

## **Chief Financial officer (CFO)**

### **Roles and Responsibilities:**

1. Responsible for the governance of financial accounting and reporting risks.
2. Formulate and implement policy for mutual fund accounting and obtain approval from the Board of AMC
3. Perform periodic review and suggest changes in the policies and obtain approval from Board of AMC
4. Provide inputs to CRO to define risk threshold and risk appetite
5. Define and delegate roles to the key personnel within the finance / accounting function for identifying and reporting risks
6. Provide relevant information to CRO regarding the risk reports
7. Identify, analyse and report relevant functional risks to the CRO and CEO along with recommended action plan
8. Ensure escalation of such incidents as per the escalation matrix approved by CRO.
9. Ensure adequate segregation of duties within the finance function for accounting related activities for scheme and the AMC
10. Review that risk levels are in accordance with the approved risk threshold and risk metric.
11. Formulate, review and periodically provide inputs to update the RCSA for key risks and controls.
12. Perform and report outcomes of periodic testing of the RCSA to CRO
  1. Identify and implement corrective actions / recommend action plans for deviations in the controls and present to CRO/ CEO
  2. Ensure adherence to the SEBI risk management framework
  3. Formulate procedure documents and implement process to perform periodic testing of internal controls over financial reporting of Mutual Fund schemes