THE KEY TO SUCCESS IS TO START BEFORE YOUR READY

WISHING YOU A SUCCESSFUL & GLORIOUS NEW FINANCIAL YEAR 2023-24

Chengalpattu District Branch of SIRC of ICAI Managing Committee Team 2023-24

S NO	NAME	DESIGNATION	
1	CA. SIVAGURUNATHAN T	CHAIRMAN	
2	CA. NARASIMMA RAGHAVAN R	VICE CHAIRMAN	
3	CA. SHIVACHANDRA REDDY K	SECRETARY	
4	CA. MADHUMITHA R	TREASURER	
5	CA. AANAND P	SICASA CHAIRMAN	
6	CA. SATHIYANARAYANAN K R	IMMEDIATE PAST CHAIRMAN	
7	CA. PRIYA A	MC MEMBER	
8	CA. RAVICHANDRAN S	MC MEMBER	
9	CA. SATHISH T S	MC MEMBER	

Chengalpattu District Branch of SIRC of ICAI

ARTICLES INVITED FROM MEMBERS

Note 1: *Articles are invited from members for publishing in newsletter. The articles shall be either on the specific subject or a general article. Members can mail their article with Name, Membership Number, Mobile Number, Residential Address, Office Address & Photo to our Mail mentioned below.*

Note 2: *The views expressed in the articles published are their own views and Chengalpattu District Branch does not endorse or take responsibility for the views expressed in the articles.*

Contact Detail

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Chengalpattu District Branch of SIRC of ICAI

Chengalpattu District Branch of SIRC of ICAI

FROM THE CHAIRMAN'S DESK

Esteemed Professional Colleague,

Greetings!

Happy New Financial Year 2023-24 to all!!!

This Year welcomes our professionals with a lot of new compliances.

The Ministry of Company Affairs (MCA) vide its notification dated March 24, 2021 and subsequent notification dated April 1, 2022, has made it mandatory for every company to fulfil the requirement of an **audit trail** feature in their accounting software from 1st April, 2023

Peer Review Mandate Applicability to Phase –II from the year 2023-24

As a part of our responsibility, for the benefit of CA Students & Audit Staff of our members, we had conducted 5 days GST workshop in successful manner during March 2023.

In addition to our regular Thursday CPE programs, during April 2023, our branch is planning to organise One Day Training Program for Peer Reviewers, and a Residential Refresher Course, planned jointly with Pondicherry and Salem Branch of ICAI, at Ooty.

Our branch is planning to conduct various programs in support of ICAI's unique initiative Financial & Tax Literacy in the upcoming months.

For the very first time, Our MC team have been given the opportunity to meet all the Managing committee members of the ICAI branches located all over India, Members of all Regional Councils & Central Council members of our Prestigious Institution at Mumbai on 13nd & 14th March 2023.

This programme insisted all our members to prepare ourselves for a better Audit Quality and to adopt for innovative technologies. We, the Managing Committee of Chengalpattu District Branch of SIRC of ICAI, thanks ICAI for organising such a mega event in all India basis.

Chengalpattu District Branch of SIRC of ICAI

Appeal to members;

Members who are interested to be part of any of the activity of the branch can reach our MC team with their ideas. Members can also contribute articles to the branch newsletter. We also request all the members to extend their support to the student's activities by encouraging their students to represent in all the programs of SICASA. Our branch has Annual membership facility for the members. We request all the members to utilize this facility for the regular programs conducted by the branch.

With best regards,

CA.T.SIVAGURUNATHAN
Chairman
Chengalpattu District Branch of SIRC of ICAI

Date: 01.04.2023

Chengalpattu District Branch of SIRC of ICAI
Audit of Segregation of Duties (SOD)
- CA Sandhiya

What is an Auditors responsibility as per Standards of Auditing 240 relating to Fraud in an Audit of Financial Statements?

An auditor conducting an audit in accordance with SAs is responsible for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement,

whether caused by fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the SAs.1

How to minimise an occurrence of Fraud?

A few of the Incidences of frauds can be detected by an early Audit of Segregation of Duties in an Organisation.

What is Segregation of Duties (SoD)?

Segregation of Duties (SoD) is an internal control measure that all organizations should adopt to avoid error and fraud and is especially important when complying with regulations like the US Sarbanes-Oxley Act of 2002. SoD ensures that more than one person carries out the critical tasks required to bring a sensitive business process to completion.

What is Basic principle of SoD?

The importance of SOD stems from the consideration that giving one-person complete control of a business process, or an asset can expose a company to risk. Basic principle of SoD is that one person should never be responsible for any complete business task, when that task has an implication on the company's security, financials, or financial reporting.

Example: For instance, one person can make an order from a supplier, but a different person needs to record the transaction for that order. This dramatically reduces the risk of fraud—for exampleth, by preventing individuals making illicit orders and then failing to report the transactions or reporting em with the wrong value.

How proper SoD prevents Fraud?

In best environment SoD, duties that are business-critical can be categorized into four types of functions:

1.   Authorization

2.   Custody

3.   Record keeping

4.   Reconciliation

A good SoD should ensure that no person has access to more than one critical function. At the same time, SoD promotes shared responsibilities of a key process that disperses critical functions of that process to more than one person, department, or company thereby preventing incidence of fraud.

What are SoD violations?

If a user exploits their given access by performing actions prohibited by company policy or industry regulations, it's considered a violation. Violations technically occur when a user gains control of more than one stage of a workflow that they should not have. They are also called as SoD conflicts.

Best Practices to resolve Segregation of Duties conflicts

It is a well-known fact that un planned Segregation of Duties (SOD) is a top contributor for fraud activities and SoD Auidt is a key part of achieving Sarbanes Oxley (SOX) Compliance. The challenge of achieving this is typically more acute in the small and medium sized companies due to the lack of advanced tools or the expertise to manage this risk effectively. Internal Audit would need to work collaboratively with the business and the IT teams to Segregate these duties wherever possible and assign an appropriate mitigation control in cases wherein it is not feasible to do so. In addition, these controls would need to be monitored on a quarterly basis and the results need to be reported to senior management.

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SOD Assessment and Remediation Process

The initiative to determine, analyse and address SOD issues can be achieved by the following three steps:

Phase I: Gather a list of applicable SOD conflicts

❖ Identify key responsibilities for each business process area

❖ Define Segregation of Duties rules

❖ Create a SOD matrix from these rules

Phase II: Analyse SOD Output

This can be performed manually or with the help of a tool. In case of manual analysis, for each user, analyze if he/she has the access to perform any of the conflicting functions defined in Phase I. In case of using a tool, proceed as follows:

❖ Upload Segregation of duties to the SOD tool

❖ Execute the SOD tool

❖ Perform SOD Conflict Analysis

Phase III: Remediate and Remain Clean

In this phase, evaluate if the conflicting tasks can be performed by an alternate person. If so, modify the access to enable this. However, if it would not be possible to do so due to practical difficulties, consider formulating an appropriate control to mitigate the risk. This would typically entail working with the business to setup additional monitoring procedures. Follow this process to address all the high-risk conflicts.

Finally, establish a new go-forward process wherein every access request is reviewed against the SOD matrix prior to provisioning on the system.

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A few list of conflicting tasks that may pose a high risk

Tack 1	Tack 2	Description of List
Maintain Bank Master Data	AP Payments	Create a non bona-fide bank account and create a check from it.
Maintain Asset Document	Process Vendor Invoices	Pay an invoice and hide it in an asset that would be depreciated over time.
Maintain Asset Document	Goods Receipts to Purchase order	Create an invoice for goods receipt and hide it in an asset that would be depreciated over time.
Cash Application	Bank Reconciliation	Allows differences between cash deposited and cash collections posted to be covered up
Maintain Asset Master	Goods Receipts to Purchase order	Create the asset and manipulate the receipt of the associated asset.
Process Overhead Postings	Settle Projects	Post overhead expenses to the project and settle the project without going through the settlement approval process.
Maintain Projects	Settle Projects	Use a fictitious project to allocate overages of an actual project and settle the project without going through the settlement approval process.

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. Maintain Projects	Process Overhead Postings	Manipulate the work breakdown structure elements (profit centres, business areas, cost centres, plants) and post overhead expenses to the project
Maintain Bank Master Data	Cash Application	Maintain a non bona-fide bank account and divert incoming payments to it.
Maintain Bank Master Data	Manual Check Processing	Create a non bona-fide bank account and create manual checks from it
Create / Change Treasury Item	Confirm a Treasury Trade	Users can create a fictitious trade and fraudulently confirm or exercise the trade
Goods Movements	Enter Counts	Accept goods via goods receipts and perform a physical inventory adjustment afterwards.
Goods Movements	Enter Counts	Accept goods via goods receipts and perform a physical inventory adjustment afterwards.
Goods Movements	Enter Counts & Clear Differences	Accept goods via goods receipts and perform an physical inventory adjustment afterwards.
Vendor Master Maintenance	Process Vendor Invoices	Maintain a fictitious vendor and enter a vendor invoice for automatic payment

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AP Payments	Vendor Master Maintenance	Maintain a fictitious vendor and create a payment to that vendor
Process Vendor Invoices	AP Payments	Enter fictitious vendor invoices and then render payment to the vendor
Maintain Purchase Order	Process Vendor Invoices	Purchase unauthorized items and initiate payment by invoicing
Maintain Purchase Order	Goods Receipts to PO	Enter fictitious purchase orders for personal use and accept the goods through goods receipt
Process Vendor Invoices	Goods Receipts to PO	Enter fictitious vendor invoices and accept the goods via goods receipt
Maintain Purchase Order	AP Payments	Enter a fictitious purchase order and enter the covering payment
Vendor Master Maintenance	Maintain Purchase Order	Create a fictitious vendor and initiate purchases to that vendor
Maintain Purchase Order	Enter Counts & Clear	Inappropriately procure an item and manipulating the physical inventory counts to hide.
Bank Reconciliation	Process Vendor Invoices	Can hide differences between bank payments & posted AP records

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Service Acceptance	AP Payments	Receive or accept services and enter the covering payments
PO Approval	Goods Receipts to PO	Approve the purchase of unauthorized goods and hide the misuse of inventory by not fully receiving the order

How to perform SoD Audit?

SoD Audit tools are embedded in ERPs, efficient use of excel templates are also recommended for a non-ERP set up.

Recommendation - Last but not the least, is to maintain-

Professional Skepticism

The auditor shall maintain professional skepticism throughout the audit, recognizing the possibility that a material misstatement due to fraud could exist, notwithstanding the auditor's past experience of the honesty and integrity of the entity's management and those charged with governance. Unless the auditor has reason to believe the contrary, the auditor may accept records and documents as genuine. If conditions identified during the audit cause the auditor to believe that a document may not be authentic or that terms in a document have been modified but not disclosed to the auditor, the auditor shall investigate further. Where responses to inquiries of management or those charged with governance are inconsistent, the auditor shall investigate the inconsistencies.

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Quiz on "Latest Update in MCA & Companies Act 2013" :
- CA Priya A

Questions:

1) What is the general due date for the year 2023 for filing **KYC of Directors** in MCA Portal ?

2) What was the **inclusion in Schedule VII** under CSR Spending ?

3) Are **rounded off figures or absolute figures** to be filled up in form AOC-4 ?

4) Which new eForm was substituted for making an application by a company for **registration   u/s.366** (Conversion of Partnership firm/LLP into company)?

5) What are the amended limits to define a **Small Company effective from F.yr 2022-23** ?

6) What is the new Form for making an application to ROC for obtaining the status of a Dormant Company ?

7) What is the MCA form for filing the noting of address at which **books of accounts** are to be maintained ?

8) Can AGM / EGM be held through **Video Conference (VC) or Other Audio Visual Means (OAVM)** ?

9) Number of times increase in **Additional fees** on delayed filing of forms ?

10) **Minimum Track Record** for Section 8 Companies or Trusts u/s12A and approved u/s 80 G of the Income Tax Act, 1961, to undertake CSR activities ?

11) Maximum **date of extension** for 45 MCA eForms in V3, of MCA Portal without payment of additional fees ?

12) **Declaration regarding disqualification** under section 164(1) & Rule 14(1) Companies (Appointment and Qualification of Directors) Amendment Rules, 2023 by the directors to the Company ?

13) What new eForms were substituted relating to **Registration of Foreign Companies** ?

14) **Physical filing** of which form was allowed along with an undertaking, until the extended due date of filing e.Forms ?

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Answers:

1) 30th September 2023

2)   Har Ghar Tiranga

3) Absolute figures

4)   Form URC-1

5)   Paid-up share capital - 4 Cr **AND** Turnover - 40 Cr

6)   Form MSC-1

7)   Form AOC - 5

8)   Yes, for EGM, (Form MGT-14 also needs to be filed)

9)   Yes, for AGMs which are due in the year 2023 to hold the AGMs on or before September 30, 2023,

(Form MGT-14 also needs to be filed)

10) From 12 to 18 times.

11) Track record of at least three years

12) 31st March 2023

13) Form DIR-8.

14) FORM FC-1, FORM FC-2, FORM FC-3, FORM FC-4

15) Issue of Prospectus related documents, private placements, issue of securities and buy back related forms

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PRACTICAL ISSUES IN PRUDENTIAL NORMS, ASSET CLASSIFICATION AND PROVISIONING

- CA ARUMUGARAJ P

Prudential Norms

Based on

- Regular Accounts – Pacca accounts without any discrepancies like overdues/out of order
- Special Mentioned Accounts categorised based on the overdues remaining outstanding

    SMA-0 : 00-30 days

    SMA-1 : 31-60 days

    SMA-2 : 61-90 days

- NPAs

    - Overdues/out of order more than 90 days

- Identification of NPAs

    - Non servicing of any amount or sum / Interest / instalments of principal remains overdue for a period of more than 90 days

    - Inherent weakness in the accounts or out of order for loans facilities which had been subject to renewal for a specified time, Non compliances to the terms and conditions etc.,

- Term loan

    - Any amount due to the bank has not been paid from the due date fixed by the bank charges/interest/principal for a period of more than 90 days, then it is classified as NPA

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- For CC/OD/Facility based on Limits

  - Outstanding balance continuously remains excess of sanctioned limit /drawing power for 90 days

  - Insufficient credits/no credits to cover the interest/charges debited

  - Drawing power arrived based on the stock statement older than 3 months

  - Adhoc/regular credit limits not renewed for more than 180 days from the previous sanction/renewal

- Bills purchased or discounted

  - Bills remains overdue for period of more than 90 days

- Credit card dues

  - Minimum amount due as specified in the card statement is not paid fully within 90 days from the payment due date as per credit card statement

- Agricultural advances

  -For short duration crops – Instalment of principal or interest remains overdue for two crop seasons

  -For long duration crops - overdue for one crops season Crops season as per the guidelines of SLBC

- Asset classification on borrower wise

- Erosion in value of security is more than 50% then the loan can be straightaway classified as Doubtful, if it exceeds 90% then straightway it can be classified as loss assets

- Regularised/upgraded accounts near about the annual closing to be handled with extra care

- Identification of NPA

  Sub-standard Asset (SSA) => NPA for a period of less than or equal to 12 months from the date of NPA

  Doubtful Asset =>   SSA up to 1 year = D1

                         from 1 to 3 years = D2

                         from more than 3 years = D3

  Loss Assets => identified by bank/auditors/RBI

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Prudential Norms Provisions to be made

Classification	Period of NPA	Provision to be made
SA	NA	On global portfolio ranging from 0.25% to 2%
SSA	Year 1	15% outstanding
DA1	Year 2	100% for unsecured + 25% secured
DA2	Year 3 & 4	100% for unsecured + 40% for secured
DA3	Year 5	100% for unsecured + 100% for secured
Loss	As & when identified	100%

- Upgradation of Accounts

    - Arrears of Interest/principal/other charges to be paid in full

    - in case of multiple accounts arrears of all facilities to be paid in full

    - any concessions/modification to terms of sanction/bank policy to be considered

Income Recognition

- Entire interest/other charges accrued but not realised has to be reversed
- Will the bank compute interest once an account becomes NPA ?

  CBS continues to calculate and have parked in the dummy ledgers
- In case of accounts with moratorium period classified as NPA, the unrealised interest after the period of moratorium only to be reversed.. Interest during the moratorium has been capitalised for fixing the monthly instalments
- Income to be booked as income on NPAs
- Locker rents to be booked on accrual basis
- Processing fee/charges etc to be booked on accrual basis
- Unrealised interest/charges to be reversed

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Practical Issues

- 1. Date of Identifying NPA

    - Clarifications with examples have been given in Guidance Note on Bank Audit 2023 (GNBA-23) – Refer pages from 353 to 355

    - The date of NPA was the date when the overdue more than 90 days .. If suppose interest debit on 30.06.2022 not paid then the date of NPA was 29-09-2022

- 2. Loan against fixed deposits-> non payment can be treated as NPA

    - If Adequate margin is available. The balance outstanding in the fixed deposit ledger account should be in excess of the loan amount otherwise treated as NPA

- 3. Can a jewel loan be NPA ?

    - Yes.. If it satisfied the conditions of NPA

- 4. CC Account outstanding exceeds continuously whether treated as NPA

    - Yes, even though there is some discretionary power of the branch manager

- 5. Education loan discontinuing of course

    - Yes.. To be treated as NPA if any overdues persists . Incase of discontinuance of the course the facility to be recalled immediately and the overdues starts from the day1 he /she discontinued the course

- 6. Inspection by Auditors/bank officials

    - have come some discrepancies like

    - stock books are not properly maintained

    - variance of stock statements as per physical and statements

    - lot of slow moving/damaged/non moving goods

    - to be considered as per the IRAC norms

- 7. Multiple accounts/facilities

    - One account becomes NPA.. Then what about the other accounts ?

    - To Check the report that should contain the borrowal accounts on customer wise

    - not facility wise.. Also to check if any account is omitted to be classified as NPA if any multiple accounts/facilities

- 8. Outstanding exceeds the loan amount sanctioned ?

    - Have to go through the terms and conditions and consider the restructuring circulars, moratorium period etc., if anything is not applicable then examine the overdues for how many days, if it exceeds 90 days then surely to be classified as NPA, to be checked whether any interest components for non receipt has to be reversed or not

- 9. Staff loan becomes NPA ?

    - Yes, if there is any defaults applicable on par with public

- 10. Guarantee invoked/LC revoked be classified as NPA

    - as per the Terms & conditions, if it has been converted into Term loan, then NPA if overdue exists more than 90 days

    - if the date of invocation will be the due date then it classified as NPA after 90 days overdue

GNBA 2023

- Guidance Note on Bank Audit – 2023 containing 812 pages, the only guidance note revised year by year

    - Exhaustive coverage both the central statutory audit and branch audit

    - acting as a practical guide for the auditors

    - Lot of appendixes and examples to decide upon a particular issues

- Appendix contains various formats and checklist relating to

    - Audit Report

    - Engagement letter

    - MRL

    - Audit plan /programme

    - Various Master circulars

    - FAQs & General circulars

Chengalpattu District Branch of SIRC of ICAI

March"2023

Topic   - **"Seminar on Foreign Trade Policy & Export Incentives"**

Speaker - **CA. SRINIVASAN T R**

Date   - **02nd March 2023, Thursday**

Time   - **06.00 pm to 08.00 pm**

Venue   - **Branch Premises**

Chengalpattu District Branch of SIRC of ICAI

"Women Day"

Topic	**"Stress Management and Work life Management"**
Date	08th March 2023, Wednesday
Time	06.00 pm to 07.00 pm
Venue	Mushiga A/c Hall, East Tambaram

Chengalpattu District Branch of SIRC of ICAI

Topic	-	**"Procedures and Intricacies of Job Work in GST"**
Speaker	-	**CA. Ashwin Kumaar P**
Date	-	**09th March 2023, Thursday**
Time	-	**06.00 pm to 08.00 pm**
Venue	-	**Branch Premises**

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Topic   -   **"ISSUES IN INCOME TAX"**

Speaker   -   **CA. Rajarushi S**

Date   -   **16th March 2023, Thursday**

Time   -   **05.00 pm to 07.00 pm**

Venue   -   **Branch Premises**

Chengalpattu District Branch of SIRC of ICAI

Topic   -   **"Workshop on Bank Audit"**

Date   -   **18th March 2023, Saturday**

Time   -   **10.00 pm to 05.00 pm**

Venue   -   **Balaje Residency, Chromepet**

Chengalpattu District Branch of SIRC of ICAI

Topic   - **"5- Days GST Practical Training"**

Date   - 21st – 25th March 2023

Time   - 04.00 pm to 07.00 pm

Venue   - Branch Premises

Chengalpattu District Branch of SIRC of ICAI

Topic   -   **"Latest Updates in MCA & Companies Act 2013"**

Speaker   -   **CA. Priya A**

Date   -   **23rd March 2023, Thursday**

Time   -   **06.00 pm to 08.00 pm**

Venue   -   **Branch Premises**

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Topic	-	**"Recent Decisions under Income Tax Act"**
Speaker	-	**CA. Lakshmi Narayanan T.R.**
		CA. Muthu Abirami T.V
Date	-	**25th March 2023, Saturday**
Time	-	**05.00 pm to 08.00 pm**
Venue	-	**Branch Premises**

Chengalpattu District Branch of SIRC of ICAI

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Topic	-	**"Industrial Visit- Wheels India"**
Date	-	**28th March 2023, Tuesday**
Time	-	**01.00 pm – 5.00 pm**
Venue	-	**Padi**

Chengalpattu District Branch of SIRC of ICAI

Topic	-	**"Ethics - Practical Issues"**
Speaker	-	**CA Sundararajan R**
Date	-	**30th March 2023, Thursday**
Time	-	**06.00 pm to 08.00 pm**
Venue	-	**Branch Premises**

Chengalpattu District Branch of SIRC of ICAI

Topic   -   **"Insurance Awareness – A case study approach"**

Speaker   -   **A Vijaykandasamy**

Date   -   **31ᵗʰ March 2023, Friday**

Time   -   **04.00 pm to 06.00 pm**

Venue   -   **Zoom Platform Virtual**
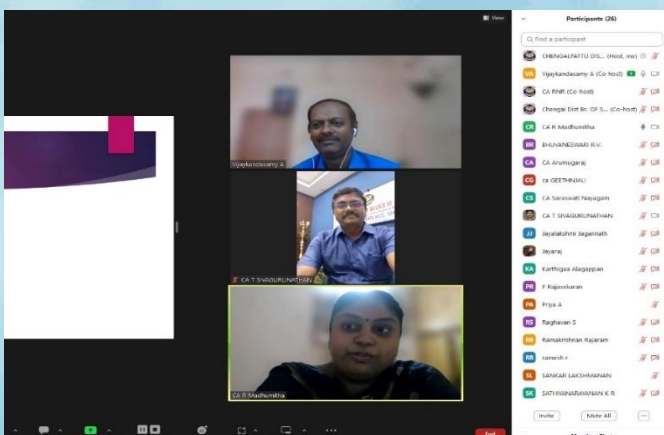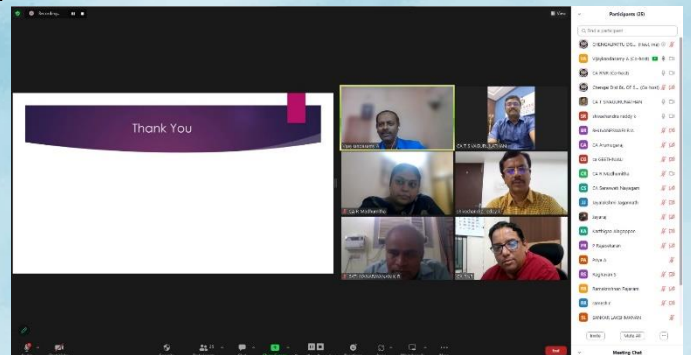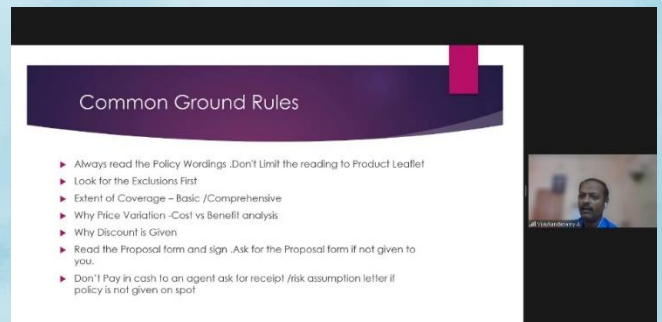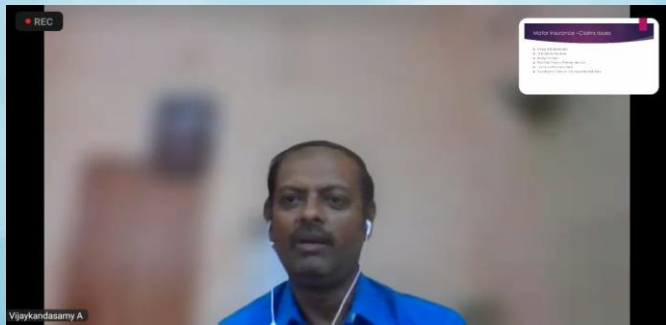
Chengalpattu District Branch of SIRC of ICAI

Upcoming Events

CHENGALPATTU DISTRICT BRANCH OF SIRC OF ICAI

Cordially invites you to our **Physical CPE Meetings of April '2023**

Topic	SEZ - Overview
Speaker	CA. Barghavi Natesan
Date	06.04.2023, Thursday

Topic	GST matters to be considered during Closure of books of accounts
Speaker	CA. Sriram R
Date	13.04.2023, Thursday

Topic	"Analysis of provisions of sections 45(4) and 9B of the Income Tax Act, 1961"
Speaker	CA. Krishnan S
Date	20.04.2023, Thursday

Topic	Arbitration, Conciliation & Mediation - Opportunities for CAs
Speaker	Advocate Mr. Gajapathy Ashokapathy
Date	27.04.2023, Thursday

Time - 6pm to 8pm | CPE Credit – 2 Hrs | Branch Premises

Fees – Rs.118/- [**Nil for ARC Members of Chengalpattu District Branch**]

Registration Link: https://events.cglportal-icai.org/member

"Hearty Welcome to All"

CA. Sivagurunathan T
Chairman

CA. Shivachandra Reddy K
Secretary

CA. Yuvamoorthy V
CPE Committee Chairman

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Chengalpattu District Branch of SIRC of ICAI

" One Day Training Programme for Peer Reviewers"

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

Organised by
Peer Review Board of ICAI

Hosted By
Chengalpattu District Branch of SIRC of ICAI

Cordially Invites you to our

ONE DAY TRAINING PROGRAMME FOR PEER REVIEWERS

On Saturday, 22nd April 2023

Time: 10.00 am to 05.00 pm

CPE Credit- 6 hrs

Venue and Speaker details will be shared Shortly

CA. (Dr.) Anuj Goyal
Chairman,
Peer Review Board

CA. Sripriya K
Vice Chairperson,
Peer Review Board

"Hearty Welcome to All"

Fees- Rs. 500/- plus GST

Registration Link: https://events.cglportal-icai.org/member

CA. Sivagurunathan T
Chairman

CA. Shivachandra Reddy K
Secretary

Chengalpattu District Branch of SIRC of ICAI

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