

GB-A Audit Strategy

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

Basic audits

Audit area	Audit field
Internal organisation	Internal organisation / Internal control system / Partnership agreement
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	Information technology
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	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	Compliance
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	Delegation of tasks / Outsourcing

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

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

Current / planned intervention

Current / planned intervention <input style="width: 100%; height: 20px;" 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: 100%; height: 20px;" type="text"/>	

Audit area <input style="width: 100%; height: 20px;" type="text" value="Internal organisation"/>	Audit field <input style="width: 100%; height: 20px;" type="text" value="Notification obligations"/>
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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" <input style="width: 100%; height: 20px;" type="text"/>	Year of last intervention with audit depth "critical assessment" <input style="width: 100%; height: 20px;" type="text"/>	Net risk <input style="width: 100%; height: 20px;" type="text"/>
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Current / planned intervention

Current / planned intervention <input style="width: 100%; height: 20px;" 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: 100%; height: 20px;" type="text"/>	

Audit area <input style="width: 100%; height: 20px;" type="text" value="Internal organisation"/>	Audit field <input style="width: 100%; height: 20px;" type="text" value="Offering of financial instruments FinSA"/>
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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" <input style="width: 100%; height: 20px;" type="text"/>	Year of last intervention with audit depth "critical assessment" <input style="width: 100%; height: 20px;" type="text"/>	Net risk <input style="width: 100%; height: 20px;" type="text"/>
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Current / planned intervention

Current / planned intervention	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	

Audit area	Audit field
Capital of the general partner	Capital of the general partner

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
	<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
Rules of conduct	Anti-money laundering provisions

Audit depth/periodicity (according to standard audit strategy)

Audit every 3 years if net risk is low;
 Audit every 2 years if net risk is medium;
 Annual audit if net risk is high or 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
	<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
Rules of conduct	Protection of investors' interests CISA

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
	<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
Rules of conduct	Conduct rules 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

Current / planned intervention

Current / planned intervention	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

Audit area	Audit field
Rules of conduct	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
Current / planned intervention	
Current / planned intervention	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	

Additional audits

Additional audits

- Yes
 No

Audit area / audit field	Legal basis
Specific instructions	
Audit depth	Initiated by...
Justification additional audit	
Ex ante cost/hours estimation	
Hours Partner/Director	Hours Senior Manager/Manager /Assistant Manager
	Hours Senior/Assistant/Team

Ex ante cost/hours estimation

Ex ante cost/hours estimation basic audits aggregated

Hours Partner/Director <input type="text"/>	Hours Senior Manager/Manager /Assistant Manager <input type="text"/>	Hours Senior/Assistant/Team <input type="text"/>
Hourly rate in CHF Partner/Director <input type="text"/>	Hourly rate in CHF Senior Manager /Manager/Assistant Manager <input type="text"/>	Hourly rate in CHF Senior/Assistant /Team <input type="text"/>
Total in CHF Partner/Director <input type="text" value="0"/>	Total in CHF Senior Manager/Manager /Assistant Manager <input type="text" value="0"/>	Total in CHF Senior/Assistant/Team <input type="text" value="0"/>

Ex ante cost/hours estimation additional audits aggregated

Hours Partner/Director <input type="text" value="0"/>	Hours Senior Manager/Manager /Assistant Manager <input type="text" value="0"/>	Hours Senior/Assistant/Team <input type="text" value="0"/>
Hourly rate in CHF Partner/Director <input type="text"/>	Hourly rate in CHF Senior Manager /Manager/Assistant Manager <input type="text"/>	Hourly rate in CHF Senior/Assistant /Team <input type="text"/>
Total in CHF Partner/Director <input type="text" value="0"/>	Total in CHF Senior Manager/Manager /Assistant Manager <input type="text" value="0"/>	Total in CHF Senior/Assistant/Team <input type="text" value="0"/>