

Information Notice

2012 Annual Audit and FOCUS Report Filing Deadlines

Executive Summary

FINRA reminds firms of their obligation to file annual audit and Financial and Operational Combined Uniform Single (FOCUS) reports by the required due dates. All such filings must be received by FINRA by the required due date in order to avoid certain fees as set forth in FINRA's By-Laws. This *Notice* lists due dates for 2012.

Questions regarding this *Notice* should be directed to your firm's Regulatory Coordinator.

Background

Annual Audit Report

Securities Exchange Act (SEA) Rule 17a-5(d) requires, among other things, that every broker or dealer registered pursuant to Section 15 of the SEA file an annual audit report. A completed SEC Form X-17A-5 Part III (Facing Page) must accompany a member firm's annual audit report.¹

Member firms may request an extension of time to file their annual audit report in accordance with the relevant policies posted on FINRA's website.²

Filings are due no later than 11:59 p.m. ET on the due dates listed in this *Notice*.

December 1, 2011

Suggested Routing

- ▶ Compliance
- ▶ Legal
- ▶ Operations
- ▶ Regulatory Reporting
- ▶ Senior Management

Key Topic(s)

- ▶ Annual Audit Report
- ▶ FOCUS Filing

Referenced Rules and Notices

- ▶ NASD Rule 3170
- ▶ Regulatory Notice 11-46
- ▶ SEA Rule 17a-5

Annual Audit Reports

Period End	Due Date
December 31, 2011	February 29, 2012
January 31, 2012	April 2, 2012
February 29, 2012	April 30, 2012
March 31, 2012	May 30, 2012
April 30, 2012	June 29, 2012
May 31, 2012	July 30, 2012
June 30, 2012	August 29, 2012
July 31, 2012	October 1, 2012
August 31, 2012	October 30, 2012
September 30, 2012	November 29, 2012
October 31, 2012	December 31, 2012
November 30, 2012	January 29, 2013
December 31, 2012	March 1, 2013

As discussed in [Regulatory Notice 11-46](#), pursuant to NASD Rule 3170, FINRA is requiring, effective November 8, 2011, that member firms submit their annual audit report in electronic form.³ Firms must continue to file annual audit reports in hard copy form with the SEC as required pursuant to SEA Rule 17a-5(d)(6).

FOCUS Reports

FINRA member firms are required to submit FOCUS reports to FINRA pursuant to SEA Rule 17a-5. Member firms must submit their FOCUS reports electronically through the eFOCUS system available on the FINRA Firm Gateway. For information about completing the FOCUS report, please see the [FOCUS filing submission guidance](#) on FINRA's website.

Filings are due no later than 11:59 p.m. ET on the due dates noted below.

Monthly and Fifth⁴ FOCUS II/IIA Filings

Period End	Due Date
December 31, 2011	January 26, 2012
January 31, 2012	February 24, 2012
February 29, 2012	March 23, 2012
April 30, 2012	May 23, 2012
May 31, 2012	June 25, 2012
July 31, 2012	August 23, 2012
August 31, 2012	September 26, 2012
October 31, 2012	November 26, 2012
November 30, 2012	December 26, 2012

Quarterly FOCUS Part II/IIA Filings

Quarter Ending	Due Date
December 31, 2011	January 26, 2012
March 31, 2012	April 25, 2012
June 30, 2012	July 25, 2012
September 30, 2012	October 23, 2012
December 31, 2012	January 25, 2013

Annual Schedule I Filings

Period	Due Date
2011	January 26, 2012
2012	January 25, 2013

Questions regarding how to file FOCUS reports and reset passwords, and technical questions concerning system requirements, file uploads, and submission problems for the Firm Gateway should be directed to (800) 321-6273.

Endnotes

1. The Facing Page requires basic identification information, including the name and address of the broker or dealer and its accountant, the oath or affirmation, and the itemization of materials included in the report.
2. See [Annual Audit Extension of Time Request Policy](#) on FINRA's website. See also Section 4(g) of Schedule A to the FINRA By-Laws.
3. See [Regulatory Notice 11-46](#) (Annual Audit Reports: FINRA to Require Electronic Submission of Annual Audit Reports) (October 2011).
4. A Fifth FOCUS report is an additional report that is due from a member firm whose fiscal year end is a date other than the calendar quarter.