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Tender

## **Audit of HIE Group Companies**

Highlands and Islands Enterprise  
Cairngorm Mountain (Scotland) Ltd  
Wave Energy Scotland Limited  
Orkney Research and Innovation Campus LLP  
HIE Orkney  
HIE Ventures

F02: Contract notice

Notice identifier: 2026/S 000-001346

Procurement identifier (OCID): ocds-h6vhtk-06019e

Published 8 January 2026, 10:44am

## **Section I: Contracting authority**

### **I.1) Name and addresses**

Highlands and Islands Enterprise

An Lòchran, 10 Inverness Campus

Inverness

IV2 5NA

### **Email**

[hieprocurement@Hient.co.uk](mailto:hieprocurement@Hient.co.uk)

### **Telephone**

+44 1463245245

### **Country**

United Kingdom

**NUTS code**

UKM6 - Highlands and Islands

**Internet address(es)**

Main address

<http://www.hie.co.uk>

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA00313](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA00313)

**I.1) Name and addresses**

Cairngorm Mountain (Scotland) Ltd

Cairngorm Mountain, Cairngorm Ski Area

Aviemore

PH22 1RB

**Email**

[info@caingormmountain.co.uk](mailto:info@caingormmountain.co.uk)

**Telephone**

+44 1479861261

**Country**

United Kingdom

**NUTS code**

UKM62 - Inverness & Nairn and Moray, Badenoch & Strathspey

**Internet address(es)**

Main address

<https://www.cairngormmountain.co.uk/>

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA30513](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA30513)

### **I.1) Name and addresses**

Wave Energy Scotland Limited

An Lòchran, 10 Inverness Campus

Inverness

IV2 5NA

#### **Email**

[wesprocurement@hient.co.uk](mailto:wesprocurement@hient.co.uk)

#### **Telephone**

+44 1463245245

#### **Country**

United Kingdom

#### **NUTS code**

UKM - Scotland

#### **Internet address(es)**

Main address

<http://www.waveenergyscotland.co.uk>

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA24283](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA24283)

## **I.1) Name and addresses**

Orkney Research and Innovation Campus LLP

The Robert Rendall Building, Franklin Road

Stromness

KW16 3AN

### **Email**

[facilitiesmanagement@orkneycampus.co.uk](mailto:facilitiesmanagement@orkneycampus.co.uk)

### **Telephone**

+44 7922426446

### **Country**

United Kingdom

### **NUTS code**

UK - United Kingdom

### **Internet address(es)**

Main address

<https://www.orkneycampus.co.uk/>

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA30475](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA30475)

## **I.1) Name and addresses**

HIE Orkney

An Lochran, 10 Inverness Campus

Inverness

IV12 5BU

**Email**

[enquiries@hient.co.uk](mailto:enquiries@hient.co.uk)

**Telephone**

+44 1463245245

**Country**

United Kingdom

**NUTS code**

UKM - Scotland

**Internet address(es)**

Main address

[www.hie.co.uk](http://www.hie.co.uk)

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA30475](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA30475)

**I.1) Name and addresses**

HIE Ventures

Ord House Cradlehall Business Park, Caulfield Road North

Inverness

IV2 5GH

**Email**

[enquiries@hient.co.uk](mailto:enquiries@hient.co.uk)

**Telephone**

+44 463713755

**Country**

United Kingdom

**NUTS code**

UKM - Scotland

**Internet address(es)**

Main address

[www.hie.co.uk](http://www.hie.co.uk)

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA30475](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA30475)

**I.2) Information about joint procurement**

The contract involves joint procurement

**I.3) Communication**

The procurement documents are available for unrestricted and full direct access, free of charge, at

[www.publiccontractsscotland.gov.uk](http://www.publiccontractsscotland.gov.uk)

Additional information can be obtained from the above-mentioned address

Tenders or requests to participate must be submitted electronically via

[www.publiccontractsscotland.gov.uk](http://www.publiccontractsscotland.gov.uk)

**I.4) Type of the contracting authority**

Regional or local Agency/Office

**I.5) Main activity**

Economic and financial affairs

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## **Section II: Object**

### **II.1) Scope of the procurement**

#### **II.1.1) Title**

Audit of HIE Group Companies

Reference number

FTS049

#### **II.1.2) Main CPV code**

- 79210000 - Accounting and auditing services

#### **II.1.3) Type of contract**

Services

#### **II.1.4) Short description**

HIE currently has five active group companies which require to be audited and consolidated in HIE's Consolidation pack. In addition, we require the preparation and submission of the annual corporation tax returns. See Scope of Requirements and Guidance document for full details.

It is expected that these services will be required from April 2026 for an initial period of 3 years, with HIE having the option to extend for a period or periods together not exceeding 1 year following the Initial Term.

The initial 3 year budget currently available to deliver this service is between GBP 140,000 and GBP 157,500 (excluding VAT). The total value of the Framework, including the extension will be between GBP 190,000 and GBP 210,000.

#### **II.1.5) Estimated total value**

Value excluding VAT: £210,000

#### **II.1.6) Information about lots**

This contract is divided into lots: No

## **II.2) Description**

### **II.2.2) Additional CPV code(s)**

- 79212100 - Financial auditing services
- 79212000 - Auditing services

### **II.2.3) Place of performance**

NUTS codes

- UKM6 - Highlands and Islands

### **II.2.4) Description of the procurement**

This Framework will also be available for use by Cairngorm Mountain (Scotland) Ltd SC614703; HIE Orkney SC126871; HIE Ventures SC156337; Orkney Research and Innovation Campus (ORIC) SO306277; Wave Energy Scotland (WES) SC493764 as well as any other Contracting Authority wholly or partly under the control of, or funded by HIE, at any point during the term of this Framework (subject to case-by-case approval by HIE).

### **II.2.5) Award criteria**

Quality criterion - Name: Prompt Payment Standard Clause / Weighting: Pass/Fail

Quality criterion - Name: Payment of the Real Living Wage / Weighting: Pass/Fail

Quality criterion - Name: Cyber Security / Weighting: Pass/Fail

Quality criterion - Name: Delivery of Community Benefits / Weighting: Pass/Fail

Quality criterion - Name: Management and Delivery Methodology / Weighting: 35%

Quality criterion - Name: Management and Delivery Team / Weighting: 20%

Quality criterion - Name: Fair Work Practices / Weighting: 5%

Price - Weighting: 40%

### **II.2.6) Estimated value**

Value excluding VAT: £210,000

## **II.2.7) Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months

48

This contract is subject to renewal

Yes

Description of renewals

It is expected that these services will be required from mid April 2026 for an initial period of 3 years unless terminated in accordance with the provision of the Framework agreement with the option to extend for a period of one year (3 + 1) together not exceeding 4 years following the Initial Term.

## **II.2.10) Information about variants**

Variants will be accepted: No

## **II.2.11) Information about options**

Options: Yes

Description of options

In accordance with Regulation 72(1)(a) of the Public Contracts (Scotland) Regulations 2015, HIE reserves the right to make changes to the volume, scope or location of the Services to be supplied under the Framework following a review of the Services by HIE, particularly with regard to demand and budgetary availability.

This may result in amendments to existing requirements under the Framework, including but not limited to:

-A reduction in HIE available budget may result in lower service levels.

-Changes in legislation may increase or decrease the required workload.

-The addition or removal of HIE group companies due to mergers or dissolutions will impact on the work required.

## **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union

funds: No

#### **II.2.14) Additional information**

Economic operators may be excluded from this competition if they are in any of the situations referred to in Regulation 58 of the Public Contracts (Scotland) Regulations 2015.

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### **Section III. Legal, economic, financial and technical information**

#### **III.1) Conditions for participation**

##### **III.1.2) Economic and financial standing**

Selection criteria as stated in the procurement documents

##### **III.1.3) Technical and professional ability**

Selection criteria as stated in the procurement documents

#### **III.2) Conditions related to the contract**

##### **III.2.2) Contract performance conditions**

Refer to the Scope of Requirements and Guidance document.

##### **III.2.3) Information about staff responsible for the performance of the contract**

Obligation to indicate the names and professional qualifications of the staff assigned to performing the contract

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### **Section IV. Procedure**

#### **IV.1) Description**

##### **IV.1.1) Type of procedure**

Open procedure

##### **IV.1.3) Information about a framework agreement or a dynamic purchasing system**

The procurement involves the establishment of a framework agreement

Framework agreement with a single operator

**IV.1.8) Information about the Government Procurement Agreement (GPA)**

The procurement is covered by the Government Procurement Agreement: Yes

**IV.2) Administrative information**

**IV.2.2) Time limit for receipt of tenders or requests to participate**

Date

12 February 2026

Local time

12:00pm

**IV.2.4) Languages in which tenders or requests to participate may be submitted**

English

**IV.2.6) Minimum time frame during which the tenderer must maintain the tender**

Duration in months: 3 (from the date stated for receipt of tender)

**IV.2.7) Conditions for opening of tenders**

Date

12 February 2026

Local time

12:00pm

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## **Section VI. Complementary information**

### **VI.1) Information about recurrence**

This is a recurrent procurement: Yes

Estimated timing for further notices to be published: By 13th April 2030

### **VI.2) Information about electronic workflows**

Electronic ordering will be used

Electronic invoicing will be accepted

Electronic payment will be used

### **VI.3) Additional information**

Tenders must be submitted via the PCS postbox and must be received by the published deadline. Late tenders will not be accepted and HIE will reject any submissions received after the deadline. Email or hard copy responses will not be accepted.

It is estimated that the total value of the contract will be GBP 210,000 (excluding VAT). This is the figure which has been used in II.1.5 & II.2.6.

Where bidders rely on the capacity of other entities in order to meet selection criteria they are required to provide information relating to these entities with the relevant supporting SPD documentation being submitted.

SPD 3D.12 Bidders should refer to the "Conflict of Interest" Section within the Scope of Requirements when completing this question.

The Award criteria Questions 5-8 will be marked according to the following criteria - refer to the tender documents for the evaluation criteria

0 - Unacceptable - Nil or inadequate response which fails to demonstrate an ability to meet the requirement.

1 - Poor - Response is partially relevant but generally poor. It addresses some elements of the requirement but contains insufficient/limited detail or explanation to demonstrate how the requirement will be fulfilled.

2 - Acceptable - Response is relevant and acceptable. It addresses a broad

understanding of the requirement but may lack details on how the requirement will be fulfilled in certain areas.

3 - Good - Response is relevant and good. It is sufficiently detailed to demonstrate a good understanding and provides details on how the requirements will be fulfilled.

4 - Excellent - Response is completely relevant and excellent overall. It is comprehensive, unambiguous and demonstrate a thorough understanding of the requirement and provides details of how the requirement will be met in full.

NOTE: To register your interest in this notice and obtain any additional information please visit the Public Contracts Scotland Web Site at

[https://www.publiccontractsscotland.gov.uk/Search/Search\\_Switch.aspx?ID=816874](https://www.publiccontractsscotland.gov.uk/Search/Search_Switch.aspx?ID=816874).

The buyer has indicated that it will accept electronic responses to this notice via the Postbox facility. A user guide is available at

[https://www.publiccontractsscotland.gov.uk/sitehelp/help\\_guides.aspx](https://www.publiccontractsscotland.gov.uk/sitehelp/help_guides.aspx).

Suppliers are advised to allow adequate time for uploading documents and to dispatch the electronic response well in advance of the closing time to avoid any last minute problems.

Community benefits are included in this requirement. For more information see:  
<https://www.gov.scot/policies/public-sector-procurement/community-benefits-in-procurement/>

A summary of the expected community benefits has been provided as follows:

See Scope of Requirements and Tender Guidance for full information.

(SC Ref:816874)

Download the ESPD document here:

[https://www.publiccontractsscotland.gov.uk/ESPD/ESPD\\_Download.aspx?id=816874](https://www.publiccontractsscotland.gov.uk/ESPD/ESPD_Download.aspx?id=816874)

## **VI.4) Procedures for review**

### **VI.4.1) Review body**

Inverness Sheriff Court and Justice of the Peace Court

The Inverness Justice Centre, Longman Road

Inverness

IV1 1AH

Email

[inverness@scotcourts.gov.uk](mailto:inverness@scotcourts.gov.uk)

Telephone

+44 1463230782

Country

United Kingdom

Internet address

<https://www.scotcourts.gov.uk/the-courts/court-locations/inverness-sheriff-court-and-justice-of-the-peace-court>