

USER MANUAL FOR MEMBERS FOR SUBMISSION OF INTERNAL AUDIT REPORT

System Requirements:

1. Microsoft Excel (version 2007 and above)
2. File compression software (WinZip or WinRAR) to unzip excel utility file.
3. Only Internet Explorer (version 11 and above) to be used to submit Internal Audit Report.

Procedure for updating the IAR module on BEFS by Member:

1. Member shall enter their credentials on BEFS and login from Internet Explorer

BEFS

BSE
EXPERIENCE THE NEW

Install Pre requisites...
For Optimized Result , Please Click Here..

Forgot Your Password

Member Code : 123453

Login Id : 123453

Password :

Enter Captcha : F7C4

Menu View : User Preferred

Login

Please login to BEFS... Thank You...

Bookmark Application!

BSE Electronic Filing System

2. In Internal Audit Reporting Module > **Select Auditor selection**

BSE
EXPERIENCE THE NEW

Login Id : 123453
Member Name : DUMMY_123453
Date : Thursday, March 14, 2019 4:31:36 PM

Hide Menu

- A System Audit Report
- Application For Additional Segment
- Artificial Intelligence (AI) & Machine Learning
- Cash Membership Type Confirmation
- Internal Audit Report
- Network Connectivity
- Z Log Off

Auditor Selection

MEMBER DETAILS	
TRADE NAME	DUMMY_123453
MRING No.	123453
Address 3	TEST ADDR 1
City	TEST ADDR2
State	TEST ADDR 3
Country	TEST CITY
Pin Code	TEST STATE
	TEST COUNTRY
	000000

COMPLAINTS MANAGEMENT	
NOS OF PENDING COMPLAINTS AT MEMBER	0

AP TRACK PROCESS (As On Date)	
NOS OF AP APPLICATION NOT SUBMITTED TO EXCHANGE	0
NOS OF AP REGISTERED	0
NOS OF AP APPLICATION PENDING AT EXCHANGE	0

Note - All date inputs should be in dd/mm/yyyy format

REQUIRED FIELDS

BEFS

- Fill 'IAR Auditor Member Details' screen for selection of auditor and click on 'Save' button to submit auditor details.

IAR AUDITOR MEMBER DETAILS			
Member Code	123453	Member Name	DUMMY_123453
Audit Period *:-	Oct 2018 - Mar 2019		
Audit Firm Name *:-	ABC ASSOCIATES		
Audit Firm Registration No *:-	ABC123456789		
Auditor Name *:-	MR ABC		
Qualification (CA/CS/ICWA) *:-	CA		
Auditor Registration No *:-	ABC123456789		
Email Id Of Auditor *:-	ABC@ABCASSOCIATES.COM		
Contact No. Of Auditor *:-	999999999		
PAN No. Of The Auditor *:-	AAAAA2222A		
Member Details			
Contact Person Name *:-	MR XYZ		
Contact Person No *:-	888888888		
Contact Person Email *:-	XYZ@XYZBROKING.COM		
<input type="button" value="SAVE"/>			

- Click on 'Save' button after that you shall get a pop up message "Data Submitted Successfully". Then click on 'Submit & Generate Login ID' then your auditor will receive a mail consisting Auditor's Login Credentials.

IAR AUDITOR MEMBER DETAILS			
Member Code	123453	Member Name	DUMMY_123453
Audit Period *:-	Oct 2018 - Mar 2019		
Audit Firm Name *:-	ABC ASSOCIATES		
Audit Firm Registration No *:-	ABC123456789		
Auditor Name *:-	MR ABC		
Qualification (CA/CS/ICWA) *:-	CA		
Auditor Registration No *:-	ABC123456789		
Email Id Of Auditor *:-	ABC@ABCASSOCIATES.COM		
Contact No. Of Auditor *:-	999999999		
PAN No. Of The Auditor *:-	AAAAA2222A		
Member Details			
Contact Person Name *:-	MR XYZ		
Contact Person No *:-	888888888		
Contact Person Email *:-	XYZ@XYZBROKING.COM		
<input type="button" value="UPDATE"/> <input type="button" value="SUBMIT & GENERATE LOGIN ID"/>			

Message from webpage

DATA SUCCESSFULLY SAVED.

- Hide Menu
- A System Audit Report
- Application For Additional Segment
- Artificial Intelligence (AI) & Machine Learning
- B E F S Alerts
- Cash Membership Type Confirmation
- Internal Audit Report
- Network Connectivity
- Z LOG OFF

Message from webpage

Auditor Login Id Is Created Successfully!

IAR AUDITOR MEMBER DETAILS	
Member Code	123453
Member Name	DUMMY_123453
Audit period *:-	Oct 2018 - Mar 2019
Audit Firm Name *:-	ABC ASSOCIATES
Audit Firm Registration No *:-	ABC123456789
Auditor Name *:-	MR ABC
Qualification (C	
Auditor Registr	
Email id of auc	
Contact no. of	
PAN no. of the	
Member detail	
Contact person	
Contact person	
Contact Person Email *:-	TUSHAR.SHETTY@BSEINDIA.COM
<input type="button" value="DEACTIVE"/>	

Message from webpage

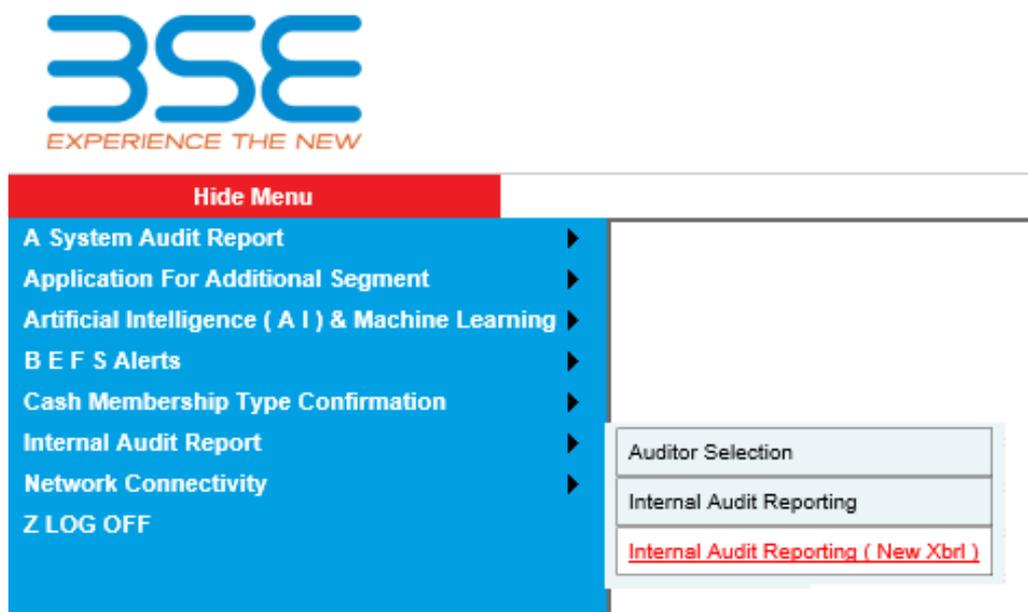
You will receive e-mail shortly as an acknowledgement of information submitted to us!. The auditor details has been successfully submitted to the Exchange

- After generating the email ID for auditor if the Member wants to deactivate the login and re-assign the audit assignment to new auditor, click on **‘Deactivate’** and fill in the details again.

IAR AUDITOR MEMBER DETAILS	
Member Code	123453
Member Name	DUMMY_123453
Audit period *; -	Oct 2018 - Mar 2019
Audit Firm Name *; -	ABC ASSOCIATES
Audit Firm Registration No *; -	ABC123456789
Auditor Name *; -	MR. ABC
Qualification (CA/CS/ICWA) *; -	CA
Auditor Registration no *; -	ABC987654321
Email id of auditor *; -	TUSHAR.SHETTY@BSEINDIA.COM
Contact no. of auditor *; -	9999999999
PAN no. of the auditor *; -	AAAAA2222A
Member details	
Contact person Name *;-	MR. XYZ
Contact person No *; -	8888888888
Contact Person Email *;-	TUSHAR.SHETTY@BSEINDIA.COM
<input type="button" value="DEACTIVATE"/>	

Here, once the Auditor submits the report following the steps mentioned (Steps 1 to 19) in the ‘User Manual for Auditors’, Member receives an email requesting to review and to enter the management comments to submit the same to the Exchange on their letter head.

- Member shall login to BEFS from Internet Explorer
- Select Internal Audit Reporting Module > Internal Audit Reporting (New Xbrl)



- Upon selecting Internal Audit Reporting (New Xbrl), the following table will be displayed. Click on **'Download'** option under **'Excel Download'** header to download the **'IAR XBRL Sheet'** uploaded by the Auditor.

Member ID : 123451 | Company ID : 123451

Download Auditor Uploaded File

Company ID	File Type	TOR Type	Uploaded Date	File Name	Excel Download	Download	View Annexure
123451	IAR		10-04-2019 09:24:18	1234_IAR_OCT18-MAR19_1004201902418.Xlsm	Download	Download	View

- Once the auditor uploaded XBRL file is downloaded and opened, click on **'Enable Content'** to enable macros first.

SECURITY WARNING Macros have been disabled. [Enable Content](#)

We certify that we have conducted the audit by adhering to the samples size as pres

General Information			
Audit period Start Date	01	10	2018
Audit period End Date	31	03	2019
Are you Member / Auditor	Auditor	>> select drop-down	
Audited by	CA	>> select drop-down	
Audit firm registration no.	AudFirRegNo123		
Audit firm name	AudFirName		
Auditor name	AudName		
Auditor Registration no.	AudRegNo123		
Email id of auditor	test@gmail.com		
Contact no. of auditor	1234567890		

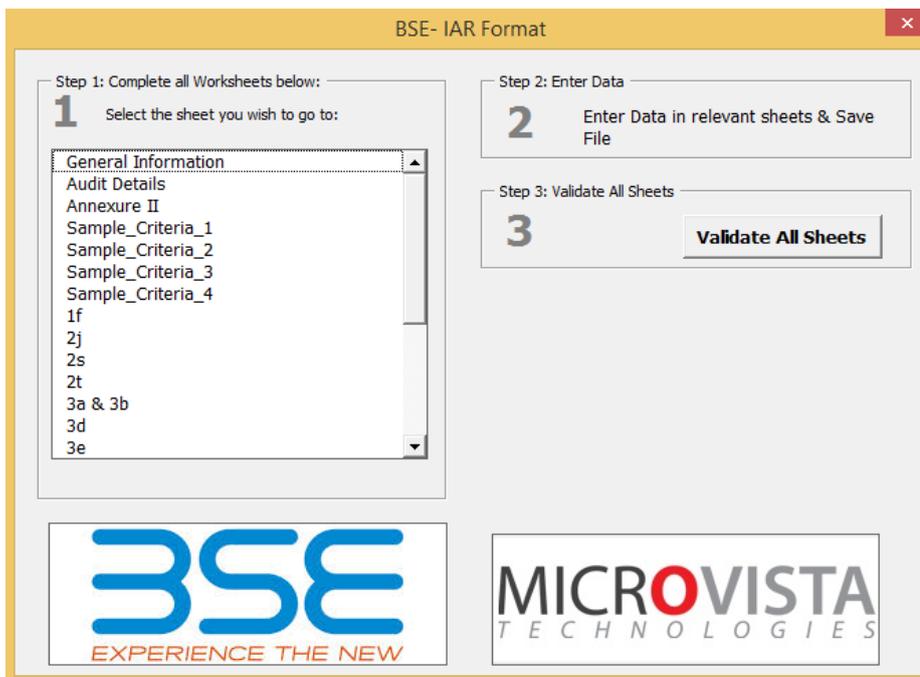
10. Please note Member can change only ‘General Information’ & ‘Annexure II’ sheets in the auditor uploaded ‘IAR XBRL Sheet’. In the ‘General Information’ sheet, first select ‘Member’ from dropdown list for “Are You Member / Auditor” option. Then click on ‘Validate’ to proceed to the sheet named ‘Annexure II’.

8	Home Validate	
9	General Information	
10	Audit period Start Date	01 10 2018
11	Audit period End Date	31 03 2019
19	Are you Member / Auditor	Member Select Auditor To Member
20	Audited by	CA >> select drop-down
21	Audit firm registration no.	AudFirRegNo123
22	Audit firm name	AudFirName
23	Auditor name	AudName
24	Auditor Registration no.	AudRegNo123
25	Email id of auditor	test@gmail.com
26	Contact no. of auditor	1234567890
30	We certify that we have conducted the audit by adhering to the samples size as prescribed by the Exchange. We do not validate the management comments provided by the member in the above report.	Yes
31	We have taken management explanations wherever the information available on the underlying documents were not sufficient to arrive at a decision on the level of compliance.	Yes
34	If we have conducted the Internal Audit report for half year ended March 2019 as per the Exchange notice and guidelines. Please find enclosed herewith the audit report and Audit certificate for your consideration and necessary action.	Yes
35	I hereby declare that I or any of the partners/directors have no interest or relation with the MemName other than the proposed Internal Audit assignment.	Yes

11. In the sheet named “Annexure II”, Member can fill only column M & N (Management Comments). Fill all the required details then validate the sheet, on clicking ‘Validate’ button.

		Observations of Internal Auditor					Management Comments	
S. No.	Area of Verification	Compliance Status (C-Complied, NC-Not Complied, NA-Not Applicable)	Remarks in case of observation	No. of samples verified	No. of instances where non compliance observed	Whether high risk issue	Whether Auditor comments accepted	Remarks (Para wise, where auditor has reported non-compliance)
1	Client registration documentation /Anti Money Laundersing 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.			Refer Sampling Criteria.1				
b	UCC is allotted to all the clients registered during the audit period & the same is timely uploaded to the Exchange.			Refer Sampling Criteria.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?			Refer Sampling Criteria.1				
d	All the mandatory clauses/documents and Annexures such as KYC, details relating to trading account, rights and Obligation, Dox and Don'ts, PDD 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 kit executed with the clients.			Refer Sampling Criteria.1				

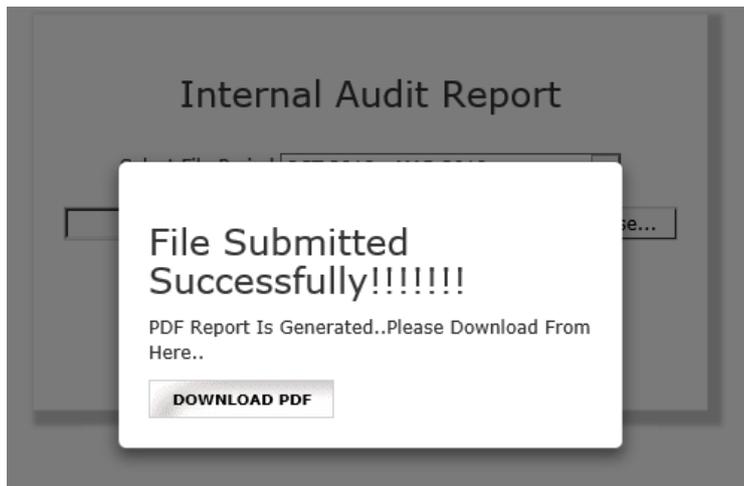
12. After successfully filling the ‘General Information’ & ‘Annexure II’ sheets in the auditor uploaded IAR XBRL sheet, click on “Home” button to validate all sheets as illustrated below.



13. After successfully filling & validating all the sheets in the **IAR XBRL Sheet**, then login to BEFS with Member's login credentials and click on '**IAR**' to upload the **IAR XBRL Sheet**. After that, select respective submission period. After that click on '**Browse**' button and select the filled **IAR XBRL Sheet** to upload. Then click on '**Upload Data**' to upload file to the Exchange.



14. Once **IAR XBRL Sheet** gets uploaded it gets converted into a PDF file. Download the PDF and print on the letter head of Member.



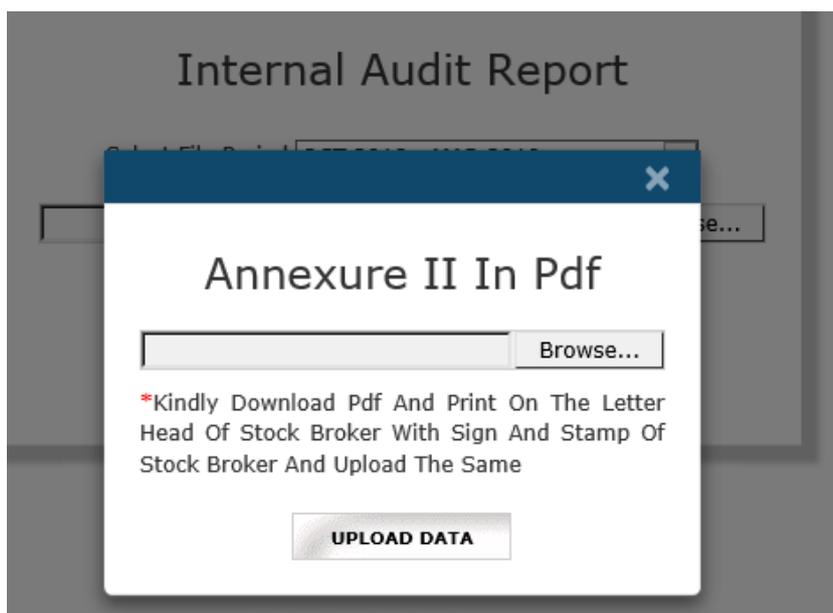
15. The **IAR XBRL Sheet**, **IAR XBRL Sheet converted into PDF** and **Annexure I** can be viewed on the **'IAR History Screen'** below. Click on **'Submit'** to upload the scanned signed & stamped **'Annexure II'**.

IAR History

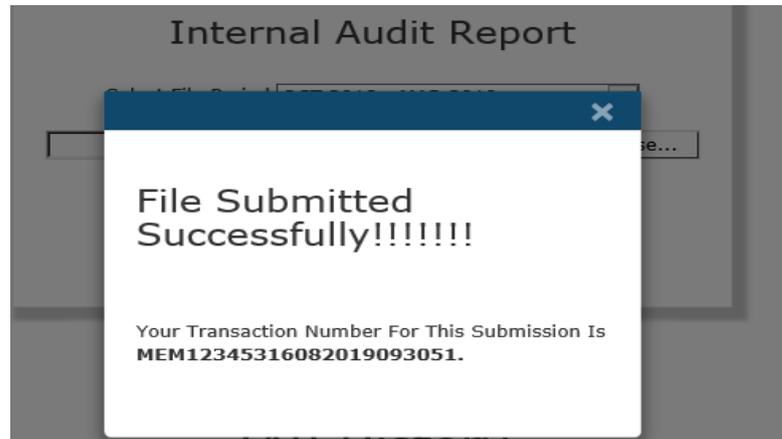
Upload Status: File Is Uploaded Successfully!

Company ID	File Type	Uploaded Date	File Name	BEFS Status	BEFS Rejection Reason	Rejected/Accepted Date	XBRL Utility With Member's Comment	XBRL Utility Converted Into Pdf File	Annexure II Scanned, Signed & Stamped	Submit Annexure II Scanned, Signed & Stamped	Allow Auditor To Resubmit
123453	IAR	16-08-2019 08:38:14	784_IAR_OCT18- MAR19_16082019091952.Xlsm				Download	Download	View	Submit	<input type="checkbox"/>

16. After printing **'Annexure II'** PDF on the letter head of Member, get it signed and stamped and scan the **'Annexure II'** to submit it on BEFS. Kindly browse, select and upload the scanned **'Annexure II'**. *Member can upload digitally signed Annexure II scanned file in pdf format also.*



17. After clicking on the “**UPLOAD DATA**” button, the following text box will be displayed. Member can see his transaction number for this particular submission. Also, Member will get an email confirmation for this submission.



18. Re-Submission of Internal Audit Report: In case the exchange rejects the report, there is a provision available to the Member to re-submit the report.
- In case where the member has to do changes in the report then it would be mentioned in the rejection email the reason of rejection and the member has to re-submit.
 - In case where the auditor has to make changes in the report then it would be mentioned in the rejection email the reason of rejection and the Member has to click on the “Allow auditor to re-submit” option so that the auditor can re-submit and the Member can re-submit it to exchange.**

Company ID	File Type	Uploaded Date	File Name	BEFS Status	BEFS Rejection Reason	Rejected/Accepted Date	XBRL Utility With Member's Comment	XBRL Utility Converted Into Pdf File	Annexure II Scanned, Signed & Stamped	Submit Annexure II Scanned, Signed & Stamped	Allow Auditor To Resubmit
123453	IAR	16-08-2019 08:38:14	784_IAR_OCT18-MAR19_16082019091952.Xlsm	REJECTED	Wrong Submission By The Auditor. Kindly Re-Submit Your Internal Audit Report.	16-08-2019 09:53:05	Download	Download	View	Submitted	<input checked="" type="checkbox"/>

*****END OF DOCUMENT*****