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Opportunity

## **Audit services for opted-in eligible bodies in England 2022**

Public Sector Audit Appointments Ltd

F02: Contract notice

Notice reference: 2022/S 000-003306

Published: 4 February 2022, 4:15pm

### **Section I: Contracting authority**

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

Public Sector Audit Appointments Ltd

18 Smith Square

London

SW1P 3HZ

#### **Contact**

Julie Schofield

#### **Email**

[ap2@psaa.co.uk](mailto:ap2@psaa.co.uk)

#### **Telephone**

+44 7818562920

**Country**

United Kingdom

**NUTS code**

UK - United Kingdom

**Internet address(es)**

Main address

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

**I.3) Communication**

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

<https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./32Z2SF428N>

Additional information can be obtained from the above-mentioned address

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

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

Body governed by public law

**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 services for opted-in eligible bodies in England 2022

Reference number

631057310

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

- 79200000 - Accounting, auditing and fiscal services

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

Services

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

The procurement covers the audits of the accounts (as per the Code of Audit Practice) eligible bodies across England that opt in for the purposes of the appointment of auditors under the provisions of the Local Audit and Accountability Act 2014 and the requirements of the Local Audit (Appointing Person) Regulations 2015. Eligible entities include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities. Of the current 476 bodies eligible to opt in, at 4 February 2022, 195 have accepted the invitation issued on 22 September 2021. The closing date for acceptance is 11 March 2022. PSAA expects to receive acceptances throughout the opt-in period and will maintain an up to date record of bodies joining the scheme on the PSAA website [www.psaa.co.uk](http://www.psaa.co.uk). The audited bodies covered by the contracts may change over time.

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

Value excluding VAT: £165,000,000

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

This contract is divided into lots: Yes

Tenders may be submitted for all lots

The contracting authority reserves the right to award contracts combining the following lots or groups of lots:

13 lots based on an approx. percentage of the overall work. Awarded in order from Lot 1 to Lot 13. A successful supplier may be awarded up to two Lots from Lots numbered 1 to 10 or one Lot from Lots numbered 11 to 13, the exception being where there is no eligible bid for

any one Lot, when subsequent Lots may be awarded following the process set out in the procurement documentation.

## **II.2) Description**

### **II.2.1) Title**

Audit Services: Lot One - approx 18 percent of overall work by value

Lot No

01

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

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

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

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 18% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Value excluding VAT: £29,700,000

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

Duration in months

60

This contract is subject to renewal

No

### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier

considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

### **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**

Contract includes the option by mutual agreement to extend the term for up to a further 2 years.

Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

## **II.2) Description**

### **II.2.1) Title**

Audit Services: Lot Two - approx 16 percent of overall work by value

Lot No

02

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

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

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

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 16% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Value excluding VAT: £26,400,000

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

Duration in months

60

This contract is subject to renewal

No

### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

### **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**

Contract includes the option by mutual agreement to extend the term for up to a further 2 years.



Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

## **II.2) Description**

### **II.2.1) Title**

Audit Services: Lot Three - approx 14 percent of overall work by value

Lot No

03

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

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

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

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 14% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least

attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Value excluding VAT: £23,100,000

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

Duration in months

60

This contract is subject to renewal

No

### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a

Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

### **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**

Contract includes the option by mutual agreement to extend the term for up to a further 2 years.

Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

## **II.2) Description**

### **II.2.1) Title**

Audit Services: Lot Four - approx 12 percent of overall work by value

Lot No

04

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

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services

- 79212300 - Statutory audit services

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

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 12% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Value excluding VAT: £19,800,000

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

Duration in months

60

This contract is subject to renewal

No

### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

### **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**

Contract includes the option by mutual agreement to extend the term for up to a further 2

years.

Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

## **II.2) Description**

### **II.2.1) Title**

Audit Services: Lot Five - approx 8 percent of overall work by value

Lot No

05

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

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

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

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 8% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Value excluding VAT: £13,200,000

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

Duration in months

60

This contract is subject to renewal

No

### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a

consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

## **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**

Contract includes the option by mutual agreement to extend the term for up to a further 2 years.

Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

## **II.2) Description**

### **II.2.1) Title**

Audit Services: Lot Six - approx 7 percent of overall work by value

Lot No

06

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

- 79210000 - Accounting and auditing services



- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

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

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 7% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Value excluding VAT: £11,550,000

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

Duration in months

60

This contract is subject to renewal

No

### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

### **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**

Contract includes the option by mutual agreement to extend the term for up to a further 2 years.

Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

## **II.2) Description**

### **II.2.1) Title**

Audit Services: Lot Seven - approx 6 percent of overall work by value

Lot No

07

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

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

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

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 6% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Value excluding VAT: £9,900,000

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

Duration in months

60

This contract is subject to renewal

No

### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a

consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

## **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**

Contract includes the option by mutual agreement to extend the term for up to a further 2 years.

Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

## **II.2) Description**

### **II.2.1) Title**

Audit Services: Lot Eight - approx 5 percent of overall work by value (will not include PIE audits)

Lot No

08

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

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

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

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 5% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will not include any opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Value excluding VAT: £8,250,000

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

Duration in months

60

This contract is subject to renewal

No

### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

### **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**

Contract includes the option by mutual agreement to extend the term for up to a further 2 years.

Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

## **II.2) Description**

### **II.2.1) Title**

Audit Services: Lot Nine - approx 5 percent of overall work by value (will not include PIE audits)

Lot No

09

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

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

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

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 5% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will not include any opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue



authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Value excluding VAT: £8,250,000

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

Duration in months

60

This contract is subject to renewal

No

### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to

participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

### **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**

Contract includes the option by mutual agreement to extend the term for up to a further 2 years.

Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

## **II.2) Description**

### **II.2.1) Title**

Audit Services: Lot Ten - approx 4 percent of overall work by value (will not include PIE audits)

Lot No

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

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

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

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 4% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will not include any opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Value excluding VAT: £6,660,000

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

**system**

Duration in months

60

This contract is subject to renewal

No

**II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

**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**

Contract includes the option by mutual agreement to extend the term for up to a further 2 years.

Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

## **II.2) Description**

### **II.2.1) Title**

Audit Services: Lot Eleven - approx 2.25 percent of overall work by value (development lot) (will not include PIE or MLA audits)

Lot No

11

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

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

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

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 2.25% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will contain the following types of opted-in bodies (District councils, Police and fire bodies, LG functional bodies, combined authorities, national parks, waste disposal authorities, pension authorities, LG miscellaneous bodies and other local government bodies), but will not contain any Public Interest Entities nor Major Local Audits.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list in which you are able to undertake audits.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Value excluding VAT: £3,712,500

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

Duration in months

60

This contract is subject to renewal

No

### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

### **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**

Contract includes the option by mutual agreement to extend the term for up to a further 2 years.

Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

## **II.2) Description**

### **II.2.1) Title**

Audit Services: Lot Twelve - approx 2.25 percent of overall work by value (development lot) (will not include PIE nor MLA audits)

Lot No

12

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

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

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

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 2.25% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will contain the following types of opted-in bodies (District councils, Police and fire bodies, LG functional bodies, combined authorities, national parks, waste disposal authorities, pension authorities, LG miscellaneous bodies and other local government bodies), but will not contain any Public Interest Entities nor Major Local Audits.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list in which you are able to undertake audits.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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



Value excluding VAT: £3,712,500

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

Duration in months

60

This contract is subject to renewal

No

### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

### **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

Contract includes the option by mutual agreement to extend the term for up to a further 2 years.

Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

## II.2) Description

### II.2.1) Title

Audit Services: Lot Thirteen - approx 0.5 percent of overall work by value (development lot) (will not include PIE nor MLA audits)

Lot No

13

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

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

### II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

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

Auditing the accounts (as per the Code of Audit Practice) of approximately 0.5% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will contain the following types of opted-in bodies (District councils, Police and fire bodies, LG functional bodies, combined authorities, national parks, waste disposal authorities, pension authorities, LG miscellaneous bodies and other local government bodies), but will not contain any Public Interest Entities nor Major Local Audits.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list in which you are able to undertake audits.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Value excluding VAT: £825,000

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

Duration in months

60

This contract is subject to renewal

No

## **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged minimum number: 9

Objective criteria for choosing the limited number of candidates:

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

#### **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**

Contract includes the option by mutual agreement to extend the term for up to a further 2 years.

Potential suppliers are encouraged to also respond to our CN to establish a DPS for audit services for opted-in bodies. The same SQ response is used to minimise effort. Procurement docs at: <https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./UVC29QV984>

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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.2.1) Information about a particular profession**

Execution of the service is reserved to a particular profession

Reference to the relevant law, regulation or administrative provision

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process are eligible to participate in this procurement process. There are nine providers on the list that operate in England at the time the Contract Notice is published. Where a submission is being made by a consortium or other form of joint working arrangement at least one constituent member must be registered with the ICAEW or going through the registration process. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract. A Potential Supplier considering the submission of an application for registration is strongly encouraged to have an early discussion with the Recognised Supervisory Body.

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

A provider may be required to actively participate in the achievement of social and/or environmental policy objectives.

#### **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**

Restricted procedure

#### **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

18 March 2022

Local time

12:00pm

#### **IV.2.3) Estimated date of dispatch of invitations to tender or to participate to selected candidates**

7 April 2022

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

English

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## **Section VI. Complementary information**

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

This is a recurrent procurement: No

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

The contracting authority considers that this contract may be suitable for economic operators that are small or medium enterprises (SMEs). However, any selection of tenderers will be based solely on the criteria set out for the procurement.

The types of bodies eligible to opt in are set out in schedule 2 of the LAAA 2014. A detailed list is available on our website. During a compulsory appointing period, a body that has previously decided not to opt in or newly established bodies can apply to opt into these arrangements.

Lot value is expressed in terms of the 'audited body notional value' (ABNV). This comprises the published scale fees for 2021/22 for opted-in bodies plus actual and estimated recurring fee variations for 2019/20 audits. Scale fees from 2023/24 will be published in November 2023 after the procurement and consultation with opted-in bodies in Summer 2023.

Bids will be expressed as a fixed proportion of the relevant ABNV. Lot values are estimated assuming a current annual audit value of £33m, but final values will depend on the number of opted-in bodies for 2023/24 onwards and the level of additional fees incorporated in scale fees. All values quoted are estimated and approximate values and may be subject to change.

Bodies will not be allocated to a Lot until the procurement is completed and the appointment consultation processes with opted-in bodies and suppliers have taken place. Auditor appointments will be made by 31 December 2022 for audit years from 2023/24.

For more information, please refer to PSAA's procurement strategy.

Potential bidders should seek independent legal and commercial advice in relation to the potential value of the opportunity of the scheme as a whole.

PSAA is holding two briefing sessions via Zoom from 10am-12pm on 16 February (contract terms overview) and 13 April 2022 (all ITT content). Any potential bidder wishing to attend must advise PSAA by confirming the names of attendees by noon on 15 February and 12 April 2022 respectively via Delta messaging.

Potential bidders should note that PSAA reserves the right to disqualify potential bidders where there is an actual or potential conflict of interest. Potential bidders will be required to

complete and return the Conflict of Interest Declaration as part of its selection questionnaire response.

Expressions of interest in response to this contract notice may be submitted by a single bidder, a consortium or other form of joint working arrangement providing at least one constituent firm is individually registered with the ICAEW or going through the registration process. Where the bidder is a consortium of registered firms, PSAA reserves the right to require each member to accept joint and several liability to PSAA. Where a Potential Supplier is a sole supplier currently proceeding through registration, they must be accredited by 13th September 2022 to be awarded a contract.

Expressions of interest must be by way of completion and return of the selection questionnaire in accordance with the requirements set out in the selection questionnaire by the date and time specified in IV.2.2. Bidders are encouraged to submit their submissions well in advance of the stated date and time in order to avoid potential technical issues. Expressions of interest delivered after the date and time specified or to a different address, electronically or otherwise, may not be considered.

Please contact PSAA if you experience problems with the portal.

PSAA reserves the right not to award the opportunity or to award only part or a different arrangement of the opportunity described in this contract notice.

PSAA shall not be responsible or accept liability for any costs, charges or expenses incurred by a potential bidder, irrespective of the outcome of the procurement, or if the procurement is cancelled or postponed.

For more information about this opportunity, please visit the Delta eSourcing portal at:

<https://www.delta-esourcing.com/tenders/UK-UK-London:-Accounting%2C-auditing-and-fiscal-services./32Z2SF428N>

To respond to this opportunity, please click here:

<https://www.delta-esourcing.com/respond/32Z2SF428N>

GO Reference: GO-202224-PRO-19595369

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

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

Royal Courts of Justice



Strand

London

WC2A 2LL

Country

United Kingdom