

NOTICE INVITING APPLICATION FOR EMPANELMENT AS INTERNAL AUDITORS

Council of Architecture invites applications from reputed Chartered Accountant/ firm of Chartered Accountant for empanelment as an Internal Auditor of Council. The applicants, who intend to participate in the empanelment process, may submit their application in the prescribed format. The application form can be downloaded from www.coa.gov.in.

The application complete in all respects shall be submitted only through registered post /speed post in the manner specified in the document “**Notice Inviting Application For Empanelment as Internal Auditors**”.

Last date for receiving application is **28.04.2017** during office hours i.e.09.30 a.m. to 06.00 p.m. Application received after due date & time will not be considered.. Council reserves the right to accept or reject any application in full or part without assigning any reason whatsoever.

Registrar

(A) Terms & Conditions

1. The C.A./C.A. firm must have experience of internal audit of Government/ Statutory body/Council's etc.
2. The C.A./C.A. firm will be paid fee inclusive of all taxes, duties, TA/DA and out of pocket expenses etc. No other claims will be entertained.
3. The C.A./C.A. firm shall carry out the Internal Audit quarterly in four spells in a F.Y. as per program set out by the Council.
4. The audit program set by Council will be communicated well in advance (at least 15 days before starting of audit) to C.A./C.A. firm.
5. The Council or his authorized person shall supervise the audit and audit party shall explain the audit procedures and finding if asked for during the course of audit or even before and after.
6. Some selective cases at the discretion of the Council shall also be audited by Council's own Audit Officer/ other firms. Internal Auditor shall be held responsible for any unreported major irregularities noticed afterwards.
7. The audit party conducting audit shall consist of maximum three and minimum two members of whom at least one shall be a qualified C.A. with five years experience of audit work. Other party members shall have at least three years of experience of audit work.
8. Internal Audit report in prescribed format as per Annexure-A should be prepared.
 - B. Report should be discussed with the head of the Organization and his/her views/explanations shall be incorporated therein as a part of the report.
 - C. Audit report shall be sent to the concerned officers within seven days from the date of completion of audit.
 - D. The audit report shall be framed in simple language, to the point and substantiated with documentary evidences attached therewith.
10. The compliances of the earlier report should also be verified by the C.A./C.A. firm.
11. The C.A./C.A. firm appointed as internal auditors of the Council shall not sub-assign the works of audit to any other C.A./C.A. firm/Agency.
12. Though this appointment is for one year, further continuance for the second and third year shall depend purely on the yardstick of yearly performance of the C.A./C.A. firm. The Council reserves the right to cancel the assignment without assigning any reason in case it may deem fit.
13. The above conditions are not exhaustive. The Council will have absolute right to revise/abrogate/include any conditions as per its requirements.
14. Periodic review meetings will be held at the Office of the Council which the internal auditor will be required to attend without any extra remuneration.
15. The internal auditor will not be eligible for payment of audit fee if the stipulations regarding conditions as submission of reports are not fulfilled.
16. The internal auditor will be required to give notice of one month to the Council in case it intends to discontinue the contract at any point of time during the period of contract.

(B) GENERAL CONDITIONS:

1. The whole process of the tendering can be cancelled/ modified/ altered/ redefined without giving any prior notice or information by the Council.
2. While visiting the audit place, the representatives of the audit team will bring the letter of introduction duly signed by the Sr. Partner/proprietor of the C.A./C.A. firm.
3. The evaluations of the tender will be as per pre-decided norms mentioned in Annexure-B.
4. Any other influence of any type may disqualify the applicant C.A./C.A. firm and the application will be outright rejected.
5. Proposal shall be in one cover & marked as “Technical Proposal for Internal Audit of Council of Architecture”. The same shall contain details as mentioned in annexure-C and Fees in another cover & marked as “Financial Proposal for Internal Audit of Council of Architecture”. The same shall contain details as mentioned in annexure-D.
6. The Proposal will be opened and evaluated by a committee of the officers at the office of the Council.
7. The Proposal must reach to office of the Registrar, Council of Architecture, India Habitat Centre, Core-6A, 1st Floor, Lodhi Road, New Delhi-110003 latest by **28.04.2017**. No Proposal shall be entertained after this prescribed time limit.
8. The supporting documents for the information mentioned in annexure-C are to be attached with the Proposal for scrutiny of the proposal. The proposal received without necessary documents will be rejected.

(C) Commencement, Completion, Modification and Termination of the Contract:

1. The assignment will be for one year on initial basis. However the assignment may be renewed after completion of the one year at the discretion of the Council on satisfactory performance of the C.A./C.A. firm.
2. The contract can be terminated from either side, at any time after giving a one calendar month's notice to the concerned C.A./C.A. firm without assigning any reason.

(D) Payment of the Audit Fees:

1. The payment of the audit fees will be made after getting the audit report. No other charges/ reimbursement except the fees shall be made.
2. The internal audit report will have to be submitted within seven days from the completion of audit.

(E) Obligation of the Internal Auditors:

1. The C.A./C.A. firm cannot assign/outsouse/sublet the work entrusted or sub contract in any manner what so ever, or any portion of it to any other C.A./C.A. firm
2. The internal auditor shall remain present for co-ordination/review meetings and make presentations as and when called and no additional fees/expenditure shall be paid for that.

(F) Confidentiality:

The internal auditor shall undertake that all information not within the public domain which may be acquired during the execution of the assignment shall be for all time and for all purpose, regarded as strictly confidential and held in confidence and shall not be directly disclosed to any person whatsoever, except with the prior written permission of the Council of Architecture.

(G) Penalties:

If any C.A./C.A. firm or partner thereof is found guilty of gross negligence, lack of duty , misrepresentation and misstatement of facts, hiding the facts, undue delay in performance of duties, using or giving the details gathered during the audit assignment to other parties without permission of the Council, non observation of instructions given by the Council, unauthorized retention of records of the Council, violating the terms and conditions of this assignment, unauthorized changes in the records of the Council, including malafied practices or any other cognizable offence or breach, the C.A./C.A. firm will be punishable with any or all following consequences:

- a) Removal from the assignment of internal audit with immediate effect/ from the date specified.
- b) Removal from any other assignment with immediate effect/ from the date specified given by the Council.
- c) Deduction of percentage of fees as determined by the Council.
- d) Ban from accepting the future assignment of the Council for the period as specified.
- e) Any other action deemed appropriate by the Council.

The decision/interpretation in all/any terms and conditions enumerated above and agreed upon by the Internal Auditor shall be final and binding on internal auditors without demure and any further recourse to any litigation/arbitration.

I have read all the terms and conditions mentioned above and same are acceptable to me and agreed.

Date:

Signature
Seal of Office/Firm
Partner Name &
Designation

COUNCIL OF ARCHITECTURE, NEW DELHI

SCOPE OF WORK

The scope of works audit includes:-

1. Checking of cash book and all the vouchers of receipts & payments.
2. Checking and overall scrutiny of posting of General Ledger.
3. Checking of Performa and provision entries.
4. Checking of Trial Balance and Groupings.
5. Checking of reconciliation of control ledger with General Ledger.
6. Internal auditor shall have to check the deduction of income tax from the payment of the various parties as per the provision of the Income Tax Act, 1961. 8. Periodic review meeting will be held at the office of the Council and the internal auditor will have to attend this meeting with relevant records.
7. Internal auditor shall have to check the TDS Statement monthly basis and check the payment of TDS of Income tax in to Govt. Treasury within time limit prescribed under above provision.
8. Internal auditor shall have to physically verify the stock of Printed Books, Fixed Assets of the Council and bank reconciliation statement to be checked with reference to bank book and remittances.
9. Internal auditor would check that the Deposit/FDR/Advance register are maintained properly and relevant entry from the Cash Book is made and final effect is given to Account.

Check list for conduct for internal audit :

1. All check for cash book receipt and payments.
2. Monthly Accounts i.e. with reference to compilation book and vouchers / challans etc.
3. Checking of All Banks reconciliation statement.
4. Checking of credit to Government account in respect of CPF/ /Income Tax / and all advances, Interest of advances and statutory deductions made from the Bills.
5. Checking of cheque books received from various banks and their use.
6. Checking of Pay Bills/ Supplementary Pay Bills/Payment Bills/Sales Bills.
7. Checking of TDS statements and returns with reference to Income Tax credits and challans.
8. Verification and confirmation of receipt of detailed bills in case where advances are paid. In case advances paid are not cleared due to non submission of detailed bills, the same are to be commented upon by internal auditor with reason and remedies, there to besides reporting responsibility of the officer for non clearance of advance.

COUNCIL OF ARCHITECTURE, NEW DELHI

FORMATE FOR INTERNAL AUDIT REPORT

Audit Report of Council of Architecture, New Delhi for the Period from _____ to _____

Part- I

The accounts of Council of Architecture, New Delhi for the period from _____ to _____ during audit Shri _____ Designation _____ held charge of the Council during period covered by audit.

Part –II

(a) Major Irregularities regarding :

- 1
- 2
- 3... & onward

(b) Other Irregularities regarding :

- 1
- 2
- 3... & onward

Part-III

The issues/Items/Register/Cash/Stamp listed below were found in order

- 1
- 2
- 3... & onward

Date:

Signature of C.A.

COUNCIL OF ARCHITECTURE, NEW DELHI

Pre-Qualification criteria

- The applicant should be a qualified Chartered Accountant or a firm of Chartered Accountants registered with Institute of Chartered Accountants of India.
- The applicant should have post-qualification practicing experience of at least 10 years with at least 2 years experience in internal audits in autonomous statutory body/Council. In case of firms, the experience of the Managing / Senior partners shall be considered as the experience of the firm.
- The applicant individuals / firms must be income tax assessee.
- The applicant should be an Indian citizen and should have office in NCT of Delhi.

Each The C.A./C.A. firm has to attach the proof in support of various eligibility criteria.

**PROFORMA OF APPLICATION FOR TECHNICAL PROPOSAL
FOR INTERNAL AUDIT OF COUNCIL OF ARCHITECTURE**

(To be printed on Internal Auditor's / Internal Auditor Firm's Letterhead)

No. : _____

Date: _____

The Registrar,
Council of Architecture
India Habitat Centre
Core-6A, First Floor,
Lodhi Road
New Delhi-110003

Dear Sir / Madam,

I/we hereby apply for empanelment as Internal Auditor of the Council of Architecture and furnish hereunder the requisite bio data/ information / documentation for your consideration

1. Name of the Applicant : _____
 2. Constitution : Individual / Proprietorship / Partnership
 3. Firm's Details
 Address : _____
 Phone No. : _____
 Email : _____
 Date of establishment : _____

Membership/ affiliation details with Institutes of Chartered Accountants

Name of the Body	Member since	Membership type	Membership No.

4. Firm's PAN / TAN : _____
 5. Practicing as auditor since : _____
 6. Experience of Internal Audit since : _____

Internal Audit handled in last 3 years with name of clients	Attach separate sheet if required
Internal Audit (of Autonomous Statutory Council/Body) handled in last 3 years with name of Council/ Body	Attach separate sheet if required

7. Details of present set up / infrastructure : _____
available to deal with internal audit works

8. Details of existing empanelment : _____

9. Names of proprietor / all partners (also : 1
mention managing/key/senior partner) 2
3
4
...

10. Particulars of individual/proprietor/partners
Particulars for each partner are to be provided (separate pages may be used for each partner to provide information in prescribed format)

11. Personal details :

Name		Nationality	
Son/daughter/wife of		Sex	
PAN		Telephone	
Address		Mobile	
		Email	

12. Educational / Professional qualifications :

Sr. No.	Qualification	Nature*	University/ Institution/Examining Body	Date of award

* Graduate degree /diploma / Post-graduate degree/diploma/certificate / Professional certificate

13. Membership / affiliation details :

Name of the Body	Member Since	Membership Type	Membership no.

14. Whether proprietor/partner of any other : _____
firm, If so, name and address

15. Duration with the applicant firm : _____

16. Whether empanelled / registered with : _____
others as internal auditor, If so give details

17. Undertakings / Declarations

17(i). I/We do hereby undertake that **[strike out which is not applicable]**

I/we/none of our employees are ex-employee of your Council,

OR

I/... of our partners/... of our employees was/were ex-employees of your Council (give details, viz. Name, Position and Date of retirement/resignation) but ceased to be under your employment since last 3 years or more.

AND

I/We shall not induct/employ any partner/employee during the tenor of our empanelment as an auditor, who is/are within the abovementioned cooling period of 3 years from the date of retirement / resignation

17(ii). I/We do hereby solemnly declare and affirm that

I/We have not been removed/dismissed from service/employment earlier

I/We have not been convicted of any offence and sentenced to a term of imprisonment

I/We have not been found guilty of misconduct in professional capacity

I/We have not been convicted of an offence connected with any proceeding under the I.T. act 1961 &/or W.T. Act 1957 &/or G.T. Act 1958

I/We am/are not undischarged insolvent(s)

There are no complaints against me/us, registered with CBI/SFIO/Police/Courts of law

I/We have not been blacklisted/depanelled by any bank/FI/IBA/others in the past

18. I/We solemnly declare that the information furnished above is complete and entirely true and nothing has been concealed. I/We also affirm that terms & conditions of Council relating to empanelment of statutory auditors are acceptable to us and I/We also undertake to keep the Council informed of any events /happenings which would make me/us ineligible for empanelment / remaining empanelled as statutory auditor.

19. Additional information, if any

For & on behalf of (Firm)

Date : _____

Place: _____

(Signature)
Name

(Signature)
Name

Designation

Designation

[All partners to subscribe their signatures]

List of enclosures:

- | | | | |
|---------|--------|--------|--------|
| 1..... | 2..... | 3..... | 4..... |
| 5..... | | | |
| 6..... | 7..... | 8..... | 9..... |
| 10..... | | | |

Self-attested documents to be provided along with the application

- Identity and address proofs of the applicant statutory auditor/proprietor/all partners
- Copy of registered partnership deed (in case of partnership firms)
- Copies of PAN Card of the applicant statutory auditor/proprietor/all partners
- IT returns of last 3 financial years
- Copies of empanelment with Comptroller and Auditor General of India (CAG) as auditor/proprietor/all partners
- Evidences of professional qualifications and experience of the applicant statutory auditor/proprietor/all partners
- Evidences of experience as a internal auditor of Autonomous bodies/Councils
- Evidences of existing empanelment, if any, with Universities, Institutions, colleges Supreme Court, High Courts, Government authorities/departments, etc.

**PROFORMA FOR FINANCIAL PROPOSAL
FOR INTERNAL AUDIT OF COUNCIL OF ARCHITECTURE
(To be printed on Internal Auditor's / Internal Auditor Firm's Letterhead)**

No.:

Date:

The Registrar,
Council of Architecture
India Habitat Centre
Core-6A, First Floor,
Lodhi Road
New Delhi-110003

Dear Sir,

I/we hereby submit my financial proposals for empanelment as Internal Auditor of the Council of Architecture and furnish hereunder the requisite bio data/ information / documentation for your consideration

1. Name of the Applicant : _____
2. Constitution : Individual / Proprietorship / Partnership
3. Firm's Contact Details
Address : _____
Phone/ Mobile No. : _____
Email : _____

4. Firm's PAN / TAN : _____

5. We agree to carry out the work to be assigned as per the terms & condition prescribed in empanelment notice @ Fee of Rs. _____ (Rs. _____ only) per annum and act as Internal Auditor.

6. The fee quoted is inclusive of all taxes, duties, TA/DA and pocket expenses etc. No other claims will be entertained.

Date:

Signature
Seal of Office/Firm Partner Name &
Designation