## Client Money & Asset Return

## Section 1 - Firm Information

	This section should be completed by all firms			
1	Name of CASS audit firm			Α
2	Name of CASS audit firm (if other was selected above)			
3	Did the firm hold client money during the reporting period?			
4	Did the firm safeguard and administer safe custody assets during the re			
5	Was the firm subject to the CFTC Part 30 Exemption Order during the r	reporting period?		
	Alternative Approach			
6	Did the firm operate the alternative approach during the reporting period	d? (CASS 7.4.14G - 7.4.16G)		
7	Has the alternative approach been signed off by the firm's auditors (as detailed in CASS 7.4.14G - 7.4.16G) ?			
	Overview of firm's activities subject to CASS  Please complete the table below with all business types undertaken for	segregated clients		
	A	В	С	D
8	Type of business activity	Number of clients	Balance of client money	Value of safe custody assets as at reporting period end date
		Total		
Continu	2 - Balances			
Section 2				
	This section should be completed by all firms			Α
9	Highest client money balance held during the reporting period			
10	Lowest client money balance held during the reporting period			
11	Highest value of safe custody assets held during the reporting period			
12				
12	Lowest value of safe custody assets held during the reporting period			

# Section 3 - Segregation of client money

This section should only be completed if the answer to question 3A is "Yes"

	Α	В	С	D	E
	Туре	Institution where	Client money	Country of	Is this a group entity
		client money held	balances	incorporation of the	
13				institution	
		Total			

## Section 4 - Client money requirement and resources

	This section should only be completed if the answer to o	question 3A is "Yes"	n		Α				
14	Client money requirement								
	of which:								
15	Unallocated to individual clients but identified as client m	noney							
16	Unidentified client money in client bank accounts								
17	Uncleared payments e.g. unpresented cheques sent to	clients							
18									
19 Client money resource									
10	Official money resource								
20	O Surplus (+)/deficit (-) of client money resource against client mony requirement.								
21	1 Adjustments made to withdraw an excess or rectify a deficit identified as								
	a result of an internal reconciliation								
Section	5 - Client money reconciliations								
Section	5 - Cheff money reconciliations								
	This section should only be completed if the answer to d	question 3A is "Yes"	ıı		Α				
	The could character and the completed in the character to	100011011 01110 100			Frequency				
22	Client money internal reconciliation								
23	3 Client money external reconciliation								
		Α	В	С	D				
		6-29 days	30-59 days	60-90 days	90+ days				
24	Client money unreconciled items	·							

#### Section 6 - Segregation of safe custody assets

This section should only be completed if the answer to question 4A is "Yes"

	Α	G	В	С	D	E	F
	How registered?	Where held?	Name of institution	Number of lines of	Value of safe	Country of	ls this a group
			where custody	stock	custody assets as	incorporation of the	entity
			assets held		at reporting period	institution	
25					end date		
	·			Total			·

# Section 7 - Safe custody assets reconciliations

This section should only be completed if the answer to question 4A is "Yes"

			Α	В	С	
			30 days	60 days	90 days	
26	Safe custody assets unreconciled	d items				
		•				
	Α	В			С	
27	Method	Frequency		Ту	pe of safe custody as	set
				•		_
				•		_

## Section 8 - Record Keeping & Breaches

### Record Keeping

This section should only be completed if the answer to question 3A is "Yes"

Α	В	С	D	E	F
Number of accounts held at beginning of reporting period	Number of new accounts opened during the reporting period	Number of accounts closed during the reporting period	accounts at the end of the reporting period	Number of trust status letters and/or acknowledgement letters in place that cover these accounts	Explanation of discrepancies

<sup>28</sup> Client bank account 29 Client transaction account

Total

30

Notifiable CASS Breache	lotifiable	CASS	Breache	25
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	This section should be completed by all firms	
31	Did the firm fail to comply with the requirements in any of CASS 6.5.1R, 6.5.2R, 6.5.6R and 6.5.10R?	A
32	If yes, was a notification made to the FCA?	
33	Did the firm failed to comply with the requirements in any of CASS 7.6.1R, 7.6.2R, 7.6.9R, 7.6.13R to 7.6.15?	
34	If yes, was a notification made to the FCA?	
ection	9 - Outsourcing & Offshoring	

## Sec

This section should be completed by all firms

	A	В	С	D
	Who do you outource and/or offshore your client money and/or custody	What function of your CASS operations	Location of service	Significant
	asset operations to? (name of entity)	do you outsource and/or offshore?	provider	changes being
				made or planned
				to existing
35				arrangements