

DAMAN AND DIU STATE AIDS CONTROL SOCIETY

CALL FOR EXPRESSION OF INTEREST: CHARTERED ACCOUNTANT FIRMS FOR THE STATUTORY AUDIT OF DAMAN AND DIU STATE AIDS CONTROL SOCIETY

Expressions of Interest are invited from CAG Empanelled Chartered Accountant Firms to conduct the statutory audit of the Daman & Diu SACS for the financial Year 2015-2016.

ELIGIBILITY & ASSESSMENT CRITERIA:

The EoI and capability will be assessed against evidence of skills and experience in providing accountancy services in the UT.


REQUIREMENTS:

The EoI should be sent along with Capability Statement including a profile of the organization relevant technical and geographical Coverage along with the financial turnover for the last 3 financial years. A format for the capability statement is available on the website: <http://daman.nic.in>. Individual CVs are not required at this stage. Any EoI with inadequate information, those which do not meet the above criteria, or those received after the closing the date will not be short listed. EoI should be as concise and focused as possible to give evidence of the above requirements including the capability statement and organization profiles. They should be mailed to the Project Director (AIDS), Daman and Diu SACS, 2nd Floor, Community Health Centre Campus, Fort Area, Moti Daman, Daman – 396 220 to arrive no later than 5.00 pm on 04th November 2015. Only organizations, which pass the pre-selection process, will be contacted and invited to submit detailed proposals.

FOR FURTHER INFORMATION:

For further information on NACP, interested Bidders are requested to contact through the following e mail id : ddsacs@gmail.com or Tel No. [0260-2230192](tel:0260-2230192).

No. SACS/DD/EOI-AUDIT/2015-16/207
Dated : 17th October, 2015


Dr. K.Y.Sultan
Project Director (AIDS)/
Director of Medical & Health,
Daman & Diu

17/10/2015

Annexure IX(b)

**EXPRESSION OF INTEREST FOR
SHORT LISTING CHARTERED ACCOUNTANT FIRMS
FOR THE STATUTORY AUDIT OF THE ACCOUNTANTS OF
DAMAN AND DIU STATE AIDS CONTROL SOCIETY**

PART – A

Status of the Firm Partnership ☐

Sole Proprietorship ☐

1.	(a) Name of the Firm (In Capital letters)	
	(b) Address of the Head Office (Please also give Telephone No. & E mail Address)	
	Telephone No.	
	Email	
	(c) PAN of the Firm	
2.	ICAI Registration No.	
	Region Name	
	Region Code	
3.	Empanelment number with C&AG	
4.	(a) Date of constitution of firm	
	(b) Date since when the firm has a full time FCA	
5.	Full Time Partner / Sole Proprietor of the firm on 1 st January, 2015.	

Sr. No.	Continuous association with the firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 year of more but less than 5 years		
(c)	5 years or more but less than 10 years		
(d)	10 years or more but less than 15 years		
(e)	15 years or more		

Note : Please attach the copy of firm's Constitution Certificate issued by ICAI as on 01.01.2015.

6	Number of part time partners if any, as on 1 st January, 2015	
7.	Number of Full time Chartered Accountant as on 1 st January, 2015	
8.	Number of audit staff employed full time with the firm	
	(a) Articles / Audit Clerks	
	(b) Other than Audit Staff (with knowledge of book keeping and accountancy)	
	(c) Other Professional staff (Please specify)	

* List to be attached for Sl. No. 5 to 8

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9.	Number of Branches if any, (Please mention places and locations)	
10.	Whether the firm is engaged in any internal or external audit or providing any other services to any Govt. Company / Corporation / Co-Operative institution etc. (If Yes, details may be given on a separate sheet.)	
11.	Whether the firm is implementing quality control policies and procedures designed to ensure that all audits are conducted in accordance with Statements on Standard Auditing Practices. (If YES, brief note on the procedure adopted is to be enclosed)	
12.	Are there any Court / arbitration / legal cases against the firm. (If YES, give a brief note of the cases indicating its present status)	
13.	Fees earned by the firm for last 5 years	
Type of Audit	PSU / Autonomous Body	Companies in Private Sector
Statutory / Branch Audit / 6 monthly audit review		
Internal / Concurrent Audit		
Total of the above		

* The statutory Auditor is also required to audit the accounts of STRC for the funds released by SACS as well as by NACO

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PART – B

UNDERTAKING

I/We the sole proprietor / partners of M/s. _____
Chartered Accountants do hereby jointly and severally verify and declare:

- (i) that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulation framed thereunder;
- (ii) that the firm proprietor or partners have not been debarred or cautioned by ICAI during the last five years (If cautioned give details);
- (iii) that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be practice under Section 2(2) of the Chartered Accountants Act, 1949;
- (iv) that the constitution of the firm as on 1st January of the relevant year shown in the Expression of Interest is the same as that in the Constitution Certificate issued by the ICAI.

Sl. No.	Name of the Partner / Sole proprietor	Membership registration number	PAN No.	Dates of Payment of fees for the year A/B.	Signature Partner / Sole Proprietor

* A for membership
B for issue of Certificate of practice

Place : _____

(Seal of the firm)

Date : _____

Encl _____ Pages

Signature of proprietor/Sole Partner

**Standard Evaluation Sheet for Evaluation of the Technical Bids
of the External Auditors
(CA Firms)**

Sr. No.	Criteria	Remarks	Max. Marks	Marks Obtained
1.	Long standing of the firm		10	
2.	Total turnover of the firm in last three years		15	
3.	Experience and Association of Partners		15	
4.	Experience and Association of qualified full time staff (being CAs or Cost Accountants or technically qualified staff relevant to the project)		10	
5.	Experience of the firm during the last 5 years in audit of Financial Statement/Internal Audit relevant to the assignment		45	
6.	Presence in the state where project headquarters are located (more than 3 years)		5	
	TOTAL		100	

Note:

1. In the invitation letter, CA firms will be asked to give details of all these criteria while applying
2. CA firms will also provide their latest Certification of Firm Constitutions as on 1st January, 2015 issued by ICAI and their Latest Income Tax Return duly acknowledge by IT Department. Firms not able to provide these two documents will not be considered.
3. Each Member of the evaluation committee will fill up this form separately.
4. Total marks given by all the members will be totaled and the Audit work will be awarded to the firm obtaining maximum marks.

Name of the Member

Signature with Date:

Annexure IX(b)

**EXPRESSION OF INTEREST FOR
SHORT LISTING CHARTERED ACCOUNTANT FIRMS
FOR THE INTERNAL AUDIT OF NGOs & PERIPHERAL UNITS UNDER
DAMAN AND DIU STATE AIDS CONTROL SOCIETY**

PART – A

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	Region Name	
	Region Code	
3.	Empanelment number with C&AG	
4.	(a) Date of constitution of firm	
	(b) Date since when the firm has a full time FCA	
5.	Full Time Partner / Sole Proprietor of the firm on 1 st January, 2015.	

Sr. No.	Continuous association with the firm	Number of FCA	Number of ACA
(a)	Less than one year		
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Note : Please attach the copy of firm's Constitution Certificate issued by ICAI as on 01.01.2015.

6	Number of part time partners if any, as on 1 st January, 2015	
7.	Number of Full time Chartered Accountant as on 1 st January, 2015	
8.	Number of audit staff employed full time with the firm	
	(a) Articles / Audit Clerks	
	(b) Other than Audit Staff (with knowledge of book keeping and accountancy)	
	(c) Other Professional staff (Please specify)	

* List to be attached for Sl. No. 5 to 8

9.	Number of Branches if any, (Please mention places and locations)			
10.	Whether the firm is engaged in any internal or external audit or providing any other services to any Govt. Company / Corporation / Co-Operative institution etc. (If Yes, details may be given on a separate sheet.)			
11.	Whether the firm is implementing quality control policies and procedures designed to ensure that all audits are conducted in accordance with Statements on Standard Auditing Practices. (If YES, brief note on the procedure adopted is to be enclosed)			
12.	Are there any Court / arbitration / legal cases against the firm. (If YES, give a brief note of the cases indicating its present status)			
13.	Fees earned by the firm for last 5 years			
Type of Audit	PSU / Autonomous Body	Companies in Private Sector	Bank	
Statutory / Branch Audit / 6 monthly audit review				
Internal / Concurrent Audit				
Total of the above				

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Indicative norms/criteria to be followed at EoI & RfP

Criteria for Short listing at the EOI stage

Criteria	Weight age %
1. Long standing of the firm	10
2. Turnover of the firm for the last three financial years (FY) from audit and assurances services	15
3. Experience and Association of Partners	15
4. Experience and Association of qualified full time staff (being CAs or Cost Accountants or technically qualified staff relevant to the project)	10
5. Experience of the firm during the last 5 years in audit of Financial Statements/Internal Audit relevant to the assignment	45
6. Presence in the state where project headquarters are located (more than 3 years)	5
Total	100

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Criteria (Detailed) and Scoring Scheme for Short listing at the EoI stage

Criteria	Scoring	Maximum Points	Documentation
1. Long standing of the firm	1 point for each year of existence <u>over 10 years</u>	10	Date of Constitution of the firm as evidenced from the firm constitution certificate issued by ICAI
2. Turnover of the firm for the last three financial years (FY) from audit and assurances services "Specified Turnover")	<ul style="list-style-type: none"> • 15 points for Specified Turnover of Rs. 50 lacs or above in each of the last three FYs; • 8 points for Specified Turnover of Rs. 50 lacs and above in at least two of the last three FYs; • 4 points for Specified Turnover of Rs. 25 lacs and less than Rs. 50 lacs 	15	Self-certified; the PAF will provide the total turnover and the Specified Turnover "Turnover" would mean the professional fee earned excluding service tax and traveling, if billed separately.
3. Experience and Association of Partners	<ul style="list-style-type: none"> • 3 points for each Partner with PQE of 10 years or more with the firm • 2 points for each Partner with PQE of 5 years or more with the firm • 1 point for each Partner with PQE of more than 1 year with the firm 	15	List of Partners with date of qualification and number of years of PQE with the firm supported by the latest firm constitution certificate issued by ICAI
4. Experience and Association of qualified full time staff (being CAs or Cost Accountants or technically qualified staff relevant to the project)	<ul style="list-style-type: none"> • 3 points for each full time staff with PQE of 10 years or more with the firm • 2 points for each full time staff with PQE of 5 years or more with the firm • 1 point for each full time staff with PQE of more than 1 year with the firm 	10	List of full time staff with date of qualification and number of years of PQE with the firm supported by the latest firm constitution certificate issued by ICAI Documentation showing the qualifications and experience of staff other than CAs

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5.Experience of the firm during the last 5 years in audit of Financial Statements/Internal Audit of:			List of the clients audited by the firm and signed under the firm name only, giving the date of issue of the audit report and self attested copies of the appointment letters (only assignments in respect of which audit report has been issued during the last 5 years from date of EoI and pertaining to project as a whole should be included)
a. Projects financed by bilateral or multilateral agencies	3 points for each project	15	
b. Projects in the same sector (other than above)	3 points for each project	15	
c. Agencies implementing government projects (other than above)	3 points for each agency	15	
6.Presence in the state where project headquarters is located	<ul style="list-style-type: none"> • 5 points if the head office of the applicant firm is located in the same state as the project headquarters • 3 points if a branch office of the applicant firm is located in the same state as the project headquarters for at least 5 years and headed by a partner of the firm • 1 points if either the branch is in existence for less than 5 years but more than 3 years or is headed by a qualified employee 	5	Latest firm constitution certificate issued by ICAI Date of establishment of the branch and name of Partner/CA qualified employee in charge of the firm
	Total	100	

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Technical proposal evaluation – Criteria and Scoring Scheme

Criteria	Sub Criteria	Scoring	Max Score	Documentation
1. Specific Experience of the audit firm relevant to the assignment	<ul style="list-style-type: none"> Experience in audit of projects supported by the World Bank 	2 points for each audit of project supported by the World Bank completed during the last 5 years.	10	Details of such audits completed with copies of appointment letters.
2. Adequacy of the proposed methodology and work plan in responding to the Terms of Reference and Bank requirements	<ul style="list-style-type: none"> Quality of the audit methodology proposed for the assignment 	Refer grid given at the end	25	Detailed Audit Work Plan covers following areas: <ul style="list-style-type: none"> Compliance with NACO Guidelines, Accounts manual etc, For expend on WB contracts, fund utilization in accordance with the project legal agreement/s; Assessment of Internal Control environment; Deposits and Advances Contract management legal requirements Procedure for seeking 'Independent Balance Confirmation' from Banks and contractors; Management Letter preparation;
	<ul style="list-style-type: none"> Detailed Work Plan meeting the requirement of the assignment 	Adequacy and practicality of the Audit Work Plan suggested for the assignment in achieving the timelines provided in the RfP	5	
	<ul style="list-style-type: none"> Organization and Staffing proposed for the assignment 	1 point for each qualified staff (other than Team Leader and Audit Manager) proposed for the assignment	5	Composition of the team proposed for the assignment briefing their qualifications.
3. Key professional staff qualifications and competence	<ul style="list-style-type: none"> General experience 	<ul style="list-style-type: none"> 1 point for every year completed as Partner signing audit reports. 	3	Certificate from the Firm listing the entities whose audit reports have been signed by the Partner.
	<ul style="list-style-type: none"> Adequacy for 	<ul style="list-style-type: none"> 3 points for each audit of project supported by 	15	Details of such audits completed with copies of

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for the assignment of the Team Leader/Audit Partner	the assignment	the World Bank conducted either as Audit Partner or as Audit Manager		relevant appointment letters and position of the staff in the audit As above
		<ul style="list-style-type: none"> 1 point for each audit of entities working in the relevant sector conducted either as Audit Partner or as Audit Manager 	5	Details of such audits completed with copies of relevant appointment letters and position of the staff in the audit As above
	<ul style="list-style-type: none"> Experience in region and language 	<ul style="list-style-type: none"> 1 point each for knowledge of local language (Reading, Speaking and Writing) 	3	
4. Key professional staff qualifications and competence for the assignment separately of the Audit Manager	<ul style="list-style-type: none"> General experience 	<ul style="list-style-type: none"> 1 point for each additional year of PQE beyond 5 years 	3	
	<ul style="list-style-type: none"> Adequacy for the assignment 	<ul style="list-style-type: none"> 3 points for each audit of project supported by the World Bank conducted either as Audit Partner or as Audit Manager 	15	Details of such audits completed with copies of relevant appointment letters and position of the staff in the audit
		<ul style="list-style-type: none"> 1 point for each audit of project supported by other bilateral or multi-lateral agencies (e. g. DfID, ADB, UNDP etc) conducted either as Audit Partner or Audit Manager 	5	As above
	<ul style="list-style-type: none"> Experience in region and language 	<ul style="list-style-type: none"> 1 point for each audit conducted in the region by the staff post qualification 1 point each for knowledge of local language (Reading, 	3 3	Details of such audits completed with copies of relevant appointment letters and position of the staff in the audit

		Speaking and Writing)		
			100	

Audit Methodology Evaluation

S.No	Methodology	Max Score
1	Overall approach to the audit assignment for providing opinion on the project financial statements, the adequacy of internal controls and funds have been utilized for the intended purposes in accordance with the project legal agreement/s and have been correctly reported in the IFR	10
2	Opinion on the compliance with Bank's procurement guidelines.	5
3	.Approach in preparing the Management Letter	5
4	Quality assurance mechanism	5
	<i>Total</i>	25

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**INTERNAL AUDIT OF NGOs/CBOs/DAPCU/PERIPHERAL UNITS
UNDER THE STATE AIDS CONTROL SOCIETY (SACS)
UNDER THE NATIONAL AIDS CONTROL PROGRAMME PHASE-IV**

The internal audit will be carried out on a concurrent quarterly basis and will cover a sample of NGOs and district units/sub district units selected on a percentage basis. It should be conducted so as to cover all districts and peripheral units at least once in 3 years. It should be ensured in the internal audit that the prescribed accounting system including regular bank reconciliation is strictly followed. This will include physical verification of assets, inventories etc. A sample questionnaire (checklist) is provided below.

In States where there is a large number (more than 25) of NGOs/CBOs, separate auditors/panel of auditors may be appointed for on-site audit of NGOs. In States where the number of such NGOs/ CBOs is less than 25, the internal auditor of SACS may also cover NGOs

Timing for audit and submission of the audit report

Quarter of audit ending	Audit of NGOs, DAPCU and peripheral units	Submission of report
June	July 16 to 30	August 15
Sept	Oct 16-30	Nov 15
Dec	Jan 16 -30	Feb15
March	April 16 -30	May15

Outputs that will be required of the Internal Auditor

The internal auditors should furnish a quarterly audit report (alongwith the checklists) to the State Project Director with an executive summary of the critical issues/ finding that require attention of the senior management. A copy of the executive summary must be sent to NACO and a copy of the report must also be placed with the Executive Committee of SACS. The report should be structured in a manner giving the observations/ weaknesses, the implications, suggestions for improvement and the management comments. The status of the actions taken by the management on the recommendations of the previous report should also be provided.

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