

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		Corporate Governance / Internal Organisation / Internal Control System / Compliance / Risk Management	
Explanation			
For institutions holding a higher license in Switzerland as (bank/ securities firm/ fund management company/ manager of collective assets/ insurance company), only applicable in relation to the representative activity.			
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 (Activity of representative)	
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, publication and information 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)	
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	
Audit area		Audit field	
<input style="width: 95%;" type="text" value="Minimum capital and furnishing of collateral"/>		<input style="width: 95%;" type="text" value="Minimum capital and furnishing of collateral"/>	
Explanation			
<input style="width: 95%;" type="text" value="Not applicable for institutions holding a higher license in Switzerland as (Bank, securities firm, fund management company, manager of collective assets, insurance company)."/>			
Description of the risk			
<input style="width: 95%;" type="text"/>			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Control risk	Net risk	Risk ranking (net, top 5)	
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	
Audit area		Audit field	
<input style="width: 95%;" type="text" value="Rules of conduct"/>		<input style="width: 95%;" type="text" value="Protection of investors' interests CISA"/>	
Description of the risk			
<input style="width: 95%;" type="text"/>			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Control risk	Net risk	Risk ranking (net, top 5)	
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	
Audit area		Audit field	
<input style="width: 95%;" type="text" value="Rules of conduct"/>		<input style="width: 95%;" type="text" value="Conduct rules FinSA"/>	
Description of the risk			
<input style="width: 95%;" type="text"/>			
Impact/extent	Probability of occurrence	Inherent risk (gross)	Risk ranking (gross, top 5)
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Control risk	Net risk	Risk ranking (net, top 5)	
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	