

# Audit strategy - Financial market infrastructures

Version 01/2025

## Base data

Institut	Supervisory category	
<input type="text"/>	<input type="text"/>	
Audit firm	Lead auditor	
<input type="text"/>	<input type="text"/>	
Start of audit year (prospective)	End of audit year (prospective)	
<input type="text"/>	<input type="text"/>	
Level	Financial market infrastructure type	Additional audit
<input type="radio"/> Single-entity level <input type="radio"/> Group-level (holding structure /atypical structure)	<input type="radio"/> Trading venue <input type="radio"/> Central counterparty <input type="radio"/> Central securities depository <input type="radio"/> Trade repository <input type="radio"/> Payment system	<input type="radio"/> Yes <input type="radio"/> No

## Minimum capital, capital adequacy and risk diversification

Year of last intervention "audit"	Year of last intervention "critical assessment"	
<input type="text"/>	<input type="text"/>	
Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>
Rationale behind the audit strategy / brief description of audit areas		
<input type="text"/>		

## Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

## Liquidity

Year of last intervention "audit"	Year of last intervention "critical assessment"	
<input type="text"/>	<input type="text"/>	
Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Self-regulation and organization of trading

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Assurance of proper and transparent trading

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Reporting office and trade supervision

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner  
/Director

Audit hours for audit area Senior  
Manager/Manager/Assistant Manager

Audit hours for audit area Senior  
/Assistant/Team

## Admission and monitoring of participants

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner  
/Director

Audit hours for audit area Senior  
Manager/Manager/Assistant Manager

Audit hours for audit area Senior  
/Assistant/Team

## Admission of securities and supervision of issuers

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




## Risk models collateral and margin management

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Year of last intervention "audit"

Year of last intervention "critical assessment"



Net risk

Audit depth

Intervention




Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




## Collateral and margin management: process recovery and management

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Year of last intervention "audit"

Year of last intervention "critical assessment"



Net risk

Audit depth

Intervention




Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




## Interoperability

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

## Default management process

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Year of last intervention "audit"	Year of last intervention "critical assessment"
<input type="text"/>	<input type="text"/>

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

## Investment portfolio

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Year of last intervention "audit"	Year of last intervention "critical assessment"
<input type="text"/>	<input type="text"/>

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Settlement

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Custody function

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Segregation and portability

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

**Ex ante cost/hours estimation**

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Data management trade repository**

Year of last intervention "audit"	Year of last intervention "critical assessment"
<input type="text"/>	<input type="text"/>

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

**Ex ante cost/hours estimation**

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Specific requirements related to the provision of ancillary services**

Year of last intervention "audit"	Year of last intervention "critical assessment"
<input type="text"/>	<input type="text"/>

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

**Ex ante cost/hours estimation**

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Other risks from the legal, litigation and compliance area

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## General rules of conduct

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Corporate governance

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Year of last intervention "audit"

Year of last intervention "critical assessment"



Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

## Overarching operational risk management

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Year of last intervention "audit"	Year of last intervention "critical assessment"
<input type="text"/>	<input type="text"/>

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
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## Internal organisation / ICS

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Year of last intervention "audit"	Year of last intervention "critical assessment"
<input type="text"/>	<input type="text"/>

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

- Adequacy of the overall internal organisation (organisa-tional structure, segregation of duties, job descriptions, responsibilities and competences)
- Adequacy of the internal directives (structure, clarity, up-to-datedness, periodic review and approval process, etc.)
- Adequacy of the internal control system (methods for risk identification, assessment, measurement, monitoring and reporting, implementation of controls)
- Measures to adequately limit conflicts of interest (including remuneration schemes)
- Internal reporting (content, recipient, periodicity, escalation processes, etc.) and corporate governance disclosures
- Risk policy and principles of institution-wide risk management
- Other element

Description other element:

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




## ICT risk management

Year of last intervention "audit"

Year of last intervention "critical assessment"



Net risk

Audit depth

Intervention




- ICT strategy and governance
- Change management
- ICT operations (run, maintenance)
- Incident management
- Other element

Description other element:

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




## Cyber risk management

Year of last intervention "audit"

Year of last intervention "critical assessment"



Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

### Critical data risk management

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

### BCM (business continuity management)

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Operational resilience

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner  
/Director

Audit hours for audit area Senior  
Manager/Manager/Assistant Manager

Audit hours for audit area Senior  
/Assistant/Team

## Outsourcing

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Net risk

Intervention

Element

Audit depth

Element

Audit depth

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner  
/Director

Audit hours for audit area Senior  
Manager/Manager/Assistant Manager

Audit hours for audit area Senior  
/Assistant/Team

## Internal audit function

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




### Risk control function

Year of last intervention "audit"

Year of last intervention "critical assessment"



Net risk

Audit depth

Intervention




Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




### Compliance function

Year of last intervention "audit"

Year of last intervention "critical assessment"



Net risk

Audit depth

Intervention




Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Compliance with money laundering regulations

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Compliance with reporting duties

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Compliance with obligations relating to the additional operation of an organised trading facility

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

### Corporate governance at group level

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

### Group functions for risk control and risk mitigation: Risk control function

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Group functions for risk control and risk mitigation: Compliance function

---

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner  
/Director

Audit hours for audit area Senior  
Manager/Manager/Assistant Manager

Audit hours for audit area Senior  
/Assistant/Team

## Group internal audit

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner  
/Director

Audit hours for audit area Senior  
Manager/Manager/Assistant Manager

Audit hours for audit area Senior  
/Assistant/Team

## Group-wide liquidity management measures

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation



The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




## Compliance with capital adequacy and risk diversification requirements at group level

Year of last intervention "audit"

Year of last intervention "critical assessment"



Net risk

Audit depth

Intervention




Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




## Intra-group financing structures and contingent liabilities

Year of last intervention "audit"

Year of last intervention "critical assessment"



Net risk

Audit depth

Intervention




Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




## Credit risks at group level

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

**Ex ante cost/hours estimation**

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Market risks at group level**

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Year of last intervention "audit"	Year of last intervention "critical assessment"
<input type="text"/>	<input type="text"/>

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

**Ex ante cost/hours estimation**

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Legal risks at group level**

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Year of last intervention "audit"	Year of last intervention "critical assessment"
<input type="text"/>	<input type="text"/>

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

**Ex ante cost/hours estimation**

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## General rules of conduct at group level

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Group-wide overarching operational risk management

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Internal organisation / ICS at group level

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

- Adequacy of the overall internal organization (Organizational structure, segregation of duties, job descriptions, responsibilities and competences)
- Adequacy of the internal directives (structure, clarity, up-to-datedness, periodic review and approval process, etc.)
- Adequacy of the internal control system (methods for risk identification, assessment, measurement, monitoring and reporting, implementation of a proper framework and definition of controls)
- Measures to adequately limit conflicts of interest(incl. remuneration schemes)
- Internal reporting (content, recipient, periodicity, escalation processes, etc.) and corporate governance disclosures
- Risk policy and principles for institution-wide risk management
- Other element

Description other element:

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




### Group-wide ICT risk management

Year of last intervention "audit"

Year of last intervention "critical assessment"



Net risk

Audit depth

Intervention




- ICT strategy and governance
- Change management
- ICT operations (run, maintenance)
- Incident management
- Other element

Description other element:

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team

## Group-wide cyber risk management

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner  
/Director

Audit hours for audit area Senior  
Manager/Manager/Assistant Manager

Audit hours for audit area Senior  
/Assistant/Team

## Group-wide critical data risk management

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner  
/Director

Audit hours for audit area Senior  
Manager/Manager/Assistant Manager

Audit hours for audit area Senior  
/Assistant/Team

## Group-wide BCM (business continuity management)

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Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




## Operational resilience at group level

Year of last intervention "audit"

Year of last intervention "critical assessment"



Net risk

Audit depth

Intervention




Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




## Outsourcing at group level

Year of last intervention "audit"

Year of last intervention "critical assessment"



Net risk

Audit depth

Intervention




Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director

Audit hours for audit area Senior Manager/Manager/Assistant Manager

Audit hours for audit area Senior /Assistant/Team




## Group-wide measures to combat money laundering

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

## Compliance with consolidated reporting duties

Year of last intervention "audit"	Year of last intervention "critical assessment"
<input type="text"/>	<input type="text"/>

Net risk	Audit depth	Intervention
<input type="text"/>	<input type="text"/>	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

### Ex ante cost/hours estimation

The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.

Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

## Additional audit

More rows can be added to the table.

Audit areas / audit fields	Specific requirements	
<input type="text"/>	<input type="text"/>	
Legal basis	Audit depth	
<input type="text"/>	<input type="text"/>	
<b>Ex ante cost/hours estimation</b>		
The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.		
Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

Audit areas / audit fields	Specific requirements	
Legal basis	Audit depth	
<b>Ex ante cost/hours estimation</b>		
The audit hours that can be allocated to the audit area in accordance with the audit strategy should be indicated.		
Audit hours for audit area Partner /Director	Audit hours for audit area Senior Manager/Manager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team



## ex ante cost/hours estimation aggregated

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### ex ante cost/hours estimation basic audits aggregated

*Total audit hours for audit areas:*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Total other hours (planning, reporting, quality assurance etc.):*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Hourly rat in CHF:*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Total expenses for basic audit in CHF:*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

### ex ante cost/hours estimation additional audits aggregated

*Total audit hours for additional audits:*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Total other hours (planning, reporting, quality assurance etc.):*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Hourly rat in CHF:*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Total expenses for additional audits in CHF:*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

## ex ante cost/hours estimation

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### ex ante cost/hours estimation basic audits aggregated

*Total audit hours for audit areas:*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Total other hours (planning, reporting, quality assurance etc.):*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Hourly rat in CHF:*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Total expenses for basic audit in CHF:*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

### ex ante cost/hours estimation additional audits aggregated

*Total audit hours for additional audits:*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Total other hours (planning, reporting, quality assurance etc.):*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Hourly rat in CHF:*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Total expenses for additional audits in CHF:*

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>