

**Audit catalogue for cash auditors/ tax adviser/ auditor
for the extended audit and reporting on the
principles of the Deutschen Spendenrates e.V.**

Application of the audit catalogue

The management body of the non-profit making organisation declared that it will comply with the principles of the Deutschen Spendenrat e. V. together with the annexes. Besides the customary audit of the annual financial statements this also requires an extended audit of the compliance with the principles of the Deutschen Spendenrat e. V. and relates to the accounting. This part of the audit is objectivised and typified by the following audit catalogue.

The questions are oriented to the Association as a typical legal and organisation form. They are to be applied adjusted to other non-profit making organisation forms by complying with the common stipulations for the various volumes.

In the interest of the information of the addressees of the reporting (supervisory body, donors, tax authorities, credit institutions, interested public, foundation supervisory body etc.) a written report is to be submitted on the results of this audit in a separate section of the audit report. It is to be looked into whether and to what extent previous year's complaints were taken into account. The special section within the scope of the assessment from extensions to the audit engagement to cash auditors/ tax adviser/ auditor could e.g. read as follows:

| | | Yes | No |
|-----------|---|-------------------------------------|-------------------------------------|
| I. | Audit group: Structures | | |
| 1. | Do interdependencies exist under company law of the organisation with other structures, which could impair the ideal purpose? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2. | Are there compulsory interdependencies of the membership with secondary services of third parties that are not pursuant to the statutes? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3. | Do full-time management staff and members of the management body, who are at the same time members of the non-profit making organisation, have a relevant voting right in the meeting of members/delegates? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4. | Are identical staff members between members of the management body and the supervisory body excluded or irrelevant owing to the voting ratio in the supervisory body? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. | Does the organisation | | |
| | a) have a clear rule of procedure, binding powers of attorney and competence regulations as well as | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | b) a target-oriented planning and control system? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| | Yes | No |
|---|-------------------------------------|--------------------------|
| II. Audit group: Information, reporting | | |
| 1. Can the essential information regarding the organisation (see principles) be viewed up-to-date in the internet or available as a print medium at all times when called? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Is a timely publication of the business report (30 September of the following year carried out; in case of a fiscal year that deviates from the calendar year, is the publication carried out no later than nine months after the close of the fiscal year)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Are the contents and presentations of the business/annual report with regard to the questions stated in this audit catalogue and the contents of the annual financial statements | | |
| a) complete, | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b) conclusive and comprehensible? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. If the business -/annual report is not yet available at the time of the examination of the annual financial statements, the following questions are to be answered: | | |
| a) Is a current register excerpt available? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b) Have the conditions relating to structures in Subclause 6a-d of the self-obligation declaration been fulfilled? The following deviations are to be recorded:..... | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| c) Has the condition relating to provisions in Subclause 7c 2. HS of the self-obligation declaration been fulfilled? The following deviations are to be recorded:..... | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| d) Have the conditions relating to structures in Subclause 9a and 9c of the self-obligation declaration been fulfilled? The following deviations are to be recorded:..... | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

WISTA AG
Wirtschaftsprüfungsgesellschaft
Steuerberatungsgesellschaft

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Mannheim, 27 January 2023