

Client Money and Asset Return

Section 1 - Firm Information

This section should be completed by all firms

- 1 Name of CASS audit firm
- 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 hold safe custody assets during the reporting period?
- 5 Was the firm subject to the CFTC Part 30 Exemption Order during the reporting period?

A

Alternative approach to client money segregation

- 6 Did the firm operate the alternative approach during the reporting period?
- 7 Has the firm received the auditor assurances required for its use of the alternative approach and provided these to the FCA?

Overview of firm's activities subject to CASS

Please complete the table below with all business types undertaken for segregated clients

	A	B	C	D
8	Type of business activity	Number of clients	Balance of client money as at reporting period end date	Value of safe custody assets as at reporting period end date
		Total		

Section 2 - Balances

This section should be completed by all firms

- 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 Lowest value of safe custody assets held during the reporting period

A

Section 3 - Segregation of client money

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

	A	B	C	D	E
13	Type	Institution where client money held	Client money balances	Country of incorporation of the institution	Is this a group entity

		Total		

Section 4 - Client money requirement and resources

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

14	Client money requirement	A
	of which:	
15	Unallocated to individual clients but identified as client money	
16	Unidentified receipts of money treated as client money	
17	Uncleared payments	
18	Prudent segregation of client money	
19	Client money resource	
20	Excess (+)/shortfall (-) of client money resource against client money requirement	
21	Adjustments made to withdraw an excess or rectify a shortfall identified as a result of internal client money reconciliation	

Section 5 - Client money reconciliations

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

22	Internal client money reconciliation	A Frequency								
23	External client money reconciliation									
24	Client money unresolved items	<table border="1"> <tr> <td style="text-align: center;">A 6-29 days</td> <td style="text-align: center;">B 30-59 days</td> <td style="text-align: center;">C 60-90 days</td> <td style="text-align: center;">D 90+ days</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	A 6-29 days	B 30-59 days	C 60-90 days	D 90+ days				
A 6-29 days	B 30-59 days	C 60-90 days	D 90+ days							

Section 6 - Segregation of safe custody assets

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

	A	G	B	C	D	E	F
	How registered?	How held?	Name of institution where safe custody assets held/registered	Number of lines of stock	Value of safe custody assets as at reporting period end date	Country of incorporation of the institution	Is this a group entity
25							
				Total			

Section 7 - Safe custody assets record checks and reconciliations

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

26	Safe custody assets unresolved items	<table border="1"> <tr> <td style="text-align: center;">A 30 days</td> <td style="text-align: center;">B 60 days</td> <td style="text-align: center;">C 90 days</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	A 30 days	B 60 days	C 90 days			
A 30 days	B 60 days	C 90 days						

	A	B	C
27	Record check/reconciliation	Frequency	Type of safe custody asset
	"Internal reconciliation"		
	"Internal system evaluation"		
	"Physical reconciliation - total count"		
	"Physical reconciliation - rolling stock"		
	"External reconciliation"		
	"External reconciliation to CREST"		

Section 8 - Record Keeping and Breaches

Record Keeping

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

	A	B	C	D	E	F
	Number of accounts held at beginning of the reporting period	Number of new accounts opened during the reporting period	Number of accounts closed during the reporting period	Total number of accounts at the end of the reporting period	Total number of accounts at the end of the reporting period covered by an acknowledgment letter	Explanation of difference
28	Client bank accounts					
29	Client transaction accounts					
30	Total					

Notifiable CASS Breaches

This section should be completed by all firms

31	Did any of the circumstances referred to in CASS 6.6.57R arise?	A
32	If yes, did the firm comply with the notification requirements?	
33	Did any of the circumstances referred to in CASS 7.15.33R arise?	
34	If yes, did the firm comply with the notification requirements?	

Section 9 - Outsourcing and Offshoring

This section should only be completed by firms who outsource and/or offshore

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