APPAREL, MADE-UPS & HOME FURNISHING
SECTOR SKILL COUNCIL

REQUEST FOR PROPOSAL

Appointment of Internal Auditor for Financial Year 2026–27

RFP RELEASED	SUBMISSION DEADLINE	BID VALIDITY
10 Sep 2026	**25 Sep 2026, 11:00 AM**	**30 Days**

Issued by the Finance Department
Flat No. A-312 to A-323, 3rd Floor, Somdatt Chamber-I, Bhikaji Cama Place, New Delhi – 110066

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01 About AMHSSC

The Apparel, Made-Ups & Home Furnishing Sector Skill Council (AMHSSC) is a pioneering non-profit organization, established on December 24, 2013, under the aegis of the Ministry of Skill Development & Entrepreneurship (MSDE) and the National Skill Development Corporation (NSDC).

It operates as an autonomous body aligned with the guidelines and standards set by NSDC, and has been accredited by the National Council for Vocational Education & Training (NCVET) as an Awarding Body since June 3, 2022. The Council is steadfastly committed to empowering individuals by enhancing their skill sets to meet the evolving needs of the apparel industry.

NSDC has entrusted AMHSSC with the mandate to lead skill development, standardization, and certification efforts for both short-term and long-term education and training programs across the apparel, home furnishing, and made-ups sectors.

AMHSSC's foremost mandate is to develop a highly skilled workforce that aligns with the industry's evolving demands while fostering growth, innovation, and excellence — by curating a robust skills repository, designing bespoke training programs aligned with the National Skill Qualification Framework (NSQF), and ensuring all trainees undergo assessment and certification through accredited mechanisms.

02 The Opportunity, At a Glance

Notice Release Date	10 September 2026
Submission Deadline	25 September 2026
Bid Validity	30 days from the last date of submission
Query Contact	Ms. Nikita Dhariwal, Finance Manager
Submission Address	AMHSSC, Flat No. A-312 to A-323, 3rd Floor, Somdatt Chamber-I, Bhikaji Cama Place, Africa Avenue, New Delhi – 110066 Tel: 8130525892 · Email: nikita.dhariwal@sscamh.com

03 How to Apply

The last date for receipt of quotes, in a sealed envelope, is on or before 25th September 2026, up to 11:00 AM, addressed to the Finance Manager, Apparel Made-Ups and Home Furnishing Sector Skill Council, Flat No. A-312 to A-323, 3rd Floor, Somdatt Chamber-I, Bhikaji Cama Place, Africa Avenue, New Delhi – 110066.

The envelope may be sent by Registered Post, Courier, or by hand, and must reach AMHSSC before the due date and time. Quotes/offers/bids received after the deadline will not be entertained, and submissions received by e-mail will not be considered.

The envelope should be clearly marked: "Proposal/Quotes for Appointment of Internal Auditor for the Financial Year 2026-27".

An eligible agency's quote should include

i. Copy of the Balance Sheet and Profit & Loss Account showing annual financial turnover during the 2 previous financial years, ending on 31st March 2026 and 31st March 2025.
ii. Copies of work orders/PO/agreements evidencing experience of financial audit.
iii. List with qualifications of the in-house team.
iv. Photocopies of License/Registration Certificate of the firm/proprietor.
v. Signature of the authorized signatory on each page.
vi. Copy of PAN Card of the firm/proprietor.
vii. Copy of GST/Service Tax registration.
viii. Financial quotes/bids.

04 Eligibility Criteria

I. The Lead CA Firm should have at least seven (7) years of experience from the date of registration of the firm.
II. The Lead CA Firm should have at least two (2) Chartered Accountants as employees (other than partners/proprietor) as on the date of tender submission.
III. The Lead CA Firm should have an office in the NCR of Delhi.
IV. The Lead CA Firm should have conducted statutory audits and/or internal audits for at least three years for any Autonomous Bodies/Statutory Bodies/EPCs/PSUs and Sector Skill Councils (preferable), with multiple locations/offices/branches/units, on or after financial year 2015-16.

05 Documents Required

The Lead CA Firm shall compulsorily submit the following documents as proof of eligibility, duly certified by the partners/proprietor of the firm:

a. Certified copy of the registration certificate of the firm.
b. Certified copy of relevant documents from ICAI.
c. Certified copy of appointment letters from clients.
d. Certified copy of Income Tax Return acknowledgement of the firm.
e. A copy of GST registration certificate number.
f. A copy of the PAN allotted by the Income Tax Department.

06 Scope of Work

The scope of work is attached in Annexure 3.

07 Periodicity & Timelines of Audit

The Internal Auditor will conduct the internal audit on a quarterly basis — four audits per financial year.

Commencement of each quarterly audit

The audit should commence from the 20th day of the month following the end of the quarter under review, at the Head Office.

Submission of the final report

The final Internal Audit Report, following discussion with management, should be submitted within 10 days of the closure of the audit.

08 Duties of the Auditor

The Auditor will carry out the internal audit at the Head Office each quarter and submit the final internal audit report to the Director-Finance. Please see the attached Annexures for different department carrying scope of work. Before finalization each quarter, the auditor will meet the Director-Finance to discuss the internal audit report, incorporate comments, and obtain inputs prior to issuing the final report.

It is the duty of the internal auditor to follow up on corrections and remedial action taken for each objection, and to consolidate this into a management summary presented to the Finance and Accounts Committee of AMHSSC.

09 Terms & Conditions

The selected agency may not sublet the work, in part or in full, to another agency without AMHSSC's specific written permission. There will be no price escalation during the contract period. The contract may be terminated where:

i. the services of the firm are not found satisfactory;
ii. the firm fails to execute the work as per the awarded terms — in which case the balance/total work will be executed through another agency, at the defaulting agency's risk and cost; or
iii. the Chairman, AMHSSC, so decides — a decision that is final and binding on the firm, with no further request entertained.

Any dispute over the meaning or interpretation of the award will be referred to the CEO, AMHSSC, as final arbitrator, whose decision shall be final and binding on both parties.

ANNEXURE I

Information Sheet — Particulars of the Lead CA Firm

Particulars of Lead CA Firm for appointment as Internal Auditor of AMHSSC:

(a) Name of the Firm
(b) Incorporated as _____ in year _____ at _____
(c) Whether any legal / arbitration proceedings are instituted against the Firm, or the Firm has lodged any claim in connection with works carried out by it. If yes, please give details.
(d) Registered Office Address
(e) Name of the Nodal Partner, Designation, Telephone Number, Fax Number, E-mail, Mobile Number
(f) Registration details with Statutory Bodies (enclose attested photocopies of documents): GST No., Income Tax No. (PAN), C&AG Registration No.
(g) Details of Partners of the Firm
(h) Details of Full-Time Chartered Accountants in the Firm
(i) Total Staff Strength of the Firm
(j) List of Clients where the Firm has carried out Statutory and Internal Audit
(k) Name of Clients (PSUs / Autonomous Bodies / EPCs/Sector skill council) for which statutory audit/Internal audit was conducted in any of the last 5 years.
(l) Any other information the Firm would like to furnish

Signature with Stamp: _____
Date: _____
Place: _____

ANNEXURE II

Financial Bid

The interested Lead CA Firm may quote its professional fees (all-inclusive) as a Financial Quote, separately indicating out-of-pocket expenses and statutory taxes, charges and levies, in the format below:

SN	Particulars	Amount (Rs.)
1	Quarterly Audit Fee for Internal Audit	
2	Quarterly Out-of-Pocket Expenses, if any	
3	Quarterly Any Other Charges	
4	Applicable GST @%	
	Total Quarterly Charges	
	Total Annual Audit Charges (Including Tax)	

Amount in Words: _____

Signature of Nodal Partner
With Name and Firm Seal

Annexure-3

INTERNAL AUDIT SCOPE- All Department

1. Finance & Accounts
2. Operations & Management
3. Admin & Procurement
4. Human Resources & Payroll
5. Corporate Social Responsibility (CSR)
6. Information Technology (IT)

1. Finance & Accounts Department

Scope of Audit

The Internal Auditor shall examine the following areas of the Finance & Accounts function:

A. Income Recognition, Classification & Reconciliation

- Assess the implementation of the organization's income recognition policy, confirming that income is recognized on an accrual basis at the appropriate point of completion of service, or milestone.
- Evaluate the adequacy of classification of income into the respective income heads across all revenue streams (training, assessment, certification, CSR/grant income, affiliation fees, and other income such as interest).
- Reconcile recognized income with the underlying batch-wise/candidate-wise operational records to confirm completeness and accuracy of revenue booked.
- Review the process for recognition and end-use certification of grants, donations, and donor funding, including timely issuance of Utilization Certificates.

B. Expenditure, Procurement & Payment Processing

- Review all expenses recorded to confirm they were incurred, approved, and released strictly as per the organization's Delegation of Authority matrix.
- Test adherence to the procurement policy and competitive bidding process, including minimum quotation requirements and approval routing by value.
- Verify the payment processing workflow — initiation, verification, multi-level approval, and release — ensuring no payment is processed without complete supporting documentation.
- Review payroll processing, including verification of attendance data, statutory deductions, and approval prior to disbursement.
- Review the vendor creation and onboarding process for adequacy of KYC and statutory validation prior to activation in the accounting system.
- Verify compliance with prescribed payment modes, cheque-signing authority, and dual-authorization requirements for fund transfers.

C. Treasury, Banking & Investment Management

- Review bank reconciliation statements for timeliness, accuracy, investigation of outstanding/unreconciled items, and evidence of independent review.
- Verify Fixed Deposits and other investments, confirming appropriate deployment of surplus funds, correct accounting of interest income, and adherence to the approved investment policy.
- Assess the adequacy of cash and fund-flow monitoring to ensure funds are deployed productively and liquidity needs are met.

D. Fixed Asset Management

- Review the allocation of expenditure between Revenue and Capital heads, testing the appropriateness of the capitalization threshold applied.
- Review the procurement process for capital assets acquired during the period, including competitive quotations and proper capitalization in the Fixed Asset Register.
- Verify that adequate insurance cover is maintained for fixed assets, and that renewal is processed on a timely basis.
- Review the disposal/scrapping process for fixed assets, verifying committee-based evaluation, competitive quotations, and correct removal of the asset with gain/loss accounted for.
- Verify periodic physical verification of fixed assets and reconciliation with the asset register.

E. Receivables, Payables & Provisions

- Review outstanding receivables, payables, provisions, advances and other liabilities, along with their ageing analysis and actual recovery/settlement status.

- Assess the adequacy of follow-up and escalation mechanisms for overdue receivables, and the basis for provisioning/write-off of doubtful balances.
- Verify periodic confirmation and reconciliation of balances with vendors and customers.

F. Statutory, Regulatory and Secretarial Compliance

- Review all the compliance for companies act 2013 are followed without any exception.
- CSR policy implementation and reporting under Sec135.
- Review reconciliation of TDS deducted and deposited with Form 26AS for completeness and accuracy.
- Verify reconciliation of GST returns filed with the books of account, and timely resolution of mismatches or ineligible input tax credit.
- Review adherence to the statutory compliance calendar, covering direct tax, indirect tax, and corporate law filings, and confirm timely payment/filing with no interest or penalty exposure.
- Verify timely coordination and closure of Internal Audit and Statutory Audit observations, supported by Action Taken Reports.

G. Budgeting, MIS & Financial Reporting

- Review the budgeting process, including preparation, approval, and periodic variance analysis, with appropriate escalation of material deviations.
- Assess the accuracy and timeliness of periodic financial statements and management information reports (MIS) submitted to management.
- Review the process for monthly and year-end closure of books, ensuring completeness of accruals, provisions, and adjustment entries.

H. Internal Controls, Governance & Documentation

- Assess the design and operating effectiveness of controls and segregation of duties across the finance function.
- Review document management practices, including retention of financial records, access controls, and confidentiality safeguards.
- Evaluate the overall control environment for gaps that could expose the organization to financial misstatement, fraud, or non-compliance risk.

2. Operations & Management

Scope of Audit

The Internal Auditor shall examine the following areas of the Operations & Management function for the quarter under review:

A. Assessment & Certification

- Verify that Assessment Agency (AA) allocation to a batch follows a documented, unbiased process considering assessor availability, past performance, and location, rather than ad-hoc assignment.
- Verify assessment evidence — attendance, geo-tagged photographs, invoices, and results — is complete and retained for the prescribed period.
- Verify results are uploaded and internally approved within the prescribed turnaround time.
- Verify no certificate is issued or released before the corresponding assessment/training-partner fee is confirmed as received.

B. Training Project

- Verify a signed agreement with the funding body is in place before project commencement, with deliverables, payment milestones, and reporting frequency clearly defined.
- Verify project proposals and budgets for any Training Project include all required cost heads and are approved before commitment to the funding partner.
- Verify periodic progress tracking is maintained for each active project, with monitoring or visit reports on file.
- Verify coordination with the Assessment function for batch completion, result compilation, and evidence of certificate distribution to candidates.
- Verify final documentation — completion report, results, certificates issued, and financial utilization report (if required) is complete and on file before final payment release and formal closure.
- Verify project closure is completed within the timelines specified in the MOU agreement, with reasons documented for any delay.
- Verify training delivery is monitored against the planned schedule, with monitoring visit reports or equivalent evidence on file.

C. Training of Assessors (ToA)

- Verify assessor nominations are document-verified and approved prior to batch creation.
- Verify certificate approval, and any re-assessment granted, follows the documented eligibility criteria and fee rules.
- Verify issues/escalations raised during ToA batches are resolved within the prescribed timeline, with documented reasons for any delay.

D. Training of Trainers (ToT)

- Verify trainer nominations are document-verified and approved, and fees are consolidated and confirmed prior to batch creation.
- Verify certificate approval follows the documented process and criteria.
- Verify issues/escalations raised during ToT batches are resolved within the prescribed timeline.

E. Empanelment of Assessment Agencies & Royalty

- Verify empanelment and renewal of Assessment Agencies follows a competitive, documented shortlisting and evaluation process against defined criteria.
- Verify the final empanelled-agency composition (numbers, geographic/category mix) is properly authorized and documented.
- Verify periodic performance review of empanelled agencies is conducted, and under-performing agencies are flagged and addressed per policy.
- Verify any royalty, licensing, or empanelment-linked fee is received, reconciled, and confirmed before related certification, branding, or usage rights are extended to the counterparty.

F. Alignment of Operational Activity with Income Recognition

- Verify income from Assessment, Training, ToA, ToT, and Empanelment/Royalty is recognized on completion of the relevant operational milestone (e.g., batch/assessment completion, result upload, fee receipt) and not merely on cash receipt.
- Reconcile operational records (batch counts, candidate counts, empanelment status) against revenue booked in the financial ledgers for the period.
- Investigate and clear any discrepancy between operational completion status and the revenue recognized against it.

AlG. BVOC and School Assessment

- Verify MoUs/agreements with universities, colleges, or academic institutions offering the B.Voc program are current, signed, and clearly define roles, fees and deliverables.
- Verify schools are empanelled/onboarded under the relevant skilling scheme (e.g., Samagra Shiksha or state-specific program) through a documented process.
- Verify the vocational course/curriculum offered is properly mapped and approved against the applicable National Skills Qualification Framework (NSQF) level.
- Verify vocational instructors deployed to schools meet the prescribed qualification criteria and are allocated per the approved instructor-to-student ratio.
- Verify invoices to the school/education department/government body are raised at the approved per-student rate.
- Verify certificates are issued only after the corresponding fee/grant is confirmed as received, where payment precedes certification under the scheme.
- Verify coordination between the academic institution's examination process and AMHSSC's skill assessment/certification process, ensuring both components are completed before a candidate is certified.

H. Internal Control Environment

- Assess the design and operating effectiveness of controls and segregation of duties across nomination, allocation, evaluation, empanelment, and certification-release activities.
- Evaluate the completeness and integrity of documentation and record maintenance across all operational areas covered above.
- Assess overall control-environment gaps that could expose the organization to revenue leakage, certification-integrity risk, or scheme/regulatory non-compliance.

3. Admin & Procurement

Scope of Audit

The Internal Auditor shall examine the following areas of the Admin & Procurement function under review:

A. Requisition & Procurement Process

- Verify that procurement requisitions are initiated with proper specification/quantity detail and carry prior approval before being actioned.
- For purchases, trace the trail from requisition through competitive quotations, evaluation, purchase order, goods receipt, inspection, and payment approval.

B. Consumables Records

- Verify a register of consumable items is maintained completely and reviewed periodically by the Admin Head.

C. Repair & Maintenance Cost Evaluation

- For higher-value repair and maintenance spend, verify an independent cost evaluation and prior management approval were obtained before work was commissioned.

D. Office Infrastructure & Equipment Uptime

- Verify equipment/infrastructure issue logs are maintained and resolved within the prescribed turnaround time, with documented reasons and approval for any delays.

E. Entry/Exit of Goods & Visitor Registers

- Sample goods movement (inward/outward) entries for completeness and same-day recording, with monthly review and sign-off by the Admin Head.
- Sample visitor register entries for completeness and evidence of real-time (not batch-filled) recording, with monthly review and sign-off.

F. Internal Control Environment

- Assess the design and operating effectiveness of controls and segregation of duties across requisition, procurement, and payment-approval activities.
- Evaluate custody and access controls over consumables, assets, and imprest cash handled by the Admin Department.
- Assess overall control-environment gaps that could expose the organization to unauthorized procurement, asset loss, or inaccurate record-keeping.

4. Human Resources & Payroll

Scope of Audit -*The Internal Auditor shall examine the following areas of the HR & Payroll function under review:*

A. Recruitment & Onboarding

- Verify that Recruitment Requisition Forms were used and duly approved prior to advertising any vacancy raised during the quarter. Test the multi-stage interview process (Department Head → HR Head → CEO) for completeness of documentation and interview scorecards.
- Check background verification records for new hires. Verify induction records exist for all employees onboarded during the quarter.

B. Attendance & Leave Management

- Verify attendance data captured through the HR portal and confirm monthly sign-off by the HR Head and CEO for each month in the quarter.
- Review Leave approvals for proper authorization and supporting documentation. Check the handling of any unauthorized-leave instances during the quarter against the prescribed escalation process.

C. Employee Performance & Compensation

- Verify the rating methodology, reporting-manager review, and its linkage to increment/promotion decisions.

D. Reimbursements & Employee Benefits

- Test mobile handset, medical, mobile-bill and local-conveyance reimbursement claims for the quarter against the applicable entitlement matrix, supporting bills, and approval trail.
- Review employee advances sanctioned during the quarter and their recovery/settlement status.
- Verify employee insurance coverage is current, and that any new procurement of insurance followed the prescribed approval process.
- Check awareness and utilization of the organization's employee wellbeing initiative.

E. Exit Process (for separations)

- Verify completion of the exit checklist, confidential exit interview, and No-Dues Form for each separation. Test Full & Final settlement timelines and coordination between HR and Finance in processing the settlement.
- For any termination cases, verify the grounds are documented against the organization's approved list of grounds and that CEO/Chairman approval was obtained. For any gratuity payouts during the quarter, verify eligibility, the wage definition applied, calculation methodology, and adherence to the prescribed payment timeline.

F. Statutory & Cross-Functional Compliance

- Verify Provident Fund, ESI and Professional Tax deductions and remittances reconcile with the attendance/payroll inputs provided by HR to Finance.
- Check the status of POSH (Prevention of Sexual Harassment) training and compliance records for the quarter.

G. HR Records & Internal Control Environment

- Test the completeness of HR records — recruitment files, No-Dues forms, and termination files — maintained for the quarter.
- Evaluate segregation of duties between HR (data/approval) and Finance (disbursement) for payroll and reimbursement processing.
- Assess overall control-environment gaps that could expose the organization to payroll error, unauthorized leave/benefit claims, or non-compliance risk.

5. Corporate Social Responsibility (CSR) Projects Information Technology (IT)

A. Lead Generation, Proposal & Budgeting

- Verify CSR project proposals and budgets include all required cost heads (training, assessment, certification, monitoring, and administration) and are approved before commitment to a donor.

B. Training Partner Selection & Donor/TP Agreement

- Verify Training Partner selection follows a documented, unbiased evaluation process (e.g., a Vigilance/Selection Committee reviewing affiliation status, track record, and capacity).
- For any Training Partner selected without the standard evaluation process, verify a documented justification is on record. Verify signed MoUs with donors and Training Partners are in place before project commencement, with key terms (deliverables, payment milestones, reporting frequency) reviewed for compliance risk.

C. Training Monitoring & Quality Assurance

- Verify periodic progress tracking is maintained for each active project, with monitoring or surprise-visit reports on file.
- Verify donor reporting is submitted at the frequency and in the format agreed in the MoU.

D. Assessment, Certification & Distribution

- Verify coordination with the Assessment function for batch completion, result compilation, and evidence of certificate distribution to candidates.

E. Financial Management — Fund Inflow, Utilization & Reporting

- Verify donor fund inflow is linked to achievement of agreed milestones rather than released on an ad-hoc basis. Verify tranche payments to Training Partners are tied to verified deliverables and supported by evidence before release.
- Verify Utilization Certificates are prepared, reviewed, and — where required by the donor agreement — independently certified before submission. Verify any unspent CSR funds are identified, properly accounted for, and treated (carried forward or returned) as per the donor agreement and applicable CSR regulations.

F. Project Closure & Reporting

- Verify final documentation — completion report, results, certificates issued, and Utilization Certificate — is complete and on file before final payment release and formal closure.
- Verify project closure is completed within the timelines specified in the donor agreement, with reasons documented for any delay.

G. Internal Control Environment

- Assess the design and operating effectiveness of controls and segregation of duties across partner selection, fund release, and certification-related activities.
- Evaluate the completeness and integrity of documentation and record maintenance across CSR project files.
- Assess overall control-environment gaps that could expose the organization to donor-fund misuse or non-compliance with CSR regulatory conditions.

6. Information Technology (IT)

Scope of Audit

The Internal Auditor shall examine the following areas of the IT function under review:

A. Data Storage & Backup

- Verify device/drive configuration at procurement is appropriate to intended use and any deviation is approved.
- Verify critical data is backed up on the prescribed schedule and responsibility for backup compliance is being actively exercised by individual employee.

B. Malware Protection & Cyber Awareness

- Verify antivirus/endpoint protection is installed and active on a sample of systems.

C. Password Policy

- Verify password policy is appropriately followed by the employees.

D. CCTV Infrastructure

- Verify footage extraction and live-monitoring access is restricted to authorized roles, and the prescribed minimum retention period is maintained without evidence of tampering.

E. Asset Phase-In / Phase-Out

- Verify new asset procurement (phase-in) follows the required approval trail.
- Verify assets are properly recovered, assessed for damage, and formally disposed of/scrapped (phase-out) when an employee exits or an asset is retired.

F. Software & Hardware Policy

- Scan a sample of systems for unlicensed or unapproved software and verify a license register is maintained.
- Verify consumable and non-consumable hardware issuance is recorded and documented with IT.

G. IT Procurement

- Trace higher-value IT purchases through requisition, competitive quotations, purchase order, inspection, and payment approval.
- For lower-value purchases, verify the appropriate approval was obtained before procurement proceeded.

H. Internal Control Environment

- Assess the design and operating effectiveness of controls and segregation of duties across IT asset management, access provisioning, and procurement.
- Assess overall control-environment gaps that could expose the organization to data loss, unauthorized access, or business disruption.