

Information Notice

2013 Annual Audit, FOCUS and Supplemental Statement of Income (SSOI) 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 2013.

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 3, 2012

Suggested Routing

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

Key Topic(s)

- ▶ Annual Audit Report
- ▶ FOCUS Filing

Referenced Rules and Notices

- ▶ NASD Rule 3170
- ▶ FINRA Rule 4524
- ▶ Regulatory Notice 11-46
- ▶ Regulatory Notice 12-11
- ▶ SEA Rule 17a-5

Annual Audit Reports

Period End	Due Date
December 31, 2012	March 1, 2013
January 31, 2013	April 1, 2013
February 28, 2013	April 29, 2013
March 31, 2013	May 30, 2013
April 30, 2013	July 1, 2013
May 31, 2013	July 30, 2013
June 30, 2013	August 29, 2013
July 31, 2013	September 30, 2013
August 31, 2013	October 30, 2013
September 30, 2013	November 29, 2013
October 31, 2013	December 30, 2013
November 30, 2013	January 29, 2014
December 31, 2013	March 1, 2014

As discussed in [Regulatory Notice 11-46](#), and pursuant to NASD Rule 3170, FINRA is requiring member firms to 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.

Monthly and Fifth⁴ FOCUS II/IIA Filings

Period End	Due Date
November 30, 2012	December 26, 2012
January 31, 2013	February 26, 2013
February 28, 2013	March 25, 2013
April 30, 2013	May 23, 2013
May 31, 2013	June 25, 2013
July 31, 2013	August 23, 2013
August 31, 2013	September 25, 2013
October 31, 2013	November 25, 2013
November 30, 2013	December 24, 2013

Quarterly FOCUS Part II/IIA Filings

Quarter Ending	Due Date
December 31, 2012	January 25, 2013
March 31, 2013	April 23, 2013
June 30, 2013	July 24, 2013
September 30, 2013	October 23, 2013
December 31, 2013	January 27, 2014

Annual Schedule I Filings

Period	Due Date
2012	January 25, 2013
2013	January 27, 2014

Supplemental Statement of Income (SSOI)

Pursuant to new FINRA Rule 4524, FINRA is requiring each member firm to file an SSOI, which is designed to provide more detailed categorization of the revenue and expense line items that are on the Statement of Income (Loss) page of the FOCUS report.⁵ For information about completing the SSOI, please see the [Supplemental Statement of Income \(SSOI\)](#) page on FINRA's website.

SSOI Filings

Quarter Ending	Due Date
December 31, 2012	January 30, 2013
March 31, 2013	April 26, 2013
June 30, 2013	July 29, 2013
September 30, 2013	October 28, 2013
December 31, 2013	January 30, 2014

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.
5. See [Regulatory Notice 12-11](#) (Supplemental FOCUS Information) (February 2012).