

ANNEXURE V

MANUAL FOR SUBMISSION OF INTERNAL AUDIT REPORT BY AUDITOR:

Upon registration of Auditor by member, the Internal Auditor shall receive the following indicative e-mail on his registered E mail ID.

Dear Sir/Madam,

Your Registration for submission of Internal Auditor Report for the period APR-22 To SEP-22 has been successfully created.

Please find the details as under:

UserId: User Id
Password : Password
TM Name : Trading member name
TM Code : Trading member code

Kindly click on the following link <https://inspection.nseindia.com/MemberPortal/>

On clicking the above link for the first time, you will be prompted to change the password, Kindly change the password immediately.

You are requested to initiate Internal Audit for the APR-22 To SEP-22 for CM, FO, CD segment/s and submit Annexure I & II.

In case of any clarification, please contact the Member.

Step 1: Click the URL provided in the email and login with the given credential.

Step 2: Two roles would have been assigned to Auditor's login.

- 1) ENIT – INV – ASSET-AUDITOR**
- 2) INSPECTION – INTERNAL AUDIT.**

ENIT – INV – ASSET-AUDITOR : Auditor shall verify and certify the “Inventory of Asset” declared by the member before processing the Internal Audit Report.

INSPECTION – INTERNAL AUDIT: Double click on “Inspection-Internal Audit” under Menu at the left hand side, Internal Audit Report MIS page will open.

Step 3: Under Internal Audit MIS – by entering Auditor Membership Number and Audit Period, Auditor will find data as per below screen.

Part A – Data sharing: Exchange has made available the data submitted by member to Exchange in various submissions to Auditor for verification

Part B – Sampling: For various Internal Audit checklist points, sample dates/ clients are provided to Auditors for doing Audit

INSPECTION-INTERNAL AUDIT
ENIT-INV-ASSETS-AUDITOR

[New Report](#)

☒ We declare that the firm or at least one of the partners is having a minimum of 3 years' experience in carrying out audits.
☒ We declare that the firm or auditor is not debarred or restrained from issuing any certificate by ICAI, ICS, ICMAI, RB, SEB or by other regulator/law enforcement agency.

Data Sharing

Description	File Name
1 BANK BALANCE REPORT_27062022	ASAC120201_R0_27062022.dtl
2 CASH AND CASH EQUIVALENCE REPORT_27062022	ASAC120201_C0_27062022.dtl-SIC1455.igs
3 HOLDING STATEMENT REPORT_27062022	ASAC120201_H0_27062022.dtl-SIC1455.igs
4 BANK BALANCE REPORT_28092022	ASAC120201_R0_28092022.dtl
5 CASH AND CASH EQUIVALENCE REPORT_28092022	ASAC120201_C0_28092022.dtl-SIC1455.igs
6 HOLDING STATEMENT REPORT_28092022	ASAC120201_H0_28092022.dtl-SIC1455.igs

[Enhanced supervision as on August 20, 2022](#)
[Enhanced supervision as on September 09, 2022](#)
[Member Bank Details Report](#)
[Member DP Details Report](#)
[Member DP Common Bank Details Report](#)

Note:

- To Read the data in correct format, please unzip the file and open with Notepad

Sameline Part-8

Sample data such as top dates with highest turnover/ margin obligation during audit period, top clients with highest margin obligation during audit period, top clients with highest credit/debit balance as per the Cash & Cash Equivalent data submitted by members as on March 31, 2022, has been made available below. List of top 150/ 100 sample clients have been shared in the descending order by value; however, the auditor may select the top clients as per the Sampling Criteria 1, 2 and 3 defined in Annexure III.

Client Margin Obligation Date	Top 150 Client Margin & Dates	Date With Highest Turnover	Client Top 100 Credit Balance	Client Top 100 Debit Balance	Top 100 Client Margin	Total Turnover Top 100 Client
1	Debitum-ClientMargin	202-150-Client-Margin-&-Dates	202-Turnover-Details	202-TOP-100-Credit-Balance	202-TOP-100-Debit-Balance	202-TOP-100-Client-Margin-Audit-Details

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INSPECTION-INTERNAL AUDIT
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[New Report](#)

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Sameline Part-8

Step 4: On clicking, “New Report” button (As per above screenshot) . The screen will move to next page and auditor is required to fill certain details.

Click ‘OK’ after reading all the point to proceed and Fill all the details.

NSE Existing Membership ▾ NSOCL Products ▾ Investor ▾ Services & Circulars ▾ Dashboards ▾ User ▾ Sign-Out [Profile Icon] Last Login: 12/10/2022

SERVICES
INSPECTION-INTERNAL AUDIT
INT-INV-ASSETS-AUDITOR

Internal Audit

(* Indicates Mandatory)

Internal Audit Report

Member Name:	GOGIA CAPITAL SERVICES LIMITED
Member Code:	0792
Auditor Name: *	
Auditor Designation: *	Select ▾
Internal Auditor Firm Name: *	ABC
Auditor Firm Registration No: *	F123
Auditor's Pan No.: *	GBPS
Auditor report Certified by: *	CA
Auditor's Membership No: *	1234
Auditor's Email ID: *	
Auditor's Mobile No.: *	

Points to be noted

- 1. Sample size to be entered mandatorily.
- 2. No remarks will be allowed by Auditor in case of 'complied' status.
- 3. Auditor to select 'Non-compliance' and mention the no. of instances against areas where violation is observed.
- 4. In case of any non-compliance, auditors are requested

OK

NSE Existing Membership ▾ NSOCL Products ▾ Investor ▾ Services & Circulars ▾ Dashboards ▾ User ▾ Sign-Out [Profile Icon] Last Login: 12/10/2022

SERVICES
INSPECTION-INTERNAL AUDIT
INT-INV-ASSETS-AUDITOR

Member Name:	
Member Code:	
Auditor Name: *	
Auditor Designation: *	Select ▾
Internal Auditor Firm Name: *	
Auditor Firm Registration No: *	
Auditor's Pan No.: *	
Auditor report Certified by: *	CA
Auditor's Membership No: *	123450
Auditor's Email ID: *	
Auditor's Mobile No.: *	
UDIN No: *	
Audit Period:	APR-22 To SEP-22
No. of active non institutional clients: *	

Step 5: On the same page, auditor can either download the checklist (excel template) provided in the system or use the checklist provided in the circular for carrying out the internal Audit.

SERVICES

INSPECTION-INTERNAL AUDIT ENT-INV-ASSETS-AUDITOR

Last Login: 18/10/2021

No. of Bank Accounts operated by the member:*												
No. of DP Accounts operated by the member:*												
Whether any regulatory action has been taken against internal auditor/any of the partner/director, if yes, please provide details:*	Yes ☐ No ☐											
Message: Data can be entered for segment and activity that is selected here.												
Internal Audit Report For Segment (CM/FO/SLBM/CD/CO):*	☐ CM	☐ FO	☐ SLBM	☐ CD	☐ WDM	☐ PCM	☐ IBF	☐ JFSS	☐ DEBT	☐ CO		
SEBI Registration No:*												
Activity Type (TRADING/CLEARING):*	☐ TACM		☐ Trading		☐ Clearing		☐ Self-Clearing		☐ TACM		☐ Trading	
Download Format to fill Compliance Download template for excel upload Guidelines for Sample selection Sample Details File												
Attach Document to submit Compliance/NonCompliance(Downloaded Excel only):*	Browse Choose File No file chosen											
Attach Document to submit Sample Details:*	Browse Choose File No file chosen											
Declaration:*												
☐ I, hereby, declare that, I or any of my partners/ directors have no interest in or relation with the F... other than the proposed internal audit assignment.												
Submit												

Step 6: By clicking on '[Download template for excel upload](#)' hyperlink, Auditor will be able to download the template in which he needs to indicate the compliance/Non-compliance/Not Applicable status for each checklist point and enter their remarks wherever required. After completing the entire checklist, Auditor shall proceed to upload the same sheet by *clicking the "browse" button*.

Step : 7 -After completing the entire checklist, Auditor shall submit the sample details for both compliance and non-compliance instances. By clicking on '[Sample details file](#)' hyperlink, Auditor will be able to download the template in which he needs to fill UCC, PAN and Name as per UCC, Sample Date for all the instances for which verification has been done. If any clause which is not applicable to member, auditor may fill "NA" in the mandatory field(s).

Structure of sample file is as under:-

Clause (Column 1), Particular (Column 2), PAN as per UCC (Column 4), Sample date "dd-mm-yyyy" (Column 6).

Note: Please ensure to use the same text in the "Particulars column" for each clause as provided in the template "Sample details file" while adding row for providing instances of sample details verified.

Step 8: Once, it is uploaded and consent for declaration is provided, Click on 'Submit' button.

Step 9:

After submitting the same, "Non-Compliance" (NC) observations shall be reflected in the next screen and Auditor needs to mention remarks and provide the details like no. of instances

where non-compliance is observed, % of Non-compliance observed and value involved in Non-compliances to be provided wherever applicable.

EXISTING MEMBERSHIP PRODUCTS INVESTOR SERVICES & CIRCULARS DASHBOARD USER SIGN-OUT 12:57:50

SERVICES

INSPECTION-INTERNAL AUDIT
ENIT-INV-ASSETS-AUDITOR

Last Login: 18/10/2021

NON COMPLIANCE CLAUSES

S.No	Area Of Verification	Observation Of Internal Auditor	Compliance Status	Remarks in case of observation	Sample size verified	Details of sample where non compliance observed	percentage of instances where non-compliance is observed	amount/value involved where non-compliance is observed
3.a	Member has issued contract notes to clients	HC			25			
4.b	Member has not pledged clients' securities to the Banks/NBFCs for raising funds, even with authorization by client as the same would amount to fund based activity which is in contravention of Rule 8(1)(i) & 8(1)(f) of Securities Contracts (Regulation) Rules, 1957	HC			1st Apr 2021 to 30th Sep 2021			
4.c	Trading member has done actual settlement of funds as consented by the client (monthly/quarterly) in the running account authorization and there is a gap of maximum 90/30 days (as per the choice of client viz. Quarterly/Monthly) between two running account settlements	HC			25			

Under/Show

Sr. No	Area of Verification	observation of Internal Auditor	Sample size verified
1	Client registration documentation / Anti Money Laundering compliance		
a	All relevant Client Registration Documents executed with clients in compliance with SEBI circulars and supporting collected from the clients are available and are easily retrievable and no material discrepancies were observed (viz. Photograph, signature, Pan Card details, Proof of Address/Identity Not provided)	C	25
b	UCC is allotted to all the clients registered during the audit period & the same is timely uploaded to the Exchange.	C	25
c	No clauses are included in any of the documents executed with the clients- a) which dilutes responsibility of member or b) which is in conflict with any of the clauses in mandatory documents, Rules, Bye-laws, Regulations, Notices, Guidelines & Circulars issued by SEBI & Exchanges or c) which is not in the interest of the Investor. d) No blanket confirmation / authorization obtained from clients	C	25
d	All the mandatory clauses/documents and Annexures such as KYC, details relating to trading account, rights and Obligation, Dos and Don'ts, RDD and Tariff sheet and contact details of senior officials and Investor Grievance Cell of the member as stipulated by SEBI/Exchanges have been included in the mandatory section of the Account opening document executed with the clients and no material details were omitted.	C	25
e	In-person verification is done by Employee or Authorized Person only and the date of verification, name, designation and signature of the official who has done in-person verification and the Rubber Stamp is incorporated in the client registration form	C	25
f	Any changes (including address, bank account or demat account) in the information in the account opening form as provided at the time of account opening has been notified by the client to the member in writing and member has carried out necessary due diligence to verify correctness of any such changes and updated those changes in relevant records in their back office, UCC Database of the Exchange, KRA and KYCR.	C	25

Similarly, for “Not Applicable (N.A.)” points, auditors are required to mention appropriate remarks for non applicability of the checklist point.

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INSPECTION-INTERNAL AUDIT
ENIT-INV-ASSETS-AUDITOR

Last Login: 18/10/2021

S.No	Area Of Verification	Observation Of Internal Auditor	Compliance Status	Remarks in case of observation	Sample size verified	Details of sample where non compliance observed	percentage of instances where non-compliance is observed	amount/value involved where non-compliance is observed
1.c	No clauses are included in any of the documents executed with the clients- a) which dilutes responsibility of member or b) which is in conflict with any of the clauses in mandatory documents, Rules, Bye-laws, Regulations, Notices, Guidelines & Circulars issued by SEBI & Exchanges or c) which is not in the interest of the Investor. d) No blanket confirmation / authorization obtained from clients	N.A.			0			
1.d	All the mandatory clauses/documents and Annexures such as KYC, details relating to trading account, rights and Obligation, Dos and Don'ts, RDD and Tariff sheet and contact details of senior officials and Investor Grievance Cell of the member as stipulated by SEBI/Exchanges have been included in the mandatory section of the Account opening document executed with the clients and no material details were omitted.	N.A.			0			
1.e	In-person verification is done by Employee or Authorized Person only and the date of verification, name, designation and signature of the official who has done in-person verification and the Rubber Stamp is incorporated in the client registration form	N.A.			0			
1.f	Any changes (including address, bank account or demat account) in the information in the account opening form as provided at the time of account opening has been notified by the client to the member in writing and member has carried out necessary due diligence to verify correctness of any such changes and updated those changes in relevant records in their back office, UCC Database of the Exchange, KRA and KYCR.	N.A.			0			
2.m	Member has an efficient system for collecting and reporting client margin collection to the Exchange / clearing corporation as per the Exchange / clearing corporation / SEBI requirements including Initial, peak, other margins, MTM.	N.A.			0			
3.a	Member has issued contract notes to clients	N.A.			0			

In case the Internal Auditor wants to highlight any material non-compliances by the Member, please click “Add Row” to enter the same.

Any Material Observation

Select	Observation	Remark
☐		
☐		
☐		

Contact Person: shachi Email Id: nseit_sgovekar@vendor.nse.c

Telephone No. Cell

Address City

Pin Code State

Auditor can put details of the material non-...

Delete Row-

Extra added rows can be removed by selecting them & later clicking on 'Delete Row' button.

Step : 10- Once, the auditor enters all the details & submits it, he will get navigated to the next screen i.e. 'Internal Auditor Report' having the Annexure 1 (Auditor Certificate) & Annexure 2 (Audit Report) as PDF which needs to be downloaded by the Auditor.

Step :11- To digitally sign Annexure 1 and Annexure 2, Click on the "Sign PDF" button and computer folder will open automatically. Select the same pdf which was downloaded and enter the password of DSC. Signed PDF file will be saved in the same path where original file is saved. Once Annexure 1 and Annexure 2 both files signed , then the browse button will appear.

Internal Audit Report

Download Certificate for Internal Audit & Internal Audit Report

Download

Internal Audit Certificate

Audit Report (Annexure)

Download both the Annexures

Upload Certificate for Internal Audit & Internal Audit Report

Certificate for Internal Audit

Sign PDF

Internal Audit Report

Sign PDF

Downloaded file to be uploaded by affixing Digital Signature

I/We have conducted the Internal Audit for the half year ended on 30th September, 2021 on the captioned subject and guidelines thereof. Please find

Submit

Note:

1. Kindly upload PDF format documents only.
2. File size should be less than 10 MB.
3. Kindly save the file in Local Drive and upload.

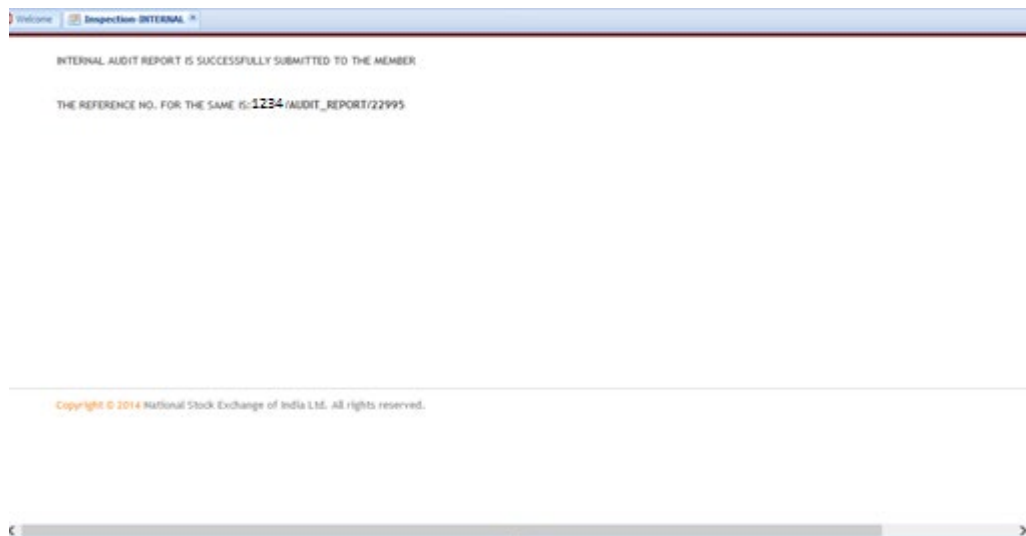
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While uploading the Audit certificate (Annexure 1) and the Audit report (Annexure 2), Auditor has to ensure the following:

- ✓ Upload the same files (Annexure 1 & 2) in PDF format that was downloaded.
- ✓ File size should be less than 10 MB.
- ✓ File name should not be changed and should remain same as downloaded.
- ✓ Save the file on the system/desktop and upload.

Upload signed file of Annexure 1 and Annexure 2 and click on submit.

Once the files are submitted, the following screen shall be displayed



The format for the reference no is Membercode/Audit_Report/ reference no.

-END-