**Questionnaire**

**ICSI BEST SECRETARIAL AUDIT REPORT AWARDS, 2019**

The ICSI Best Secretarial Audit Report will be bestowed on the basis of the decision of the Jury relying on the information provided by the participating Secretarial Auditor 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 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, 2019. 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 Report should relate to the financial year 2018-2019. For the companies which follow 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.

Instructions:

1. Please fill in the questionnaires on the basis of the facts of the audit conducted.
2. Please answer all questions. All the documents indicated in the questionnaire are for fair evaluation.
3. Please furnish the printed copy of the Annual Report of the company to which the nominated Secretarial Audit Report relates along with the Questionnaire. Certain questions require supporting documents; not enclosing the documents/supporting evidence will lead to deduction of marks. The applicant may provide additional supporting documents if found necessary by the applicant, for the purpose of evaluation.
4. The covering letter 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 processing.
7. In case of any query in filling the Questionnaires, please email your query to the ICSI at [sarawards@icsi.edu](mailto:sarawards@icsi.edu).
8. Canvassing of any kind shall disqualify the application.
9. The printed application along with all relevant documents are required to be sent to the below given address and a soft copy of the same may be submitted at [sarawards@icsi.edu](mailto:sarawards@icsi.edu).

**Directorate of Professional Development**

**The Institute of Company Secretaries of India**

ICSI House, 22, Institutional Area, Lodi Road, New Delhi-110003

Phones: 011 – 4534 1037, 4534 1081, 4534 1066

Website:[www.icsi.edu](http://www.icsi.edu)

**PART I**

**GENERAL INFORMATION**

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

|  |  |  |
| --- | --- | --- |
|  | **Name of Secretarial Auditor:** | **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
|  | **Name of the Firm:** | **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
|  | **ACS / FCS Number** | **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
|  | **C.P. Number** | **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
|  | **Website:** | **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
|  | **Office Address**: | **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **Telephone No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **E-mail ID \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
|  | **No. of Secretarial audit in last 3 financial years ended on March 31, 2019 by the applicant:** | |  |  |  | | --- | --- | --- | | 2016-17 | 2017-18 | 2018-19 | |  |  |  | |
|  | **Number of other staff employed** | * Partners ( if any) * Qualified Company Secretaries * Qualified Assistant * Other Professionals (specify qualifications) * Trainees * Other than above |
|  | **Name of the Client Company whose Secretarial Audit Report is submitted for Award:** | |

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 communicated in writing to the previous incumbent?**

 Yes  No

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

 Yes  No

**If yes, provide the 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?**

 Yes  No

1. **Is a standardized checklist/ Guidance Note, issued by ICSI, and followed by the Secretarial Auditor 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 share a copy of audit schedule)

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 share the copies of interim report/supporting documents)

1. **Was the draft Secretarial Audit Report discussed in a meeting with the management and the independent directors?**

**Management**  Yes  No

**Independent Directors**  Yes  No

1. **Did the Secretarial Auditor report the fraud discovered during the course of review, 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 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 auditor has been relied upon by the secretarial auditor?( eg: 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 the qualification(s) mentioned in the Audit Report were highlighted in italics?**

 Yes  No

1. **Whether the events having major bearing on the company’s affairs at the end of the Secretarial Audit reported to the management?**

 Yes  No

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

 Yes  No

1. **How did the Secretarial Auditor arrive at the conclusion that the auditee is in compliance with the Secretarial Standards issued by ICSI?**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

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

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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.**

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

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1. **How the Secretarial Auditor did verify the compliance of other laws/ industry specific laws applicable to the company? What was the sample size of examination of relevant documents**?

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1. **How many initial points were formed during the audit and how many of them were removed after consultation with the management?**

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1. **Please tick in the respective column whether comprehensive check was conducted for the following:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S.No** | **Compliance** | **Yes** | **No** | **Not Applicable** |
|  | **Related Party Transaction** |  |  |  |
|  | **Section 185 of Companies Act, 2013** |  |  |  |
|  | **Section 73 of Companies Act, 2013** |  |  |  |
|  | **Disclosure in Board’s Report Section 134 of Companies Act, 2013** |  |  |  |
|  | **Various filings to be made with the Registrar of Companies** |  |  |  |
|  | **Public Offer/Private Placement** |  |  |  |
|  | **Issue of ESOPSs** |  |  |  |
|  | **Buy back of securities** |  |  |  |
|  | **Reduction of share capital** |  |  |  |
|  | **Acceptance of deposits** |  |  |  |
|  | **Registration of charges** |  |  |  |
|  | **Compliances related to general meetings** |  |  |  |
|  | **Declaration and payment of dividend** |  |  |  |
|  | **Compromise, arrangement or amalgamation** |  |  |  |
|  | **Compliances under FEMA, 1999** |  |  |  |
|  | **Compliances under SEBI Regulations** |  |  |  |

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

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

1. **Why do you feel your secretarial audit report should be considered for this Award? (not exceeding 2500 words)**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.