



**नेपाल धितोपत्र बोर्ड**

जावलाखेल, ललितपुर

## **आन्तरिक लेखापरीक्षण गर्ने कार्यको लागि प्रस्ताव आवाहन गरिएको सूचना**

(प्रथम पटक प्रकाशित मिति: २०७४।०६।१०)

आर्थिक वर्ष २०७४।०७५ को लागि बोर्डको आन्तरिक लेखा परीक्षण कार्य गर्न लेखापरीक्षक नियुक्त गर्नका लागि नेपाल चार्टर्ड एकाउन्टेन्ट संस्थाका सदस्यता लिई पेशागत प्रमाणपत्र (Certificate of Practice-COP) प्राप्त गरी योग्यता पुगेका लेखापरीक्षण फर्महरुबाट प्राविधिक तथा वित्तीय प्रस्ताव यो सूचना प्रकाशित भएको मितिले १५ दिन भित्र बोर्डमा पेश गर्नुपर्ने गरी आवाहन गरिएको छ । यस सम्बन्धमा विस्तृत विवरण बोर्डको वेबसाईट [www.sebon.gov.np](http://www.sebon.gov.np) राखिएको छ ।



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## आन्तरिक लेखापरीक्षण शर्त तथा बन्देजहरु ( Terms of Reference for Internal Audit )

नेपाल धितोपत्र बोर्ड आर्थिक प्रशासन सम्बन्धी नियमावली, २०६६ को नियम २० बमोजिम बोर्डको जिन्सी तथा नगद र आम्दानी खर्च बोर्डको नीति नियम र उद्देश्य तथा कार्य योजना अनुरूप स्वीकृत बजेट बमोजिम भए नभएको जाँच गर्न र कुनै त्रुटी भएमा तत्काल समाधान गरी लेखा पद्धतिलाई नियमित एवम् स्तरीय गराई अद्यावधिक राख्नको लागि चौमासिक रुपमा प्रतिवेदन पेश गर्ने गरी आन्तरिक लेखा परीक्षण गरिनेछ भन्ने व्यवस्था रहेको छ ।

आन्तरिक लेखापरीक्षकले देहायको **Terms of Reference** लाई ध्यानमा राखी यस बोर्डको नियमानुसार प्रत्येक चौमास समाप्त भएको एक महिनाभित्र आन्तरिक लेखा परीक्षकले लेखा परीक्षण प्रतिवेदन अध्यक्ष समक्ष पेश गर्नु पर्नेछ ।

### Terms of Reference

1. **Background :** The Securities Board of Nepal is an autonomous body established under the Securities Act 2006 with the sole aim to regulate the Capital Market of Nepal. The Board is seeking the service of practicing Auditors to conduct the internal audit of the Board for the fiscal year 2073/074.

2. **Objective: The objective of the assignment are as follows:**

- Conduct Internal Audit of the Board (SEBON) for the fiscal year 2074/075 B.S.
- Suggest the management about the remedial measures or action to be taken to correct the discrepancies as per the due process of law of the concerned transactions
- Examine and evaluate all the financial statements and the concerned transactions and assets of the Board mainly focusing on economy, efficiency, effectiveness and due process.

3. **Scope of work :**

The Internal audit shall stress on all areas of financial management and system review of the Board which includes inter alia:

- Audit of financial statement of the Board which includes audit of income and expenditure, account, balance sheet and cash flow
- Expenditure authorization and procurement system and procedure

- Compliance of rules and regulations
- Compliance of applicable Accounting Standards
- Bank reconciliation
- Review of Internal Control System
- Review of the related laws and procedures
- Any other relevant matter

**4. Deliverables : The deliverables of the assignments are as follows:**

- Internal audit report shall be submitted on quarterly basis. However the report of the first quarter of Fiscal year 2074/75 shall be submitted within Poush end of 2074.
- Then after such report shall be submitted within first month after the end of the respective quarter.

**5. Commencement of audit work :**

The audit work shall commence immediately after execution of the contract for internal audit.

**6. Access to the Books of accounts of the Board:**

The Internal auditor shall have full access on the books of accounts, minute and other relevant documents of the Board required for effectively carrying out the internal audit work.

**7. The Facilities to be provided by the Board :** The Board shall provide the following facilities to carry out the assignment :

- Room space with required furniture
- Required computer facilities and printing facilities of the report
- The communication facilities of the Board can be utilized as required

**8. Focal Point :**

Focal point for Internal Auditor shall be the officer at Financial Management Sub-section of the Board.

**9. Terms of Payment:** As agreed upon in the agreement.