

Maharashtra State Electricity Distribution Co. Ltd.

Tender Details		31-01-2023 10:56:50
Tender Code	CGM/IA/SA01	
Tender Type	Works Tender	
Type Of Bid	Two Bid	
Description	FOR ENGAGEMENT OF FIRMS OF CHARTERED ACCOUNTANTS/CMA/ OTHER PROFESSIONAL AGENCY FOR CARRYING OUT ASSIGNMENT OF SYSTEM AUDITOF	
Estimated Cost (In Lakhs)		
Basis of prices	NA	
Tender Validity	NA	
Delivery Requirement (In Months)	NA	
Tender on rate contract basis	NO	
Tender Fee (In INR)	5000	
GST In INR (@18% on Tender Fee: SAC No.	900	
Total Tender Fee Amount including GST in INR.	5900	
Contact	Shri Gopal Kishnan Gorimella , 9820421534 ,cgmiaho@gmail.com	
Pre-Qualifying Req	As per Section V of SBD.	
Budget Type	NA	
Scheme Code	null	
Scheme Name		
Department	Internal Audit Department	
Office Type	HO	
Location Type	Corporate Office	
Designation	General Manager(F&A)	
Pre-Bid Meeting Address	Prakashgad Bandra	
Bid Opening Address	Prakashgad Bandra	
Version No	1	
Call for Deviation	NO	
Is Annexure C1 Applicable	NA	
Is Manufacturer Applicable	NO	
Is Trader Applicable	NO	
Minimum % of Offered Quantity	NA	
Is Power Supplier Applicable	NO	
Tender Sale Start Date	31-01-2023 11:00	
Tender Sale End Date	14-02-2023 16:00	
Bid Start Date	31-01-2023 11:15	
Bid End Date	14-02-2023 17:00	
Pre-Bid Meeting Date	06-02-2023 11:00	
Techno-Commercial Bid opening on	15-02-2023 11:00	
Price Bid opening on	Will be declared later	

Annexure C1 Opening Date	NA
Winner Selection Date	Will be declared later



STANDARD BIDDING DOCUMENT

FOR

**FOR ENGAGEMENT OF FIRMS OF CHARTERED ACCOUNTANTS/CMA/ OTHER
PROFESSIONAL AGENCY FOR CARRYING OUT ASSIGNMENT OF SYSTEM AUDIT
OF MSEDCL.**

OFFICE OF CGM (IA)

**Chief General Manager (Internal Audit),
1st Floor, Prakashgad,
Head Office,
MSEDCL, Bandra (E), Mumbai- 400 051.
Tel. 022 -26474211- Ext. 2221
Email - cgmiaho@gmail.com**

VOLUME-I (CONTRACT CONDITIONS & SCOPE OF WORKS)

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Section-I: Invitation for Bids (IFB)

Tender Details and Schedule:-

Tender No.	CGM/IA/SA 01
Tender Specification No	CGM/IA/SYS AUDIT/22-23/01
Tender Forms Available at Website	www.mahadiscom.in/ https://etender.mahadiscom.in/eatApp/.
Mode of Tender	e-Tendering
Tender Type	Two Envelope
Date and Time of Issue/Publishing	31/01/2023 11:00 A.M.
Bids Submission Last Date & Time	14/02/2023 05:00 P.M. (For updates please check MSEDCL E Tender portal)
Pre-Bid Meeting date	Will be conducted at 6 th Floor, hall No. 1, Prakashgad, Head Office, MSEDCL, Bandra (E), Mumbai- 400 051 On 06/02/2023 at 11 A.M.
Tender opening date and time	15/02/2023 11:00 A.M.
Tender Fee (INR) Non Refundable	5900/- including GST, through online payment on MSEDCL e-tender website. https://etender.mahadiscom.in
Earnest Money Deposit (INR)	25,000/-
Validity of offer	90 days from last date of submission of the bids.
Address for Correspondence:	Chief General Manager (Internal Audit), 1st Floor, Prakashgad, Head Office, MSEDCL, Bandra (E), Mumbai- 400 051. Tel. 022 -26474211- Ext. 2221 Email - cgmiaho@gmail.com

Section-II: Instructions to Bidder (ITB)

1. The Tender is posted on website www.mahadiscom.in/. MSEDCL reserves the right to change the audit requirements. However, any such changes will be posted on web site. Bidders are requested to keep close and regular watch of MSEDCL's website to incorporate any alteration made in the tender document.
2. Bidders are advised to study the tender document carefully. Submission of bids shall be deemed to have been done after careful study and examination of the tender document with full understanding of its implications.
3. Any clarifications from bidder or any change in requirement will be posted on MSEDCL website. Hence before submitting bids, bidder must ensure that such clarifications / changes have been considered by them. MSEDCL will not have any responsibility in case some omission is done by any bidder.
4. In case of any clarification required by MSEDCL to assist in the examination, evaluation and comparison of bids, MSEDCL may, at its discretion, ask the bidder for clarification. The Response / Clarification shall be in writing and no change in the price of substance of the bid shall be sought, offered or permitted.
5. Please note that all the information required as per the bidding document needs to be provided. Offer submitted with incomplete information will not be considered.
6. Modification and / Or Withdrawal of Bids: Bids once submitted will be treated as final and no further correspondence will be entertained. No bid shall be modified after the deadline for submission of bids. No bidder shall be allowed to withdraw the bid.
7. MSEDCL has reserve the right to reject any or all tenders received without assigning any reason whatsoever.
8. The selected bidder shall conduct entry meeting within 2 days after receipt of LOA/Appointment order. In the entry meeting the bidder shall discuss the date wise audit plan / audit programme for the conducting system audit. The schedule given by the auditor shall be approved by CGM-IA in consultation with CGM-IT. Failure to adhere the system audit programme may lead to levy of penalty.

NOTE: MSEDCL SHALL NOT BE RESPONSIBLE FOR NON-RECEIPT / NON-DELIVERY OF THE BID DOCUMENTS DUE TO ANY REASON, WHATSOEVER.

Section-III: Bid Data Sheets (BDS)
(To be filled and uploaded by the Bidder)

Amount in Rs. (in numbers & words)

MSEDCL System Audit Fees	
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(Above Fees is inclusive of all taxes and other expenses.)

Composition of Team for System Audit:

No	Particulars	Qualification	Minimum No. of staff
1	Proprietor/Partner	CA/CMA	1
2	Qualified Assistant	CA/CMA/MCA/BE. IT/Computer/CFA/DISA/CISA/CIS	2
3	Semi- qualified assistant		2
4	Article Assistant		5
5	Other Staff		5

Any Partner/Proprietor/Qualified Assistant must possess the qualification of ISA/DISA/CISA or equivalent or having certificate of SAP implementation.

Section-IV: General Terms & Conditions:

1. This assignment is non-transferable, Sub-contracting is not allowed.
2. Clarification on Bid Document:

The prospective bidding firm may obtain clarification (if, any) as per the format specified in Annexure-I regarding the bid document by writing to -: Chief General Manager (IA) MSEDCL, 1st Floor, Prakashgad, Bandra (E) Mumbai - 400051 Email – cgmiaho@gmail.com. The bidding firm is advised in their own interest to examine the bid document, instructions, forms, terms & general information carefully before submission of bid. Failure to provide any information, which is essential to evaluate the bid or to provide the timely clarification or substantiation of the information supplied or submission of bid which is not responsive to the bid document, the firm may be disqualified.
3. Amendment To Bid Document :

At any time prior to opening of bids, MSEDCL may for any reason, whether of its own or by way of clarification given at the request of prospective bidder, modify the bid document by issue of amendment (s) which shall form part of it. The amendments shall be hosted / published on website of MSEDCL.
4. Validity Period of the Bid:

The Bid shall have to be kept valid by bidder for a period of 90days from the date of opening of Bid.
5. Professional Fees / Charges:

The price charged by the Information System Auditor for the services performed shall not vary from the contracted schedule of fees. Taxes as applicable will be deducted from the fees, as per prevailing rules on the date of payments.
6. Payment Terms :
 - a. Payment will be released after successful completion of work, submission of necessary certificate /documents / Report to MSEDCL team. The payment will be released only after approval and evaluation of reports by MSEDCL team.
7. Security Deposits :-

The security Deposit will be 10% of the Contract Value in form of DD / Bankers Cheque / Electronic mode. SD should be submitted within 10days from the date of issue of LoA / Appointment Order.
8. Confidentiality:

All documents, information and reports relating to the assignment would be handled and

kept strictly confidential and not shared/published/supplied or disseminated in any manner.

9. Travelling, Lodging & Boarding Expenses:

The expenses incurred on Lodging & Boarding and transportation will not be provided by MSEDCL. No out of Pocket expenses will be provided by MSEDCL.

10. Time Limit of Completion of Audit:

Time is the essence of work. The System audit shall be completed within 180 days from the date of issue of LoA / Appointment order. If the work is not completed within the stipulated time limit (provided that all essential inputs are made available to firm) then a penalty of 2% of the fees payable for every week's delay, shall be imposed on the firm. However, the cumulative penalty shall not exceed 10% of the total value for this assignment.

11. Sub-contracting:

The bidder shall not sub contract the System Audit in Part or Full.

12. Conflict of Interest:

The "Conflict of interest" situation should not arise. The concerned agencies / individuals are required to give an undertaking that there is no conflict of interest situation. In case there is a conflict of interest situation, the concerned agency/individual should not be involved / considered for that particular activity.

13. Failure To Fulfill the Terms of Tender :

In case, if the successful bidder commits a breach of any of term of this tender or fails to carry out the work of system audit as per stipulated requirements, the MSEDCL shall have right to terminate the contract at any time giving a notice of 15 days and may allot the work to the any other agency/firm at the "Risk & Cost" of firm, whose contract has been terminated. In such case the Security Deposit submitted by the bidder shall be forfeited.

14. The quotation documents duly signed by authorised personnel are to be submitted in sealed envelope on or before the due date and time of the submission of quotation. Before sending the quotation, it is expected to understand the scope of work, working requirements.

15. The contractor is requested to quote his best lowest rates for the assignment specified.

16. Please quote in clear terms, any ambiguity in the terms and conditions may lead to rejection of offer.

17. Your officials should be present at work site to receive instructions/ directions regarding the work.

18. Proper care should be taken while working so that there will be no hindrances to any other work going in the office, damage to the Company's property. Any loss on the account will be recovered from any of your dues with the Company.
19. No compensation claim of any type of loss, idle labour for any reason will be entertained by the Company.
20. For any correspondence, please write on cgmiaho@gmail.com with reference of our enquiry should be invariably indicated.
21. Income Tax applicable as per prevailing rules of Income Tax 1961.
22. Any efforts by the contractor to influence the concern officials during evaluation process before order placement will be rejected.
23. Dispute :
All the disputes/differences, (if any), arising out of or in connection with contract shall be subject to exclusive jurisdiction of Bombay High Court, Mumbai only.
24. The selected bidder shall conduct entry meeting within 2days after receipt of LOA/Appointment order. In the entry meeting the bidder shall discuss the date wise audit plan / audit programme for the conducting system audit. The schedule given by the auditor shall be approved by the CGM-IA in consultation with CGM-IT. Failure to adhere with the above schedule may lead to levy of penalty of 0.50 % per week or part thereof maximum limited to the 10 % of the contract value will be recovered from your bill and Security Deposit.
25. The Contract period is 180days from the issue of LoA / Appointment Order.
26. The payment shall be released through RTGS / NEFT to facilitate this contractor will have to furnish the required bank details.
27. The Professional Person holding degree of CA/CMA/BE(IT)/MCA will be considered as “ Professional / Qualified staff ” of the firm Professional Agency.

Section-V: Special Conditions of Contract (SCC)

- 1 The qualification requirement of the Audit firms for System Audit of MSEDCL is proposed as under:
- 1.1 Any professional firm able to depute at least 2 professionals having degree of ISA/DISA/CISA or equivalent or having certificate of SAP implementation.
 - 1.2 The Audit firm should be proprietor/Partnership/Limited Liability Partnership.
 - 1.3 Audit firm peer reviewed in last 3 years certificate.
 - 1.4 The Audit firm should have Existence of minimum 5 years.
 - 1.5 The registered Head Office of Audit firm should be located in Mumbai.
 - 1.6 The experience criterion is as follows. The Audit firm shall possess:
A minimum System Audit experience of 3 assignment in last 5 years.
Preference will be given to firm having experience of System Audit in Power Sector or in PSU.
 - 1.7 The proprietary firms/partnership firms should have minimum 10 no of staff subject to minimum 2 qualified staff persons comprising of Partner/ Proprietor / employees having DISA/ISA/CISA/Certificate of SAP Implementation.
 - 1.8 The staff member/ proprietor/ partner should have knowledge of comprehensive understanding of legal/ Electricity regulatory authority and auditing issues involved in special audits under such Audits.
 - 1.9 The audit firm / any of its partners / proprietor should not face any of the following disqualifications –
 - a. The proprietor or any partner or firm is cautioned or any action is taken against the proprietor or any partner or firm by ICAI/ ICMAI/CFAI.
 - b. There is any court/ arbitration/ disciplinary case pending against the firm or its partner or Proprietor or taken against the firm or its partners or proprietor or
 - c. Any action / disqualification by Government Co. / Govt. Body /Govt. Authority relating to financial transactions only.
 - d. The firm and its partners should not have been currently debarred by MSEDCL/ MSPGCL/ MSETCL or debarred by any other PSU or ICAI/ ICMAI/CFAI or any other similar institutions such as ICE etc, due to poor performance/ breach of agreement/ misconduct during last 5 years.

Section-VII: Scope of Works

(COMPETITIVE BIDDING)

Background

The system comprises regular modules as well as modules which are developed as per company's requirement. The MSEDCL systems are on different Platforms / Databases. Both ERP and non-ERP applications are used by MSEDCL. The list of MSEDCL applications and their platform is given in **Annexure-A**.

As per provisions of Section 138 of the Companies Act 2013 the Internal Audit needs to be conducted every year. System Audit is an important aspect in Internal Audit as MSEDCL has migrated to SAP in 2015 System Audit was required to be conducted for post implementation of SAP. However, it is required to conduct the System Audit now and periodically in future. For conducting this review/ System Audit for which tenderisation for reputed firms / companies will be floated.

1. Recommendations for conducting System Audit from various Authorities:

- i. **MERC ruling in MERC Order – Case No. 322 of 2019 dtd. 30.03.2020:**
Ruling is issued under clause No. 2.14.15 has issued that “*MSEDCL should review its billing related processes, identify current limitations/gaps and areas for improvement and take corrective steps and monitor the implementation of necessary actions at the highest level. MSEDCL may also conduct a third-party process audit of its billing processes, including audit of its billing software/system.*”
- ii. **The Statutory Auditors** has given disclaimed opinion Audit Report of FY2019-20 that “*in absence of any system Audit being conducted by the Company we are unable to comment on existence of other system related deficiencies, if any, Impact of the same is not ascertainable*”. Even after two years, the system Audit is not conducted.
- iii. **Internal Auditors** has mentioned the *necessity of system Audit in MSEDCL in order to ensure safety of confidential data which is highly important for the Company.*
- iv. Additionally, the Institute of Chartered Accountants of India (ICAI) has issued “**Standard on Internal Audit (SIA) 14: Internal audit in an Information Technology Environment**”. It is stated that, the Internal auditor should review the robustness of the IT environment and consider any weakness or deficiency in the design and operation of any IT control within the entity

2. **Objective of the Audit :**

Broad objectives of System Audit are as follows:

- 2.1 To Review of operations to assure whether the operations are conducted economically and efficiently.

- 2.2 To assure whether the systems, procedures, adopted by the company are adequate and effective to achieve company's objectives and goals.
- 2.3 To assure the compliances of legal, regulatory, accounting standards, policies and prescribed procedures.
- 2.4 To add value to improve the company's operations
- 2.5 To evaluate and improve the effectiveness of risk management control and governance processes.
- 2.6 To get independent assurance over effectiveness of controls exercised by out-sourced vendors for technology services.
- 2.7 To review whether MSEDCL's has appropriate controls in its entire systems development life cycle, project management and implementation activities
- 2.8 To review whether MSEDCL's networks are adequately protected and safe.
- 2.9 To review whether MSEDCL's information and data are secure, and will remain complete, current, and accurate.

3. **Scope of Work :**

I) System Implementation Review:

1) Review the Project Objective:

- a) Analyse the absolute objectives deliberate the Company to implement the SAP-ERP software.
- b) Whether proper authorization is secured before commencement of the project.
- c) Evaluate whether all stakeholders are taken in confidence before proceeding further.
- d) Validate whether cost estimation analysis deliberated and documented.

2) Preliminary Information gathering:

- a) Analysis of facets of Business Blueprint (BBP) prepared in line with the company's requirement.
- b) Analysis of action plan, system configuration, Go Live inclination.

3) Gap Analysis:

- a. Analysis of all designed, implemented and operational modules.
- b. Review of existing configured modules and its delivering capabilities as per requirement.
- c. Review of production of desired results/reports by the module on real time basis with complete accuracy.
- d. Assessment of system deliverance in line the predetermined objectives.
- e. Evaluation of satisfaction level of Internal Stakeholders
- f. Analyse whether applications of System Control, process controls, and financial controls are in place.
- g. Assessment of legal and regulatory requirements.
- h. Assess whether system processed transactions at the adequate speed.
- i. Whether fault finding, communication and fixing mechanism is in place and appropriate.
- j. Summary of overall adequacy and acceptance of the SAP system.
- k. Adequate training to the Power Users/ Process owners, circulation of User Manuals etc. to improve the users skillsets appropriate for the actual workload.

- l. Evaluation of Knowledge sharing between the users.
- m. Review of adequacy of support service.

4) Findings & Recommendations:

- a) Detail report of major findings in the gap analysis.
- b) Enunciate the recommendations in detail which contributes to the system for running more efficiently and effectively.

II) Data Integration & Reporting:

1) Information Resourcing:

- a) Verification of Logs for completion of the data migration.
- b) Analysis of impact on Business continuity by the data migration event
- c) Verify whether Risk assessment had been carried out before data migration activity.
- d) Verify whether the source data migrated to SAP had been backed up and tested for restoration.
- e) Check whether proper data profiling and data mapping technique had been deployed.
- f) Verify whether data integrity checks had been done.

2) Post-Integration/Migration activities:

- a) Verify whether User Acceptance Testing has been carried out.
- b) Verify whether MSEDCL's Delegation of Power had been properly incorporated in the SAP System.
- c) Verify whether users have been provided adequate training for migration activities.
- d) Verification of master data to be carried out.
- e) Verification of HR related modules helps fetching employee related data, matrixes on real time basis.
- f) Verification of mapping of Taxation & regulatory information available on real time basis.
- g) Verification of modules providing Inventory related reports.
- h) Analysis the choice for classification of Vendors.
- i) Analysis of system for providing costing related reports which classify expenditures as per cost Centres.
- j) Verify the deliverance of the system related to Financial management activities such as debt Servicing, interest calculations etc.
- k) Verification of mapping of billing related processes.
- l) Verification of accruing mechanism for prepaid expenses.

III) Assessment of Information Technology infrastructure:

1) Review of existing system, all policies and procedures, Organization structure:

- a) Review of IT/ IS policy, IT Strategy committee
- b) Assessment of present compliance system capabilities of Regulatory Guidelines
- c) Review of existing user profiles, Security profiles, access controls, IT roles assigned to individuals

- d) Review of policies which are mainly within the domain of IT department such as, Data Classification Policy, Asset Management Policy, Acceptable Usage Policy, Change Management Policy, Access Control Policy, Backup Policy, BCP-DR Policy, External Facilities Management Policy, HR Policy, etc.
- e) Review of existing work flow process and design.

2) Review of IT Governance:

- a) Top management and Board commitment towards effective IS measures
- b) Review of IT Budgets and monitoring thereof
- c) Alignment of IT with Business Goals and Strategies
- d) Alignment of Corporate Governance with IT Governance
- e) Corporate communication culture and organizational ethos
- f) Review of IT Risk Management procedures and practices
- g) Audit of IT training activities.

3) Hardware and Software assessment:

- h) Review of IT Asset classification and ownership.
- i) Asset obsolescence and compatibility.
- j) Review of removable media management.
- k) Review of application license management.
- l) Review of Abnormal Dumps and Memory Overflow Dumps
- m) Review of Background Jobs and spool management.
- n) Review of hardening of process of ECC System.
- o) Review of adequacy or otherwise of the hardware installed.

4) Review of operating System Audit of Servers, Systems and Networking Equipment:

- a) Setup and maintenance of Operating System parameters.
- b) OS Change Management Procedure and its applicability
- c) User account management including maintenance of sensitive User accounts
- d) Review of Access rights and privileges
- e) Review of Log Monitoring and Retention
- f) Implementation of ADS (Active Directory Services) or Group Policy
- g) Review of Periodic Patch and Antivirus updates
- h) Review of Remote access polices including Remote Desktop Management.

5) Review of Application Level/DBMS Security:

- a) Review of user rights management including assessment of roles and responsibilities.
- b) Review of all application parameter maintenance — SOD conflicts, software overrides, back end SQL or other accesses, segregation of development, test and production environments, access to logs and review thereof.
- c) Application interfaces with other applications and security in their data communication — extent of manual intervention required and controls to address risk therein.
- d) Access to application code and changes thereto.
- e) Change/ Patch management and incident management
- f) Review of application deployment process - acquisition and development.

6) Review of Network Security:

- a) Availability of network diagram and updation thereto
- b) Review of Network Security controls, which include study of logical locations of security components like firewall, IDS/IPS, proxy server, antivirus server, email system, etc.
- c) Secure Network Connections for different applications
- d) Review of results of VA/ yr, if any
- e) Wi-Fi configuration and security
- f) Local and remote access to network devices
- g) Network Information Security and Administration (Public Key Infrastructure, Authentication, Access control, operating system controls etc.) of Key Applications Assessment (Internet Access, Anti-Virus, E-mail, RTGS, etc.)

7) Review of Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP):

- a) Backup policies and periodic testing thereof.
- b) Implementation of Board approved BCP and DRP.
- c) Documentation of business case and business impact analysis.
- d) Fixing limits for Recovery Time Objective (RTO) and Recovery Point Objective (RPO).
- e) Review of results of mock drills for BCP.
- f) Review of Insurance coverage.

8) Review of Outsourcing arrangements:

- a) Scrutiny of the outsourcing contracts along with a detailed process evaluation and due diligence.
- b) Analysis pertaining to Statement of work vis-à-vis the categories of work actually undertaken along with a financial impact of the same.
- c) Review of application support and infrastructure management from off shore locations
- d) Project monitoring and governance including Performance measurement reports, methodology of compliance with Service Level Agreements (SLAs)
- e) Evaluation of benefit measurement methodology including qualitative and quantitative factors being measured in monetary or non-monetary terms.

9) Review of Backup and Recovery Testing:

- a) Methodology and processes for backup and recovery testing
- b) Evaluation of sufficiency of the backup process
- c) Review of security of the removable media
- d) Review of media disposal mechanism and database archival and purging process
- e) Study of synchronization between DC and DRC databases.

10) Identification of Nature of the risks and the internal control characteristics in IT environments such as: Lack of transaction trails

- i. Uniform processing of transactions
- ii. Lack of segregation of function

- iii. Potential for errors and irregularities
- iv. Initiation or execution of transactions
- v. Dependence of other controls over computer processing
- vi. Potential for increased management supervision
- vii. Potential for the use of computer-assisted audit techniques:

11) Evaluating the reliability of the internal control systems

- a) To ensure that authorised, correct and complete data is made available for processing;
- b) To provide for timely detection and correction of errors;
- c) To ensure that in case of interruption in the working of the IT environment due to power, mechanical or processing failures, the system restarts without distorting the completion of the entries and records;
- d) To ensure the accuracy and completeness of output;
- e) To provide adequate data security against fire and other calamities, wrong processing, frauds etc.
- f) To prevent unauthorised amendments to the programs;
- g) To provide for safe custody of source code of application software and data files.

12) Assessment of inherent and control risks for material assertions related to significant processes and systems.

A) Inherent Risks may have both a pervasive effect on the likelihood of material Misstatements such as:

Deficiencies in pervasive IT activities such as

- Program development and maintenance
- System software support
- Operations
- Physical IT security

B) An account-specific effect

Control over access to special privilege utility programs.

Increase the potential for errors or fraudulent activities in specific applications, databases or master files, or in specific processing activities.

13) To review whether the information technology system in the entity considers the confidentiality, effectiveness, integrity, availability, compliance and validity of data and information processed.

14) To review the effectiveness and safeguarding of IT resources, including – people, applications, facilities and data.

15) Review of Information Technology Environment

To review robustness of the IT environment and consider any weakness or deficiency in the design.

16) Review of Information Technology Environment

To review robustness of the IT environment and consider any weakness or deficiency in the design.

17) To review operation of any IT control within the entity:

- System Audit reports of the entity, conducted by independent Information System auditors;
- Reports of system breaches, unsuccessful login attempts, passwords compromised and other exception reports
- Reports of network failures, virus attacks and threats to perimeter security, if any;
- General controls like segregation of duties, physical access records, logical access controls;
- Application controls like input, output, processing and run-torun controls; and
- Excerpts from the IT policy of the entity relating to business continuity planning, crisis management and disaster recovery procedures.

18) To identify risk by assessing the interfaces of such IT infrastructure with other business processes.

19) To assess and review the reliance which the management of the entity places on the outsourced agency

- The risks associated with such outsourced services should be considered by the internal auditor in light of the review of IT controls prevalent in such outside entity.
- To review the extent to which the entity's controls provide reasonable assurance regarding the completeness, validity, reliability and availability of the data and information processed by such outsourced agency.

20) To document

- The internal audit plan,
- Nature, timing and extent of audit procedures performed and the
- Conclusions drawn from the evidence obtained

21) Controls to be Reviewed during Internal Audit in an IT Environment

- IT Access Control
- IT Back-up and Recovery
- IT Environmental Controls
- IT Inventory
- IT Operations
- IT Physical Security
- IT Service Agreements
- IT Virus Protection Policy

12) Reporting:

- a) A detail report on the security status with associated risk levels and recommended actions for risk mitigations and matters mentioned in the Scope above recommendation for improving security control .
- b) Risk Analysis Report.

IV) Conclusion & Recommendations:

- a) Conclusion on overall system implementation activities.
- b) Recommendation for further improvements.

11. Address for Correspondence:

Chief General Manager (Internal Audit),

1st floor, Prakashgad

Head Office , MSEDCL ,

Mumbai- 400 051

Tel. 022 -26474211- Ext. 2221

cgmiaho@gmail.com

ApplicationName	Application Platform	Backend Database
Centralised Billing	java	SAP Sybase Adaptive Server Enterprise/16.0 SP03 PL07
HT Billing Application	java	Oracle Database Enterprise Edition
Open Access System	java	Oracle Database Enterprise Edition
SAP Core Module FICO, MM, PS, PM, HRMS	SAP	SAP Sybase
SAP Custom Modules	SAP	SAP Sybase
MSEDCL Website	Php, wordpress	MySQL
E-tender System	java	Oracle Database Enterprise Edition
WSS & CSS	.net	Oracle Database Enterprise Edition
Online Cash Collection System	java	Oracle Database Enterprise Edition
Online Bill Revision LT & HT	java	Oracle Database Enterprise Edition
Energy Audit	java	Oracle Database Enterprise Edition
Network Data Management	java	Oracle Database Enterprise Edition
Meter Data Acquisition System	java	Oracle Database Enterprise Edition
New Connection System	.net	Oracle Database Enterprise Edition
CRM	.net	MS SQL Server Enterprise
Employee Portal	java	Oracle Database Enterprise Edition
CPF Portal	java	Oracle Database Enterprise Edition
Mobile App Web Console	java	Oracle Database Enterprise Edition

MSEDCL Mobile App - Asset Survey	Andriod	Oracle Database Enterprise Edition
MSEDCL Mobile App - Emp Mitra (EMP)	Andriod & iOS	Oracle Database Enterprise Edition
MSEDCL Mobile App - New Connection (EMP)	Andriod & iOS	Oracle Database Enterprise Edition
Mahavitaran Mobile App	Andriod & iOS	Oracle Database Enterprise Edition
MSEDCL Mobil App - Meter Reading (EMP)	Andriod	Oracle Database Enterprise Edition
DFMOU System	java	Oracle Database Enterprise Edition
NCE Module	java	Oracle Database Enterprise Edition
ED Portal	java	Oracle Database Enterprise Edition
Solar Rooftop System	.net	Oracle Database Enterprise Edition
Maintenance Portal	java	Oracle Database Enterprise Edition
Internal Complaint Redressal System (ICRS)	.net	Oracle Database Enterprise Edition
CGRF Portal	java	Oracle Database Enterprise Edition

Section-VI: Sample Forms and Procedures

ANNEXURE-I

Application Form

To,
 The Chief General Manager (IA)
 MSEDCL, Internal Audit Section,
 1st Floor, Prakashgad,
 Plot No.G-9, A. K. Marg,
 Bandra (E), Mumbai- 400 051.

Sr. No.	Particulars		Self-certified supporting documents required to be submitted along with this Form
1.	Name of the Firm		Firm Registration Certificate under ICAI /ICMAI
2.	Addresses of the Firm: Registered Head Office	Address:	
3.	Firm Income Tax PAN No.		Attach copy of PAN card
4.	Firm GST No.		Attach copy of Registration Certificate
5.	Registration No. with ICAI & ICMAI / Membership No.		Firm Registration Certificate issued by the ICAI/ICMAI/
6.	No. of Years of Firm Existence & Date of establishment of Firm		Membership Extract from ICAI / ICMAI
7.	Details of Partners along with Professional Qualification & Experience		Self Attested on letterhead of firm
8.	A minimum System Audit experience of 3 assignments in last 5 years. Preference will be given to firm having experience of System Audit in Power Sector or in PSU.		Copy of Experience Certificate for conducting System Audit

(A) Details of Full Time Partners of the Firm (as on 30.11.2022)

Sr. No	Name of Partner	Member ship No.	Whether FCA/ ACA/FC MA/AC MA etc.	Date of joining the firm (full time)	Professional Qualifications	Area of key expertise ☆	Relevant Experience

[Documentary proof, as previously indicated, to be submitted]

(B) Details of Qualified & Semi-qualified Staff (including Articles etc) (as on 30.11.2022)

Sr. No	Name of staff	Duration of Association with the Firm	Professional Qualifications	Area of key expertise ☆	Relevant Experience

[Documentary proof, as previously indicated, to be submitted]

(C) No. of System Audit assignments including PSU Companies / Power Sector :

Sr. No	Financial Year	No. of System Audit assignments	Name of Auditee Organisation			Remarks
			PSU	Power Sector	Other than PSU/ Power Sector	
1						
2						
3						
4						
5						

☆ Note:- Area of key expertise may please be supported by relevant Certificates.

(D) Also, provide a brief description of the background of your firm for empanelment. The brief description should include both functional and sectoral experiences of the applicants. It should not exceed more than 2- pages.

(E) Declaration

I/We (Name of Firm) having office at (address) bearing Registration No. do hereby solemnly state on oath that all the details mentioned herein above are true and correct. I/We have read & understood the terms and conditions of Expression of Interest for System Audit in MSEDCL and furnish the details in the prescribed Application form. We hereby confirm the acceptance of all terms & conditions of EoI without any deviation.

For and on behalf of

Name of Firm :-

Registration No.:-

Name :-

Designation :-

Membership No. :-

Date :-

Place :-

Declaration for Non-Blacklisting

UNDERTAKING FOR NON- BLACKLISTED
(To be provided on letter head of the Bidder's Company)

To,
The Chief General Manager (IA)
MSEDCL,
1st Floor, Prakashgad, Bandra (E)
Mumbai – 400051.

Madam/Dear Sir,

Reg.: Tender Reference No:

We M/s _____, a company incorporated under the companies act, 1956/2013 with its headquarters at _____, do hereby confirm that we have not been blacklisted/ debarred by the Statutory, Regulatory or Government Authorities or MSEDCL/ MSPGCL/ MSETCL or blacklisted/ debarred by any other PSU or ICAI/ ICMAI/CFAI or any other similar institutions such as ICE etc during last 3 years.

This declaration is being submitted and limited to, in response to the tender reference mentioned in this document.

Thanking You,

Yours faithfully,

Signature of Authorized Signatory

Name of Signatory:

Designation:

Seal of Company

Undertaking of Information Security
(This letter should be on the letterhead of the bidder duly
signed by an authorized signatory on Information security)

To,
The Chief General Manager (IA)
MSEDCL,
1st Floor, Prakashgad, Bandra (E)
Mumbai – 400051.

Madam/Sir,

Reg.: Tender Reference No:

We hereby undertake that the proposed hardware / software to be used for Audit will be free of malware, free of any obvious bugs and free of any covert channels in the code (of the version of the application being delivered as well as any subsequent versions/modifications done)

Dated this.....by2023

Yours faithfully,

Authorized Signatory

Name:

Designation:

Bidder's Corporate Name

Address

Email and Phone #

Bidder Profile Form

Sr. No.	Particulars	Details
1.	Name of the Bidder	
2.	Address of the Bidder	
3.	Status of the Firm/LLP/Proprietor etc.	
4.	Details of Incorporation of the Company/Firm	
5.	Details of Commencement of Business	
6.	GST registration no.	
7	a. Permanent Account Number (PAN) & b. TAN	
8.	Name & Designation of the authorized contact person to whom all references correspondence shall be made regarding this tender	
9.	Telephone No. (with STD Code) Landline Mobile	
10.	E-Mail of the contact person:	
11.	Fax No. (with STD Code)	
12.	Website	
13.	Financial Details (as per audited Balance Sheets) (in Cr) (Year 2019-2020, 2020-2021, 2021-22)	
14	Net Worth	
15.	Turn Over (Total)	
16.	Profit After Tax (PAT)	
17.	Net Profit	
18.	Past Experience – Supporting documents. i.e. Experience Certificate/s	
19.	Account Details The Bidder need to submit the details of account wherein the EMD amount is to be returned if the EMD is sent through NEFT. The following details are to be submitted:	
	Account Name –	
	Account Number –	
	IFSC Code –	

LIST OF SERVICES

SR. NO.	SERVICE NAME	ACTIVITY NUMBER	UOM	SAC CODE	REQ. QTY	VERSION	MATERIAL TYPE
1	40401502 Other Audit Fee	ADM 015	Ls	998221	1		null

Required Documents (To be uploaded online)

Sr. No.	NAME	SECTION	ITEM	DESCRIPTION
1	Price Bid	Price Section	40401502 Other Audit Fee	Please submit Price Bid as per Section-III: Bid Data Sheets (BDS)
2	GST Certificate	Technical Section	40401502 Other Audit Fee	GST Registration Number along with supporting document.
3	Bank details	Commercial Section		Bank Details for refund of EMD (Cancelled Cheque)
4	Experience Certificate for conducting System Audit	Commercial Section		A minimum System Audit experience of 3 assignments in last 5 years. Preference will be given to firm having experience of System Audit in Power Sector or in PSU.
5	Audited Financial Report	Commercial Section		Audited Financial report for last 3years (FY 2020, FY 2021, FY 2022)
6	Membership Extract from ICAI / ICMAI	Commercial Section		Membership Extract from ICAI / ICMAI
7	Copy of PAN card	Commercial Section		Copy of PAN card
8	Partner Details Undertaking	Commercial Section		Details of Partners along with Professional Qualification & Experience (Self Attested on letterhead of firm).