

# **National AIDS Control Organization(NACO)**

## **Ministry of Health & Family Welfare**

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Ref: G.23015/01/2013-NACO (F)/8005585

Dated: 05-03-2021

### **Call for Expression of Interest for**

### **Engaging of Chartered Accountancy/Cost Accountancy Firms for Internal Audit of 3 States / UT AIDS Control Societies.**

1. National AIDS Control Programme is being implemented by National AIDS Control Organization (NACO), Ministry of Health and Family Welfare, Govt. of India.
2. The State AIDS Control Societies (SACS), registered Societies under the control of State Government are responsible for implementing the Programme at respective State / U.T. / District level and are the nodal organizations for all state level prevention and control activities planned to be taken up in the states. NACO releases funds to the SACS of 35 States and 1 District AIDS Control Societies in Mumbai for implementation of the programme. The objective of the internal audit is to seek a professional opinion on the adequacy of internal control framework and adherence to the internal control procedures provided in the various guidelines, manuals etc, identifying areas for improvement and critical weaknesses, if any and that funds received and expenditure incurred for the accounting period are in accordance with the laid down financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are maintained at all levels.
3. The NACO now invites CAG empanelled Chartered Accountancy firms for major audits and Cost Accountancy firms to indicate their interest in conducting the internal Audit of SACS on regional hub approach for the **Regional Hub No. 7(seven)** consisting of 3 States i.e. Tamil Nadu, Puducherry and Andaman & Nicobar. The firm must have a Head Office/Branch Office in existence/operational for more than 3 years in any one of the states comprising the hub for which it is applying. The firms must clearly indicate the hub no. on the envelope. The firm will have to submit their internal audit report for each state separately & one report for entire hub as hub auditor. A matrix showing list of SACS - regional hub wise is available in application form.
4. Eligibility and Assessment Criteria: The EOIs and capability will be assessed against evidence of skills and experience in providing accountancy/audit services. The firm should submit a copy of PAN card, copy of ICAI registration certificate, and proof of empanelment with C&AG of India for major audits in case of a Chartered Accountancy firm and a copy of PAN card and copy of ICMAI registration certificate in case of a Cost Accountancy firm. Application not supported by such documents will be summarily rejected.

5. Requirements: The Expressions of Interest must be submitted along with an 'Application Form and Capability Statement' including a profile of the organization, relevant technical and geographical coverage along with the turnover for the last 3 financial years, within 30 days of the publication by 5:00 PM on the last day i.e. 03/04/2021. A format for 'Application form and Capability Statement' is available below. Individual CVs are not required at this stage. The proposal received after the timeline will not be considered.
6. (i) Earnest Money Deposit (EMD):- The instrument towards 0 (Rupees Twenty five thousand only) must be submitted along with the EoI. EMD should be in the form of Demand Draft/FDR drawn in favor of "Pay & Accounts Officer (Sectt), Ministry of Health & Family Welfare" payable at New Delhi-110001. The EoI and EMD packed in a sealed cover super-scribed with the words: "EoI – for Engaging of Chartered Accountancy/Cost Accountancy Firms for Internal Audit of SACS (Hub No 7)" is to be dropped in the "Tender Box" kept at Reception Area of NACO office at 9<sup>th</sup> floor within the office hours w.e.f. the day of publication of the advertisement till last day i.e. 03/04/2021 [05:00 PM].  
  
(ii) Performance Security Deposit (PSD):- The successful bidder (L<sub>1</sub> firm) will have to deposit a Performance Security Deposit (PSD) amounting to 10% of the contract value (including GST at the applicable rates) in the form of Bank Guarantee/FDR from a commercial bank [Details given under Clause V(d) of Terms of Reference].
7. The individual SACS have also initiated the process of appointment of statutory auditor for SACS. The firms who are selected as statutory auditor of a particular SACS will not be considered for appointment as internal auditor of the same SACS by NACO.
8. A firm will be selected in accordance with the procedures set out under Rule 177 to 196 in GFR 2017.
9. Any EOI with inadequate information, those which do not meet the above criteria, or those received after the closing date will not be considered. Please note that at this stage no Technical and Financial Proposals are required. Based on the information submitted by the firms in response to this Call for EOIs, NACO will prepare a shortlist of qualified firms, who would later be issued Request for Proposal (RFP) Document.
10. Interested firms may obtain further information at the address above during office hours [09:00 a.m. to 5:30 p.m.].
11. NACO reserves all the right of extension of timeline, cancellation/changing of bidding process without admitting any claim from applicant.

*d. AmShm*

Under Secretary (Finance)

**Guidance in EOI**  
**For Internal Audit of.....State AIDS Control Societies**  
**Under the National AIDS Control Programme**

**1.1 Background:** National AIDS Control Organization (NACO) with partial funding from Global Fund is implementing National AIDS Control Programme throughout the country. The Programme is being implemented in partnership with the State AIDS Control Societies (SACS) of 35 States/UTs located across the country and 1 District AIDS Control Society located at Mumbai. The SACS are registered Societies under the control of State Government.

**1.2 Period of appointment:** The contract will be on regional hub approach and year to year basis extendable for a period of 3 (three) years depending on the satisfactory completion of assignment during the year. Performance shall be primarily assessed on the basis of quality and timeliness of the report. Further, based on the performance assessment, extension/ re-appointment letter shall be issued for the second and the third year.

The contract shall cover the financial years 2021-2022, 2022-23 and 2023-24 on a yearly renewal basis.

**1.3 Multiple Auditors following 'Audit Hub' approach:** Based on their geographical locations, the Project Implementation Authorities (PIAs) functioning in the bordering state may be grouped together as 'Audit Hubs'. Each hub may consist of suitable number, say 3 to 7 states/ Union territories, depending upon the size, operations and geographical reach. Evaluation process shall be followed for selecting the auditor for each of these Hubs and the selected auditor shall carry out internal audit for all the PIAs grouped under the respective Hubs.

**1.4 The details of regional hub of states are as below:**

Sl. No.	Regional Auditors hub of 5 States	Regional Auditors hub of 6 States	Regional Auditors hub of 5 States	Regional Auditors hub of 7 States	Regional Auditors hub of 5 States	Regional Auditors hub of 5 States	Regional Auditors hub of 3 States	Total
1	West Bengal	Arunachal Pradesh	Bihar	Jammu & Kashmir	Gujarat	Andhra Pradesh	Tamilnadu	
2	Orissa	Assam	Jharkhand	Himachal Pradesh	Maharashtra	Karnataka	Puducherry	
3	Tripura	Mizoram	Madhya Pradesh	Uttarakhand	Goa	Lakshadweep	Andaman & Nicobar	
4	Chhattisgarh	Nagaland	Rajasthan	Punjab	Daman & Diu and Dadra & Nagar Haveli	Kerala		
5	Sikkim	Manipur	Uttar Pradesh	Chandigarh	Mumbai MACS	Telangana		
6		Meghalaya		Delhi				
7				Haryana				
Minimum per year Contract price (inclusive of all costs but exclusive of taxes) (fig. in Rs.)	1262500	1260000	1425000	1535000	1390000	1467500	640000	8980000

**1.5 Selection Method:** Selection may be made following the procedures set out under Rule 192 of the GFR 2017 i.e. 'Quality and Cost Based Selection (QCBS) method.

In QCBS method, the combined Quality and Cost Score is arrived at by weighting the quality and cost scores in the ratio of 70:30, respectively for Technical and Financial Scores. The RFP shall indicate only the minimum input months required for the assignment. The table below sets out minimum team requirements:

S. NO	Key professionals	Description of services to be provided	Experience	Minimum no. of persons and person days (per state depends on size & expenditure incurred by that state)
1	Partner/Audit Manager	Overall coordination, & planning, and team leadership, reporting, liaison with client	Qualified Chartered Accountant or Cost Accountant with at least 10 years of experience as a partner with expertise in the area of internal audit planning, execution and reporting	1 person 02 – 08 days
2	Audit Team Leader	Responsibility to lead the audit teams in the field, planning and execution of the audits, discussions with head of office at state and report writing and finalization	Qualified Chartered Accountants or Cost Accountant with at least 5 years of experience in internal audit with expertise in procurement audit desirable and with ability to lead the team and interact with senior level government officials	1 person 05 – 20 days
3	Team Member	Field level audit (including visits to a sample of peripheral units)	Person with experience in GFR, budgets, and financial rules of the Govt. experience in procurement audit desirable	Sufficient numbers 05 – 20 days
4	Team Member	Field level audit (including visits to a sample of peripheral units)	Assistant with experience in internal audit and report writing. Experience in procurement audit is desirable.	Sufficient numbers 05 – 20 days

**1.6** A firms may submit EOI for more than 1 hub. However each hub will be treated as separate assignment for purpose of evaluation and reporting, with separate audit teams deployed for each assignment. The firm shall submit their internal audit report for each hub separately.

**1.7** Evaluation and appointment of the project internal auditor is done following a two stage process i.e. the Expression of Interest (EOI) stage and the Request for Proposal (RFP) stage. At each stage, the applicant private audit firms (PAF) are evaluated on pre-determined parameters

## **2. Inviting Expressions of Interest:**

**2.1** EoIs from PAFs are called through advertisement. The EoI includes information on the required qualifications and experience of the firm, short listing criteria, and conflict of interest provisions.

For any PAF to be considered for appointment as internal auditor, shall meet the Minimum Eligibility Criteria specified below. Failure to satisfy any of the Minimum Eligibility Criteria renders the firm not eligible for the assignment. The Mandatory criterions are:

- a. Criterion 1 (applicable for Chartered Accountant firm): The applicant private audit firm is **empanelled with the C&AG for major audits.**
- b. Criterion 2: The applicant firm has **experience in audit of financial statements or internal audit** of –
  - Projects financed by bilateral or multilateral agencies; or
  - Agencies implementing government projects (other than above); or
  - Public sector undertakings in the same sector (other than above).
 Only that experience which pertains to audit of the financial statements or internal audit of the project/agency as a whole would be considered.

- c. **Criterion 3: Presence in the state/region:** The firm must have a Head Office/Branch Office in existence/operational for more than 3 years in any one of the states comprising the hub for which it is applying.
- d. **Criterion 4:** The applicant firm is **Independent of the entity** to be audited.
- The audit firm is not the incumbent Internal Auditor of the project or the Project Implementation Authority (PIA).
  - No partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body/Executive Committee/Board of Directors or the Project Director/Managing Director/any Director or any of the senior management (as applicable) of the PIA. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.
  - Neither the firm nor its Partners or Associates have any interest in the business of the PIA.
  - From the time of appointment and for one year after (to be counted from the date of issue of final audit report) the Firm ceases to be Statutory auditor and no other assignment of any kind to the PIA/project (including consultancy) will be accepted, either by the firm or by its partners or relatives of partners of the firm or by its associates.
  - The audit will not be done by a person who was either an employee in the project or a partner/employee of the retiring auditor, unless such person is employed with the firm for at least one year.
- e. **Criterion 5:** The audit firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force.
- Also, any partner/senior manager of the audit firm is not associated with the audit in any manner if he/she -
- has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 in case of Chartered Accountant and by the Institute of Cost and Works Accountants under relevant section(s) of the The Cost and Works Accountants Act, 1959 in case of Cost Accountant; or
  - is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.

**2.2 In support of meeting the Minimum Eligibility Criteria, the applicant firm submits documentation as specified below:**

- a. A self attested copy of the latest empanelment intimation letter issued by the C&AG containing the Unique Identification Number and the score. The Private Audit Firm (PAF) confirms that it is included in the panel for major audits (applicable for Chartered Accountant firm);
- b. A certificate from the firm to the effect that no partner of the firm has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 in case of

Chartered Accountant and by the Institute of Cost and Works Accountants under relevant section(s) of the The Cost and Works Accountants Act, 1959 in case of Cost Accountant or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. In case the firm has such partners, the firm provides details of such partners and certifies that they will not be associated with the audit in any manner;

- c. A Declaration signed by an authorized partner of the audit firm verifying that the applicant is independent of the entity to be audited that they have no relationship with the entity to be audited (in particular, the auditor should not be employed by, serve as director for, or have any financial or close business relationship with the entity during the period(s) covered by the audit or immediately thereafter for a period of two years);
- d. A self attested copy of the latest firm constitution certificate issued by the ICAI/ICMAI (*this certificate shall also act as evidence for verifying the Date of Constitution of the firm*). This certificate should not be older than 30 days as on the date of the EoI.
- e. A Self certified statement giving the date of establishment of the branch and name of Partner/CA/ICMAI qualified employee in-charge of the firm;
- f. The EoI must be dropped in “Tender Box” kept at Reception area of NACO office at 9<sup>th</sup> floor within the office hours w.e.f. the day of publication of the advertisement till last day i.e. **3<sup>rd</sup> April, 2021 by 5:00 PM**. The EoI should be accompanied by Account Payee Demand Draft/FDR of Rs.25,000/- (Rupees Twenty five thousand only) as Earnest Money Deposit (EMD) drawn in favor of Pay and Accounts Officer (Sectt), Ministry of Health & Family Welfare payable at New Delhi-110001.
- g. Additionally, sufficient information be provided so that NACO may evaluate the auditors’ capabilities and eligibility to undertake the assignment. Accordingly, the applicant shall provide the relevant information regarding their work.

### **3 Evaluation and Short listing**

**3.1** After the scrutiny of the EoI, PAFs who meet the minimum eligibility criteria are further evaluated to arrive at the shortlist of maximum six firms. NACO determines the criteria for short listing of the audit firms and has setup minimum qualifying marks which shall not be less than 65.

**3.2** The PIA may base the evaluation on the following parameters:

- a. Long standing of the firm;
- b. Turnover of the firm;
- c. Experience of the firm;
- d. Experience and association of the partners;
- e. Experience and association of the full time staff;
- f. Locational presence of the audit firm.

Evaluation matrix of the short listing criteria is outlined as below.

### 3.3 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 internal audit and assurances services	15
3. Experience and Association of Partners	15
4. Experience and Association of qualified full time staff (being CAs/CMAs 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
<b>Total</b>	<b>100</b>

### 3.4 Criteria (Detailed) and Scoring Scheme for Short listing at the EOI stage

Criteria	Scoring	Maximum Points	Documentation
1. <b>Long standing of the firm</b>	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/ICMAI
2. <b>Turnover</b> of the firm for the last three financial years (FY) from audit and assurances services “Specified Turnover”)	<ul style="list-style-type: none"> <li>• 15 points for Specified Turnover of Rs. 50 lacs or above in each of the last three FYs;</li> <li>• 8 points for Specified Turnover of Rs. 50 lacs and above in at least two of the last three FYs;</li> <li>• 4 points for Specified Turnover of Rs. 25 lacs and less than Rs. 50 lacs</li> </ul>	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 travelling.
3. <b>Experience and Association of Partners</b>	<ul style="list-style-type: none"> <li>• 3 points for each Partner with Post Qualification Experience (PQE) of 10 years or more with the firm</li> <li>• 2 points for each Partner with PQE of 5 years or more with the firm</li> <li>• 1 point for each Partner with PQE of more than 1 year with the firm</li> </ul>	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/ICMAI
4. <b>Experience and Association of qualified full time staff</b> (being CAs/CMAs or technically qualified staff	<ul style="list-style-type: none"> <li>• 3 points for each full time staff with PQE of 10 years or more with the firm</li> <li>• 2 points for each full time staff with PQE of 5 years or more with the</li> </ul>	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/ICMAI

Criteria	Scoring	Maximum Points	Documentation
relevant to the project)	firm • 1 point for each full time staff with PQE of more than 1 year with the firm		Documentation showing the qualifications and experience of staff other than CAs/CMAs
5. <b>Experience</b> 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	4 points for each project	20	
b. Projects in the same sector (other than above)	3 points for each project	15	
c. Agencies implementing government projects (other than above)	2 points for each agency	10	
6. <b>Presence in the state</b> where project headquarters are located	• 3 points if a branch office of the applicant firm is located in the hub states 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 and is headed by a qualified employee. Scores shall be allotted each branch office separately, up-till maximum 5 marks.	5	Latest firm constitution certificate issued by ICAI/ICMAI Date of establishment of the branch and name of Partner/CA/CMA qualified employee in charge of the firm
<b>Total</b>		<b>100</b>	



**Application Form  
For  
Submission of Expression of Interest for Internal Audit of hub of SACS**

*[Letterhead paper of the firm  
including full postal address,  
and telephone, facsimile and  
e-mail address]*

Dated: \_\_\_\_\_

To,

Under Secretary (Finance)  
National AIDS Control Organization  
Ministry of Health & Family Welfare, Govt. of India  
6th Floor Chanderlok Building,  
36 Janpath, New Delhi – 110 001

Sir,

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

(i) That the EOI is being submitted for Internal Audit in the hub\* of following State/UTs:-

Sl.No.	Regional Auditors hub-1 (of 5 States)	Regional Auditors hub-2 (of 6 States)	Regional Auditors hub-3 (of 5 States)	Regional Auditors hub-4 (of 7 States)	Regional Auditors hub-5 (of 5 States)	Regional Auditors hub-6 (of 5 States)	Regional Auditors hub-7 (of 3 States)
EOI	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
1	West Bengal	Arunachal Pradesh	Bihar	Jammu & Kashmir	Gujarat	Andhra Pradesh	Tamilnadu
2	Orissa	Assam	Jharkhand	Himachal Pradesh	Maharashtra	Karnataka	Puducherry
3	Tripura	Mizoram	Madhya Pradesh	Uttarakhand	Goa	Lakshadweep	Andaman & Nicobar
					Daman & Diu and Dadra & Nagar Haveli		
4	Chhattisgarh	Nagaland	Rajasthan	Punjab		Kerala	
5	Sikkim	Manipur	Uttar Pradesh	Chandigarh	Mumbai MACS	Telangana	
6		Meghalaya		Delhi			
7				Haryana			

**\*Note:** The audit firm may apply for more than one hub but each hub will be treated as separate assignments for the purpose of evaluation, reporting etc. The firm will have to submit their internal audit report for each state separately & one report for entire hub as hub auditor

- (ii) 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 in case of Chartered Accountant and by the Institute of Cost and Works Accountants under relevant section(s) of the The Cost and Works Accountants Act, 1959 in case of Cost Accountant and the regulations framed there under;
- (iii) That the firm proprietor or partners have not been debarred or cautioned by ICAI/ICMAI during the last five years (if cautioned give details);
- (iv) That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be a practice under Section 2(2) of the Chartered Accountants Act, 1949 in case of Chartered Accountant; and by the Institute of Cost

- and Works Accountants under relevant section(s) of the The Cost and Works Accountants Act, 1959 in case of Cost Accountant;
- (v) That the constitution of the firm as on 1<sup>st</sup> January of the relevant year shown in the Expression of Interest is the same as that in the Constitution Certificate issued by the ICAI/ICMAI, as the case may be.
- (vi) That the firm is not the incumbent Internal Auditor of the project or the Project Implementation Authority (PIA).
- (vii) That no partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body/Executive Committee/Board of Directors or the Project Director/Managing Director/any Director or any of the senior management (as applicable) of the PIA. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.
- (viii) That neither the firm nor its Partners or Associates have any interest in the business of the PIA.
- (ix) That from the time of appointment and for one year after (to be counted from the date of issue of final audit report) the Firm ceases to be Statutory auditor, no other assignment of any kind to the PIA/project (including consultancy) will be accepted, either by the firm or by its partners or relatives of partners of the firm or by its associates.
- (x) That the audit will not be done by a person who was either an employee in the project or a partner/employee of the retiring auditor, unless such person is employed with the firm for at least one year.
- (xi) The audit firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force. Also, any partner/senior manager of the audit firm is not associated with the audit in any manner if he/she -
- has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 in case of Chartered Accountant; and by the Institute of Cost and Works Accountants under relevant section(s) of the The Cost and Works Accountants Act, 1959 in case of Cost Accountant; or
  - is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.
- (xii) Detail of Partners/Proprietor with Signature:

Sl. No.	Name of the Partner / Sole Proprietor	Membership Registration Number	PAN No.	Dates of payment of fee for the relevant year ____ A/B*	Signature of Partner / Sole Proprietor

\* A - for membership, B – for issue of Certificate of practice

(Signature of authorized signatory of the firm and seal)

**Enclosures: 'Capability Statement' with total \_\_\_\_ pages.**

## Capability Statement

Status of the Firm:                      Partnership                      Sole Proprietorship

1.     A.    Name of the Firm (in CAPITAL letters) \_\_\_\_\_
  
- B.    Addresses of the Head Office & Branch Offices \_\_\_\_\_
  
- (may use separate sheet)
- (Please give complete postal address, telephone no. and e-mail address of each office confirming the presence in the State/UT with year of establishment for giving marking as guidance note of EoI)
- C.    PAN NO. of the Firm \_\_\_\_\_
  
2. ICAI/ICMAI Registration No. \_\_\_\_\_
  
- Region Name \_\_\_\_\_
  
- Region Code No. \_\_\_\_\_
  
3. Empanelment number with C&AG of India for major audits \_\_\_\_\_ (for CA firm)
  
4. Date of constitution of the firm: \_\_\_\_\_
  
5. Full-time Partners (in case of Partnership firm) / Full time Employees (in case of Sole Proprietorship firm) as on 1<sup>st</sup> January, 2021 *(Please provide details in the table below)*

Sl. No.	Continuous association with the Firm	Number of CAs/Cost Accountant
(a)	CA/Cost Accountant Partner having Post Qualification Experience (PQE) of 1 year or more with the firm	
(b)	CA/Cost Accountant Partner having Post Qualification Experience (PQE) of 5 year or more with the firm	
(c)	CA /Cost Accountant Partner having Post Qualification Experience (PQE) of 10 year or more with the firm	

6. Number of other staff employed full time with the firm

Sl. No.	Continuous association with the Firm	Number of CAs/Cost Accountant/Technical Qualified Staff
(a)	Full time Staff having Post Qualification Experience (PQE) of 1 year or more with the firm	
(b)	Full time Staff having Post Qualification Experience (PQE) of 5 year or more with the firm	
(c)	Full time Staff having Post Qualification Experience (PQE) of 10 year or more with the firm	

*(list to be attached for Sl. No. 5 to 6 as per guidance note for EoI)*

7. Whether the firm has experience in audit of financial statements or internal audit of - Yes / No
  - Projects financed by bilateral or multilateral agencies; or
  - Agencies implementing government projects (other than above); or
  - Project in the same sector (other than above).

*(If yes, details may be given on a separate sheet as per guidance note for EoI.)*

8. Whether the firm is engaged in any internal or external audit or providing any other services to any Govt. Company / Corporation or co-operative institution etc. Yes / No

*(If yes, details may be given on a separate sheet.)*

9. Whether the firm is implementing quality control Policies and procedures designed to ensure that all audit are conducted in accordance with Statements on Standard Auditing Practices. Yes / No

*(If yes, give brief note of the cases indicating its present status)*

10. Whether the firm, while performing audit services, carried out Procurement review / audit to ensure that the procurement is carried out by following Procurement guidelines and procedures. Yes / No

*(If yes, details may be given on a separate sheet, specifying the name of client and the services performed)*

11. Whether the firm has experience in performing internal audit in the State(s) of hub for which EOI is submitted.

*(If yes, details may be given on a separate sheet, specifying the name of client)*

12. Are there any court / arbitration /legal case(s) against the firm (if yes, give a brief note of the cases indicating its present status) Yes/ No

13. Fees earned by the firm for the last 3 years, as per the table below:

Type of audit	Govt. Company / PSU / Autonomous body / Co-operative institution			NGOs / Trusts		
	Year 1 (2018-19)	Year 2 (2019-20)	Year 3 (2020-21)	Year 1 (2018-19)	Year 2 (2019-20)	Year 3 (2020-21)
Statutory Audit / 6-monthly audit review						
Internal / Concurrent Audit						
Assurance/Financial Services						
<b>Total of the Above</b>						

(Signature of authorized signatory of the firm and seal)

List of Annexure:

1. \_\_\_\_

2. \_\_\_\_

3. \_\_\_\_

4. \_\_\_\_

5. \_\_\_\_