

Test rotation plan for the separate report (support PFS authorised under Articles 29-3, 29-5 and/or 29-6 of the LFS)

Circular CSSF 24/850 introduces a separate report to be completed by the *réviseurs d'entreprises agréés* (approved supervisory auditors, "REA") of support PFS every year or period for which a self-assessment questionnaire has been submitted by the support PFS. The drawing-up of a separate report consists of a set of procedures, defined by the CSSF, to be implemented by the REA and that are broken down according to predefined topics.

The REA of a support PFS authorised under Articles 29-3, 29-5 and/or 29-6 of the LFS is required to complete the specific procedures in accordance with the following rotation plan:

Types of tests	PFS - low risk		PFS - medium risk		PFS - high risk	
	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2
ICT - high risk	/	/	/	/	Yes	No
ICT - medium risk	/	/	No	Yes	Yes	Yes
ICT - low risk	Yes	No	Yes	No	Yes	Yes
Transversal	No	Yes	No	Yes	No	Yes
AML/CFT	Yes	Yes	Yes	Yes	Yes	Yes

Every financial year, the CSSF will communicate to the support PFS, via its online MFT system, the applicable tests for the separate report according to its authorisations and the risk it represents for the financial sector.

For each category of support PFS (low, medium and high risk), a model of the separate report is available on the CSSF website. This model includes all the tests applicable to each category of support PFS and specifies, for each test, whether it must be performed the first year, the second year or both years.