

## **GB-A Audit Strategy**

Version 01/2025

General data		
Name of the institution		
Authorisation		
Limited partnership for collective investment	ent schemes	
Supervisory category		
Closure of financial year		
Audit year (prospective)		
2025		
Start of reporting period	End of reporting period	
Audit firm		
Leading auditor - Audit year 2024		



## **Basic audits**

Audit area		Audit field		
Internal organisation		Internal organisation / Internal control system / Partnership agreement		
Audit depth/periodicity (according to sta	andard audit strategy	r)		
Critical assessment every 6 years if n Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	medium, alternating			
Last intervention				
Year of last intervention with audit depth "audit"	Year of last interver depth "critical asses		Net risk	
Current / planned intervention				
Current / planned intervention	Current / planned in	tervention		
	□ according to standard audit strategy □ adjusted audit strategy due to risk □ due to subsequent controls □ adjusted audit strategy due to other reasons			
Justification audit strategy by audit firm	l			
Audit area		Audit field		
Internal organisation Information technology			plogy	
Audit depth/periodicity (according to standard audit strategy)				
Critical assessment every 6 years if n Intervention every 4 years if net risk is			and the second s	
Intervention every 2 years if net risk is Annual audit if net risk is very high				
Intervention every 2 years if net risk is				
Intervention every 2 years if net risk is Annual audit if net risk is very high		tween critical asses		
Intervention every 2 years if net risk is Annual audit if net risk is very high  Last intervention  Year of last intervention with audit	s high, alternating bet	tween critical asses	sment - audit;	
Intervention every 2 years if net risk is Annual audit if net risk is very high  Last intervention  Year of last intervention with audit	s high, alternating bet	tween critical assess	sment - audit;	
Intervention every 2 years if net risk is Annual audit if net risk is very high  Last intervention  Year of last intervention with audit depth "audit"	s high, alternating bet	tween critical assess that ion with audit ssment"	sment - audit;	
Intervention every 2 years if net risk is Annual audit if net risk is very high  Last intervention  Year of last intervention with audit depth "audit"  Current / planned intervention	Year of last interver depth "critical asses  Current / planned in according to star adjusted audit st due to subseque	ation with audit ssment"	Net risk	
Intervention every 2 years if net risk is Annual audit if net risk is very high  Last intervention  Year of last intervention with audit depth "audit"  Current / planned intervention	Year of last interver depth "critical asses  Current / planned in according to star adjusted audit st due to subseque adjusted audit st	ation with audit ssment"  attervention adard audit strategy rategy due to risk and controls	Net risk	
Intervention every 2 years if net risk is Annual audit if net risk is very high  Last intervention  Year of last intervention with audit depth "audit"  Current / planned intervention  Current / planned intervention	Year of last interver depth "critical asses  Current / planned in according to star adjusted audit st due to subseque adjusted audit st	ation with audit ssment"  attervention adard audit strategy rategy due to risk and controls	Net risk	



Audit area		Audit field		
Internal organisation		Risk management		
Audit depth/periodicity (according to sta	andard audit strategy	)		
Critical assessment every 6 years if net risk is low; Intervention every 4 years if net risk is medium, alternating between critical assessment - audit; Intervention every 2 years if net risk is high, alternating between critical assessment - audit; Annual audit if net risk is very high				
Last intervention				
Year of last intervention with audit depth "audit"	Year of last intervendepth "critical asses		Net risk	
Current / planned intervention				
Current / planned intervention	Current / planned in	tervention		
	-	rategy due to risk	reasons	
Justification audit strategy by audit firm				
Audit area	_	Audit field		
Internal organisation		Compliance		
Audit depth/periodicity (according to sta	andard audit strategy	)		
Critical assessment every 6 years if no Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	medium, alternating			
Last intervention				
Year of last intervention with audit	Year of last interven	tion with audit		
depth "audit"	depth "critical asses	sment"	Net risk	
Current / planned intervention				
Current / planned intervention	Current / planned in	tervention		
	<ul> <li>□ according to standard audit strategy</li> <li>□ adjusted audit strategy due to risk</li> <li>□ due to subsequent controls</li> <li>□ adjusted audit strategy due to other reasons</li> </ul>			
Justification audit strategy by audit firm				
Audit area		Audit field		
Internal organisation		Delegation of task	s / Outsourcing	



Audit depth/periodicity (according to standard audit strategy)				
Critical assessment every 6 years if no Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	medium, alternating			
Last intervention				
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"  Net risk			
Current / planned intervention				
Current / planned intervention	Current / planned in	ntervention		
	□ according to standard audit strategy □ adjusted audit strategy due to risk □ due to subsequent controls □ adjusted audit strategy due to other reasons			
Justification audit strategy by audit firm				
Audit area		Audit field		
Internal organisation		Investment decision process		
Audit depth/periodicity (according to sta	andard audit strategy	/)		
Critical assessment every 6 years if net risk is low; Intervention every 4 years if net risk is medium, alternating between critical assessment - audit; Intervention every 2 years if net risk is high, alternating between critical assessment - audit; Annual audit if net risk is very high				
Last intervention				
Year of last intervention with audit	Year of last intervel		Not wint	
depth "audit"	depth "critical asses	ssment	Net risk	
Current / planned intervention				
Current / planned intervention	Current / planned ir	ntervention		
	□ according to standard audit strategy □ adjusted audit strategy due to risk □ due to subsequent controls □ adjusted audit strategy due to other reasons			
Justification audit strategy by audit firm				
Audit area		Audit field		
Internal organisation	Internal organisation Compliance with investment guidelines			
Audit depth/periodicity (according to standard audit strategy)				
Intervention every 2 years, alternating between critical assessment - audit				



Last intervention					
Year of last intervention with audit depth "audit"	Year of last interver depth "critical asses		Net risk		
Current / planned intervention					
Current / planned intervention	Current / planned in	tervention			
	□ according to standard audit strategy □ adjusted audit strategy due to risk □ due to subsequent controls □ adjusted audit strategy due to other reasons				
Justification audit strategy by audit firm					
Audit area		Audit field			
Internal organisation		Valuation and NA\	√ calculation		
Audit depth/periodicity (according to sta	andard audit strategy	·)			
Intervention every 2 years, alternating	between critical ass	essment - audit			
Loot intervention					
Last intervention  Year of last intervention with audit	Year of last interver	ation with audit			
depth "audit"	depth "critical asses		Net risk		
Current / planned intervention					
Current / planned intervention	Current / planned in	tervention			
	□ according to standard audit strategy □ adjusted audit strategy due to risk □ due to subsequent controls □ adjusted audit strategy due to other reasons				
Justification audit strategy by audit firm	,				
Audit area		Audit field			
		Duties in relation to derivative transactions			
Internal organisation  Duties in relation to derivative transactions  Audit depth/periodicity (according to standard audit strategy)			o derivative transactions		
Critical assessment every 6 years if ne Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	et risk is low; medium, alternating	between critical ass			
Last intervention					
Year of last intervention with audit	Year of last interver	ntion with audit			
depth "audit"	depth "critical asses	ssment"	Net risk		
Current / planned intervention					



Current / planned intervention	Current / planned intervention			
	□ according to standard audit strategy □ adjusted audit strategy due to risk □ due to subsequent controls □ adjusted audit strategy due to other reasons			
Justification audit strategy by audit firm	1			
Audit area		Audit field		
Internal organisation		Notification obligations		
Audit depth/periodicity (according to st	andard audit strategy	·)		
Critical assessment every 6 years if no Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	s medium, alternating	g between critical as tween critical asses	sessment - audit; sment - audit;	
Last intervention				
Year of last intervention with audit depth "audit"	Year of last interver depth "critical asses		Net risk	
Current / planned intervention	,			
Current / planned intervention	Current / planned ir	ntervention		
	□ adjusted audit st □ due to subseque	ndard audit strategy trategy due to risk ent controls trategy due to other		
Justification audit strategy by audit firm	1			
Audit area		Audit field		
Internal organisation	ternal organisation		al instruments FinSA	
Audit depth/periodicity (according to st	andard audit strategy	′)		
Critical assessment every 6 years if n Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	s medium, alternating			
Last intervention				
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"  Net risk		Net risk	
	J [			
Current / planned intervention				



Current / planned intervention	Current / planned intervention				
	□ according to standard audit strategy □ adjusted audit strategy due to risk □ due to subsequent controls □ adjusted audit strategy due to other reasons				
Justification audit strategy by audit firm	1				
Audit area		Audit field			
Capital of the general partner		Capital of the gen	eral partner		
Audit depth/periodicity (according to sta	andard audit strategy	·)			
Critical assessment every 6 years if no Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	s medium, alternating	g between critical as tween critical asses	sessment - audit; sment - audit;		
Last intervention					
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"  Net risk				
Current / planned intervention					
Current / planned intervention	Current / planned intervention				
□ according to standard audit strategy □ adjusted audit strategy due to risk □ due to subsequent controls □ adjusted audit strategy due to other reasons					
Justification audit strategy by audit firm	1				
Audit area		Audit field			
Rules of conduct			Anti-money laundering provisions		
Audit depth/periodicity (according to sta	andard audit strategy				
Audit every 3 years if net risk is low; Audit every 2 years if net risk is mediu Annual audit if net risk is high or very	ım;	,			
Last intervention					
Year of last intervention with audit depth "audit"	Year of last interver depth "critical asses		Net risk		
Current / planned intervention					
Current / planned intervention	Current / planned in	ntervention			
	□ adjusted audit st □ due to subseque				



Justification audit strategy by audit firm					
Audit area		Α	Audit field		
Rules of conduct			Protection of inves	stors' interests CISA	
Audit depth/periodicity (according to sta	andard audit strategy	y)			
Critical assessment every 6 years if no Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	medium, alternating	g b	petween critical ass veen critical assess	sessment - audit; sment - audit;	
Last intervention					
Year of last intervention with audit depth "audit"	Year of last interver			Net risk	
Current / planned intervention					
Current / planned intervention	Current / planned ir	nte	ervention		
□ adjusted audit s □ due to subseque			andard audit strategy strategy due to risk ent controls strategy due to other reasons		
Justification audit strategy by audit firm	-		37		
Audit area		Α	Audit field		
Rules of conduct			Conduct rules Fins	SA	
Audit depth/periodicity (according to sta	andard audit strategy	y)			
Critical assessment every 6 years if no Intervention every 4 years if net risk is Intervention every 2 years if net risk is Annual audit if net risk is very high	s medium, alternating				
Last intervention					
Year of last intervention with audit depth "audit"	Year of last intervel depth "critical asse			Net risk	
Current / planned intervention Current / planned intervention	Current / planned ir	nte	ervention		
□ according to standard audit strategy □ adjusted audit strategy due to risk □ due to subsequent controls □ adjusted audit strategy due to other reasons					
Justification audit strategy by audit firm					



	Audit field	
Rules of conduct		les and market integrity
andard audit strategy)	)	
Year of last intervention with audit depth "critical assessment"  Net risk		
1		
☐ adjusted audit str☐ due to subseque	rategy due to risk nt controls	reasons
1	and gy date to out of	
	Legal basis	
	Initiated by	
	milialed by	
	et risk is low; seemedium, alternating seemedium, alternating bet seemedium, alternation seemedium, alternati	et risk is low; s medium, alternating between critical assessingh, alternating



## Ex ante cost/hours estimation

Ex ante cost/hours estimation basic	c audits aggregated	
Hours Partner/Director	Hours Senior Manager/Manager	Hours Senior/Assistant/Team
	/Assistant Manager	
Hourly rate in CHF Partner/Director	Hourly rate in CHF Senior Manager /Manager/Assistant Manager	Hourly rate in CHF Senior/Assistant /Team
Total in CHF Partner/Director	Total in CHF Senior Manager/Manager  /Assistant Manager	Total in CHF Senior/Assistant/Team
0	0	0
Ex ante cost/hours estimation addi	tional audits aggregated	
Hours Partner/Director	Hours Senior Manager/Manager	Hours Senior/Assistant/Team
Assistant Manager		0
	0	
Hourly rate in CHF Partner/Director	Hourly rate in CHF Senior Manager /Manager/Assistant Manager	Hourly rate in CHF Senior/Assistant /Team
	_	
Total in CHF Partner/Director	Total in CHF Senior Manager/Manager	Total in CHF Senior/Assistant/Team
0	/Assistant Manager	0