

USER MANUAL FOR AUDITORS 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 Auditor:

1. Member creates Auditor login ID for the particular submission. The Auditor will receive login credentials for BEFS for the latest submission period on the email ID filled by the Member as illustrated below.



Dear Sir/Madam,

Your registration for submission of Internal Audit Report for half year ended Oct 2018 - Mar 2019 has been initiated.

Clg. No. of member:	123453
Trading member name:	DUMMY_123453
Login id:	123453IARMAR19
Password:	Bseindia@123

Kindly click on the link <https://bef.s.bseindia.com/> for the approval of login id.

On clicking on the above link, you would be prompted to change the password. Kindly change the password.

2. For approval of login ID, the auditor will open the following link <http://bef.s.bseindia.com/> on Internet Explorer and will enter his login credentials to login.

BSE
EXPERIENCE THE NEW

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

Forgot Your Password

BEFS

Member Code : 123453
 Login Id : 123453IARMAR19
 Password :
 Enter Captcha : 499A
 Menu View : User Preferred

Login

Please login to BEFS... Thank You...
Bookmark Application!

BSE Electronic Filing System

3. Auditor will have to change their default password and can keep their own password as mentioned below.

CHANGE YOUR PASSWORD HERE

Member Code

User Name

Old Password

New Password

Confirm Password



Enter Captcha

4. After logging to BEFS with the login credentials provided by the Member, Auditor will have to click on **‘Auditor confirmation’**.



Login Id : 123453IARMAR19

Member Name : DUMMY_123453

Date : Thursday, March 14, 2019 7:41:05 PM

Hide Menu

Auditor Details (ADMIN) Auditor Confirmation

Change Password

Log Off

5. After clicking on **‘Auditor confirmation’**, select **‘Audit Period’** from the drop-down list in IAR **‘Auditor Details’** screen. In the auto-populated fields:
 - a. If the auditor wants to make any changes, they can make changes, click on **‘Save’** and then click on **‘Submit’**.
 - b. If details are correct, then directly click on **‘Submit’**.

IAR AUDITOR DETAILS	
Audit Period *; -	<input type="text" value="Oct 2018 - Mar 2019"/>
Member Code *; -	123453
Name Of The Member *; -	DUMMY_123453
Audit Firm Name *; -	<input type="text" value="ABC ASSOCIATES"/>
Audit Firm Registration No *; -	<input type="text" value="ABC123456789"/>
Auditor Name *	<input type="text" value="MR ABC"/>
Qualification (CA/CS/ICWA) *; -	<input type="text" value="CA"/>
Auditor Registration No *; -	<input type="text" value="ABC987654321"/>
PAN No. Of The Auditor *; -	<input type="text" value="AAAAA2222A"/>
<input type="button" value="SAVE"/> <input type="button" value="SUBMIT"/>	

6. Click on **‘Print’** button which will generate a pdf containing the details filled by you in IAR **‘Auditor Details’** Screen.
 - a. Take the printout on your letter head (Auditor’s Letter Head) and upload the scanned copy of the undertaking duly signed and stamped by the auditor.
 - b. Adhere to the file nomenclature **‘Und_Clg.NoIARSEP20.pdf’**

IAR AUDITOR DETAILS	
Audit Period *:-	Oct 2018 - Mar 2019
Member Code *:-	123453
Name Of The Member *:-	DUMMY_123453
Audit Firm Name *:-	ABC ASSOCIATES
Audit Firm Registration No *:-	ABC123456789
Auditor Name *:-	MR.ABC
Qualification (CA/CS/ICWA) *:-	CA
Auditor Registration No *:-	ABC987654321
PAN No. Of The Auditor *:-	AAAAA2222A
PRINT	
Note : "Auditor Has To Take The Print On The Letterhead Of Audit Firm And Upload The Scanned Copy Of The Same (As Required Below) Duly Stamped And Signed By The Auditor."	
Upload File *:-	<input type="text"/> Browse... File Nomenclature :: Und_123453IARMAR19.Pdf
FINAL SUBMIT	
YOU CANNOT EDIT THE INFORMATION AS YOUR REQUEST IS SUBMITTED TO PRINT	

7. Browse the undertaking pdf file with proper nomenclature and click on **‘Final Submit’** button. You’ll get a pop up to kindly re-login to start the submission.

IAR AUDITOR DETAILS	
Audit Period *:-	Oct 2018 - Mar 2019
Member Code *:-	123453
Name Of The Member *:-	DUMMY_123453
Audit Firm Name *:-	ABC ASSOCIATES
Audit Firm Registration No *:-	ABC123456789
Auditor Name *:-	
Qualification (CA/CS/ICWA) *:-	
Auditor Registration No *:-	
PAN No. Of The Auditor *:-	
Upload File *:-	<input type="text"/> Browse... File Nomenclature :: Und_123453IARMAR19.Pdf
AUDITOR REQUEST IS SUBMITTED	

Message from webpage

AUDITOR REQUEST IS SUBMITTED, KINDLY RE - LOGIN FOR FILE UPLOAD.

OK

IAR AUDITOR DETAILS	
Audit Period *:-	Oct 2018 - Mar 2019
Member Code *:-	123453
Name Of The Member *:-	DUMMY_123453
Audit Firm Name *:-	ABC ASSOCIATES
Audit Firm Registration No *:-	ABC123456789
Auditor Name *:-	
Qualification (CA/CS/ICWA) *:-	
Auditor Registration No *:-	
PAN No. Of The Auditor *:-	
Upload File *:-	<input type="text"/> Browse... File Nomenclature :: Und_123453IARMAR19.Pdf
AUDITOR REQUEST IS SUBMITTED	

Message from webpage

You will receive e-mail shortly as an acknowledgement of information submitted to us!

OK

8. For submission of Internal Audit Report, the Auditor will open the following link <http://befs.bseindia.com/> on Internet Explorer and will enter his credentials to re-login.

BEFS

BSE
EXPERIENCE THE NEW

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

Forgot Your Password

Member Code : 123453

Login Id : 123453IARMAR19

Password :

499A

Enter Captcha : 499A

Menu View : User Preferred

Login

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

Bookmark Application!

BSE Electronic Filing System

9. Click on 'Auditor Details' > **Internal Audit Reporting**. Download the Excel Template and fill in the required details.

Back IAR

Auditor ID : 123451IARMAR19 | Company ID : 123451

Download Excel Template

DOWNLOAD IAR TEMPLATE

10. Once the Excel Template is downloaded and opened, click on 'Enable Content' to enable to macros first.

11. In the ‘General Information’ sheet, first select ‘Auditor’ from dropdown list for “Are You Member / Auditor” option. After filling all the details then validate the sheet, on clicking ‘Validate’ button. After successfully validating the ‘General Information’ sheet then fill next sheet “Audit Details”.

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.	
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.	

I/we have conducted the Internal Audit report for half year ended as per the Exchange notice and guidelines. Please find enclosed herewith the audit report and Audit certificate for your consideration and necessary action.	
I hereby declare that I or any of the partners/directors have no interest or relation with the other than the proposed Internal Audit assignment.	

12. In the “**Audit Details**” sheet, fill all the required details then validate the sheet, on clicking ‘**Validate**’ button. After successful validation, then fill the next sheet “**Annexure II**”.

<input type="button" value="Home"/> <input type="button" value="Validate"/>	
Audit Details	
Clearing No	
Member name	
Segments audited	
SEBI Registration no. for Cash	
SEBI Registration no. for Derivatives	
SEBI Registration no. for CDX	
SEBI Registration no. for Debt	
Audited by	
Audit Firm name	
Audit Firm registration no.	
Address of the Audit Firm	
Auditor name	
Auditor Registration no.	
Address of the Auditor	
PAN no. of auditor	
Designation of Auditor	
Whether any regulatory action taken against Internal Auditor/partner/director, if any	
Facilities provided	

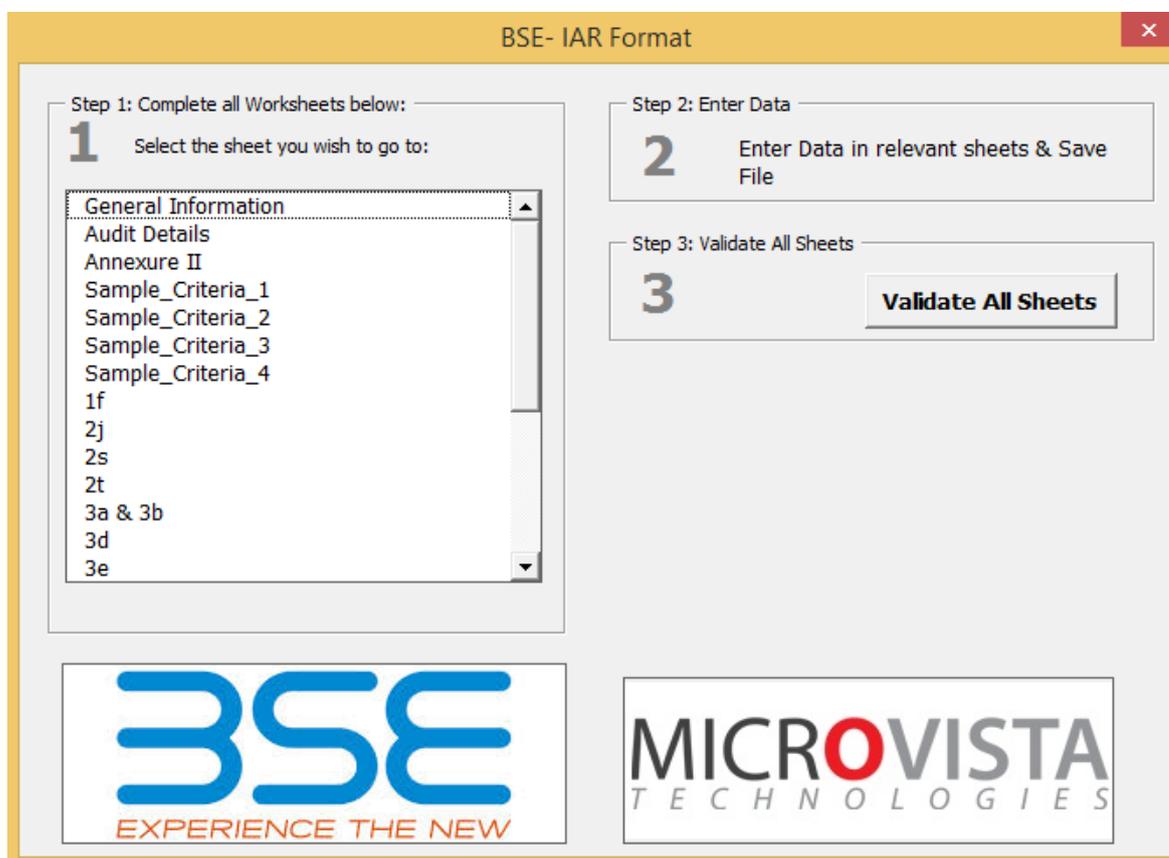
No. of active Institutional clients during audit period	
No. of active Retail clients during audit period	
No. of active Corporate clients during audit period	
No. of active Partnership clients during audit period	
No. of active Individual clients during audit period	
No of active clients who are Trust during audit period	
No. of active Other clients during audit period	
Total no of active clients during audit period	
No. of Institutional clients registered during audit period	
No. of Retail clients registered during audit period	
No. of Corporate clients registered during audit period	
No. of Partnership clients registered during audit period	
No. of Individual clients registered during audit period	
No of clients who are Trust registered during audit period	
No. of Other clients registered during audit period	
No. of clients registered during the audit period	
No. of branches at the beginning of the audit period	
No. of branches opened during the audit period	
No. of branches closed during the audit period	
No. of branches inspected during the audit period	
No. of sub brokers inspected during the audit period	
No. of APs inspected during the audit period	
No. of DP accounts operated during the audit period	
No. of bank accounts operated during the audit period	
Type of trading	
Whether any adverse observation pointed in IAR	No
Whether any high risk issue observed	
No. of sub points where the auditor has filled "NC"	0

13. In the “**Annexure II**” sheet, fill all the required details then click on ‘**Validate**’ on the top left-hand side of the sheet. Auditors can fill only column **H to L (Observation of Internal**

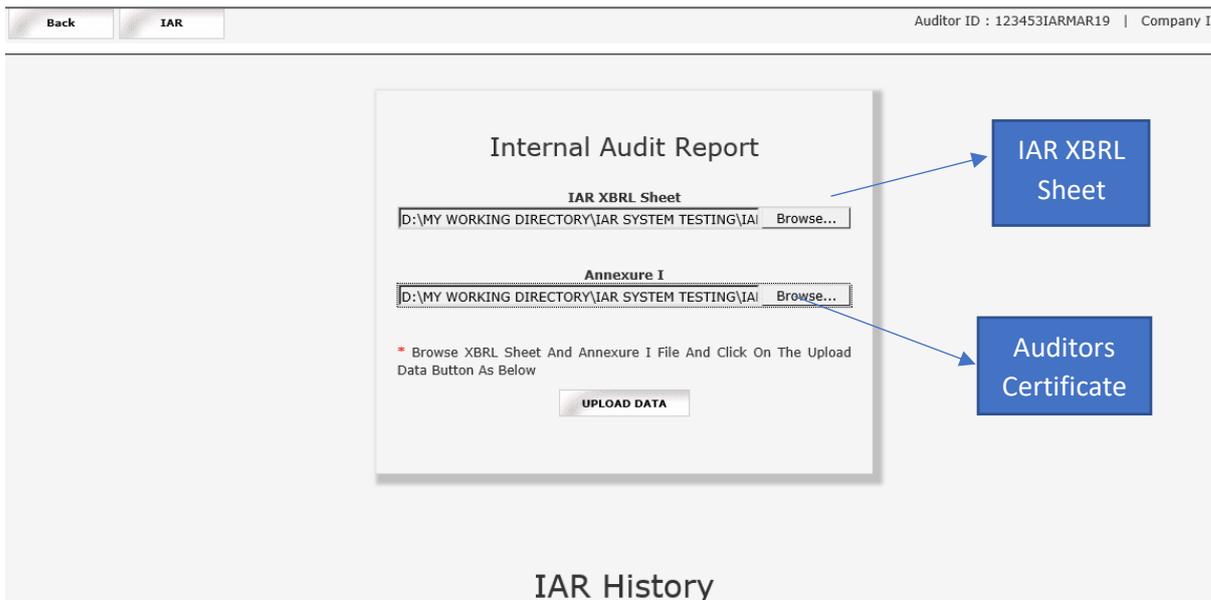
Auditor). After successful validation, fill the next sheet “**Sample_Criteria_1 To 16f**” and click on ‘**Validate**’ on every sheet.

F		G		H				I		J		K		L		M		N	
		home validate		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 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.			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- all which define responsibility of member or to which in conflict with any of the clauses in mandatory documents: Rules, Bye-laws, Regulations, Notices, Guidelines & Circulars issued by SEBI & Exchanges or 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, Do and Don'ts, RDD and Tariff sheet and contact details of senior officials and Investor Grievance Cell of the member as stipulated by SEBI charges have been included in the mandatory section of the Account opening kit executed with the clients.			Refer Sampling Criteria 1															

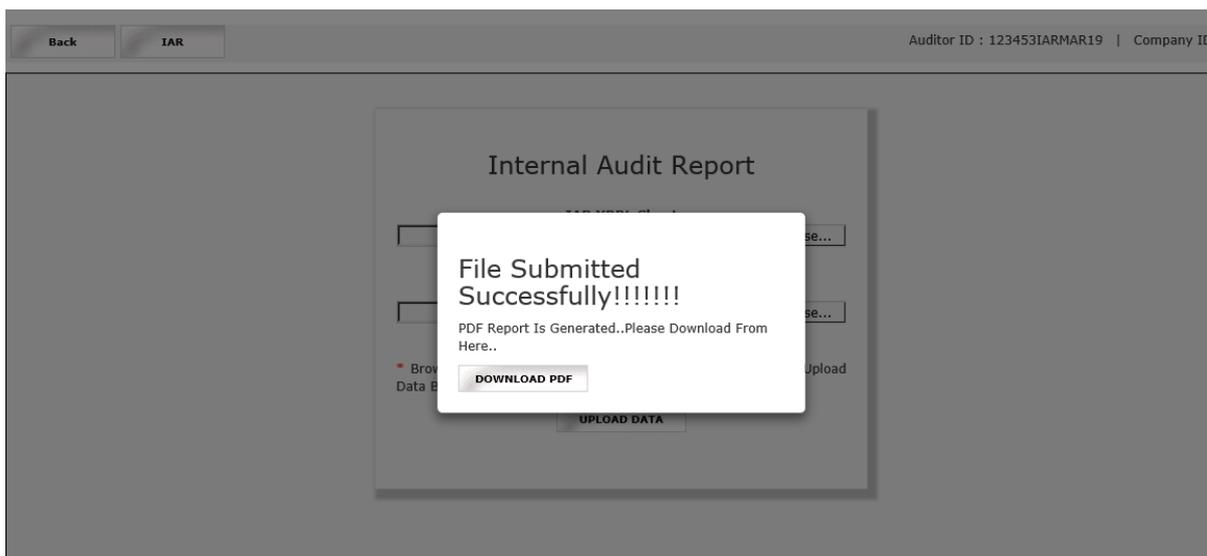
14. After successfully filling all the sheets, click on “**Home**” button to validate all sheets as illustrated below.



15. Click IAR button and Browse and attach ‘**IAR XBRL Sheet**’ & ‘**Annexure I**’ (Auditor Certificate Signed & Stamped on the Letter head of Auditor) and click on ‘**Upload Data**’. **The Auditor can upload a digitally signed ‘Annexure I’ also.**



16. Once XBRL Sheet gets uploaded it gets converted into PDF file. Download the PDF and print on the letter head of Auditor.



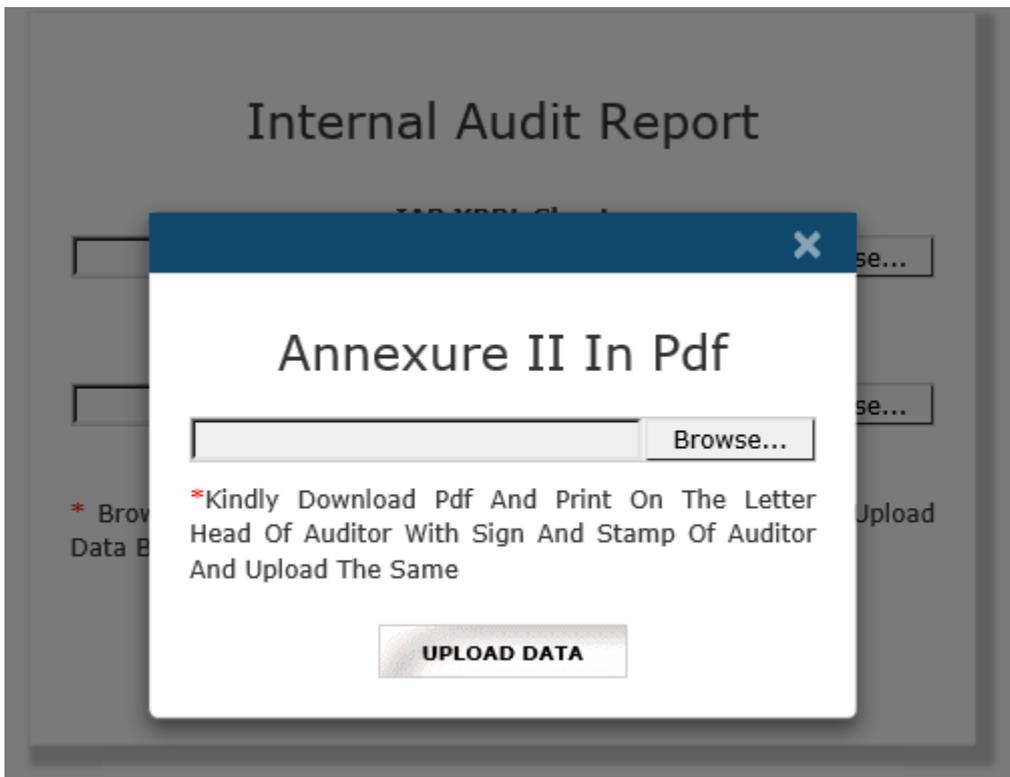
17. Click on Submit and the XBRL document, XBRL Converted into PDF and Annexure I can be viewed in the IAR History.

IAR History

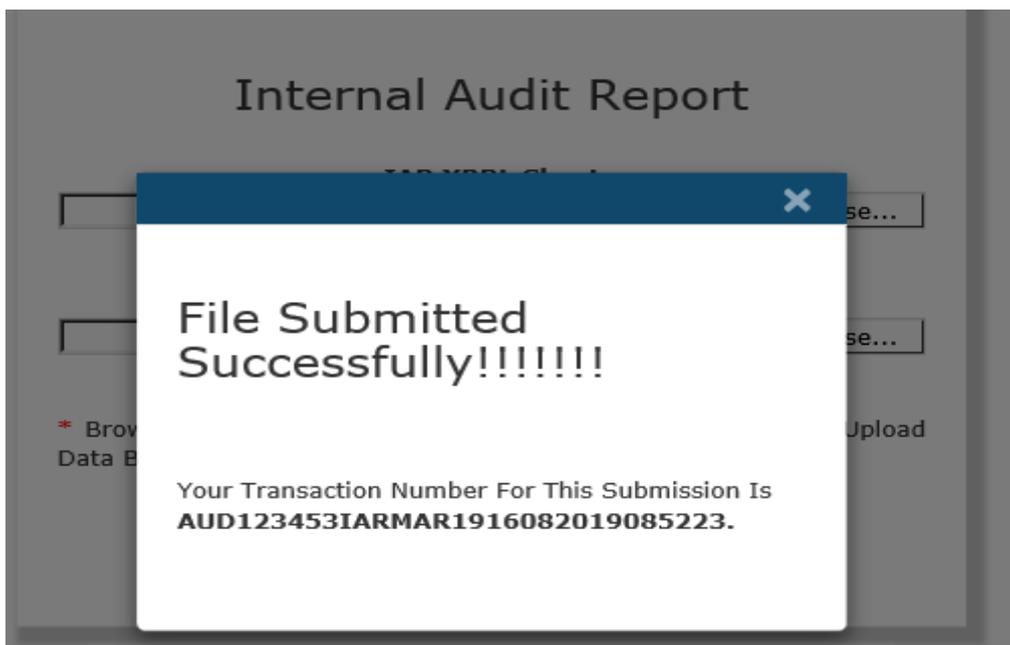
Upload Status: File Is Uploaded Successfully!

Company ID	File Type	Uploaded Date	File Name	BEFS Status	BEFS Rejection Reason	Rejected/Accepted Date	XBRL Utility With Auditor's Remarks	XBRL Utility Converted Into Pdf File	Annexure I Scanned, Signed & Stamped	Annexure II Scanned, Signed & Stamped	Submit Annexure II Scanned, Signed & Stamped
123453	IAR	16-08-2019 08:38:14	784_IAR_OCT18-MAR19_16082019083814.Xlsm				Download	Download	View	View	Submit

18. After clicking on **'Submit'**, kindly browse and upload **'Annexure II'** on letter head of auditor with sign and stamp in pdf and upload the same. **The Auditor can upload a digitally signed 'Annexure I' also.**



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



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