

### Appendix 3 – Checklist for companies and hospitals

#### Auditor's checklist – for Grand Solutions

The auditor's checklist is attached to the auditor's report

Innovation Fund Denmark case no.	
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Title of project	
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Name of company *	
CVR no.	

Financial year	
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Project expenses in the period	
Amount paid out by the Administrator	

\*Project Participant

#### Innovation Fund Denmark's introduction to the auditor's checklist

The auditor's checklist must be completed by the auditor of the private company or hospital.

The checklist must be completed in connection with the audit of the annual accounts and is a supplement to the auditor's records. Auditor's records are provided in connection with the auditor's report and must include a description of the conducted performance audit.

The checklist serves to answer questions of a more formal nature.

The auditor's answers to the checklist questions cannot replace qualifications or supplementary information in the auditor's report.

#### Information about auditor's report

(Tick the appropriate box)

- Auditor's report without qualifications or supplementary information
- Auditor's report with qualifications
- Auditor's report with supplementary information

#### Guide to completing the checklist

Tick the 'Yes' box in the column 'Result of the auditing procedure' if the audit has been completed and the auditor is able to answer the question in the affirmative. If the auditor has important/critical remarks to the given question, the auditor should tick the appropriate column, and the issue must be mentioned in the auditor's report and/or auditor's records. Insofar as the auditor answers 'Yes' in the result column, there is often no reason to tick the column 'important/critical remarks'.

The 'No' box in the result column should be ticked when the audit has been completed and the auditor is able to answer the question in the affirmative.

An affirmative answer says nothing about the basis or certainty of the answer and does not necessarily mean that the issue concerned is considered completed. The auditor finds that the identified issue must be considered justifiable under the given circumstances. A negative answer is expected to occasion a mention of the issue in the auditor’s report and/or auditor’s records.

Auditor’s checklist		Result of the auditing procedure	
		YES	NO
1	Have the annual accounts been prepared in accordance with Innovation Fund Denmark’s general terms and conditions*?		
2	Are the annual accounts without serious deficiencies?		
3	Has the auditor followed up on any critical remarks in last year’s auditor’s report and/or auditor’s records?		
4	Has the auditor received the information and support the auditor considered necessary?		
5	Has the auditor conducted performance audit in accordance with Innovation Fund Denmark’s guidelines/general terms and conditions?		
6	Have the hours been recorded on an ongoing basis?		
7	Has the company established separate administration of the grant?		
8	Is the financial period in accordance with the Investment Agreement?		
9	Is the company going concern at the time of the auditor’s report?		

*\*Innovation Fund Denmark’s General Terms and Conditions for Grand Solutions is available at [www.Innovationsfonden.dk](http://www.Innovationsfonden.dk)*