
Annual Audit Automation Member Firms – Getting Started

November 2011

Introduction

As outlined in FINRA *Regulatory Notice 11-46*, annual audit reports for any fiscal year ending on or after Sept. 30, 2011, must now be submitted electronically. FINRA *Regulatory Notice 11-46* provides specific details regarding the new process. Your firm's Super Account Administrator has been provided the ability to entitle themselves as a user of the new application, update existing accounts and/or create new accounts within this new application. Their current user ID and password remain valid in accessing the system.

Visit FINRA's website for more information about the [annual audit](#) changes and the [FINRA Entitlement Program](#). If you have questions concerning:

- annual audits, please contact your firm's Regulatory Coordinator; or
- FINRA entitlements, please contact the FINRA Entitlement Group at (240) 386-4185.

Getting Started

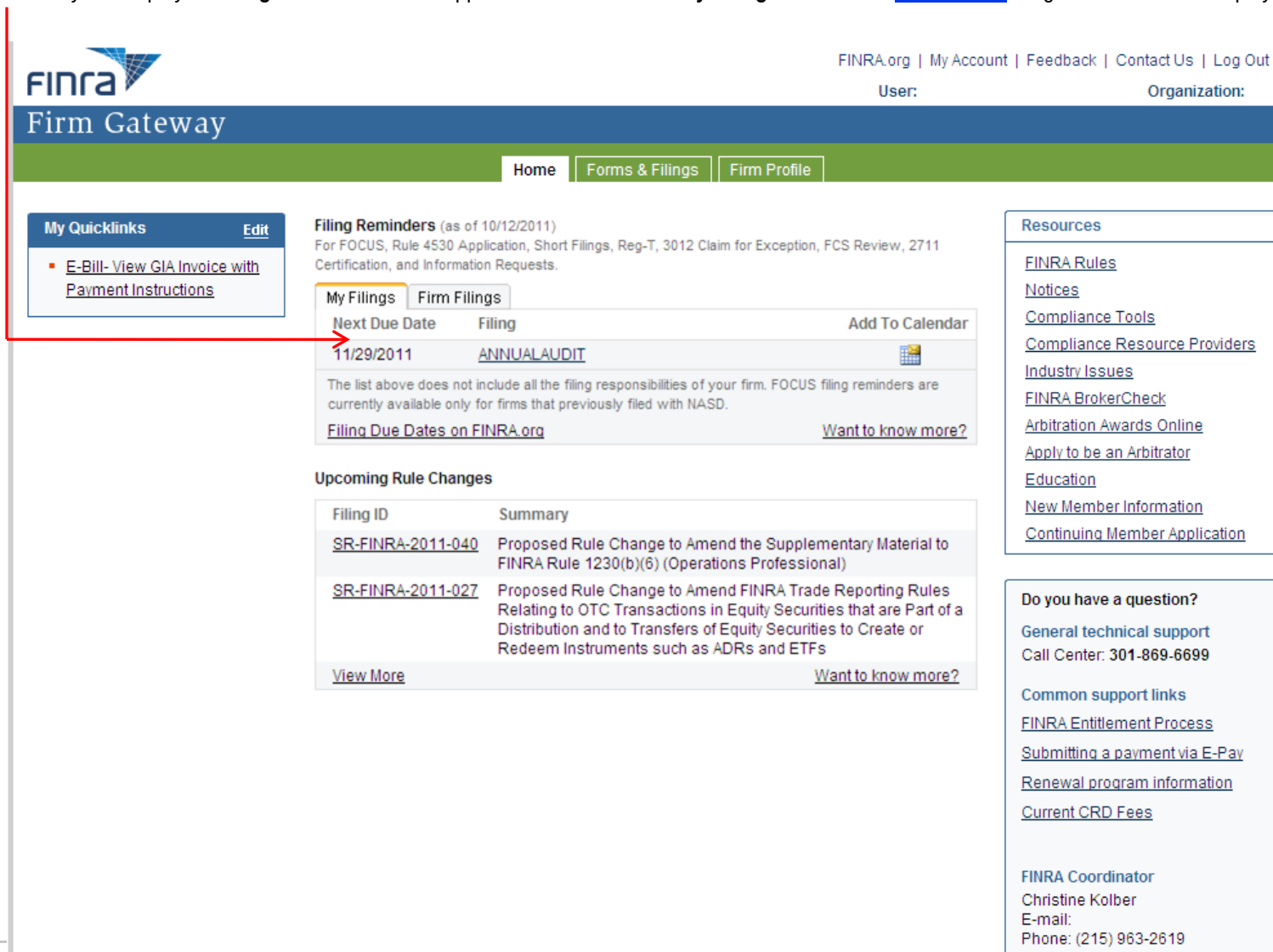
- ☐ [How do I know if it is time to submit my firm's annual audit?](#)
- ☐ [How do I access the annual audit form?](#)
 - o [Image of annual audit form](#)
- ☐ [How do I upload the annual audit filing?](#)
- ☐ [What is a PDF file?](#)
- ☐ Can I upload documents in formats other than PDF?

No. Only documents in PDF format can be uploaded and submitted for the annual audit filing.
- ☐ Can I upload multiple PDFs for one annual audit filing?

No. Only one PDF can be uploaded and submitted for the annual audit filing. You can include as many documents as necessary within the one PDF file.
- ☐ [What if I need to add more or other documents after I have already submitted?](#)

[How do I know if it is time to submit my firm's Annual Audit?](#)[Return to Getting Started](#)

Firm Gateway will display all **Filing Reminders** in the upper center box with the **My Filings** sub-tab. An [annual audit](#) filing reminder will be displayed.



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- E-Bill- View GIA Invoice with Payment Instructions

Filing Reminders (as of 10/12/2011)
For FOCUS, Rule 4530 Application, Short Filings, Reg-T, 3012 Claim for Exception, FCS Review, 2711 Certification, and Information Requests.

My Filings Firm Filings

Next Due Date	Filing	Add To Calendar
11/29/2011	ANNUALAUDIT	

The list above does not include all the filing responsibilities of your firm. FOCUS filing reminders are currently available only for firms that previously filed with NASD.

[Filing Due Dates on FINRA.org](#) [Want to know more?](#)

Upcoming Rule Changes

Filing ID	Summary
SR-FINRA-2011-040	Proposed Rule Change to Amend the Supplementary Material to FINRA Rule 1230(b)(6) (Operations Professional)
SR-FINRA-2011-027	Proposed Rule Change to Amend FINRA Trade Reporting Rules Relating to OTC Transactions in Equity Securities that are Part of a Distribution and to Transfers of Equity Securities to Create or Redeem Instruments such as ADRs and ETFs

[View More](#) [Want to know more?](#)

Resources

- [FINRA Rules](#)
- [Notices](#)
- [Compliance Tools](#)
- [Compliance Resource Providers](#)
- [Industry Issues](#)
- [FINRA BrokerCheck](#)
- [Arbitration Awards Online](#)
- [Apply to be an Arbitrator](#)
- [Education](#)
- [New Member Information](#)
- [Continuing Member Application](#)

Do you have a question?

General technical support
Call Center: 301-869-6699

Common support links

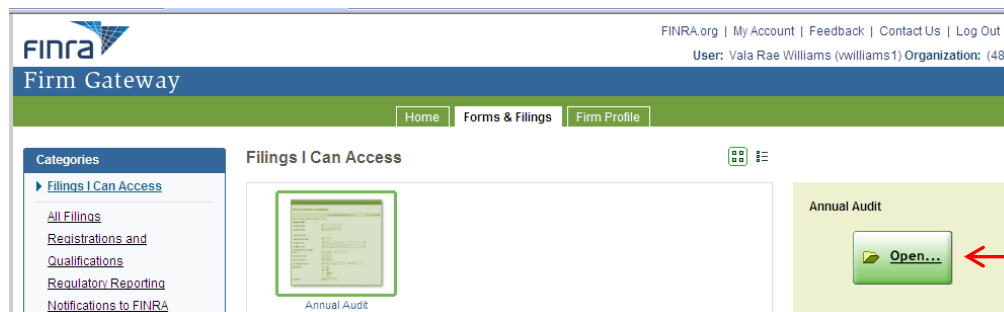
- [FINRA Entitlement Process](#)
- [Submitting a payment via E-Pay](#)
- [Renewal program information](#)
- [Current CRD Fees](#)

FINRA Coordinator
Christine Kolber
E-mail:
Phone: (215) 963-2619

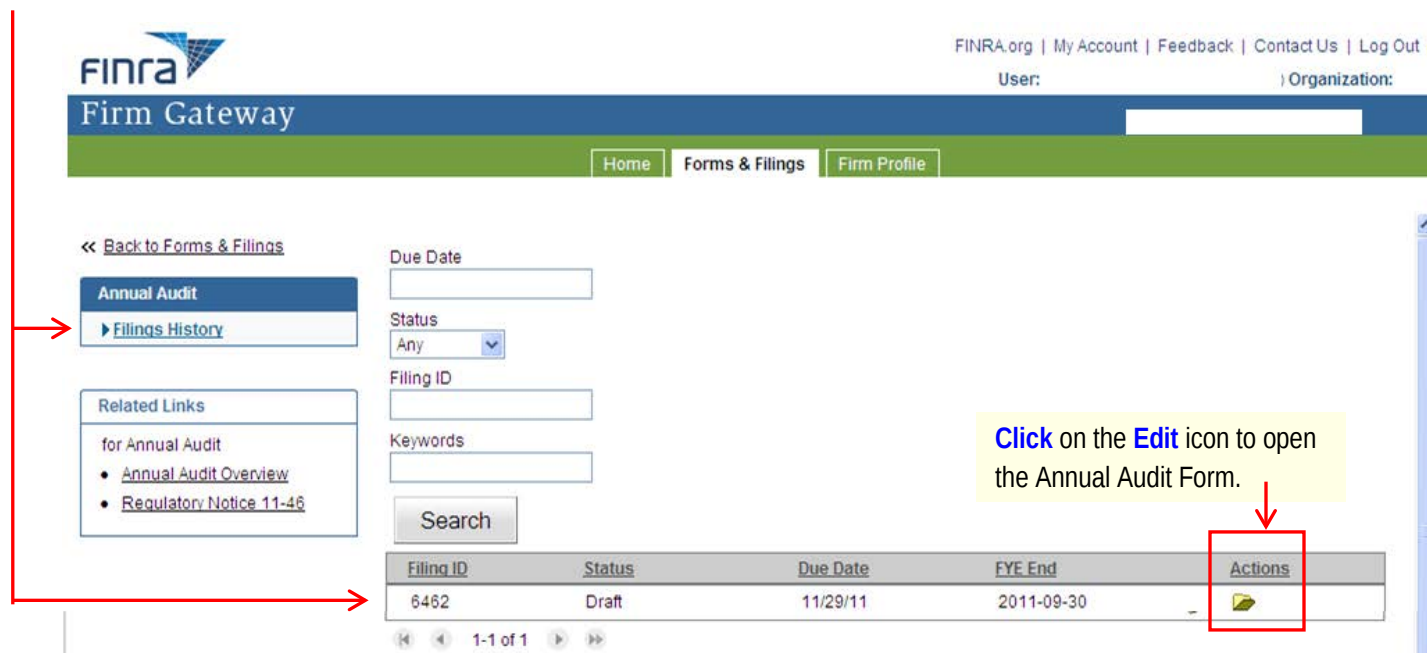
How do I access the annual audit form?

[Return to Getting Started](#)

1. Click to select the **Form & Filings** section tab next to Home. Under the **Filings I Can Access** header, the view will display the Annual Audit Form icon. **Double-click** the **Annual Audit Form** icon OR click the **Open...** action button located in the right bar near the top.



The system will display the annual audit [Filing History](#), which lists the **annual audit form** for the current filing due.



Annual Audit Form

Firm Gateway

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Annual Audit
Filings History

Annual Audit Notice Information:

Name of Auditor* PCAOB #*

Auditor Address - Street* City* State* Zip Code*

Auditor Main Phone Number*

Auditor Signing Partner Name*

Signing Partner Direct Phone Number*

Signing Partner Email Address*

FYE

Below is a list of required documents. Please check to indicate the document is attached.*

☐ Facing Page [Form X-17a-5 Part III]

☐ An Oath or Affirmation [SEA Rule 17a-5(e)(2)]

☐ Independent Auditor's Report and Opinion [SEA Rules 17a-5(e)(1), 17a-5(i)(2) and (3)]

☐ Statement of Financial Condition [SEA Rule 17a-5(d)(2)]

☐ Statement of Income (Loss) [SEA Rule 17a-5(d)(2)]

☐ Statement of Changes in Financial Condition (Statement of Cash Flows) [SEA Rule 17a-5(d)(2)]

☐ Statement of Changes in Stockholder's Equity or Partner's or Sole Proprietor's Capital [SEA Rule 17a-5(d)(2)]

☐ Statement of Changes in Liabilities Subordinated to Claims of General Creditors [SEA Rule 17a-5(d)(2)]

☐ Notes of Financial Statements (Include Summary of Financial Data of Subsidiaries if Applicable) [SEA Rule 17a-5(d)(2)]

☐ Computation of Net Capital [SEA Rule 17a-5(d)(3)]

☐ Reconciliation of Computation of Net Capital Under SEA Rule 15c3-1 or Applicable Statement [SEA Rule 17a-5(d)(4)]

☐ Accountants Report on Material Inadequacies (Internal Control Report) [SEA Rules 17a-5(g)(1), 17a-5(g)(3) and 17a-5(j)]

☐ SEA Rule 15c3-3

1. Statement Regarding Exemption from Reserve Requirements or

2.

a. Computation of Determination of the Reserve Requirements [SEA Rule 17a-5(d)(3)] and

b. Reconciliation of Computation for Determination of the Reserve Requirements Under Exhibit A of SEA Rule 15c3-3 or Applicable Statement [SEA Rule 17a-5(d)(4)] and

c. Information Relating to the Possession or Control Requirements Under SEA Rule 15c3-3 [SEA Rule 17a-5(d)(3)]

☐ For SIPC Members [SEA Rule 17a-5(e)(4)]

1. SIPC Supplemental Report and

2. Copy of Independent Accountant's Report on Applying Agreed Upon Procedures Related to an Entity's SIPC Assessment Reconciliation

☐ For Firms Claiming Exclusion from SIPC Members [SEA Rule 17a-5(e)(4)]

1. Copy of SIPC-3 Form and

2. Independent Accountant's Report on Agreed Upon Procedures Related to an Entity's Claim of Exclusion from SIPC Membership

The items below may be required based on the business of the firm. Please check to indicate the document is attached.

☐ For Dual FINRA/CFTC Members which are FCMs, Schedule of Customer Segregated Funds

☐ For Alternative Net Capital (ANC) Filers, Supplemental Report on Management Controls [SEA Rule 17a-5(k)]

Attach Audit.*

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Each time you submit an annual audit filing or amendment to an annual audit filing, you can update the annual audit form.

What is a PDF file?

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Portable Document Format (PDF)

A Portable Document Format (PDF) file is a self-contained, cross-platform document. In plain language, it is a file that will look the same on the screen and in print, regardless of what kind of computer or printer someone is using and regardless of what software package was originally used to create it.

Although they contain the complete formatting of the original document, including fonts and images, PDF files are highly compressed, allowing complex information to be downloaded efficiently.

Why does FINRA use the PDF format?

Because PDF format allows the reliable reproduction of published material on many different platforms (requiring only the use of free reader software), it is a way to conveniently and quickly disseminate information including text, tables and graphics.

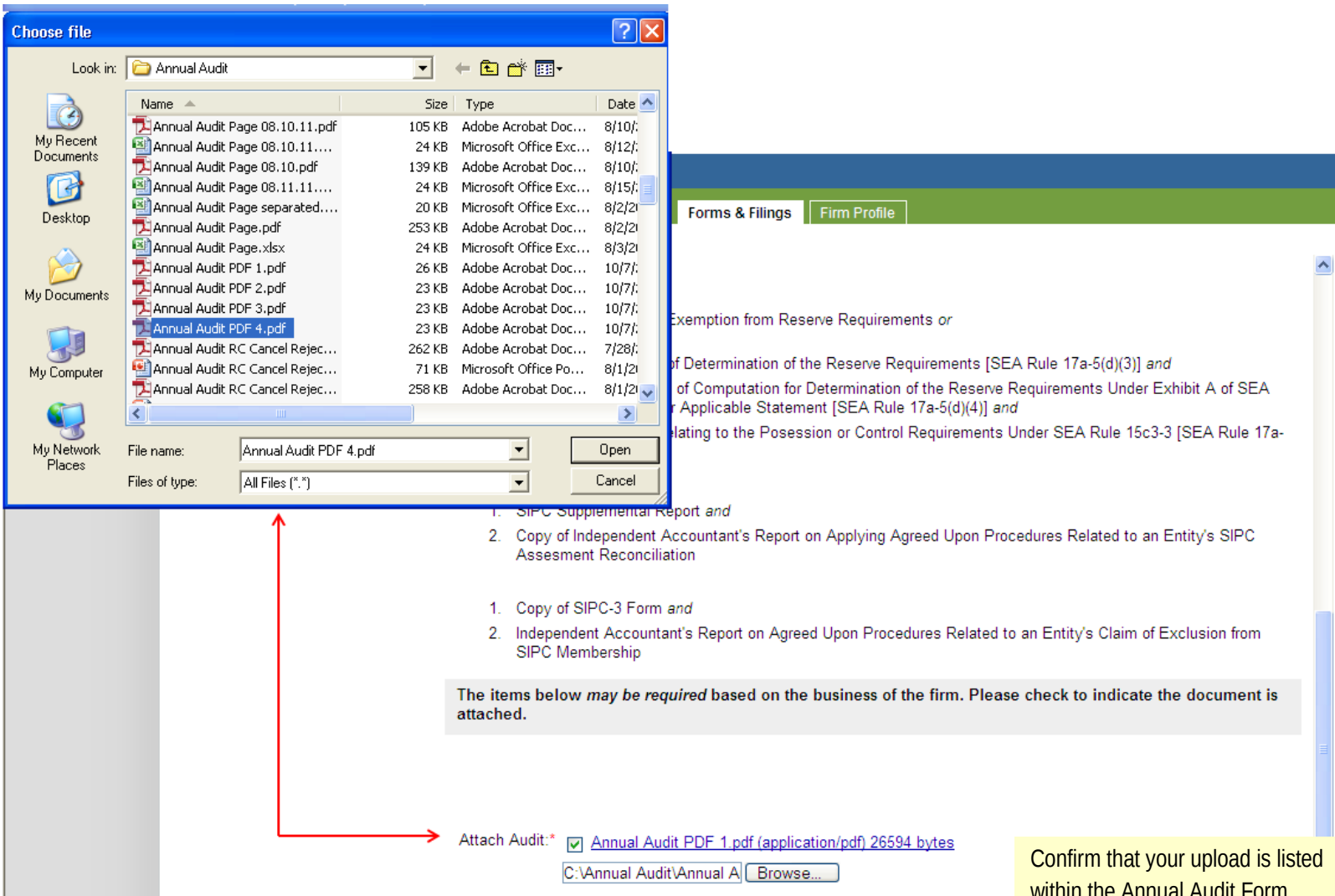
How to download the software

Virtually anyone—including Windows, DOS, Macintosh, SUN and UNIX system users—can view and print a PDF file using the free Adobe® Reader®, from the [Adobe website](#). Adobe also has information on accessibility resources at its site.

How do I upload the Annual Audit filing?

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Yes. You can upload as many PDFs as you desire for the one annual audit submission.



Choose file

Look in: Annual Audit

Name	Size	Type	Date
Annual Audit Page 08.10.11.pdf	105 KB	Adobe Acrobat Doc...	8/10/...
Annual Audit Page 08.10.11....	24 KB	Microsoft Office Exc...	8/12/...
Annual Audit Page 08.10.pdf	139 KB	Adobe Acrobat Doc...	8/10/...
Annual Audit Page 08.11.11....	24 KB	Microsoft Office Exc...	8/15/...
Annual Audit Page separated....	20 KB	Microsoft Office Exc...	8/2/21
Annual Audit Page.pdf	253 KB	Adobe Acrobat Doc...	8/2/21
Annual Audit Page.xlsx	24 KB	Microsoft Office Exc...	8/3/21
Annual Audit PDF 1.pdf	26 KB	Adobe Acrobat Doc...	10/7/...
Annual Audit PDF 2.pdf	23 KB	Adobe Acrobat Doc...	10/7/...
Annual Audit PDF 3.pdf	23 KB	Adobe Acrobat Doc...	10/7/...
Annual Audit PDF 4.pdf	23 KB	Adobe Acrobat Doc...	10/7/...
Annual Audit RC Cancel Rejec...	262 KB	Adobe Acrobat Doc...	7/28/...
Annual Audit RC Cancel Rejec...	71 KB	Microsoft Office Po...	8/1/21
Annual Audit RC Cancel Rejec...	258 KB	Adobe Acrobat Doc...	8/1/21

File name: Annual Audit PDF 4.pdf

Files of type: All Files (*.*)

Open Cancel

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Exemption from Reserve Requirements or

of Determination of the Reserve Requirements [SEA Rule 17a-5(d)(3)] and

of Computation for Determination of the Reserve Requirements Under Exhibit A of SEA

Applicable Statement [SEA Rule 17a-5(d)(4)] and

relating to the Possession or Control Requirements Under SEA Rule 15c3-3 [SEA Rule 17a-

1. SIPC Supplemental Report and
2. Copy of Independent Accountant's Report on Applying Agreed Upon Procedures Related to an Entity's SIPC Assessment Reconciliation

1. Copy of SIPC-3 Form and
2. Independent Accountant's Report on Agreed Upon Procedures Related to an Entity's Claim of Exclusion from SIPC Membership

The items below *may be required* based on the business of the firm. Please check to indicate the document is attached.

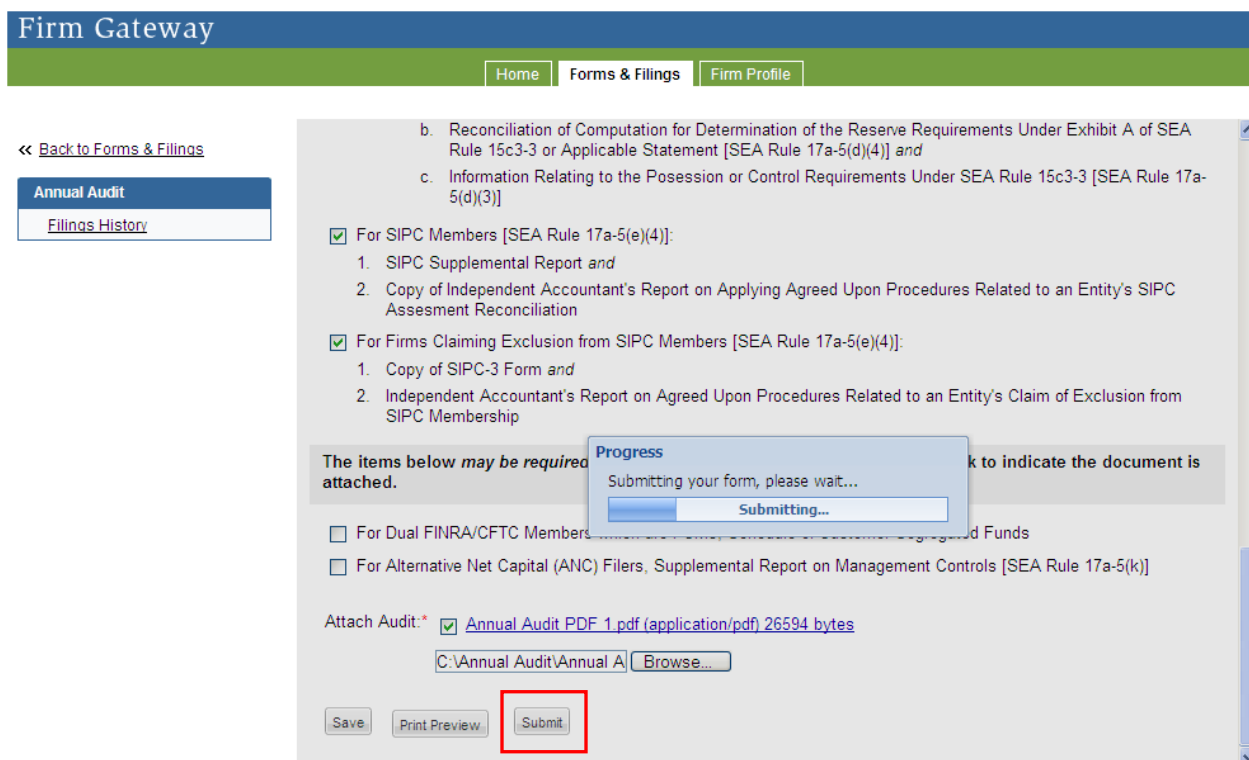
Attach Audit:* ☒ Annual Audit PDF 1.pdf (application/pdf) 26594 bytes

C:\Annual Audit\Annual A Browse...

Confirm that your upload is listed within the Annual Audit Form.

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Click the **Submit** button. Firm Gateway displays a **Process** confirmation indicating the submit request has been acknowledged.



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b. Reconciliation of Computation for Determination of the Reserve Requirements Under Exhibit A of SEA Rule 15c3-3 or Applicable Statement [SEA Rule 17a-5(d)(4)] and

c. Information Relating to the Possession or Control Requirements Under SEA Rule 15c3-3 [SEA Rule 17a-5(d)(3)]

☒ For SIPC Members [SEA Rule 17a-5(e)(4)]:

1. SIPC Supplemental Report and
2. Copy of Independent Accountant's Report on Applying Agreed Upon Procedures Related to an Entity's SIPC Assessment Reconciliation

☒ For Firms Claiming Exclusion from SIPC Members [SEA Rule 17a-5(e)(4)]:

1. Copy of SIPC-3 Form and
2. Independent Accountant's Report on Agreed Upon Procedures Related to an Entity's Claim of Exclusion from SIPC Membership

The items below may be required attached.

☐ For Dual FINRA/CFTC Members

☐ For Alternative Net Capital (ANC) Filers, Supplemental Report on Management Controls [SEA Rule 17a-5(k)]

Attach Audit: * ☒ [Annual Audit PDF 1.pdf \(application/pdf, 26594 bytes\)](#)

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Progress

Submitting your form, please wait...

Upon acceptance, Firm Gateway will display a confirmation message indicating the annual audit submission is complete. You have the option to **Print** the submitted form.



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✓ Your form was submitted to FINRA successfully. Please print this form now if you wish to retain a copy for your records.

Filing ID: 6757 (Please retain this number for further inquiries regarding this form)

Submitted By: williams1

Submitted Date: Mon Oct 17 14:51:49 EDT 2011

What if I need to add more documents after I have already submitted?

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You can provide new or add additional documentation after your annual audit filing has already been successfully submitted to FINRA by simply submitting an amendment to the current annual audit filing. Submitting an amendment will allow you to update the annual audit form and/or upload new or modified documents. Follow these steps to submit an amendment.

1. Contact your Regulatory Coordinator to request the option to submit an amendment.
2. Your Regulatory Coordinator will initiate the process, which will activate the annual audit filing notification in Firm Gateway (similar to the original annual audit filing notification).
3. Using Firm Gateway, follow the same process for submitting the annual audit filing, including the new and/or additional documents. [How do I know if it is time to submit my firm's annual audit?](#)