

GB-A Audit Strategy

Version 01/2025

General data

Name of the institution

Authorisation

Manager of collective assets

Supervisory category

Closure of financial year

Audit year (prospective)

2025

Start of reporting period

End of reporting period

Audit firm

Leading auditor - Audit year 2024

Basic audits

Audit area	Audit field
Corporate Governance	Internal audit
Audit depth/periodicity (according to standard audit strategy)	
Critical assessment every 6 years if net risk is low; Intervention every 4 years if net risk is medium, alternating between critical assessment - audit; Intervention every 2 years if net risk is high, alternating between critical assessment - audit; Annual audit if net risk is very high	
Last intervention	
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment" Net risk
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Current / planned intervention	
Current / planned intervention	Current / planned intervention
<input style="width: 100%;" type="text"/>	<input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons
Justification audit strategy by audit firm	
<input style="width: 100%;" type="text"/>	

Audit area	Audit field
Internal organisation	Internal organisation and internal control system
Audit depth/periodicity (according to standard audit strategy)	
Critical assessment every 6 years if net risk is low; Intervention every 4 years if net risk is medium, alternating between critical assessment - audit; Intervention every 2 years if net risk is high, alternating between critical assessment - audit; Annual audit if net risk is very high	
Last intervention	
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment" Net risk
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Current / planned intervention	
Current / planned intervention	Current / planned intervention
<input style="width: 100%;" type="text"/>	<input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons
Justification audit strategy by audit firm	
<input style="width: 100%;" type="text"/>	

Audit area	Audit field
Internal organisation	ICT risk management
Audit depth/periodicity (according to standard audit strategy)	
<p>Supervisory Category 5: Critical assessment every 6 years if net risk is low; Intervention every 4 years if net risk is medium, alternating between critical assessment / audit; Intervention every 2 years if net risk is high, alternating between critical assessment / audit; Annual audit if net risk is very high. Supervisory Category 3 and 4 and institutions within a banking group subject to consolidated supervision by FINMA: Gradual covering of the elements over 4 years</p>	
Last intervention	
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"/>
Current / planned intervention	
Current / planned intervention	Current / planned intervention
<input style="width: 100%;" type="text"/>	<input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons
Justification audit strategy by audit firm	
<input style="width: 100%;" type="text"/>	

Audit area	Audit field
Internal organisation	BCM (business continuity management)
Audit depth/periodicity (according to standard audit strategy)	
<p>Critical assessment every 6 years if net risk is low; Intervention every 4 years if net risk is medium, alternating between critical assessment - audit; Intervention every 2 years if net risk is high, alternating between critical assessment - audit; Annual audit if net risk is very high</p>	
Last intervention	
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"/>
Current / planned intervention	
Current / planned intervention	Current / planned intervention
<input style="width: 100%;" type="text"/>	<input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons
Justification audit strategy by audit firm	
<input style="width: 100%;" type="text"/>	

Audit area	Audit field
Internal organisation	Cyber risk management
Audit depth/periodicity (according to standard audit strategy)	
Critical assessment every 6 years if net risk is low; Intervention every 4 years if net risk is medium, alternating between critical assessment - audit; Intervention every 2 years if net risk is high, alternating between critical assessment - audit; Annual audit if net risk is very high	
Last intervention	
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Net risk	
<input style="width: 100%;" type="text"/>	
Current / planned intervention	
Current / planned intervention	Current / planned intervention
<input style="width: 100%;" type="text"/>	<input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons
Justification audit strategy by audit firm	
<input style="width: 100%;" type="text"/>	

Audit area	Audit field
Internal organisation	Risk management - Institute level
Audit depth/periodicity (according to standard audit strategy)	
Critical assessment every 6 years if net risk is low; Intervention every 4 years if net risk is medium, alternating between critical assessment - audit; Intervention every 2 years if net risk is high, alternating between critical assessment - audit; Annual audit if net risk is very high	
Last intervention	
Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Net risk	
<input style="width: 100%;" type="text"/>	
Current / planned intervention	
Current / planned intervention	Current / planned intervention
<input style="width: 100%;" type="text"/>	<input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons
Justification audit strategy by audit firm	
<input style="width: 100%;" type="text"/>	

Audit area	Audit field
Internal organisation	Risk management - management of market risk product /mandate level

Audit depth/periodicity (according to standard audit strategy)

Critical assessment every 6 years if net risk is low;
 Intervention every 4 years if net risk is medium, alternating between critical assessment - audit;
 Intervention every 2 years if net risk is high, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Current / planned intervention

Current / planned intervention

Current / planned intervention

- according to standard audit strategy
- adjusted audit strategy due to risk
- due to subsequent controls
- adjusted audit strategy due to other reasons

Justification audit strategy by audit firm

Audit area

Audit field

Audit depth/periodicity (according to standard audit strategy)

Critical assessment every 6 years if net risk is low;
 Intervention every 4 years if net risk is medium, alternating between critical assessment - audit;
 Intervention every 2 years if net risk is high, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Current / planned intervention

Current / planned intervention

Current / planned intervention

- according to standard audit strategy
- adjusted audit strategy due to risk
- due to subsequent controls
- adjusted audit strategy due to other reasons

Justification audit strategy by audit firm

Audit area

Audit field

Audit depth/periodicity (according to standard audit strategy)

Critical assessment every 6 years if net risk is low;
 Intervention every 4 years if net risk is medium, alternating between critical assessment - audit;
 Intervention every 2 years if net risk is high, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Current / planned intervention

Current / planned intervention

Current / planned intervention

- according to standard audit strategy
- adjusted audit strategy due to risk
- due to subsequent controls
- adjusted audit strategy due to other reasons

Justification audit strategy by audit firm

Audit area

Audit field

Audit depth/periodicity (according to standard audit strategy)

Critical assessment every 6 years if net risk is low;
 Intervention every 4 years if net risk is medium, alternating between critical assessment - audit;
 Intervention every 2 years if net risk is high, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Current / planned intervention

Current / planned intervention

Current / planned intervention

- according to standard audit strategy
- adjusted audit strategy due to risk
- due to subsequent controls
- adjusted audit strategy due to other reasons

Justification audit strategy by audit firm

Audit area

Audit field

Audit depth/periodicity (according to standard audit strategy)

Critical assessment every 6 years if net risk is low;
 Intervention every 4 years if net risk is medium, alternating between critical assessment - audit;
 Intervention every 2 years if net risk is high, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Current / planned intervention

Current / planned intervention

Current / planned intervention

- according to standard audit strategy
- adjusted audit strategy due to risk
- due to subsequent controls
- adjusted audit strategy due to other reasons

Justification audit strategy by audit firm

Audit area

Audit field

Audit depth/periodicity (according to standard audit strategy)

Critical assessment every 6 years if net risk is low;
 Intervention every 4 years if net risk is medium, alternating between critical assessment - audit;
 Intervention every 2 years if net risk is high, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Current / planned intervention

Current / planned intervention

Current / planned intervention

- according to standard audit strategy
- adjusted audit strategy due to risk
- due to subsequent controls
- adjusted audit strategy due to other reasons

Justification audit strategy by audit firm

Audit area

Audit field

Audit depth/periodicity (according to standard audit strategy)

Intervention every 2 years, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Current / planned intervention

Current / planned intervention

Current / planned intervention

- according to standard audit strategy
- adjusted audit strategy due to risk
- due to subsequent controls
- adjusted audit strategy due to other reasons

Justification audit strategy by audit firm

Audit area

Audit field

Audit depth/periodicity (according to standard audit strategy)

Last intervention

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Current / planned intervention

Current / planned intervention

Current / planned intervention

- according to standard audit strategy
- adjusted audit strategy due to risk
- due to subsequent controls
- adjusted audit strategy due to other reasons

Justification audit strategy by audit firm

Audit area

Audit field

Audit depth/periodicity (according to standard audit strategy)

Last intervention

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"/>

Current / planned intervention

Current / planned intervention	Current / planned intervention
<input type="text"/>	<input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons

Justification audit strategy by audit firm

Audit area	Audit field
Internal organisation	Offering of financial instruments FinSA

Audit depth/periodicity (according to standard audit strategy)

Critical assessment every 6 years if net risk is low;
 Intervention every 4 years if net risk is medium, alternating between critical assessment - audit;
 Intervention every 2 years if net risk is high, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

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

Current / planned intervention

Current / planned intervention	Current / planned intervention
<input type="text"/>	<input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons

Justification audit strategy by audit firm

Audit area	Audit field
Minimum capital and capital adequacy requirements	Minimum capital and capital adequacy requirements

Audit depth/periodicity (according to standard audit strategy)

Critical assessment every 6 years if net risk is low;
 Intervention every 4 years if net risk is medium, alternating between critical assessment - audit;
 Intervention every 2 years if net risk is high, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

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

Current / planned intervention

Current / planned intervention

Current / planned intervention

- according to standard audit strategy
- adjusted audit strategy due to risk
- due to subsequent controls
- adjusted audit strategy due to other reasons

Justification audit strategy by audit firm

Audit area

Audit field

Audit depth/periodicity (according to standard audit strategy)

Last intervention

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Current / planned intervention

Current / planned intervention

Current / planned intervention

- according to standard audit strategy
- adjusted audit strategy due to risk
- due to subsequent controls
- adjusted audit strategy due to other reasons

Justification audit strategy by audit firm

Audit area

Audit field

Audit depth/periodicity (according to standard audit strategy)

Last intervention

Year of last intervention with audit depth "audit"

Year of last intervention with audit depth "critical assessment"

Net risk

Current / planned intervention

Current / planned intervention	Current / planned intervention
<input type="text"/>	<input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons
Justification audit strategy by audit firm	
<input type="text"/>	

Audit area	Audit field
Rules of conduct	Conduct rules FinSA - portfolio management mandates

Audit depth/periodicity (according to standard audit strategy)

Critical assessment every 6 years if net risk is low;
 Intervention every 4 years if net risk is medium, alternating between critical assessment - audit;
 Intervention every 2 years if net risk is high, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

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

Current / planned intervention

Current / planned intervention	Current / planned intervention
<input type="text"/>	<input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons
Justification audit strategy by audit firm	
<input type="text"/>	

Audit area	Audit field
Rules of conduct	Conduct rules FinSA - investment advice and execution-only

Audit depth/periodicity (according to standard audit strategy)

Critical assessment every 6 years if net risk is low;
 Intervention every 4 years if net risk is medium, alternating between critical assessment - audit;
 Intervention every 2 years if net risk is high, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

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

Current / planned intervention

Current / planned intervention <input style="width: 90%;" type="text"/>	Current / planned intervention <input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons
Justification audit strategy by audit firm <input style="width: 98%;" type="text"/>	

Audit area <input style="width: 95%;" type="text" value="Rules of conduct"/>	Audit field <input style="width: 95%;" type="text" value="Market conduct rules and market integrity"/>
---	---

Audit depth/periodicity (according to standard audit strategy)

Critical assessment every 6 years if net risk is low;
 Intervention every 4 years if net risk is medium, alternating between critical assessment - audit;
 Intervention every 2 years if net risk is high, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Current / planned intervention

Current / planned intervention <input style="width: 90%;" type="text"/>	Current / planned intervention <input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons
Justification audit strategy by audit firm <input style="width: 98%;" type="text"/>	

Audit area <input style="width: 95%;" type="text" value="Rules of conduct"/>	Audit field <input style="width: 95%;" type="text" value="Cross-border activities"/>
---	---

Audit depth/periodicity (according to standard audit strategy)

Critical assessment every 6 years if net risk is low;
 Intervention every 4 years if net risk is medium, alternating between critical assessment - audit;
 Intervention every 2 years if net risk is high, alternating between critical assessment - audit;
 Annual audit if net risk is very high

Last intervention

Year of last intervention with audit depth "audit"	Year of last intervention with audit depth "critical assessment"	Net risk
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Current / planned intervention

Current / planned intervention	Current / planned intervention
<input type="text"/>	<input type="checkbox"/> according to standard audit strategy <input type="checkbox"/> adjusted audit strategy due to risk <input type="checkbox"/> due to subsequent controls <input type="checkbox"/> adjusted audit strategy due to other reasons
Justification audit strategy by audit firm	
<input type="text"/>	

Additional audits

Additional audits

- Yes
 No

Audit area / audit field	Legal basis	
<input type="text"/>	<input type="text"/>	
Specific instructions		
<input type="text"/>		
Audit depth	Initiated by...	
<input type="text"/>	<input type="text"/>	
Justification additional audit		
<input type="text"/>		
Ex ante cost/hours estimation		
Hours Partner/Director	Hours Senior Manager/Manager /Assistant Manager	Hours Senior/Assistant/Team
<input type="text"/>	<input type="text"/>	<input type="text"/>

Ex ante cost/hours estimation

Ex ante cost/hours estimation basic audits aggregated

Hours Partner/Director	Hours Senior Manager/Manager /Assistant Manager	Hours 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
<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

Ex ante cost/hours estimation additional audits aggregated

Hours Partner/Director

0

Hours Senior Manager/Manager
/Assistant Manager

0

Hours Senior/Assistant/Team

0

Hourly rate in CHF Partner/Director

Hourly rate in CHF Senior Manager
/Manager/Assistant Manager

Hourly rate in CHF Senior/Assistant
/Team

Total in CHF Partner/Director

0

Total in CHF Senior Manager/Manager
/Assistant Manager

0

Total in CHF Senior/Assistant/Team

0