

Request for Proposal

RFP Title:	Internal Audit
Date of Issue:	March 03, 2026
Location:	India HIV/AIDS Alliance, 6 Community Centre, Zamrudpur, Kailash Colony Extension, New Delhi 110 048
Timeline for Request for clarification	March 07, 2026
Timeline for Response to queries	March 10, 2026
Timeline for submission of the Proposal	March 13, 2026
Email ID for Submission of Proposals	procurement@allianceindia.org

i. Request for Proposal (RFP)

Proposals from eligible Chartered Accountant Firms are invited to conduct an Internal Audit of India HIV/AIDS Alliance.

ii. Background

India HIV/AIDS Alliance (Alliance India) is a national non-governmental organisation established in 1999, with over 25 years of experience in advancing public health through sustained, rights-based, and community-led responses to HIV, allied health and social development challenges in India. Since its inception, Alliance India has worked in close partnership with the Government of India, state governments, civil society organisations, academic institutions, and community networks to complement and strengthen the national response to HIV. Over the past two and a half decades, Alliance India has evolved from a focused HIV organisation into a comprehensive health, rights, and development institution with strong systems in programme management, strategic information, financial stewardship, and governance. Headquartered in New Delhi, the organisation implements large-scale, multi-state programmes that combine service delivery, community systems strengthening, policy advocacy, research, and social protection.

Alliance India is guided by the conviction that every human life has equal value. Its work prioritises dignity, equity, and inclusion, with a strong focus on addressing structural marginalisation related to gender, sexuality, poverty, age, and social exclusion. Programming is evidence-driven, community-owned, and aligned with national priorities, ensuring both scale and sustainability. More www.allianceindia.org

iii. Scope of Work

The Internal Auditor will be responsible for independently reviewing, evaluating, and providing assurance on the adequacy, effectiveness, and efficiency of the internal control systems, risk management framework, and governance processes of India HIV/AIDS Alliance (Alliance India).

The audit will be conducted semi-annually and will cover up to three to four areas annually as defined in the scope of work hereinafter.

The scope of work shall include, but not be limited to, the following:

1. Financial Management & Accounting

Review accounting systems, financial transactions, and records to ensure compliance with applicable

laws, regulations, accounting standards, and internal policies.
Verify the accuracy, and completeness of financial statements and supporting records.
Ensure proper authorization, recording, and reporting of all receipts and payments.
Check compliance with donor requirements, funding agreements, and statutory obligations.

2. Internal Controls

Assess the adequacy and effectiveness of internal control systems in safeguarding assets and ensuring the integrity of financial and operational information.
Identify control gaps and recommend improvements.
Verify compliance with organizational policies, procedures, and manuals.

3. Risk Management

Review and evaluate the organization's risk management practices, including identification, assessment, and mitigation of financial, operational, and compliance risks.
Provide recommendations for strengthening risk management systems.

4. Grant & Donor Compliance

Review utilization of donor funds, ensuring expenditures are in line with approved budgets and funding agreements.
Check compliance with donor-specific financial reporting formats, timelines, and supporting documentation.
Review fund flows to partners and assess compliance with sub-grant agreements and reporting requirements.
Highlight any ineligible or non-compliant expenditures.

6. Asset & Inventory Management

Verify existence, safeguarding, and proper utilization of fixed assets and inventories.
Review asset register maintenance, tagging, and disposal processes.
Ensure periodic physical verification is carried out and variances are reconciled.

7. Procurement & Contracts

Review procurement processes for goods and services/ consultancies to ensure compliance with organizational policies, donor requirements, and applicable laws.
Examine vendor selection, contracts, and payments for transparency, fairness, and cost-effectiveness.

8. Human Resources & Payroll

Review recruitment and payroll processes, employment contracts, labour law compliance and statutory deductions (PF, TDS, Professional Tax, etc.).
Check adherence to HR policies, including recruitment, performance appraisal, and benefits.

9. Compliance & Statutory Requirements

Verify compliance with applicable statutory laws, including Income Tax, FCRA, Companies Act, and other regulatory requirements.
Ensure timely filing of statutory returns and payments.

10. Information Technology (IT)

Assess adequacy of IT controls, data security, backup systems, and access management.
Review reliability of software applications used for accounting, program management, and reporting.
Identify gaps and provide recommendations for strengthening IT governance and cybersecurity.

11. Program Implementation

Examine whether program activities are being implemented as per approved plans, budgets, and donor requirements.
Review fund utilisation at the program level, ensuring alignment with objectives and compliance with program guidelines.
Assess the efficiency and effectiveness of program delivery mechanisms.

12. Monitoring & Evaluation (M&E)

Review the adequacy and effectiveness of monitoring systems, reporting mechanisms, and data quality controls.

Verify the reliability of program data reported to donors and stakeholders.

Provide recommendations for strengthening program monitoring, evaluation, and learning systems.

iv. Period

The audit will be conducted twice a year and will cover three to four areas, as outlined in the scope of work. The initial engagement is for the financial year 2025-26. Subject to satisfactory performance and availability of funding, the contract may be renewed annually for a maximum period of two additional years.

v. Administrative Liaison

For administrative purposes, the Internal Auditor will liaise with the Director Finance & Operations and the respective Department Heads to access documents, records, and policies necessary for the audit.

vi. Reporting

The Internal Auditor's report will be submitted to the Chief Executive, who will table it before the Finance & Audit Committee (FAC). The Internal Auditor may be invited to present the findings to the Finance & Audit Committee, if required. Any further dissemination of the report shall be at the sole discretion of the FAC/ Alliance India Board.

vii. Deliverables

The Internal Auditor shall submit periodic reports covering key findings, risks, and recommendations on the areas covered during the audit. At the end of the review period, a consolidated annual internal audit report summarizing key observations, corrective actions, and residual risks shall be submitted. The Internal Auditor may also be called upon to present the findings to the FAC, if required.

Follow-up: The auditor will also monitor implementation of audit recommendations and report on the status of corrective actions. Support management in strengthening systems and processes based on audit findings.

viii. Payment Terms

Twenty-five percent (25%) of the audit fee shall be payable upon execution of the contract, with the remaining seventy-five percent (75%) due upon submission of the final audit report. TDS will be deducted at prevailing rates per Income Tax laws.

These Terms of Reference may vary to reflect the changing needs of the India HIV/AIDS Alliance. This will be done in full consultation with the Auditor. The Auditor will be expected to work flexibly and adaptively, responding to changing needs, priorities and context.

ix. Eligibility criteria

The bidder firm will be considered for technical and financial evaluation upon completing the following eligibility criteria. The list of documents mentioned below will be considered for the assessment of eligibility criteria:

Sl. No.	Eligibility Criteria	Document (to be submitted with the technical proposal)
1.	Company/Firm profile	Organisation profile covering partners, qualification and experience of staff, professional capacity.
2.	Average annual turnover in the last three financial years, that is, financial year 2022-23, 2023-24 and 2024-25: \geq Rs 50 lakhs	Audited financial statements for the financial year 2022-23, 2023-24 and 2024-25: or duly certified turnover for the above financial years, by a partner.

3.	Should have a minimum of 05 years of relevant working experience with NGOs	Relevance Work Order/ Experience / Appreciation Certificate for a similar nature assignment (Provide at serial no. 10 of Annexure-1)
4.	The firm shall have a minimum of three FCA partners and 10 ACA/employees/ audit assistants.	(Provide at serial no. 9 of Annexure-1)

**x. Evaluation criteria:
Stage-I Technical Evaluation: Scoring Mechanism**

Sr. No.	Evaluation Criteria	Maximum Scoring
TECHNICAL – with reference to Scope of Work		
1	Organisation profile covering partners, qualification and experience of staff, turnover of firm, professional capacity.	15
2	Relevant experience of working with NGOs on similar assignments	15
3	Understanding of the Scope of work, detailed approach, and methodology	15
4	Team composition for the assignment in terms of professional capacity and experience of the team assigned	10
	GRAND TOTAL	55

The Technical Evaluation Committee, appointed by Alliance India, shall review and evaluate the Technical Proposals based on the above evaluation criteria. A proposal shall be disqualified at the technical evaluation stage if it fails to achieve a minimum technical score of 40 points.

Agencies scored above 40 will be called for presentation (Maximum score: 15)

Stage II-Financial Evaluation (Maximum score:30)

Upon completion of the technical evaluation, the financial offers of those bids which were not eliminated during the technical evaluation will be considered.

The procurement committee appointed by Alliance India will open the financial proposals of only up to top rated four bidders.

In evaluating proposals, the Alliance India will follow a Quality and Cost-based selection. The most advantageous proposal is established by weighing technical quality against price on a 70:30 basis. The financial proposals corresponding to the technical proposals rendered disqualified shall remain unopened.

Alliance India reserves the right to have negotiations conducted with the highest bidder.

xi. Confidentiality

The entire evaluation process is confidential. The evaluation committee's decisions are collective, and its deliberations are held in closed session. The members of the evaluation committee are bound to maintain confidentiality. The evaluation report and written records are for official use only and may be communicated to neither the bidders nor to any party.

NOTE: Alliance India reserves the right to reject applications that do not meet eligibility or application submission requirements (as detailed above) without further notice to the applicant. Issuance of this RFP does not constitute an award commitment or a guarantee of business on the part of Alliance India, nor does it commit Alliance India to pay for the costs incurred in submitting the application. Further, Alliance India reserves the right to reject any or all applications received and negotiate separately with an applicant if such action is considered in the best interest of Alliance India/ project.

xii. Selection

The Finance & Audit Committee of Alliance India shall appoint the selected firm. The decision of the appointing authority about the appointment shall be final.

xiii. Queries, Response and Submission

Queries regarding this RFP will be sent only to procurement@allianceindia.org by March 07, 2026. Alliance India shall collaborate and respond to all meaningful queries from prospective applicants by March 10, 2026. Responses to questions shall be compiled and sent to all the applicants who raised the queries through email only. ALLIANCE INDIA is under no obligation to consider or respond to questions that are not received on time.

xiv. Submission of bids

The bid has to be submitted in the prescribed format on or before March 13, 2026 by 5 p.m. Indian Standard Time to procurement@allianceindia.org

- 1.1 **Technical and financial proposals should be submitted simultaneously, but in separate emails**, with the RFP reference and the clear description of the proposal (technical or financial) by the date and time stipulated in this document. If the emails and email attachments are not marked as instructed, ALLIANCE INDIA will assume no responsibility for the misplacement or premature opening of the proposals submitted.
- 1.2 Both email text bodies should indicate the name and address of the bidder and the description of the proposal (technical or financial). The technical email should not contain any pricing information, nor should the financial email contain any component of the technical proposal.
- 1.3 Technical proposals should be submitted in one (1) email accompanied by the documents prescribed in this RFP, clearly marked as “Technical proposal for Internal Audit”- in the email subject line and corresponding attachment should read: (RFP Title.) – (name of bidder) – TECHNICAL PROPOSAL
- 1.4 The technical proposal should not contain any details of the financial proposal/budget. **Any financial information contained in the technical proposal will invalidate the proposal.**
- 1.5 Financial proposals should be submitted in one (1) email with the email subject line as ‘Financial Proposal’ and corresponding email attachment should read: (RFP Title) – (name of bidder) – FINANCIAL PROPOSAL.
- 1.6 The **Financial Proposal should contain a password-protected file (excel and/or pdf), which can be opened only with the password. The bidder should not mention any financial amounts in the email text body or the password.** Passwords should be made available only at a later date, when requested by ALLIANCE INDIA.
- 1.7 Proposals should be received by the date, time and means of submission stipulated in this RFP. Bidders are responsible for ensuring that ALLIANCE INDIA receives their proposal by the due date and time. Proposals received by ALLIANCE INDIA after the due date and time may be rejected. When receiving proposals by email (as is required for the RFP), the receipt time shall be the date and time when the submission has been received in the dedicated ALLIANCE INDIA inbox. ALLIANCE INDIA shall not be responsible for any delays caused by network problems, etc. It is the sole responsibility of bidders to ensure that their proposal is received by ALLIANCE INDIA in the dedicated inbox on or before the prescribed RFP deadline

Annexure 1

FORMAT FOR TECHNICAL PROPOSAL

Sl. No.	Particular	Details
1.	Name of the firm/Company	
2.	Address of the head office of the firm with telephone number and name of the contact person	
3.	Date of establishment of firm/Company	
4.	Firm's PAN	
5.	Firm's GST Registration No.	
6.	Brief profile of the firm/Company	Refer to note# (a) below
7.	ICAI Registration Number of the firm and date (if available)	Refer to note# (b) below
8.	Annual turnover of the firm during the last three years	a) 2022-23: b) 2023-24: c) 2024-25: Refer to note# (c) below
9.	Total number of partners, audit assistants and staff with the firm with the date of joining	Refer to note# (e) below
10.	Relevant experience: Internal audit assignment in autonomous body/Not-for-Profit Organizations. (Attach relevant documentary evidence)	Refer to note# (f) below
11.	Team composition: Lead and staff proposed to be engaged in the assignment.	Refer to note# (g) below

Note: The following Documents are to be submitted along with the above Annexure-1:

- a) A brief profile of the firm/Company
- b) Copy of the registration certificate with ICAI.
- c) Copy of audited financial statements/ annual turnover duly certified by a partner for the financial year 2022-23, 2023-24 and 2024-25
- d) A detailed note on the understanding of the Scope of work, the detailed approach, and the methodology which will be followed for the assignment,
- e) Detail of partners with their status as to ACA/ FCA, audit assistants, staff, etc., in the following format:

S. No.	Name	Status (Partner/ Audit Asstt./Staff	Qualification	Date joining of the firm	Work experience

f) Detail of Work Experience in the following format:

S. No.	Name of the Organisation	Nature of Business/ Operations	Nature of assignment	Annual Turnover (Rs.)	Period of engagement
--------	--------------------------	--------------------------------	----------------------	-----------------------	----------------------

A copy of work orders/ experience letters/ appreciation letters should be attached to support the above work experience.

g) Detail of the audit team to be assigned for the assignment.

S. No.	Name	Status (Partner/ Audit Asstt./Staff)	Qualification	Date of joining the firm	
--------	------	--------------------------------------	---------------	--------------------------	--

Annexure – 2

(To be written on the letterhead of the firm)

Undertaking

I/we do hereby declare that the information given in the proposal is true and correct, and I/we also undertake to abide by the terms and conditions of the contract and would comply with the terms laid down in the contract if executed with India HIV/ AIDS Alliance (Alliance India).

Signature of Authorised Signatory along with the seal of firm

Date :

Place :

(To be written on the letterhead of the firm)

ACKNOWLEDGEMENT AND FINANCIAL PROPOSAL

To

The Chief Executive
India HIV/ AIDS Alliance
6, Community Centre, Zamrudpur
Kailash Colony Extension
New Delhi-110048

Subject: Submission of Proposal for Appointment of Internal Auditor of Alliance India.

Madam / Sir,

- 1) Having carefully examined the entire ToR and obtained all the requisite information about the assignment, we propose to provide the desired professional service as detailed in the RFP.
- 2) Our Professional Fees for the aforesaid assignment shall be Rs.
(Rupees) including out-of-pocket expenses.
- 3) Audit Fees shall be inclusive of all expenses incidental and necessary to carry out the audit assignment. The GST shall be claimed separately as per prevailing rates.
- 4) We agree to abide by this financial proposal/ bid for 60 days from the bid's opening date.

Yours truly,

Signature of Authorised Signatory along with the seal of firm

Date: