

Consultation Paper on Empanelment of Auditors for Digital Addressable Systems

Dear Sir,

We have the following suggestions based on our experience:

- a. The audit firm should have an auditor who has experience of atleast 3 years of DAS audit and have done at least 40 audits including atleast 10 engagements in last 6 months.
- b. The audit firm/auditor should have experience of audit in most of the CAS and SMS system (alleast 4-5) and across different categories of affiliates i.e. MSO, DTH provider etc.
- c. The audit firm should have experience of atleast 20 years in the field of audit.
- d. The auditor should have been auditing on behalf of atleast 2 broadcaster.
- e. The auditor should have audited in atleast 3-4 major location like Kolkata, Delhi, Mumbai and Bangalore.
- f. Independence certificate: A certificate should be taken from the auditors of independence to ensure that there is no compromise of the quality of audit. Auditors should not be associated with the affiliate or the broadcaster for any service other than audit under this rules and regulation.
- g. The minimum fees should be capped at Rs. 150,000 (excluding out of pocket expenses) and should increase based on no of head ends and complications involved.
- h. Firm should have a partner with more than 15years of experience.

Regards

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