**QUESTIONNAIRE**

**BEST SECRETARIAL AUDIT REPORT AWARD, 2022**

The ICSI National Awards for Best Secretarial Audit Report is bestowed on the basis of the decision of the Jury relying on the information provided by the participating company secretary in practice while nominating the Secretarial Audit Report signed by him/her, the information available / gathered from various accessible sources including feedback provided by regulatory bodies and analysis made by the ICSI of the information so gathered. The authenticity and veracity of the information provided by the applicant provided are taken in good faith by the ICSI.

It is assured that the data provided by the applicant shall be used only for ascertaining and evaluating the Best Secretarial Audit Report Award, 2022. The data furnished and other details will be kept confidential. The decision of ICSI, based on the recommendations of the Jury, will be final and binding on all participants.

**Eligibility:**

* All the nominated Secretarial Audit Reports should relate to the financial year 2021-2022. For companies following a different financial year, the Secretarial Audit Report should relate to the latest financial year.
* A Secretarial Auditor can nominate not exceeding 5 Secretarial Audit Reports, for the Audits conducted by him.
* Participants should have active Certificate of Practice (COP) on date of application.
* The cooling-off period is three years and applies to secretarial auditor in individual capacity and to the Firm with which the Secretarial Auditor is associated.

**Instructions:**

1. Please fill in the questionnaires on the basis of the facts of the audit conducted.
2. Please answer all questions.
3. Please furnish all the documents indicated in the questionnaire for fair evaluation. Not enclosing the documents/supporting evidence will lead to deduction of marks. Please also provide the link to Annual Reports of the company to which the nominated Secretarial Audit Report relates.
4. The covering letter/e-mail to the duly filled in Questionnaire should contain a statement to the effect that the responses to the Questions in the Questionnaire and the information given in supporting documents are true to the best of knowledge, information and belief. The applicant shall abide by the decision of the Jury in all respect.
5. The information mentioned in this application may be verified through other sources.
6. The credentials of your client may be asked for further process.
7. In case of any query in filling the Questionnaire, please email your query at sarawards@icsi.edu
8. Canvassing of any kind shall disqualify the applicant.
9. No queries with respect to application submitted shall be entertained.
10. The link for filling the application shall remain open till 20th September, 2022.
11. The soft copy of the application along with all relevant documents shall also be submitted at sarawards@icsi.edu and shall carry a subject line **“Participation to the ICSI Best Secretarial Audit Report Award, 2022”**. Please also provide the link to Annual Reports of the company to which the nominated Secretarial Audit Report relates.

**PART I**

**GENERAL INFORMATION**

***(To be filled separately for each Secretarial Audit Report)***

|  |  |  |
| --- | --- | --- |
|  | **Name of the Proprietorship firm/ Partnership firm/LLP**  |  |
|  | **In case of Partnership Firm/LLP, mention the Name of all the Partners along with COP No. and Membership No.**  |  |
|  | **Name of Secretarial Auditor signing the Report** |  |
|  | **UDIN of such Secretarial Audit Reports** |  |
|  | **ICSI Registration No.**  |  |
|  | **Website address** |  |
|  | **Office Address** | **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_****Telephone No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_****E-mail ID \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
|  | **No. of Secretarial audits conducted in last 3 financial years ended on March 31st, 2022 by the applicant/firm** |

|  |  |  |  |
| --- | --- | --- | --- |
| Listed | 2019-20 | 2020-21 | 2021-22 |
| **Equity listed** |  |  |  |
| **Debt listed** |  |  |  |
| **Others** |  |  |  |

 |
|  | **For how many years have you been the Secretarial Auditor** |  |
|  | **Number of persons in the Audit Team**  |

|  |  |  |
| --- | --- | --- |
| S. No. | Particulars  | Numbers |
| 12 | Partners ( if any) |  |
|  | Qualified Company Secretaries |  |
| 3 | Other Professionals (specify qualifications) |  |
| 4 | Trainees |  |
| 5 | Other than above |  |

 |
|  | **Names of the Auditee for which the Secretarial Audit Report is given for the purpose of Award (Also mention whether the Auditee is listed or not)** |
|  | **Please also provide the link to previous two financial years’ Annual Reports of the auditee to which the nominated Secretarial Audit Report relates. If the link is not available, please provide hard copy/ies of the Annual Report.**  |

**PART II**

1. **Is the unit of the Secretarial Auditor peer- reviewed?**

 Yes  No

1. **Did the Secretarial Auditor before accepting the assignment on Secretarial Audit communicate in writing to the previous incumbent?**

 Yes  No  NA

1. **Did the Secretarial Auditor have an audit team for the assignment?**

 Yes  No

**If yes, provide the following details of the team members who were involved in the audit process:**

|  |  |  |
| --- | --- | --- |
| S. No. | Team members | Tick here |
| 1 | Partner |  |
| 2 | Qualified Company Secretary |  |
| 3 | Trainee |  |

1. **Whether a pre- audit team briefing was conducted? Please provide details.**

**(not more than 200 words)**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

1. **Does the Auditor follow a standardized checklist for the purpose of Secretarial Audit?**

 Yes  No

1. **Did the Secretarial Auditor prepare an audit schedule before starting the audit process?**

 Yes  No

(Please provide a copy of audit schedule submitted to the client)

1. **Was a pre-audit meeting conducted with the management?**

 Yes  No

1. **What was the periodicity of the Audit?**

 Quarterly  Half yearly Once a year

(Please provide the copies of interim report/supporting documents)

1. **Was the draft Secretarial Audit Report discussed with (a) the management other than Secretarial Team and (b) Audit Committee/the independent directors?**
2. **Management other than secretarial team**  Yes  No
3. **Audit Committee/Independent Directors**  Yes  No

Note – Kindly give the details of the management personnel with whom the discussion was held.

1. **Did the Secretarial Auditor report the fraud if any, discovered during the course of audit, to the appropriate authority?**

 Yes  No  NA

1. **Does the Secretarial Auditor maintain the Audit Trail of the assignment?**

 Yes  No

1. **Has the Secretarial Auditor adopted a Preservation Policy of the records with regard to the assignment?**

 Yes  No

 (Please provide a copy of the preservation policy)

1. **Whether certification taken by the company from any other professional has been relied upon by the secretarial auditor? (e.g.: precertification of e-forms, etc.)**

 Yes  No

* 1. **If yes, whether the same was indicated in the Secretarial Audit Report?**

  Yes  No

* 1. **If no, whether verification was conducted by the Secretarial Auditor in all such cases?**

 Yes  No

1. **Whether qualification(s), if any, mentioned in the Audit Report were highlighted in bold or italics?**

  Yes  No  NA

1. **Whether the events having major bearing on the company’s affairs are reflected in the Secretarial Audit Report?**

 Yes  No  NA

1. **Whether the previous audit findings and observations were sought from the management or from the predecessor or previous Auditor, in case of change in auditor?**

 Yes  No  NA

1. **(i) Were there any unresolved observations from the prior year’s audit?**

 Yes  No  NA

 (ii) **If yes, whether it was reflected in Secretarial Audit Report?**

 Yes  No  NA

1. **Whether any observation reported to the management, was not accepted by the management?**

**(a) If yes, whether the Secretarial Auditor is convinced with the views of the management or opinion from any external professional before dropping the observation from his Audit Report?**

  Yes  No

**(b) If the Secretarial Auditor was not convinced with the views of the management or opinion from any external professional, Whether the Secretarial Auditor has mentioned the same in his report?**

  Yes  No

1. **Has the Secretarial Auditor been retained by the Auditee for certification of forms?**

  Yes  No

1. **Has the Secretarial Auditor been associated with the Auditee in any other manner? Please provide details**

**(Not more than 200 words)**

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1. **What were the essential inclusions in the audit plan? What factors were considered while structuring the audit plan?**

**(Not more than 200 words)**

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1. **Was the audit conducted in accordance with the plan? How did the plan assist in deriving material observations/frauds, illegall acts or material weaknesses?**

**(Not more than 200 words)**

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1. **How did the Secretarial Auditor ensure the compliance with the Secretarial Standards by the Auditee?**

**(Not more than 200 words)**

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1. **As per Secretarial Standard -1 issued by the ICSI, it is mandatory to record the rationale for major decisions in the minutes. As the Auditor are you satisfied about this compliance done by the Auditee? Explain in brief.**

**(Not more than 200 words)**

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**25. In case of any dissentient views in the minutes, whether the Secretarial Auditor has addressed the same in his audit report?**

 Yes                          No        NA

1. **How did the Secretarial Auditor arrive at a reasonable basis for evaluating the corporate conduct/ statutory compliances? What was the mode of evaluation adopted by the Secretarial Auditor evaluate the corporate conduct?**

 **(Not more than 200 words)**

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1. **What was the methodology adopted by the Secretarial Auditor to verify the information provided by the management for MR-3? Elaborate.**

**(Not more than 200 words)**

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1. **How did the Secretarial Auditor arrive at the conclusion that the company has proper Board- Processes and Compliance- mechanism?**

 **(Not more than 200 words)**

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1. **How did the Secretarial Auditor verify the adequacy of system in place for the purpose of compliance of other laws generally applicable to the company? What was the sample size of examination of relevant documents**?

**(Not more than 200 words)**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **How did the Secretarial Auditor verify the compliance of laws applicable specifically to the company?**

**(Not more than 200 words)**

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1. **How many initial observations were formed during the audit and how many of them were addressed by the Auditee?**

**(Not more than 200 words)**

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1. **During the Covid Pandemic, how was the audit carried out? Explain briefly the system provided by the Auditee to facilitate the Audit? What precautions were taken to ensure correctness of the data verified?**

**(Not more than 200 words)**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **How have you verified the process of Governance System the Auditee has relating to Related Party Transactions?**

**(Not more than 200 words)**

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1. **How did the Secretarial Auditor verify the compliance relating to Insider Trading by the Auditee?**

**(Not more than 200 words)**

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1. **Whether the Secretarial Auditor has maintained structured digital database under Regulation 3(5) of SEBI (PIT) Regulations, 2015 in case of access to UPSI of any listed Entity?**

  Yes                                   No                                NA

1. **Does the Secretarial Auditor adhere to a Code of Conduct. Elaborate (Not more than 200 words)**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

1. **How did the Secretarial Auditor evaluate high risk areas of the Auditee relating to internal control systems and processes relating to compliance?**

**(Not more than 200 words)**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **How did the Secretarial Auditor evaluate high risk areas of the Auditee relating to:**
2. **Transparency and Probity**
3. **Changes/Attrition in the compliance team and frequency of such change/ attrition**

**(Not more than 200 words)**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **As the Secretarial Auditor share your observation about various policies framed by the Auditee [under Corporate laws] and how equipped those polices were to achieve the desired objective. How have you checked compliance w.r.t. these policies done by the Company**

**(Not more than 200 words)**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **During the audit process, which officers of the Auditee were involved and furnished explanations?**

**(Not more than 200 words)**

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1. **Does the Secretarial Auditor invited to meeting of Audit Committee/ Board to give presentation on his Audit Report. Elaborate**

**(Not more than 200 words)**

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1. **To what depth the contents of the Management Representations have been verified by you being the Secretarial Auditor?**

**(Not more than 200 words)**

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1. **Why do you feel your Secretarial Audit Report should be considered for this Award?**

**(Not more than 500 words)**

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