

GB-B Audit strategy 2025

Metadata

PDF language

English

Base data

Authorised institution/group, domicile

Supervisory category

Audit firm

Lead auditor

Audit year (prospective)

2025

Please select

- Single-entity level only
- Single-entity and group level (parent company structure)
- Group level only (holding structure/atypical structure)

Single-entity level

ID	Audit areas / audit fields / topics	
PS.EMS.EMA	Capital adequacy/solvency: Non-model-based capital adequacy requirements	
Audit depth/periodicity (according to standard audit strategy)		
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
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"/>

ID	Audit areas / audit fields / topics	
PS.EMS.INM	Capital adequacy requirements from and authorisation requirements for internal models approved by FINMA	
Audit depth/periodicity (according to standard audit strategy)		
Gradual coverage of the elements over 4 years. For a "low" net risk, coverage is effected, in principle, with "critical assessment" audit depth and for a "medium" to "very high" net risk with "audit" depth.		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

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

ID Audit areas / audit fields / topics

[PS.EMS.EPP](#)

Capital adequacy/solvency: capital buffer and capital planning

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none

Application of the standard audit strategy
 Yes No

Follow-up audit (please indicate)
 Yes No

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

ID Audit areas / audit fields / topics

[PS.EMS.PRI](#)

Capital adequacy/solvency: coverage of privileged deposits

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.GRM.KRR.IBA	Audit areas / audit fields / topics Business risks/risk management: credit risks from the interbank business
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Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit" <input type="text"/>	Year of last intervention with audit depth "critical assessment" <input type="text"/>	Net risk <input type="text"/>
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Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.GRM.KRR.HYP	Audit areas / audit fields / topics Business risks/risk management: credit risks from the mortgage business
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Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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
<input type="text"/>	<input type="text"/>	<input type="text"/>

ID	Audit areas / audit fields / topics
PS.GRM.KRR.KMZ	Business risks/risk management: credit risks from the commercial lending business

Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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
<input type="text"/>	<input type="text"/>	<input type="text"/>

ID	Audit areas / audit fields / topics	
PS.GRM.KRR.LOM	Business risks/risk management: credit risks from the lombard lending business	
Audit depth/periodicity (according to standard audit strategy)		
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
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"/>

ID	Audit areas / audit fields / topics	
PS.GRM.KRR.WKR	Business risks/risk management: other credit risks (e.g. financial investments)	
Audit depth/periodicity (according to standard audit strategy)		
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
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"/>

ID	Audit areas / audit fields / topics
PS.GRM.MKR.ZIR	Business risks/risk management: market risks from interest rate risks (banking book)

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

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"/>

ID	Audit areas / audit fields / topics
PS.GRM.MKR.WAH	Business risks/risk management: market risks from foreign exchange risks

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.GRM.MKR.WMR	Audit areas / audit fields / topics Business risks/risk management: other market risks
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Audit depth/periodicity (according to standard audit strategy)
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit" <input type="text"/>	Year of last intervention with audit depth "critical assessment" <input type="text"/>	Net risk <input type="text"/>
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Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.GRM.VR.EXO	Audit areas / audit fields / topics Business risks/risk management: compliance with rules of conduct with respect to customers in connection with execution-only investments
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Audit depth/periodicity (according to standard audit strategy)
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.GRM.VR.ABE	Audit areas / audit fields / topics Business risks/risk management: compliance with rules of conduct with respect to customers in connection with investment advice
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Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID	Audit areas / audit fields / topics	
PS.GRM.VR.VVM	Business risks/risk management: compliance with rules of conduct with respect to customers in connection with asset management mandates	
Audit depth/periodicity (according to standard audit strategy)		
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input style="width: 100%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
Rationale behind the audit strategy / brief description of audit areas		
<input style="width: 100%; height: 20px;" 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 style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

ID	Audit areas / audit fields / topics	
PS.GRM.VR.TRE	Business risks/risk management: compliance with rules of conduct with respect to customers in connection with fiduciary investments	
Audit depth/periodicity (according to standard audit strategy)		
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input style="width: 100%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
Rationale behind the audit strategy / brief description of audit areas		
<input style="width: 100%; height: 20px;" 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

ID Audit areas / audit fields / topics

[PS.GRM.VR.BRD](#)

Business risks/risk management: compliance with rules of conduct in connection with brokerage and custody services

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none

Application of the standard audit strategy
 Yes No

Follow-up audit (please indicate)
 Yes No

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

ID Audit areas / audit fields / topics

[PS.GRM.VR.MIN](#)

Business risks/risk management: compliance with market conduct rules

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.GRM.PFL.OHS	Audit areas / audit fields / topics Business risks/risk management: compliance with obligations when operating an organised trading system
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Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit" <input type="text"/>	Year of last intervention with audit depth "critical assessment" <input type="text"/>	Net risk <input type="text"/>
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Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.GRM.PFL.DET	Audit areas / audit fields / topics Business risks/risk management: compliance with obligations in connection with derivative transactions
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Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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
<input type="text"/>	<input type="text"/>	<input type="text"/>

ID	Audit areas / audit fields / topics
PS.GRM.RIG.ZAV	Business risks/risk management: risks from non lending and non deposit transactions: payment transactions

Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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
<input type="text"/>	<input type="text"/>	<input type="text"/>

ID	Audit areas / audit fields / topics	
PS.GRM.RIG.WIG	Business risks/risk management: other risks from non lending and non deposit transactions	
Audit depth/periodicity (according to standard audit strategy)		
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input style="width: 100%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
Rationale behind the audit strategy / brief description of audit areas		
<input style="width: 100%; height: 20px;" 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 style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

ID	Audit areas / audit fields / topics	
PS.GRM.ARP	Business risks/risk management: other risks from legal and litigation risks	
Audit depth/periodicity (according to standard audit strategy)		
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input style="width: 100%;" type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
Rationale behind the audit strategy / brief description of audit areas		
<input style="width: 100%; height: 20px;" 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"/>

ID	Audit areas / audit fields / topics
PS.GRM.CPL	Business risks/risk management: other risks related to compliance issues

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

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"/>

ID	Audit areas / audit fields / topics
PS.LIQ.QUA	Qualitative liquidity requirements

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.LIQ.QUN	Audit areas / audit fields / topics <input type="text" value="Quantitative liquidity requirements"/>
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Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit" <input type="text"/>	Year of last intervention with audit depth "critical assessment" <input type="text"/>	Net risk <input type="text"/>
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Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
--	--	---

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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
--	---	---

ID PS.RKZ.EIN	Audit areas / audit fields / topics <input type="text" value="Risk concentration: risk diversification requirements"/>
----------------------------------	---

Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
--	---	---

ID PS.RKZ.KRE	Audit areas / audit fields / topics Risk concentrations in the lending business
----------------------------------	--

Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
--	---	---

ID PS.RKZ.REF	Audit areas / audit fields / topics Risk concentrations from refinancing
----------------------------------	---

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none

Application of the standard audit strategy

Follow-up audit (please indicate)

Yes No

Yes No

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

ID

Audit areas / audit fields / topics

[PS.RKZ.MKR](#)

Risk concentrations from market risks

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none

Application of the standard audit strategy

Follow-up audit (please indicate)

Yes No

Yes No

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"/>

ID	Audit areas / audit fields / topics
PS.RKZ.ARK	Other risk concentrations

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

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"/>

ID	Audit areas / audit fields / topics
PS.CGO.OQB	Proper conduct of business with governing bodies and parties holding a qualified participation

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

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

ID Audit areas / audit fields / topics

[PS.IOK.ORM](#)

Overarching operational risk management

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none

Application of the standard audit strategy
 Yes No

Follow-up audit (please indicate)
 Yes No

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

ID Audit areas / audit fields / topics

[PS.IOK.GEN](#)

Internal organisation and internal control system

Audit depth/periodicity (according to standard audit strategy)

Gradual coverage of the elements over a period of max. six years

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID	Audit areas / audit fields / topics
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PS.IOK.IKT	ICT risk management
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Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
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<input type="text"/>	<input type="text"/>	<input type="text"/>
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Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID	Audit areas / audit fields / topics
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PS.IOK.CYB	Cyber risk management
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Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.IOK.DAT	Audit areas / audit fields / topics Critical data risk management
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Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.IOK.BCM	Audit areas / audit fields / topics BCM (business continuity management)
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Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none

Application of the standard audit strategy

Follow-up audit (please indicate)

Yes No

Yes No

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

ID

Audit areas / audit fields / topics

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none

Application of the standard audit strategy

Follow-up audit (please indicate)

Yes No

Yes No

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"/>

ID	Audit areas / audit fields / topics
PS.IOK.OBC	Outsourcing

Audit depth/periodicity (according to standard audit strategy)

Gradual coverage of the elements over six years.
 The audit strategy to be defined here relates to existing outsourcing agreements. Irrespective of this, for new outsourcing agreements that are significant in accordance with FINMA Circular 18/3, an intervention with audit depth «audit» is carried out in the first year.

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

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"/>

ID	Audit areas / audit fields / topics
PS.IOK.IRE	Internal audit

Audit depth/periodicity (according to standard audit strategy)

Annual critical assessment

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

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

ID Audit areas / audit fields / topics

[PS.IOK.ZRR.RRK](#)

Central functions for risk control and risk mitigation: Risk control function

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none

Application of the standard audit strategy
 Yes No

Follow-up audit (please indicate)
 Yes No

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

ID Audit areas / audit fields / topics

[PS.IOK.ZRR.COM](#)

Central functions for risk control and risk mitigation: Compliance function

Audit depth/periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.GWG.GEN	Audit areas / audit fields / topics Compliance with money laundering regulations
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Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit" <input type="text"/>	Year of last intervention with audit depth "critical assessment" <input type="text"/>	Net risk <input type="text"/>
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Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.GWG.NAR	Audit areas / audit fields / topics Assets excluding contact and dormant assets
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Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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
<input type="text"/>	<input type="text"/>	<input type="text"/>

ID	Audit areas / audit fields / topics
PS.REP.GEN	Compliance with reporting obligations

Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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
<input type="text"/>	<input type="text"/>	<input type="text"/>

ID	Audit areas / audit fields / topics	
PS.WAV.GEN	Compliance with other prudential regulations	
Audit depth/periodicity (according to standard audit strategy)		
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
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"/>

Consolidated supervision / Qualitative aspects

ID	Audit areas / audit fields / topics	
PS.KON.QUA.CGO	Corporate governance at group level	
Audit depth/periodicity (according to standard audit strategy)		
Annual critical assessment		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
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"/>

ID	Audit areas / audit fields / topics	
PS.KON.QUA.RRK	Group functions for risk control and risk mitigation	
Audit depth/periodicity (according to standard audit strategy)		
Annual critical assessment; annual audit if net risk very high		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
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"/>

ID	Audit areas / audit fields / topics
PS.KON.QUA.IRE	Group internal audit

Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

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"/>

ID	Audit areas / audit fields / topics
PS.KON.QUA.GWG	Group-wide measures to combat money laundering

Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.KON.QUA.DET	Audit areas / audit fields / topics Group-wide measures to comply with obligations in connection with derivative transactions
--------------------------------------	--

Audit depth/periodicity (according to standard audit strategy)
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit" <input type="text"/>	Year of last intervention with audit depth "critical assessment" <input type="text"/>	Net risk <input type="text"/>
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Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.KON.QUA.LIQ	Audit areas / audit fields / topics Group-wide measures to ensure compliance with qualitative liquidity requirements
--------------------------------------	---

Audit depth/periodicity (according to standard audit strategy)
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.KON.BUA.ERV	Audit areas / audit fields / topics Group-wide precautions for compliance with capital adequacy and risk diversification requirements
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Audit depth/periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID	Audit areas / audit fields / topics	
PS.KON.QUA.IFE	Intragroup financing structures and contingent liabilities (incl. respective governance, ICS and risk management measures)	
Audit depth/periodicity (according to standard audit strategy)		
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
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

ID	Audit areas / audit fields / topics	
PS.KON.QUA.WAV	Group-wide measures for compliance with other Swiss and foreign prudential regulations	
Audit depth/periodicity (according to standard audit strategy)		
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
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

Consolidated supervision / Quantitative aspects

ID	Audit areas / audit fields / topics	
PS.KON.QUN.EMV	Compliance with non-model-based capital adequacy requirements	
Audit depth / periodicity (according to standard audit strategy)		
No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
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"/>

ID	Audit areas / audit fields / topics	
PS.KON.QUN.INM	Compliance with capital adequacy requirements from and authorisation requirements for internal models approved by FINMA	
Audit depth / periodicity (according to standard audit strategy)		
Gradual coverage of the elements over 4 years. For a "low" net risk, coverage is effected, in principle, with "critical assessment" audit depth and for a "medium" to "very high" net risk with "audit" depth.		
Previous interventions		
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input type="text"/>	<input type="text"/>	<input type="text"/>
Intervention planned for the audit year		
Audit/critical assessment/none	Application of the standard audit strategy	Follow-up audit (please indicate)
<input type="text"/>	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No

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

ID Audit areas / audit fields / topics

[PS.KON.QUN.RKZ](#)

Compliance with risk diversification requirements

Audit depth / periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none

Application of the standard audit strategy
 Yes No

Follow-up audit (please indicate)
 Yes No

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

ID Audit areas / audit fields / topics

[PS.KON.QUN.LIQ](#)

Compliance with quantitative liquidity requirements

Audit depth / periodicity (according to standard audit strategy)

No intervention if net risk low; audit every six years if net risk medium; intervention every 3 years if net risk high, alternately critical assessment – audit; annual audit if net risk very high

Previous interventions

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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ID PS.KON.QUN.REP	Audit areas / audit fields / topics Compliance with consolidated reporting obligations
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Audit depth / periodicity (according to standard audit strategy)

Previous interventions

Year of last intervention with audit depth "audit" <input type="text"/>	Year of last intervention with audit depth "critical assessment" <input type="text"/>	Net risk <input type="text"/>
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Intervention planned for the audit year

Audit/critical assessment/none <input type="text"/>	Application of the standard audit strategy <input type="radio"/> Yes <input type="radio"/> No	Follow-up audit (please indicate) <input type="radio"/> Yes <input type="radio"/> No
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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 <input type="text"/>	Audit hours for audit area Senior Manager/Manager/Assistant Manager <input type="text"/>	Audit hours for audit area Senior /Assistant/Team <input type="text"/>
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Consolidated supervision / Additional items

ID	Audit areas / audit fields / topics	
PS.KON.EEL.KRR	Business risks linked to credit risks (incl. risk concentration)	
General remarks		
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

ID	Audit areas / audit fields / topics	
PS.KON.EEL.MKR	Business risks linked to market risks (incl. risk concentration)	
General remarks		
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

ID	Audit areas / audit fields / topics	
PS.KON.EEL.OPR	Business risks linked to operational risks (incl. risk concentration)	
General remarks		
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

ID	Audit areas / audit fields / topics
PS.KON.EEL.ANR	Business risks linked to other risks (incl. risk concentration)
General remarks	
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

Additional audits

Additional audits

- No
 Yes

Audit area / audit field	Specific instructions	
Legal basis	Audit depth	Initiated by...
ex ante cost/hours estimation		
The audit hours that can be allocated to the additional audit should be indicated.		
Audit hours for additional audit Partner /Director	Audit hours for additional audit Senior Manager/Manager/Assistant Manager	Audit hours for additional audit Senior /Assistant/Team

Audit area / audit field	Specific instructions	
Legal basis	Audit depth	Initiated by...
ex ante cost/hours estimation		
The audit hours that can be allocated to the additional audit should be indicated.		
Audit hours for additional audit Partner /Director	Audit hours for additional audit Senior Manager/Manager/Assistant Manager	Audit hours for additional audit Senior /Assistant/Team

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 rate in CHF Partner/Director	Hourly rate in CHF Senior Manager/Manager/Assistant Manager	Hourly rate in CHF Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

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 additional audits aggregated

Total audit hours for additional audits:

Total hours Partner/Director	Total hours Senior Manager/Manager/Assistant Manager	Total hours Senior/Assistant/Team
0	0	0

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 rate in CHF Partner/Director	Hourly rate in CHF Senior Manager/Manager/Assistant Manager	Hourly rate in CHF Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

Total in CHF Partner/Director	Total in CHF Senior Manager/Manager/Assistant Manager	Total in CHF Senior/Assistant/Team
0	0	0

Proportion of hours/costs for "model monitoring" during the basic audit

Internal ratings-based approach (IRB)	Counterparty credit risks (CCR)	Advanced measurement approach (AMA)	Internal models approach for market risk (IMA)

Total hours

Total hours

Total hours

Total hours

Total in CHF

Total in CHF

Total in CHF

Total in CHF