

CSSF Circular 24/850 – Summary of expected documents

Documents expected in the context of the descriptive report	Prefix
Descriptive report in final version. As a reminder, it must be signed by the members in charge of the authorised management.	RD-0.1
Descriptive report in a "track changes" version.	RD-0.2
A copy of the report on annual accounts and of the annual accounts of the direct majority shareholder (as well as of its management report, where applicable).	RD-1
The internal organisation chart indicating hierarchical and functional lines and the number of employees per department. The internal organisation chart must also indicate: <ul style="list-style-type: none"> - the name of the directors and, where applicable, the identification of the chairman of the Board of Directors; - the name of the authorised managers and their hierarchical position within the entity; - all departments and divisions, including the functions that are outsourced to entities of the group or to third parties, as well as the control functions, such as the internal or external audit (and, where applicable, the audit committee), and the support functions (internal IT, accounting, etc.); - for each outsourced function, the name of the person responsible for the function (for example, the name of the company that carries out the internal audit) and the name of the authorised manager(s) in charge of the supervision of the function; - the outsourced functions, identified through the use of different colour codes; - for each function that is not outsourced, the number of employees as well as the name of the authorised manager(s) in charge of the supervision of the function; - the hierarchical and functional lines, identified through the use of different colour codes; - the date of the last revision of the document. 	RD-2
The recent organisation chart of the group showing the position of your company within the group and the capital links.	RD-3
The written report of the management on the state of the internal control.	RD-4
The summary report on the controls carried out by the internal audit during the previous financial year.	RD-5
In addition to the summary report on the controls carried out by the internal audit during the previous financial year (RD-5), the table including the internal audit recommendations must be completed in in the eDesk platform, excluding lowest risk-level recommendations.	RD-5.1

Documents expected in the context of the descriptive report	Prefix
The multi-annual programme of the internal audit approved by the authorised management and/or the Board of Directors (alternatively, your confirmation that the programme has not been modified since the previous financial year).	RD-7
The internal audit charter (alternatively, your confirmation that the latter has not been modified since the previous financial year).	RD-8
A table concerning the persons designated as responsible for certain functions under the CSSF circulars must be completed in in the eDesk platform.	RD-9
The summary table of information systems for internal use must be completed in in the eDesk platform.	RD-11
A description and/or scheme of the network architecture of your company (for internal and external connections).	RD-12
The list of connections useful to the internal functioning to or from the exterior.	RD-13
The nominative list of Luxembourg or foreign financial sector clients for which you provide services requiring a PFS authorisation must be completed in e.	RD-14
The copy of a client agreement on the service provisions requiring a PFS authorisation.	RD-15
The summary table of information systems for external use must be completed in the eDesk platform.	RD-16
The list of connections useful to the functioning of the activities carried out in the financial sector to or from the exterior.	RD-17
The functional scheme of the flows (alternatively, your confirmation that the latter has not been modified since the previous financial year).	RD-18
The annual report or, otherwise, the annual accounts of your subsidiaries or majority holdings.	RD-19
The table of annual revenues must be completed in in the eDesk platform.	RD-20

Documents attendus dans le cadre de la clôture comptable	Préfixe
The report of the réviseur d'entreprises agréé (approved statutory auditor, "REA") and the audited annual accounts.	CL -1
The minutes and attendance list of the ordinary general meeting of shareholders approving the audited annual accounts.	CL -2
The management report of the Board of Directors for the financial year concerned (where applicable).	CL -3
Your company's final figures at the accounting closing date.	CL-8
The self-assessment questionnaire must be completed in in the eDesk platform.	CL-9
The letter of recommendations must be completed in in the eDesk platform.	CL-11
The separate report must be completed in in the eDesk platform.	CL-13