



Register of ASX Clear (Futures) Operating Rule Waivers

16 to 31 December 2020

The purpose of this register is to record when ASX has exercised its discretion and granted a waiver from the ASX Clear (Futures) Operating rules. Waivers are published bi-monthly and include information such as :

- Organisation**
- Rule Number**
- Decision Details**
- Basis for Decision**

**For all product enquiries, please contact:
- Customer Service Centre on 131 279**

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Rule Number	4.14(a)
Date	18/12/2020
Participant	Participants (All)
Waiver Number	WPA200005-001
Decision	<p>ASX Clear (Futures) Pty Ltd ("ASXCLF") grants all participants a waiver of ASXCLF Rule 4.14(a) such that they have the option to lodge an annual audit certificate that varies from the prescribed form set out in the ASXCLF Rules Procedure 4.14(a). Participants have the flexibility to update the word "audit" or "auditing" throughout Form 1 of the annual audit certificate to reflect the nature of the work performed. Acceptable variations to the "Australian Auditing Standards" reference in the "Auditor's Responsibility" section include "Australian Auditing and Assurance Standards", "Australian Assurance Standards" or "ASAE 3150 Assurance Engagement on Controls".</p>
Basis For Decision	<p>Underlying Policy All non-ADI participants are required to provide the prescribed annual audit certificate within three months of their financial year end in order to provide ASX Clear (Futures) with assurance, within a reasonable timeframe, on their compliance with the financial requirements set out in the Operating Rules.</p> <p>Present Application ASX understands that an "audit" is to provide comfort over the accuracy of accounting entries that make up a return, however an "assurance" goes beyond the scope of an audit and provides comfort over the participant's processes and operations, which is the objective of Form 1. The use of "assurance" is also consistent with the current standard "ASAE 3150 Assurance Engagements on Controls". This waiver will allow the auditor to use the audit and assurance term as appropriate throughout Form 1 of the ASXCLF audit certificate until such time as the prescribed pro forma in ASXCLF Rules Procedure 4.14(a) has been updated.</p>

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