

Documentation Requirement to Support the Minimum Eligibility Criteria

In support of meeting the Minimum Eligibility Criteria, the following documentation should be submitted:

- (a) A self-attested copy of the latest empanelment intimation letter issued by the CAG containing the Unique Identification Number and the score. The firm confirms that it is included in the panel for large audits (the panel is posted on the CAG website);
- (b) A certificate from the firm to the effect that no partner of the firm has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. In case the firm has such partners, the firm provides details of such partners and certifies that they will not be associated with the audit in any manner;
- (c) A Declaration signed by an authorized partner of the audit firm verifying that the applicant is independent of the entity to be audited that they have no relationship with the entity to be audited (in particular, the auditor should not be employed by, serve as director for, or have any financial or close business relationship with the entity during the period(s) covered by the audit or immediately thereafter for a period of two years);
- (d) A self-attested copy of the latest firm constitution certificate issued by the ICAI (*this certificate shall also act as evidence for verifying the Date of Constitution of the firm*). This certificate should not be older than 30 days as on the date of the EoI;
- (e) Self-certified statement giving the date of establishment of the branch and name of Partner/CA qualified employee in-charge of the firm;