



नेपाल धितोपत्र बोर्ड

व्यवस्थापन तथा कानून विभाग

खुमलटार, ललितपुर

०१-५२५४०५७, ५२५३९६२

(प्रकाशन मिति: २०८१/०७/१४)

आन्तरिक लेखापरीक्षण गर्ने कार्यको लागि प्रस्ताव आव्हान गरिएको सूचना

आर्थिक वर्ष २०८१/८२ को लागि बोर्डको आन्तरिक लेखापरीक्षण कार्य गर्न लेखापरीक्षक नियुक्त गर्नका लागि नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्थाको सदस्यता लिई पेशागत प्रमाणपत्र प्राप्त गरी योग्यता पुगेका लेखापरीक्षण फर्महरुबाट यो सूचना प्रकाशित भएको मितिले १५ औं दिन भित्र फर्म/कम्पनीको दर्ता/इजाजत प्रमाणपत्रको प्रमाणित प्रतिलिपी, मु.अ.कर दर्ताको प्रमाणित प्रतिलिपी, आ.ब. २०७९/८० को कर चुक्ता प्रमाणको प्रतिलिपी संलग्न राखी बोर्डमा निवेदन पेश गरेपश्चात बोर्डबाट फाराम प्राप्त गरी सो फारामलाई समेत प्राविधिक प्रस्तावमा संलग्न गरी मिति २०८१/०७/२८ दिनको ४:०० बजे भित्र बोर्डमा प्राविधिक तथा वित्तीय प्रस्ताव पेश गर्नुहुन यो सूचना आव्हान गरिएको छ।

१. योग्यता तथा अनुभवका आधारहरु

- १.१. चार्टर्ड एकाउन्टेन्सी परीक्षा उत्तीर्णभै नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्थाको सदस्य भएको हुनु पर्ने।
- १.२. पूर्णकालीन अभ्यास (Full Time Practice) मा रहेको।
- १.३. अनुशासन समितिबाट कारवाहीमा नरहेको।
- १.४. मु. अ. करमा दर्ता भएको।

२. प्रस्ताव पेश गर्ने प्रक्रिया

माथि उल्लेखित प्रस्ताव पेश गर्दा खाम बाहिर नेपाल धितोपत्र बोर्डको आ.ब. २०८१/८२ आन्तरिक लेखापरीक्षण गर्ने कार्यको लागि प्रस्ताव लेखिएको हुनुपर्दछ। बोर्डबाट प्राप्त फाराम, योग्यता तथा अनुभवहरुको कागजात सहितको प्राविधिक (Technical) प्रस्ताव छुट्टै खाममा तथा वित्तीय (Financial) प्रस्तावमा प्रस्तुत कार्य सम्पादन गर्न आफूले चाहेको पारिश्रमिक उल्लेख गरी पेश गर्नु पर्नेछ। आन्तरिक लेखा परीक्षण सिलबन्दी दरभाउपत्रमा सहभागी हुने फाराम बोर्डको सामान्य प्रशासन शाखाबाट तोकिएको समयभित्र उपलब्ध हुनेछ। प्राविधिक (Technical) र वित्तीय (Financial) प्रस्ताव छुट्टै छुट्टै खाममा सिलबन्दी गरी उक्त दुवै खाम एउटै खाममा राखी सिलबन्दी गरी मिति २०८१/०७/२८ दिनको ४:०० बजे भित्र बोर्डमा पेश गर्नुपर्नेछ। प्राविधिक प्रस्ताव छनौट भएका प्रस्तावहरु मध्येबाट मात्र वित्तीय प्रस्ताव खोलिनेछ। यस्तो आर्थिक प्रस्ताव निश्चित बजेट प्रणाली अनुरूप मूल्यांकन गरी छनौट गरिनेछ। प्रस्ताव पेश गर्ने म्याद समाप्त भएपछि आएको प्रस्ताव मान्य हुने छैन। यस सम्बन्धी Terms of Reference (TOR) देहाय बमोजिम रहेको छ।

सामान्य प्रशासन शाखा
नेपाल धितोपत्र बोर्ड।

Terms of Reference

1. Background: The Securities Board of Nepal (SEBON) is an autonomous body established under the Securities Act 2006 with the sole aim to regulate the Securities & Commodity Exchange market of Nepal. The Board is seeking the service of Chartered Accountants' Audit Firms to conduct the internal audit of the Board for the fiscal year 2081/82 B.S.

2. Objective:

The objectives of the assignment are as follows:

- Conduct Internal Audit of the Board (SEBON) for the fiscal year 2081/82 B.S.
- Suggest the management about the remedial measures or actions to be taken to correct the discrepancies as per the due process of law.
- Examine and evaluate the financial records and functioning of the Board with due regard to the regularity, economy, efficiency, effectiveness, propriety and due process.

3. Scope of work :

The internal audit should be planned and performed based on the assessment of the associated risks i.e. on risk based approach. An annual plan stating audit areas and coverage in each of the trimester(four month) based on the risk assessment should be prepared at the beginning of the audit. Such audit plan should be agreed with the audit committee.

Internal auditor shall generally cover areas of financial management, systems and processes of the Board which includes inter alia:

- Incomes, expenditures, assets and liabilities of the Board
- Expenditure authorization and procurement system and procedure
- Compliance of prevailing Acts, Rules and Regulations
- Compliance of applicable Financial Reporting Standards
- Bank reconciliation
- Review of Internal Control System
- Review of the related laws and procedures
- Review of budget and plans vs actual results
- Any other relevant matter as determined from time to time

4. Deliverables :

The deliverables of the assignment are as follows:

- Internal audit report shall be submitted on four-monthly basis within one month after the end of the respective four-month period.

5. Commencement of audit work :

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

6. Points to be specifically included in the Proposals

The following points should be specifically mentioned in the financial or technical proposal as the case may be:

- Number of staffs to be engaged in the assignment along with qualification and man days for each trimester
- Financial Proposals at minimum should Include the name of proposed team member, man days input, rate per man day and total remuneration for each proposed team member.
- Total Fees for Internal Audit and other fees, if any should be clearly mentioned in the financial proposal

Note: Details of level efforts, Proposed team members and man-days mentioned in the technical proposal should be the same while making the financial proposal otherwise the proposal may be considered disqualified.

7. Composition of Audit Team

Internal audit team shall be composed of at least 4 members with at least two chartered accountants in addition to the engagement leader. The audit team leader to be engaged in the internal Audit must be a Chartered Accountant member of ICAN with at least and should have minimum 2 years of Post Qualification Audit Experience. Team Leader should be at SEBON Premises during the audit period.

Audit Team Leader shouldn't be changed without prior notification to the board during the fiscal year. Qualified and experienced member of audit team will be preferred.

8. Access to the Books of accounts of the Board:

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

9. The Facilities to be provided by the Board :

The Board shall provide the following facilities to carry out the internal audit:

- 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

10. Focal Point :

Focal point for Internal Auditor shall be the head of Finance Department of the Board.

11. Terms of Payment: As agreed upon in the agreement.
