

Appointment of Internal Auditor and Transaction Recording Consultant

Terms of Reference (ToR) for engagement of Internal Auditor and Transaction Recording Consultant for All India Football Federation.

1. Instruction to the Applicant.

(A) Background:

All India Football Federation (AIFF) is an autonomous body registered under the Societies Registration Act 1960 and is the apex administrative body to govern the game of football in India. The AIFF is recognized as a National Sports Federation for the discipline of football by the Ministry of Youth Affairs and Sports, Government of India and affiliated with international governing body FIFA/AFC.

(B) Objectives of the below mentioned two different assignments:

- a. To conduct risk-based Internal Audit for the Federation and provide guidance on maintenance & finalization of Accounts and introduction of internal control system.
- b. To prepare and present regular accounting by applying the accounting software and compliance of GST, Income Tax and other laws.

(C) Coverage of the Audit:

Five years with effect from the financial year 2022-23.

(D) (i) Scope of Audit:

- 1) To provide necessary and continuous guidance for maintenance of proper accounting hygiene including assistance on the preparation, presentation and finalization of accounts in accordance with the provision of the Societies Registration Act and other laws as appropriate so as to establish the accounting best practices.
- 2) To conduct risk-based audit and report the management on quarterly basis on the inefficient and weak areas, deficiencies in internal control system with suggestion for remedial measures.
- 3) To report on financial impropriety and irregularities and system inadequacies that leads to such impropriety / irregularity with suggestion of measures for improvement of the system on quarterly basis.

- 4) To report on the organisation's EDP & IT systems related to the accounting and compliance aspects, with special emphasis on their adequacy, effectiveness and security.
- 5) To report on the issues pertaining to compliances with the policies of the organisation and the extents of deviations, if any.
- 6) To assist the management to develop and upgrade various SOPs of the Organisation
- 7) Report on any other matter of significance.

D(ii): Scope of Transaction Recording

- 1) To prepare the regular accounting by using the accounting software of the Organisation
- 2) To prepare the TDS and GST returns on a regular basis
- 3) To Prepare Bank Reconciliation Statements on 15 days basis.
- 4) To check the authenticity and accuracy of the evidences
- 5) To maintain proper backup of data and data source
- 6) To flag and report all exceptional transactions forthwith to the management
- 7) To report the position of accounting updation on monthly basis

(E) Timeline:

(i) Related to Internal Audit

The auditor will submit their report along with executive summary by 30th of the month following each quarter of the financial year.

For any issues with special significance and impact, FLASH AUDIT REPORT needs to be placed by the Auditor within 10 days from the end of every month.

(ii) Related to Transaction Recording

- a. Monthly reporting within 15 days from the end of the month. The report shall contain all clarifications obtained during the handling of the issues of deviations/ exceptional matters.
- b. Quarterly, Half Yearly and Annual Accounts completion shall be done.

2. Eligibility & Selection

(A) Eligibility Criteria for assignments category

1. For internal audit

Any interested Chartered Accountants' Firm shall be eligible to apply for the assignment as stated in Para 1(B) (a), subject to meeting the following eligibility criteria.

- (i) Empaneled with Comptroller & Auditor General of India.
- (ii) Audited turnover in the year 2021-22 is at least Rs 20 lakhs or more.
- (iii) Registered with the Institute of Chartered Accountants of India for not less than 10 years as on the date of application.
- (iv) Shall have minimum of three FCA partners or employees working with the firm for not less than 5 years continuously.
- (v) Minimum ranking of the Firm is Category II by ICAI
- (vi) At least any one Partner should be DISA/ CISA qualified.
- (vii) Not debarred by ICAI or any other authority on any occasions earlier.
- (viii) The Partner or any of his/ her relative is not associated with the Organisation in any capacity whatsoever;

2. For Transaction Recording

Any interested Chartered Accountants' Firm shall be eligible to apply for the assignment as stated in Para 1(B)(b), subject to meeting the following eligibility criteria:

- (i) The firm shall have at least minimum 2 partners.
- (ii) Registered with the Institute of Chartered Accountants of India for not less than 2 years as on the date of application.
- (iii) The firm shall have experience for not less than 2 years in the field of preparation and presentation of regular accounting by applying the accounting software and compliance of GST, Income Tax and other laws.
- (iv) The firm is not debarred by ICAI or any other authority on any occasions earlier.
- (v) The Partner or any of his/ her relative is not associated with the Organization in any capacity whatsoever;
- (vi) Any additional qualification of any of the partners will carry priority in terms of selection the firm.

(B) Submission of Proposal

- a. Interested eligible Chartered Accountant Firms shall apply for the assignment in the format along with required information and documents as per the format given in Annexure – 1, 2, 3 & 4 within due date and time for submission i.e. on 10/11/2022 at 5.00 PM. The proposal will be submitted in sealed envelope either through courier or registered post only in the following address.
- b. Interested and eligible CA Firm can apply only for one category of assignment and not for the categories.

Mailing Address:

**The Secretary General
All India Football Federation
Football House, Phase-1
Sector-19, Dwarka
New Delhi - 110075**

(C) Evaluation of Proposal

The technical proposal of the eligible applicants firms shall be evaluated on the basis of empanelment status, work experience and financial and technical capacity.

(D) Selection of Agency

Proposal submitted by eligible firms shall be evaluated to ensure that only those firms who are conforming to the eligibility criteria are shortlisted for technical evaluation. All eligible applicants shall be appointed by the Finance & Audit Committee of AIFF.

FORMAT FOR TECHNICAL PROPOSAL for the assignment as stated in Para 1(B)(a) -INTERNAL AUDIT

Sl. No	Particular	Details
1.	Name of the Firm	
2.	Address of the Head office of the Firm with Telephone number and name of contact person	
3.	ICAI Registration Number of the firm and date.	
4.	Empanelment number with C&AG of India and Date	
5.	Total Numbers of Partners with the firm	a) FCA: b) ACA: (list to be attached)
6.	Audited Annual Turnover	a) 2021-22:

Documents to be submitted along with the above information:

- a) Copy of Registration certificate of the firm with ICAI
- b) Copy of Empanelment with C&AG of India in support of the above
- c) Copy of Income tax return and audited accounts of 2021-22
- d) List of partners with the status as to FCA/ACA.
- e) Copy of the PAN of the Firm and the Partners
- f) Membership certificate of each Partner
- g) GST Registration Certificate
- h) Copy of DISA/ CISA qualification
- i) Copy of the evidence of Category II by ICAI
- j) Certificate of additional qualification of the partners

FORMAT FOR TECHNICAL PROPOSAL for the assignment as stated in Para 1(B)(b) -TRANSACTION RECORDING

Sl. No	Particular	Details
1.	Name of the Firm	
2.	Address of the Head office of the Firm with Telephone number and name of contact person	
3.	ICAI Registration Number of the firm and date.	
4.	Total Numbers of Partners with the firm	CA: (List to be attached)

Documents to be submitted along with the above information:

- Copy of Registration certificate of the firm with ICAI.
- List of partners with the status as to CA.
- Copy of the PAN of the Firm and the Partners
- Membership certificate of each Partner
- Certificate for Additional Qualification of any of the partners.

(To be written in the letterhead of the firm)

Undertaking

I / we do hereby declare that the above-mentioned information are true and correct and I / we also undertake to abide by the terms and condition of the contract and would make compliance of terms laid-down in the contract if executed by us with All India Football Federation (AIFF).

Date :

Place :

Signature of Authorised Signatory of the Firm along with seal of firm

ACKNOWLEDGEMENT AND FINANCIAL PROPOSAL

To

The Secretary General
All India Football Federation
Football House, Dwarka
New Delhi

Sub : Submission of Proposal for appointment of Internal Auditor of AIFF.

Madam / Sir,

- 1) Having carefully examining the entire ToR and having obtained all the requisite information about the assignment, we do hereby propose to provide the desired professional service as detailed.
- 2) Our Professional Fees for the aforesaid assignment shall be Rs.
(Rupees.....).
- 3) The Professional Fees shall be inclusive of all expenses incidental and necessary to carry out the audit assignment. The GST shall be claimed separately as per the prevailing etc.
- 4) We agree to abide by this financial proposal / bid for a period of 60 days from the date of its opening.

Yours faithfully

Signature of the authorized signatory