Findings, post-test and completion

the framework, agreed benchmark and the effect to be tested before the first run.

After a change, check whether the original criterion is met to a comparable extent. Track counter-test, release and date.

Legal entity, service and audit period

Specify the identifier, status, period and responsible body.

Connect findings and first test

Secure criteria, initial findings, proof and correction under the same identifier.

Evaluate comparable sample

Confirm result, counter-test, role and, if necessary, demonstrate required independence.

Document release and appointment

Collect date and release receipt. Use the valuation reference date for a comprehensible date.

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The completed case shows how the target, observation and follow-up are related.

N09 · The correction is documented. Only the comparable sample with counter-test and release is completed. Another criteria version and a stand without release are entered as counter-tests.

Test question Should or Compare Observation Decision			
Comparison	First criterion AL-04/v1 in appropriate version	Retesting in the same revision	Technical use after test
Release Existing counter-test and documented release		After-test 19.11, confirmed release 20.11.	Confirmed by the agreed date
Counter-prob e	Release required to the original finding	Criteria revision AL-04/v2 without comparison	Keeping the financial statements open

Which result is passed

Reasoned financial status per finding and visible deviation from the agreed date.

Comparison with your own process

What is the acceptance or result of your actual data?

Findings, post-test and completion

Confirm the observations and place a specific order for open points.

1 Comparability

Criteria and agreed target value observation and clear evidence

2 Release

Criteria and agreed target value observation and clear evidence

3 negative test

Criteria and agreed target value observation and clear evidence

Evaluation and open findings

Decision, deviation from the target and the performance concerned.

Follow-up and release

Enter the responsible body, due date, re-certificate and release if necessary.