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COMMUNIQUE TO DEPOSITORY PARTICIPANTS

CDSL/AUDIT/DP/POLCY/2023/610

October 17, 2023

SUBMISSION OF REPORT ON INTERNAL AUDIT AND CONCURRENT AUDIT OF RISK PRONE AREAS OF DP OPERATIONS FOR HALF YEAR ENDED 30TH SEPTEMBER 2023

DPs are advised to refer Communique no. CDSL/AUDIT/DP/POLCY/2023/580 dated October 04, 2023 on "Revised format for report on Internal Audit and Concurrent Audit of Risk prone areas of DP Operations for Half Year ended 30th September, 2023".

2. The due date for submission of IAR for half year ended 30th September 2023 is 15th November 2023.
3. Further to the said circular, CDSL is pleased to announce a facility whereby the Auditor may update their remarks in excel format (.xlsx) as delineated in **Annexure-A** and upload the same on website.
4. The submission of IAR and CAR should be online as per the procedure prescribed in the Communique [CDSL/A,I&C/DP/POLCY/2017/215](#) dated April 28, 2017. Physically submitted IAR and CAR report will not be accepted and shall be considered as non-submission.

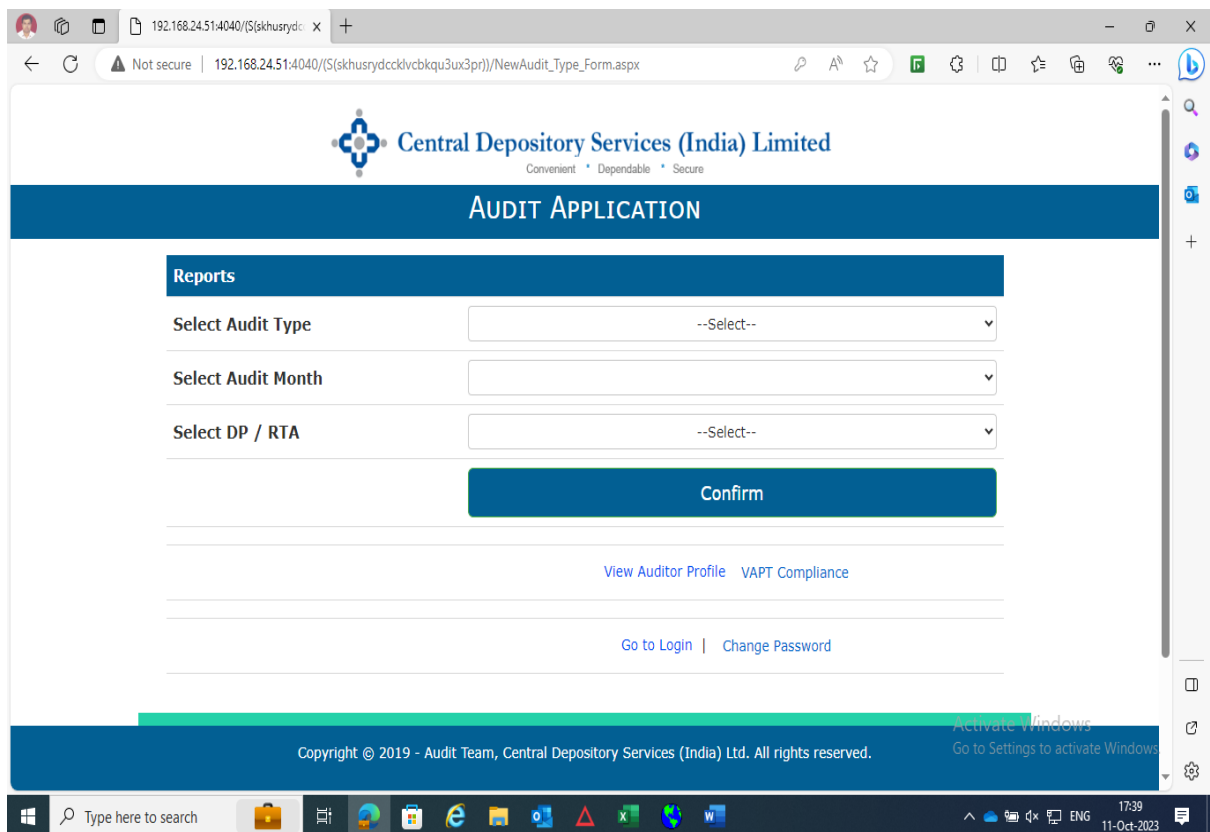
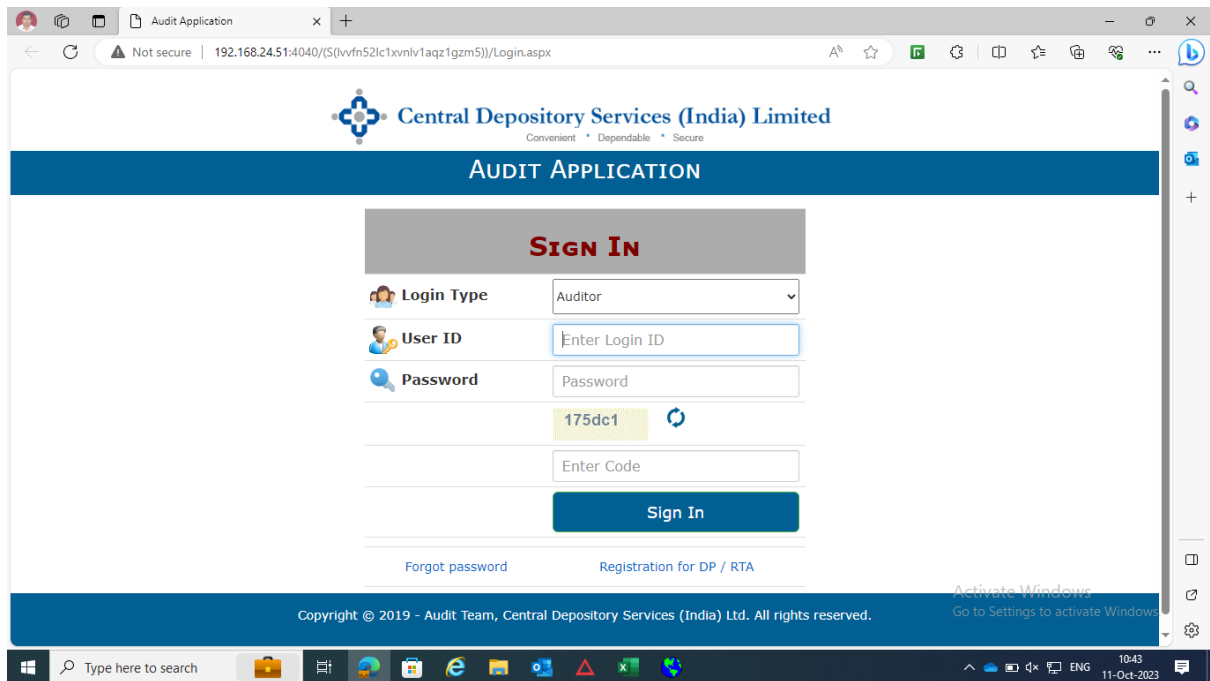
Queries regarding this communiqué may be addressed to CDSL – Audit, Inspection & Compliance Department on telephone nos. (022) 2305-8519, 2305-8520, 2305-8678, 2305-8679, 2305-8515.

sd/-

Urmila Chougule
Audit, Inspection & Compliance

ANNEXURE-A

Step 1: Auditor shall login using his login credentials and select relevant report type.



Step 2: Auditor shall update his sampling plan along with the details of Internal Auditor as well as Concurrent Auditors.

The screenshot shows a web browser window with the URL `192.168.24.51:4040/(S{skhusrydccklvcbkqu3ux3pr})/FrmIAR_Type.aspx`. The page title is "Sampling Plan". Below the title is a table with four columns: "Audit Area", "Total Count", "Sample Size (In Actual Numbers)", and "Sample Size(%)". All input fields in the table contain the value "0". Below the table is a blue "Update Sampling" button and a text input field for "Name of the person conducting the Audit :-". At the bottom of the page, there is a copyright notice: "Copyright © 2019 - Audit Team, Central Depository Services (India) Ltd. All rights reserved." and a Windows watermark: "Activate Windows Go to Settings to activate Windows". The Windows taskbar at the bottom shows the date as 11-Oct-2023 and time as 17:40.

Audit Area	Total Count	Sample Size (In Actual Numbers)	Sample Size(%)
Service centres visited	0	0	0
Account opening	0	0	0
BO Account data modifications including POA	0	0	0
Dematerialisation/ Destatementization	0	0	0
Rematerialisation/ Restatementisation	0	0	0
DIS issuance	0	0	0
DIS processing - Off market, on market,inter-depository, early pay in instructions	0	0	0

Update Sampling

Name of the person conducting the Audit :-

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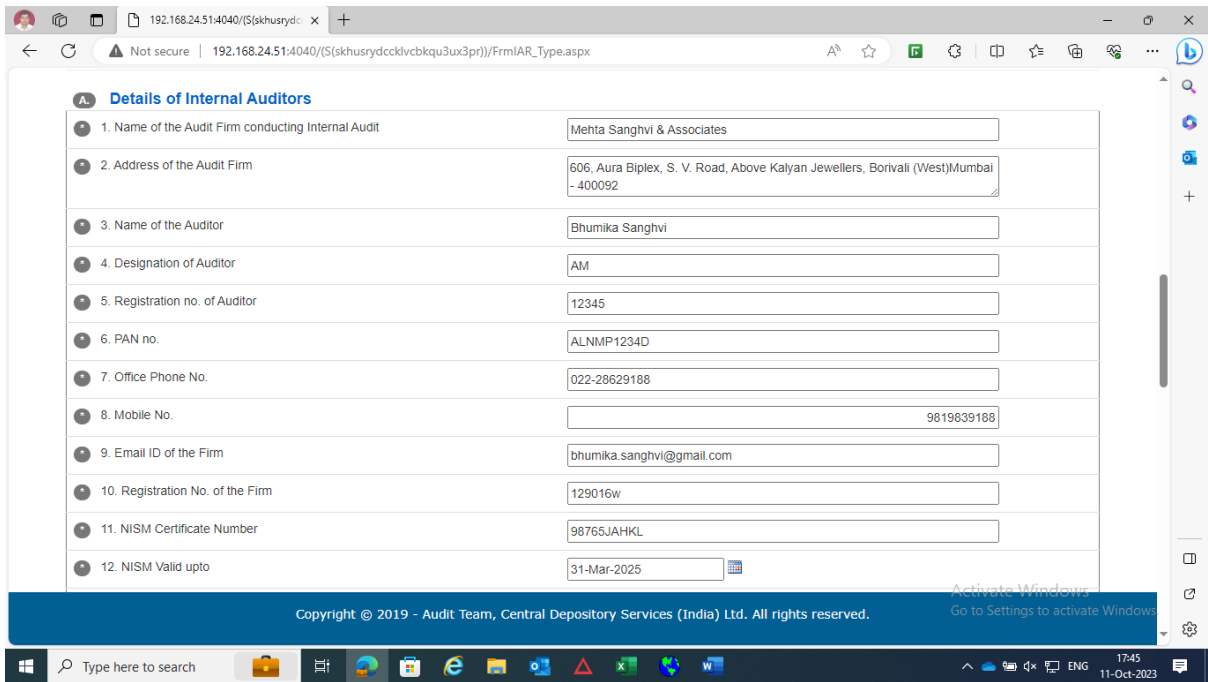
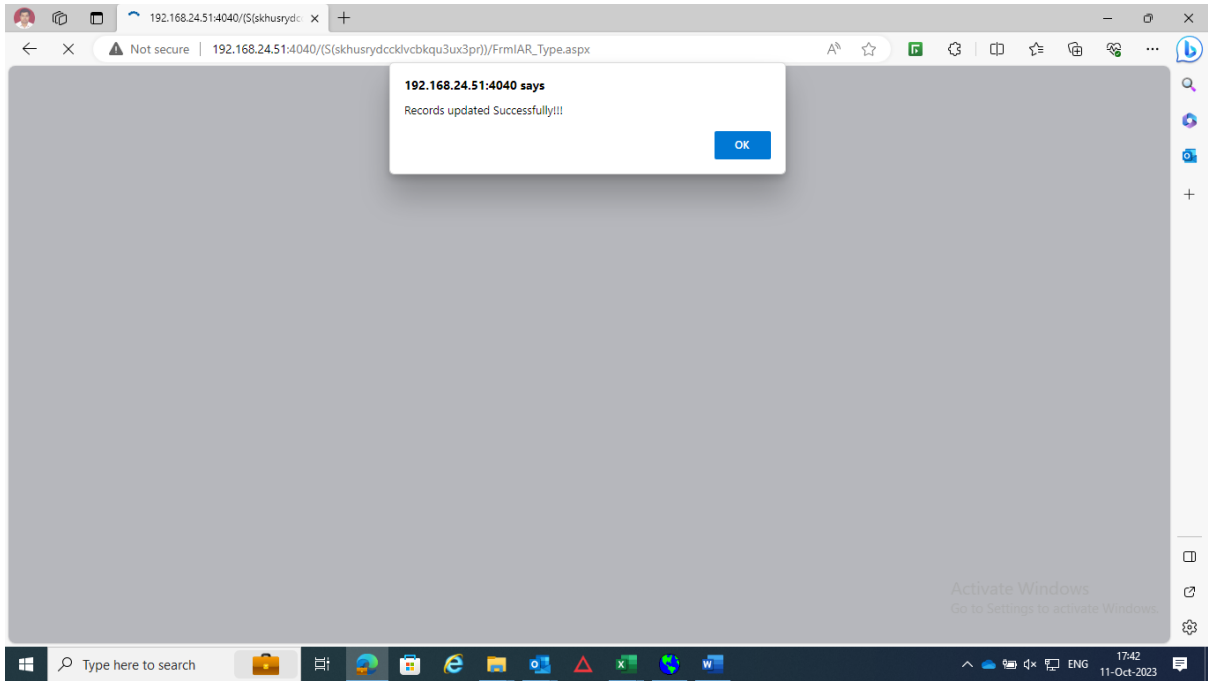
The screenshot shows the same web browser window as above, but with updated values in the "Sampling Plan" table. The "Total Count" and "Sample Size (In Actual Numbers)" columns now contain numerical values, and the "Sample Size(%)" column contains percentage values. The "Update Sampling" button is still present. The copyright notice and Windows watermark are also visible. The Windows taskbar at the bottom shows the date as 11-Oct-2023 and time as 17:42.

Audit Area	Total Count	Sample Size (In Actual Numbers)	Sample Size(%)
Service centres visited	8	8	100.00
Account opening	25	25	100.00
BO Account data modifications including POA	50	50	100.00
Dematerialisation/ Destatementization	100	60	60.00
Rematerialisation/ Restatementisation	55	25	45.45
DIS issuance	50	30	60.00
DIS processing - Off market, on market,inter-depository, early pay in instructions	23000	12000	52.17

Update Sampling

Name of the person conducting the Audit :-

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192.168.24.51:4040/(S{skhusrydc...})/FrmIAR_Type.aspx

Not secure | 192.168.24.51:4040/(S{skhusrydc...})/FrmIAR_Type.aspx

Same as Internal Auditor

B. Details of Concurrent Auditors

1. Name of the Audit Firm conducting Internal Audit	<input type="text"/>
2. Address of the Audit Firm	<input type="text"/>
3. Name of the Auditor	<input type="text"/>
4. Designation of Auditor	<input type="text"/>
5. Registration no. of Auditor	<input type="text"/>
6. PAN no.	<input type="text"/>
7. Office Phone No.	<input type="text"/>
8. Mobile No.	<input type="text"/>
9. Email ID of the Firm	<input type="text"/>
10. Registration No. of the Firm	<input type="text"/>
11. NISM Certificate Number	<input type="text"/>
12. NISM Valid upto	<input type="text"/>

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192.168.24.51:4040/(S{skhusrydc...})/FrmIAR_Type.aspx

Not secure | 192.168.24.51:4040/(S{skhusrydc...})/FrmIAR_Type.aspx

10. Registration No. of the Firm	<input type="text" value="129016w"/>
11. NISM Certificate Number	<input type="text" value="98765JAHKL"/>
12. NISM Valid upto	<input type="text" value="31-Mar-2025"/>
13. UDIN (Unique document identification number)	<input type="text" value="UDIN987654321"/>

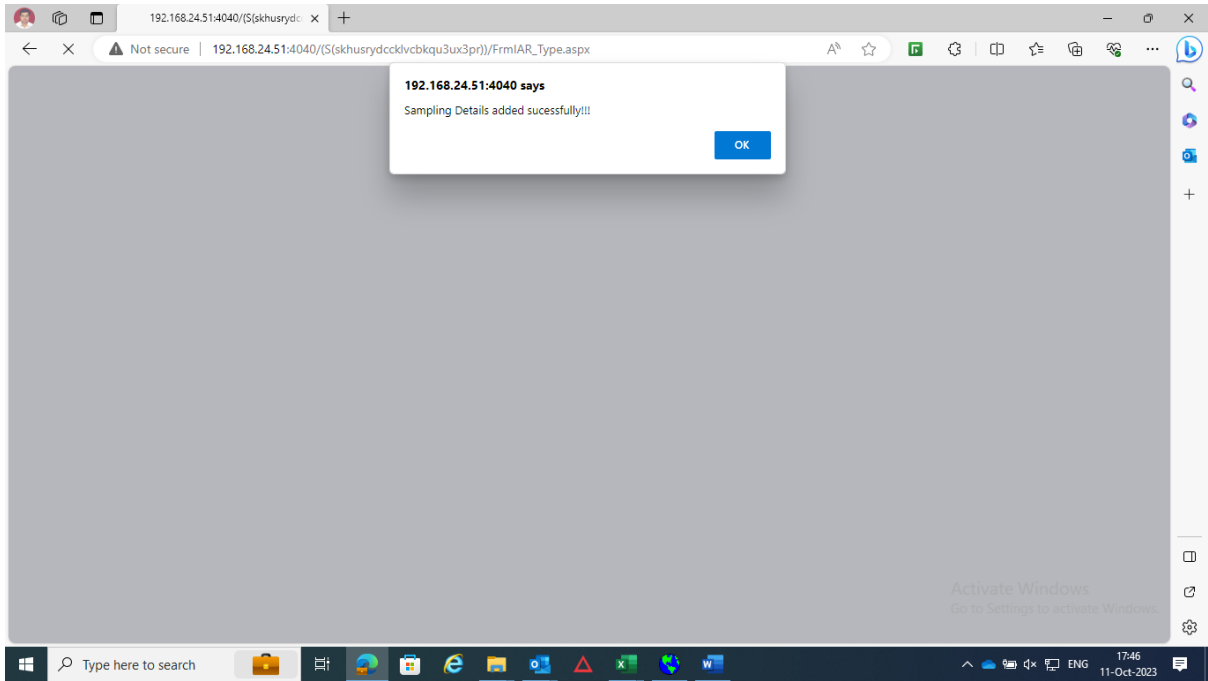
[Save Auditor Details](#)

Place of keeping records of Main DP & Live Connected Branch DPs (The Main DP to submit information for all its live connected branch DPs also)

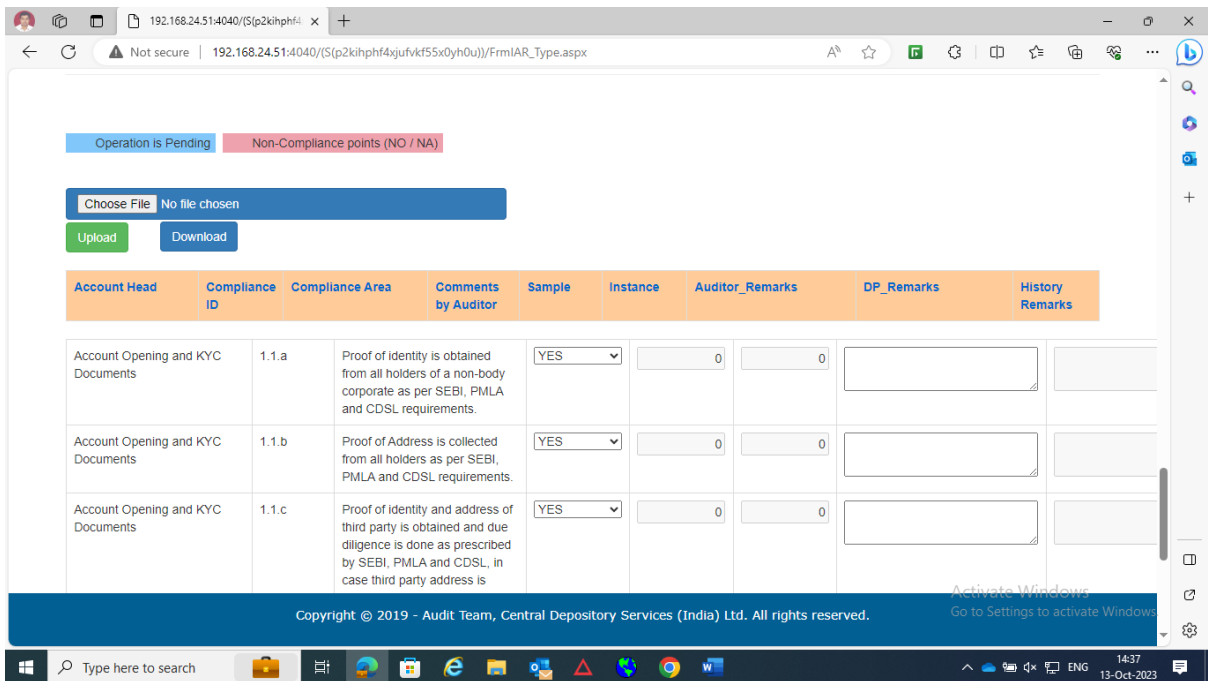
DP ID	Place at which documents are being stored	Type of documents stored	Period (From-TO)	Remarks
23400	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

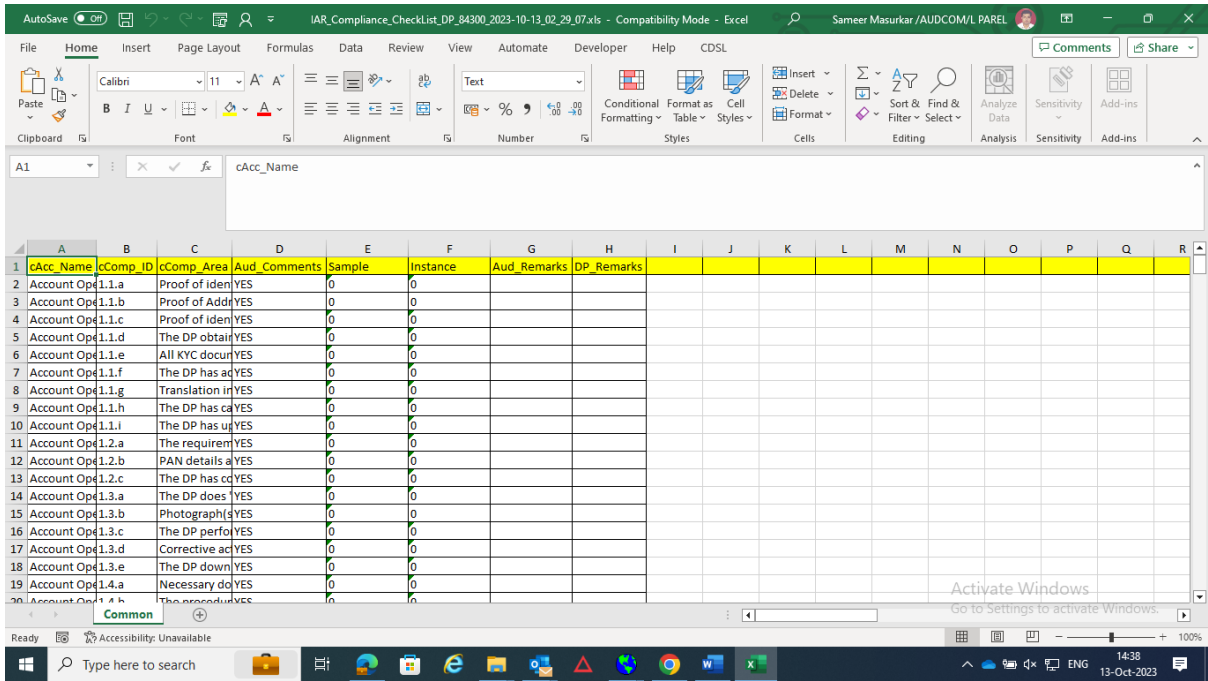
Operation is Pending
 Non-Compliance points (NO / NA)

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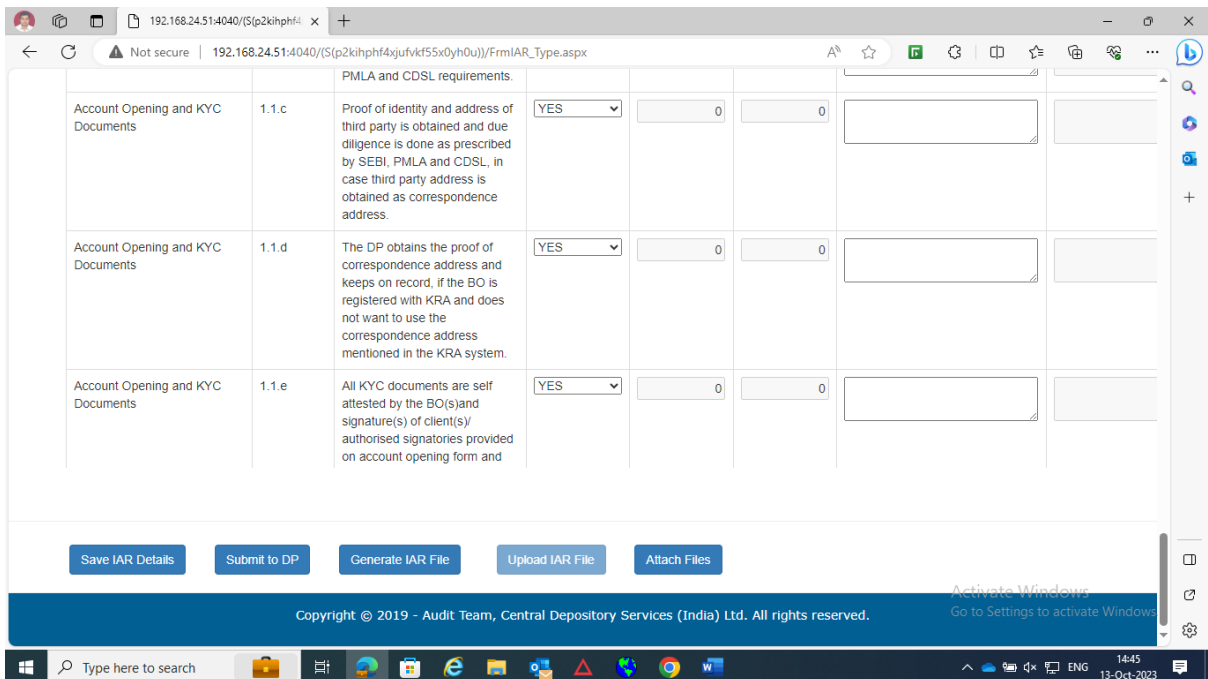


Step 3: For uploading the remarks, Auditors may click on download button to download the sample excel file.





Step 4: In the aforementioned excel file, Auditors may update their remarks and upload.



Step 5: Click on Save IAR Details and Submit to DP

Step 6: DP may download the excel with Auditor's remarks through DP login and upload the excel file.

Step 7: Click on Save IAR Details and Submit to Auditor

Process remains same for submission of IAR by DPs to CDSL.