

FAQs issued by UDIN Monitoring Group of ICAI Dated 2nd September,2019

- 1.** If UDIN could not be generated at the time of signing the Audit Reports/Certificates, what steps should I follow?

It is mandatory to generate UDIN while signing the Audit Reports / Certificates / Document. However, if any member is unable to generate UDIN as desired above, it has to be generated within 15 days of signing the same. The UDIN so generated has to be communicated to "Management" or "Those Charged with Governance" for disseminating it to the stakeholders from their end.

- 2.** Whether UDIN is required for non-corporate entities which are not subject to Audit?

UDIN is required to be generated for the Audit Report of the Financial Statements of Non-Corporate entities which are not subject to Audit, prepared in accordance with General Purpose Compliance Framework.

Members are also advised to refer Illustration 5 given in SA 700 in this regard.

- 3.** Firm Registration Number (FRN) is a compulsory field? What should I write in case there is no FRN?

If Member is practising in his/her Individual name and there is no FRN, Member can mention NA/Not Applicable at the place of FRN.

4. Whether UDIN is required on the attestation of the Examination Form/Mark Sheet/Documents of CA Students?

No. UDIN is not required for such attestation.

5. Under various Key Fields, the figures pertaining to which date are to be entered for generating UDIN?

The figures of the closing date of the Financial Year (Audit / Engagement Period) or the reporting date (as on date) as the case may be, should be filled in the key fields while generating UDIN.

6. When I would be able to generate UDIN in case of change of mobile number and email ID at SSP Portal.

Those Members whose Mobile no and Email Ids are not updated at SSP Portal (Self Service Portal newly launched by ICAI) will not be able to generate UDIN.

It takes 3 working days for updation of Mobile and Email at UDIN portal from the date of updation of Members data at SSP Portal as UDIN portal is taking updated data of Member from SSP Portal at periodical intervals. Therefore, Members are advised to do update their data at SSP Portal if not updated till date and

register at UDIN Portal as soon as possible to avoid last minute inconvenience.

7. Whether UDIN is required while giving consent letter & Certificate pursuant to Section 139 read with relevant rules for appointment as Auditor under the Companies Act,2013

UDIN is not required for such certification.

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