

# Guidance Note on Internal Audit of Stock Brokers and Depository Participants

## Highlights of Guidance Note:

- ✦ It is a snapshot of the operations of the stock markets and a technical guide for the internal audit of SEBI, Stock Brokers & Depository Participants: NSDL and CDSL
- ✦ A comprehensive and concise reference book for the professionals preparing the Internal Audit Report of a Stock Brokers and Depository Participants.
- ✦ SEBI mandates Cost Accountants for conducting the internal audit on half yearly basis for bringing more transparency and efficiency in the governance of listed companies
- ✦ National Securities Depository Ltd. (NSDL) and Central Depository Services (India) Limited (CDSL) also mandate Cost Accountants for conducting the internal / concurrent audit of the operations of Depository Participants (DPs).
- ✦ It includes technicality of the sector, special areas and transactions relating to sector, accounting etc.

### Issued By:

The Professional Development Committee of  
THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

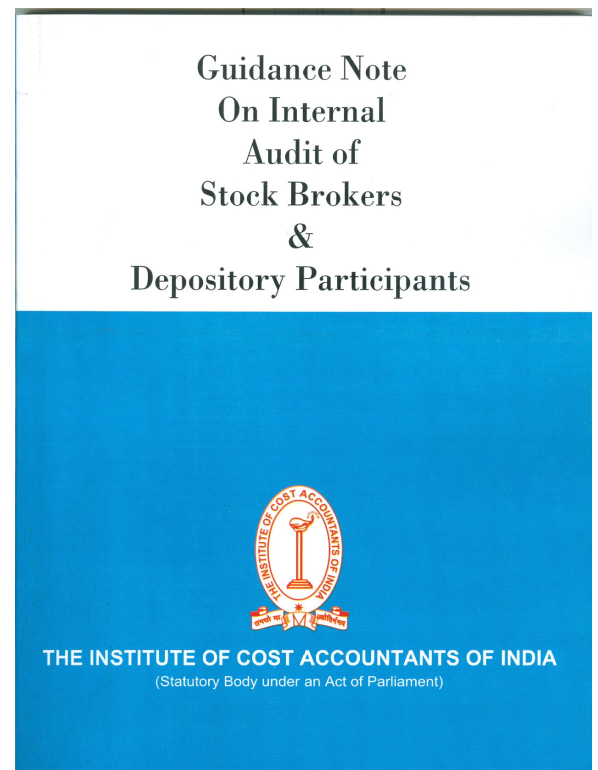
### Headquarters:

CMA Bhawan,  
12, Sudder Street, Kolkata- 700016

Website: [www.icmai.in](http://www.icmai.in)

### Delhi Office:

CMA Bhawan,  
3, Institutional Area, Lodhi Road,  
New Delhi- 110003



**Price: Rs. 250/-**

### For Purchase:

The publication can be purchased directly from the Institute's Head Quarters/Delhi Office or Regional Councils. To order by post, please send a **demand draft** of Rs. 300/- (Cost of Publication+ Rs. 50 towards courier charges) to CMA. J.K. Budhiraja, Director (Professional Development), email: [pd@icmai.in](mailto:pd@icmai.in) in favour of "The Institute of Cost Accountants of India", payable at New Delhi. It can also be purchased on-line through ECS payment\*:

**Details of ECS Payment:** State Bank of India, Lodhi Road Branch, New Delhi-110003

Current Account No.: 30678404793

MICR Code: 110002493, IFSC Code: SBIN0060321

\*If paying through ECS, kindly send the ECS details (scanned /attached transaction receipt or transaction number) at [pd.budhiraja@icmai.in](mailto:pd.budhiraja@icmai.in) or [pd@icmai.in](mailto:pd@icmai.in).