



novaAudit

Book of User Stories



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1

novaAudit at a Glance

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Efficient, flexible and smart Audit Management

A successful audit is crucial for complying with legal regulations, avoiding errors and fraud and improving the effectiveness and efficiency of business processes.

With novaAudit - PowerCloud Edition, our audit management solution, you can make your auditing processes faster, more transparent and simpler - with a solution that is 100% integrated into Microsoft 365 and operated in your self-managed Microsoft environment.

novaAudit - PowerCloud Edition has been designed so that you can use the no-code/low-code approaches to map a wide range of audit scenarios, such as internal audits, quality audits, internal control mechanisms, supplier audits, etc. The flexibility of customization is the most powerful feature of novaAudit - PowerCloud Edition.

References

BERTELSMANN



TÜVNORD



novaAudit for process- and user-oriented auditing

As an all-in-one solution, novaAudit - PowerCloud Edition combines all functions and process steps in one system to carry out a complete audit and output it in a report. The interaction between auditors and audited areas (auditees) is fully mapped in the system. Time-consuming manual data preparation for reporting is no longer necessary and the information can be accessed centrally. In this way, novaAudit - PowerCloud Edition simplifies data and document management and speeds up the process.

Developed from practice and for practice

Since the first release of novaAudit in 2007 - initially based on SharePoint - the technical expertise from numerous use cases and best practices has been incorporated into the continuous further development of novaAudit.

We have developed the latest version of novaAudit - PowerCloud Edition in close cooperation with our customers and partners **Bertelsmann, Swisscom and the German Research Center for Artificial Intelligence (DFKI)**. Their technical expertise from audit management practice - and its complexity, especially in large corporations and SMEs - guarantees that novaAudit - PowerCloud Edition offers solutions for a wide range of applications and passes every practical test.

novaAudit - PowerCloud Edition at a Glance

- ✓ All-in-one solution: the entire auditing process (management & reporting) is optimized
- ✓ Fully realizable and scalable with Microsoft 365
- ✓ Cloud-based solution enables access at any time and from everywhere
- ✓ Subject to your company's safety standards
- ✓ Easy to use for auditors and auditees on-based on the familiar user interfaces from M365 and Dynamics 365
- ✓ Effortless integration into everyday working life thanks to integration in Microsoft Teams
- ✓ Standardized information storage & accelerated Data processing
- ✓ Integration of third-party systems possible
- ✓ All phases of the DIIR's best practice approach are mapped
- ✓ Maximum flexibility for customization and expansion by the customer

For which audit processes can novaAudit - PowerCloud Edition be used?

novaAudit can be used in many ways in your company and has already been tested in various use cases:

- Audit planning
- Risk analysis
- Resource planning
- Exam preparation & implementation
- Fieldwork
- Management reporting
- Measures & follow-up
- Audit reports

In addition, generic audit process development for further use cases and the expansion of processes/flows for your company is possible - independently of us as an implementation partner.



2

Audit Requirements

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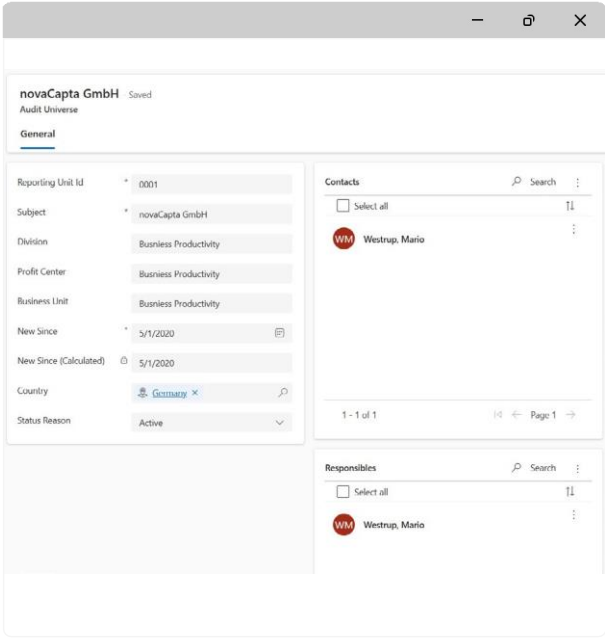
2.1

Audit Universe

User Question

(1) As auditors, we have to ensure that all processes, departments, companies / organizations are audited.
Ensure responsibilities within the company.
We have defined audit fields for this purpose.

(2) We need to be able to store the **audit fields** in the software as regular audits, including individual information, so that we can ensure that **all audit fields are fully taken into account in the multi-year planning.**

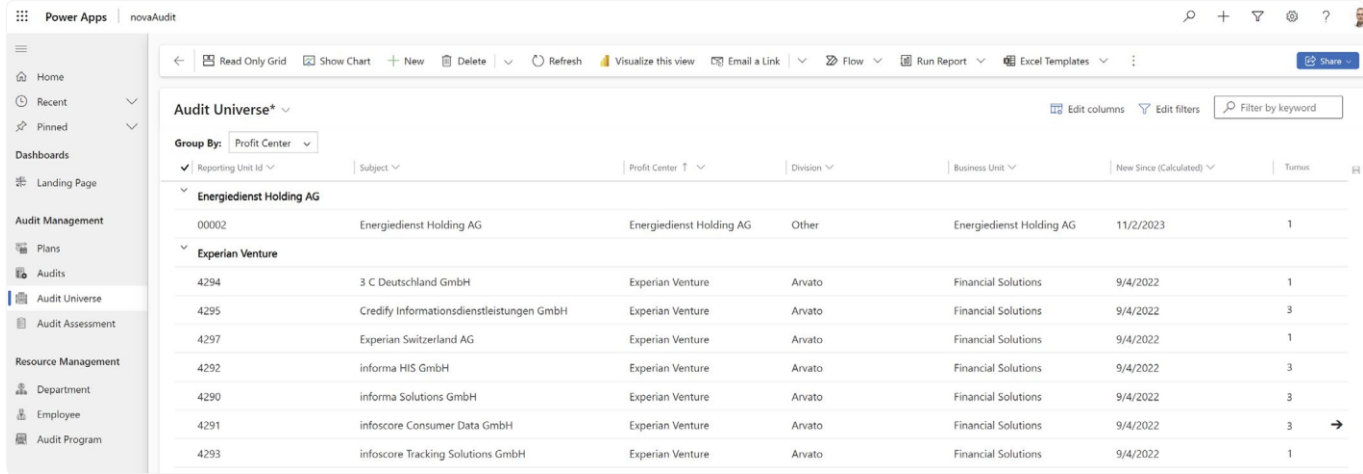


✓ Included as standard - configurable & customizable

The "Audit Universe" entity can and is typically customized for each customer. It does not matter whether companies and/or processes are to be mapped. Fields can be added or removed. This is configurable.

All relevant data can be added to fields in this way. Typically, Audit Universe data is imported from existing systems.

The creation of an audit (e.g. AdHoc or Fraud etc.) during the year is possible at any time using the same process (AddToSchedule).



2.2

Risk Assessment

User Question

(1) As auditors, we must assess the risks of the defined audit areas at least once a year. To do this, we need to be able to apply our internally defined **assessment logic** to the **audit areas** and thus determine the **audit frequency**.

(2) This risk assessment must be mapped and documented annually via the software so that we can verify and check the plausibility of our risk assessment.

✔ Included as standard - Configurable and customizable

Objects from the Audit Universe can be blended with data from other systems for a risk assessment for the current audit plan or can also be adjusted manually.

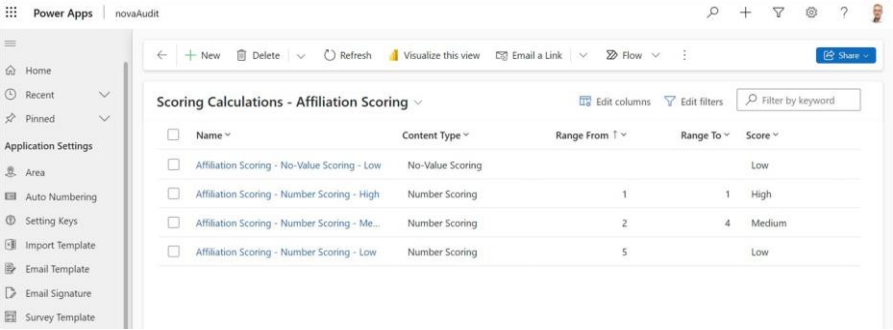
Power Apps | novaAudit

Read Only Grid Show Chart New Delete Refresh Visualize this view Email a Link Flow Run Report Share

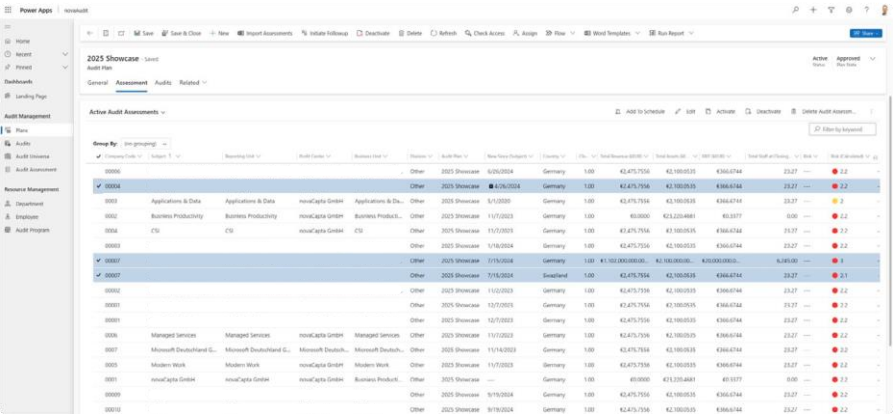
Audit Universe* Edit columns Edit filters Filter by keyword

Group By: Profit Center

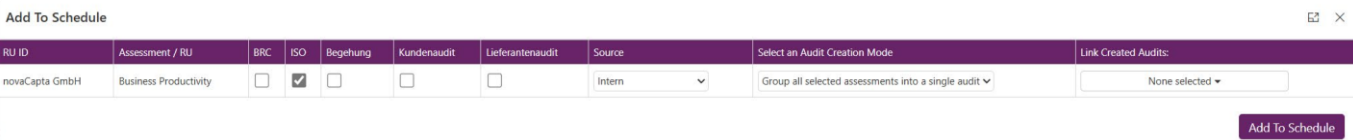
| Reporting Unit Id | Subject | Profit Center | Division | Business Unit | New Since (Calculated) |
|---------------------------------|--|----------------------------|-----------|---------------------------|------------------------|
| Accounting & Collection Germany | | | | | |
| 8234 | | Accounting & Collection... | Arvato | Financial Solutions | 9/4/2022 |
| 3972 | | Accounting & Collection... | Arvato | Financial Solutions | 9/4/2022 |
| 792 | | Accounting & Collection... | Arvato | Financial Solutions | 9/4/2022 |
| 4310 | | Accounting & Collection... | Arvato | Financial Solutions | 9/4/2022 |
| 4315 | | Accounting & Collection... | Arvato | Financial Solutions | 9/4/2022 |
| 0792 | | Accounting & Collection... | Arvato | Financial Solutions | 2/28/2023 |
| Accounting SSC | | | | | |
| 712 | Bertelsmann Accounting Services GmbH | Accounting SSC | Corporate | Other Corporate Invest... | 9/4/2022 |
| 8643 | Bertelsmann Accounting Services Ltd. | Accounting SSC | Corporate | Other Corporate Invest... | 9/4/2022 |
| 4425 | Bertelsmann Accounting Services Schwerin Gm... | Accounting SSC | Corporate | Other Corporate Invest... | 9/4/2022 |
| 8537 | Bertelsmann Accounting Services, Inc. | Accounting SSC | Corporate | Other Corporate Invest... | 9/4/2022 |
| 0712 | Bertelsmann Accounting Services GmbH | Accounting SSC | Corporate | Other Corporate Invest... | 2/28/2023 |
| ACO Ahlmann SE & Co. KG | | | | | |
| 00006 | | | Other | ACO Ahlmann SE & Co. ... | 6/26/2024 |
| ADAC e.V. | | | | | |
| 00004 | | | Other | ADAC e.V. | 4/26/2024 |
| Adressmanagement | | | | | |



Objects from the Audit Universe can be blended with data from other systems for a risk assessment for the current audit plan or can also be adjusted manually.



Scoring parameters can be customized to create one or more risk assessments. This creates the "assessment" of the plan, in which the risk assessment of the objects is presented.



The assessment plan is created from the assessment by selecting the objects (*Add To Schedule*).

Selected audits are then carried out in the Status "**temporarily planned**" created.

A **release** is issued.

2.3

Annual Plan / Multi-Year Plan

User Question

(1) As auditors, we must derive an **annual plan** and **multi-year plan** (3-year plan) from all existing audit areas and their evaluation and have it approved by the Board of Directors / Management.

(2) It must **be possible to derive** an annual and multi-year plan from the audit fields stored in the software and the evaluation from the risk assessment in order to be able to implement this requirement.

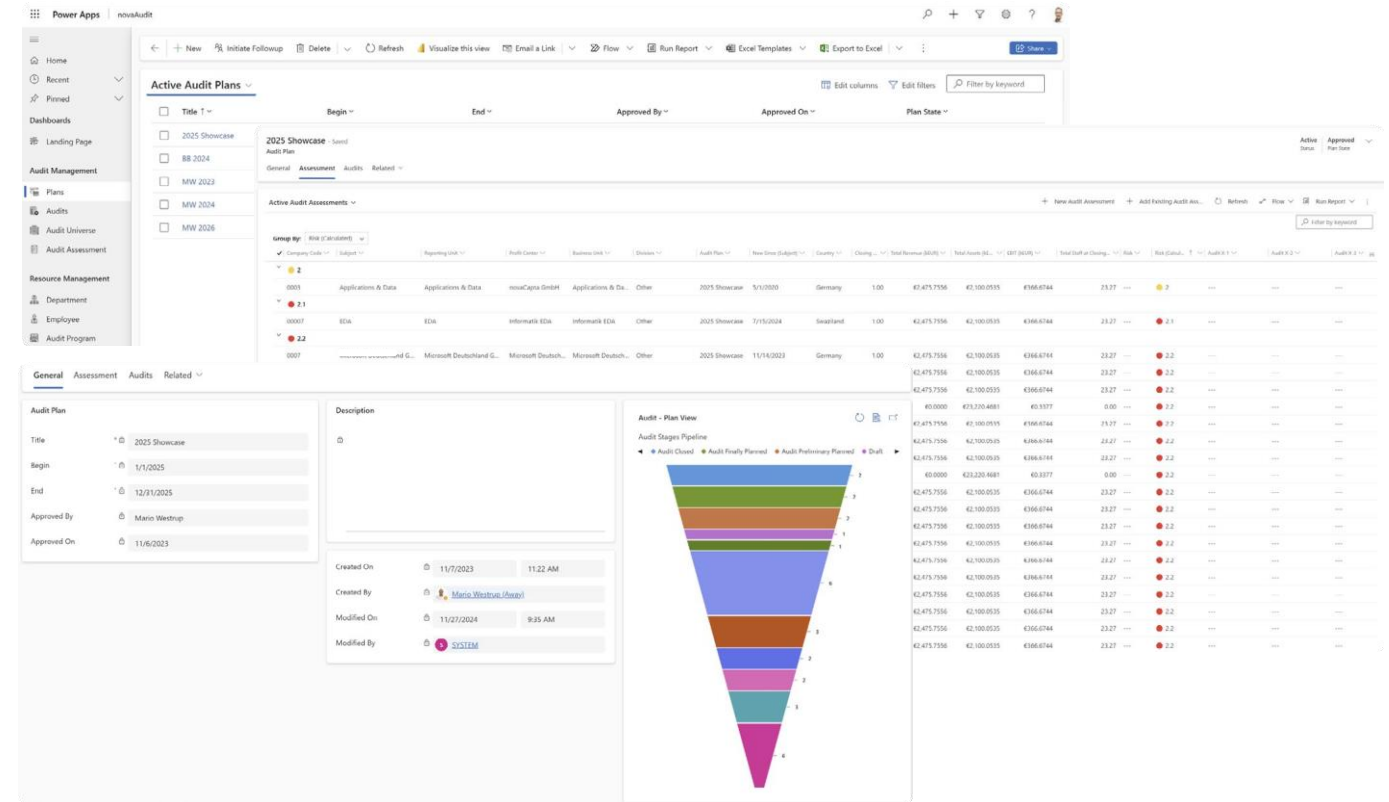
(3) The approved plans are **archived** in the novaAudit and can be retrieved at any time.

✓ Included as standard - Configurable and customizable

Audits are summarized in "plans". A plan can be any period or any other assignment. Transferring elements from the Audit Universe into a plan creates the basis for planning in the assessment.

For example, the assessment shows the weighted risks and looks at e.g. 5 years backwards to the audited element (audit X-1 to X-5). AU elements are evaluated using additional parameters, e.g. risks.

Multi-year planning can be derived from the "Cycle" tag of the AU element.



2.4

Audit Requirements / Operational Audit Planning

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2.4.1

Capacity Planning

User Question

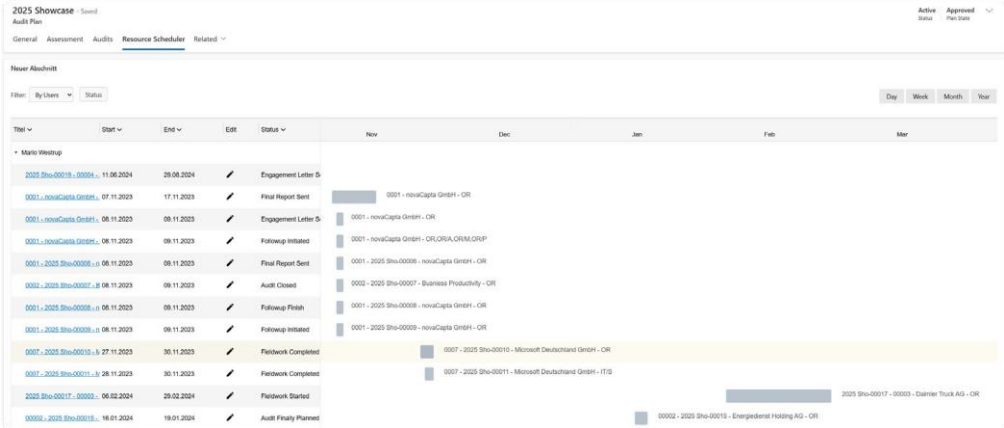
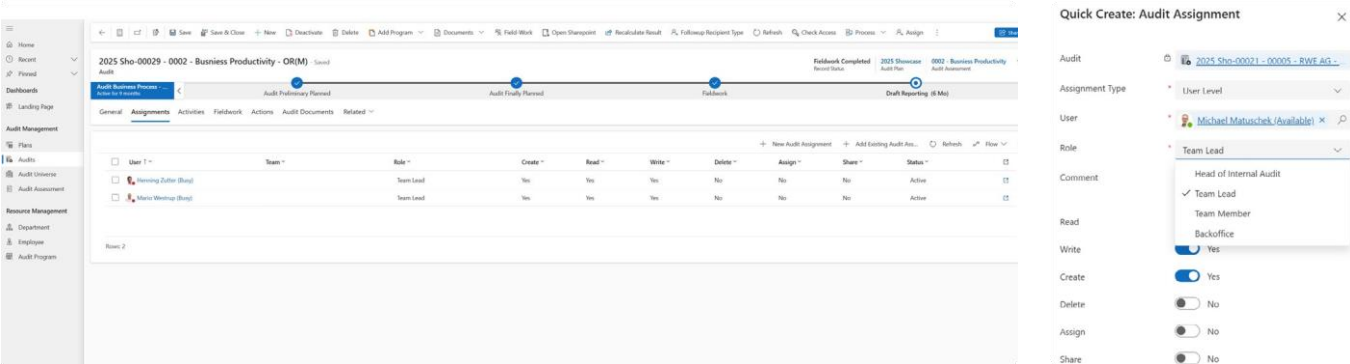
(1) As a team leader, I need an overview of the exams scheduled in the annual planning and the availability of my employees.

(2) As part of operational audit planning, I need to be able to **allocate my staff capacities to the individual audits** and thus create an operational annual plan so that the audit capacities can be used efficiently.

✓ Included as standard - Configurable and customizable

Audits are planned with "assignments" and roles and rights. Resource planning is also derived from this via the time windows.

The graphical overview shows people and time blocks in the overview. Changes can be adjusted interactively in the timeline.



2.4.2

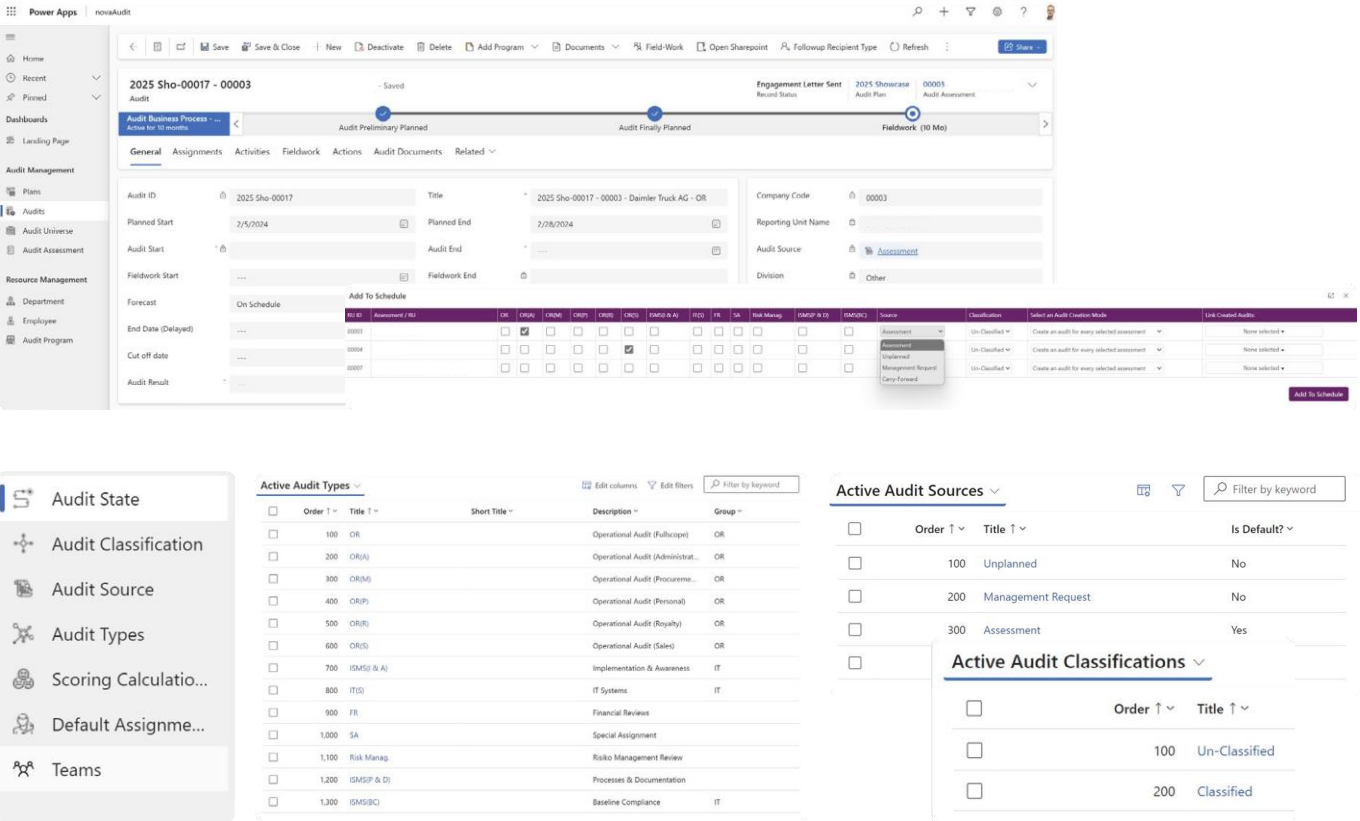
Audit Types

User Question

As internal auditors, we need to be able to distinguish between **different types of audit**. There are **different scopes/requirements with regard to the expected activities and procedures** for carrying out the audit, from process audits and project monitoring to follow-up audits and investigations. It should be possible to establish this in the system via audit type-specific workflows as well as differentiations in the **authorizations**.

✔ Included as standard - Configurable and customizable

All audit-relevant details are stored in the "Audit master sheet". Typifications can be stored configuratively in the administration. In the transfer of assessments (Add to Schedule) to the audit plan, the typing can be carried out for each audit.



2.4.3

Audit Planning Memorandum (APM)

User Question

(1) An APM is created to plan the audit (timeline, scope, participants, other information).

(2) It should be possible to export this in order to make it available to service providers and third parties if necessary. The APM is approved by the Head of IR.

✔ Included as standard - Configurable and customizable

Data from novaAudit can be output in Word documents, for example. Corresponding templates can be stored in the folders provided for this purpose.

These are "normal" Word documents that are processed into a template by inserting "Word fields".

novaAuditShowcase > - Templates

| Name | Geändert |
|------------------------------------|------------|
| Engagement Letter Templates | 6. Februar |
| Audit_Report_Template.dotx | 6. Februar |
| Instructions Follow Up Process.pdf | 6/19/2023 |
| PBC_List_Template.xlsx | 24. Juni |

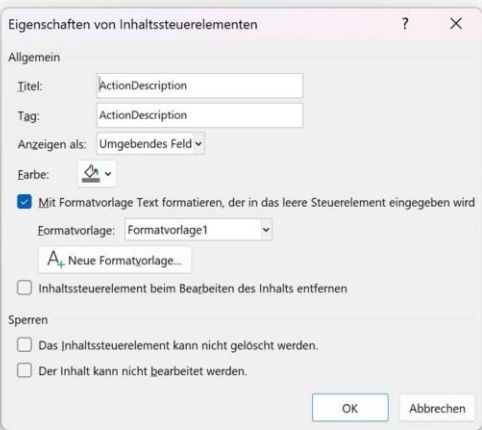
C. Summary of Recommendations

| No. | ActionDescription | Responsible | Due Date | Rating* |
|-----|-------------------|--------------------|-----------|-----------------|
| Act | ActionDescription | ActionAuditeeOther | ActionDue | ActionRating |
| Ind | | | | ActionsOrderedB |

| *Performance Rating for Risks and Recommendations | |
|---|---|
| A – High Risk | <ul style="list-style-type: none">Compliance violations, process or system weaknesses having a material negative impact on the risk situationRequires immediate or very short-term enhancement of controls |
| B – Medium Risk | <ul style="list-style-type: none">Observations of moderate significance or moderate process or system weakness or violations of internal guidelinesRequires short- or medium term actions (until end of quarter) |
| C – Low Risk | <ul style="list-style-type: none">Observations of lesser significance or smaller improvement opportunitiesOptimization of control environment within one year recommended |

novaAudit then replaces these fields with data from the system.

If necessary, it would also be conceivable to visualize an APM with the help of Power BI and export it using the available standard formats or simply release it to the persons concerned.



2.5

Audit Requirements / Audit Execution

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2.5.1

Announcement

User Question

(1) As Head of Internal Audit, it is my task to announce the audit to the management, the executives and, if applicable, the contact persons of the departments involved, so that an efficient audit can be carried out. This announcement should be documented in the audit file.

(2) The creation and dispatch of the announcement should take place in novaAudit.

 Included as standard - Configurable and customizable

Exam announcements can be sent as e-mail templates in the administration area.

| Active Email Templates | |
|--------------------------|--|
| <input type="checkbox"/> | Email Template Name ↑ |
| <input type="checkbox"/> | AuditDraftReportingEmailTemplate - English |
| <input type="checkbox"/> | AuditFinalReportingEmailTemplate - English |
| <input type="checkbox"/> | AuditFollowupCreateInvitationFollowupRecipient - English |
| <input type="checkbox"/> | AuditFollowupCreateNotificationFollowupRecipient - English |
| <input type="checkbox"/> | AuditFollowupNotifyAuditTeamOnFollowUpSubmitted - English |
| <input type="checkbox"/> | AuditFollowupResendAuditPlanToFollowupRecipient - English |

Audit Draft Email Template

AuditDraftReportingEmailTemplate - English

Audit Email Template

General

Identifier

Subject

Language

Assignment Role

AuditDraftReportingEmailTemplate

{nc_audit_nc_name}

English

Backoffice

Created On

Created By

Modified On

Modified By

2/17/2023

Service nC PowerPlatform

11/14/2024

Michael Matuchek

2:11 PM

8:22 AM

Body

Dear Sirs,

Please find enclosed the draft report on our audit in {nc_audit_nc_draft_report_reviewed_date}.

We request that you critically review the draft. Please provide us with any comments or other clarification needed to ensure that all facts are accurately presented in the report, that the report is free of errors, and that the correct individuals are designated responsible for implementing the recommendations. Please forward this draft to your accountants or accounting service providers, if and when the findings and recommendations affect accounting, so that they may also provide you with their comments on the draft.

Audit Finally Planned

Audit State

General

Tasks Templates

Audit Finally Planned

Subject ↑

Start Date

Due Date

Priority

A task has been assigned to you f...

7/31/2024 8:00 AM

8/9/2024 8:00 AM

Normal

Rows: 1

Email Templates

Email Template Name ↑

Body

Language

EngagementLetterPreparedTemplate - En...

<div class="ck-content" data-
wrapper="tr...

English

Rows: 1

Announcements can be executed automatically or manually depending on the process step. Multilingualism is a given.

Content is combined with data from novaAudit. Placeholders can be used for this according to a specific specification. novaAudit then replaces the placeholders with the data when this template is executed. The process is logged and the e-mails are saved.

As with the activities, email templates can be linked to the process step. **For example, "Audit Finally Planned"** leads to the creation of a task and the sending of the "Engagement Letters".

2.5.2

Standardized Audit Process

User Question

In novaAudit, I have the option off storing a standardized examination process with defined milestones and dates for each examination/examination type.

✔ Included as standard - Configurable and customizable

novaAudit allows you to control the audit process with individual process steps and optional and mandatory entries. Visually, the process steps are clearly displayed to the user as "business process flows" in the audit master sheet.

Each process step can contain different details/releases etc. These are either displayed directly below the process step or "pinned" on the right-hand side of the screen. It is only possible to "move on" in the process once all mandatory entries have been made. Actions can be triggered based on this information.

2025 Sho-00030 - 00013

Audit Preliminary Planned

Audit Finally Planned

Fieldwork

Draft Reporting

Final Reporting

Followup (33 D)

General

Assignments

Activities

Fieldwork

Actions

Draft Reporting Survey

Final Reporting Survey

Audit Documents

Audit ID

2025 Sho-00030

Title

2025 Sho-00030 - 00013 - 10V SÜ...

Company Code

00013

Planned Start

11/25/2024

Planned End

12/30/2024

Reporting Unit Name

Audit Start

11/25/2024

Audit End

...

Audit Source

Assessment

Fieldwork Start

11/25/2024

Fieldwork End

11/25/2024

Division

Other

Forecast

On Schedule

On Time Status

Yes

Business Unit

End Date (Delayed)

...

Reporting Date

11/25/2024

Classification

Un-Classified

Cut off date

...

Invoice Required

No

Audit Types

...

Audit Result

Good

State

Followup Finish

Final Reporting Stage

Completed

Final Reporting Language

English

Report Prepared

Yes

Report Reviewed

Yes

Create Survey?

Yes

Survey Template

...

Report Released

Yes

Final Result (Calculated)

Best Pract...

Final Result

Good

Final Reporting Reason

...

Report Sent

Yes

Set Action

Final Reporting

Followup (33 D)

Completed

Final Reporting Language

English

Report Prepared

Yes

Report Reviewed

Yes

Create Survey?

Yes

Survey Template

...

Report Released

Yes

Final Result (Calculated)

Best Practice

Final Result

Good

Set Active

Active Audit States

Order ↑

Title ↑

Generate Audit L...

Require Audit Assignment

Reporting Type

Set Reporting D...

Requires Res...

Enable Recalcula...

Survey

| | | | | | | | | |
|--------------------------|-------|--|-----|-----|-----------------|-----|-----|-----|
| <input type="checkbox"/> | 100 | Audit Preliminary Planned | No | No | | No | No | No |
| <input type="checkbox"/> | 200 | Audit Finally Planned | Yes | Yes | | No | No | No |
| <input type="checkbox"/> | 300 | Engagement Letter Prepared | No | No | | No | No | No |
| <input type="checkbox"/> | 400 | Engagement Letter Sent | No | No | | No | No | No |
| <input type="checkbox"/> | 500 | Fieldwork Started | No | No | | No | No | No |
| <input type="checkbox"/> | 600 | Fieldwork Completed | No | No | Draft Reporting | Yes | No | Yes |
| <input type="checkbox"/> | 700 | Draft Report Prepared | No | No | Draft Reporting | No | Yes | Yes |
| <input type="checkbox"/> | 800 | Draft Report Reviewed / Quality Review Perf... | No | No | Draft Reporting | No | No | Yes |
| <input type="checkbox"/> | 900 | Draft Report Sent | No | No | Draft Reporting | No | No | Yes |
| <input type="checkbox"/> | 1,000 | Draft Report - Feedback Received | No | No | Final Reporting | Yes | Yes | No |
| <input type="checkbox"/> | 1,100 | Final Report Prepared | No | No | Final Reporting | No | No | Yes |
| <input type="checkbox"/> | 1,200 | Final Report Reviewed / Quality Review Perf... | No | No | Final Reporting | No | No | Yes |
| <input type="checkbox"/> | 1,300 | Final Report Released | No | No | Final Reporting | No | No | Yes |
| <input type="checkbox"/> | 1,400 | Final Report Sent | No | No | Final Reporting | No | No | Yes |
| <input type="checkbox"/> | 1,500 | Followup Initiated | No | No | | No | No | No |
| <input type="checkbox"/> | 1,600 | Followup Finish | No | No | | No | No | No |

The process steps can be configured in the administration area and dependent actions can be defined for each step. The inputs can also be understood as quality gates.

2.5.3

Pre-Assessment

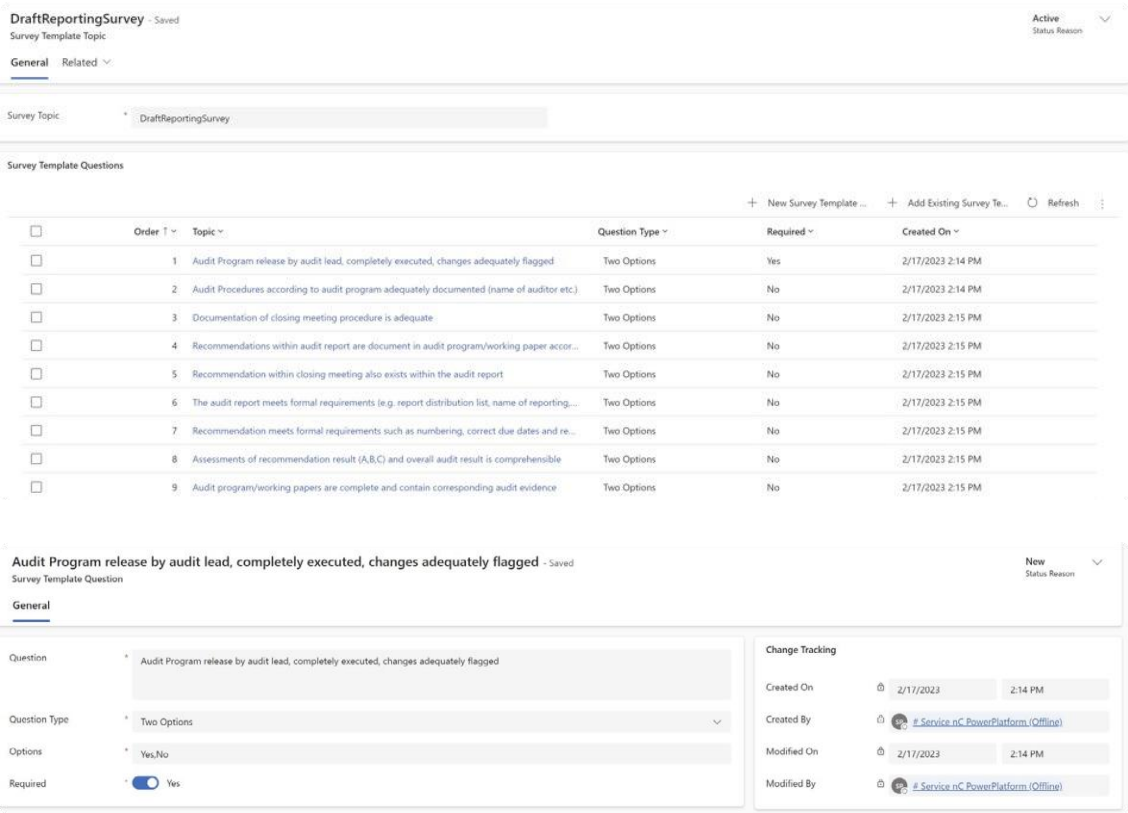
User Question

As an auditor, I carry out a pre-assessment before the official announcement with the aim of defining the scope of the audit in a risk-oriented manner. This assessment should be documented in novaAudit.

 Included as standard - Configurable and customizable

Depending on the nature of the pre-assessment, surveys or dedicated test programs can be used here. Surveys can be managed as templates in the administration area. Surveys can be executed depending on an audit process step.

Test programs: see requirements "Test execution - Work program"



2.5.4

Information Request

User Question

(1) As an auditor, I need the right information from the specialist area for each key audit point. I request this via a list of requirements so that I can prepare the fieldwork efficiently.

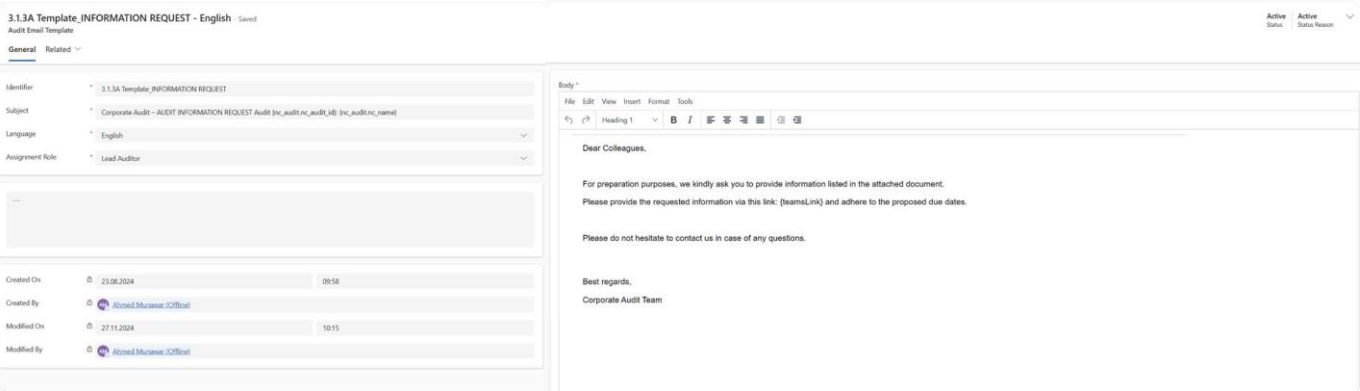
(2) The request is made available to the tested unit(s) via novaAudit.

(3) As the audited unit, I provide Internal Audit with the requested data in novaAudit. I have the opportunity to comment on the submitted files (e.g. report not yet finalized as of Q3, attached Q2 and Q1)

 Included as standard - Configurable and customizable

An email template containing a link to the Auditee portal, where documents can be uploaded, can be used to provide information from specialist departments in advance of an audit.

An (Excel) file etc. or textual information can be attached to the template. The e-mail is then sent manually or semi-manually.



2.5.5

Kick-Off

User Question

(1) As an auditor, I would like to create a **predefined layout and content presentation** for the audit in novaAudit.

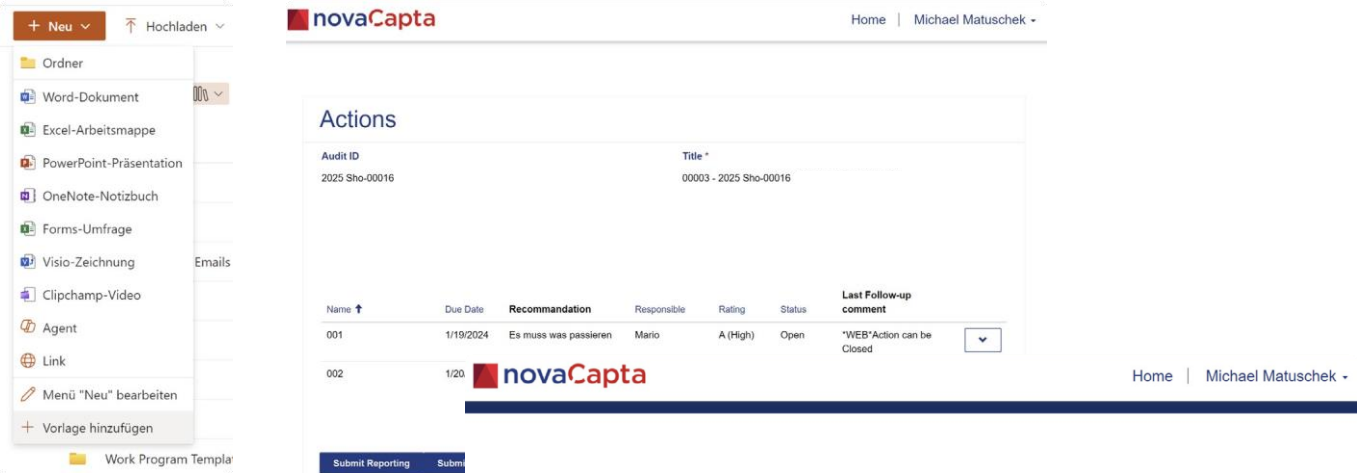
(2) As an auditor, I send a presentation from novaAudit to the audit committee after the kick-off. The dispatch is logged by novaAudit.

✔ Included as standard - Configurable and customizable

novaAudit uses SharePoint Online in the background to manage documents. Templates can be stored here. The customized presentation can be stored or saved in the context of the audit.

For sending the presentation to the auditee(s) several options are available:

- As a process step with quality gate (e.g. "KickOff takes place on: <date specified> and therefore dispatch by email
- Transmission via the Auditee Portal and dispatch of a eMay notification with link to the portal



Audits

Create a short description or engaging message to motivate your audience to take action

| | | Search | |
|----------------|---|--------|---|
| Audit ID ↓ | Title | | |
| 2025 Sho-00025 | 2025 Sho-00025 - 00008 | | ▼ |
| 2025 Sho-00024 | 2025 Sho-00024 - 00007 | | ▼ |
| 2025 Sho-00016 | 00003 - 2025 Sho-00016 | | ▼ |
| 2025 Sho-00009 | 0001 - 2025 Sho-00009 - novaCapta GmbH - OR | | ▼ |

2.5.6

Work Program

User Question

(1) As an auditor, I would like to store a **work program** in the software that is individually adapted to the audit focus points so that I can document my audit results and evidence directly without application breaks.

(2) novaAudit offers me as an auditor the option of using the Work Program either directly in novaAudit.


or **upload** them novaAudit via an **upload function** (Word, Excel, ...). integrate.

(3) As Head of Internal Audit, I accept the work program for the audit in novaAudit, which is documented in novaAudit.

(4) As an auditor, I have the opportunity to report **changes** to the head of Internal Audit of the Work Program during

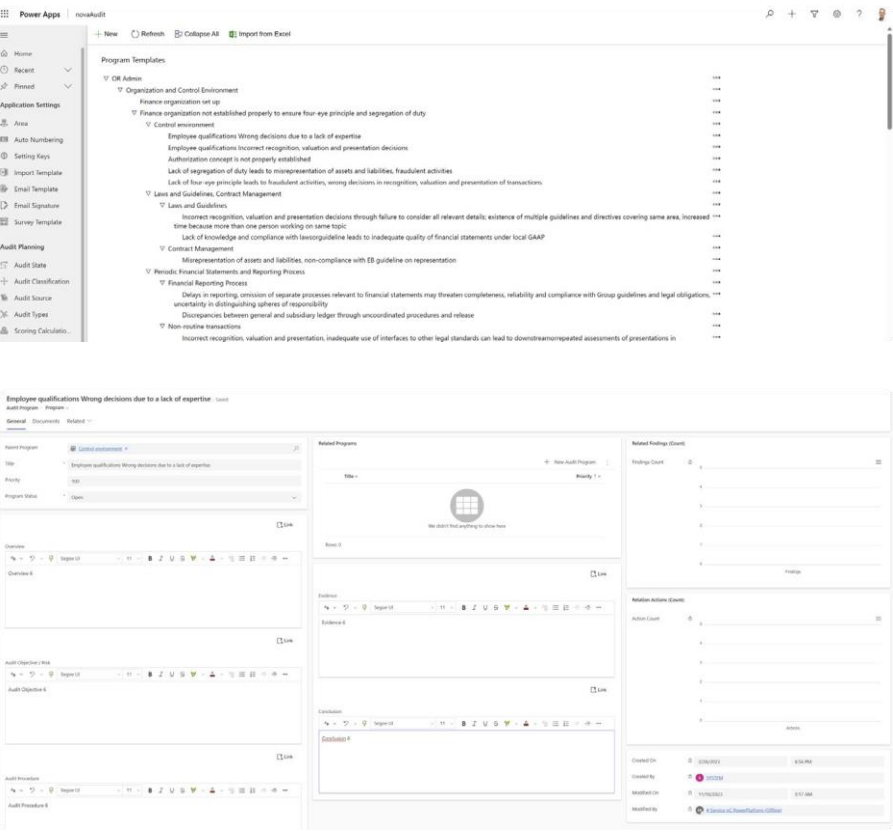
of the audit for approval to be submitted.

(5) As Head of Internal Audit, I approve **subsequent changes** to the work program in novaAudit. In novaAudit documents the Decision understandable.

 Included as standard - Configurable and customizable

Inspection programs can be defined in the administration. Templates for this could be ISO 9001, 14001, BRCGS or IFS. Typically, these are already available and are imported. The content of each "test step" can be customized.

Parameters such as risk characteristics, impact, priority, etc. as well as descriptive text, links or documents can be included in order to describe the audit action in detail and establish a standard. The audit programs are then assigned to an audit as part of the audit.



2.5.7

Work Program Repository

User Question

*In novaAudit, I have the option of accessing standardized or already created WPs and using or **adapting** them for future tests.*

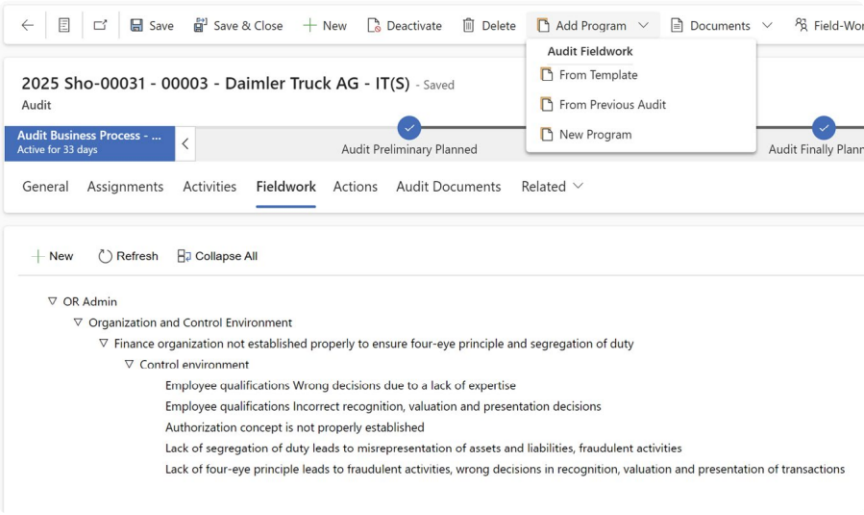
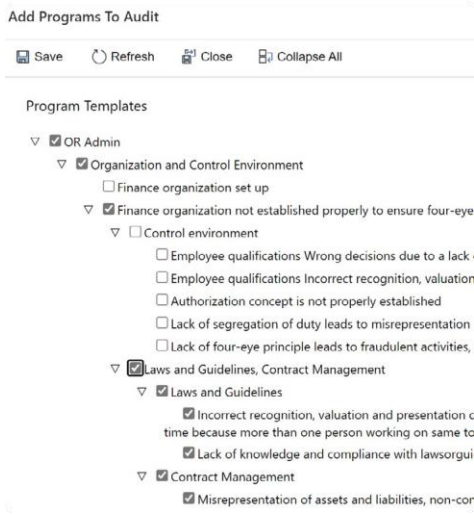
✔ Included as standard - Configurable and customizable

In the context of an audit for the "Fieldwork" process step, test programs can be integrated in various ways:

- Selection from the templates (From Template)
- From an existing audit (From Previous Audit)
- Create new

In the future, AI could help to automatically generate suggestions for inspection programs from the context of the audit or by integrating corresponding "AI agents". Integration is already possible today but depends on the company's framework conditions.

The release for the test program is integrated via the process as already described.



2.5.8

Audit Evidence

User Question

As an auditor, I would like to be able to **comment on, edit and reference the audit evidence** I receive from the department directly in the software so that I can quickly create audit evidence that is comprehensible to third parties.

 Included as standard - Configurable and customizable

Audit evidence in the form of documents is managed by novaAudit DMS based on SharePoint. This is in the context of the audit programs/steps.

A filing structure is automatically created for the audit program so that documents can be filed stringently. novaAudit automatically ensures that documents are filed in the right place as part of the audit program processing. Versioning is activated via SharePoint. Together with the Auditee portal, the exchange of documents with the specialist departments is also stringent and traceable. Not only documents but also communication (comments/messages) with the specialist departments are managed via the portal.

2025 Sho-00031 - 00003 - Daimler Truck AG - IT(S) - Saved

Engagement Letter Sent
Record Status

2025 Showcase
Audit Plan

00003 - Daimler Truck AG
Audit Assessment

Audit

Audit Preliminary Planned

Audit Finally Planned

Fieldwork (22 Min)

General

Assignments

Activities

Fieldwork

Actions

Audit Documents

Related

Document Associated Grid

+ New

Upload

Document Location

2025 Sho-00031

2025 Sho-00031-Field Work Documents

| Name | Modified | Modified by | Location | Path |
|--|--------------------|---------------------------|----------------|---------------------------------|
| <input type="checkbox"/> Authorization concept is not properly established | 12/30/2024 9:57 AM | Service nC PowerPlatfo... | 2025 Sho-00031 | 2025 Sho-00031/2025 Sho-0003... |
| <input type="checkbox"/> Control environment | 12/30/2024 9:57 AM | Service nC PowerPlatfo... | 2025 Sho-00031 | 2025 Sho-00031/2025 Sho-0003... |
| <input type="checkbox"/> Employee qualifications Incorrect recognition, valu... | 12/30/2024 9:57 AM | Service nC PowerPlatfo... | 2025 Sho-00031 | 2025 Sho-00031/2025 Sho-0003... |
| <input type="checkbox"/> Employee qualifications Wrong decisions due to a ... | 12/30/2024 9:57 AM | Service nC PowerPlatfo... | 2025 Sho-00031 | 2025 Sho-00031/2025 Sho-0003... |
| <input type="checkbox"/> Finance organization not established properly to e... | 12/30/2024 9:57 AM | Service nC PowerPlatfo... | 2025 Sho-00031 | 2025 Sho-00031/2025 Sho-0003... |
| <input type="checkbox"/> Lack of four-eye principle leads to fraudulent activ... | 12/30/2024 9:57 AM | Service nC PowerPlatfo... | 2025 Sho-00031 | 2025 Sho-00031/2025 Sho-0003... |
| <input type="checkbox"/> Lack of segregation of duty leads to misrepresent... | 12/30/2024 9:57 AM | Service nC PowerPlatfo... | 2025 Sho-00031 | 2025 Sho-00031/2025 Sho-0003... |
| <input type="checkbox"/> OR Admin | 12/30/2024 9:57 AM | Service nC PowerPlatfo... | 2025 Sho-00031 | 2025 Sho-00031/2025 Sho-0003... |
| <input type="checkbox"/> Organization and Control Environment | 12/30/2024 9:57 AM | Service nC PowerPlatfo... | 2025 Sho-00031 | 2025 Sho-00031/2025 Sho-0003... |

Request closure of action

Please provide brief description of the action implementation and upload at least one document as evidence.

Description*

Upload at least one document*

Click here to select documents

*This is a mandatory field.
Corporate Audit will check your request.

Request closure of action

2.5.9

Communication with Auditees (Fieldwork)

User Question

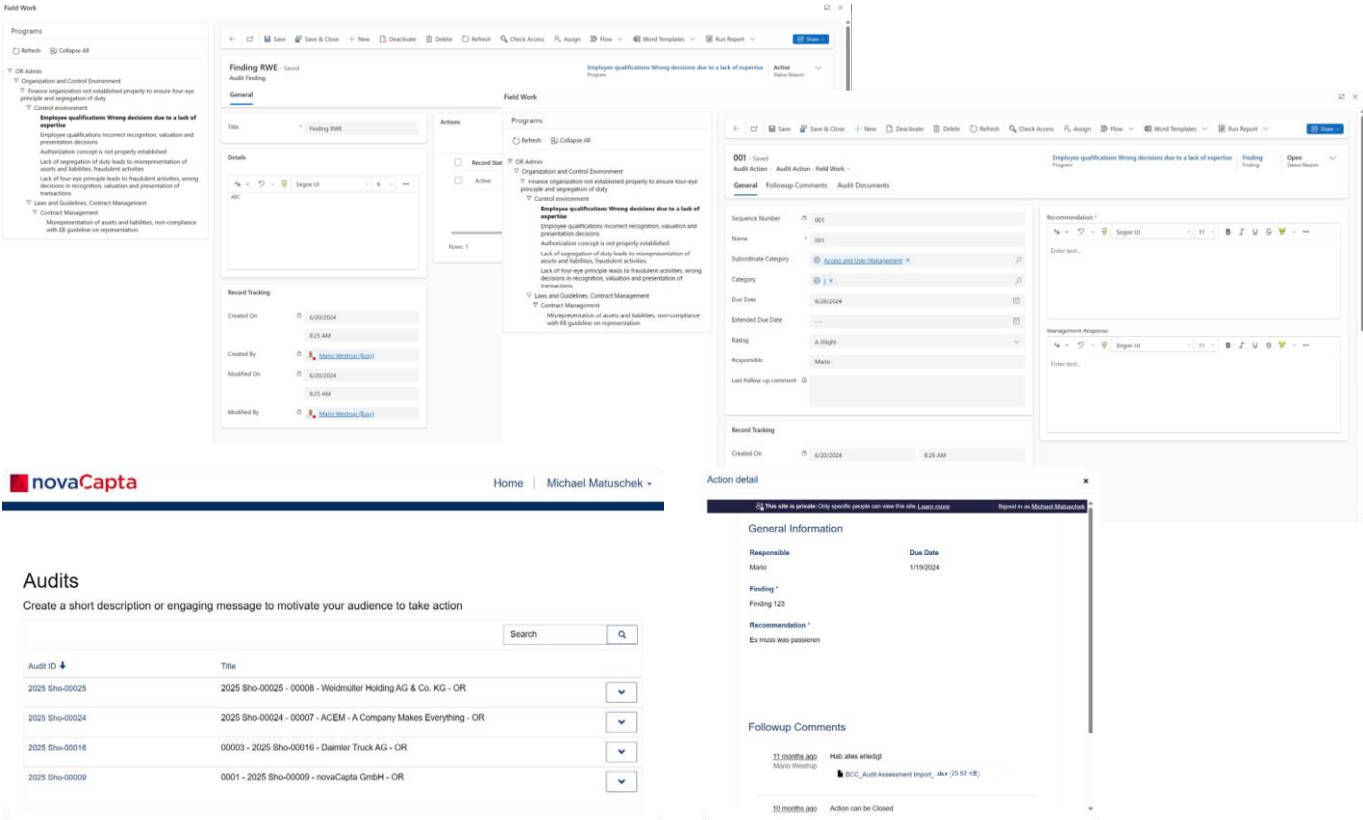
As an auditor, I want to be able to **communicate** easily and quickly with the experts from the **specialist area** during the fieldwork via novaAudit (e.g. request additional reports that go beyond the IR) and **exchange files** so that I can efficiently assign and document the relevant audit evidence to the audit procedures.

✔ Included as standard - Configurable and customizable

Findings and measures are recorded in the context of the audit programs. Measures are assigned due dates, persons responsible for implementation, etc.

When a milestone ("FollowUp Initiated") or another trigger is reached, an invitation is sent to the person(s) responsible for the measure with a link to the Auditee Portal. All communication then takes place via the portal.

The auditee communicates with the auditor by sending a message or uploading documents via the portal. The data is stored and logged in novaAudit.



2.5.10

Set Interview Dates

User Question

(1) For documentation purposes, it is necessary to create an **overview of** all meetings held with the audit committee, including the participants during the audit phase.

(2) It would be useful to integrate novaAudit into appointment invitations so that these appointment invitations, including their participants and agenda, can also be stored there and, if necessary, canceled and adjusted again and can be called up again later as an overview.

✔ Included as standard - Configurable and customizable

Appointments can be created directly in the context of an audit. A corresponding entity is available.

Termin erstellen · Nicht gespeichert

Termin · Appointment

Termin

Erforderlich

Optional

Betreff

*

Speicherort

Teams Besprechung

☒ Nein

Kundenkontaktsverlauf-Iteration

Bezug

Anlagen

Startzeit

*

1/6/2025

10:30 AM

Endzeit

*

1/6/2025

11:00 AM

Ganztägiges Ereignis

☐

Dauer

30 Minuten

Beschreibung

2.5.11

Findings & Measures


User Question

(1) As an auditor, I **document** any weaknesses (**findings**) identified in novaAudit during the audit and assess the **severity of** the finding and derive the risks for the company resulting from the finding.

(2) As an auditor, I create **one or more measures** in novaAudit to rectify a finding. As an auditor, I appoint a **person responsible for each measure** and set a deadline for completion.

(3) As an auditor, I **refer to** novaAudit with a capital of the **work program**.

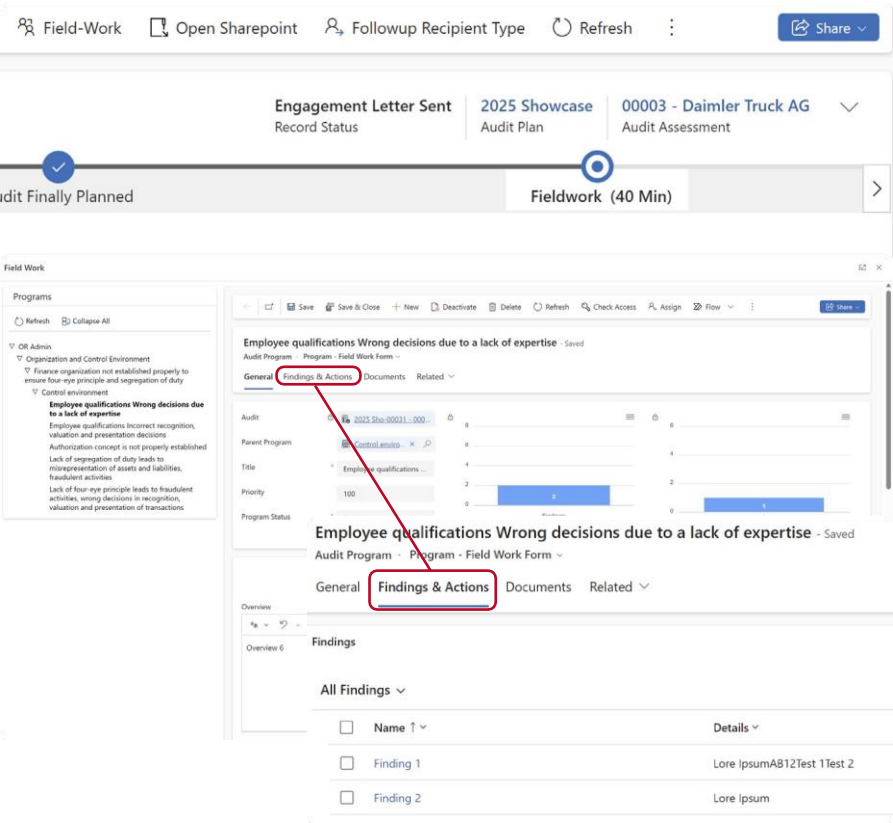
(4) As Internal Audit, we require the function that a **dual control principle** is established in novaAudit for the approval of findings and associated measures. The **approval authority** depends on the severity of the findings (e.g. approval of significant or higher categorized findings and the associated measures by the Head of Internal Audit).

 Included as standard - Configurable and customizable

See "3.5.9 Communication with Department during Fieldwork".

After reaching the Fieldwork process step and defining the test program program for the audit, the "Fieldwork Editor" can be called up to record the findings and measures. The Fieldwork Editor (FWE) is an integrated environment for "processing" the test program. Based on the details of the test step, the findings and measures are recorded directly in the FWE.

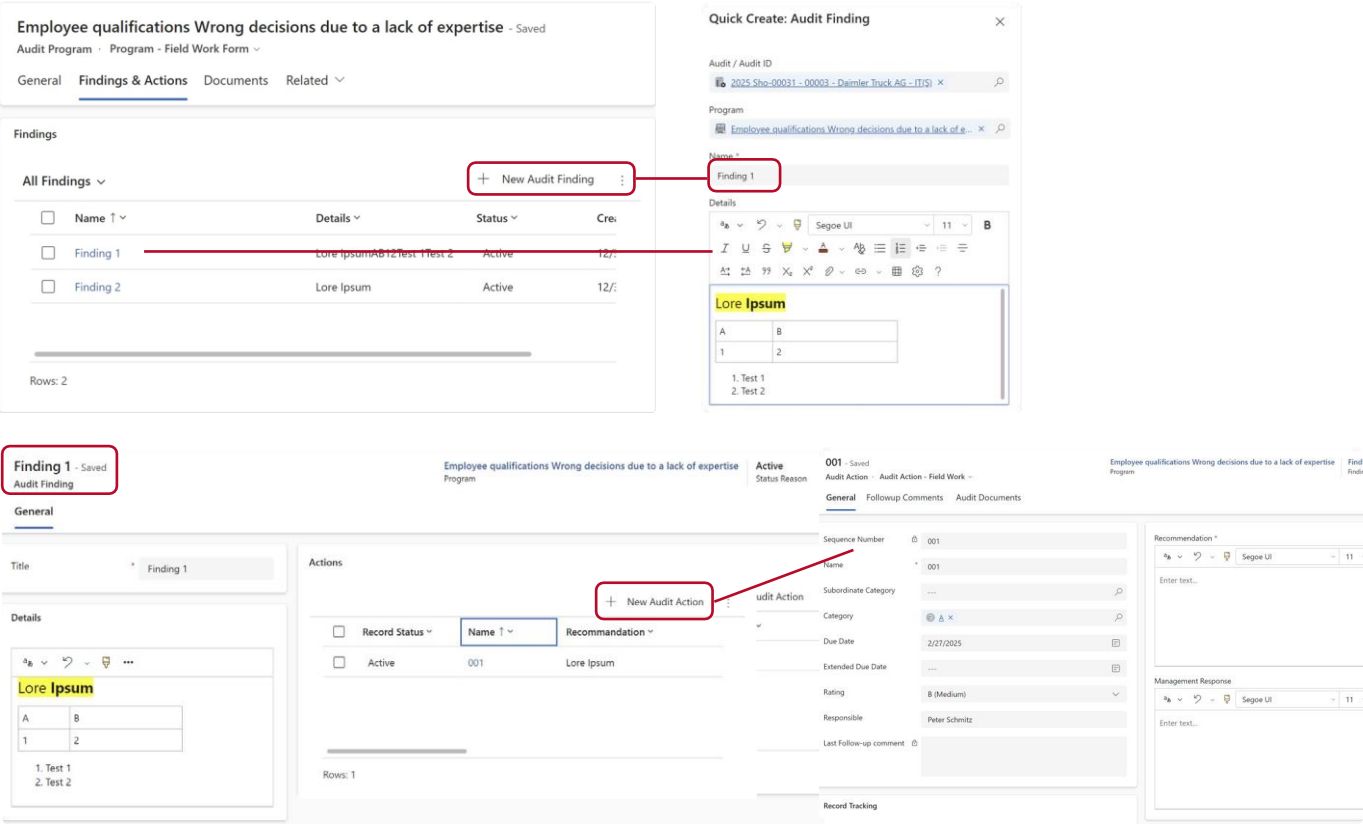
This procedure ensures the seamless allocation of test program/test step/findings/measures.



2.5.11

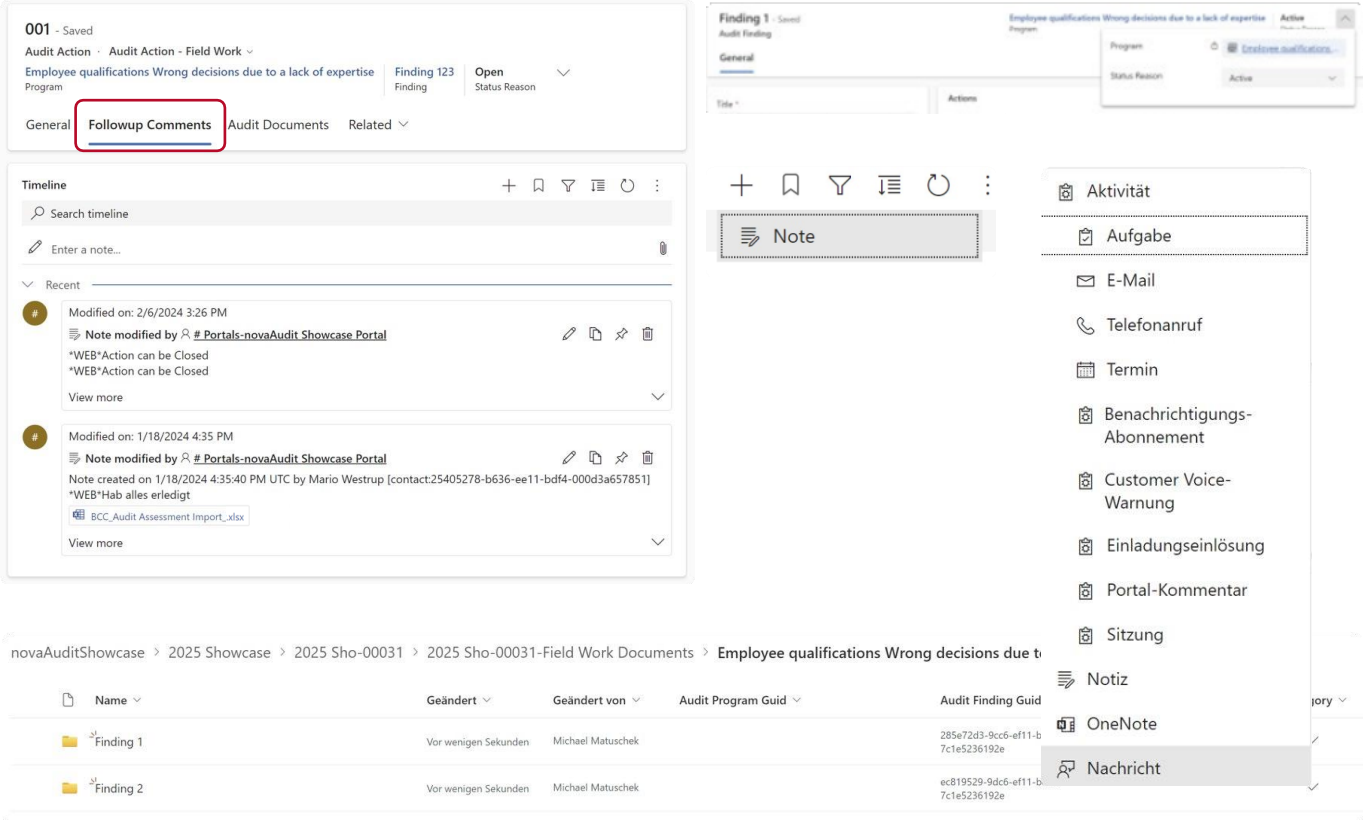
Findings & Measures

- Capture findings directly in the context of the test step. Adaptation of the fields configuratively.
- Editing RTF/ HTML text has become increasingly sophisticated.
- Recording of measures in the context of finding and test step. Fields configurable and customizable.
- Today, very "Word-like" functions are available. **Details:** [Adding the rich text editor control to a model-driven app](#)
- The descriptive text fields can be of the type "Text Only" or "RTF Text" and then with formatting.



2.5.11 Findings & Measures

- **Authorization control:** Auditors provide documents, auditees are allowed to read and can upload documents to dedicated locations themselves.
- In the "Follow-Up" Comments tab, the entire communication between the auditee and the auditor is displayed as a timeline.
- This means that all comments made via the Auditee portal between the "parties" are exchanged can be found here.
- You can add your own notes. In principle, other entities such as e-mails, appointments etc. can also be added. This would have to be discussed professionally.
- The "Audit Documents" tab is used to access the documents at this level
- The release could be mapped via the status of the finding by extending the status level. Other release mechanisms can be extended.



2.5.12

Create Closing

User Question

(1) As an auditor, I prepare a **closing presentation** in novaAudit based on the findings and measures described.

(2) As an auditor, I would like to send the closing presentation from novaAudit to the auditee.

(3) As an auditor, I would like to **archive** the closing presentation in novaAudit.

✔ Included as standard - Configurable and customizable

Depending on the type of closing presentation, it may be there are several options:

- Manually, e.g. as a PPT by using a PPT template and saving it in the audit's DMS with subsequent dispatch by email via a template. It is sent as a link or file.
- Automatic generation as a Word "report" e.g. Word and provision in the Auditee portal (see "Audit execution - Create report").
- Presentation as a Power BI report with all relevant data and the findings/measures from novaAudit.

C. Summary of Recommendations

| No. | Recommendation | Responsible | Due Date | Rating* |
|-------|-------------------|--------------------|-----------|-----------------|
| • Act | ActionDescription | ActionAuditeeOther | ActionDue | ActionRating |
| • | | | | • |
| Ind | | | | ActionsOrderedB |
| | | | | |

| *Performance Rating for Risks and Recommendations | |
|---|--|
| A – High Risk | <ul style="list-style-type: none">• Compliance violations, process or system weaknesses having a material negative impact on the risk situation• Requires immediate or very short-term enhancement of controls |
| B – Medium Risk | <ul style="list-style-type: none">• Observations of moderate significance or moderate process or system weakness or violations of internal guidelines• Requires short- or <u>medium-term</u> actions (until end of quarter) |
| C – Low Risk | <ul style="list-style-type: none">• Observations of lesser significance or smaller improvement opportunities• Optimization of control environment within one year recommended |

2.5.13

Reconcile Report & Version Control

User Question

(1) As an auditor, I need the function of discussing the contents of the report in draft status with the head of Internal Audit and agreeing on the wording so that the draft report can be made available to the audit committee via novaAudit.

(2) As Head of Internal Audit, I release the draft report in novaAudit.

(3) As an auditor, I need the function in novaAudit to communicate the contents of the report in draft status with the experts in the department and to coordinate the formulations so that the final report reflects the common understanding of the risks and associated measures. reflects.

(4) As an auditor, I need the opportunity to comment on the draft report and suggest adjustments and to make these available to the internal audit department in novaAudit. to place.

(5) As an auditor, I need the option of mapping several internal and external audit reconciliation loops in novaAudit and to document.

User Question

(6) As an internal auditor, I am able to track the version history of the draft report novaAudit at any time.

(7) As the head of Internal Audit, I release the financial report in novaAudit and send it to the relevant group of recipients. In addition to employees and managing directors, the group of recipients may also include managers of the Group and contact persons of the auditor of the annual financial statements.

 **Included as standard - Configurable - Customizable**
Expansion under discussion

See also "3.5.15 Audit implementation - Follow-up measures" and "3.5.4 Audit implementation - Information request ff",

There are several ways to reconcile reports:

Audit Team Intern:

- Directly in novaAudit, e.g. clearly arranged in the fieldwork editor or audit master sheet
- Via an automatically generated Word report

With the "Auditees"

- About the Auditee Portal
- Via an automatically generated Word report

2.5.15

Reconcile Report & Version Control

The version control solution integrated in novaAudit enables smooth and transparent collaboration between auditors and auditees during report preparation.

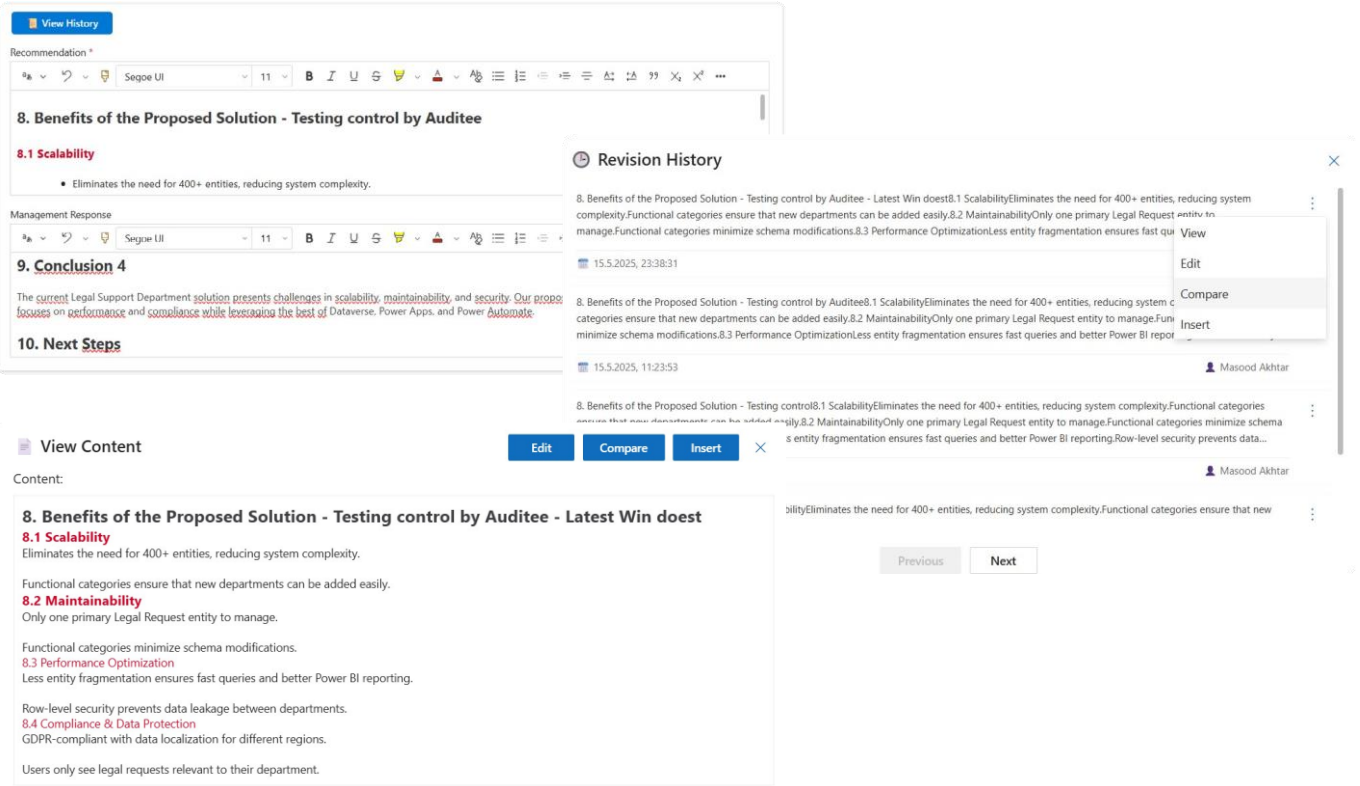
Instead of manually exchanging content via Word documents, all editing and coordination takes place directly within the system. The solution is based on the Microsoft Power Platform and uses model-driven apps, canvas apps and specially developed PCF components.

By saving the content in Dataverse, every change to a rich text field is automatically versioned and documented in a historically traceable manner. Users can view and compare every change and revert to a previous version if required.

As soon as content has been finalized, it can be marked as final within the system and used for automated report generation. This makes the entire review process more efficient, transparent and audit-proof.

Version control is available for auditors via the model-driven app. They have access to all text fields assigned to them and can edit them in an integrated editor. They can call up the version history of a field at any time via an embedded PCF component, for example to see who made which changes and when.

Once they have finished editing, they can submit the content for review and are automatically notified as soon as it has been approved or if changes are required.



2.5.15

Reconcile Report & Version Control

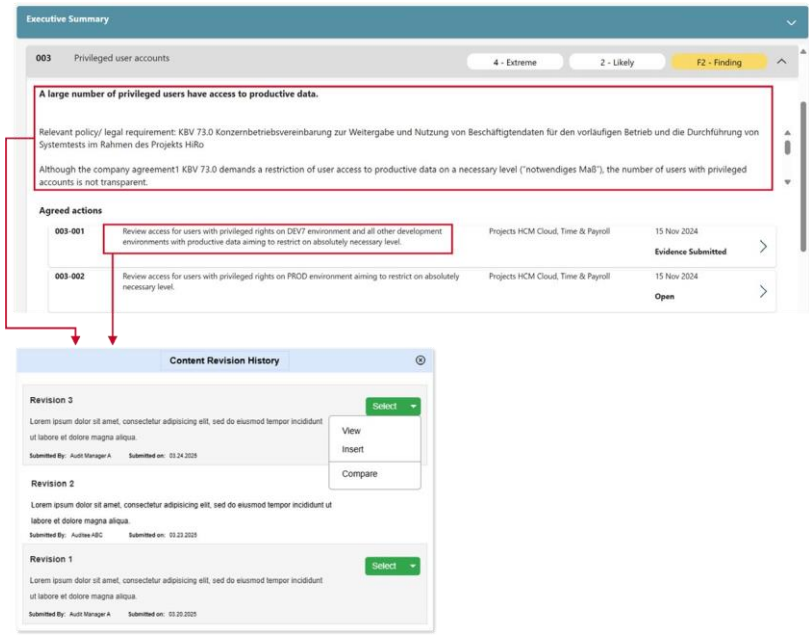
Auditees, on the other hand, work via a separate Canvas app that is specifically tailored to their needs.

They can see the complete change history of the fields that have been assigned to them for editing and can compare two versions with each other.

Based on a selected version, adjustments can be made in the Rich Text Editor with extensive formatting functions.

Submission is also conveniently done with a click

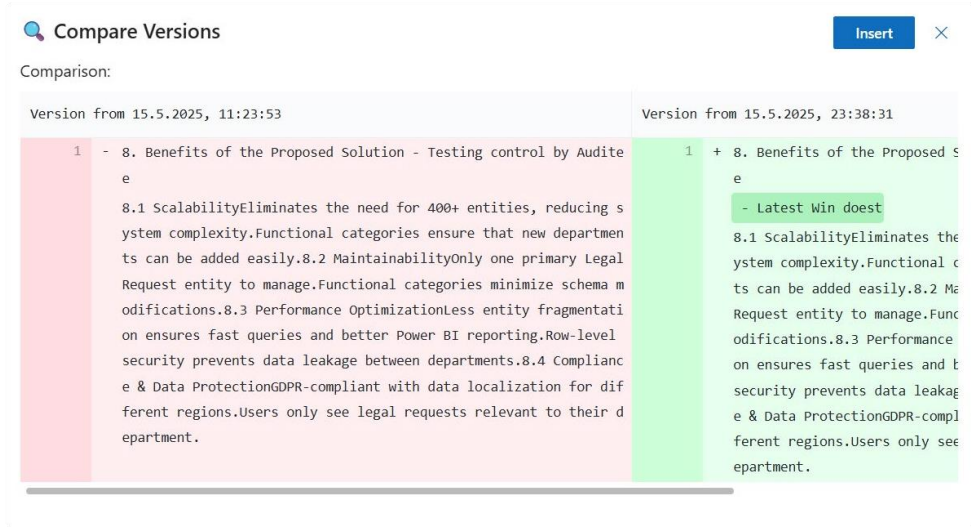
- including the option to track the status of your own submissions at any time.



Both auditors and auditees benefit from the extended functions of the PCF component. This not only allows a differentiated view and comparison of versions,

but also offers the option of accepting or processing changes directly within the system.

As soon as content is approved, it can be finalized and released for report generation - without media disruptions or manual merging of files.



2.5.14

Create Report

User Question

(1) As an auditor, I need the function **to create a report based on the findings and measures of the individual audit procedures according to a *defined layout*** so that I can report on the results of the audit. The report also contains background information and management summaries, which can be entered directly **in novaAudit**.

(2) As an auditor, I need the function to directly edit the report template **in novaAudit**.

(3) As an auditor, I have the option of choosing in which **order / The findings** are presented in the report in the following order (e.g. clustering according to the severity of the findings, clustering according to subject areas)

✔ Included as standard - Configurable and customizable

Different templates can be provided for reports, e.g. for different sorting or levels of detail.

The templates are created in Word and managed in the novaAudit DMS. Existing Word templates can be reused, but must be supplemented with the novaAudit fields.

novaAuditShowcase > - Templates

Name ▾

Geändert ▾

Engagement Letter Templates

Audit_Report_Template.dotx

Instructions Follow Up Process.pdf

PBC_List_Template.xlsx

| C. Summary of Recommendations | | | | |
|-------------------------------|-------------------|--------------------|-----------|-----------------|
| No. | ActionDescription | Responsible | Due Date | Rating* |
| Act | ActionDescription | ActionAuditeeOther | ActionDue | ActionRating |
| Ind | | | | ActionsOrderedB |

D. Findings

1. Network Segmentation

Overview

Network segmentation is a network security technique that divides a network into smaller, distinct sub-networks. It can be described as a process of dividing a network into multiple zones and applying security measures to each zone to manage security and compliance. Typically, it involves segregating traffic between the network segments, after which security is applied via firewalls to protect applications and data. Our review of corresponding BIM stencil requirements included the following:

- Data flow diagram reflecting the relevant business information, systems and services and their dependencies exist.
- A network segregation concept is in place.
- The segregation concept considers separate segments for internet facing systems (DMZ).
- The segregation concept considers separate segments for client systems.
- The segregation concept considers separate segments for guest systems (Wi-Fi + LAN).
- Network zones are logically separated.
- Guest networks and guest Wi-Fi zones are completely separated from corporate networks.
- Network traffic between zones is controlled.
- A design process for segregation policies / firewall rulesets has been established.
- Firewall policies are reviewed, assessed and adjusted on a regular basis.

Eigenschaften von Inhaltssteuerelementen

Titel: ActionDescription

Tag: ActionDescription

Anzeigen als: Umgebendes Feld ▾

Erläut:

☒ Mit Formatvorlage Text formatieren, der in das leere Steuerelement eingegeben wird

Formatvorlage: Formatvorlage1 ▾

A

 Neue Formatvorlage...

☐ Inhaltssteuerelement beim Bearbeiten des Inhalts entfernen

Sperren

☐ Das Inhaltssteuerelement kann nicht gelöscht werden.

☐ Der Inhalt kann nicht bearbeitet werden.

OK

Abbrechen

2.5.15

Follow-up Measures

User Question

(1) As an auditor, I **send** all **measures** agreed in the audits with the specialist department, including due dates, to the person responsible for the measures in novaAudit so that we as auditors can monitor that the risks are mitigated within the

(2) As auditor I **decide** on "Measures with changes", whether the **risks** have been **mitigated** and

document my decision in novaAudit. The auditor receives information from the system. tion about the decision.

(3) As the auditor, I decide in novaAudit on deadline extensions requested by the auditee and document my decision in novaAudit. The auditor receives information from the system about the decision.

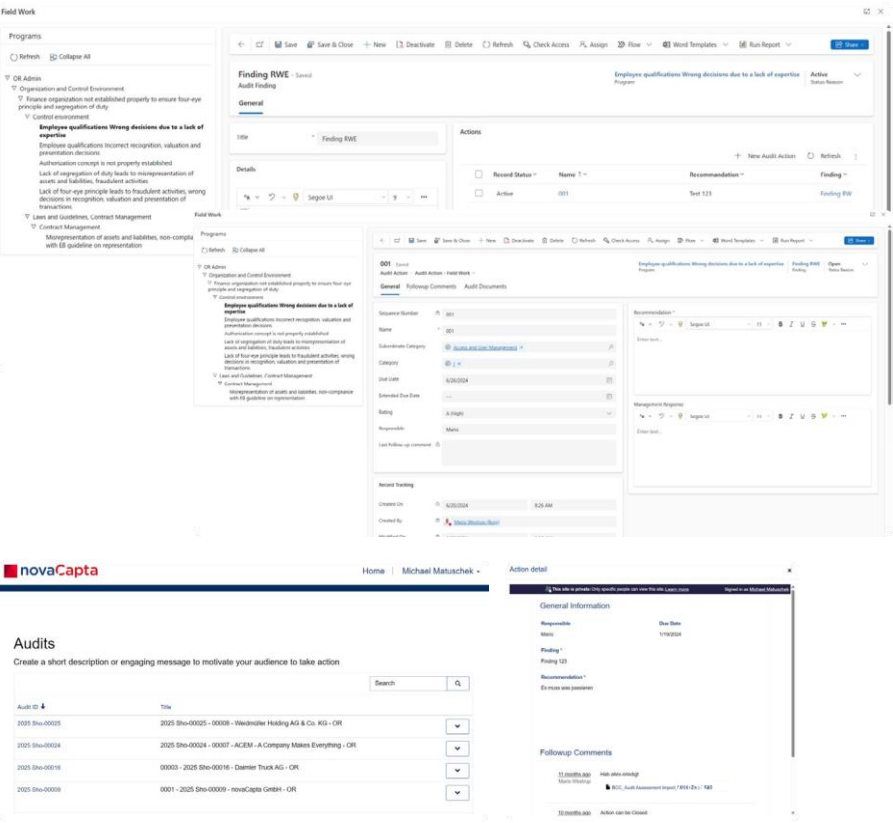
(4) As an internal auditor, I need a **connection to the Active Directories** (internally: EOD/CD) so that measures can be adapted to the current situation at all times. are assigned to all job holders.

✓ Included as standard - Configurable and customizable

See also "3.5.5 Audit procedure". leadership - kick-off".

All communication in the FollowUp is handled via the Auditee portal. As soon as the FollowUp period begins, the emails with the notification can be sent out automatically or semi-automatically.

The checked unit receives an e-mail with a link to the portal. Only data to which the unit or person has access is displayed. Feedback is provided exclusively via the portal. The auditor is informed about incoming feedback from the auditor (textual information and documents). The communication history is logged and listed in the timeline.



2.5.15

Follow-up Measures

An extended due date is provided for in the standard. This can either be set by the auditor or requested by the auditor in the portal.

Reminder or escalation e-mails can be set up via novaAudit.

001 · Saved

Audit Action · Audit Action - Field Work ▾

General

Followup Comments

Audit Documents

Sequence Number

001

Name

001

Subordinate Category

Access and User Management

 ×

Category

↓ ×

Due Date

6/26/2024

Extended Due Date

Rating

A (High) ▾

Responsible

Mario

Last Follow-up comment

2.5.16

Unsubscribe from Follow-up Measures

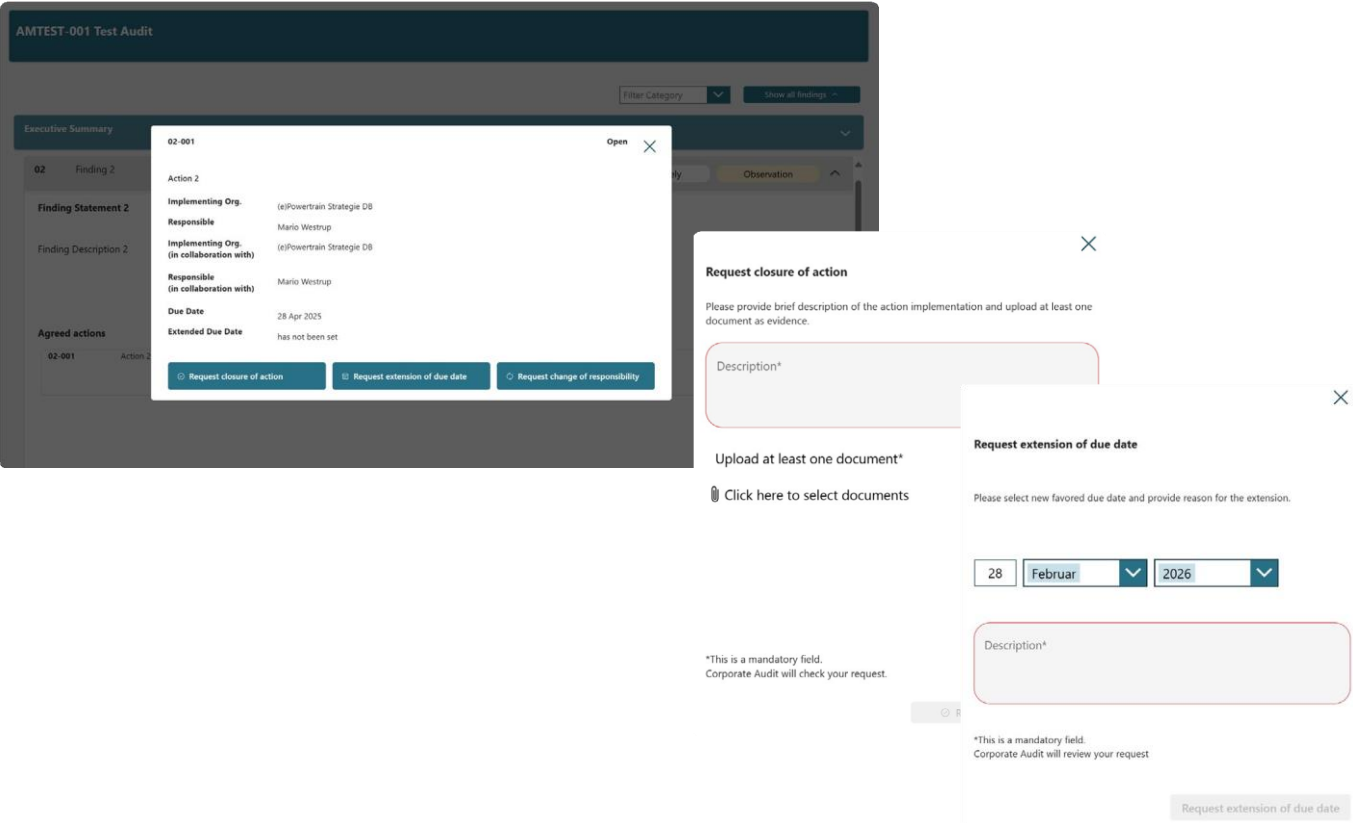
User Question

(1) As an auditor, I need the functions in novaAudit:

- Sign off agreed measures. I would also like to be able to provide the audit with evidence and explanations of the completed issues. to deregister measures with changes.
- An extension of the deadline for to apply for agreed measures

(2) As head of department of the audited area, I need an overview that shows the findings and measures assigned to my area, including due dates, and reminds me of due dates so that I have a complete overview of the risks assigned to me and can mitigate the risks in a timely manner.

✔ Included as standard -
Configurable and customizable



2.6

Auditees: Provision of Documents (Fieldwork)

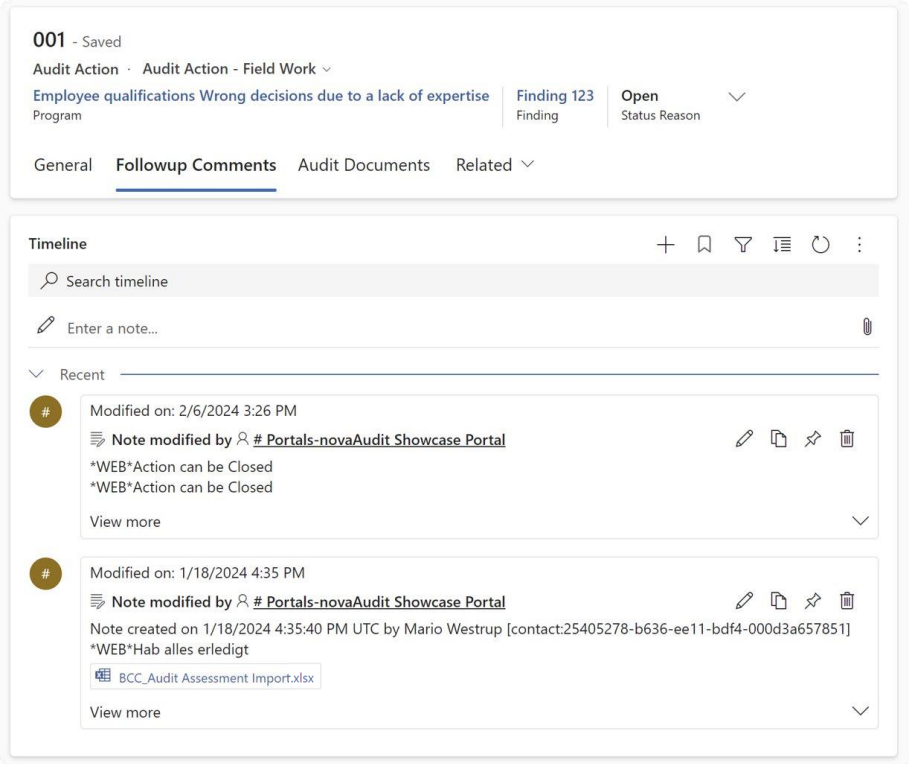
User Question

(1) As an expert from the specialist area, I need a function to be able to send **queries and documents** (evidence) quickly, easily and securely (confidentially) to the responsible auditors in novaAudit so that I can answer the queries without much additional effort.

✔ Included as standard - Configurable and customizable

This is also ensured via the Auditee Portal. As already described under "**3.5.11 Audit performance - findings & measures**", all communication between the auditor and the auditee is managed via the portal.

The communication can be viewed in full in the timeline for the measure.



2.7

Ad-hoc & Management Reporting

User Question

(1) As Head of Internal Audit, I need an overview of the current **processing status of the annual plan**. It must be possible to evaluate the status of the individual audits (e.g. planned, started, in the reporting phase, completed). The report must also contain the date of the last status change.

(2) As Head of Internal Audit, I need an overview of the **processing status of the remediation of findings** (open/resolved findings; open/closed measures) so that I can Monitor timely implementation of the measures

and can report to the Management Board. The report must also include the date of the status change as well as the persons responsible for the measures and information on the measures taken. approved deadline extensions.

(3) The reporting function must include **filter functions** with regard to all characteristics of an audit, the findings and measures, so that the evaluations can be carried out with a high degree of flexibility through settings on the user interface. can be designed.

✓ Included as standard -
Configurable and customizable

Microsoft Power BI has been integrated for reporting, dashboards and data analytics.

The dashboards can be set up by the customer themselves with little training.

The data comes directly from the underlying database "Data- verse" (Power Platform Standard). Dashboards can be offered for different target groups, which only see "Your data" depending on your authorization.

[What is Power BI? - Power BI| Microsoft Learn](#)



2.8

Audit Requirements / Quality Assurance

[← back to the table of contents](#)

2.8.1

Documentation / Workflows

User Question

(1) As Head of Internal Audit and Audit Manager, we need a function to **document** our **internally specified quality assurance** (e.g. 4AP for findings/measures) or **review of the relevant working papers** so that we can prove the implementation of our internally specified **quality assurance** to third parties (e.g. auditors of the annual financial statements).

✔ Included as standard - Configurable and customizable

See also "3.5.2 Performing the audit - standard audit procedures". sized audit process".

Each process step can be defined with quality gates/checks. Without this information, the process can be prevented from "moving on". The quality assurance inputs are shown using the example of the Draft Reporting and Final Reporting process steps. These are of course customizable. The authorizations can be individually configured here in the event that, for example, only the IR manager is allowed to grant approvals here.

The mandatory implementation of "surveys" for quality assurance can also be integrated here. Surveys are checks via "questionnaires" that can be stored as templates in novaAudit and are triggered here.

Audit Preliminary Planned

Audit Finally Planned

Fieldwork

Draft Reporting

Final Reporting

Fieldwork

Actions

Draft Reporting Survey

Final Reporting Survey

Audit Documents

| | | |
|-------|------------------|---|
| 00030 | Title | * 2025 Sho-00030 - 00013 - TÜV SÜD - ITIS |
| 14 | Planned End | 12/30/2024 |
| 14 | Audit End | --- |
| 14 | Fieldwork End | 11/25/2024 |
| ule | On Time Status | <input checked="" type="checkbox"/> Yes |
| | Reporting Date | 11/25/2024 |
| | Invoice Required | <input type="checkbox"/> No |
| | State | <input checked="" type="checkbox"/> Followup Finish |

Completed

Draft Reporting Language

Report Prepared

Report Reviewed

Create Survey?

Survey Template

Expected Feedback Date

Report Sent

Feedback Received

English

Yes

Yes

Yes

FinalRep...

11/25/202

Yes

Yes

Set Active

Draft Reporting Stage

Completed

Draft Reporting Language

Report Prepared

Report Reviewed

Create Survey?

Survey Template

Expected Feedback Date

Report Sent

Feedback Received

Draft Result (Calculated)

Draft Result

English

Yes

Yes

Yes

FinalRep...

11/25/202

Yes

Yes

Best Pract...

Good

Final Reporting Stage

Completed

Final Reporting Language

Report Prepared

Report Reviewed

Create Survey?

Survey Template

Report Released

Final Result (Calculated)

Final Result

Final Reporting Reason

Report Sent

English

Yes

Yes

Yes

FinalRep...

Yes

Best Pract...

Good

Yes

Set Active

Survey Template Questions

| Order | Topic | Question Type |
|-------|---|-----------------------|
| 1 | Audit Program release by audit lead, completely executed, changes adequately flagged | Two Options |
| 2 | Audit Procedures according to audit program adequately documented (name of auditor etc.) | Two Options |
| 3 | Documentation of closing meeting procedure is adequate | Two Options |
| 4 | Recommendations within audit report are document in audit program/working paper accor... | Two Options |
| 5 | Recommendation within closing meeting also exists within the audit report | Two Options |
| 6 | The audit report meets formal requirements (e.g. report distribution list, name of reporting... | Two Options |
| 7 | Recommendation meets formal requirements such as numbering, correct due dates and re... | Two Options |
| 8 | Assessments of recommendation result (A,B,C) and overall audit result is comprehensible | Two Options |
| 9 | Audit program/working papers are complete and contain corresponding audit evidence | Two Options |
| 10 | A project review has been performed | Two Options |
| 11 | Status tasks and audit has been adequately maintained | Two Options |
| 12 | Comments | Multiple Line of Text |

New Survey Template

Audit Program release by audit lead, completely executed, changes adequately flagged - Saved

New Status Reason

General

Question

Audit Program release by audit lead, completely executed, changes adequately flagged

Question Type

Two Options

Options

Yes,No

Required

☒ Yes

Change Tracking

Created On

2/17/2023

2:14 PM

Created By

Service nC PowerPlatform /Offline

Modified On

2/17/2023

2:14 PM

Modified By

Service nC PowerPlatform /Offline

2.8.2

Workflows

User Question

(1) As Head of Internal Audit and Audit Manager, we need the function of mapping and documenting **the implementation of quality assurance through releases** for **milestones** individually **defined** in our audit workflow.

(2) In addition, it should be possible to configure **technical checks/plausibility checks** for certain status transitions in the audit workflow on the system side, i.e. system-side QA steps without additional manual effort.

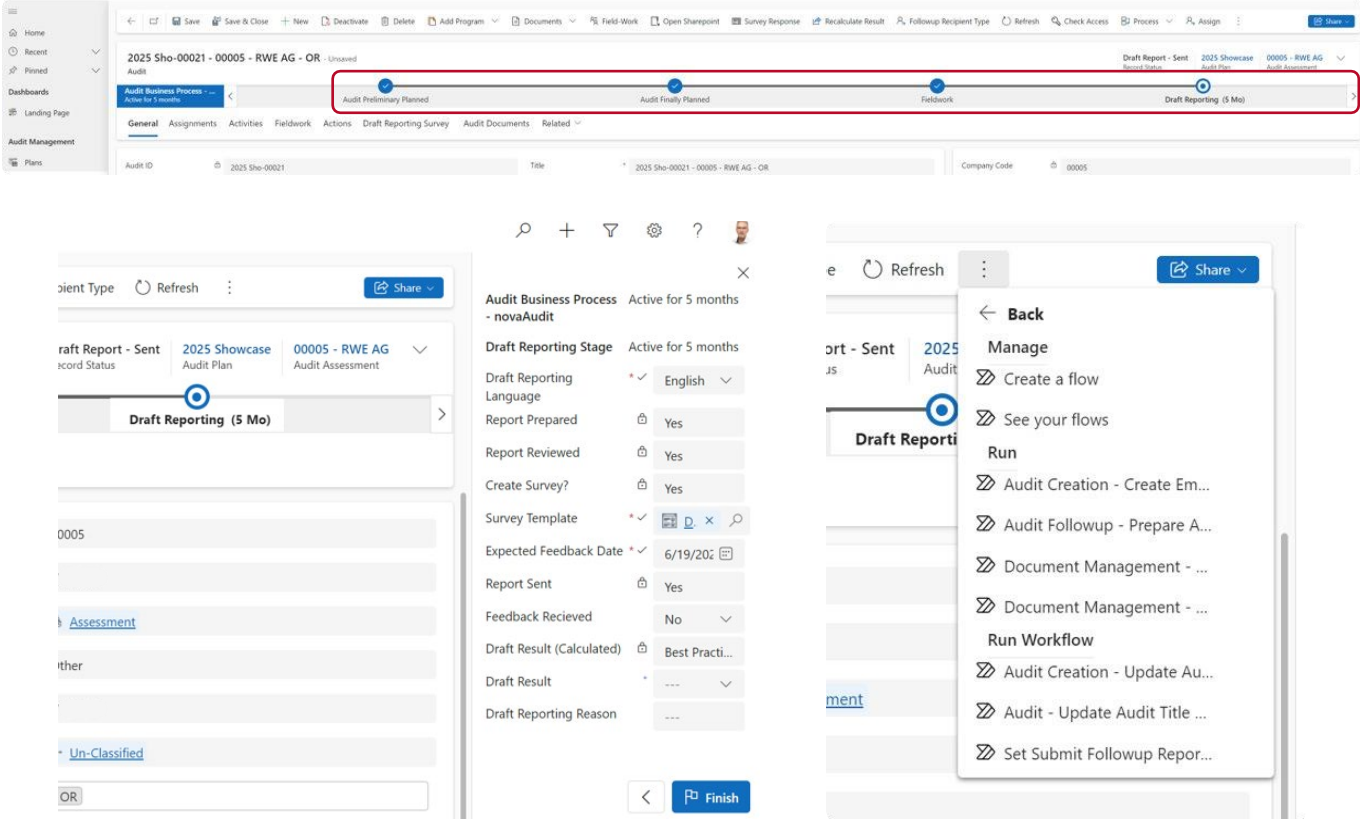
✔ Included as standard - Configurable and customizable

The entire process is controlled via the customizable "Business Process Flows (BPF). Each BPF can require necessary or optional information, which can also prevent the next step.

Each step can trigger a workflow that performs different actions:

- Setting authorizations
- Sending e-mails based on templates
- Creating tasks for persons or groups
- Generation of documents

Workflows are either preconfigured by novaAudit and can therefore be configured directly or can be created as NoCode/LowCode using the Microsoft Power Platform.



2.9

Professional Requirements / **Audit Requirements**

[← back to the table of contents](#)

2.9.1

Role Model / Authorization Concept

User Question

(1) As an audit department, we have **various roles** within our own department and for the audited areas; **different authorizations** must be assigned for these roles in order to be able to individually map a separation of functions, the **need-to-know principle** and the restriction of certain processing steps.

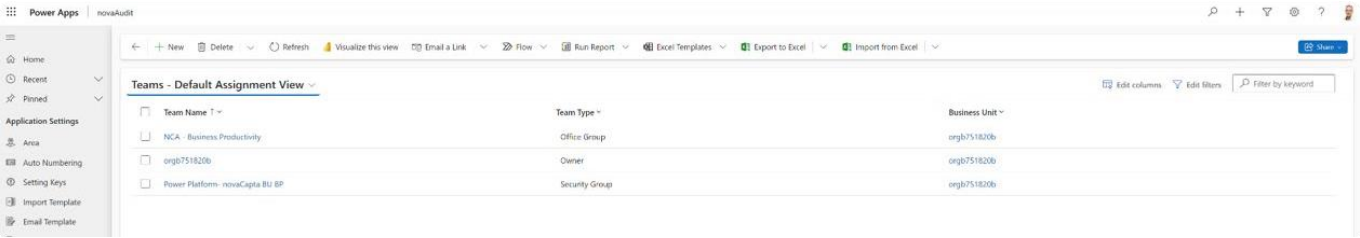
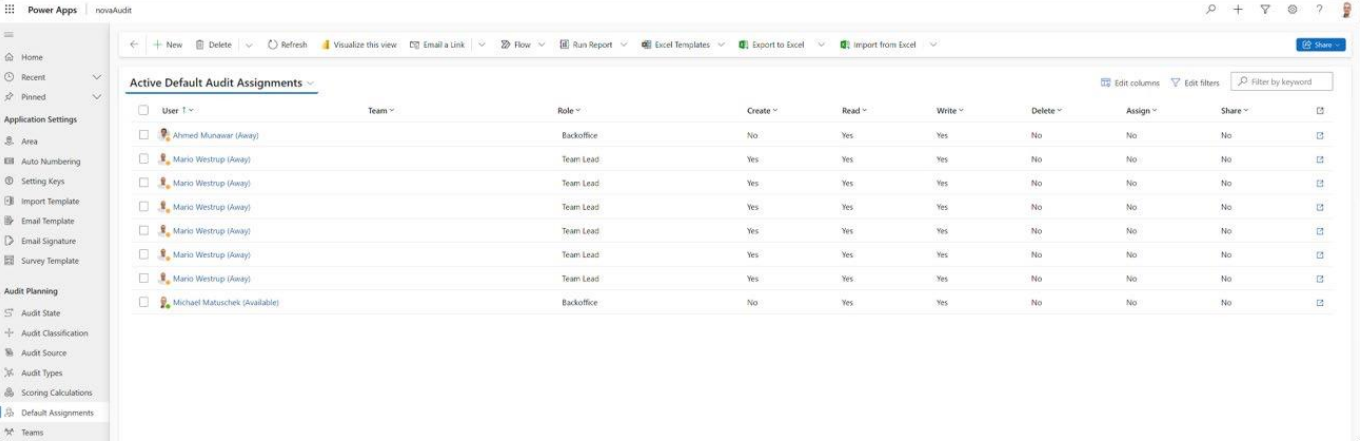
(2) Ideally, it should be possible to connect novaAudit to our company's **IAM tool** in order to ensure **semi-automated role assignment**.

✔ Included as standard - Configurable and customizable

novaAudit has a customizable authorization model. Authorizations based on persons and/or groups/roles can be predefined in the administration. Individual authorizations can also be made or predefined ones overwritten.

Authorizations can also be derived on the basis of audit types, for example. E.g. Classified Audit= Standard| Unclassified = Restricted Access (Fraud).

During the course of an audit, authorizations at milestones/QualityGates can be changed automatically on a process basis



2.9.2

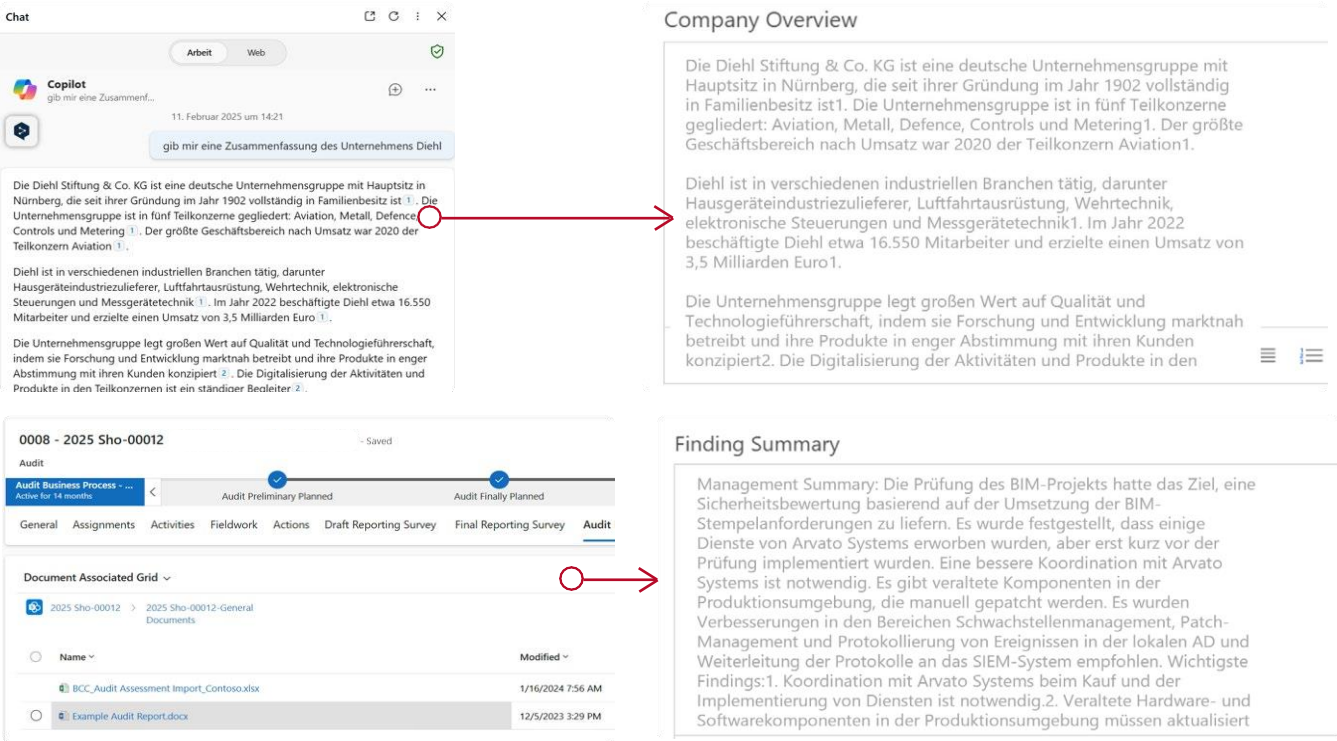
Artificial Intelligence / Copilot

novaAudit can integrate AI technologies very easily (Microsoft license dependencies). First and foremost, Microsoft-based technologies such as Copilot are available to us as a deep integration in all Microsoft applications.

Microsoft Azure AI Services can also be used to implement individual use cases:

- Company Overview
- Finding Summary
- Comparison of supplier contracts with the Compliance guidelines
- Generation of replies to e-mails
- Evaluation of facts
- Risk assessment based on facts

Our customers are currently collecting corresponding use cases.



3

IT-Relevant Requirements

[← back to the table of contents](#)

3.1

General

The underlying Microsoft technology enables the complete integration of novaAudit - PowerCloud Edition into Microsoft 365 - a decisive advantage during the introduction, because your users work in the already familiar user interface in Microsoft 365 and Dynamics 365 and benefit from the integration into Microsoft Teams when working together.

With the Microsoft Power Platform as its basis, novaAudit - PowerCloud Edition also enables your users to access the cloud solution from anywhere and at any time. The

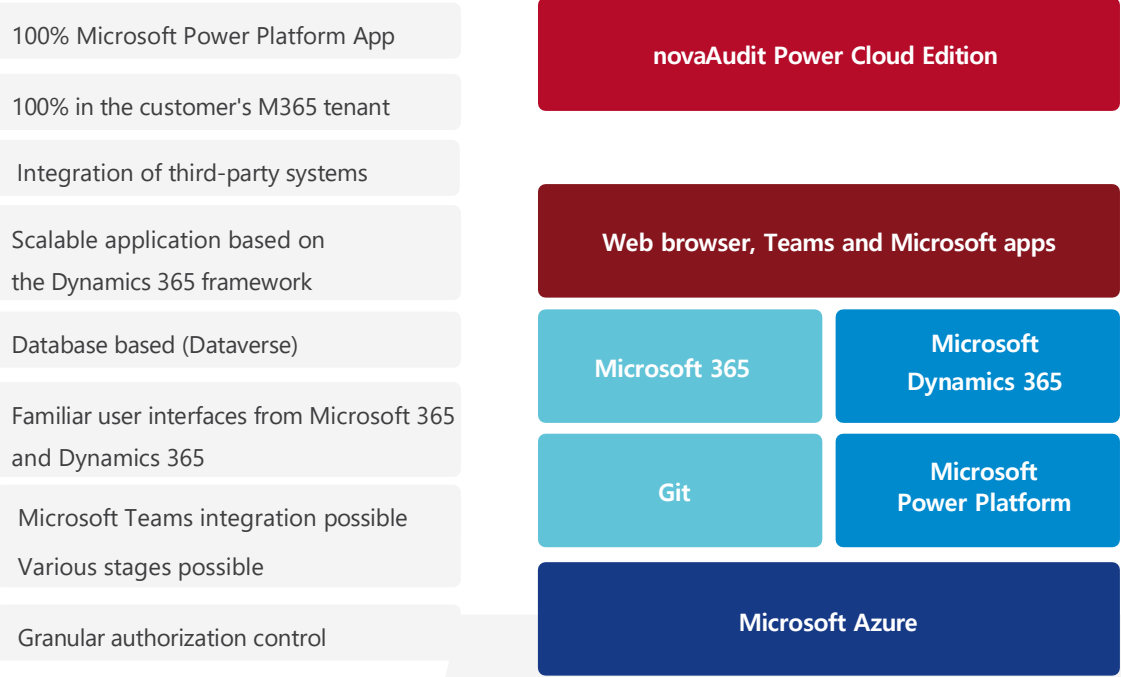
implementation of third-party systems is also possible.

The technology not only offers you and your employees maximum flexibility and integration capability in use, but also maximum adaptability and expandability. The flows initially developed by us can be adapted by you if required (in the future). This means that you are not dependent on us as the manufacturer when requirements change.

Operation in your company's own Microsoft Cloud not only ensures stable performance, but also guarantees compliance with your company's security standards.

This makes novaAudit - PowerCloud Edition currently the only audit management solution on the market that achieves 100% Microsoft integration and the highest security standards.

Technical Stack



Identity, Security, Management and Compliance

3.2

License Model

License model Microsoft Power Platform

Many companies already have Microsoft licenses - often including those that cover the use of the Power Platform. We recommend checking this internally first. We would be happy to support you in this and are available for coordination.

As many companies are currently introducing the Micro- soft Power Platform company-wide, it is quite possible that corresponding licenses are being procured anyway or are already planned.

We know that licensing can be a complex issue. Talk to us - together we will work out a suitable license model that meets your requirements.

As an official Microsoft CSP license partner, we not only provide you with expert advice, but can also create an individual license offer for you on request.

License model novaAudit

novaAudit is sold as a company license with a license price for unlimited use and an annual software maintenance fee.

Support in the form of a hotline can be agreed as a separate contract for a fee.

The company license includes:

Unlimited number of auditors

Unlimited number of auditees

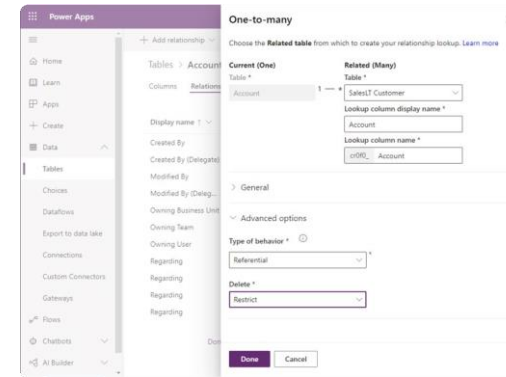
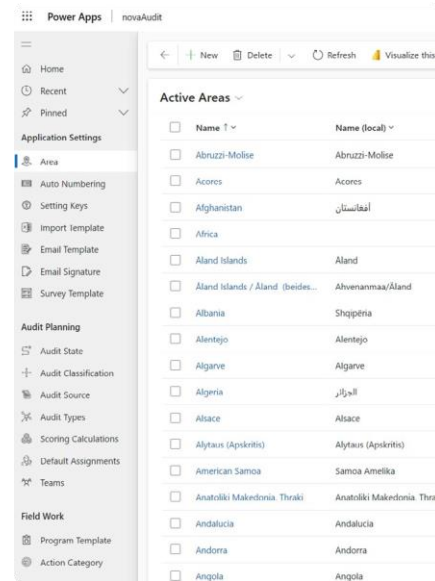
3.3

Configuration & Customizability

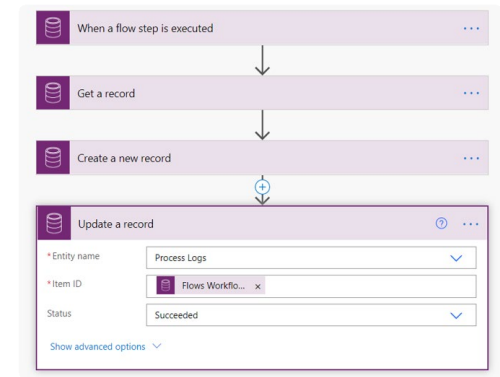
The customizability of novaAudit is based on the functional options in the administration and the technical concepts for model-driven apps within the Power Platform.

- **(1)** Configuration options in novaAudit
- **(2)** Data structures in Dataverse
- **(3)** UI in the framework [\(example: Create and customize a model-driven app form - Power Apps | Microsoft Learn\)](#)
- **(4)** Processes as NoCode in Power Automate

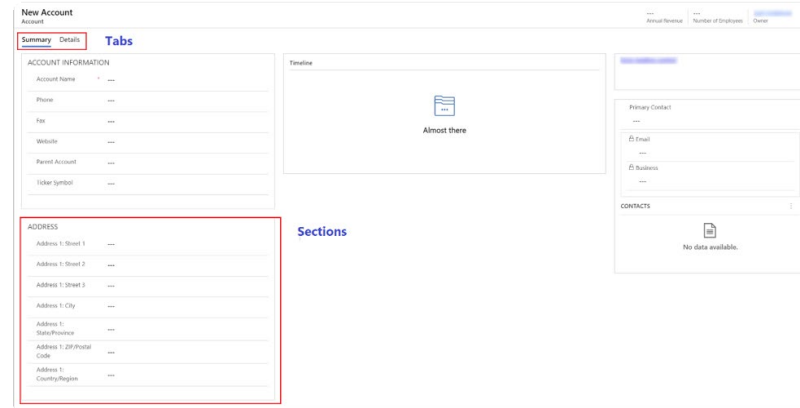
novaAudit is delivered as a basic managed solution. Customizations are implemented customer-specifically in an unmanaged [solution \(solution concepts - Power Platform | Microsoft Learn\)](#).



(2) Data structures in Dataverse



(3) Processes as NoCode in Power Automate



(4) UI in the Framework

3.4 Language Support

novaAudit can be used with the options provided by Microsoft in all languages supported by Microsoft. can be operated. [\(Translating localized text for model-driven applications\)](#)

novaAudit is implemented in a core language. Translations into other languages, in particular "audit jargon", can be imported via Export -> Translation -> Import.

novaAudit offers templates (e-mails/ Tasks/Word) in multiple languages.

| | A | B | C | D | E | F |
|-----|------------|-----------|-----------------------|---------------------------|------------|-----------------------------|
| 1 | Entity nam | Object ID | Object Column Name | 1033 | 1041 | 3082 |
| 642 | account | | description | Shows the total number | 取引先企業の合計数 | Muestra la cantidad total d |
| 643 | account | | name | Accounts by Industry | 業種別取引先企業 | Cuentas por sector |
| 644 | account | | description | Shows the total number | 取引先企業の合計数 | Muestra la cantidad total d |
| 645 | account | | name | Accounts by Owner | 所有者別取引先企業 | Cuentas por propietario |
| 646 | account | | description | Shows the number of ne | 1か月の新規取引先数 | Muestra la cantidad de cue |
| 647 | account | | name | New Accounts By Month | 月別新規取引先企業 | Nuevas cuentas por mes |
| 648 | cr2b3_car | | Description | A motor vehicle intende | | |
| 649 | cr2b3_car | | LocalizedCollectionNa | Cars | | |
| 650 | cr2b3_car | | LocalizedName | Car | | |
| 651 | cr2b3_car | | Description | Unique Identifier for the | | |
| 652 | cr2b3_car | | DisplayName | Owning User | | |
| 653 | cr2b3_car | | Description | Status of the Car | | |
| 654 | cr2b3_car | | DisplayName | Status | | |
| 655 | cr2b3_car | | DisplayName | Status | | |
| 656 | cr2b3_car | | Description | Status of the Car | | |
| 657 | cr2b3_car | | DisplayName | Active | | |

Power Apps | novaAudit

Active Email Templates

| Email Template Name | Body | Language | Created On |
|--|--|----------|-------------------|
| AuditDraftReportingEmailTemplate - English | <div class="ck-content" data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 1.5em; line-height: 1.5em; padding: 10px 0;"></div> | English | 2/17/2023 2:11 PM |
| AuditFinalReportingEmailTemplate - English | <div class="ck-content" data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 1.5em; line-height: 1.5em; padding: 10px 0;"></div> | English | 2/17/2023 2:11 PM |
| AuditFollowUpCreateInvitationFollowUpRecipient - English | <div class="ck-content" data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 1.5em; line-height: 1.5em; padding: 10px 0;"></div> | English | 2/6/2024 9:36 AM |
| AuditFollowUpCreateNotificationFollowUpRecipient - English | <div data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 1.5em; line-height: 1.5em; padding: 10px 0;"></div> | English | 2/6/2024 9:36 AM |
| AuditFollowUpNotifyAuditTeamOnFollowUpSubmitted - English | <div data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 1.5em; line-height: 1.5em; padding: 10px 0;"></div> | English | 2/6/2024 9:37 AM |
| AuditFollowUpRespondAuditPlanFollowUpRecipient - English | <div data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 1.5em; line-height: 1.5em; padding: 10px 0;"></div> | English | 2/6/2024 9:37 AM |
| AuditFollowUpRespondFollowUpButtonClick - English | <div data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 1.5em; line-height: 1.5em; padding: 10px 0;"></div> | English | 2/6/2024 9:37 AM |
| EngagementLetterPreparedTemplate - English | <div class="ck-content" data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 1.5em; line-height: 1.5em; padding: 10px 0;"></div> | English | 2/17/2023 2:11 PM |

3.5

Accessibility

novaAudit as a model-driven app is based on the same principles as Microsoft Dynamics 365. It is flexibly customizable and offers the maximum convenience you can expect from a web application.

Integrations of the latest Copilot are automatically provided by Microsoft. AI-based functions can be easily integrated.

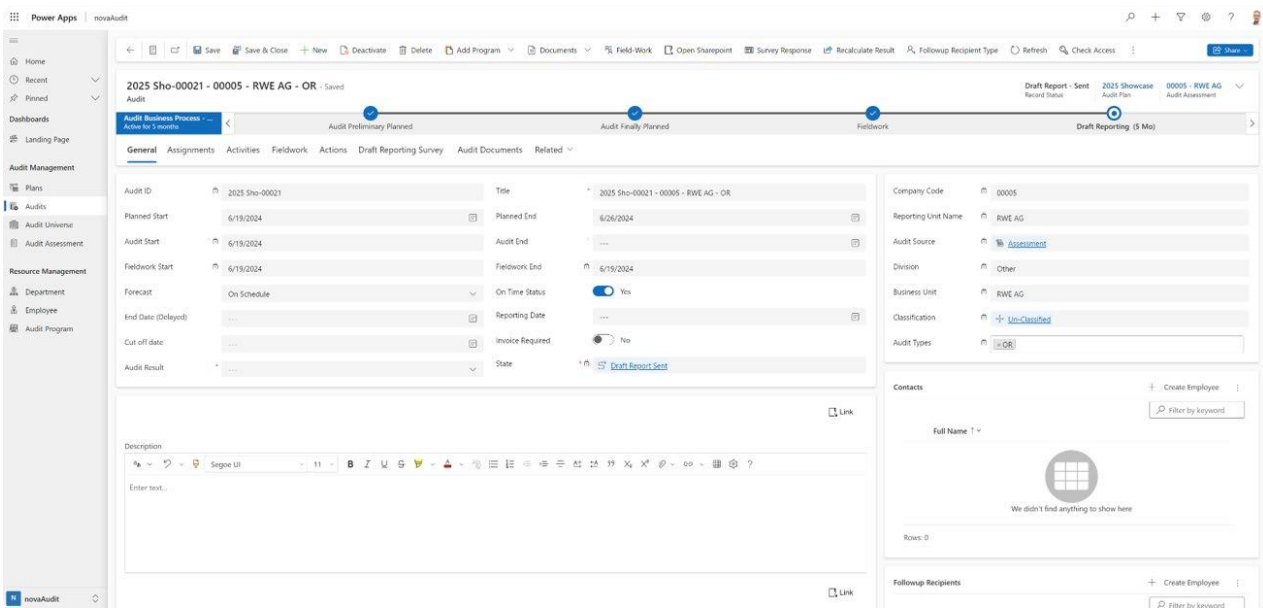
The Microsoft Model-Driven App offers numerous functions to support people with disabilities. It is fully compatible with screen readers such as JAWS, NVDA and

Narrator, which enables barrier-free navigation.

A contrast mode improves readability for people with visual impairments, and keyboard navigation with shortcuts allows use without a mouse.

The font size can be adjusted and all images and graphic elements are provided with alternative texts so that screen readers can also interpret visual information. These functions ensure inclusive access to the application.

- [Accessibility in Dynamics 365 Customer engagement \(on-premises\)](#)
- [Design for accessibility in Dynamics 365](#)
- [Accessibility tools for Microsoft 3 6 5](#)



3.6

Ergonomics

The user interface of the model-driven app is designed for efficiency and user-friendliness. An intuitive design with clear symbols and instructions makes navigation easier and reduces the cognitive load.

Users can customize layouts, change window sizes and personalize dashboards, which enables better adaptation to individual working styles.

Thanks to the responsive design, the app automatically adapts to different screen sizes, regardless of whether it is used on a desktop, tablet or smartphone.

Other ergonomic advantages include fast loading times, which improve the workflow, and drag-and-drop functionality, which makes it easy to move and arrange elements.

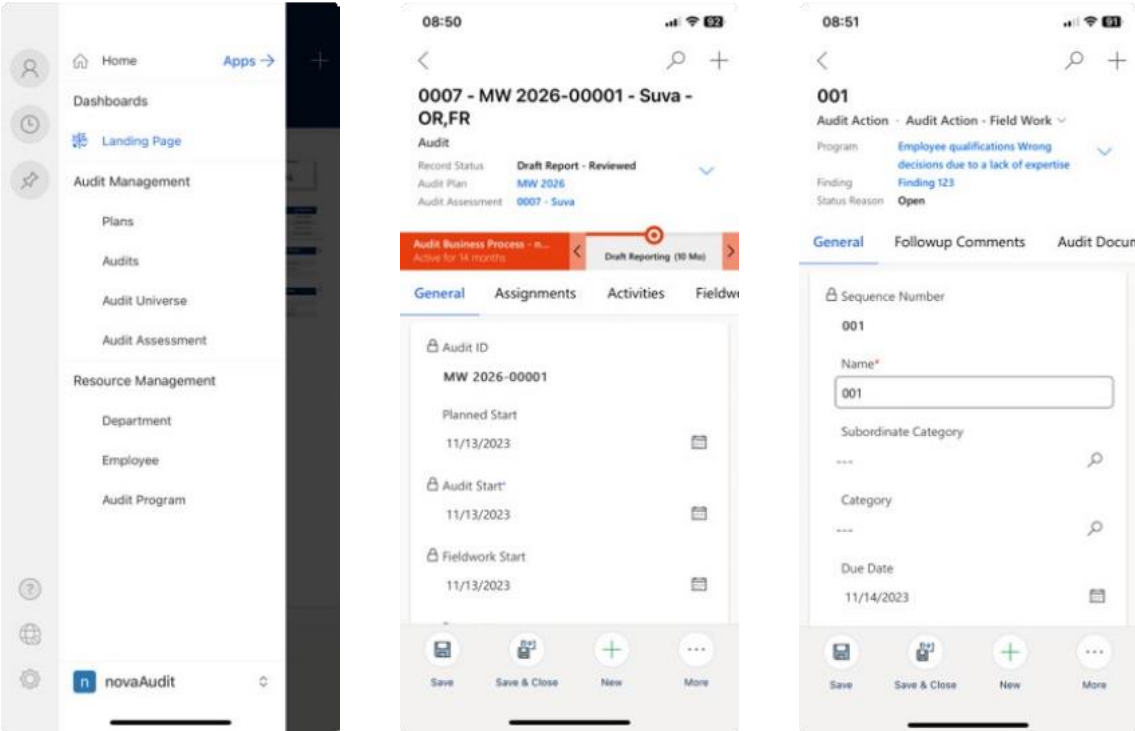
These features help to ensure that working with novaAudit remains pleasant, efficient and flexible - even over longer periods of use.

3.7

Mobile Use

As a model-driven app, novaAudit is mobile-capable and responsive on different form factors thanks to the use of the Microsoft UI framework.

[Using Power Apps appmodel-controlled apps in the mobile](#)



3.8

**IT-Relevant Requirements /
User Administration & Access**

[*← back to the table of contents*](#)

3.8.1

Administrator Authorization

novaAudit has numerous configuration options that control the customization of the functional characteristics completely without technical knowledge.

Only excerpts are shown opposite.

Power Apps

novi

Home

Recent

Pinned

Application Settings

Area

Auto Numbering

Setting Keys

Import Template

Email Template

Email Signature

Survey Template

Audit Planning

Audit State

Audit Classification

Audit Source

Audit Types

Scoring Calculations

Default Assignments

Teams

Field Work

Program Template

Action Category

Excel Imports

Import Mappings

Import Logs

Event Logs

Administration

Active Auto Numberings

Numbered Entity

Numbered Field

Current Number

Numbering Preview

| | | | | |
|--------------------------|---------------|--------------------|----|----------------|
| <input type="checkbox"/> | nc_action | nc_sequence_number | | |
| <input type="checkbox"/> | nc_audit | nc_audit_id | 31 | 2025 Sho-00031 |
| <input type="checkbox"/> | nc_department | nc_department_id | 1 | DP001 |
| <input type="checkbox"/> | nc_employee | nc_employee_number | | |

Active Email Templates

Email Template Name

Body

Language

Created On

| | | | | |
|--------------------------|--|--|---------|-------------------|
| <input type="checkbox"/> | AuditDraftReportingEmailTemplate - English | <div class="ck-content" data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 10pt; color: #000000;"></div> | English | 2/17/2023 2:11 PM |
| <input type="checkbox"/> | AuditFinalReportingEmailTemplate - English | <div class="ck-content" data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 10pt; color: #000000;"></div> | English | 2/17/2023 2:11 PM |
| <input type="checkbox"/> | AuditFollowupCreateInvitationFollowupRecipient - English | <div class="ck-content" data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 10pt; color: #000000;"></div> | English | 2/6/2024 9:36 AM |
| <input type="checkbox"/> | AuditFollowupCreateNotificationFollowupRecipient - English | <div data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 10pt; color: #000000;"></div> | English | 2/6/2024 9:36 AM |
| <input type="checkbox"/> | AuditFollowupNotifyAuditTeamOnFollowUpSubmitted - English | <div data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 10pt; color: #000000;"></div> | English | 2/6/2024 9:37 AM |
| <input type="checkbox"/> | AuditFollowupResendAuditPlanToFollowupRecipient - English | <div data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 10pt; color: #000000;"></div> | English | 2/6/2024 9:37 AM |
| <input type="checkbox"/> | AuditFollowupResendFollowupButtonClick - English | <div data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 10pt; color: #000000;"></div> | English | 2/6/2024 9:37 AM |
| <input type="checkbox"/> | EngagementLetterPreparedTemplate - English | <div class="ck-content" data-wrapper="true" dir="ltr" style="font-family: Segoe UI, Helvetica Neue, sans-serif; font-size: 10pt; color: #000000;"></div> | English | 2/17/2023 2:11 PM |

Active Audit States

Order

Title

Generate Audit-ID

Require Audit Assignment

Reporting Type

Set Reporting Date

Requires Result

Enable Recalculate

Survey

| | | | | | | | | |
|--------------------------|-------|--|-----|-----|-----------------|-----|-----|-----|
| <input type="checkbox"/> | 100 | Audit Preliminary Planned | No | No | | No | No | No |
| <input type="checkbox"/> | 200 | Audit Finally Planned | Yes | Yes | | No | No | No |
| <input type="checkbox"/> | 300 | Engagement Letter Prepared | No | No | | No | No | No |
| <input type="checkbox"/> | 400 | Engagement Letter Sent | No | No | | No | No | No |
| <input type="checkbox"/> | 500 | Fieldwork Started | No | No | | No | No | No |
| <input type="checkbox"/> | 600 | Fieldwork Completed | No | No | Draft Reporting | Yes | No | Yes |
| <input type="checkbox"/> | 700 | Draft Report Prepared | No | No | Draft Reporting | No | Yes | Yes |
| <input type="checkbox"/> | 800 | Draft Report Reviewed / Quality Review Performed | No | No | Draft Reporting | No | No | Yes |
| <input type="checkbox"/> | 900 | Draft Report Sent | No | No | Draft Reporting | No | No | Yes |
| <input type="checkbox"/> | 1,000 | Draft Report - Feedback Received | No | No | Final Reporting | Yes | Yes | No |
| <input type="checkbox"/> | 1,100 | Final Report Prepared | No | No | Final Reporting | No | No | Yes |
| <input type="checkbox"/> | 1,200 | Final Report Reviewed / Quality Review Performed | No | No | Final Reporting | No | No | Yes |

106

107

3.8.2

Login Procedure - Single Sign On

novaAudit uses the login procedures that have been agreed for your M365 tenant by the company IT department.

[What is fora single sign-on ?](#)

3.9

IT-Relevant Requirements

Data Management

[← back to the table of contents](#)

3.9.1

Data Import / Migration

novaAudit offers a wide range of options for simple data integration - be it via the import of Excel files or via powerful interfaces for connecting external systems. We have also successfully implemented migrations from other audit solutions especially **Audimex**.

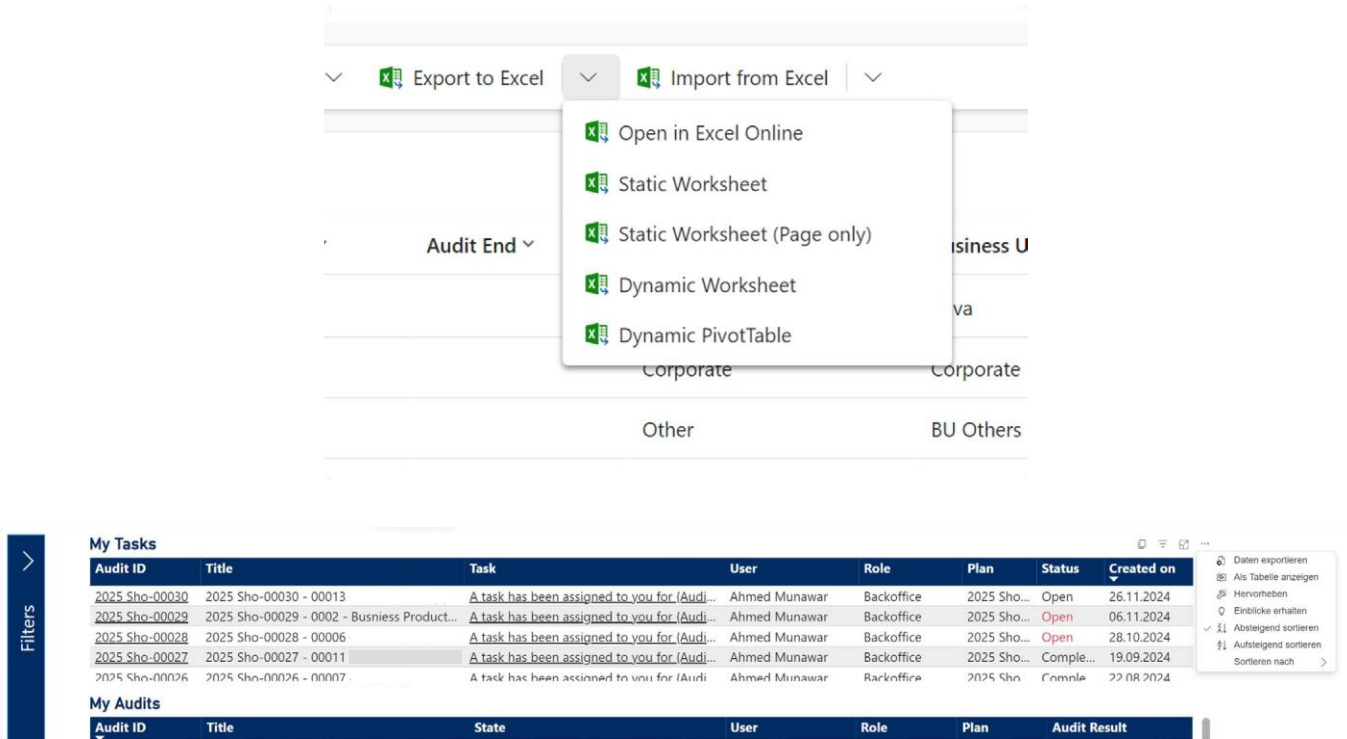
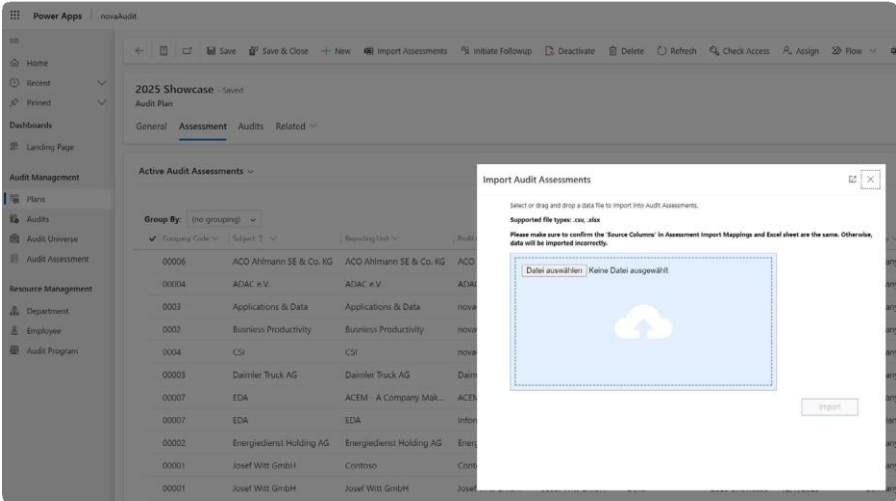
3.9.2

Import / Export / Connectors

novaAudit based on the Microsoft Power Platform is part of M365. This means that all M365 services are fully integrated.

Thanks to ready-made connectors, almost any current application can be addressed in read and write mode ([List of all Power Apps connectors| Microsoft Learn](#)).

novaAudit also offers import options for the Audit Universe or your test programs, for example. Further import/export options are already provided as standard.



3.9.3

Deletion Concept

In accordance with legal and regulatory requirements - such as the GDPR or MaRisk - it must be possible to delete personal data at any time.

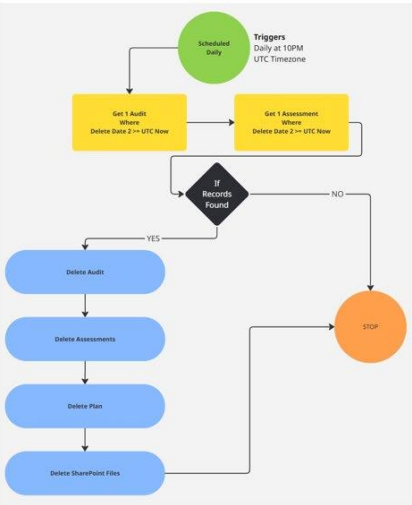
At the same time, it must be ensured that information relevant to the audit can be marked accordingly and exempted from deletion in exceptional cases, e.g. in the case of fraudulent actions.

novaAudit supports the automated deletion of findings, issues and measures (including associated metadata) after defined retention periods, for example after six or seven years.

The final audit reports are kept for ten years as standard and then automatically deleted. Exceptions to this rule can be flexibly configured and documented accordingly.

| Typ | Scope | Working papers, Issues, Actions <small>(inkl. Log Files und weiterer verlinkter Objekte)</small> | Metadaten <small>(ohne Audit Number, Audit Name, Fiscal Year, Final Report Sent, Data Deletion Dates, Audit Type, Audit Status, Department in-Charge, Extra Sensitive, Audit Sensitivity, Audit Objects)</small> | Abschluss-berichte | Berechnung Löschrdatum |
|-----|----------|---|---|--------------------|------------------------|
| | Standard | 6 Jahre | | 10 Jahre | zum Jahresende |

- *Trigger:*
 - *Scheduled daily at 10 PM UTC*
- *Step 1: Assessment & Audit Check*
 - *Get only one Audit and one Assessment record where Delete Date 1 <= UTCNow.*
- *Condition Check:*
 - *If Record Found: Execute the deletion full cycle.*
 - *If No Record Found: Stop the flow.*
- *Deletion Cycle:*
 - *Delete Assessments, Audits, Plans*
 - *Delete SharePoint Files.*
- *End:*
 - *Flow ends upon completion or if no audit/assessment records meet the criteria.*



3.10

IT-Relevant Requirements

Security & Data Protection

[*← back to the table of contents*](#)

3.10.1

Data Protection

Since novaAudit is operated on the customer's Microsoft 365 tenant, novaAudit is also subject to all the guidelines specified for this tenant without exceptions.

The Microsoft Power Platform attaches great importance to the protection of sensitive data and the security of its applications. All transmitted and stored data is secured with modern encryption technologies such as SSL/TLS (for data transmissions) and AES (for stored data).

Access to the applications is protected by multi-factor authentication (MFA) to ensure that only authorized users have access. The role-based access control allows precise assignment of rights - users only see the data that is relevant to their role.

In addition, regular security updates ensure that known vulnerabilities are quickly closed. Suspicious activities are detected and logged by a comprehensive monitoring and logging system in order to be able to react to security incidents at an early stage.

The Power Platform therefore meets modern standards for data protection, traceability and compliance - an essential component for use in security-critical areas such as auditing.

3.10.2

Backup & Recovery

Microsoft has already provided certain procedures for this:

[Back up and restore environments - Power Platform | Microsoft Learn](#)

Your company's IT department is responsible for this.

Restore backup

Contoso

ⓘ

Overwrite an environment with a backup of this one. [Learn more](#)

Backup details

Created on
05/26/2022 10:44:02 AM



Label
Contoso backup

Created by
jane.doe@contoso.onmicrosoft.com


Audit logs

To improve operation speed, audit logs are not copied over by default. [Click here](#) to change this. [Learn more](#)

Security group ⓘ

No group is selected  

Select environment to overwrite *

Select 

Don't see your environment?

| Power Platform admin center | | | | |
|---|-------|-----------------------|--|--|
| + New backup | | | | |
| Environments > Contoso > Backups | | | | |
| Use backups to protect data and service availability. Learn more in this overview . This operation is subject to capacity constraints | | | | |
| System Manual | | | | |
| Created on ↓ | Label | Created by | Expires On | |
| 03/22/2022 1:00:34 PM | ... | 03/22/2022 1:00:34 PM | jane.doe@contoso.on... 03/29/2022 1:00:34 PM | |

3.11 Managed Service

novaCapta offers services for a fee to customers with their own Managed Service business unit.

As a rule, this is a Level 2 support, because IT itself often provides the Level 1 helpdesk. The exact demarcation and handover points must be agreed on a case-by-case basis.

The services could be as follows:

Onboarding and ramp-up of the service
Teams (one-off) incl. connection to the customer ticket system if desired

Managed service continuous

Standard SLA: response time within one working day

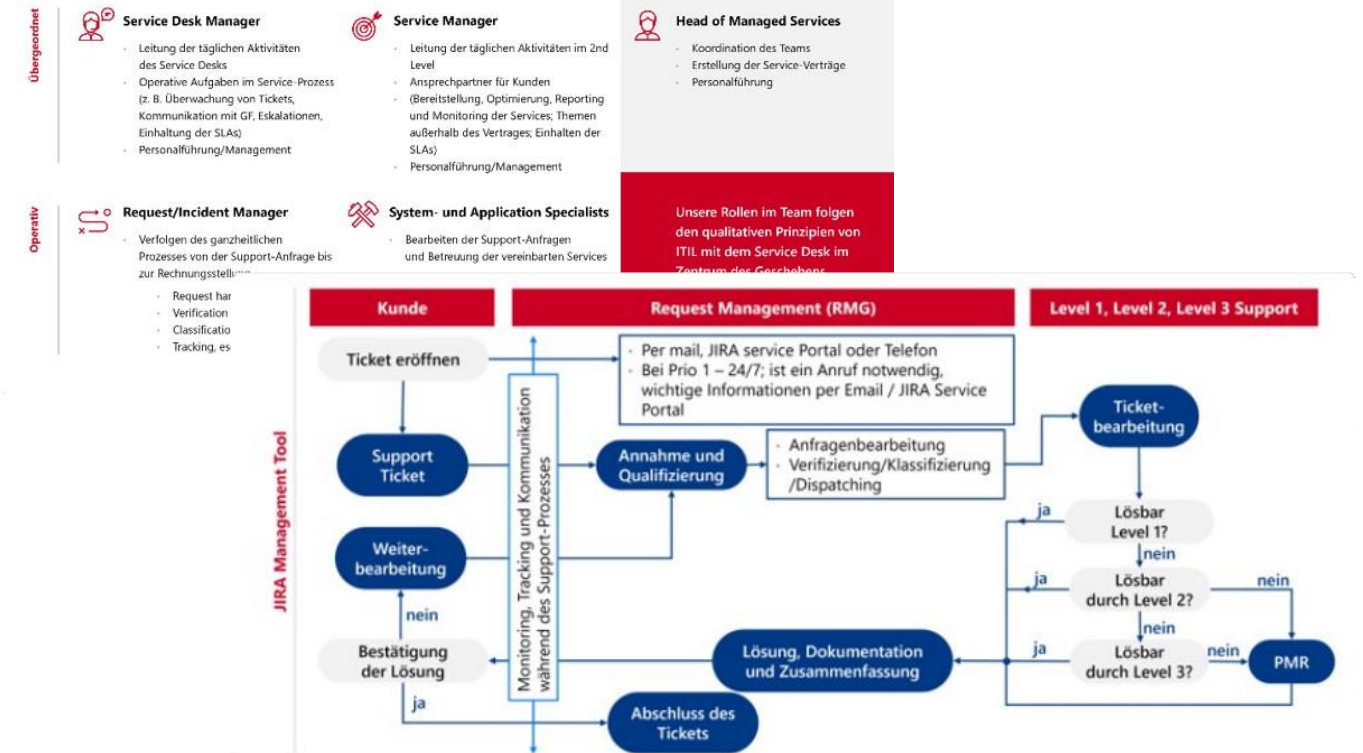
Standard Service Time CET
9:00 - 17:00 on working days except German public holidays

Monthly service fee (standby and basic service flat rate)

Processing tickets in one Volume of assumed 8 h.

(Min. billing unit 15 min) As a minimum for ensuring resource availability. Additional services beyond the quota at cost.

Unsere Service-Organisation Deutschland





novaCapta GmbH
Im Mediapark 5c
50670 Cologne

