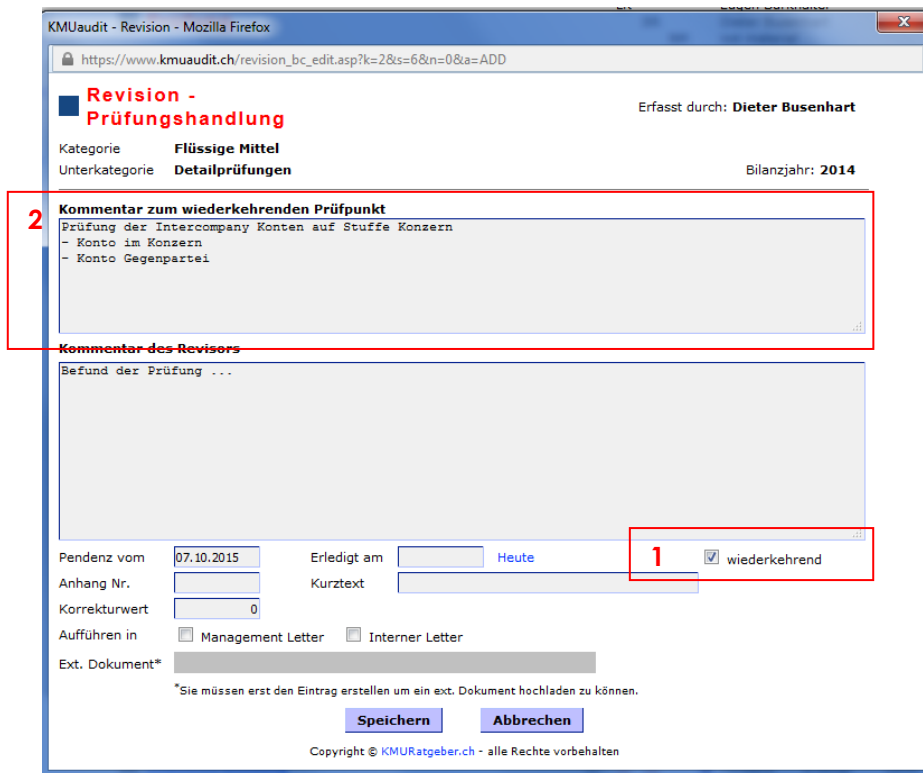
The correction values recorded with debits and credits are summarized in the report "Correction factors" in detail and changes to the existing financial statements be consolidated including presented the modified result.

4.1.5 Additional / recurring checkpoints

The auditor may collect as many own checkpoints. Press on the blue bold + (1), and then click + other (2) and you will get an additional checkpoint.



If there is a test point, is the recurring "recurring" activates the hook (1) and recorded a "commentary on the recurring checkpoint" (2).



The software is this as a recurring tagged checkpoint next year as a mandatory checkpoint active, so that it appears in the test plan.

In the course of the examination, the Revisor can remove the hook (1) "recurring" so that this checkpoint is not again proposed next year.

With the recurring test points, individual tests can be implemented flexibly. That may be important for:

- Revisions of companies with legal requirements such as:
 - Pension funds
 - Financial Services
 - Energy companies ...
- Revision of affiliated companies
- Revision of companies with statutory provisions ...

Thanks to the recurring test points, the software can also be used for special examinations, provided the examiner has the corresponding know-how.

4.1.6 QA testing

The state requires quality assurance for practices that perform statutory audits and reviews of financial statements as well as other business auditing and related service contracts.

Administration / User

For an employee or an external partner, the function QA Partners is activated (tick). This person can then be assigned to a revision as a QA partner.

In the statistics, the mandates of the assigned QS partner are listed analogously to the assigned mandates as trustee or auditor.

Trust / Audit

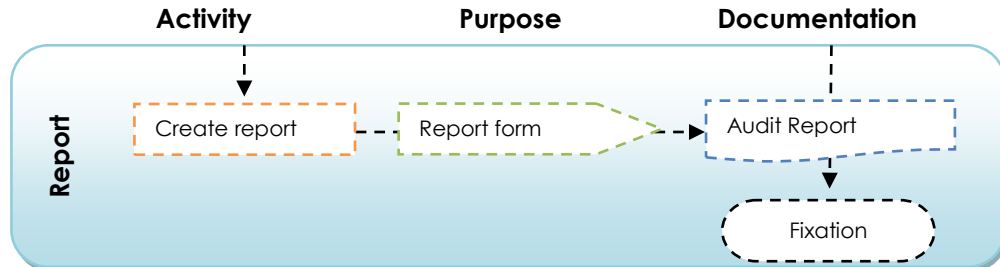
In Treuhand Revision, a QA partner may be included as an on-line quality assurance officer (this person may not be assigned to this mandate as a trustee or as an auditor):

- Ordinary audit; a QA partner must be registered
- Limited revision; a QA partner can be recorded as needed

If a QA partner is assigned, the corresponding checkpoints for the QA partner are activated. As in the revision, there are mandatory and optional test points that can be added to the test plan creation according to the risk analysis.

Only the assigned QA partner can process these checkpoints.

5 Create an audit report



5.1 Auditors' report

At the end of the revision the revision text will be created. Depending on the type of revision, various (1) text templates can be selected.

Abschluss / Revision Muster AG, 8000 Zürich

Revisionsjahr: 31.12. 2016 ⚠ Differenz in Gewinnverwendu

- Allgemein
- Anhang
- Gewinnverwendung
- Berichte
- Revision
- Administration
- Analyse / IKS
- Prüfplan
- Prüfung
- Bericht

Bericht

Leitender Revisor: **Dieter Busenhart**
 Stellvertretender Revisor: Stefan Dori
 Revisionsart: **Fingeschränkte Revision**

1 **Revisionstext**

Textvorlage: Normalwortlaut 🖨

Publikationsdatum: 10.11.2017

Datum der GV: 31.08.2017 Wiederwahl an der GV

Optionen zum Druck HINWEIS: Verwenden Sie (PAGE) als Platzhalter für Seitenumbruch beim Druck

(Einzelabschluss mit OR-Rechnungslegung)

Bericht der Revisionsstelle
 an die Generalversammlung der
Muster AG
 8000 Zürich

Als Revisionsstelle haben wir die Jahresrechnung (Bilanz, Erfolgsrechnung und Anhang) der Muster AG für das am 31.12.2016 abgeschlossene Geschäftsjahr geprüft.
 Für die Jahresrechnung ist der Verwaltungsrat verantwortlich, während unsere Aufgabe darin besteht, die Jahresrechnung zu prüfen. Wir bestätigen, dass wir die gesetzlichen Anforderungen hinsichtlich Zulassung und Unabhängigkeit erfüllen.
 Unsere Revision erfolgte nach dem Schweizer Standard zur Eingeschränkten Revision. Danach ist diese Revision so zu planen und durchzuführen, dass wesentliche Fehlaussagen in der Jahresrechnung erkannt werden. Eine Eingeschränkte Revision umfasst hauptsächlich Befragungen und analytische Prüfungshandlungen sowie den Umständen angemessene Detailprüfungen der beim geprüften Unternehmen vorhandenen Unterlagen. Dagegen sind Prüfungen der betrieblichen Abläufe und des internen Kontrollsystems sowie Befragungen und weitere Prüfungshandlungen zur Aufdeckung deliktischer Handlungen oder anderer Gesetzesverstöße nicht Bestandteil dieser Revision.
 Bei unserer Revision sind wir nicht auf Sachverhalte gestossen, aus denen wir schliessen müssten, dass die Jahresrechnung sowie der Antrag über die Verwendung des Bilanzgewinns nicht Gesetz und Statuten entsprechen.

3 Alle Änderungen speichern (26 Min.) Abbrechen

The (2) publication date is set, appears on the following reports:

- Auditors' report
- declaration of completeness

The revision text can be adapted by the lead auditor or deputy auditor. Far can be noted the date of the GV and reelection. The adjustments must be saved afterwards (3).

5.2 Dates Order documentation

In principle, the report should be prepared when all the checkpoints have been completed, there are no longer any pending trends and the review can be fixed after the report has been submitted. According to QA 1. A54, the lead auditor can prepare the report before all the audit items have been completed. This special situation is about scheduling and is supported with the software as follows:

The software ensures that the lead auditor and the person responsible for QA are informed in good time should the order documentation not be fully completed and fixed within the prescribed 60 days after the reporting date. The escalation takes place as follows:

1. 30 days after the date of the report, the software will send an e-mail to the **lead auditor** of company X - 1. Request for conclusion and fixation of the order documentation
2. 45 days after the date of the report, the software will send an e-mail to the **lead auditor** of company X - 2. Request to conclude and fix the order documentation
3. 60 days after the date of the report, the software will send an e-mail to X + Email's **lead auditor** to the person **QA responsible** - 3. Request for conclusion and fixation of the order documentation

At the 3rd request, the person responsible for QA contacts X's chief auditor and discusses a solution. The session is logged.

5.2.1 Fixing the data

Once all inspection points and inspection procedures have been completed, the lead auditor can fix the closing data per year (1).

Treuhand / Revision Muster AG

Revisionsjahr ◀ 31.12. 2009 ▶

- **Allgemein**
- Anhang
- Gewinnverwendung
- Revision
 - Administration
 - Analyse / IKS
 - Revision
 - Bericht

Allgemein

Muster AG
 Bernstrasse 50
 8000 Zürich

Rechtsform: **Aktiengesellschaft**
 Gründungsjahr: **1980**

1 🔒 Abschlussdaten fixieren

Zuteilung der Benutzer

Treuhandr	<input type="text" value="Stefan Dori"/>	Treuhandkunde
Leitender Revisor	<input type="text" value="Dieter Busenhart"/>	Revisionskunde
Stellvertr. Revisor	<input type="text"/>	

After confirming the fixation, all data for the corresponding year can no longer be edited:



In the balance sheet and in the trust / audit area, the corresponding year is marked with one (2) lock:

Revisionsjahr ◀ 31.12. 2008 ▶ 🔒

Allgemein

Muster AG
 Bernstrasse 50
 8000 Zürich

Rechtsform: **Aktiengesellschaft**
 Gründungsjahr: **1980**

🔒 Fixierung aufheben

Treuhandr	<input type="text" value="Sandro Sauter"/>	Treuhandkunde
Leitender Revisor	<input type="text" value="Dieter Busenhart"/>	Revisionskunde
Stellvertr. Revisor	<input type="text" value="Stefan Dori"/>	

NOTE: Only a person with administrator rights can remove a fix.