

GB-A Audit Strategy

Version 01/2025

General data	
Name of the institution	
Authorisation	
Representatives of foreign collective inve	stment schemes (CISA)
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		Corporate Governance / Internal Organisation / Internal Control System / Compliance / Risk Management		
Explanation				
For institutions holding a higher license in Switzerland as (bank/ securities firm/ fund management company/ manager of collective assets/ insurance company), only applicable in relation to the representative activity.				
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 interver depth "critical asses		Net risk	
Comment / mlanged interpretation				
Current / planned intervention Current / planned intervention	Current / planned in	ntervention		
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	•			
Audit area		Audit field		
Internal organisation		Delegation of tasks/Outsourcing (Activity of representative)		
Audit depth/periodicity (according to standard 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 intervention with audit depth "critical assessment" Net risk		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				
Audit area		Α	Audit field	
Internal organisation			Notification, publication and information obligations	
Audit depth/periodicity (according to sta	andard audit strategy	ıy)		
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	ıg t	petween critical ass veen critical assess	sessment - audit; sment - audit;
Last intervention				
Year of last intervention with audit depth "audit" Year of last intervention depth "critical assessments"				
Current / planned intervention				
Current / planned intervention	Current / planned in	inte	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	-) (i C	alogy due to other	10000110
Audit area		А	Audit field	
Internal organisation		1 [Offering of financial instruments FinSA	
Audit depth/periodicity (according to standard 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"	a audit Year of last interve depth "critical asse			Net risk
Current / planned intervention Current / planned intervention	Current / planned in	inte	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 area		Audit field		
Minimum capital and furnishing of collateral		Minimum capital and furnishing of collateral		
Explanation				
Not applicable for institutions holding a higher license in Switzerland as (Bank, securities firm, fund management company, manager of collective assets, insurance company).				
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 intervention with audit depth "critical assessment" Net risk		Net risk	
Current / planned intervention	J [
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		
Audit area Rules of conduct			stors' interests CISA	
		Protection of inves	stors' interests CISA	
Rules of conduct	andard audit strategy et risk is low; s medium, alternating	Protection of invest	sessment - audit;	
Rules of conduct Audit depth/periodicity (according to state of the conduct of t	andard audit strategy et risk is low; s medium, alternating	Protection of invest	sessment - audit;	
Rules of conduct Audit depth/periodicity (according to state of conduct) Critical assessment every 6 years if not risk is lintervention every 4 years if net risk is annual audit if net risk is very high	andard audit strategy et risk is low; s medium, alternating	Protection of investory) g between critical as tween critical assessmention with audit	sessment - audit;	
Rules of conduct Audit depth/periodicity (according to state of conduct) Critical assessment every 6 years if not risk is Intervention every 4 years if net risk is Annual audit if net risk is very high Last intervention Year of last intervention with audit	andard audit strategy et risk is low; s medium, alternating s high, alternating be	Protection of investory) g between critical as tween critical assessmention with audit	sessment - audit; sment - audit;	
Rules of conduct Audit depth/periodicity (according to state of conduct) Critical assessment every 6 years if not risk is Intervention every 4 years if net risk is Annual audit if net risk is very high Last intervention Year of last intervention with audit	andard audit strategy et risk is low; s medium, alternating s high, alternating be	Protection of investory) g between critical as tween critical assessmention with audit	sessment - audit; sment - audit;	
Rules of conduct Audit depth/periodicity (according to state of the conduct of t	andard audit strategy et risk is low; s medium, alternating s high, alternating be	Protection of investory) g between critical as tween critical assessment and the same of	sessment - audit; sment - audit;	
Rules of conduct Audit depth/periodicity (according to state of conduct) Critical assessment every 6 years if not risk is 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	andard audit strategy et risk is low; s medium, alternating s high, alternating be Year of last interver depth "critical asses Current / planned ir according to star adjusted audit st due to subseque	Protection of investory) g between critical as tween critical assessment when the same of	sessment - audit; sment - audit; Net risk	
Rules of conduct Audit depth/periodicity (according to state of conduct) Critical assessment every 6 years if not risk is 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	andard audit strategy et risk is low; s medium, alternating be shigh, alternating be Year of last interver depth "critical asses Current / planned ir according to state adjusted audit state due to subseque adjusted audit state	Protection of investory) g between critical as tween critical assessment when the same of	sessment - audit; sment - audit; Net risk	



Audit area	Audit field			
Rules of conduct	Conduct rules FinSA			
Audit depth/periodicity (according to s	Audit depth/periodicity (according to standard audit strategy)			
Critical assessment every 6 years if intervention every 4 years if net risk intervention every 2 years if net risk intervention every 2 years if net risk intervention every 2 years if net risk is very high	is 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	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 firr	•			
Additional audits Additional audits				
O No				
Audit area / audit field		Legal basis		
Specific instructions				
Specific instructions				
Audit depth		Initiated by		
Justification additional audit				
Ex ante cost/hours estimation				
Hours Partner/Director	Hours Senior Manager	ger/Manager	Hours Senior/Assistant/Team	
11	11			



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