

Information Notice

2015 and First Quarter of 2016 Report Filing Due Dates:

Annual Audit; FOCUS; Form Custody; Supplemental Statement of Income (SSOI); Supplemental Schedule for Derivatives and Other Off-Balance Sheet Items (OBS); and Supplemental Inventory Schedule (SIS)

Executive Summary

FINRA reminds firms of their Annual Audit, Financial and Operational Combined Uniform Single (FOCUS), Form Custody, and supplemental FOCUS Report filing obligations. All such filings must be received by FINRA by their required due dates to avoid specified fees as set forth in FINRA's By-Laws and to avoid suspension of FINRA membership. This *Notice* provides the due dates for filings that are due in 2015 or in the first quarter of 2016. All filings submitted to FINRA must be made electronically through FINRA's Firm Gateway.

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

Background

Annual Audit Report

Firms must submit their annual audit reports in electronic form.¹ Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC's principal office in Washington, DC. In addition, firms that are members of Securities Investor Protection Corporation (SIPC) are reminded that, pursuant to SEA Rule 17a-5(d)(6), they must file the annual audit report with SIPC. SIPC requires that the report must be filed with SIPC electronically via email to SIPCAuditReports@sipc.org. The subject line of the email must include the firm's SEC 8- number, the name of the firm, and the fiscal year end for the annual audit report.²

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

December 30, 2014

Suggested Routing

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

Key Topic(s)

- ▶ Annual Audit Report Filings
- ▶ FOCUS Report Filings
- ▶ Form Custody Filings
- ▶ Supplemental Inventory Schedule
- ▶ Supplemental Schedule for Derivatives and Other Off-Balance Sheet Items
- ▶ Supplemental Statement of Income

Referenced Rules and Notices

- ▶ Regulatory Notice 11-46
- ▶ Regulatory Notice 12-11
- ▶ Regulatory Notice 13-10
- ▶ Regulatory Notice 14-43
- ▶ SEA Rule 17a-5

Annual Audit Reports

Period Ending	Due Date
November 30, 2014	January 29, 2015
December 31, 2014	March 2, 2015
January 31, 2015	April 1, 2015
February 28, 2015	April 29, 2015
March 31, 2015	June 1, 2015
April 30, 2015	June 29, 2015
May 31, 2015	July 30, 2015
June 30, 2015	August 31, 2015
July 31, 2015	September 29, 2015
August 31, 2015	October 30, 2015
September 30, 2015	November 30, 2015
October 31, 2015	December 30, 2015
November 30, 2015	January 29, 2016
December 31, 2015	February 29, 2016

FOCUS Reports

Firms must submit their FOCUS Reports electronically through the eFOCUS System available via the FINRA Firm Gateway. For information about completing the FOCUS Report, please see the [FOCUS Report submission guidance](#).

Monthly and Fifth³ FOCUS Part II/IIA Filings

Period Ending	Due Date
December 31, 2014	January 27, 2015
January 31, 2015	February 25, 2015
February 28, 2014	March 24, 2015
April 30, 2015	May 26, 2015
May 31, 2015	June 23, 2015
July 31, 2015	August 25, 2015
August 31, 2015	September 24, 2015
October 31, 2015	November 24, 2015
November 30, 2015	December 23, 2015

Quarterly FOCUS Part II/IIA Filings

Quarter Ending	Due Date
December 31, 2014	January 27, 2015
March 31, 2015	April 24, 2015
June 30, 2015	July 24, 2015
September 30, 2015	October 23, 2015
December 31, 2015	January 27, 2016

Annual Schedule I Filings

Period	Due Date
2014	January 27, 2015
2015	January 27, 2016

Form Custody

Firms are required to file Form Custody pursuant to SEA Rule 17a-5(a)(5).

Form Custody Filings

Quarter Ending	Due Date
December 31, 2014	January 27, 2015
March 31, 2015	April 24, 2015
June 30, 2015	July 24, 2015
September 30, 2015	October 23, 2015
December 31, 2015	January 27, 2016

Supplemental Statement of Income (SSOI)

Firms must file the SSOI on a quarterly basis.⁴

SSOI Filings

Quarter Ending	Due Date
December 31, 2014	January 30, 2015
March 31, 2015	April 29, 2015
June 30, 2015	July 29, 2015
September 30, 2015	October 28, 2015
December 31, 2015	February 1, 2016

Supplemental Schedule for Derivatives and Other Off-Balance Sheet Items (Form OBS)

Unless subject to the *de minimis* exception, carrying and clearing firms must file Form OBS on a quarterly basis.⁵ A firm that claims the *de minimis* exception must affirmatively indicate through the eFOCUS system that no filing is required for the reporting period.

Form OBS Filings

Quarter Ending	Due Date
December 31, 2014	February 3, 2015
March 31, 2015	May 1, 2015
June 30, 2015	July 31, 2015
September 30, 2015	October 30, 2015
December 31, 2015	February 3, 2016

Supplemental Inventory Schedule (SIS)

The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the FOCUS or FOGS reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory positions consisting only of money market mutual funds.⁶ A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period.

SIS Form Filings

Quarter Ending	Due Date
December 31, 2014	January 30, 2015
January 31, 2015	March 2, 2015
February 28, 2015	March 27, 2015
March 31, 2015	April 29, 2015
April 30, 2015	May 29, 2015
May 31, 2015	June 26, 2015
June 30, 2015	July 29, 2015
July 31, 2015	August 28, 2015
August 31, 2015	September 29, 2015
September 30, 2015	October 28, 2015
October 31, 2015	November 30, 2015
November 30, 2015	December 29, 2015
December 31, 2015	February 1, 2016

FINRA Gateway and Entitlements

Firms are reminded that they must use their current FINRA entitlement user ID and password to access the Firm Gateway. Questions regarding access to the Firm Gateway should be directed to the firm's Super Account Administrator (SAA). Questions regarding the filing of reports, the resetting of passwords or general technical concerns regarding system requirements should be directed to (800) 321-6273.

Endnotes

1. See [Regulatory Notice 11-46](#) (Annual Audit Reports: FINRA to Require Electronic Submission of Annual Audit Reports) (October 2011).
2. See [SIPC Member FAQs](#).
3. A Fifth FOCUS Report is an additional report that is due from a member firm whose fiscal year end is a date other than a calendar quarter.
4. See [Regulatory Notice 12-11](#) (Supplemental FOCUS Information) (February 2012).
5. See [Regulatory Notice 13-10](#) (SEC Approves Supplemental Schedule for Derivatives and Other Off-Balance Sheet Items) (March 2013).
6. See [Regulatory Notice 14-43](#) (SEC Approves Supplemental Inventory Schedule) (October 2014).

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