

# Audit strategy - DLT trading facilities

Version 02/2025

## Base data

Institut

Audit firm

Lead auditor

Start of audit year (prospective)

End of audit year (prospective)

Services according to FinfraG

- ☐ Trading
- ☐ Settlement
- ☐ Custody

Level

- ☐ Only single-entity level
- ☐ Single-entity and consolidated level (parent company structure)
- ☐ Only group-level (holding structure /atypical structure)

Additional audit

- ☐ Yes ☐ No

## Minimum capital, capital adequacy and risk diversification

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

## Liquidity

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

## Trading: self-regulation and 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

## Trade – organisation and guarantee of orderly 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

## 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

## Admission of participants: operational

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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

## Admission of DLT securities and other assets

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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

## 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

## Default management process

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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

## 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

## 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

## Segregation and portability

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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

## Specific requirements related to the provision of ancillary services

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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

## 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

## 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

## Corporate governance

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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

## Qualitative requirements for the management of operational risks

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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

## 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

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

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

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

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

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

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

## BCM (business continuity management)

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"/>		

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

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"/>		

## Outsourcing

Net risk	Intervention
<input type="text"/>	<input type="text"/>
Element	Audit depth
<input type="text"/>	<input type="text"/>
Element	Audit depth
<input type="text"/>	<input type="text"/>
Rationale behind the audit strategy / brief description of audit areas	
<input type="text"/>	

## Internal audit function

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"/>	Critical assessment	<input type="text"/>

Rationale behind the audit strategy / brief description of audit areas

## 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

## Compliance 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

## Compliance with money laundering regulations and other supervisory 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

## 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



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

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"/>		

## Corporate governance at group level

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"/>	Critical assessment	<input type="text"/>
Rationale behind the audit strategy / brief description of audit areas		
<input type="text"/>		

## Group functions for risk control and risk mitigation

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"/>		

## Group functions for risk control and risk mitigation

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"/>		

## Group internal audit

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

## Group-wide liquidity management measures

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

## Group-wide measures to ensure compliance with capital adequacy and risk diversification requirements

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

## 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

## Group functions for risk control and risk mitigation

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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

## Group functions for risk control and risk mitigation

---

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

## Group functions for risk control and risk mitigation

---

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

## Corporate governance 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

## Group functions for risk control and risk mitigation

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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

## Group functions for risk control and risk mitigation

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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

## Group functions for risk control and risk mitigation

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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

## Group functions for risk control and risk mitigation

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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

## Group functions for risk control and risk mitigation

---

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

## Group functions for risk control and risk mitigation

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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

## Group functions for risk control and risk mitigation

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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

## Group functions for risk control and risk mitigation

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"/>		

## Group-wide measures to combat money laundering and comply with Swiss and foreign supervisory regulations

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"/>		

## 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		
<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"/>
Audit areas / audit fields	Specific requirements
<input type="text"/>	<input type="text"/>

Legal basis

Audit depth

## 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"/>