Audit strategy - DLT trading facilities

Version 02/2025

Base data

Institut

Audit firm

Lead auditor

Start of audit year (prospective)

End of audit year (prospective)

Services according to FinfraG

- ☐ Trading
- ☐ Settlement
- ☐ Custody

Level

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

Additional audit

○ Yes ○ No

Minimum capital, capital adequacy and risk diversification

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Liquidity

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Trading: self-regulation and supervision

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Trade – organisation and guarantee of orderly and transparent trading

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

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

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Admission of participants: operational

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Admission of DLT securities and other assets

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Collateral and margin management: process recovery and management

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Default management process

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Settlement

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Custody function

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Segregation and portability

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Specific requirements related to the provision of ancillary services

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Other risks from the legal, litigation and compliance area

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

General rules of conduct

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Corporate governance

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Qualitative requirements for the management of operational risks

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

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

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

- ☐
- ☐
- ☐
- ☐
- ☐
- ☐
- ☐

Rationale behind the audit strategy / brief description of audit areas

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

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

☐
☐
☐
☐
☐

Rationale behind the audit strategy / brief description of audit areas

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

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

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

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

BCM (business continuity management)

Year of last intervention "audit"	Year of last intervention "critical assessment"

Net risk	Audit depth	Intervention

Rationale behind the audit strategy / brief description of audit areas

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

Year of last intervention "audit"	Year of last intervention "critical assessment"

Net risk	Audit depth	Intervention

Rationale behind the audit strategy / brief description of audit areas

Outsourcing

Net risk	Intervention

Element	Audit depth

Element	Audit depth

Rationale behind the audit strategy / brief description of audit areas

Internal audit function

Year of last intervention "audit"	Year of last intervention "critical assessment"

Net risk	Audit depth	Intervention
	Critical assessment	

Rationale behind the audit strategy / brief description of audit areas

Risk control function

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Compliance function

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Compliance with money laundering regulations and other supervisory regulations

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Compliance with reporting duties

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

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

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Corporate governance at group level

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Critical assessment

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group internal audit

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Critical assessment

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group-wide liquidity management measures

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

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

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Intra-group financing structures and contingent liabilities

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Corporate governance at group level

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

- ☐
- ☐
- ☐
- ☐
- ☐
- ☐
- ☐

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

- ☐
- ☐
- ☐
- ☐
- ☐

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"

Year of last intervention "critical assessment"

Net risk

Audit depth

Intervention

Rationale behind the audit strategy / brief description of audit areas

Group functions for risk control and risk mitigation

Year of last intervention "audit"		Year of last intervention "critical assessment"
Net risk	Audit depth	Intervention

Rationale behind the audit strategy / brief description of audit areas

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

Year of last intervention "audit"		Year of last intervention "critical assessment"
Net risk	Audit depth	Intervention

Rationale behind the audit strategy / brief description of audit areas

Compliance with consolidated reporting duties

Year of last intervention "audit"		Year of last intervention "critical assessment"
Net risk	Audit depth	Intervention

Rationale behind the audit strategy / brief description of audit areas

Additional audit

More rows can be added to the table.

Audit areas / audit fields	Specific requirements
Legal basis	Audit depth
Audit areas / audit fields	Specific requirements

Legal basis	Audit depth

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

Total other hours (planning, reporting, quality assurance etc.):

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team

Hourly rat in CHF:

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team

Total expenses for basic audit in CHF:

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team

ex ante cost/hours estimation additional audits aggregated

Total audit hours for additional audits:

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team

Total other hours (planning, reporting, quality assurance etc.):

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team

Hourly rat in CHF:

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team

Total expenses for additional audits in CHF:

Partner/Director	Senior Manager/Manager/Assistant Manager	Senior/Assistant/Team