

Kella Lokesh kumar (Chartered Accountant)



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Profile Summary



- Chartered Accountant qualified in Nov-2021, having rich corporate exposure and practical Insights in Finance, Accounting, Taxation, Auditing, Internal Controls, Regulatory Compliance and Preparation of Financials as per US and Indian GAAP, Local Standards, Rules and Regulations
- Lead Audit senior in External Audits of US Wealth and Asset Management Clients
- Assisted in Finalization of Private Equity financial statements as per US GAAP & ASC Standards.

Core Competencies



- Statutory Audits • Internal Audits • Regulatory Compliance • Reporting & Documentation
- Administration & Team Management

Work Experience



Ernst & Young Global Delivery Services Pvt Ltd:

Apr 2022 to Still Present

Senior Auditor (US Wealth and Asset Management Sector)

Responsibilities and Scope of Work Performed:

- Lead GDS and Onshore staff during Year End and Interim Audits of Onshore engagements (US East division) as per EY Global Audit Methodology of Private Equity as per US GAAP, ASC standards of AICPA.
- Worked on three major projects involved from Initial Planning, Identifying and Assessing risk, Design and execution of responses to the risks identified and conclude and Communicate stages of the audit.
- Involved in design and Execution of Substantive and Analytical procedures, Test of Details and Controls.
- Proactively discussed workflow management with the assurance teams, allocating resources to the assigned work and monitoring performance against standards. Monitoring utilization for team members, budget to actuals, and Project Management as per canvas Milestone
- Identified opportunities to improve the scope of work for GDS on two Private Equity Fund Audits.
- Managed US & GDS staffs by coaching and reviewing workpapers. Getting workpapers timely through Manager/Senior Manager review thereby helping to get Partner notes closed on the areas performed.
- Effectively utilized EY Canvas, EY Atlas, EY Smart Sampling, Data Snipper, Intelligent checklist, Confirmation.com, Alteryx and other EY Smart Automation tools for documentation and performance of procedures in workpapers
- Cayman Co-ordination during Interim and Year end for their timely review of Financials and planning & conclusion documents along with Client acceptance & continuance forms & FAR Filings.
- Preparation of Significant Accounts Process Walkthroughs using client placemats with controls and risks in the Processes.
- Specific Procedures performed:
 - Capital Allocations • Realized Gains • Other P&L Testing • Private Funds Valuations • Management Fees
 - Capital Activity testing • Purchases and sales testing • Review of Financials and tie-outs with Underlying workpapers • JE Testing • Third party confirmations



B.V Rao and Co, Chartered Accountants (Visakhapatnam)
Assistant Manager

Jan 2022 to Apr 2022

- Lead for Internal Audits of Shipping and Logistics & Manufacturing clients

Articleship Experience:



B.V Rao and Co, Chartered Accountants (Visakhapatnam)
Article Assistant

Apr 2017 to Mar 2020

Major Clients Handled- Power Grid Corporation of India Ltd. (PGCIL), National Thermal Power Corporation Ltd (NTPCL), Bharath Dynamics Ltd (BDL), Bothra Shipping Services Pvt Ltd (BSSPL), Sarda Metals and Alloys Ltd (SMAL).

Statutory Audit | Internal Audit | Taxation | Finance | Corporate Affairs:

Responsibilities and Scope of Work Performed:

- Conducted Internal Audits of PGCIL(CG), Rithwik Automobiles Pvt Ltd, BSSPL(Pvt), Sarda Metals and Alloys Ltd (Listed), Heritage Foods Ltd (Listed) with vast exposure on Internal controls over financial reporting, statutory compliance checks, Testing of controls, Payroll, Revenue recognition as per IND AS and other substantive procedures as per Audit planning.
- Conducted Statutory Audit of Andhra Pragati Grameena Bank (APGB) (Agriculture loans) under of State Govt of AP and Canfin Homes Ltd (NBFC) (Housing Loans) (Listed).
- Conducted GST Audit (NTPC) and Filed various GST Returns of Corporates and Individuals.
- Checked the Presentation and Disclosures in financial statements as per Schedule-III and relevant disclosures as per Accounting Standards.
- Assisted in preparation of Tax Audit Reports and working of various annexures attached thereto as per provisions of Section 44 AB of IT Act 1961.
- Computation of Income and filling of Income Tax Returns and other compliances of various types of entities.

Professional Qualification



The Institute of Chartered Accountants of India, New Delhi

CA Final Group-II	Nov 2019	51.75%
CA Final Group-I	Dec 2021	50.50% (Exemption in SFM)
CA IPCC Both Groups	Nov 2016	56.71% (Exemption in Costing and ITSM)
CA CPT	Jun 2014	77%



Institute of Company Secretaries of India, New Delhi

Successfully Qualified Company Secretary- Executive Program in August 2021.

Academic Qualification



Year	Class / Course	University / Board	Percentage
2017	B.Com	Andhra University	84.70%
2014	H.S.C	Board of Intermediate Education (AP)	95.70%
2012	S.S.C	Board of Secondary Education (AP)	95.00%

Achievements & Extracurricular Activities



- Received “**Exceptional Client Service**” and “**Spot Awards**” from Onshore engagement Team.
- Obtained “Certificate of Merit” for securing highest marks in “Information Technology and Strategic Management” in CA IPCC in my Region.
- “Certificate of Merit” for participating in National Quiz Competition from “IBBI”.

Personal Dossiers



Gender: Male, D.O.B: 17-05-1996,
Languages: English, Hindi and Telugu.
Hobbies: Gym, Cricket and Badminton