

- Elaborating the annual audit plan
- Planning the implementation of the audit
- Review and evaluation of data/information
- Disclosure of the results
- Follow-up
- Reporting

Elaborating the annual audit plan:

- Collection and processing of proposals
- Risk assessment
- Elaboration of the audit program

Planning the implementation of the audit:

- Preparations
- Understanding the audit task
- Completion of a preliminary assessment
- Compiling and approval of the program

Review and evaluation of data/information:

- Notification to the functional areas to be audited
- Implementation of the audit on site
- Accomplishment of a supplementary audit
- Preparation and review of a Draft Report

Disclosure of the results:

- Commenting the Draft Report
- Finalizing, approving and issuing the report
- Evaluation of the auditor's performance by the auditees

Follow-up:

- Evaluation of the response
- Timing of the repeated audit
- Report on the results of the follow-up audit

Reporting:

- Report to the Supervisory Board
- Quarterly report
- Annual report
- Monthly report to DT's IA