

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

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

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

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

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

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

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

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

Year of last intervention "audit"

Year of last intervention "critical assessment"

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|----------------------|----------------------|----------------------|
| 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

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| <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"/> |

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Rationale behind the audit strategy / brief description of audit areas

Ex ante cost/hours estimation

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| <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"/> |

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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

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

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

Year of last intervention "audit"

Year of last intervention "critical assessment"

| | | |
|--|--|--|
| Net risk | Audit depth | Intervention |
| <input style="width: 95%;" type="text"/> | <input style="width: 95%;" type="text"/> | <input style="width: 95%;" type="text"/> |

Rationale behind the audit strategy / brief description of audit areas

Ex ante cost/hours estimation

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| 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 style="width: 95%;" type="text"/> | <input style="width: 95%;" type="text"/> | <input style="width: 95%;" type="text"/> |

Data management trade repository

| | |
|--|---|
| Year of last intervention "audit" | Year of last intervention "critical assessment" |
| <input style="width: 95%;" type="text"/> | <input style="width: 95%;" type="text"/> |

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|--|--|--|
| Net risk | Audit depth | Intervention |
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Rationale behind the audit strategy / brief description of audit areas

Ex ante cost/hours estimation

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| <input style="width: 95%;" type="text"/> | <input style="width: 95%;" type="text"/> | <input style="width: 95%;" type="text"/> |

Specific requirements related to the provision of ancillary services

| | |
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| Year of last intervention "audit" | Year of last intervention "critical assessment" |
| <input style="width: 95%;" type="text"/> | <input style="width: 95%;" type="text"/> |

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| Net risk | Audit depth | Intervention |
| <input style="width: 95%;" type="text"/> | <input style="width: 95%;" type="text"/> | <input style="width: 95%;" type="text"/> |

Rationale behind the audit strategy / brief description of audit areas

Ex ante cost/hours estimation

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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

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

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

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.

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| 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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Overarching operational risk management

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

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|----------------------|----------------------|----------------------|
| 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.

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| 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"/> |

Internal organisation / ICS

| | |
|-----------------------------------|---|
| 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

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)

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

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

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

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

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

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

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

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

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

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

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"

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|----------------------|----------------------|----------------------|
| 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

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| <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

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| <input type="text"/> | <input type="text"/> | <input type="text"/> |

Legal risks 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 |
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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

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

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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

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

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Rationale behind the audit strategy / brief description of audit areas

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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

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 |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

- ☐ 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

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

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)

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"/> | |
| 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"/> |

| | | | |
|--|---|---|--|
| Audit areas / audit fields | | Specific requirements | |
| <input type="text"/> | | <input type="text"/> | |
| Legal basis | | Audit depth | |
| <input type="text"/> | | <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"/> | |

ex ante cost/hours estimation aggregated

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

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"/> |