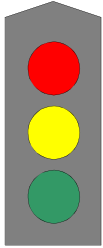


Definition of Evaluation Levels (Project)

Evaluation Levels



Red - High risks regarding the overall project were noted which depending on the focus of the audit are derived from the implementation of business requirements and/or from project management/organisation. The overall project target is substantially endangered, in case there is no appropriate counteraction for the identified risks. The risk of significant/direct substantial losses/damages is imminent. An unchanged continuation of the project seriously endangers the security of the business process and the further business development. The project requires close supervision and the involvement of management of the units participating in the project. After performing a comprehensive risk analysis, the persons in charge of the project should set up a risk action plan and a subsequent risk controlling. Re-engineering of the project may be necessary.

Yellow - Risks regarding the project organisation and/or risks from the project were noted. The overall project target is endangered, in case there is no appropriate counteraction for the identified risks. After performing a comprehensive risk analysis, the persons in charge of the project should set up a risk action plan and a subsequent risk controlling.

Green - No or only modest risks regarding the project organisation and/or risks from the project were noted. The identified risks can be reduced/eliminated/remedied within the normal course of the project. No particular degree of supervision is required.