

How to submit Client Asset Reports and Late Audit Notifications

Registration process and user guide for audit firms

March 2026

How to submit client asset reports and late audit notifications.

Registration process and user guide for audit firms.

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What has changed

We are updating the current form used by auditors to submit Client Assets Reports and introducing a new form for late audit notifications. All auditors with current access to the Client Assets Report form will be given access to the late audit notification form without the need to apply for additional approval.

Client Assets Reports are already being submitted via Connect. Late audit notifications, which were previously submitted by email, should now be submitted using our preferred method via the Connect platform. We have identified some areas on the Connect form that require additional data points. By making these changes, we will create a more robust data collection system, leading to improved data accuracy and completeness, enhanced efficiency in data processing, and better insights for decision-making.

The FCA is continuously seeking to improve the quality of data used and the Connect system is a vital tool in providing key data points, to help categorise risk and prioritise cases for review.

The rules in the FCA Handbook will not change, and the deadline for submission of reports remains the same.

There is no change to the rules and guidance for Client Assets Reports on insurance intermediaries. These reports only need to be submitted if we ask for them or if you consider the breaches significant enough to require notification, e.g. where the opinion is adverse.

To submit any other communications or if you have any queries, please email us at CASSAudit@fca.org.uk.

What you need to do.

To submit a Client Assets report or late audit notification, you will need a 'Principal User' for your firm to:

- register your firm's details
- add additional users to the system and manage the access and level of permissions for those users

Those users will then submit a Client Assets Report by attaching a PDF to a submission form or complete the late audit notification form, providing us with initial details to identify potential issues.

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Connect – how to register

Register an individual as a Connect user

Go to the Connect registration webpage: <https://www.fca.org.uk/firms/connect/registration>

First, register an individual: this user will become the Principal User (PU) for your Firm for Connect. They will be responsible for giving access to additional users and manage their level of permissions. Click on the “Register for access to Connect as an unauthorised firm” link on the registration page.

Unauthorised firms (Standard Connect)

If you are not authorised or registered by us, you will need to register for Connect using the link below.

This includes firms who are looking to register as Operators or Fund Management Companies marketing under the Overseas Funds Regime (OFR), or the National Private Placement Regime (NPPR).

[Register for access to Connect as an unauthorised firm](#)

[Find out more about getting authorised](#)

You will need to complete a form and select a security question that you can easily recall the answer to.

When you submit this form, you will receive email instructions to verify the application and to set up a password (the email address you use will be the user ID access for all future logins, so make sure the person who intends to be the Principal User registers themselves).

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FCA CONNECT - New User Registration Page

User Detail

Required fields are prefixed with a red line

Title

First Names

Last Name

Job Title

Email Address

Your email address will be your username. Please enter an individual address rather than a group or consolidated email address.

Confirm Email Address

The contact information of your firm.

Phone Country Code

The UK country code is +44

Telephone Number

Mobile Number

Fax

Security Question

Security Question Answer

Answer must be greater than 6 characters.

[Register your firm.](#)

Once registered as a user, you need to register your firm.

[Log in to Connect via My FCA](#)

Go to the My FCA sign in page: <https://myfca.fca.org.uk/>, enter your login credentials and sign in.



Sign in to My FCA

Your portal to access Connect, Online Invoicing System and RegData

Email

Password


[Forgotten password](#)

! By signing in to My FCA, I agree to the terms and conditions.

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After logging in, you will see the My FCA homepage.

 **FINANCIAL CONDUCT AUTHORITY** Bank of England PRA Gauravsing Hajari | [Sign out](#)

New service Tell us what you think of My FCA – help us to improve it and [give your feedback](#)

Important information

25 September 2025

RegData will not be available from 1pm to 5pm on Saturday 27 Sep 2025 due to essential maintenance.

It will be available from 8am on Sunday 28 Sep 2025.

26FebTest

Go to

ReqData >	Connect >	Online Invoicing System >
FCA Handbook >	FCA Fee Calculator >	Financial Services Register >
System notices and regulatory updates >		

Click on the Connect ‘Go-to’ link. You will then land on another page. Click on the “Continue to Connect” link. You will then land on the Connect homepage.

 **FINANCIAL CONDUCT AUTHORITY** Bank of England PRA Gauravsing Hajari | [Sign out](#)

[< Back](#)

You have access to Connect

Not registered or authorised by the FCA?
You can start or continue an application or notification for a firm that is **not registered** or authorised by the FCA.
[Continue to Connect](#)

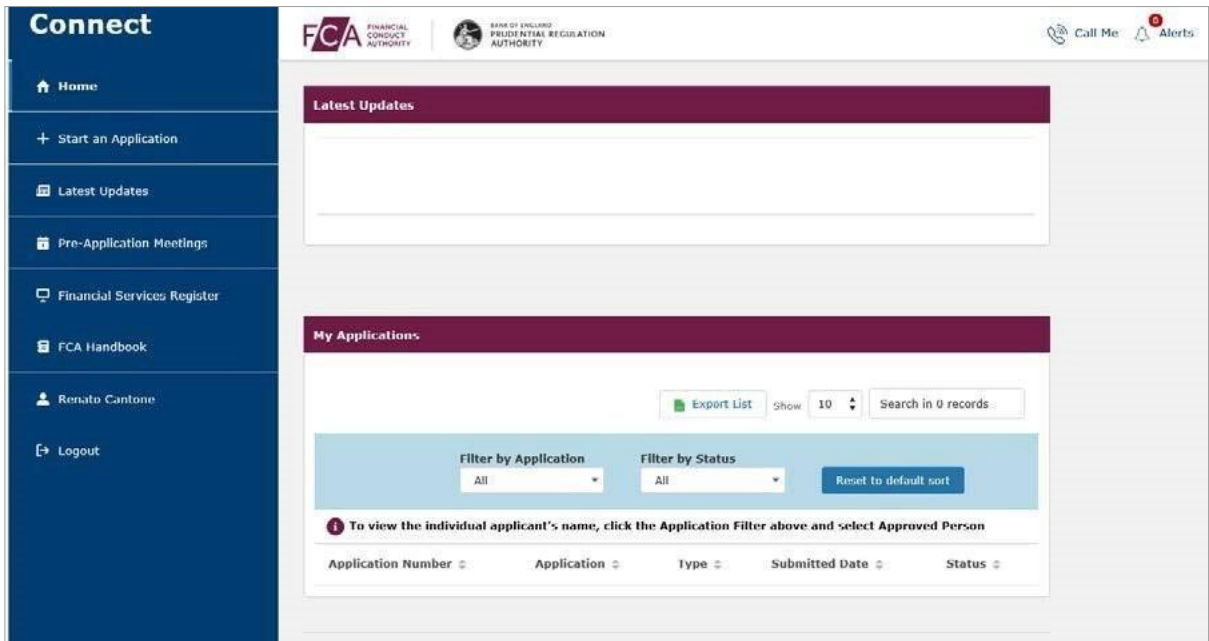
Registered or authorised by the FCA?
Ask the Connect Principal User or a Firm Administrator to add you to a firm.
The email you receive will direct you to sign in to My FCA. You will then see the firm in My FCA and Connect.

More information about Connect
[Find out more about Connect on the FCA website](#)

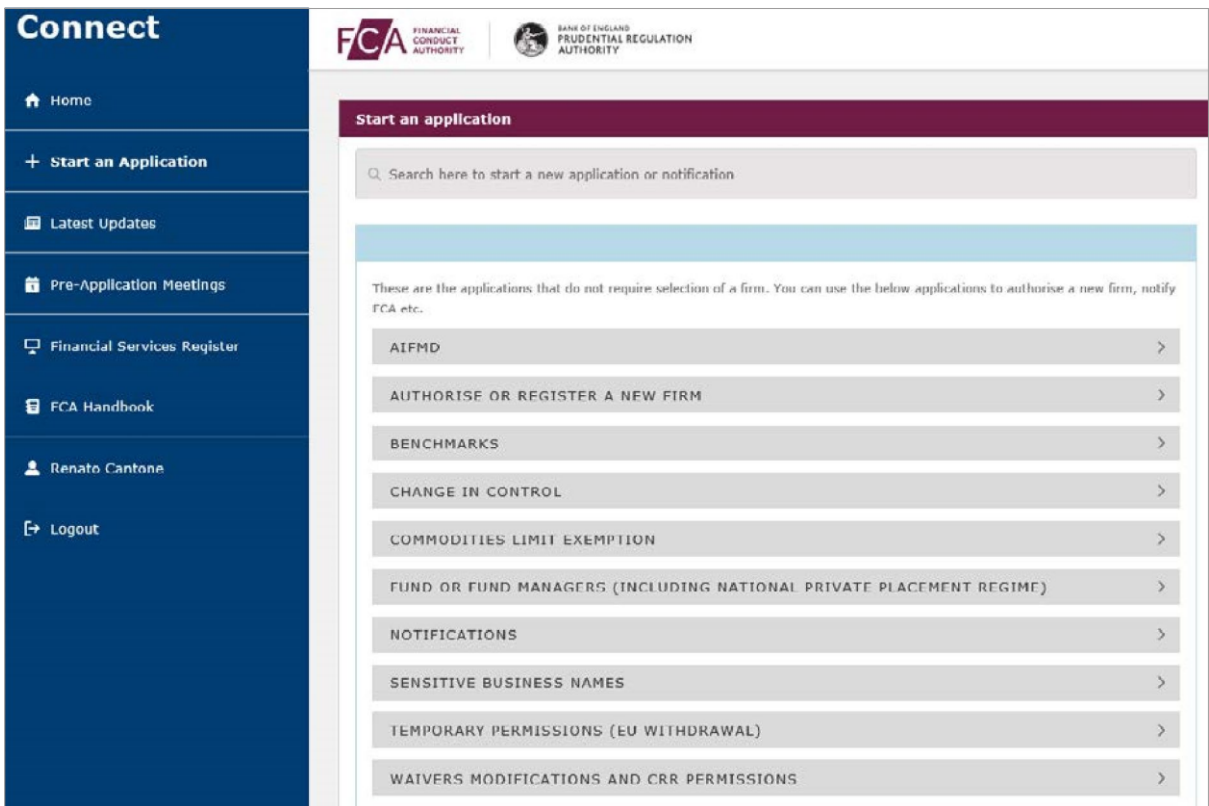
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Start your application

Select 'Start an application' (menu on left side).



The next screen gives you the following options:

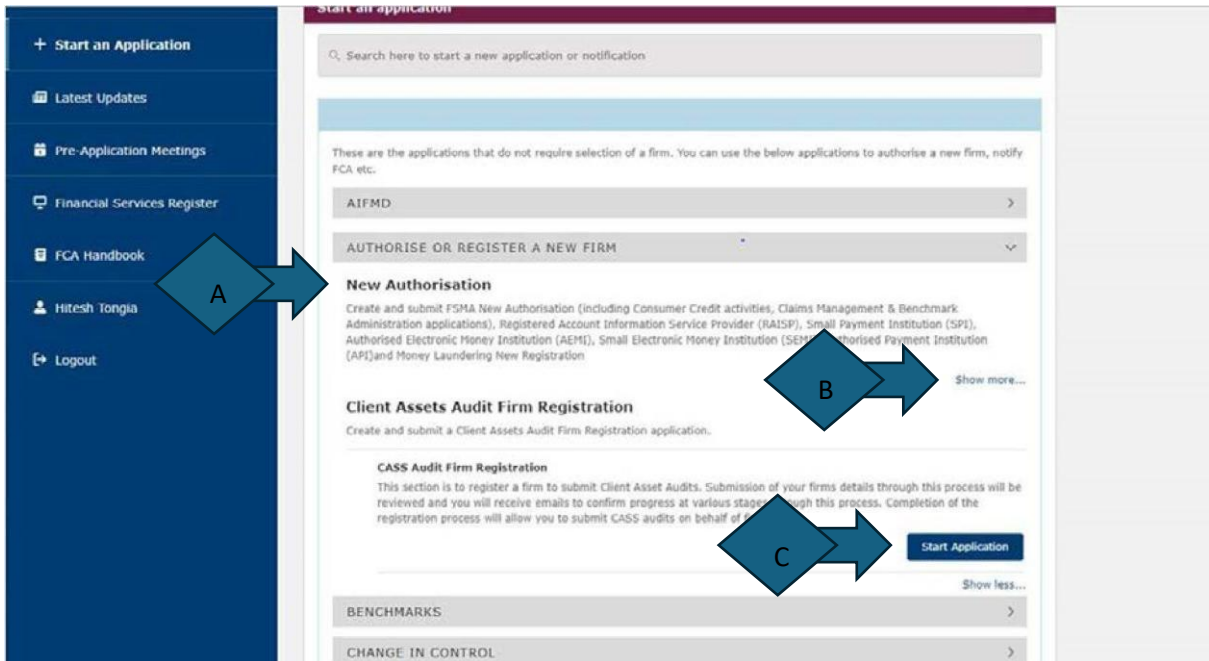


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Then:

- a. select the 'Authorise or register a new Firm' option; you will now see two options 'New Authorisation' and 'Client Assets Audit Firm Registration.'
- b. go to the 'Client Asset Audit Firm Registration' and select 'Show more.'
- c. on the 'Client Assets Audit Firm Registration' section select 'Start application'



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You will get a list of the information you need to complete your registration:

Before you start

You will need the details as follow to complete the next steps:

- Applicant Details (you as submitter- this will default you as principal user);
- Your work location (if different from the registered address)
- Firm details (what type of Firm eg LLP, Ltd company, Sole trader etc);
- Firm name (Registered firm name and address);
- Contact details (Email and phone number)

Helpline: 0300 500 0597 from the UK, or +44 207 066 1000 from abroad

Start Application

Continue by selecting ‘Start Application.’

You will need to complete and submit both sections – Applicant details and Firm details.

Applicant details

Firm Registration - Audit Firm Registration

✓ Checklist

Application Reference Number	0002162575	Last Modified By	Renato cantone
-------------------------------------	------------	-------------------------	----------------

FORM	STATUS
Applicant Details	<input type="radio"/> Not Started Start
Firm Details	<input type="radio"/> Not Started Start


Submit Application

Complete the details for the office you (the Principal User) work in – even if this is different from the main office.


Mandatory fields are marked with an asterisk (*)


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Please provide the details of the applicant's work location and details.

 **Applicant Details**


 **Applicant Details**

Title

First Name(s)

Last Name

Mobile Number



Address and Contact Details

Post Code

Building Name/Number

*Address Line 1

Address Line 2

Address Line 3

Address Line 4

Town/City

County (if applicable)

*Country

Phone Number Country Code

Phone Number

Email Address

Once you have completed the first form, select Save and Next. You can use the edit button to amend any details in this form.

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Firm details

Complete the second form for Firm details using the same process as above.

Firm Registration - Audit Firm Registration

✓ Checklist

Application Reference Number: 0002162575 | Last Modified By: Renato cantone

FORM	STATUS	
Applicant Details	✓ Complete	Edit
Firm Details	○ Not Started	Start

[Submit Application](#)

Firm Details

* What type of firm is the applicant firm?
Public Limited company

Website address ⓘ

Please provide the details for the audit firm's registered address.

Applicant Firm Details ⓘ

Firm Details

* Firm Name
Firm Details Test LTD

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Firm Address

Post Code

Building Name/Number

* Address Line 1

Address Line 2

Address Line 3

Address Line 4

Town/City

County (if applicable)

* Country

Phone Number Country Code

Phone Number

Email Address

Submitting your application

Once both forms are completed, the screen will show 'Application is Ready for Submission' (D).

You can still amend details before submission by using the Edit buttons for each form (E).

Submit your registration by selecting 'Submit Application' (F)

Firm Registration - Audit Firm Registration

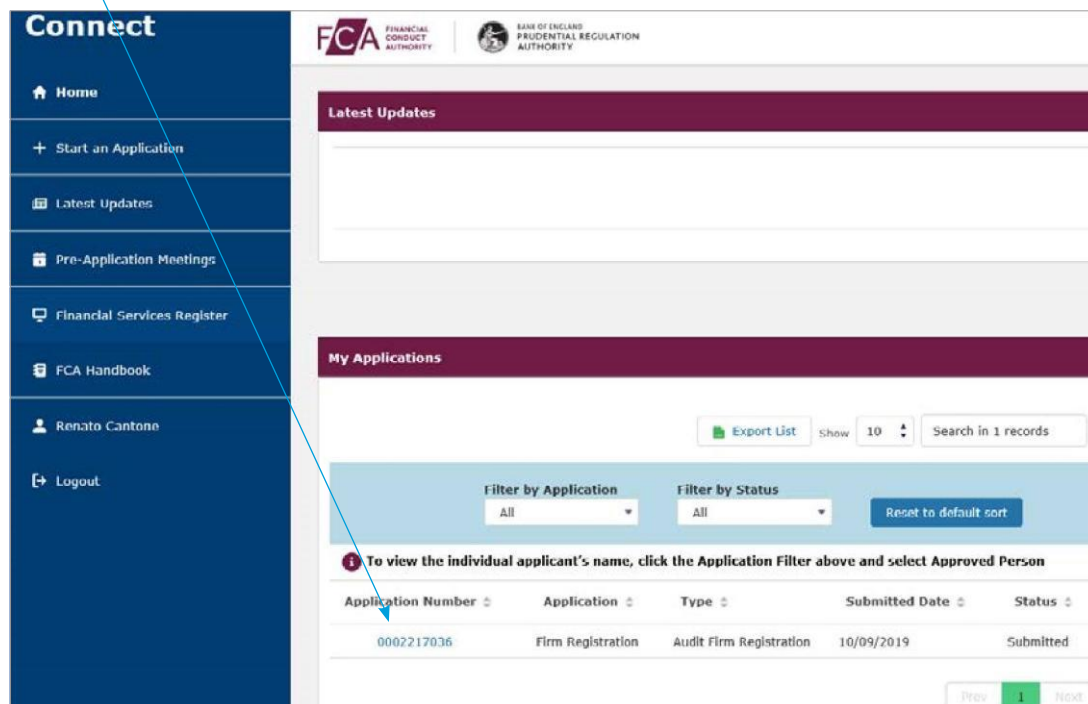
✓ Checklist

Application Reference Number 0002162575 | **Last Modified By** Renato cantone

FORM	STATUS	
Applicant Details	✓ Complete	<div style="display: flex; align-items: center;"> <div style="border: 2px solid #0070c0; width: 30px; height: 30px; margin-right: 5px; display: flex; align-items: center; justify-content: center; font-weight: bold; color: white;">E</div> <div style="font-size: 20px; color: #0070c0;">→</div> <div style="border: 1px solid #ccc; padding: 2px 5px; font-size: 10px;">Edit</div> </div>
Firm Details	✓ Complete	<div style="border: 1px solid #ccc; padding: 2px 5px; font-size: 10px;">Edit</div>
Application is Ready for Submission		<div style="display: flex; align-items: center;"> <div style="border: 2px solid #0070c0; width: 30px; height: 30px; margin-right: 5px; display: flex; align-items: center; justify-content: center; font-weight: bold; color: white;">D</div> <div style="font-size: 20px; color: #0070c0;">←</div> <div style="border: 2px solid #0070c0; width: 30px; height: 30px; margin-right: 5px; display: flex; align-items: center; justify-content: center; font-weight: bold; color: white;">F</div> <div style="font-size: 20px; color: #0070c0;">→</div> <div style="border: 1px solid #ccc; padding: 5px 15px; font-weight: bold; margin-left: 10px;">Submit Application</div> </div>

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From the home page you will be able to see the submitted request and the **Application number**. Use this number if you contact us with an enquiry.



What happens next.

Once we approve your application, we will send you a confirmation email.

At this point, you will see a new option on the left side of the Home page so you can 'Manage users'.

Using Connect once registered.

The Principal User is responsible for the firm's access to Connect. They can add and edit additional users. A firm can only have one Principal User, but they can change it to someone else.

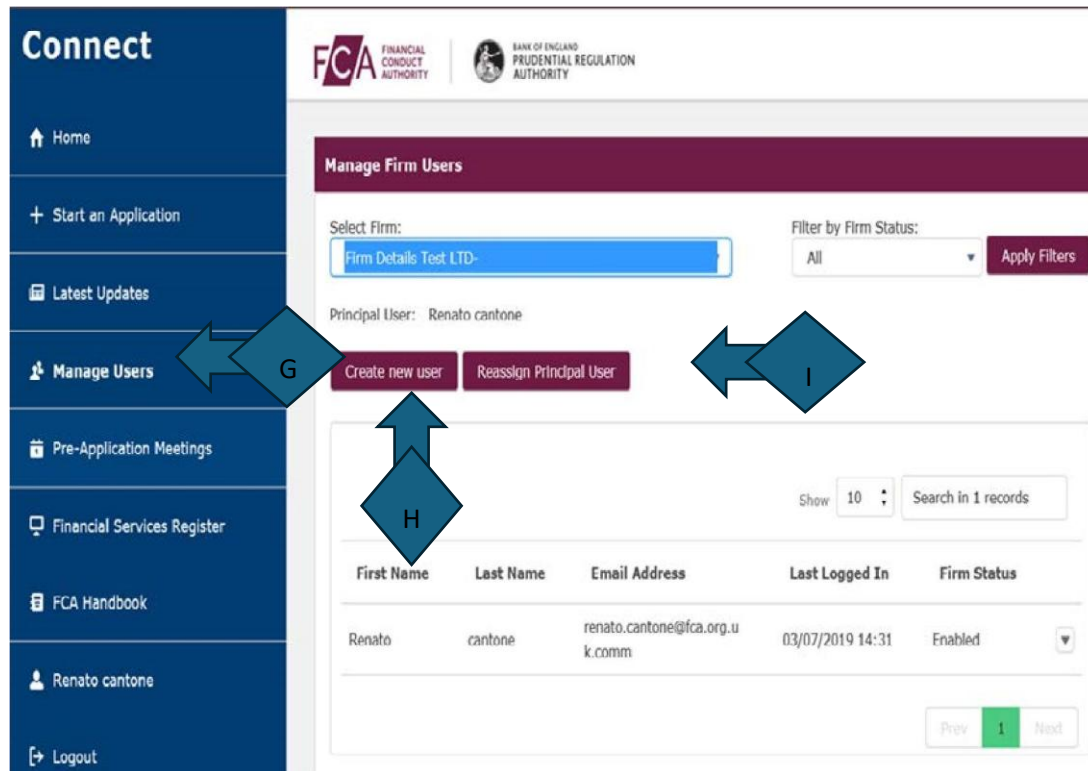
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Managing users

The Principal User can create new users, assign relevant permissions, and re-assign the principal user function.

From the Home screen, choose 'Manage Users' on the left-hand menu (G).



Creating new users

Choosing the option to 'Create new user' (H) will open up a screen to complete the new user details.

The options at the bottom of this form will enable you (the Principal User) to manage the level of permissions for each new user.

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You must grant the correct user permissions, as this will determine what any user can see/do for the firm:

- **Firm administrator:** the user can create, edit, and submit client asset reports and create/edit other user's permissions (except for themselves and the Principal Users).
- **Submitter:** the user can create, edit, and submit reports.
- **Data entry:** the user can create and edit the reports but not their submission.
- **Read only:** the user will have access to the system but cannot make any changes.

You can tick the options 'Submitter' and 'Data entry' together – they are the default options in the system. If you want to grant 'Administrator' permission level, you will need to tick the specific box below (J) as well.

The users with access level as 'Submitter' and 'Data entry' will be able to see only the client asset reports they have submitted personally. Only the Principal user and the users with access level 'Administrator' will be able to see all reports submitted by the same firm.

Connect

Home
Start an Application
Latest Updates
Manage Users
Pre-Application Meetings
Financial Services Register
FCA Handbook
Renato cantone
Logout

FCA FINANCIAL CONDUCT AUTHORITY

BANK OF ENGLAND PRUDENTIAL REGULATION AUTHORITY

Manage Firm User

User Detail

Firm: Firm Details Test LTD

Title: None

First Name: *

Last Name: *

Job Title: *

Email Address: *

Confirm Email Address: *

Phone Country Code: +44

Telephone Number: *

*Required fields are marked with **

Your email address will be your username. Please enter an individual address rather than a group or consolidated email address.

The UK country code is +44

Firm Permissions

Firm Administrator: J

Applications Permissions

Enable Advanced User Management:

Application Type	Data Entry	Submitter	Read Only
All	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Cancel Save

When you create a new user, they will get an email inviting them to register to Connect and create their own password.

Once logged in, they will receive a prompt to highlight their connection to the specific firm.

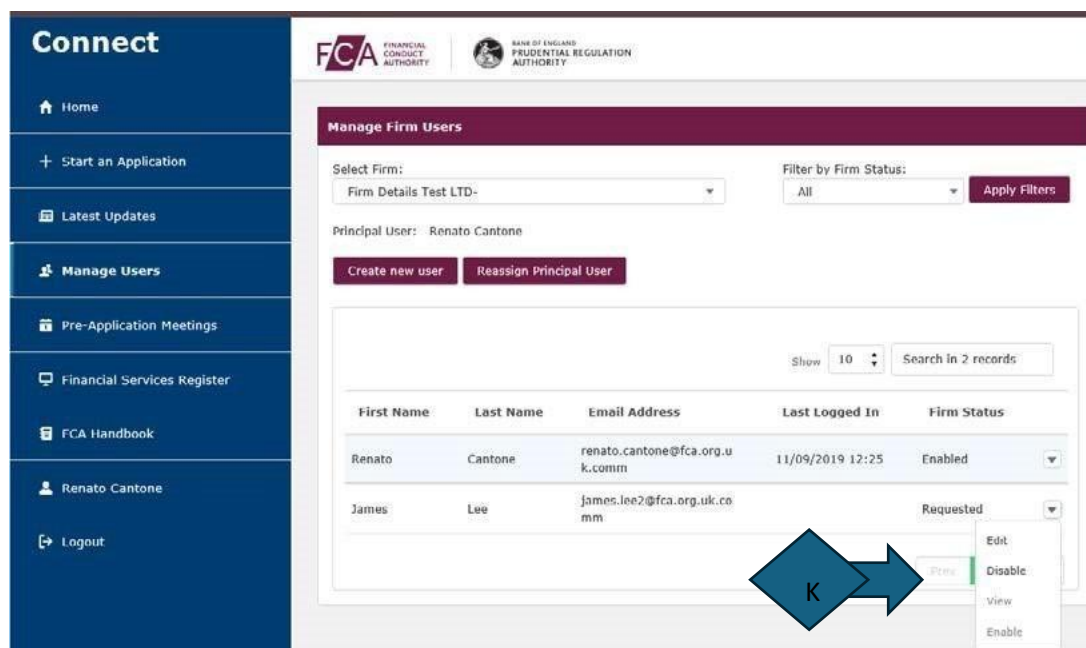
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Reviewing existing users and changing permissions

To edit/review the user permissions, use the drop down below (K) clicking on the option 'Edit'.

Use this to amend an individual access, as well as an option 'Disable' to fully remove access.



Reassigning the Principal User

Choose the option to 'Reassign Principal user' (L).

This will open a screen to complete the details for the new Principal User (PU). Only the existing Principal User can do this. If the PU leaves before allocating to a new one, you will need to contact the FCA for further guidance.

The new Principal User will need to be picked from the existing users. They will receive an email and will need to log in to Connect to accept/reject the new responsibility.

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Manage Firm Users

Select Firm:

Filter by Firm Status:

Principal User: Renato cantone

← L →

Show 10 Search in 2 records

First Name	Last Name	Email Address	Last Logged In	Firm Status
Renato	cantone	renato.cantone@fca.org.uk.comm	09/07/2019 09:27	Enabled
James	Lee	james.lee2@fca.org.uk.comm	27/06/2019 12:46	Requested

Prev 1 Next

Connect

- Home
- Start an Application
- Latest Updates
- Manage Users
- Pre-Application Meetings
- Financial Services Register
- FCA Handbook
- Renato cantone
- Logout

Reassign Principal User

Current Principal User

Firm Firm Details Test LTD -

First Name Renato

Last Name cantone

Email Address renato.cantone@fca.org.uk.comm

Show 10 Search in 1 records

Select	First Name	Last Name	Email Address	Firm Status
<input checked="" type="checkbox"/>	James	Lee	james.lee2@fca.org.uk.comm	Enabled

Prev 1 Next

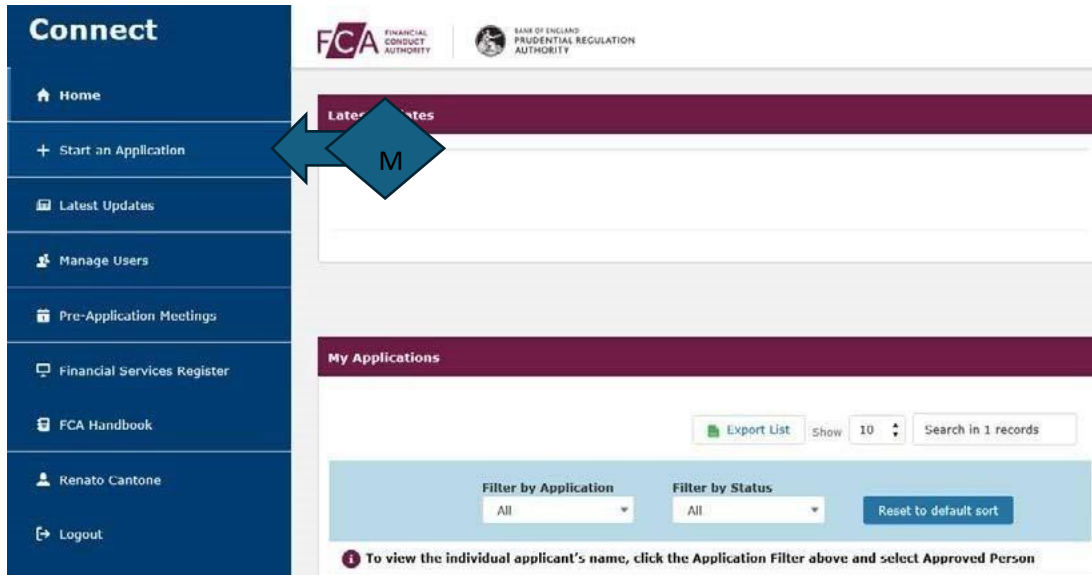
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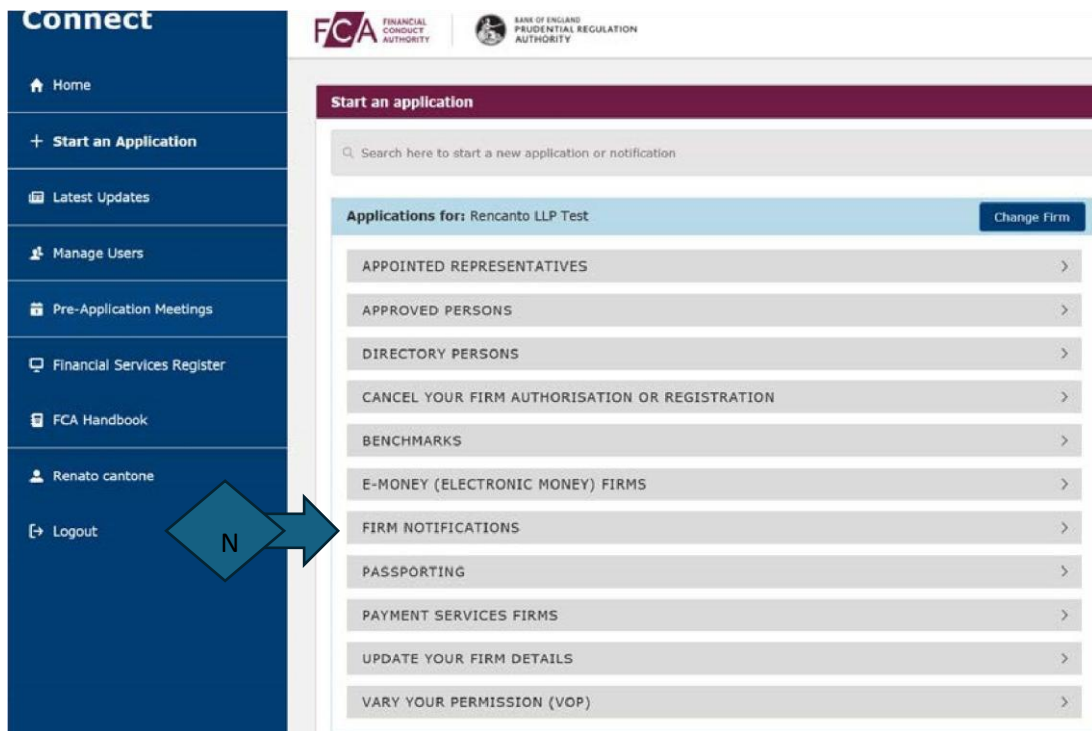
Submitting a Client Assets Report

Each registered user can submit Client Asset Reports depending on their level of permissions.

In the Connect Home Page select 'Start an application' (M)



Choose the option 'Firm notification' (N) and then select the drop down 'Client Assets Report Submission application' clicking on 'Start application' (O)



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FIRM NOTIFICATIONS ▼

Client Assets Report and Late Audit Notification submission application

The two forms is the means by which an auditor can submit the client assets report under SUP 3.10 and a late audit notification under SUP 3.10.7R

Client Assets Report Submission application

This form is only for the use of Auditors and should not be used by authorised firms. When completing this form you should ensure all mandatory fields are completed and attach a pdf copy of the client assets report before submitting.



Late Audit Notification application

This form is only for the use of Auditors and should not be used by authorised firms. When completing this form you should ensure all mandatory fields are completed.

A prompt will appear showing what you need to successfully submit the Audit report.

Before you start

You will need the following information to complete the fields required in this form:

- Firm reference number (FRN)
- Whether the assurance being provided is Reasonable, Hybrid or Limited
- The period end date of the client assets report
- What type of firm your opinion relates to e.g. Designated Investment Business (DIB), General Insurance Intermediary (GII), Debt Management Firm (DMF) or Claims Management Company (CMC)
- What type of opinion the client assets report contains during the period and at period-end date
- Client assets report in PDF format

Further information to help you complete this form can be obtained from:

<https://www.fca.org.uk/firms/regulatory-reporting/client-asset-reports>
cassaudit@fca.org.uk

Helpline: **0300 500 0597** from the UK, or +44 207 066 1000 from abroad



Click on 'Start Application' (P) and this will open a page with the Application reference number (Q) and option to 'Start' (R) :

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CASS Audit Report - CASS Supervision

✓ Checklist

Application Reference Number: 0004051425 Last Modified By: Junaid Adam

FORM	STATUS
Audit Form	<input type="radio"/> Not Started

Start

Submit Application

The next screen will ask you to complete the basic details of the Firm and Client Assets Report that you are submitting:

- **FRN** (Firm Reference Number)
- **Period end date** of the report (select by clicking on calendar button)
- What type of firm does this submission relate to? (Designated Investment Business, General Insurance Intermediary, Debt Management Firm, Claims Management Company or Others)
- What is the type of assurance being provided by the auditor (Reasonable, Limited, Hybrid)

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Audit Form

Current Status	In-Progress
Last Modified By	Junaid Adam

Back to Application

Previous

Save

Save and Next

* Firm Reference Number ⓘ

Search

* Period End Date

* What type of firm does this submission relate to?

--None--

If you've selected Limited opinion, you will not be required to fill out any of the questions in the period-end section

▼

* What is the type of assurance being provided by the auditor? ⓘ

--None--

▼

During the period Questions

You will now be asked questions with yes/no answers to identify the audit opinion for **during the period**:

Q1: Is the client assets report unmodified?

This applies to reports that are 'clean' across all applicable chapters of CASS for during the period. If you choose 'yes', you will proceed to the period-end section.

If your answer is 'no', you will move on to the next question.

For example, you will select 'yes' if opinions over all applicable CASS chapters were 'clean.' You will select 'No' if the CASS 7 opinion was clean, but the CASS 6 opinion was 'qualified or adverse' for during the period.

Client Assets Report opinion during the period

Is the client assets report unmodified? ⓘ

No

▼

Q2: Is any part of the client assets report during the period adverse?

This applies to reports that are 'adverse' for any applicable chapters of CASS during the period. If you select 'yes' you will proceed to the period-end section.

If your answer is 'no', you will move on to the next question.

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Client Assets Report opinion during the period

Is the client assets report unmodified? ⓘ

No ▼

Is any part of the client assets report during the period adverse? ⓘ

Yes ▼

Q3: Is any part of the client assets report during the period qualified or modified?

This applies to reports that are ‘except for’ for any applicable chapters of CASS during the period. Please choose ‘yes’ for all other opinions not previously included in any of the above questions (e.g. qualified reasonable assurance and/or modified limited assurance reports).

If you select ‘yes’ you will proceed to the period-end section.

If your answer is ‘no’, you will move on to the next question.

Client Assets Report opinion during the period

Is the client assets report unmodified? ⓘ

No ▼

Is any part of the client assets report during the period adverse? ⓘ

No ▼

Is any part of the client assets report during the period qualified or modified? ⓘ

Yes ▼

Q4: Have you been unable to form an opinion?

Please select ‘yes’ if the firm was unable to form an opinion during the period.

Client Assets Report opinion during the period

Is the client assets report unmodified? ⓘ

No ▼

Is any part of the client assets report during the period adverse? ⓘ

No ▼

Is any part of the client assets report during the period qualified or modified? ⓘ

No ▼

Have you been unable to form an opinion? ⓘ

Yes ▼

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Period-End Questions

You will now be asked questions with yes/no answers to identify the audit opinion for **at period-end:**

This section only needs to be completed for a reasonable or hybrid opinions only.

Q1: Is the client assets report unmodified?

This applies to reports that are 'clean' across all applicable chapters of CASS at period-end. If you select 'yes' you will not be asked any further question, and the screen will direct you to upload your PDF copy of the report and submit to us.

If your answer is 'no', you will move on to the next question.

For example, you will select 'yes' if all applicable chapters of CASS at period-end were 'clean.' You will select 'No' if the CASS 7 opinion was clean, but the CASS 6 opinion was 'adverse' at periodend.

Client Assets Report opinion at period-end

Is the client assets report unmodified? ⓘ

Yes ▼

Q2: Is any part of the client assets report at period-end adverse?

This applies to reports that are 'adverse' for any applicable chapters of CASS at period-end. If you select 'yes' you will not be asked any further question, and the screen will direct you to upload your PDF copy of the report and submit to us.

If your answer is 'no', you will move on to the next question.

Client Assets Report opinion at period-end

Is the client assets report unmodified? ⓘ

No ▼

Is any part of the client assets report at period-end adverse? ⓘ

Yes ▼

Q3: Is any part of the client assets report at period-end qualified or modified?

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This applies to reports that are ‘except for’ for any applicable chapters of CASS at period-end. Please choose ‘yes’ for all other opinions not previously included in any of the above questions (e.g. qualified reasonable assurance and/or modified limited assurance reports).

If you select ‘yes’ you will not be asked any further question, and the screen will direct you to upload your PDF copy of the report and submit to us.

If your answer is ‘no,’ you will move on to the next question.

Client Assets Report opinion at period-end

Is the client assets report unmodified? ⓘ

No ▼

Is any part of the client assets report at period-end adverse? ⓘ

No ▼

Is any part of the client assets report at period-end qualified or modified? ⓘ

Yes ▼

Q4: Have you been unable to form an opinion?

Please select ‘yes’ if the firm was unable to form an opinion at period-end. Then proceed to attach your PDF copy of the report and submit.

Client Assets Report opinion at period-end

Is the client assets report unmodified? ⓘ

No ▼

Is any part of the client assets report at period-end adverse? ⓘ

No ▼

Is any part of the client assets report at period-end qualified or modified? ⓘ

No ▼

Have you been unable to form an opinion? ⓘ

Yes ▼

Once you have completed the questions upload the audit report in PDF format: click on ‘Save and next’.

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Document Upload

The document uploaded cannot be deleted - please upload a new one here to replace it

* This document is required.

Or drop files

Comments


For any further information, please contact "CASSAudit@fca.org.uk"

You can add up to five email addresses to receive the confirmation email, but the report will not be attached.

Send additional email confirmation of this submission to:

Enter email address

Once you have uploaded the client asset report click 'Submit Application'.

Application Reference Number: 0002155943  Last Modified By: Renato Cantone

FORM	STATUS	
Audit Form	✓ Complete	<input type="button" value="Edit"/>

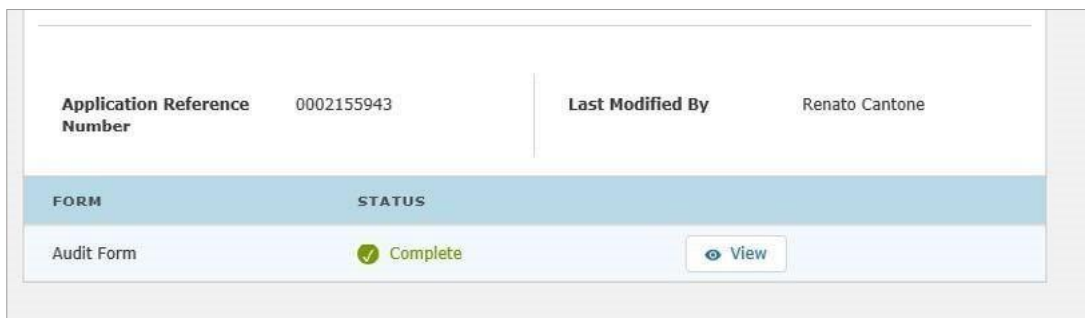
Application is Ready for Submission.

The submission is now complete. You will get a confirmation email.

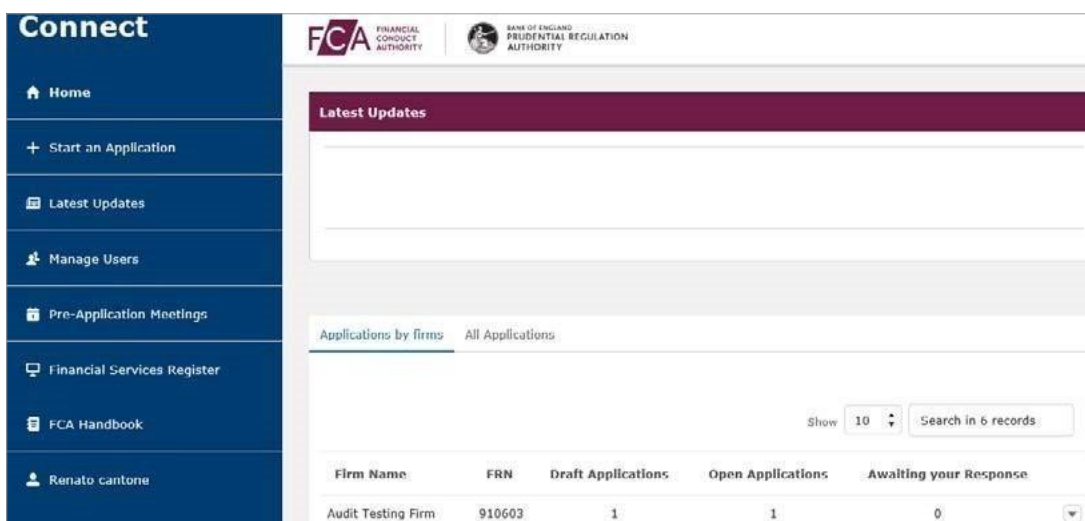
Please record the **application reference number (S)** as you will need it if you email the CASS team with an issue or question.

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You can now return to the Home page, which will show the status of the application and a dashboard of all applications in progress and/or fully submitted from the drop-down option on the right side of the screen.



Click on the specific application to review details of any submission.

Changing/deleting an application

You cannot delete a fully submitted application, but if you have made an error, you can re-submit your application, highlighting in the comments field when submitting.

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The status will show as “submitted” when the report has been sent to FCA. This field will then change to “Closed”.

The screenshot shows the 'Connect' interface for an audit testing firm. The left sidebar contains navigation options: Home, Start an Application, Latest Updates, Manage Users, Pre-Application Meetings, Financial Services Register, FCA Handbook, and a user profile for Renato cantone with a Logout option. The main content area is titled 'Applications for Audit Testing Firm (910603)' and includes an 'Export List' button, a 'Show 10' dropdown, and a search box for 6 records. Below this are filters for 'Application' and 'Status', both set to 'All', and a 'Reset to default sort' button. A note indicates that clicking the 'Application Filter' and selecting 'Approved Person' will show individual applicant names. The table below lists six applications:

Application Number	Application	Type	Submitted Date	Status
0002161181	CASS Audit Report	CASS Supervision		Draft
0002157707	Firm Registration	Audit Firm Registration	30/05/2019	Closed
0002163655	CASS Audit Report	CASS Supervision	08/07/2019	Closed
0002163656	CASS Audit Report	CASS Supervision	08/07/2019	Closed
0002163695	CASS Audit Report	CASS Supervision	08/07/2019	Closed
0002163954	CASS Audit Report	CASS Supervision	09/07/2019	Submitted

Submitting a late audit notification

Each registered user can submit late audit notifications depending on their level of permissions.

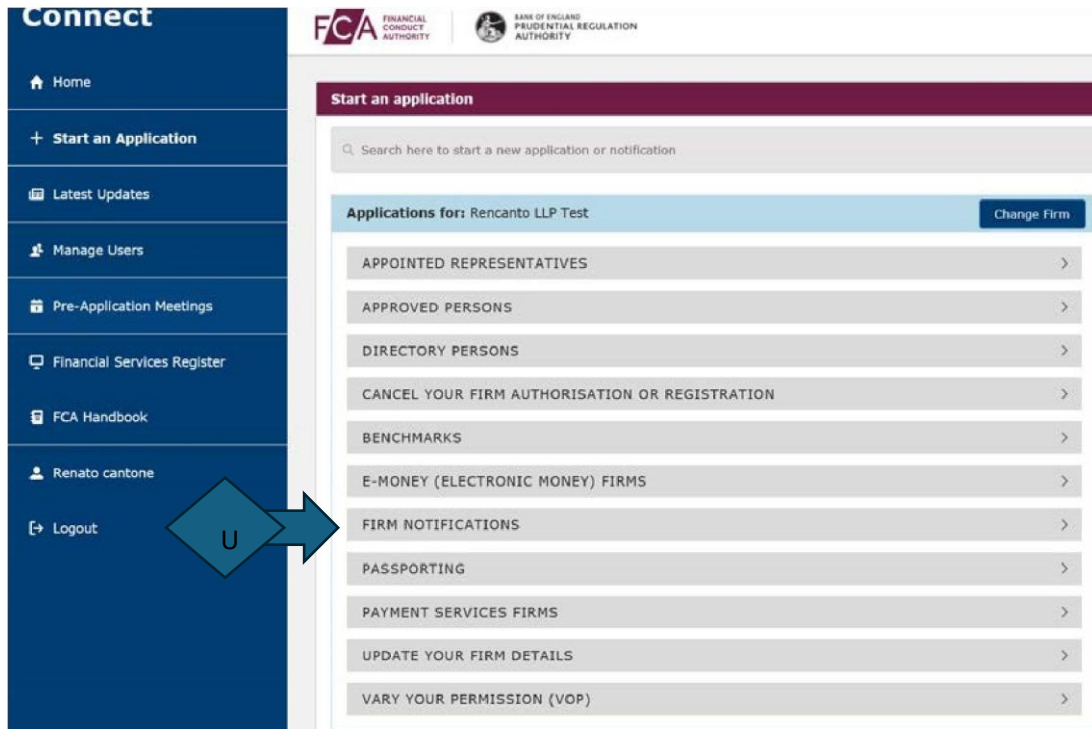
In the Connect Home Page select 'Start an application' (T)

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Choose the option 'Firm notification' (U) and then select the drop down 'Late Audit Notification application' clicking on 'Start application' (V)



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FIRM NOTIFICATIONS

Client Assets Report and Late Audit Notification submission application

The two forms is the means by which an auditor can submit the client assets report under SUP 3.10 and a late audit notification under SUP 3.10.7R

Client Assets Report Submission application
 This form is only for the use of Auditors and should not be used by authorised firms. When completing this form you should ensure all mandatory fields are completed and attach a pdf copy of the client assets report before submitting.

Late Audit Notification application
 This form is only for the use of Auditors and should not be used by authorised firms. When completing this form you should ensure all mandatory fields are completed.

Start Application

Start Application

A prompt will appear showing what you need to successfully submit the late audit notification.

Before you start

You will need the following information to complete the fields required in this form:

- Firm Reference Number (FRN)
- The period-end date of the client assets report
- Whether the notification is relation to SUP 3.10.8R (1) or SUP 3.10.8R (2)
- What is the reason for the failure to comply with SUP 3.10.7R and the estimated submission date (if known)?

Further information to help you complete this form can be obtained from:
<https://www.fca.org.uk/firms/regulatory-reporting/client-asset-reports>
cassaudit@fca.org.uk
 Helpline: 0300 500 0597 from the UK, or +44 207 066 1000 from abroad

Start Application

Start Application

Click on 'Start application' (W) and this will open a page with the Application reference number (X) and option to 'Start' (Y) :

CASS Late Audit Notification - CASS Supervision

[Checklist](#)

Application Reference Number 0004051614 **Last Modified By** Junaid Adam Connect User

FORM	STATUS
Late Audit Notification Form	<input type="radio"/> Not Started Start

Submit Application

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The next screen will ask you to complete the details of the Firm and Late audit notification that you are submitting:

Q1: FRN (Firm Reference Number)

Q2: Is the notification regarding the firm's communication to the FCA that the auditor expects to be unable to deliver a client assets report by the end of the relevant period (SUP 3.10.8R (1)), or that the auditor has failed to deliver a client assets report in line with SUP 3.10.7R (SUP 3.10.8R (2))?

For reference, the SUP 3.10.8R rules can be seen in the below screenshot.

SUP 3.10.8

R

01/04/2013



(1) If an auditor expects that it will fail to comply with *SUP 3.10.7 R*, it must no later than the end of the four month period in question:

- (a) notify the *FCA* that it expects that it will be unable to deliver a client assets report by the end of that period; and
- (b) ensure that the notification in (a) is accompanied by a full account of the reasons for its expected failure to comply with *SUP 3.10.7 R*.

(2) If an auditor fails to comply with *SUP 3.10.7 R*, it must promptly:

- (a) notify the *FCA* of that failure; and
- (b) ensure that the notification in (a) is accompanied by a full account of the reasons for its failure to comply with *SUP 3.10.7 R*.

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Q3: What is the period-end date of the client assets report to which the notification pertains? (select by clicking on calendar button)

* Firm Reference Number ?

* Is the notification regarding the firm's communication to the FCA that the auditor expects to be unable to deliver a client assets report by the end of the relevant period (SUP 3.10.8R (1)), or that the auditor has failed to deliver a client assets report in line with SUP 3.10.7R (SUP 3.10.8R (2))?

--None--
▼

* What is the period-end date of the client assets report to which the notification pertains?

📅

Q4: Please provide a full account of the reasons for failure/expected failure to comply with SUP 3.10.7R and include an estimated submission date of the report?

Please provide the reason for the actual or anticipated failure in the free text field. Include the estimated submission date of the report if known by the firm. If unknown, please provide the rationale for this.

* Firm Reference Number ?

* Is the notification regarding the firm's communication to the FCA that the auditor expects to be unable to deliver a client assets report by the end of the relevant period (SUP 3.10.8R (1)), or that the auditor has failed to deliver a client assets report in line with SUP 3.10.7R (SUP 3.10.8R (2))?

--None--
▼

* What is the period-end date of the client assets report to which the notification pertains?

📅

* Please provide a full account of the reasons for failure/expected failure to comply with SUP 3.10.7R and include an estimated submission date of the report?

Once you have completed the questions, there is an optional upload of the late audit notification in PDF format: click on 'Save and next'.

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Document Upload

 Upload Files Or drop files

[Back to Application](#) [Previous](#) [Save](#) [Save and Next](#)

Upload the PDF document if available. Thereafter click 'Submit Application'.

CASS Late Audit Notification - CASS Supervision

[✓ Checklist](#)

Application Reference Number	0004051614	Last Modified By	Junaid Adam Connect User
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FORM	STATUS	
Late Audit Notification Form	✓ Complete	Edit

Application is ready for submission. [Submit Application](#)

The submission is now complete. You will get a confirmation email with a copy of the report.

Please record the **application reference number (Z)** as you will need it if you email the CASS team with an issue or question.

CASS Late Audit Notification - CASS Supervision

[✓ Checklist](#) [Download PDF](#)

Application Reference Number	0004051614	Last Modified By	Junaid Adam Connect User
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FORM	STATUS	
Late Audit Notification Form	✓ Complete	View

You can now return to the Home page, which will show the status of the application and a dashboard of all applications in progress and/or fully submitted from the drop-down option on the right side of the screen.

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Changing/deleting an application

You cannot delete a fully submitted application, but if you have made an error, you can re-submit your application, highlighting in the comments field when submitting.

The status will show as “submitted” when the report has been sent to FCA. This field will then change to “Closed”.

The screenshot displays the 'Connect' portal interface for an audit firm. The left sidebar contains navigation links: Home, Start an Application, Latest Updates, Manage Users, Pre-Application Meetings, Financial Services Register, FCA Handbook, Renato cantone, and Logout. The main content area is titled 'Applications for Audit Testing Firm (910603)'. It features an 'Export List' button, a 'Show 10' dropdown, and a search box for 6 records. Below this are filters for 'Filter by Application' (set to 'All') and 'Filter by Status' (set to 'All'), along with a 'Reset to default sort' button. An information icon indicates that clicking the 'Application' filter will show the applicant's name. The table below lists the following applications:

Application Number	Application	Type	Submitted Date	Status
0002161181	CASS Audit Report	CASS Supervision		Draft
0002157707	Firm Registration	Audit Firm Registration	30/05/2019	Closed
0002163655	CASS Audit Report	CASS Supervision	08/07/2019	Closed
0002163656	CASS Audit Report	CASS Supervision	08/07/2019	Closed
0002163695	CASS Audit Report	CASS Supervision	08/07/2019	Closed
0002163954	CASS Audit Report	CASS Supervision	09/07/2019	Submitted

Further support

Please contact CASSAudit@fca.org.uk.



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