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Tender

Audit & Assurance Services (A&AS) Framework

The Minister for the Cabinet Office acting through Crown Commercial Service

F02: Contract notice

Notice identifier: 2021/S 000-002008

Procurement identifier (OCID): ocds-h6vhtk-028f2e

Published 1 February 2021, 10:56pm

Section I: Contracting authority

I.1) Name and addresses

The Minister for the Cabinet Office acting through Crown Commercial Service

9th Floor, The Capital, Old Hall Street

Liverpool

L3 9PP

Email

supplier@crowncommercial.gov.uk

Telephone

+44 3150103503

Country

United Kingdom

NUTS code

UK - UNITED KINGDOM

Internet address(es)

Main address

<https://www.gov.uk/ccs>

I.2) Information about joint procurement

The contract is awarded by a central purchasing body

I.3) Communication

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

<https://crowncommercialservice.bravosolution.co.uk>

Additional information can be obtained from the above-mentioned address

Tenders or requests to participate must be submitted electronically via

<https://crowncommercialservice.bravosolution.co.uk>

Tenders or requests to participate must be submitted to the above-mentioned address

I.4) Type of the contracting authority

Ministry or any other national or federal authority

I.5) Main activity

General public services

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

Audit & Assurance Services (A&AS) Framework

Reference number

RM6188

II.1.2) Main CPV code

- 79212000 - Auditing services

II.1.3) Type of contract

Services

II.1.4) Short description

Audit & Assurance Services (RM6188) is a multi-lot framework agreement available for use by UK public sector bodies and future successor organisations, which includes central government departments and their arm's length bodies and agencies, the wider public sector and third sector including, but not limited to, local government, health, education, police, fire and rescue, housing associations and charities.

Services will be delivered primarily within the United Kingdom, with some limited requirements overseas.

This framework agreement will replace Lot 3 of Management Consultancy Framework (RM3745).

Please note that this procurement is for audit and assurance services and not management consultancy or contingent labour.

II.1.5) Estimated total value

Value excluding VAT: £500,000,000

II.1.6) Information about lots

This contract is divided into lots: Yes

Tenders may be submitted for all lots

Maximum number of lots that may be awarded to one tenderer: 4

II.2) Description

II.2.1) Title

Internal Audit & Assurance

Lot No

1

II.2.2) Additional CPV code(s)

- 72224200 - System quality assurance planning services
- 72225000 - System quality assurance assessment and review services
- 72810000 - Computer audit services
- 75211200 - Foreign economic-aid-related services
- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212110 - Corporate governance rating services
- 79212200 - Internal audit services
- 79313000 - Performance review services

II.2.3) Place of performance

NUTS codes

- UK - UNITED KINGDOM

II.2.4) Description of the procurement

Provision of services relating to all aspects of internal audit to provide independent and objective assurance and consulting activity on the effectiveness of governance, risk management and controls in line with public sector internal audit standards and other Standards.

Core internal audit services

? Assurance on governance, risk management and controls including but not limited to IT, finance, commercial, human resources, facilities management, policy development and operations

? Advice and guidance on internal audit

? Benchmarking and quality assurance review of internal audit performance including external quality assessment

? Development of internal audit strategy and methodologies

? Outsourced, co-sourced or one-off internal audit services

Specialist internal audit capabilities

? Specialist - Commercial

? Specialist - Programme and project management

? Specialist - Finance including treasury management

? Specialist - Human resources

? Specialist - Counter-fraud and investigation

? Specialist - Digital data and technology including but not limited to blockchain, cyber security, artificial intelligence and machine learning

? Specialist - Grants

II.2.5) Award criteria

Quality criterion - Name: Quality / Weighting: 70

Price - Weighting: 30

II.2.6) Estimated value

Value excluding VAT: £150,000,000

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

Duration in months

48

This contract is subject to renewal

No

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

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

Please note that a Social Value question will account for 10% of the overall score weighting.

II.2) Description

II.2.1) Title

External Audit

Lot No

2

II.2.2) Additional CPV code(s)

- 66113000 - Credit granting services
- 66113100 - Micro-credit granting services
- 66151000 - Financial market operational services
- 66152000 - Financial market regulatory services
- 75211200 - Foreign economic-aid-related services
- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services

- 79212300 - Statutory audit services
- 79212500 - Accounting review services
- 79311410 - Economic impact assessment

II.2.3) Place of performance

NUTS codes

- UK - UNITED KINGDOM

II.2.4) Description of the procurement

Provision of services relating to all aspects of external audits including inspecting documents, re-performing calculations and reviewing and reporting on controls and systems. Statutory audits requested by grant providers are included.

? External statutory audit

? External audit including but not limited to financial statements

? Grant audits and certification

? NHS audits including but not limited to external assurance on quality reports

II.2.5) Award criteria

Quality criterion - Name: Quality / Weighting: 70

Price - Weighting: 30

II.2.6) Estimated value

Value excluding VAT: £150,000,000

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

Duration in months

48

This contract is subject to renewal

No

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

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

Please note that a Social Value question will account for 10% of the overall score weighting.

II.2) Description

II.2.1) Title

Counter-Fraud & Investigation

Lot No

3

II.2.2) Additional CPV code(s)

- 72810000 - Computer audit services
- 75211200 - Foreign economic-aid-related services
- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212400 - Fraud audit services
- 79311410 - Economic impact assessment
- 79313000 - Performance review services

II.2.3) Place of performance

NUTS codes

- UK - UNITED KINGDOM

II.2.4) Description of the procurement

Provision of services relating to proactive counter-fraud work and reactive investigation including forensics.

Proactive counter-fraud services

? Advice on and/or assessment of fraud, bribery and corruption awareness training and changes to legislation, policies and regulations

? Advice on and/or assessment of fraud risk plan and support in improving fraud, bribery and corruption risk management and fraud risk identification

? Advice on and/or assessment of fraud, bribery and corruption prevention and detection strategy including fraud response plan

? Advice on and/or assessment of whistleblowing, gifts and hospitality and conflicts of interest policies and procedures, and other routes for reporting suspected fraud

? Advice/assessment and/or delivery of proactive testing and compliance activity in key risk areas

? Advice on fraud loss including prevention estimation methodologies

? Use of technology including but not limited to data analytics to support the delivery of proactive counter-fraud services including fraud prevention and detection

Reactive investigation capabilities

? Corporate intelligence techniques

? Financial irregularity investigations

? Investigation of non-financial irregularities, including but not limited to, regulatory breaches and misconduct

? Investigation of suspected fraud, bribery or corruption allegations made through all established reporting routes, including whistleblowers and digital analytics

? Forensic extraction and review of structured digital evidence including but not limited to email data

? Forensic extraction and review of unstructured digital evidence including but not limited to social media postings and data held in audio and video formats

? Support with the delivery of criminal investigations in line with investigatory legal powers, including the Criminal Procedures and Investigations Act and the Police and Criminal Evidence Act

? Expert witness services including but not limited to offering the services of individuals who have previously acted as an expert witness

? Use of data analytical technology tools and techniques to investigate fraud

? Upskilling of new technology and techniques of fraud detection and prevention

II.2.5) Award criteria

Quality criterion - Name: Quality / Weighting: 70

Price - Weighting: 30

II.2.6) Estimated value

Value excluding VAT: £100,000,000

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

Duration in months

48

This contract is subject to renewal

No

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

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

Please note that a Social Value question will account for 10% of the overall score weighting.

II.2) Description

II.2.1) Title

Other Independent Assurance

Lot No

4

II.2.2) Additional CPV code(s)

- 66113000 - Credit granting services
- 66113100 - Micro-credit granting services
- 72224200 - System quality assurance planning services
- 72225000 - System quality assurance assessment and review services
- 72810000 - Computer audit services
- 75211200 - Foreign economic-aid-related services
- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212110 - Corporate governance rating services
- 79212400 - Fraud audit services
- 79311410 - Economic impact assessment

- 79313000 - Performance review services
- 90714000 - Environmental auditing
- 90714200 - Corporate environmental auditing services
- 90714300 - Sectoral environmental auditing services
- 90714400 - Activity specific environmental auditing services

II.2.3) Place of performance

NUTS codes

- UK - UNITED KINGDOM

II.2.4) Description of the procurement

Provision of services relating to assurance over aspects of organisational, operational and programme performance, benefitting from objective examination and assessment.

? Advice on and assurance over non-financial information including but not limited to strategy, risk and corporate governance

? Advice on and assurance over KPIs including but not limited to environmental, sustainability and workforce reporting

? Compliance monitoring and risk management

? Grant funding assurance including but not limited to programme reviews and impact assessments

? Independent assurance reviews including special purpose reviews and investigations

? Regulatory reporting

? Service auditor reports including but not limited to international standard on assurance engagements (ISAE) 3402 standards

? Social responsibility including but not limited to modern slavery audits

? Third party risk management including but not limited to supply chain and contract assurance

? Well led governance reviews

? Workforce audit services including but not limited to temporary, fixed term or permanent staffing (clinical and non-clinical)

II.2.5) Award criteria

Quality criterion - Name: Quality / Weighting: 70

Price - Weighting: 30

II.2.6) Estimated value

Value excluding VAT: £100,000,000

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

Duration in months

48

This contract is subject to renewal

No

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

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

Please note that a Social Value question will account for 10% of the overall score weighting.

Section III. Legal, economic, financial and technical information

III.1) Conditions for participation

III.1.1) Suitability to pursue the professional activity, including requirements relating to enrolment on professional or trade registers

List and brief description of conditions

Candidates will be assessed in accordance with Section 5 of the 2015 Public Contract Regulations (implementing the directive) on the basis of information provided in response to an invitation to tender (ITT) registering for access.

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

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 several operators

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.2.1) Previous publication concerning this procedure

Notice number: [2020/S 212-520555](#)

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

Date

12 March 2021

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: 6 (from the date stated for receipt of tender)

IV.2.7) Conditions for opening of tenders

Date

12 March 2021

Local time

12:01pm

Section VI. Complementary information

VI.1) Information about recurrence

This is a recurrent procurement: No

VI.3) Additional information

As part of this contract notice the following documents can be accessed at:

<https://www.contractsfinder.service.gov.uk/Notice/8de5c854-a5b8-4c65-be10-9e28ff8a2193>

- 1) Contract notice transparency information for the agreement;
- 2) Contract notice authorised customer list;

3) Rights reserved for CCS framework.

On 2.4.2014 Government introduced its Government Security Classifications (GSC) scheme which replaced Government Protective Marking Scheme (GPMS). A key aspect is the reduction in the number of security classifications used. All bidders should make themselves aware of the changes as it may impact this requirement. This link provides information on the GSC at:

<https://www.gov.uk/government/publications/government-security-classifications>

Cyber Essentials is a mandatory requirement for Central Government contracts which involve handling personal information or provide certain ICT products/services. Government is taking steps to reduce the levels of cyber security risk in its supply chain through the Cyber Essentials scheme. The scheme defines a set of controls which, when implemented, will provide organisations with basic protection from the most prevalent forms of threat coming from the internet. To participate in this procurement, bidders must be able to demonstrate they comply with the technical requirements prescribed by Cyber Essentials, for services under and in connection with this procurement.

PLEASE NOTE:

All certificates issued prior to 1 April 2020 or before 30 June 2020 on the existing scheme are valid until 30 June 2021. This includes those issued by Accreditation Bodies other than IASME.

On 30 June 2021, any certificate issued under the old scheme will expire.

Refer to <https://www.ncsc.gov.uk/information/cyber-essentials-faqs> for more information.

Some purchases under this Framework Agreement may have requirements that can be met under this Framework Agreement but the purchase of which may be exempt from the Procurement Regulations (as defined in Attachment 1 – About the framework within the invitation to tender documentation). In such cases, Call-offs from this Framework will be unregulated purchases for the purposes of the Procurement Regulations, and the buyers may, at their discretion, modify the terms of the Framework and any Call-off Contracts to reflect that buyer's specific needs.

CCS reserves the right to award a framework to any bidder whose final score is within 1% of the last position, for each Lot.

Registering for access:

This procurement will be managed electronically via the eSourcing suite. This will be the route for sharing all information and communicating with bidders. If you have recently registered on the eSourcing suite for another CCS procurement you can use the same

account for this new procurement. If not, you will first need to register your organisation on the portal.

Use the following link for information on how register and use the eSourcing tool:
<https://www.gov.uk/government/publications/esourcing-tool-guidance-for-suppliers>

For assistance please contact the eSourcing Help desk operated by email at eEnablement@crowncommercial.gov.uk or call 0345 410 2222.

VI.4) Procedures for review

VI.4.1) Review body

The Minister for the Cabinet Office acting through Crown Commercial Service

9th Floor, The Capital, Old Hall Street

Liverpool

L3 9PP

Email

supplier@crowncommercial.gov.uk

Telephone

+44 3450103503

Country

United Kingdom

Internet address

<https://www.crowncommercial.gov.uk/>