

Audit strategy - Financial market infrastructures

Version 01/2025

Base data			
Institut			Supervisory category
Audit firm			Lead auditor
Start of audit year	(prospective)		End of audit year (prospective)
Lovel		Figure sign requires in	Street we to see Additional and the
O Single-entity lev O Group-level (ho	Financial market inf O Single-entity level O Group-level (holding structure /atypical structure) O Central counterp O Central securities O Trade repository O Payment system		O Yes O No sparty es depository y
		quacy and risk di	
Year of last interve	ntion "audit"		Year of last intervention "critical assessment"
Net risk	Audit d	lepth	Intervention
Rationale behind th	ne audit strategy /	brief description of au	dit areas
Audit hours for aud	n be allocated to the au	Audit hours for aud	
/Director	Director Manager/Manager/		/Assistant Manager /Assistant/Team
Liquidity			
Year of last interve	ntion "audit"		Year of last intervention "critical assessment"
Net risk	Audit d	lepth	Intervention



Rationale behind the	e audit strategy / br	ief description of aud	dit areas	
Ex ante cost/hours	s estimation			
The audit hours that can	be allocated to the audi	area in accordance with	the audit strategy should	be indicated.
Audit hours for audi /Director	it area Partner	Audit hours for aud Manager/Manager/	lit area Senior 'Assistant Manager	Audit hours for audit area Senior /Assistant/Team
Self-regulation	and organizatio	n of trading		
Year of last interver	ntion "audit"		Year of last interve	ntion "critical assessment"
Net risk	Audit de	oth	Intervention	
Rationale behind the	e audit strategy / br	ief description of aud	dit areas	
/Director			lit area Senior 'Assistant Manager	Audit hours for audit area Senior /Assistant/Team
Assurance of pi	roper and trans	parent trading		
Year of last interver	ntion "audit"		Year of last interve	ntion "critical assessment"
Net risk	Audit de	oth	Intervention	
Rationale behind th	e audit strategy / br	ief description of aud	l Ldit areas	
Ex ante cost/hours	s estimation			
The audit hours that can	he allocated to the audi	area in accordance with	the audit strategy should	be indicated.
The audit hours that can be allocated to the audit area in accordance with t Audit hours for audit area Partner Audit hours for audit				
Audit hours for audi /Director		Audit hours for aud Manager/Manager/		Audit hours for audit area Senior /Assistant/Team



Reporting office and trade supervision Year of last intervention "critical assessment" Year of last intervention "audit" 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 Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager /Assistant/Team Admission and monitoring of participants 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 Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager / Assistant/Team Admission of securities and supervision of issuers 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 Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager /Assistant/Team Risk models collateral and margin 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 Audit hours for audit area Senior Audit hours for audit area Senior Manager/Manager/Assistant Manager /Assistant/Team /Director Collateral and margin management: process recovery and management Year of last intervention "critical assessment" Year of last intervention "audit" 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 Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager / Assistant/Team Interoperability Year of last intervention "audit" Year of last intervention "critical assessment"



Net risk	Audit de	oth	Intervention	
Rationale behind the a	udit strategy / bi	ief description c	of audit areas	
Ex ante cost/hours es	stimation			
The audit hours that can be	allocated to the audi	t area in accordance	e with the audit strategy should	be indicated.
Audit hours for audit ar /Director			r audit area Senior ager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
Default manageme	<u>-</u>			
Year of last intervention	n "audit"		Year of last interve	ntion "critical assessment"
N	A 114 1			
Net risk	Audit de	oth	Intervention	
Dationale babied the e		infolonomintino o		
Rationale behind the a	udit strategy / bi	ter description of	or audit areas	
Ex ante cost/hours es	stimation			
The audit hours that can be	allocated to the audi	t area in accordance	e with the audit strategy should	be indicated.
Audit hours for audit ar /Director	ea Partner		r audit area Senior ager/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
nvestment portfo	lio			
·				
Year of last intervention "audit"		Year of last interve	ntion "critical assessment"	
Net risk	Audit de	oth	Intervention	
Rationale behind the a	udit strategy / bi	ief description of	of audit areas	

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 Audit hours for audit Manager/Manager/A			Audit hours for audit area Senior /Assistant/Team	
Settlement				
Year of last intervention "aud	it"		Year of last interve	ntion "critical assessment"
Net risk	Audit dep	th	Intervention	
Rationale behind the audit str	ategy / bri	ef description of aud	dit areas	
Ex ante cost/hours estimati	ion			
The audit hours that can be allocated	d to the audit	area in accordance with	the audit strategy should	be indicated.
Audit hours for audit area Par/Director	rtner	Audit hours for aud Manager/Manager/	it area Senior Assistant Manager	Audit hours for audit area Senior /Assistant/Team
Custody function				
Year of last intervention "aud	it"		Year of last interver	ntion "critical assessment"
Net risk	Audit dep	th	Intervention	
Rationale behind the audit str	ategy / bri	ef description of aud	dit areas	
Ex ante cost/hours estimati	ion			
The audit hours that can be allocated	d to the audit	area in accordance with	the audit strategy should	be indicated.
Audit hours for audit area Par/Director	rtner	Audit hours for aud Manager/Manager/		Audit hours for audit area Senior /Assistant/Team
Segregation and portal	oilitv			
Year of last intervention "aud	It"		Year of last intervel	ntion "critical assessment"



Net risk	Audit de	pth	Intervention	
Rationale behind the	e audit strategy / br	rief description of	audit areas	
Ex ante cost/hours	estimation			
The audit hours that can	be allocated to the audi	t area in accordance v	with the audit strategy should	be indicated.
Audit hours for audit /Director	area Partner		audit area Senior ger/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
]]
Data manageme	-	itory		
Year of last interven	tion "audit"		Year of last interve	ention "critical assessment"
N	A 15 1	d		
Net risk	Audit de	oth	Intervention	
Dada sala kakis dika		dat da a adata a at	- Pt	
Rationale behind the	e audit strategy / br	rief description of	audit areas	
Ex ante cost/hours	estimation			
The audit hours that can	be allocated to the audi	t area in accordance v	with the audit strategy should	be indicated.
Audit hours for audit /Director	area Partner		audit area Senior ger/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
		-		
Specific require	ments related	to the provision	on of ancillary ser	vices
Year of last intervention "audit"		Year of last interve	ention "critical assessment"	
Net risk	Audit de	oth	Intervention	
Rationale behind the	e audit strategy_/ br	rief description of	audit areas	
		· · · · · · · · · · · · · · · · · · ·		

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 Pa /Director	rtner	Audit hours for aud Manager/Manager/		Audit hours for audit area Senior /Assistant/Team	
Other risks from the leg	gal, litiga	ation and compl	iance area		
Year of last intervention "aud	it"		Year of last interver	ntion "critical assessment"	
Net risk	Audit dep	oth	Intervention		
Rationale behind the audit str	rategy / bri	ef description of aud	dit areas		
Ex ante cost/hours estimat					
The audit hours that can be allocated					
Audit hours for audit area Par/ Director	rtner	Audit hours for aud Manager/Manager/		Audit hours for audit area Senior /Assistant/Team	
General rules of condu	ct				
Year of last intervention "aud	it"		Year of last interver	ntion "critical assessment"	
Net risk	Audit dep	oth	Intervention		
Rationale behind the audit str	rategy / bri	ef description of aud	dit areas		
Ex ante cost/hours estimat	ion				
The audit hours that can be allocated	d to the audit	area in accordance with	the audit strategy should	be indicated.	
Audit hours for audit area Par/Director	rtner	Audit hours for aud Manager/Manager/		Audit hours for audit area Senior /Assistant/Team	
Corporate governance					
Year of last intervention "aud	it"		Year of last interver	ntion "critical assessment"	



Net risk	Audit dep	oth	Intervention	
Rationale behind the a	audit strategy / bri	ef description of au	dit areas	
Ex anto acat/bauro a	otimotion			
Ex ante cost/hours e The audit hours that can be		area in accordance with	the audit strategy should	he indicated
Audit hours for audit a /Director	rea Partner	Audit hours for aud Manager/Manager	Assistant Manager	Audit hours for audit area Senior /Assistant/Team
		<u> </u>		
Overarching oper	ational risk m	anagement		
Year of last intervention	nn "audit"		Vear of last interve	ntion "critical assessment"
Tear or last intervention	n addit		Tear or last interve	THIOT CHICAL ASSESSMENT
Net risk	Audit dep		Intervention	
THO CHOICE	7 dan dep	741		
Rationale behind the a	audit strategy / bri	of description of au	dit areas	
Trationale bening the a	dudit strategy / bit	er description or ad	uit areas	
Ex ante cost/hours e	stimation			
The audit hours that can be	allocated to the audit	area in accordance with	the audit strategy should	be indicated.
Audit hours for audit a	rea Partner	Audit hours for aud		Audit hours for audit area Senior
/Director		Manager/Manager	/Assistant Manager	/Assistant/Team
Internal organisat	ion / ICS			
Year of last intervention	on "audit"		Year of last interve	ntion "critical assessment"
Net risk	Audit dep	th	Intervention	
☐ Adequacy of the over responsibilities and		anisation (organisa-	tional structure, segr	egation of duties, job descriptions,
☐ Adequacy of the in	ternal directives (dic review and approval process, etc.)
and reporting, impl	ementation of cor	ntrols)		essment, measurement, monitoring
☐ Measures to adequ☐ Internal reporting (or				nemes) and corporate governance disclosures
□ Risk policy and prir □ Other element				
- Other element				



Description other eleme	ent:			
Rationale behind the au	ıdit strategy / bri	ef description of aud	dit areas	
Ex ante cost/hours est	timation			
The audit hours that can be a	llocated to the audit	area in accordance with	the audit strategy should	be indicated.
Audit hours for audit are /Director	ea Partner	Audit hours for aud Manager/Manager/		Audit hours for audit area Senior /Assistant/Team
ICT risk manageme	ent			
Year of last intervention			Year of last interve	ntion "critical assessment"
Net risk	Audit dep	th	Intervention	
□ ICT strategy and gov □ Change managemen □ ICT operations (run, □ Incident managemen □ Other element	nt maintenance)			
Description other eleme	ent:			
Rationale behind the au	idit strategy / bri	ef description of aud	dit areas	
Ex ante cost/hours es	timation			
The audit hours that can be a		area in accordance with	the audit strategy should	be indicated.
Audit hours for audit are /Director	Audit hours for audit area Partner Audit hours for audit hour			Audit hours for audit area Senior /Assistant/Team
O I am atal				
Cyber risk manage	ment			
Year of last intervention	"audit"		Year of last interve	ntion "critical assessment"
Net risk	Audit dep	th	Intervention	



Rationale behind the audit strat	tegy / brie	ef description of aud	it areas	
Ex ante cost/hours estimation	n			
The audit hours that can be allocated to	o the audit a	area in accordance with t	he audit strategy should	be indicated.
		Audit hours for audi Manager/Manager/		Audit hours for audit area Senior /Assistant/Team
Critical data risk manage	ement			
Year of last intervention "audit"			Year of last interve	ntion "critical assessment"
Net risk A	Audit dept	th	Intervention	
Rationale behind the audit strat	tegy / brie	ef description of aud	it areas	
		area in accordance with t Audit hours for audi Manager/Manager/	t area Senior	be indicated. Audit hours for audit area Senior /Assistant/Team
BCM (business continuit Year of last intervention "audit"		agement)	Year of last interve	ntion "critical assessment"
Net risk A	Audit dept	th	Intervention	
Rationale behind the audit strat	tegy / brie	ef description of aud	it areas	
Ex ante cost/hours estimation	n			
The audit hours that can be allocated to	o the audit a	area in accordance with t	he audit strategy should	be indicated.
Audit hours for audit area Partn /Director		Audit hours for audi Manager/Manager/A		Audit hours for audit area Senior /Assistant/Team



Operational resilience

Year of last intervention "audit"			Year of last interver	ntion "critical assessment"
Net risk	Audit depth		Intervention	
Rationale behind the audit str	ategy / bri	ef description of auc	lit areas	
Ex ante cost/hours estimati				
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 Par /Director	tner	Audit hours for audi Manager/Manager/		Audit hours for audit area Senior /Assistant/Team
Outsourcing Net risk			Intervention	
Element				Audit depth
Element				Audit depth
Rationale behind the audit str	ategy / bri	ef description of auc	lit areas	
Ex ante cost/hours estimati The audit hours that can be allocated		area in accordance with	the audit strategy should	be indicated.
Audit hours for audit area Par /Director	tner	Audit hours for aud Manager/Manager/		Audit hours for audit area Senior /Assistant/Team
Internal audit function				
Year of last intervention "audi	t"		Year of last interver	ntion "critical assessment"
Net risk	Audit dep	th	Intervention	



	e audit strategy / br	•	air areas	
Ex ante cost/hour	s estimation			
The audit hours that car	be allocated to the audi	area in accordance with	the audit strategy should	be indicated.
		Audit hours for aud Manager/Manager	dit area Senior /Assistant Manager	Audit hours for audit area Senior /Assistant/Team
Risk control fu	nction			
Year of last interve	ntion "audit"		Year of last interve	ntion "critical assessment"
Net risk	Audit de	oth	Intervention	
			<u></u>	
Rationale behind th	e audit strategy / br	ief description of au	dit areas	
		Audit hours for aud Manager/Manager	dit area Senior :/Assistant Manager	Audit hours for audit area Senior /Assistant/Team
Year of last interve	ntion "audit"			
real of last intervention addit		Year of last interve	ntion "critical assessment"	
			Year of last interve	ntion "critical assessment"
Net risk	Audit de	oth	Year of last interve	ntion "critical assessment"
Net risk	Audit de	oth		ntion "critical assessment"
	Audit de Le audit strategy / br		Intervention	ntion "critical assessment"
Net risk Rationale behind the	ne audit strategy / br		Intervention	ntion "critical assessment"
Rationale behind the	ne audit strategy / br	ief description of au	Intervention	
Rationale behind the	ne audit strategy / br	ief description of au tarea in accordance with	Intervention dit areas the audit strategy should	



Compliance with money laundering regulations

	Year of last intervention "critical assessment"		
Audit depth			
ief description of aud	dit areas		
t area in accordance with	the audit etrategy should	ha indicated	
		Audit hours for audit area Senior /Assistant/Team	
ies			
	Year of last interver	ntion "critical assessment"	
oth	Intervention		
ief description of aud	dit areas		
area in accordance with	the audit strategy should	be indicated.	
Audit hours for audit area Partner Audit hours for aud		Audit hours for audit area Senior /Assistant/Team	
elating to the ad	ditional operatio	on of an organised trading	
	Year of last interver	ntion "critical assessment"	
Audit depth			
ief description of aud	dit areas		
	ief description of aud tarea in accordance with Audit hours for aud Manager/Manager/ ies tarea in accordance with Audit hours for aud Manager/Manager/	ief description of audit areas area in accordance with the audit strategy should Audit hours for audit area Senior Manager/Manager/Assistant Manager ies Year of last interver oth Intervention ief description of audit areas area in accordance with the audit strategy should Audit hours for audit area Senior Manager/Manager/Assistant Manager elating to the additional operatic Year of last interver	



The audit hours that can be allocated	d 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 grou	o level			
Year of last intervention "audit"			Year of last intervention "critical assessment"		
Net risk	Audit der	oth	Intervention		
Rationale behind the audit st	rategy / br	ief description of aud	dit areas		
Ex ante cost/hours estimat	ion				
The audit hours that can be allocated		area in accordance with	the audit strategy should	be indicated.	
Audit hours for audit area Partner Audit hours for audit				Audit hours for audit area Senior /Assistant/Team	
Crown functions for vis	le a a mére	al and vials mitig	etion. Diek sont	ral function	
Group functions for ris	K Contro	n and risk mitig	ation: RISK Cont	rortunction	
Year of last intervention "aud	it"		Year of last intervention "critical assessment"		
Net risk	Audit dep	oth	Intervention		
Rationale behind the audit st	rategy / br	ief description of aud	dit areas		
Ex ante cost/hours estimat	ion				
The audit hours that can be allocated		area in accordance with	the audit strategy should	be indicated.	
Audit hours for audit area Partner Audit hours for audit area Partner			Audit hours for audit area Senior		
		Manager/Manager/		/Assistant/Team	



Group functions for risk control and risk mitigation: Compliance function

Year of last intervention "audit"			Year of last interve	ntion "critical assessment"
Net risk	Audit depth		Intervention	
Rationale behind the a	audit strategy / br	ief description of au	dit areas	
Ex ante cost/hours e	stimation			
The audit hours that can be	allocated to the audi	t area in accordance with	the audit strategy should	be indicated.
Audit hours for audit a /Director	udit hours for audit area Partner Audit hours for audirector Manager/Manager		dit area Senior /Assistant Manager	Audit hours for audit area Senior /Assistant/Team
]		
Group internal au			Voor of lost intervo	ntion "critical accomment"
Year of last intervention "audit"			Year of last interve	ntion "critical assessment"
Net risk	Audit de	oth	Intervention	
Rationale behind the a	audit strategy / br	ief description of au	dit areas	
Ex ante cost/hours e		t area in accordance with	the audit strategy should	be indicated.
Audit hours for audit a /Director		Audit hours for aud		Audit hours for audit area Senior
Group-wide liquio	lity managem	ent measures		
Year of last intervention "audit"		Year of last interve	ntion "critical assessment"	
Net risk	et risk Audit depth		Intervention	
Rationale behind the a	audit strategy / br	ief description of au	dit 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 Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager /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 Audit hours for audit area Senior Audit hours for audit area Senior Manager/Manager/Assistant Manager /Assistant/Team /Director 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 Senior Audit hours for audit area Partner Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager / Assistant/Team Credit risks at group level Year of last intervention "audit" Year of last intervention "critical assessment"



Net risk	Audit de	pth	Intervention		
Rationale behind the a	audit strategy / bi	rief description of aud	dit areas		
Ex ante cost/hours e	stimation				
The audit hours that can be	allocated to the audi	t 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	
Market risks at gr	oup level				
Year of last intervention	on "audit"		Year of last interver	ntion "critical assessment"	
Net risk	Audit de	pth	Intervention		
Rationale behind the a	audit strategy / bi	rief description of aud	dit areas		
Ex ante cost/hours e	stimation				
The audit hours that can be	allocated to the audi	t area in accordance with	the audit strategy should	be indicated.	
Audit hours for audit area Partner /Director Audit hours for			Audit hours for audit area Senior /Assistant/Team		
]			
		_			
Legal risks at gro	up level				
	•				
Year of last intervention "audit"			Year of last interver	ntion "critical assessment"	
Net risk	Audit de	ptn	Intervention		
Detionals habited the	andit atrata and / ha	inf denovirties of a	L		
Rationale behind the a	audit strategy / bi	ter description of aud	areas		

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



		Audit hours for aud Manager/Manager/		Audit hours for audit area Senior /Assistant/Team	
General rules of conduc	t at gro	oup level			
Year of last intervention "audit"			Year of last interve	ntion "critical assessment"	
Net risk A	Net risk Audit depth		Intervention		
Rationale behind the audit stra	tegy / bri	ef description of aud	dit areas		
Ex ante cost/hours estimatio	n				
The audit hours that can be allocated to	o the audit	area in accordance with	the audit strategy should	be indicated.	
Audit hours for audit area Partr /Director	ner	Audit hours for aud Manager/Manager/		Audit hours for audit area Senior /Assistant/Team	
Group-wide overarching	operat	tional risk mana	gement		
		tional risk mana	_	ntion "critical assessment"	
Group-wide overarching Year of last intervention "audit"		tional risk mana	_	ntion "critical assessment"	
Year of last intervention "audit"			_	ntion "critical assessment"	
Year of last intervention "audit"			Year of last interve	ntion "critical assessment"	
Year of last intervention "audit"	Audit dep	ıth	Year of last interve	ntion "critical assessment"	
Year of last intervention "audit" Net risk	Audit dep	ıth	Year of last interve	ntion "critical assessment"	
Year of last intervention "audit" Net risk	Audit dep	ıth	Year of last interve	ntion "critical assessment"	
Year of last intervention "audit" Net risk Rationale behind the audit stra	Audit dep tegy / bri	th ef description of aud	Year of last interver Intervention dit areas		
Year of last intervention "audit" Net risk Rationale behind the audit stra Ex ante cost/hours estimatio	Audit deptegy / bri	th ef description of aud	Year of last interver Intervention dit areas the audit strategy should		
Year of last intervention "audit" Net risk Rationale behind the audit stra Ex ante cost/hours estimatio The audit hours that can be allocated to Audit hours for audit area Partr	Audit deptegy / bri	ef description of aud area in accordance with Audit hours for aud	Year of last interver Intervention dit areas the audit strategy should	be indicated. Audit hours for audit area Senior	
Year of last intervention "audit" Net risk Rationale behind the audit stra Ex ante cost/hours estimatio The audit hours that can be allocated to Audit hours for audit area Partr	Audit deptegy / bri	ef description of aud area in accordance with Audit hours for aud	Year of last interver Intervention dit areas the audit strategy should	be indicated. Audit hours for audit area Senior	
Year of last intervention "audit" Net risk Rationale behind the audit stra Ex ante cost/hours estimatio The audit hours that can be allocated to Audit hours for audit area Partr	Audit dep tegy / bri n o the audit	ef description of aud area in accordance with Audit hours for aud Manager/Manager/	Year of last interver Intervention dit areas the audit strategy should	be indicated. Audit hours for audit area Senior	
Year of last intervention "audit" Net risk Rationale behind the audit stra Ex ante cost/hours estimatio The audit hours that can be allocated to Audit hours for audit area Partr/Director	Audit dep tegy / bri n o the audit ner	ef description of aud area in accordance with Audit hours for aud Manager/Manager/	Year of last interver Intervention dit areas the audit strategy should it area Senior Assistant Manager	be indicated. Audit hours for audit area Senior	



Net risk	Audit depth		Intervention		
responsibilities and compe Adequacy of the internal of Adequacy of the internal of and reporting, implementa Measures to adequately lir	tences) irectives (struction of a proper it conflicts of recipient, per items.	cture, clarity, up- (methods for risk er framework and interest(incl. ren iodicity, escalation	to-datedness, period identification, asse definition of control nuneration schemes on processes, etc.) a	egation of duties, job descriptions, dic review and approval process, etc.) ssment, measurement, monitoring ls) and corporate governance disclosures	
Description other element:					
Rationale behind the audit str	ategy / brief de	escription of aud	it areas		
Ex ante cost/hours estimati	on				
The audit hours that can be allocated	to the audit area	in accordance with t	he audit strategy should	be indicated.	
Audit hours for audit area Par/Director		dit hours for audi nager/Manager/	t area Senior Assistant Manager	Audit hours for audit area Senior /Assistant/Team	
Group-wide ICT risk ma	nagement				
Year of last intervention "audi	t"		Year of last interver	ntion "critical assessment"	
Net risk	Audit depth		Intervention		
 □ ICT strategy and governar □ Change management □ ICT operations (run, maint □ Incident management □ Other element 					
Description other element:					
Rationale behind the audit str	ategy / brief de	escription of aud	it areas		
Ex ante cost/hours estimati	on				
The audit hours that can be allocated	to the audit area	in accordance with t	he audit strategy should	be indicated.	
Audit hours for audit area Par/Director		dit hours for audi nager/Manager/ <i>F</i>	t area Senior Assistant Manager	Audit hours for audit area Senior /Assistant/Team	



Group-wide 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 Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager /Assistant/Team **Group-wide critical data risk management** Year of last intervention "critical assessment" Year of last intervention "audit" 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 Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager /Assistant/Team **Group-wide BCM (business continuity management)** Year of last intervention "audit" Year of last intervention "critical assessment" Net risk Intervention 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 Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager /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 Audit hours for audit area Senior Audit hours for audit area Senior Manager/Manager/Assistant Manager / Assistant/Team /Director Outsourcing at group level Year of last intervention "critical assessment" Year of last intervention "audit" 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 Audit hours for audit area Senior Audit hours for audit area Senior /Director Manager/Manager/Assistant Manager / Assistant/Team Group-wide measures to combat money laundering Year of last intervention "audit" Year of last intervention "critical assessment"



Net risk	Audit dep	oth	Intervention	
Rationale behind the audit s	strategy / bri	ief description of aud	dit areas	
	4:			
Ex ante cost/hours estima The audit hours that can be allocated.		area in accordance with	the audit strategy should	he indicated
Audit hours for audit area P /Director	artner			Audit hours for audit area Senior /Assistant/Team
/ 51100101				, resistant ream
				J []
Compliance with cons	olidated	reporting duties	8	
	12411			
Year of last intervention "au	dit"		Year of last interve	ntion "critical assessment"
		_		
Net risk	Audit dep	oth	Intervention	
Rationale behind the audit s	strategy / bri	ief description of aud	dit areas	
Ex ante cost/hours estima	ition			
The audit hours that can be allocat		area in accordance with	the audit strategy should	be indicated.
Audit hours for audit area P		Audit hours for aud		Audit hours for audit area Senior
/Director	artifei	Manager/Manager/Assistant Manage		/Assistant/Team
Additional audit				
More rows can be added to	the table			
Audit areas / audit fields			Specific requireme	nts
Legal basis		Audit depth		
	4.			
Ex ante cost/hours estima			the englished to the state of	One testing a
The audit hours that can be allocated	ted to the audit	area in accordance with	tne audit strategy should	be indicated.
Audit hours for audit area P /Director	artner	Audit hours for aud		Audit hours for audit area Senior /Assistant/Team
/Dilector		Manager/Manager/	Assistant wanayer	// regili



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



ex ante cost/hours estimation aggregated

ex ante cost/hours estimat	ion basic audits aggregated	
Total audit hours for audit are	eas:	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
		
Total other hours (planning, i	reporting, quality assurance etc.):	_
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
Hourly rat in CHF:		
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
Total expenses for basic aud	dit in CHF:	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
ex ante cost/hours estimat	ion additional audits aggregated	_
Total audit hours for addition	al audits:	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
Total other hours (planning, i	reporting, quality assurance etc.):	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
Hourly rat in CHF:		
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
		7
Total expenses for additional	l audits in CHF:	_
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team



ex ante cost/hours estimati	on basic audits aggregated	
Total audit hours for audit are	eas:	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
Total other hours (planning, i	reporting, quality assurance etc.):	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
Hourly rat in CHF:		
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
Total expenses for basic aud	lit in CHF:	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
		_
Total audit hours for addition	on additional audits aggregated	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
Total other hours (planning,)	reporting, quality assurance etc.):	
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
Hourly rat in CHF:		
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team
Total expenses for additional	l audits in CHF:	_
Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team