



## Book III - Service providers

### Title II - Other service providers

#### Chapter I - Custody account-keepers

##### Section unique - Provisions relating to custody account-keeping - terms of reference for the custody account-keeper

Sub-section 2 - Professional obligations of the keepers of securities accounts other than the issuing entities

Paragraph 3 - Resources and procedures of the custody account-keeper

Sub-paragraph 3 - Accounting procedures

## General regulation of the AMF

### Article 322-30 into force since 19 April 2013

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#### Article 322-30

The custody account-keeper shall implement continuous audit procedures relating to the accuracy of the processing procedures.

For each financial security, it shall verify on a daily basis:

- 1 • The equilibrium between the total of credit entries on the accounts and the total of debit entries thereon;
- 2 • The equilibrium between the accounts with credit balances and the accounts with debit balances.

It shall also organise the system of accounting for the financial securities, in such a way that it allows, by the implementation of appropriate procedures, for the audit of the data.

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