

**NOTICE INVITING APPLICATION
FOR
EMPANELMENT OF STATUTORY AUDITORS**

Council of Architecture invites applications from interested Chartered Accountant/ firm of Chartered Accountant for empanelment as a Statutory Auditor. 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 respect shall be submitted only through registered post /speed post in the manner specified in the document "Notice Inviting Application For Empanelment of Statutory Auditors". Last date for receiving application is 20.04.2017 during office hours. Application received after due date & time will not be considered. No request for providing Registration document by hand will be entertained, It has to be downloaded from the website invariably. Council reserves the right to accept or reject any application in full or part without assigning any reason whatsoever.

Registrar

PUBLIC NOTICE FOR EMPANELMENT OF STATUTORY AUDITOR

Council of Architecture (CoA) invites application in sealed envelope for empanelment of Statutory auditor for audit of books of accounts of the CoA for the F. Y. 2016-17 from the eligible individuals and proprietorship/partnership firms fulfilling the criteria appended to this notice in the format annexed along with the supportive documents.

The application in prescribed format (annexed), complete in all respect, along with all supportive documents as stated in the application format, must reach to the office of the CoA up to 20.04.2017 positively. The application in sealed envelope with inscription '**APPLICATION FOR EMPANELMENT OF STATUTORY AUDITORS**' should be sent to:-

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

Applications, which are not duly filled up and/or lacking required supportive documents, shall be treated as 'REJECTED'. Any complete application received after the above mentioned cut-off date shall not be considered for current process of empanelment. The selected statutory auditor will be intimated through email along with a copy of draft agreement (format annexed) to be executed. On execution of the Agreement the statutory auditor shall be empanelled for three years, unless delisted by the Council in the interim period for valid reasons.

The Council's decision on selection shall be final and no communication in this respect shall be entertained. The Council reserves the right to accept or reject any application in full or part without assigning any reason whatsoever.

All persons/firms intending to apply are requested to go through the appendix for eligibility criteria and other norms before sending application. Any query in this regard may be sent by email to: **registrar-coa@gov.in**.

APPENDIX

Eligibility Criteria and other norms for empanelment of Statutory Auditors

1. Eligibility criteria for empanelment

1.1 Minimum criteria

- The applicant should be a qualified Chartered Accountant or a firm of Chartered Accountant, 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 statutory 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.

1.2 Additional / Preferred Criteria

- Empanelment with Comptroller and Auditor General of India (CAG) as statutory auditor shall be treated as a preferred qualification.
- Where there are common partner(s) in more than one firm, only one of such firms may be considered for empanelment.

1.3 Negative Criteria

- The auditor against whom complaints have been registered with CBI / SFIO / police / court of law &/or blacklisted shall not be eligible
- The auditor convicted of any offence and sentenced to imprisonment / found guilty of misconduct in professional capacity / convicted under IT Act &/or WT Act &/or Gift Tax Act &/or Service Tax Act, shall not be eligible.
- An undischarged insolvent shall not be eligible for empanelment.

2. Categories of the Statutory Auditors

Individual/proprietorship firm having minimum experience, i.e. post-qualification practicing experience of 10 years with audit experience of Statutory Bodies/Councils of 2 year shall be preferred for the job.

3. Empanelment Procedure

- Applications **(as per format given in Annexure–I)** will be invited from the eligible firms for empanelment in the format(s) available at CoA website. The intending auditor shall apply directly to the Registrar, Council of Architecture, New Delhi at address given above.
- The empanelment will be done on the basis of applications received by the office of Council up to a cut -off date, 20.04.2017

- The list of empanelled auditor, as approved by the CoA, shall be available at the CoA website. Only one Individual/Proprietorship firm/ Partnership firm will be given assignment at a time for the particular year. An auditor once empanelled under this guideline shall continue to remain enlisted for a stretch of 3 (three) years unless removed by the CoA during the interim period.

4. Duration of Empanelment

- The duration of empanelment shall be for a period of 3 (three) years. However, the quality of service provided / performance of the auditor shall be reviewed annually by the CoA.
- Upon expiry of 3 (three) years, the auditor will be required to apply afresh for renewal/re-empanelment, which will be considered by the CoA. If no such application is received the auditor will automatically be delisted.
- However, at any time during the 3 (three) years period, the CoA may at its discretion de-empanel /remove any auditor after serving due show cause notices. Such auditors will remain debarred from empanelment for next 3 years.

5. Performance review of auditors

- There shall be periodical review of the performance of the empanelled auditor.

6. Removal / de-empanelment of auditors

- Removal / de-empanelment of Auditor will be done by the CoA.
- All reports prepared after issuing show cause notices to the auditor and/or the names of the empanelled auditors against whom complaints have been registered with CBI / SFIO / police / court of law &/or blacklisted by any organisation/institute and/or the names of the empanelled auditor convicted of any offence and sentenced to imprisonment / found guilty of misconduct in professional capacity / convicted under IT Act &/or WT Act &/or Gift Tax Act &/or Service Tax Act during the interim period shall be placed before the CoA for taking decision.
- The CoA shall take decisions on the reported cases and in extreme cases where the auditor has been found to be indulging in unfair practices, guilty of professional misconduct, violating the code of ethics and professional practice and/or where the auditor has been delisted / blacklisted by other state/ Central authorities/agencies/organisation/institutes and/or where the auditor has been convicted by any legal authority, the CoA may decide for removal of the errant auditor from the panel.
- Any auditor thus removed / de-empanelled shall be barred for next 3 (three) years for relisting and the name shall be reported to Institute of Chartered Accountants of India immediately as well as to other Government Organisations for information.

7. Appointment of Empanelled auditors

- List of empanelled auditors will be made available at the Council website. The list shall contain the name of the firm / auditor, name of the proprietor / partners, address, contact no., qualification, experience, etc.
- Council reserves right to select or reject any application if does not deemed fit.
- Only one Individual/Proprietorship firm/ Partnership firm will be given assignment at a time for particular financial year.

- An Auditor appointed for one financial year and may be re-appointed or a new auditor may be appointed as decided by the Council. Decision of the authorities shall be final and no communication shall be entertained in this regard.

8. Obligations of Council

- All empanelment / appointment / de-empanelment of auditor shall be done in accordance with the the above guidelines.
- No security deposits or any other indemnity money should be taken from the auditor.
- Professional fees to the auditors shall be paid within 45 days of the submission of report and its acceptance by the Council. In case the audit report submitted by the auditor is not in order, the Council shall bring the same to the notice of the auditor within 15 days of submission for rectification and resubmission. In case no such communication is received by the auditor, it would be presumed that the audit report has been accepted by the Council.

9. Compliance of Standards and Procedures

- The reports must be prepared and submitted in the format approved by the Council upon execution of job as per Terms of engagement.

10. Independence and Objectivity

- All empanelled auditors shall act with independence, integrity and objectivity. They shall undertake all audit works with an independent mind and shall not come under influence of anybody. The empanelled auditor shall not be related to any of the personnel in the Council or in the Department dealing with the audit work directly.

11. Professional Fees

Fees for Statutory Audit will be Rs.30,000/- p.a. (excluding service tax)

Annexure –I

****Statutory Auditor's / Statutory Auditor Firm's Letterhead**

Application format for empanelment as statutory auditor

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 Statutory Auditor 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 statutory audit since : _____

Statutory audit handled in last 3 years with name of clients	Attach separate sheet if required
Statutory audit (of Autonomous Statutory Body) handled in last 3 years with name of clients	

7. Details of present set up / infrastructure available to deal with statutory audit works : _____
8. Details of existing empanelment : _____

9. Names of proprietor / all partners (also mention managing/key/senior partner) : 1
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	
Date of Birth		Age	
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 statutory 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)

(Signature)

Name

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 statutory auditor of Educational Institution
- Evidences of existing empanelment, if any, with Autonomous Bodies, Institutions, Colleges, Supreme Court, High Courts, Government authorities/departments, etc.

ANNEXURE – II

[To be executed on non-judicial stamp paper worth `100/- upon selection by Empanelment Committee and name of selected statutory auditor will be enlisted only upon execution]

AGREEMENT WITH THE STATUTORY AUDITOR ON THE APPROVED PANEL OF THE BANK

This Agreement made at on this day of 20__, between
_____ of
_____ (hereinafter called the 'Statutory Auditor') of the One Part and Council of Architecture, an autonomous statutory body incorporated under the Architects Act, 1972 (A Central Act), having its head office at India Habitat Centre, Core-6A, First Floor, Lodhi Road, New Delhi hereinafter called the 'Council', which term shall unless repugnant to context include its successors and assigns) of the Other Part.

Whereas on the request of the Statutory Auditor, the Council has empanelled the Statutory Auditor to undertake audit of books of accounts of the Council and other service in the nature of opinion/advise/consultancy/certification, as may be requisitioned by the Council from time to time.

Whereas the Statutory Auditor has agreed to render his/her/its services inter-alia on the terms and conditions mentioned hereunder;

NOW THIS AGREEMENT WITNESSETH AS UNDER

- 1 That the Statutory Auditor agrees to undertake audit of books of accounts as per requisition made by Council from time to time through job specific letter of engagement/assignment with terms of engagement and accept fee as prescribed / decided by the Council.
- 2 That the Statutory Auditor shall not sub-contract the work, when requisitioned by the Council, to any other auditor.
- 3 That the Statutory Auditor will personally inspect the books of accounts and relevant documents in respect that in connection with the audit of the same.
- 4 That the Statutory Auditor shall maintain secrecy of the Council's and their assets/liabilities.
- 5 That the Statutory Auditor shall act with independence, integrity and objectivity and shall not come under influence of anybody.
- 6 That the empanelment does not carry assured engagement/appointment of Statutory Auditor and it is the Council's prerogative to engage the services of the Statutory Auditor from the panel.
- 7 That in case constitution of the Statutory Auditor undergoes any change, the same shall be informed to the Council immediately
- 8 That if for any reason whatsoever the Council may not maintain any panel or discontinue the panel, the Statutory Auditor shall have no grievance against the Council and the Council shall not be liable in any manner whatsoever.
- 9 That in case services of Statutory Auditor are not found satisfactory and their audit reports are unworthy of being acted upon, the Council may delist/de-panel the Statutory Auditor's name from the approved panel of the Council after issuance of show-cause notice.
- 10 That the Council reserves the right to take appropriate legal action including filing / lodging complaint to the professional body, if there is any misconduct on the part of the Statutory Auditor or audit report submitted by the Statutory Auditor to Council is incorrect or false. This shall be without prejudice to Council's right to delist/de-panel the Statutory Auditor from its panel.
- 11 That the Statutory Auditor agrees and hereby gives consent to exchange information with other Statutory Bodies, or government organisations directly or through the other medium or any

other institution or association about particulars (name, address and other details) of Statutory Auditor, performance as well as cause for delisting / de-panelling, if any.

In witness whereof, the parties hereto have set their hand on the day, month and year mentioned herein above.

Statutory Auditor (signature with Membership/Registration No.)
[In case of partnership firms all the partners to subscribe their signatures]

For Council of Architecture

Registrar