

GB-A Risk Analysis

Version 01/2025

General data

Name of the institution

Authorisation

Supervisory category

Closure of financial year

Audit year (prospective)

Start of reporting period

End of reporting period

Audit firm

Leading auditor - Audit year 2024

General risk assessment

Risk analysis

Audit area		Audit field	
Internal organisation		Internal organisation / Internal control system / Partnership agreement	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Internal organisation		Information technology	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Internal organisation		Risk management	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Internal organisation		Compliance	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Internal organisation		Delegation of tasks / Outsourcing	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Internal organisation		Investment decision process	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Internal organisation		Compliance with investment guidelines	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Internal organisation		Valuation and NAV calculation	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk	Risk ranking (net, top 5)	

Audit area		Audit field	
Internal organisation		Duties in relation to derivative transactions	
Description of the risk			

Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area		Audit field	
Internal organisation		Notification obligations	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area		Audit field	
Internal organisation		Offering of financial instruments FinSA	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area		Audit field	
Capital of the general partner		Capital of the general partner	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
Control risk	Net risk		Risk ranking (net, top 5)
Audit area		Audit field	
Rules of conduct		Anti-money laundering provisions	
Description of the risk			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)

Control risk	Net risk	Risk ranking (net, top 5)	
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Audit area		Audit field	
<input style="width: 100%;" type="text" value="Rules of conduct"/>		<input style="width: 100%;" type="text" value="Protection of investors' interests CISA"/>	
Description of the risk			
<input style="width: 100%;" type="text"/>			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Control risk	Net risk	Risk ranking (net, top 5)	
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Audit area		Audit field	
<input style="width: 100%;" type="text" value="Rules of conduct"/>		<input style="width: 100%;" type="text" value="Conduct rules FinSA"/>	
Description of the risk			
<input style="width: 100%;" type="text"/>			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Control risk	Net risk	Risk ranking (net, top 5)	
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Audit area		Audit field	
<input style="width: 100%;" type="text" value="Rules of conduct"/>		<input style="width: 100%;" type="text" value="Market conduct rules and market integrity"/>	
Description of the risk			
<input style="width: 100%;" type="text"/>			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Control risk	Net risk	Risk ranking (net, top 5)	
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	