



Broker Dealer Compliance “To Do” List for 2019

*Provided by Hardin Compliance Consulting LLC
Updated January 10, 2019*

Regulatory Deadlines for Broker-Dealers

Hardin Compliance Consulting compiled a list of regulatory requirements for broker-dealers. This list is not intended to be exhaustive, but it should help compliance officers set up their regulatory calendars for 2019.

January

- **FINRA Accounting Support Fee:** Quarterly invoice to support the GASB budget. Based on the municipal securities the firm reported to the MSRB. De Minimis firms (that owe less than \$25) will not receive an invoice. Invoices are sent to the firm via WebCRD’s E-Bill. **Due date to be determined.**
- **Customer Complaint Quarterly Statistical Summary:** For complaints received during the 4th Quarter, 2018. FINRA Rule 4530 requires Firms to submit statistical and summary information regarding complaints received during the quarter by the 15th day of the month following the calendar quarter. **Due January 15, 2019.**
- **Final Renewal Payment:** Full payment of your FINRA 2019 Final Renewal Statement is due **January 21, 2019.**
- **FINRA Contact System Annual Review:** FINRA Rule 4517 requires Firms to review and, if necessary, update the required FINRA Contact System information within the first 17 business days of each calendar year. **Due January 25, 2019.**
- **MSRB Form A-12 Annual Affirmation.** MSRB Rule A-12(k) requires each broker that is a member of the MSRB to review, update as necessary, and affirm the information in Form A-12 during the Annual Affirmation Period that begins on January 1 of each calendar year and ends 17 business days thereafter. **Due January 25, 2019.**
- **Rule 17a-5 Quarterly FOCUS Part II/IIA Filings:** For Quarter ending December 31st. SEC requires that member firms file a FOCUS, (Financial and Operational Combined Uniform Single) Report Part II or IIA on a quarterly basis. Clearing firms and firms that carry customer accounts file Part II and introducing firms file Part IIA. **Due January 25, 2019.**
- **Annual FOCUS Schedule I Filing for 2018:** SEC requires all broker-dealers to submit operational information as of December 31st via the Annual FOCUS Schedule 1 Filing. **Due January 25, 2019.**
- **Quarterly Form Custody:** SEC requires that member firms file Form Custody pursuant to Securities Exchange Act Rule 17a-5(a)(5) for the quarter ending December 31st. **Due January 25, 2019.**
- **Annual Audit Reports for Fiscal Year-End November 30, 2018:** SEC requires that member firms submit their annual audit reports in electronic form. Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC’s principal office in

Washington, DC. Firms registered in Arizona, Hawaii, Louisiana, or New Hampshire may have additional filing requirements. **Due January 29, 2019.**

- SIPC-7 Assessment: For firms with a Fiscal Year-End of November 30, 2018. SIPC members are required to file the SIPC-7 General Assessment Reconciliation Form together with the assessment owed (less any assessment paid with the SIPC-6) within 60 days after the Fiscal Year-End. **Due January 29, 2019.**
- Supplemental Statement of Income (“SSOI”): For the quarter ending December 31, 2018. FINRA requires firms to submit additional, detailed information regarding the categories of revenues and expenses reported on the Statement of Income (Loss) page of the FOCUS Report Part II/IIA. **Due January 30, 2019.**
- Supplemental Inventory Schedule (“SIS”): For the month ending December 31, 2018. The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the FOCUS or FOGS reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory positions consisting only of money market mutual funds. A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period. **Due January 30, 2019.**
- SIPC-6 Assessment: For firms with a Fiscal Year-End of June 30, 2018. SIPC members are required to file for the first half of the fiscal year a SIPC-6 General Assessment Payment Form together with the assessment owed within 30 days after the period covered. **Due January 30, 2019.**
- SIPC-3 Certification of Exclusion from Membership: For firms with a Fiscal Year-End of December 31, 2018 **AND** claiming an exclusion from SIPC Membership under Section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970. This annual filing is due within 30 days of the beginning of each fiscal year. **Due January 30, 2019.**

February

- Form OBS: For the Quarter ending December 31, 2018. Unless subject to the de minimis exception, all clearing, self-clearing, and carrying firms and those firms that have a minimum dollar net capital requirement equal to or greater than \$100,000 and at least \$10 million in reportable derivatives and other off-balance sheet items must submit Form OBS as of the last day of a reporting period within 22 business days of the end of each calendar quarter via eFOCUS. Firms that claim the de minimis exemption must affirmatively indicate through the eFOCUS system that no filing is required for the reporting period. **Due February 1, 2019.**
- Rule 17a-5 Monthly and Fifth FOCUS Part II/IIA Filings: For the period ending January 31, 2019. For firms required to submit monthly FOCUS filings and those firms whose fiscal year-end is a date other than a calendar quarter. **Due February 26, 2019.**

March

- Annual Audit Reports for the Fiscal Year-End December 31, 2018: FINRA requires that member firms submit their annual audit reports in electronic form. Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC’s principal office in Washington, DC. Firms registered in Arizona, Hawaii, Louisiana, or New Hampshire may have additional filing requirements. **Due March 1, 2019.**

- Supplemental Inventory Schedule (“SIS”): For the month ending January 31, 2019. The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the FOCUS or FOGS reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory positions consisting only of money market mutual funds. A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period. **Due March 1, 2019.**
- SIPC-7 Assessment: For firms with a Fiscal Year-End of December 31, 2018. SIPC members are required to file the SIPC-7 General Assessment Reconciliation Form together with the assessment owed (less any assessment paid with the SIPC-6) within 60 days after the Fiscal Year-End. **Due March 1, 2019.**
- SIPC-6 Assessment: For firms with a Fiscal Year-End of July 31, 2018. SIPC members are required to file for the first half of the fiscal year a SIPC-6 General Assessment Payment Form together with the assessment owed within 30 days after the period covered. **Due March 2, 2019.**
- SIPC-3 Certification of Exclusion from Membership: For firms with a Fiscal Year-End of January 31, 2019, **AND** claiming an exclusion from SIPC Membership under Section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970. This annual filing is due within 30 days of the beginning of each fiscal year. **Due March 2, 2019.**
- Rule 17a-5 Monthly and Fifth FOCUS Part II/IIA Filings: For the period ending February 28, 2019. For firms required to submit monthly FOCUS filings and those firms whose fiscal year-end is a date other than a calendar quarter. **Due March 25, 2019.**
- Supplemental Inventory Schedule (“SIS”): For the month ending February 28, 2019. The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the FOCUS or FOGS reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory positions consisting only of money market mutual funds. A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period. **Due March 28, 2019.**
- SIPC-6 Assessment: For firms with a Fiscal Year-End of August 31, 2018. SIPC members are required to file for the first half of the fiscal year a SIPC-6 General Assessment Payment Form together with the assessment owed within 30 days after the period covered. **Due March 30, 2019.**
- SIPC-3 Certification of Exclusion from Membership: For firms with a Fiscal Year-End of February 28, 2019, **AND** claiming an exclusion from SIPC Membership under Section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970. This annual filing is due within 30 days of the beginning of each fiscal year. **Due March 30, 2019.**

April

- FINRA Accounting Support Fee: Quarterly invoice to support the GASB budget. Based on the municipal securities the firm reported to the MSRB. De Minimis firms (that owe less than \$25) will not receive an invoice. Invoices are sent to the firm via WebCRD’s E-Bill. **Due date to be determined.**
- Annual Audit Reports for the Fiscal Year-End January 31, 2019: FINRA requires that member firms submit their annual audit reports in electronic form. Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC’s principal office in Washington, DC. Firms registered in Arizona, Hawaii, Louisiana, or New Hampshire may have additional filing requirements. **Due Date April 1, 2019.**

- SIPC-7 Assessment: For firms with a Fiscal Year-End of January 31, 2019. SIPC members are required to file the SIPC-7 General Assessment Reconciliation Form together with the assessment owed (less any assessment paid with the SIPC-6) within 60 days after the Fiscal Year-End. **Due Date April 1, 2019.**
- Customer Complaint Quarterly Statistical Summary: For complaints received during the 1st Quarter, 2019. FINRA Rule 4530 requires Firms to submit statistical and summary information regarding complaints received during the quarter by the 15th day of the month following the calendar quarter. **Due April 15, 2019.**
- Rule 17a-5 Quarterly FOCUS Part II/IIA Filings: For Quarter ending March 31, 2019. FINRA requires that member firms file a FOCUS, (Financial and Operational Combined Uniform Single) Report Part II or IIA on a quarterly basis. Clearing firms and firms that carry customer accounts file Part II and introducing firms file Part IIA. **Due April 23, 2019.**
- Quarterly Form Custody: SEC requires that member firms file Form Custody pursuant to Securities Exchange Act Rule 17a-5(a)(5) for the quarter ending March 31, 2019. **Due April 23, 2019.**
- Supplemental Statement of Income (“SSOI”): For the quarter ending March 31, 2019. FINRA requires firms to submit additional, detailed information regarding the categories of revenues and expenses reported on the Statement of Income (Loss) page of the FOCUS Report Part II/IIA. **Due April 26, 2019.**
- Supplemental Inventory Schedule (“SIS”): For the month ending March 31, 2019. The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the FOCUS or FOGS reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory positions consisting only of money market mutual funds. A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period. **Due April 26, 2019.**
- Annual Audit Reports for Fiscal Year-End February 28, 2019. FINRA requires that member firms submit their annual audit reports in electronic form. Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC’s principal office in Washington, DC. Firms registered in Arizona, Hawaii, Louisiana, or New Hampshire may have additional filing requirements. **Due April 29, 2019.**
- SIPC-7 Assessment: For firms with a Fiscal Year-End of February 28, 2019. SIPC members are required to file the SIPC-7 General Assessment Reconciliation Form together with the assessment owed (less any assessment paid with the SIPC-6) within 60 days after the Fiscal Year-End. **Due April 29, 2019.**
- Form OBS: For the Quarter ending March 31, 2019. Unless subject to the de minimis exception, all clearing, self-clearing, and carrying firms and those firms that have a minimum dollar net capital requirement equal to or greater than \$100,000 and at least \$10 million in reportable derivatives and other off-balance sheet items must submit Form OBS as of the last day of a reporting period within 22 business days of the end of each calendar quarter via eFOCUS. Firms that claim the de minimis exemption must affirmatively indicate through the eFOCUS system that no filing is required for the reporting period. **Due April 30, 2019.**
- SIPC-3 Certification of Exclusion from Membership: For firms with a Fiscal Year-End of March 31, 2019, **AND** claiming an exclusion from SIPC Membership under Section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970. This annual filing is due within 30 days of the beginning of each fiscal year. **Due April 30, 2019.**

- SIPC-6 Assessment: For firms with a Fiscal Year-End of September 30, 2018. SIPC members are required to file for the first half of the fiscal year a SIPC-6 General Assessment Payment Form together with the assessment owed within 30 days after the period covered. **Due April 30, 2019.**

May

- Rule 17a-5 Monthly and Fifth FOCUS Part II/IIA Filings: For the period ending April 30, 2019. For firms required to submit monthly FOCUS filings and those firms whose fiscal year-end is a date other than a calendar quarter. **Due May 23, 2019.**
- Supplemental Inventory Schedule (“SIS”): For the month ending April 30, 2019. The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the FOCUS or FOGS reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory positions consisting only of money market mutual funds. A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period. **Due May 29, 2019.**
- Annual Audit Reports for Fiscal Year-End March 31, 2019: FINRA requires that member firms submit their annual audit reports in electronic form. Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC’s principal office in Washington, DC. Firms registered in Arizona, Hawaii, Louisiana, or New Hampshire may have additional filing requirements. **Due May 30, 2019.**
- SIPC-3 Certification of Exclusion from Membership: For firms with a Fiscal Year-End of April 30, 2019, **AND** claiming an exclusion from SIPC Membership under Section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970. This annual filing is due within 30 days of the beginning of each fiscal year. **Due May 30, 2019.**
- SIPC-6 Assessment: For firms with a Fiscal Year-End of October 31, 2018. SIPC members are required to file for the first half of the fiscal year a SIPC-6 General Assessment Payment Form together with the assessment owed within 30 days after the period covered. **Due May 30, 2019.**
- SIPC-7 Assessment: For firms with a Fiscal Year-End of March 31, 2019. SIPC members are required to file the SIPC-7 General Assessment Reconciliation Form together with the assessment owed (less any assessment paid with the SIPC-6) within 60 days after the Fiscal Year-End. **Due May 30, 2019.**

June

- Annual Entitlement User Account Certification: FINRA requires firms to conduct an annual review of the FINRA application user accounts established for firm personnel and ensure that access and entitlements are appropriate for the personnel’s role and responsibilities. The certification period typically begins in early January and ends approximately 30 days later. The Super Account Administrator (“SAA”) is responsible for conducting the review, amending and deleting user accounts/entitlements as necessary, and submitting the certification through WebCRD. Only the SAA has access to this certification. Failure to complete the certification by the established deadline will result in all user accounts associated with the firm to be suspended until certification is complete. **Due June 21, 2019.**
- Rule 17a-5 Monthly and Fifth FOCUS Part II/IIA Filings: For the period ending May 31, 2019. For firms required to submit monthly FOCUS filings and those firms whose fiscal year-end is a date other than a calendar quarter. **Due June 25, 2019.**

- Supplemental Inventory Schedule (“SIS”): For the month ending May 31, 2019. The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory positions consisting only of money market mutual funds. A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period. **Due June 28, 2019.**
- SIPC-7 Assessment: For firms with a Fiscal Year-End of April 30, 2019. SIPC members are required to file the SIPC-7 General Assessment Reconciliation Form together with the assessment owed (less any assessment paid with the SIPC-6) within 60 days after the Fiscal Year-End. **Due June 29, 2019.**
- SIPC-3 Certification of Exclusion from Membership: For firms with a Fiscal Year-End of May 31, 2019, **AND** claiming an exclusion from SIPC Membership under Section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970. This annual filing is due within 30 days of the beginning of each fiscal year. **Due June 30, 2019.**
- SIPC-6 Assessment: For firms with a Fiscal Year-End of November 30, 2018. SIPC members are required to file for the first half of the fiscal year a SIPC-6 General Assessment Payment Form together with the assessment owed within 30 days after the period covered. **Due June 30, 2019.**

July

- FINRA Accounting Support Fee: Quarterly invoice to support the GASB budget. Based on the municipal securities the firm reported to the MSRB. De Minimis firms (that owe less than \$25) will not receive an invoice. Invoices are sent to the firm via WebCRD’s E-Bill. **Due date to be determined.**
- Annual Audit Reports for Fiscal Year-End April 30, 2019: FINRA requires that member firms submit their annual audit reports in electronic form. Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC’s principal office in Washington, DC. Firms registered in Arizona, Hawaii, Louisiana, or New Hampshire may have additional filing requirements. **Due July 1, 2019.**
- Customer Complaint Quarterly Statistical Summary: For complaints received during the 2nd Quarter, 2019. FINRA Rule 4530 requires Firms to submit statistical and summary information regarding complaints received during the quarter by the 15th day of the month following the calendar quarter. **Due July 15, 2019.**
- Rule 17a-5 Quarterly FOCUS Part II/IIA Filings: For Quarter ending June 30, 2019. FINRA requires that member firms file a FOCUS, (Financial and Operational Combined Uniform Single) Report Part II or IIA on a quarterly basis. Clearing firms and firms that carry customer accounts file Part II and introducing firms file Part IIA. **Due July 24, 2019.**
- Quarterly Form Custody: SEC requires that member firms file Form Custody pursuant to Securities Exchange Act Rule 17a-5(a)(5) for the quarter ending June 30, 2019. **Due July 24, 2019.**
- Supplemental Statement of Income (“SSOI”): For the quarter ending June 30, 2019. FINRA requires firms to submit additional, detailed information regarding the categories of revenues and expenses reported on the Statement of Income (Loss) page of the FOCUS Report Part II/IIA. **Due July 29, 2019.**
- Supplemental Inventory Schedule (“SIS”): For the month ending June 30, 2019. The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the FOCUS or FOGS reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory

positions consisting only of money market mutual funds. A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period. **Due July 29, 2019.**

- Annual Audit Reports for Fiscal Year-End May 31, 2019: FINRA requires that member firms submit their annual audit reports in electronic form. Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC's principal office in Washington, DC. Firms registered in Arizona, Hawaii, Louisiana, or New Hampshire may have additional filing requirements. **Due July 30, 2019.**
- SIPC-3 Certification of Exclusion from Membership: For firms with a Fiscal Year-End of June 30, 2019, **AND** claiming an exclusion from SIPC Membership under Section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970. This annual filing is due within 30 days of the beginning of each fiscal year. **Due July 30, 2019.**
- SIPC-6 Assessment: For firms with a Fiscal Year-End of December 31, 2018. SIPC members are required to file for the first half of the fiscal year a SIPC-6 General Assessment Payment Form together with the assessment owed within 30 days after the period covered. **Due July 30, 2019.**
- SIPC-7 Assessment: For firms with a Fiscal Year-End of May 31, 2019. SIPC members are required to file the SIPC-7 General Assessment Reconciliation Form together with the assessment owed (less any assessment paid with the SIPC-6) within 60 days after the Fiscal Year-End. **Due July 30, 2019.**
- Form OBS: For the Quarter ending June 30, 2019. Unless subject to the de minimis exception, all clearing, self-clearing, and carrying firms and those firms that have a minimum dollar net capital requirement equal to or greater than \$100,000 and at least \$10 million in reportable derivatives and other off-balance sheet items must submit Form OBS as of the last day of a reporting period within 22 business days of the end of each calendar quarter via eFOCUS. Firms that claim the de minimis exemption must affirmatively indicate through the eFOCUS system that no filing is required for the reporting period. **Due July 31, 2019.**

August

- Rule 17a-5 Monthly and Fifth FOCUS Part II/IIA Filings: For the period ending July 31, 2019. For firms required to submit monthly FOCUS filings and those firms whose fiscal year-end is a date other than a calendar quarter. **Due August 23, 2019.**
- Supplemental Inventory Schedule ("SIS"): For the month ending July 31, 2019. The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the FOCUS or FOGS reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory positions consisting only of money market mutual funds. A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period. **Due August 28, 2019.**
- Annual Audit Reports for Fiscal Year-End June 30, 2019: FINRA requires that member firms submit their annual audit reports in electronic form. Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC's principal office in Washington, DC. Firms registered in Arizona, Hawaii, Louisiana, or New Hampshire may have additional filing requirements. **Due August 29, 2019.**
- SIPC-7 Assessment: For firms with a Fiscal Year-End of June 30, 2019. SIPC members are required to file the SIPC-7 General Assessment Reconciliation Form together with the assessment owed (less

any assessment paid with the SIPC-6) within 60 days after the Fiscal Year-End. **Due August 29, 2019.**

- SIPC-3 Certification of Exclusion from Membership: For firms with a Fiscal Year-End of July 31, 2019, **AND** claiming an exclusion from SIPC Membership under Section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970. This annual filing is due within 30 days of the beginning of each fiscal year. **Due August 30, 2019.**
- SIPC-6 Assessment: For firms with a Fiscal Year-End of January 31, 2019. SIPC members are required to file for the first half of the fiscal year a SIPC-6 General Assessment Payment Form together with the assessment owed within 30 days after the period covered. **Due August 30, 2019.**

September

- Rule 17a-5 Monthly and Fifth FOCUS Part II/IIA Filings: For the period ending August 31, 2019. For firms required to submit monthly FOCUS filings and those firms whose fiscal year-end is a date other than a calendar quarter. **Due September 25, 2019.**
- SIPC-7 Assessment: For firms with a Fiscal Year-End of July 31, 2019. SIPC members are required to file the SIPC-7 General Assessment Reconciliation Form together with the assessment owed (less any assessment paid with the SIPC-6) within 60 days after the Fiscal Year-End. **Due September 29, 2019.**
- Annual Audit Reports for the Fiscal Year-End July 31, 2019: FINRA requires that member firms submit their annual audit reports in electronic form. Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC's principal office in Washington, DC. Firms registered in Arizona, Hawaii, Louisiana, or New Hampshire may have additional filing requirements. **Due September 30, 2019.**
- Supplemental Inventory Schedule ("SIS"): For the month ending August 31, 2019. The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the FOCUS or FOGS reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory positions consisting only of money market mutual funds. A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period. **Due September 30, 2019.**

October

- FINRA Accounting Support Fee: Quarterly invoice to support the GASB budget. Based on the municipal securities the firm reported to the MSRB. De Minimis firms (that owe less than \$25) will not receive an invoice. Invoices are sent to the firm via WebCRD's E-Bill. **Due date to be determined.**
- SIPC-3 Certification of Exclusion from Membership: For firms with a Fiscal Year-End of August 31, 2019, **AND** claiming an exclusion from SIPC Membership under Section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970. This annual filing is due within 30 days of the beginning of each fiscal year. **Due Date October 1, 2019.**
- SIPC-6 Assessment: For firms with a Fiscal Year-End of February 28, 2019. SIPC members are required to file for the first half of the fiscal year a SIPC-6 General Assessment Payment Form together with the assessment owed within 30 days after the period covered. **Due Date October 1, 2019.**

- Customer Complaint Quarterly Statistical Summary: For complaints received during the 3rd Quarter, 2019. FINRA Rule 4530 requires Firms to submit statistical and summary information regarding complaints received during the quarter by the 15th day of the month following the calendar quarter. **Due October 15, 2019.**
- Rule 17a-5 Quarterly FOCUS Part II/IIA Filings: For Quarter ending September 30, 2019. FINRA requires member firms to file a FOCUS, (Financial and Operational Combined Uniform Single) Report Part II or IIA on a quarterly basis. Clearing firms and firms that carry customer accounts file Part II and introducing firms file Part IIA. **Due Date October 24, 2019.**
- Quarterly Form Custody: SEC requires that member firms file Form Custody pursuant to Securities Exchange Act Rule 17a-5(a)(5) for the quarter ending September 30, 2019. **Due Date October 24, 2019.**
- Supplemental Statement of Income (“SSOI”): For the quarter ending September 30, 2019. FINRA requires firms to submit additional, detailed information regarding the categories of revenues and expenses reported on the Statement of Income (Loss) page of the FOCUS Report Part II/IIA. **Due October 29, 2019.**
- Supplemental Inventory Schedule (“SIS”): For the month ending September 30, 2019. The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the FOCUS or FOGS reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory positions consisting only of money market mutual funds. A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period. **Due October 29, 2019.**
- Annual Audit Reports for the Fiscal Year-End August 31, 2019. FINRA requires that member firms submit their annual audit reports in electronic form. Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC’s principal office in Washington, DC. Firms registered in Arizona, Hawaii, Louisiana, or New Hampshire may have additional filing requirements. **Due October 30, 2019.**
- SIPC-3 Certification of Exclusion from Membership: For firms with a Fiscal Year-End of September 30, 2019, **AND** claiming an exclusion from SIPC Membership under Section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970. This annual filing is due within 30 days of the beginning of each fiscal year. **Due October 30, 2019.**
- SIPC-6 Assessment: For firms with a Fiscal Year-End of March 31, 2019. SIPC members are required to file for the first half of the fiscal year a SIPC-6 General Assessment Payment Form together with the assessment owed within 30 days after the period covered. **Due October 30, 2019.**
- SIPC-7 Assessment: For firms with a Fiscal Year-End of August 31, 2019. SIPC members are required to file the SIPC-7 General Assessment Reconciliation Form together with the assessment owed (less any assessment paid with the SIPC-6) within 60 days after the Fiscal Year-End. **Due October 30, 2019.**
- Form OBS: For the Quarter ending September 30, 2019. Unless subject to the de minimis exception, all clearing, self-clearing, and carrying firms and those firms that have a minimum dollar net capital requirement equal to or greater than \$100,000 and at least \$10 million in reportable derivatives and other off-balance sheet items must submit Form OBS as of the last day of a reporting period within 22 business days of the end of each calendar quarter via eFOCUS. Firms that claim the de minimis exemption must affirmatively indicate through the eFOCUS system that no filing is required for the reporting period. **Due October 31, 2019.**

November

- FINRA 2020 Renewal Program Preparations: Consult the FINRA website to access important dates and information regarding the 2019 Renewal Program. Be sure to update your calendars and ensure your Renewal Account is sufficiently funded. **Due November 1, 2019.**
- Rule 17a-5 Monthly and Fifth FOCUS Part II/IIA Filings: For the period ending October 31, 2019. For firms required to submit monthly FOCUS filings and those firms whose fiscal year-end is a date other than a calendar quarter. **Due November 26, 2019.**
- Annual Audit Reports for Fiscal Year-End September 30, 2019: FINRA requires that member firms submit their annual audit reports in electronic form. Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC's principal office in Washington, DC. Firms registered in Arizona, Hawaii, Louisiana, or New Hampshire may have additional filing requirements. **Due November 29, 2019.**
- SIPC-7 Assessment: For firms with a Fiscal Year-End of September 30, 2019. SIPC members are required to file the SIPC-7 General Assessment Reconciliation Form together with the assessment owed (less any assessment paid with the SIPC-6) within 60 days after the Fiscal Year-End. **Due November 29, 2019.**
- SIPC-3 Certification of Exclusion from Membership: For firms with a Fiscal Year-End of October 31, 2019, **AND** claiming an exclusion from SIPC Membership under Section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970. This annual filing is due within 30 days of the beginning of each fiscal year. **Due November 30, 2019.**
- SIPC-6 Assessment: For firms with a Fiscal Year-End of April 30, 2019. SIPC members are required to file for the first half of the fiscal year a SIPC-6 General Assessment Payment Form together with the assessment owed within 30 days after the period covered. **Due November 30, 2019.**

December

- 2020 Preliminary Renewal Statement is due in full. Consult the FINRA website for specific dates. **Due date to be determined.**
- Supplemental Inventory Schedule ("SIS"): For the month ending October 31, 2019. The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the FOCUS or FOGS reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory positions consisting only of money market mutual funds. A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period. **Due December 2, 2019.**
- Statement Regarding Independent Public Accountant: Due no later than December 10th of each year, unless your engagement is of a continuing nature, providing for successive engagements. **Due December 10, 2019.**
- Rule 17a-5 Monthly and Fifth FOCUS Part II/IIA Filings: For the period ending November 30, 2019. For firms required to submit monthly FOCUS filings and those firms whose fiscal year-end is a date other than a calendar quarter. **Due December 24, 2019.**
- Annual Audit Reports for Fiscal Year-End October 31, 2019: FINRA requires that member firms submit their annual audit reports in electronic form. Firms must also file the report at the regional office of the SEC in which the firm has its principal place of business and the SEC's principal office in Washington, DC. Firms registered in Arizona, Hawaii, Louisiana, or New Hampshire may have additional filing requirements. **Due December 30, 2019.**

- Supplemental Inventory Schedule (“SIS”): For the month ending November 30, 2019. The SIS must be filed by a firm that is required to file FOCUS Report Part II, FOCUS Report Part IIA or FOGS Report Part I, with inventory positions as of the end of the FOCUS or FOGS reporting period, unless the firm has (1) a minimum dollar net capital or liquid capital requirement of less than \$100,000; or (2) inventory positions consisting only of money market mutual funds. A firm with inventory positions consisting only of money market mutual funds must affirmatively indicate through the eFOCUS system that no SIS filing is required for the reporting period. **Due December 30, 2019.**
- SIPC-3 Certification of Exclusion from Membership: For firms with a Fiscal Year-End of November 30, 2019, **AND** claiming an exclusion from SIPC Membership under Section 78ccc(a)(2)(A) of the Securities Investor Protection Act of 1970. This annual filing is due within 30 days of the beginning of each fiscal year. **Due December 30, 2019.**
- SIPC-6 Assessment: For firms with a Fiscal Year-End of May 31, 2019. SIPC members are required to file for the first half of the fiscal year a SIPC-6 General Assessment Payment Form together with the assessment owed within 30 days after the period covered. **Due December 30, 2019.**
- SIPC-7 Assessment: For firms with a Fiscal Year-End of October 31, 2019. SIPC members are required to file the SIPC-7 General Assessment Reconciliation Form together with the assessment owed (less any assessment paid with the SIPC-6) within 60 days after the Fiscal Year-End. **Due December 30, 2019.**

General and On-going Obligations

Form BD Amendments: Firms are required to keep current the information filed on Form BD. Amendments must be filed promptly whenever the information on file becomes inaccurate or incomplete for any reason.

Form U4 Amendments: Registered individuals and firms are required to keep current the information filed on Form U4. Registered individuals must promptly notify the firm if any information changes or becomes inaccurate. Firms must file amendments promptly upon becoming aware of changes to the information on file.

Form U5: Firms are required to submit a full termination for registered individuals within 30 days of the termination date.

Form 4530 Event Filing: FINRA Rule 4530 requires firms to report specified events to FINRA electronically through the Firm Gateway. These reporting requirements are in addition to what the firm may need to report on Form BD. Filings should be submitted promptly but in any event not later than 30 calendar days after the firm knows or should have known of the reportable event.

Form BR Amendments and Withdrawal: Firms are required to keep current the information filed on The Uniform Branch Office Registration Form (“Form BR”) for each registered office location.

MSRB Form A-12 Amendments and Withdrawal: Firms are required to keep current the information filed on MSRB Form A-12. Amendments should be submitted within 30 days, if any information becomes inaccurate or if the firm ceases to be engaged in municipal securities or municipal advisory activities.

FinCEN Reviews: Firms are required by FinCEN to review requests and compare against their list of customers and vendors and report hits to FinCEN within a certain period following the receipt of such request.

Partner with Hardin Compliance

Keeping current with regulatory changes while also doing your day job is difficult; partnering with Hardin Compliance can bring you peace of mind with our comprehensive compliance services. Call us today at 1.724.935.6770, or visit our website at www.hardincompliance.com for more information.

Hardin Compliance Consulting provides links to other publicly-available legal and compliance websites for your convenience. These links have been selected because we believe they provide valuable information and guidance. The information in this e-newsletter is for general guidance only. It does not constitute the provision of legal advice, tax advice, accounting services, or professional consulting of any kind.