

Sub: Notice Inviting Bids for forensic audit of First Aid Trainings conducted in the field and issue of certificates by Indian Red Cross Society (IRCS) & St John Ambulance (India).

Indian Red Cross Society (IRCS), established by an Act of Parliament, namely, the "Indian Red Cross Society Act XV of 1920", is one of the largest statutory humanitarian organization in the country and also works as an Auxiliary to the Government and Armed Forces Medical Services. Hon'ble President of India is the President and, Hon'ble Union Minister of Health & Family Welfare is the Chairman of the Managing Body. At the State/UT level, Hon'ble Governor or equivalent is the President and, the Chairman is elected. The St John Ambulance (India), SJA (I) for short, is a Philanthropic, non-Sectarian, Voluntary, Charitable and Humanitarian organization engaged for the relief of sick and injured irrespective of any nationality, race, sex, religion, belief, language, class or political belief.

2. IRCS, National Headquarters proposes to get the Forensic audit of the entire process of First Aid trainings from conducting of trainings by the field Branches/Centres of IRCS and SJA (I) till issue of Certificates by the National Headquarters for a period of three years from 2016-17 till 2018-19 in the NHQ and Tamil Nadu and Karnataka. The Terms of Reference are enclosed.

3. Interested firms which are willing to undertake the work are requested to **submit their offer of bid, both Technical and Financial, in separately sealed envelopes, both put in an outer sealed envelope** for the aforesaid work as per the enclosed detailed specifications and other requirements. Last date for the receipt of the proposal at the office of Secretary General, IRCS, 1 Red Cross, Road, 5th floor, New Delhi- 110001 is **29th September, 2022 by 17.00 hrs.**

4. For any clarification the undersigned may be contacted at Tel. 011-23711551, Email: directorbloodbank@indianredcross.org

Enclosure: As above

(Dr. Vanshree Singh)
Director (Blood Centre),
IRCS, National Headquarters

**NOTICE INVITING BID FOR FORENSIC AUDIT OF
FIRST AID TRAININGS CONDUCTED IN THE FIELD & ISSUE OF
CERTIFICATES BY INDIAN RED CROSS SOCIETY (IRCS) & ST JOHN
AMBULANCE (I)**

1. Indian Red Cross Society (IRCS), National Headquarters invites bids to undertake Forensic Audit in respect of entire process of First Aid training from conducting of trainings by the field units/centres of both St. John Ambulance (India) & Indian Red Cross Society till the issue of Certificates by National Headquarters for the period from FY 2016-17 till FY 2018-19 in NHQ Delhi, Tamil Nadu and Karnataka.

2. Submission of proposal

- i. Outer envelope for the proposal shall be sealed and superscribed as "Forensic Audit of FA trainings in the field and issue of certificates by IRCS/St John Association (I)". The Name of bidder, contact person, designation and email ID be clearly written on the envelope. The outer envelope should contain two separate sealed envelopes of technical bid and financial bid respectively. Last date for the receipt of the bids at the office of Secretary General, IRCS, 1 Red Cross, Road, 5th floor, New Delhi-110001, is **29th September, 2022 by 17.00 hrs.**
- ii. First sealed envelope super-scribed "Technical proposal" should contain
 - a) Particulars regarding technical details requested in PART I.
 - b) An amount of Rs 30,000/- (Rupees Thirty Thousand Only) towards Earnest Money Deposit (EMD) by way of Demand Draft (DD) from Nationalised/Scheduled Bank, drawn in favour of Indian Red Cross Society payable at Delhi, to be submitted alongwith "Technical Bid". The Tender without EMD shall be rejected outrightly. No interest shall be paid on the EMD thus collected. EMD of the successful bidder shall be refunded after the successful completion of the work, whereas EMD of the unsuccessful bidders will be refunded upon the issuance of work order to and acceptance of the same by the successful bidder.
- iii. Second sealed envelope superscribed "Financial Bid" should contain consolidated amount. The Financial bid will contain the financial quote covering total price (inclusive of professional fees, cost of undertaking the assignment, travelling allowance, halting allowance, out of pocket expenses and all other expenses). GST/any other applicable taxes should be

excluded.

- iv. The format of technical proposal is as per Part I and Financial Bid in Part II
- v. Reference, information, and certificates from the respective clients certifying Technical, delivery and execution capability of the bidder should be signed and the contact numbers of all such clients should be mentioned. The IRCS may also independently seek information regarding the performance from the clients.

3. Clarifications of the Bid Documents

A prospective bidder, requiring any clarification on the Bid Documents shall notify IRCS, in writing preferably through email to directorbloodbank@indianredcross.org or through speed post to reach the queries by 6th September, 2022 17:00Hrs. IRCS may not hold a pre-bid meeting with prospective bidders. The corrigendum/addendum (if any) and clarifications to the queries from all bidders will be posted on the IRCS's website by 16th September, 2022. Any clarification issued by IRCS, in response to query raised by prospective bidders shall form an integral part of bid documents and it may amount to an amendment of relevant clauses of the bid document at the sole discretion of IRCS. To give prospective bidders reasonable time to take the amendment into account in preparing their bids, IRCS may, at its discretion, extend the deadline for the submission of bids suitably (if required).

4. Evaluation Process

- i. Detailed technical evaluation shall be carried out only for the responsive bids that conform to the eligibility criteria and terms and condition of the tender without any material deviation.
- ii. Short listing for opening of financial bids will be made on the evaluation of Technical Bids based on the criteria defined in the table of scoring model in Part I. Minimum qualifying score (points) in technical evaluation for a bidder to be eligible for consideration of his financial bid will be 60%. If needed, IRCS may request for presentation from the participating bidders at their own expenditure on their technical proposal.
- iii. Financial Bids will be opened only for those short-listed agencies, who have scored atleast 60% in their technical evaluation, provided there are at least three bidders who have scored minimum 60% of score in technical evaluation. In case there are less than three firms scoring minimum of 60% score, then the financial bids of three technically top-ranking firms will be opened. The Financial Bids shall be opened in the presence of representatives of technically eligible Bidders, who may like to be present.

IRCS shall inform the date, place and time for opening of the Financial Bid to technically qualified bidders through emails. Bidders are advised to keep the mentioned emails ids active throughout the bidding process. IRCS shall not be responsible for bouncing of emails due to any reason.

iv. **Award of Contract:** Final selection would be made based on quality and price. **The work will be awarded based on the highest cumulative score of technical evaluation and financial bid with equal weightage. The technical and financial scores secured by each bidder will be added with weight of 50:50 respectively.**

a) The technical bid will be evaluated as per evaluation criteria and weightage detailed at Part I (Total 100 points).

b) The Financial Bids of those scoring atleast 60% in technical evaluation or three top ranking in technical evaluation will be opened and evaluated as per the evaluation criteria mentioned below (Total 100 points):

The bidder with lowest financial bid (L1) will be awarded 100% score. The Financial scores for other than L1 Bidders will be evaluated using the following formula:

Financial Score of a Bidder = $\{(Financial\ Bid\ of\ L1 / Financial\ Bid\ of\ the\ Bidder) \times 100\}$ % (adjusted to 2 decimals)

c) **Cumulative Score of Technical & Financial Bids:**

Cumulative Bid Score will be arrived at, using the formula:

$$CS = S(T) * 0.5 + S(F) * 0.5$$

Where

CS is Cumulative Score;

S(T) = Technical evaluation Score;

S(F) = Financial bid Score

5. **Time duration of completion of work:** 2 months from signing of contract

6. The bidder shall not disclose any component of the report, or any information gathered/received during forensic audit with any third party, outside agencies, partners other than IRCS, NHQ, Delhi, unless to be given under any law. The report submitted by the bidder shall be the property of IRCS, NHQ Delhi and can be the basis for any further action by the IRCS, NHQ.

7. IRCS will release the payment of the agreed Professional Fees to the selected Bidder after deduction of applicable taxes at source as per the schedule mentioned below:

Sno	Timeline	Amount
1	On signing of contract	10%
2	Submission of draft report	40%
3	On submission of final report as per terms and conditions of the tender document	50%

8. The decision of the IRCS regarding selection of agency shall be final and binding and no communication in this regard will be entertained.

9. Eligibility Criteria/Prerequisites

- i. Bidder can be a corporate/firm or entity incorporated under the Indian Law.
- ii. The registered bidder should be operating in India for a minimum period of 5 years. Bidder is required to submit copy of Registration Certificate with registration number issued to the firm by ICAI, Partnership Deed, Certificate of Partners etc.
- iii. The firm should have minimum of 3 partners. The details should be submitted regarding all partners duly signed by the authorised officer of the firm. One of the partners should have successfully passed a certified Forensic accounting professional course from the Institute of Chartered Accountants of India (ICAI). The certificate to be submitted.
- iv. The bidder must have done at least 3 Forensic Audits so far. The bidder must submit the Name and contact details of clients along with completion certificate or letter of appreciations by the client.
- v. Head of the audit team must possess Certification or qualification from a recognised organisation in the field of Investigation and Forensic Audit.
- vi. Conflict of Interest: The bidder should not have any family member/relative who is directly involved with functioning of IRCS NHQ or Tamil Nadu or Karnataka State Centres or Branches. The bidder may also not have undertaken any assignment, including audit, of NHQ or any of the above two branches / State Centres. The bidder should give an undertaking to this effect.

10. About the assignment

i. Introduction and Project Overview

St. John Centres and Red Cross branches/Centres in the field conduct First-Aid Senior Professional and other level trainings through training centres and send details of such trainings through the State/UT Centre/Branches to NHQ for issue of certificates. This First-Aid Senior Professional certificate is a requirement in

many States for getting jobs in certain sectors such as transport sector, mining sector etc. Hence, there is a big demand to get these certificates.

The methodology adopted for issue of certificates is as follows:

- a) Training Centre sends the training report containing details of the training along with the attendance sheet, examination results to State Branch/Centre, which in turn send those details to NHQ with their recommendations for the issuance of certificates.
- b) Based on the proposal received from State/UT Branch/Centre, NHQ issues the certificates
- c) Such certificates are printed by an external agency appointed by the NHQ who maintains the record of Pass and Fail and prints certificates of only successful candidates
- d) State/UT Centres can issue provisional certificates, which is valid for a period of up to 3 months
- e) The training course consist of eight lectures of 2 hours each, to be completed by giving one lecture a day. Attendance at six out of eight lectures is an essential qualification for taking the examination.

ii. **Purpose**

Grave and serious irregularities have been observed during scrutiny of the proposals received from State/UT branches/Centres for issue of First-Aid certificates. Involvement of officials of State Centres and NHQ for personal gain is suspected.

The matter being serious needs forensic audit to ascertain the facts and identify the person(s) responsible for such malpractices for personal gains. Operational and financial due diligence to avoid such malpractices in future is also envisaged.

iii. **Scope of Work**

The bidder should, inter alia, review the process, transaction and scrutinize the records and documents at NHQ and in 2 States, namely, Tamil Nadu and Karnataka, and at least 5 training centres in each of these 2 States to undertake the task. The bidder may also contact candidates on sample basis. The bidder should:

- a) conduct Forensic audit in respect of certificates issued by both St. John Ambulance (India) & Indian Red Cross Society, and the

trainings conducted in the field during the period from FY 2016-17 till FY 2018-19

- b) include in the report the sampling technique used and the rationale behind it
- c) investigate the malpractices in the process, if any, followed at each level (NHQ, State HQ, training centre and the vendor printing the certificates) in conduct of FA trainings, recommendation of proposal to NHQ, issue or print of certificates and indicate the person(s) involved in such malpractices.
- d) ascertain if the proposals have been recommended or certificates issued on out of turn basis for personal gains.
- e) submit the report containing findings into the malpractices and recommendations to avoid such malpractices in future.

Forensic Audit shall be based on an independent mechanism for identifying money trail or forging trail and not rely solely on the financial statements of Training Centres and documents available with States, Districts and NHQ. The authorization of access to documents shall be facilitated by IRCS, NHQ.

The approximate number of senior professional certificates issued by NHQ in these two States from FY 2016-17 till FY 2018-19 is as follows:

1. Karnataka:170535
2. TamilNadu:5653

The approximate number of training centres conducting First Aid professional trainings in these two States from FY2016-17 till FY2018-19 is 293 in Karnataka and 23 in Tamil Nadu.

11. The date of presentation on the technical proposals by the bidders, if considered necessary, will be communicated to the bidders.

Part I: Technical Evaluation Criteria

The technical bid will be evaluated as follows (Total 100 points):

SNo	Evaluation Criteria with weights	Response of the Bidder
1.	<p>Number of years of operation of the firm (Minimum 5 years).</p> <p style="text-align: right;">(Score:5 marks)</p> <p>i) ≥ 5 years and < 7 years = 2 marks ii) ≥ 7 years and < 10 years =3 marks iii) ≥ 10 years =5 marks</p>	Indicate date of registration of firm with the valid certificate
2.	<p>Number of Forensic Audit conducted in the last 5 years. (Minimum 3 Audits).</p> <p style="text-align: right;">(Score:15 marks)</p> <p>i) 3 =1 mark ii) 4 =3 marks iii) 5 =5 marks iv) 6 =7 marks v) 7 =9 marks vi) 8 =11 marks vii) 9 =13 marks ix) 10 and above =15 marks</p>	Indicate year-wise number of forensic audit conducted during last 5 years along with names of clients. Provide work completion certificate/letter of appreciation by the client. The date of Work order and completion date should be present on certificate
3	<p>Number of PSUs/ Government Bodies / NGOs or any Financial Institutions except Banks for which forensic audit has been done.</p> <p style="text-align: right;">(Score:15 marks)</p> <p>1 =3 marks 2 = 6 marks 3 =9 marks 4 =12 marks 5 and above =15 marks</p>	Please indicate complete contact details of PSU/Govt/NGO/FI for which Forensic audit was conducted. Provide work completion certificate/letter of appreciation by the client. The date of Work order and completion date should be present on certificate
4	<p>Is the firm on the panel of either Government or PSU or any regulatory authority of the Government or Financial Institution as Forensic Auditor?</p> <p style="text-align: right;">(Score:5 marks)</p> <p>Yes =5 marks No =0 marks</p>	The documentary evidence should be submitted by the bidder in this regard

<p>5</p>	<p>Number of Partners in the firm</p> <p style="text-align: right;">(Score:5 marks)</p> <p>i) 3 partners =3 marks ii) 4 partners = 4 marks iii) 5 and above =5 marks</p>	<p>Indicate number of partners in the firm and their CV</p>
<p>6</p>	<p>Number of Partners in the firm qualified as Forensic Auditor</p> <p style="text-align: right;">(Score:10 marks)</p> <p>i) 1 partner = 2 marks ii) 2 partners: =4 marks iii) 3 partners: =6 marks iv) 4 partners: =8 marks v) 5 and above partners: =10 marks</p>	<p>Indicate names of the partners who have successfully passed a certified Forensic accounting professional course from the Institute of Chartered Accountants of India (ICAI). The certificate to be submitted</p>
<p>7</p>	<p>Number of dedicated resource persons (team members) for this project. For team leader position 2names be given as primary and alternate Team Leader.</p> <p style="text-align: right;">(Score:10 marks).</p> <p>i) 2 =1 marks ii) 3 =4 marks iii) 4 =7 marks iv) >4 =10 marks</p>	<p>Please provide details along with CV of team members. The list should be signed, and Stamped by the Authorized signatory on the letter head of the firm</p>
<p>8</p>	<p>Branch in Delhi, Karnataka or Tamil Nadu</p> <p style="text-align: right;">(Score:5 marks)</p> <p>i) Branch only at 1 out of any of above 3 =2 marks ii) Branch at 2 places out of any of the3 =3 marks iii) Branch at all 3 places =5 marks</p>	<p>Provide the address of branches of the firm with contact details</p>
<p>9</p>	<p>Approach & methodology proposed to be adopted for the assignment</p> <p style="text-align: right;">(Score: 30 marks)</p> <p>The marks will be given by the Technical Evaluation Committee</p>	<p>The approach and workplan should clearly highlight the implementation roadmap. It must also clearly define timelines, milestones and deliverables. The Committee may request for a presentation at the cost of the bidder.</p>

PartII: Financial Bid Format Bidders should quote price in the following manner

SNo	Scope of work	All inclusive cost in INR (exclusive of taxes)	
		In figures	In words
1	Total cost of assignment		

Yours faithfully,

Authorized Signatory

Name:

Designation:

Agency's corporate name Address

Email

Contact number: Mob

Landline