

How to submit client asset reports

Registration process and user guide
for audit firms

November 2019

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What has changed

We are implementing a new process to receive the annual reports from auditors through Connect.

Reports were submitted by email. But now, please submit the reports using our preferred method via the Connect platform, which firms use to submit authorisation requests or change permissions.

This makes it quicker for us to assess reports and follow up on any points/breaches you report to us. It will also make this data more secure.

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

There is no change to the rules and guidance that CASS audit reports on insurance intermediaries need to be submitted to us: you only need to submit these if we ask for them or if you consider the breaches significant enough to require notification, eg where the opinion is adverse.

To submit any other communications and notifications, please continue to email us at CASSAudit@fca.org.uk.

What you need to do

To submit your report, 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 an audit report by attaching a PDF to a submission template, giving us initial details to identify potential issues.

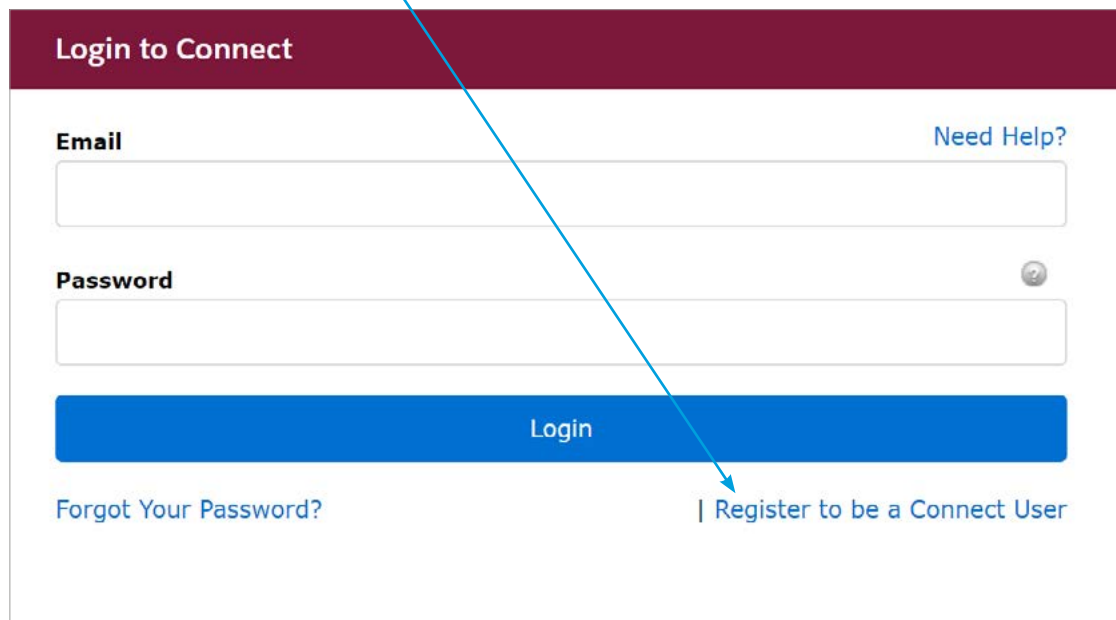
Connect – how to register

Register an individual as a Connect user

Go to Connect: https://connect.fca.org.uk/firms/aupo_sitelogin

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.

Select 'Register to be a Connect User'.



The screenshot shows the 'Login to Connect' page. It features a dark red header with the text 'Login to Connect'. Below the header, there are two input fields: 'Email' and 'Password'. The 'Email' field has a 'Need Help?' link to its right. The 'Password' field has a small circular icon to its right. Below the input fields is a blue 'Login' button. At the bottom of the page, there are two links: 'Forgot Your Password?' on the left and '| Register to be a Connect User' on the right. A blue arrow points from the text 'Select 'Register to be a Connect User'' to the '| Register to be a Connect User' link.

You will be asked to complete the following form; please select a security question that you will remember 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).

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

Go to the [log-in page](#) (the same one you registered as a user from).

Login to Connect

Email [Need Help?](#)

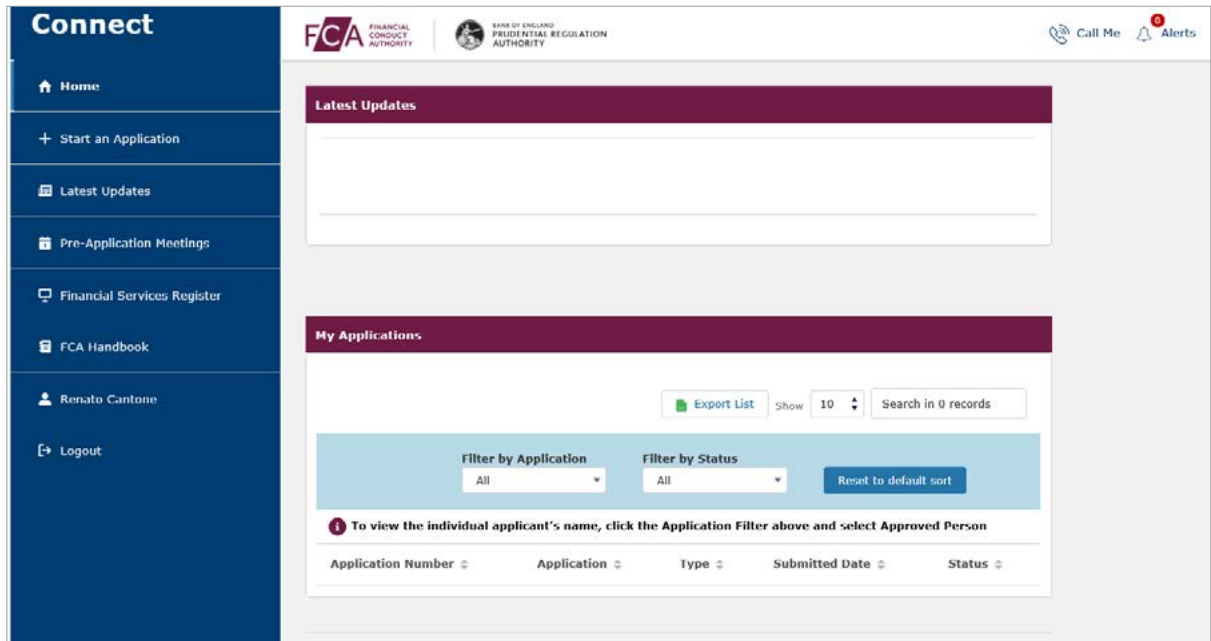
Password

[Forgot Your Password?](#) | [Register to be a Connect User](#)

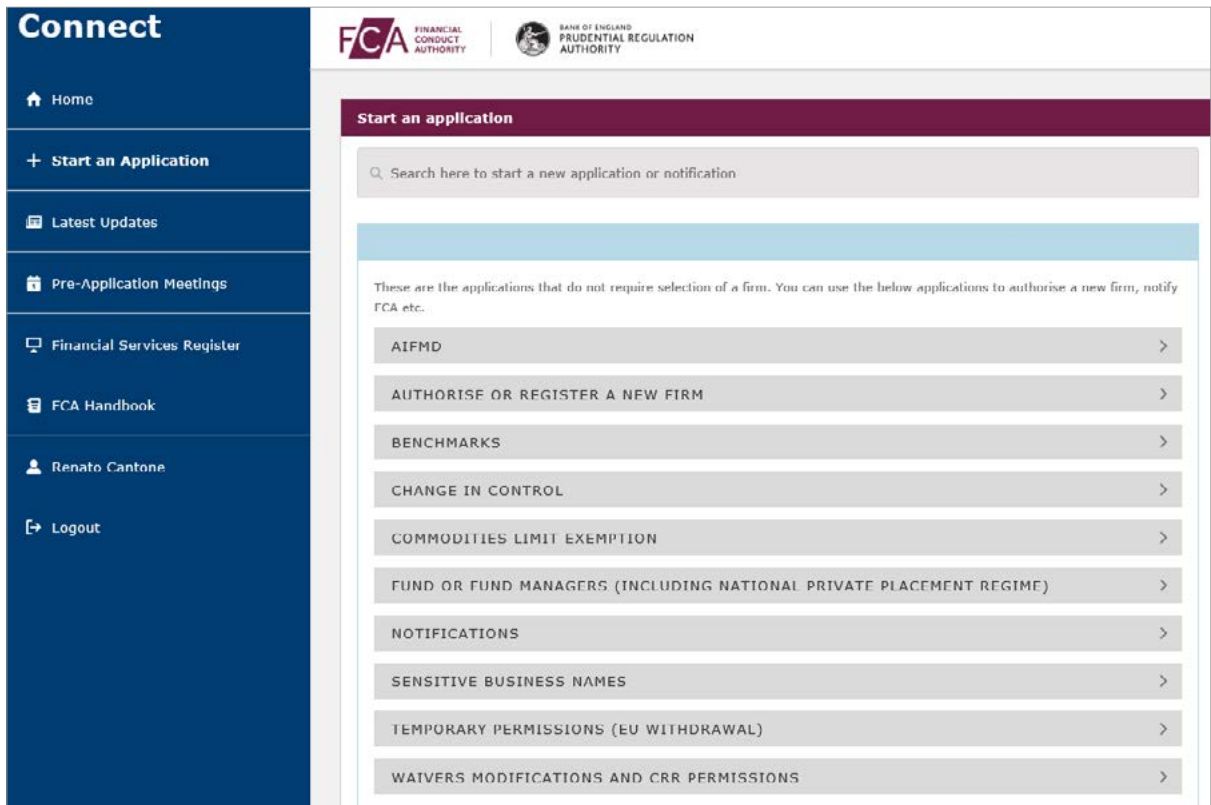
After logging in, you will see the Connect home page.

Start your application

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

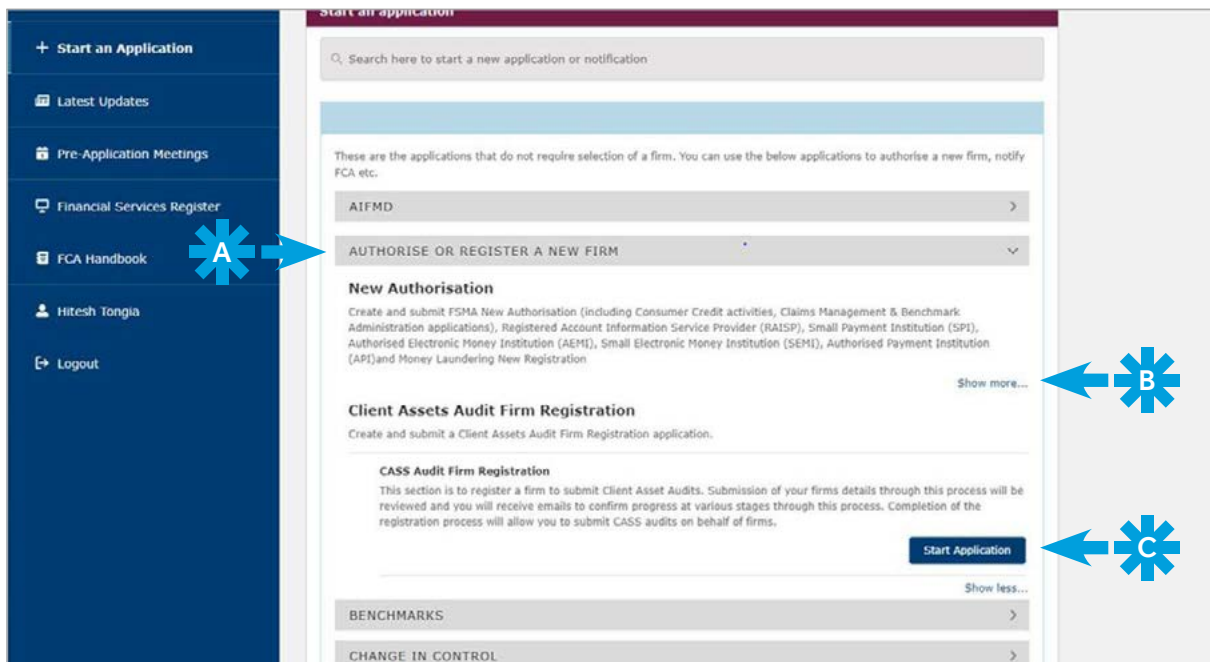


The next screen gives you the following options:



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'



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

Click 'Start' for the 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 (*)

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

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	<input checked="" type="checkbox"/> Complete	Edit
Firm Details	<input type="checkbox"/> 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

Firm Address

Post Code
E11 4AW

Building Name/Number

* Address Line 1
20 Southwest Road

Address Line 2

Address Line 3

Address Line 4

Town/City
London

County (if applicable)

* Country
UNITED KINGDOM

Phone Number Country Code
+44

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

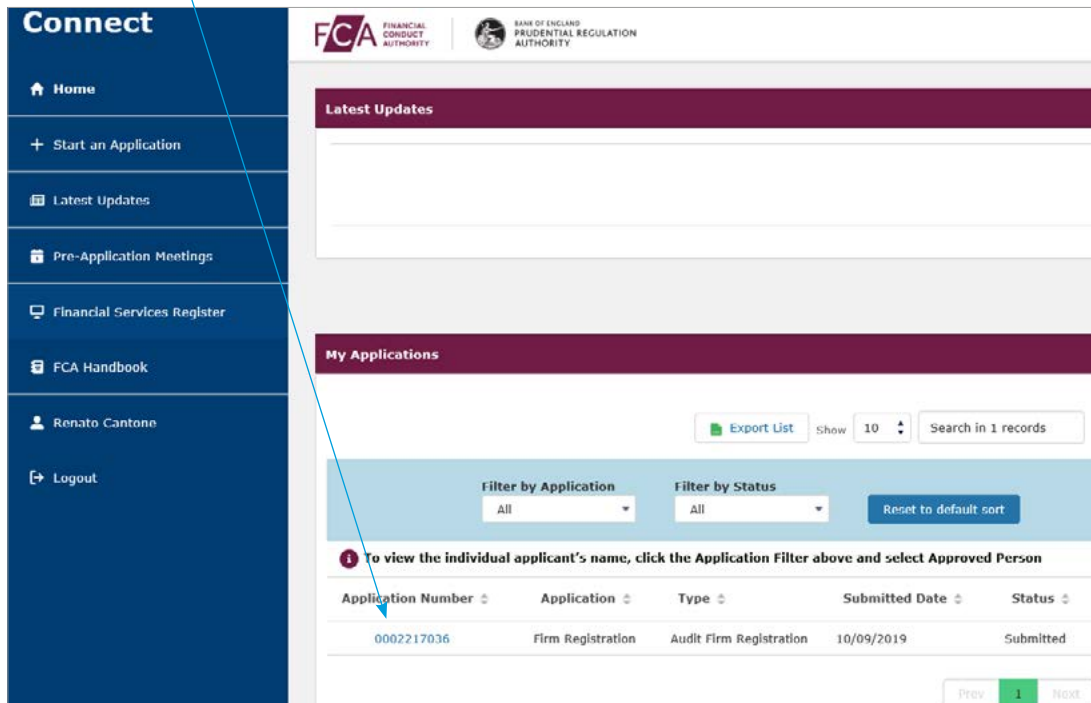
✓ Checklist

Application Reference Number 0002162575 | Last Modified By Renato cantone

FORM	STATUS	
Applicant Details	✓ Complete	 ← 
Firm Details	✓ Complete	

Application is Ready for Submission.  → 

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.



The screenshot shows the 'Connect' portal interface. On the left is a dark blue navigation sidebar with the following items: Home, Start an Application, Latest Updates, Pre-Application Meetings, Financial Services Register, FCA Handbook, Renato Cantone, and Logout. The main content area has a header with the FCA and Bank of England logos. Below the header is a 'Latest Updates' section. The 'My Applications' section features an 'Export List' button, a 'Show 10' dropdown, and a search box for '1 records'. There are two filters: 'Filter by Application' (set to 'All') and 'Filter by Status' (set to 'All'), along with a 'Reset to default sort' button. A red information icon and text state: 'To view the individual applicant's name, click the Application Filter above and select Approved Person'. Below this is a table with the following data:

Application Number	Application	Type	Submitted Date	Status
0002217036	Firm Registration	Audit Firm Registration	10/09/2019	Submitted

At the bottom right of the table are 'Prev', '1', and 'Next' navigation buttons. A blue arrow points from the text above to the 'Application Number' column header in the table.

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.

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).

The screenshot displays the 'Manage Firm Users' interface. On the left, a dark blue sidebar contains navigation options: Home, Start an Application, Latest Updates, Manage Users (highlighted with a blue arrow and gear icon labeled 'G'), Pre-Application Meetings, Financial Services Register, FCA Handbook, Renato cantone, and Logout. The main content area features the FCA and Bank of England logos at the top. Below the 'Manage Firm Users' header, there is a 'Select Firm' dropdown menu showing 'Firm Details Test LTD-'. To the right, a 'Filter by Firm Status' dropdown is set to 'All', with an 'Apply Filters' button. The 'Principal User' is identified as 'Renato cantone'. Two buttons are visible: 'Create new user' (with a blue arrow and gear icon labeled 'H' pointing to it) and 'Reassign Principal User' (with a blue arrow and gear icon labeled 'J' pointing to it). Below these buttons is a table with columns: First Name, Last Name, Email Address, Last Logged In, and Firm Status. The table contains one record for Renato cantone. At the bottom right of the table, there are 'Prev', '1', and 'Next' buttons.

Creating new users

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

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

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 option in the system. If you want to grant Administrator permission level you will need to tick the specific box below (X) 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:

Firm Permissions

Firm Administrator

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.

Reviewing existing users and changing permissions

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

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

The screenshot shows the 'Manage Firm Users' page. On the left is a navigation menu with options like Home, Start an Application, Latest Updates, Manage Users, Pre-Application Meetings, Financial Services Register, FCA Handbook, and a user profile for Renato Cantone. The main content area shows the firm name 'Firm Details Test LTD-' and the Principal User 'Renato Cantone'. There are buttons for 'Create new user' and 'Reassign Principal User'. A table lists users with columns for First Name, Last Name, Email Address, Last Logged In, and Firm Status. The user James Lee is highlighted, and a dropdown menu is open for his Firm Status, showing options: Edit, Disable, View, and Enable. A blue asterisk and arrow point to the 'Edit' option.

First Name	Last Name	Email Address	Last Logged In	Firm Status
Renato	Cantone	renato.cantone@fca.org.uk	11/09/2019 12:25	Enabled
James	Lee	james.lee@fca.org.uk		Requested

Reassigning the Principal User

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

This will open a screen to complete the details for the new Principal User. Only the existing Principal User can do this. If the PU leaves before locating 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 get an email and will need to log in to Connect to accept/reject the new responsibility.

Manage Firm Users

Select Firm:

Filter by Firm Status: **Apply Filters**

Principal User: Renato cantone

Create new user **Reassign Principal User** ← 

Show 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 <input type="text" value="v"/>
James	Lee	james.lee2@fca.org.uk.comm	27/06/2019 12:46	Requested <input type="text" value="v"/>

Prev **1** Next

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

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 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

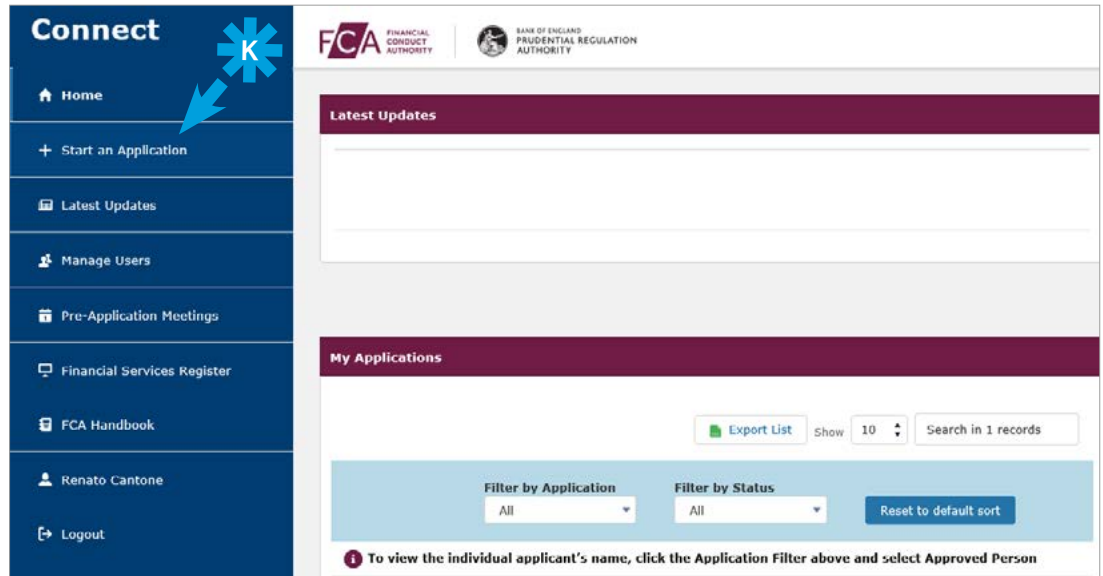
Cancel **Save**

Submitting an audit report

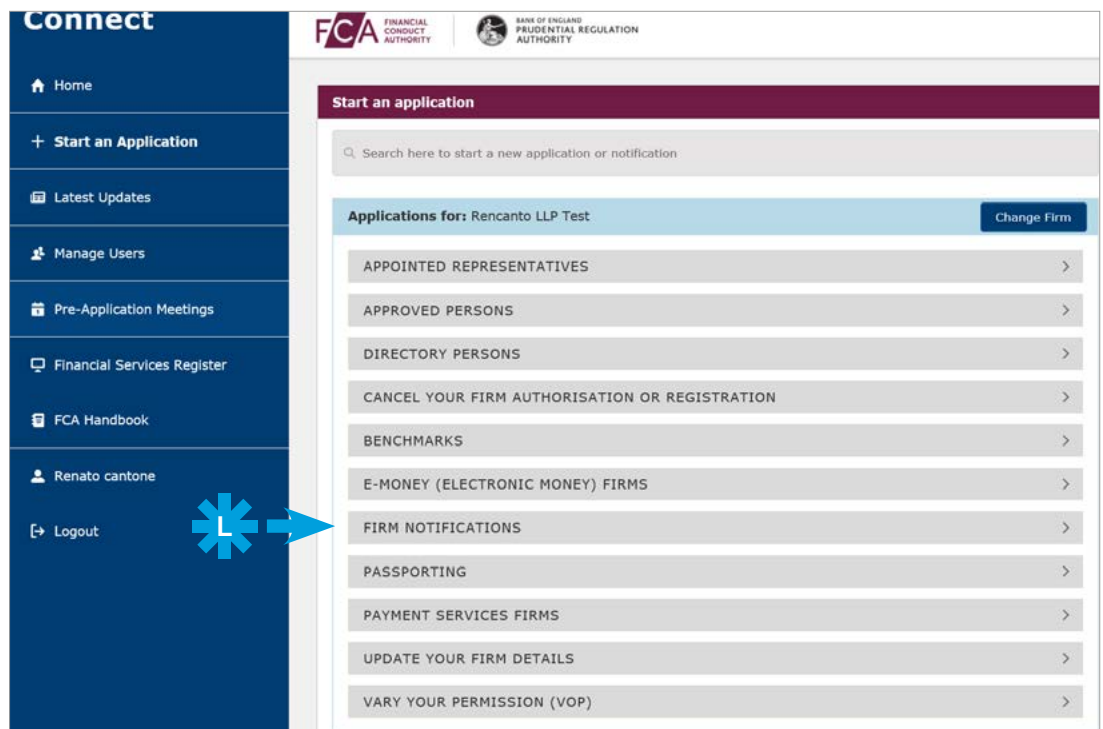
Send the report in a PDF format.

Each registered user can submit client asset reports depending on their level of permissions.

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



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




FIRM NOTIFICATIONS

Client Assets Report Submission application

This form is the means by which an auditor can submit the client assets report under SUP 3.10

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.

 → [Start Application](#)

[Show less...](#)


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)
- 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
- 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

 → [Start Application](#)

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

Connect

FCA FINANCIAL CONDUCT AUTHORITY | BANK OF ENGLAND PRUDENTIAL REGULATION AUTHORITY

Home

+ Start an Application

Latest Updates

Pre-Application Meetings


Financial Services Register

FCA Handbook

Renato Cantone


Logout

CASS Audit Report - CASS Supervision

 Checklist

Application Reference Number 0002155943 | **Last Modified By** Renato Cantone

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 Audit report that you are submitting:

- **FRN** (Firm registration 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, Client management company or Others)

The screenshot shows the 'Audit Form' interface. The left sidebar contains navigation options: Home, Start an Application, Latest Updates, Pre-Application Meetings, Financial Services Register, FCA Handbook, Renato Cantone, and Logout. The main content area displays the form details. The 'Current Status' is 'In-Progress' and 'Last Modified By' is 'Renato Cantone'. There are buttons for 'Back to Application', 'Previous', 'Save', and 'Save and Next'. The form fields are: 'Firm Reference Number' with a search bar and 'Search' button; 'Period End Date' with a calendar icon; and 'What type of firm does this submission relate to?' with a dropdown menu showing '--None--'. Three blue asterisks with arrows point to the search bar, the calendar icon, and the dropdown menu respectively.

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

Q1: Is the client assets report unmodified?

This is for reports having a 'clean' opinion: 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.

The screenshot shows a question titled 'Client assets report opinion'. The question is 'Is the client assets report unmodified?' and the dropdown menu is set to 'Yes'.

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

This is for reports having an 'adverse' opinion in any part of your report: if you select 'yes' you will not be asked any further question and you can 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

Is the client assets report unmodified? ⓘ

No ▼

Is any part of the client assets report adverse? ⓘ

Yes ▼

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

This is for 'except for' opinions: please choose 'yes' for all other opinions not previously included in any of the above questions (eg qualified reasonable assurance and/or modified limited assurance reports).

If you select 'yes' you will not be asked any further questions and you can upload your file and submit the report to us.

Client assets report opinion

Is the client assets report unmodified? ⓘ

No ▼

Is any part of the client assets report adverse? ⓘ

No ▼

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

Yes ▼

If your answer is 'no' we assume that you are unable to form an opinion on the audit and you will move to the last option to give your reasons for this and submit the report (screen b). (Z)

Client assets report opinion

Is the client assets report unmodified? ⓘ

No ▼

Is any part of the client assets report adverse? ⓘ

No ▼

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

No ▼

If you are you unable to form an opinion please attach and submit the client assets report ⓘ



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

The screenshot shows the 'Document Upload' section. At the top, there is a header with a document icon and the text 'Document Upload'. Below this, a message states: 'The document uploaded cannot be deleted - please upload a new one here to replace it' followed by a red asterisk and the text '* This document is required.'. A file upload area contains a button labeled 'Upload Files' with an upward arrow icon, followed by the text 'Or drop files'. Below the upload area is a 'Comments' field. At the bottom of the section, there is a grey bar with the text 'For any further information, please contact "CASSAudit@fca.org.uk"'. At the very bottom, there are four buttons: 'Back to Application', 'Previous', 'Save', and 'Save and Next'. A blue asterisk icon with an upward arrow points to the 'Upload Files' button, and another blue asterisk icon with a downward arrow points to the 'Save and Next' button.

You can add up to five different email addresses to receive the same confirmation email but these will be sent without the report attached.

The screenshot shows a section titled 'Send additional email confirmation of this submission to:'. Below the title is a text input field with the placeholder text 'Enter email address'. Below the input field is a button labeled '+ Add email address'.

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

The screenshot shows the application summary and submission options. At the top, there is a row with 'Application Reference Number' 0002155943, a blue asterisk icon with a leftward arrow, and 'Last Modified By' Renato Cantone. Below this is a table with two columns: 'FORM' and 'STATUS'. The table has one row: 'Audit Form' with a green checkmark and the word 'Complete'. To the right of the 'Complete' status is an 'Edit' button. Below the table, there is a green message: 'Application is Ready for Submission.' and a 'Submit Application' button. A blue asterisk icon with a leftward arrow points to the 'Application Reference Number', and a blue arrow points from the top right towards the 'Submit Application' button.

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

How to submit client asset reports

Registration process and user guide for audit firms

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

Application Reference Number	0002155943	Last Modified By	Renato Cantone
FORM	STATUS		
Audit 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.

The screenshot shows the 'Connect' dashboard interface. On the left is a dark blue sidebar with navigation links: Home, Start an Application, Latest Updates, Manage Users, Pre-Application Meetings, Financial Services Register, FCA Handbook, and Renato cantone. The main content area features the FCA and Bank of England Prudential Regulation Authority logos at the top. Below is a 'Latest Updates' section, followed by a tabbed interface for 'Applications by firms' (selected) and 'All Applications'. A search bar shows 'Show 10' and 'Search in 6 records'. A table displays application data for 'Audit Testing Firm'.

Firm Name	FRN	Draft Applications	Open Applications	Awaiting your Response
Audit Testing Firm	910603	1	1	0

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.

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 FCA Connect portal interface. On the left is a dark blue sidebar with navigation options: 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 'Home / Applications' and displays 'Applications for Audit Testing Firm (910603)'. It includes an 'Export List' button, a 'Show 10' dropdown, and a search box for '6 records'. Below this are filters for 'Application' (set to 'All') and 'Status' (set to 'All'), with a 'Reset to default sort' button. An information icon and text state: 'To view the individual applicant's name, click the Application Filter above and select Approved Person'. A table 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.

