

Bare Minimum Criteria/Mandatory Requirements

The following three criteria are bare minimum/mandatory, and an applicant audit firm shall be considered eligible for initial screening if the following three criteria are fulfilled. It is to be noted that the technical scores include 10 points each for the following mandatory criteria.

1. Firm **MUST** have a minimum experience of at least **Ten years** as an Audit firm.
2. Firm **MUST** have a minimum 3 registered partners and 15 professional staff.
3. Firm **MUST** have at least one valid affiliation with an international audit firm.

Checklist for Initial Screening:

The following documents/certificates are the pre-requisites and shall be used for initial screening. The bidder must submit the following supporting documents in respect of each criterion.

1. Registration with the Security & Exchange Commission (SECP) OR other relevant registration body.
2. Registration with FBR
3. Valid License to practice.
4. Complete profile of the firm.
5. A declaration on stamp paper that the firm has never been blacklisted by any Government Organization or by Tax authorities.
6. The most recent satisfactory QCR (Quality Control Review) rating of ICAP (Institute of Chartered Accountants of Pakistan).
7. Partnership Registration Certificate with ICAP and Registration of Firms.
8. Last three years' tax returns of the firm (2022,2023,2024)
9. Three years' audited accounts of the firm (2022, 2023, 2024) from an approved firm of chartered accountants
10. Must have a reasonable annual turnover comparable with a reputed firm and to be accepted by the committee.
11. The firm **MUST** have a minimum experience of at least Ten years as an Audit firm.
12. The firm **MUST** have a minimum of 3 partners and 15 professional staff (Qualified/Trainee).
13. The firm **MUST** have at least one valid affiliation with an international audit firm.
14. In-depth experience of delivering similar/comparable services to public sector companies/organizations. (Supporting documents to be attached)
15. Must have "B or above" ranking as per panel of Auditor Category. Proof of ranking is required.
16. Refundable Bid Security amounting to **PKR 100,000/- (Rupees One Hundred Thousand Only)** in the form of a pay order /CDR / Demand Draft in favor of the Hospital Director, MTI ATH Abbottabad, must be attached.
17. Affidavit from the firm, to the effect that all the documents, statements and information provided with the proposal are complete, accurate and correct in all aspects.

Note: Fulfilling the bare minimum criteria or mandatory requirements does not guarantee qualification. Firms may still face **legal disqualification** during **initial screening** or if found ineligible due to factors such as non-registration, blacklisting, or any other applicable legal restrictions.

Technical Evaluation Criteria (Total: 110 Points):

Technical Proposals to be submitted by the applicants shall comply with all the requirements in the bidding documents. The Technical proposal shall be clearly marked with “**Technical Proposal.**” Only firms fulfilling the bare minimum criteria /**mandatory requirements** will be technically evaluated. The technical proposal should specifically provide the firm's information on the following evaluation criterion format. Scoring is based on the matrix below:

#	Evaluation Area	Criteria/Measure	Scoring Tiers	Max Points
1.	Audit experiences	Years above the 10-year minimum	10 points for the 10-year base, then 1 point per extra year	20
2.	Number of Partners	Partners above the 3-partner minimum	10 points for the 3-partner base, then 1 point per extra partner	15
3.	International Affiliation	Each additional valid link to an international audit firm	10 points if at least one; then 1 point per extra affiliation	15
4.	Ranking as per panel of Auditor Category	Latest official ranking	A=10 B=5 Other = 0	10
5.	QCR Rating by ICAP	Latest QCR report	High quality=10 Satisfactory=5	10
6.	Public Sector audit Experience	Completed audits for Govt/ Semi Govt /Public autonomous bodies or companies working under Govt	1 point per completed audit	10
7.	Offices in Pakistan	Number of offices	1 point per registered office	10
8.	Professional Staff Strength	Qualified/trainee audit staff	≤14=0 15-29=5 ≥30=10	10
9.	Audit Engagements (Project Count)	Completed audit engagements	≤09=0 10-19=5 ≥20=10	10
Total				110
Qualifying Marks 70% i.e 77/110 marks				

Those firms that are technically qualified will be eligible for financial competition.

Financial Evaluation:

The bidder shall submit Financial Proposals in a separate envelope. Envelope shall be clearly marked with “Financial Proposal “on letterhead, indicating the firm's name.

- The Financial Proposal should be submitted in Pakistani rupees, inclusive of all applicable taxes such as GST, Income Tax and PST, etc. If taxes are not specifically mentioned in the quotation, it will be presumed that the price includes all taxes. MTI ATH will not be responsible for any changes in the tax regime subsequently.
- The proposal must remain valid for a period of 90days after the financial bid date.
- The successful bidder shall pay all such taxes, stamp duty or other duties, fees and other impositions levied under the applicable law, the amount of which is deemed to have been included in the financial bid.

Preference:

Preference shall be given to firms who, in addition to fulfilling the minimum eligibility criteria and achieving a score of at least 70%, can tangibly demonstrate verifiable audit experience with one or more of the following: (a) a large tertiary care health facility, (b) a high-tech healthcare imaging equipment manufacturing company, or (c) other organizations of a similar nature.
