

Question pool for testing in a form of interrogation

No.	Groups/subgroups of topics	Supervisory board member, board member	Chief Risk Officer (CRO)	Chief Risk Officer (CCO)	Board member, employee responsible for financial monitoring	Employee responsible for financial monitoring performance	Head of internal audit unit	Chief Accountant
1	Organization of banks' activities Bank's ownership structure and qualifying holding in the bank; licensing of banking activities (banking license, currency transactions, new types of bank's activities); bank's standalone units; bank's reorganization; termination of bank's activities; bank resolution.	+	+	+	+		+	+
2	Corporate governance in Ukraine Bank's management and controlling bodies; distribution of powers and assignment of responsibilities of the bank's management bodies; bank's articles of association (charters) and other internal documents; bank's managers, head of the internal audit unit; independent members of the supervisory board; committees of the supervisory board and of the board; internal control (compliance, risk management, internal audit); interested party deal; major deals; conflict of interest.	+	+	+	+		+	
3	Banking supervision and regulation of banks' activities Principles, forms, and instruments of banking supervision and regulation; economic ratios; regulatory capital; subordinated debt; inspections by the National Bank of Ukraine, corrective measures (grounds for their taking, their types); banks' financial reporting; external audit.	+	+	+	+		+	+
4	Banks transactions. Banking services Raising funds by the bank; opening accounts; other financial services of banks; related party transactions; collateral; lending.	+	+	+	+		+	+
5	Financial monitoring. For noncore positions General issues. Functions of reporting institutions in the AML/CTF area. Financial transactions subject to financial monitoring. Freeze of assets and suspension of financial transactions.	+	+	+			+	
6	Financial monitoring. For core positions General issues. Banks tasks and functions in the AML/CTF area. Financial monitoring international standards. Financial monitoring system in the bank: legal status of the bank's responsible employee, applying a risk-oriented approach, bank's customers due diligence; refusal to establish (maintain) business relations or conduct a financial transaction; requirements as to accompanying funds transfers or virtual assets with the necessary information about a payer (transfer's originator) and transfer's recipient. Financial transactions subject to financial monitoring. Freeze of assets and suspension of financial transactions. Responsibility in financial monitoring.				+	+		

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7	Special questions for heads of internal audit function						+	
	<p>Organization and scope of internal audit in banks: Main tasks, functions, and duties of the bank's internal audit unit; expertise and the procedure for appointment of a head of the internal audit unit; procedure for compilation and publishing the bank's financial statements; organization of control over financial monitoring; assessment of the bank's internal control system and risk management; checking the efficiency of the bank's corporate governance; control over operation of the internal audit unit; external assessment of operation of the bank's internal audit unit; internal audit unit's reporting; internal assessment of operation of the internal audit unit. Organization of conducting audits: International standards of professional practice of internal audit; planning of audits. Cooperation with the National Bank of Ukraine and the bank's external audit.</p>							
8	Special questions for chief accountants							+
	<p>Organization and maintenance of accounting in banks: Accounting of the bank's transactions with assets and liabilities; accounting of transactions with foreign currencies and investment metals; credit exposures under financial instruments; financial instruments assessment; types of economic ratios of banks' activities; raising and placing funds by the bank; opening and maintaining accounts; chart of accounts and financial reporting; collateral; initial documents of accounting; records of the bank's income, expenses, and financial performance; seizure, suspension of account movements; reconciliation of assets and liabilities. Financial reporting of Ukrainian banks: Compilation and publishing of the bank's financial statements; the bank's consolidated financial statements, requirements for disclosure, reporting period.</p>							