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Tender

## **Financial audit and assurance services**

National Audit Office

F02: Contract notice

Notice identifier: 2021/S 000-004176

Procurement identifier (OCID): ocds-h6vhtk-0297b4

Published 2 March 2021, 4:32pm

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

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

National Audit Office

157-197 Buckingham Palace Road

Victoria

SW1W 9SP

#### **Contact**

Central Procurement Team

#### **Email**

[nao.procurement@nao.org.uk](mailto:nao.procurement@nao.org.uk)

#### **Telephone**

+44 2077987000

**Country**

United Kingdom

**NUTS code**

UK - UNITED KINGDOM

**Internet address(es)**

Main address

<http://www.nao.org.uk/>

**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

[www.delta-esourcing.com](http://www.delta-esourcing.com)

Additional information can be obtained from the above-mentioned address

Tenders or requests to participate must be submitted electronically via

[www.delta-esourcing.com](http://www.delta-esourcing.com)

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**

Other activity

Audit and assurance services

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## **Section II: Object**

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

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

Financial audit and assurance services

Reference number

GEN\_20\_22

#### **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 National Audit Office (NAO) is the UK's independent public spending watchdog. We support Parliament in holding government to account and we help to improve public services through our high-quality audits. The NAO's Financial Audit Contract is a fundamental part of being able to carry out our purpose and achieve our objectives. We are looking for firms who we can work in partnership with to ensure the delivery of high-quality audits which support effective accountability and lead to better financial reporting and financial management by public bodies. Our contract is divided into 11 Lots which all contain named audits as well as additional services and training and development. The NAO's Comptroller and Auditor General (C&AG) retains overall responsibility for signing the audit opinion and issuing the audit certificate. The NAO will work with supplier firms to ensure audit engagements are carried out in line with the relevant standards and quality expectations.

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

Value excluding VAT: £40,120,000

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

This contract is divided into lots: Yes

Tenders may be submitted for maximum number of lots

4

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

## **II.2) Description**

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

Charities

Lot No

1

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

- 79200000 - Accounting, auditing and fiscal 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**

This Lot contains charities. The NAO's audit portfolio includes a number of charities. These charities are generally bodies performing charitable functions within a Departmental Group or overseen by a Department, where these charitable functions coincide with the functions of the Sponsor Department, where these charitable functions coincide with the functions of the Sponsor Department. The charities included in this Lot covers museums in both the Department for Digital, Culture, Media and Sport (DCMS) and Ministry of Defence (MoD) area, and so we would benefit from working with an audit firm who has expertise in Charities accounting and audit to improve our overall audit work for all charitable bodies that we audit.

### **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: £4,234,750

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

Duration in months

36

This contract is subject to renewal

Yes

Description of renewals

The contract's initial period is 36 months with the option to extend for a further period of up to 24 months.

## **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) Description**

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

Pensions

Lot No

2

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

- 79200000 - Accounting, auditing and fiscal 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**

This Lot includes a number of Pension bodies. The pensions bodies are some of the most significant public sector pension schemes which would be suited to suppliers with actuarial and pensions audit expertise. Pension schemes are the biggest liability in the Whole of Government Account and are therefore under a significant level of scrutiny as to their valuation when informing overall government fiscal policy. The Pension Protection Fund is a statutory public corporation who are responsible for protecting people with an eligible defined benefit pension when an employer becomes insolvent.

**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: £6,454,500

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

Duration in months

36

This contract is subject to renewal

Yes

Description of renewals

The contract's initial period is for 36 months with the option to extend for a further period of up to 24 months.

### **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) Description**

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

Education

Lot No

3

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

- 79200000 - Accounting, auditing and fiscal 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**

The bodies within this lot all support the delivery of government policy around Education in the UK, including bodies both sponsored by the Department for Education as well as non ministerial departments.

## **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: £2,795,000

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

Duration in months

36

This contract is subject to renewal

Yes

Description of renewals

The contract's initial period is for 36 months with the option to extend for a further period of up to 24 months.

## **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) Description**

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

Health

Lot No

4

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

- 79200000 - Accounting, auditing and fiscal 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**

The bodies in this lot all support the delivery of government policy around healthcare in England and Wales.. Many of the bodies play an important role in the regulation of medicines, healthcare and healthcare products. NHS Resolution handles negligence claims on behalf of the members of its indemnity schemes - NHS organisations, independent sector providers of NHS care in England and beneficiaries of state-backed indemnity for general practice. This leads to it accounting for liabilities in relation to clinical negligence, one of the most significant liabilities across government. We would therefore benefit from suppliers with actuarial expertise.

### **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: £4,257,500

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

Duration in months

36

This contract is subject to renewal

Yes

Description of renewals

The contract's initial period is for 36 months with the option to extend for a further period of up to 24 months.

## **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) Description**

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

Department for Environment, Food and Rural Affairs (DEFRA)

Lot No

5

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

- 79200000 - Accounting, auditing and fiscal 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**

The bodies within this Lot support the delivery of Defra's environmental agenda. Several bodies within this lot include significant estimates in relation to the valuation of PPE and land and buildings.

### **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: £2,619,500

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

Duration in months

36

This contract is subject to renewal

Yes

Description of renewals

The contract's initial period is for 36 months with the option to extend for a further period of up to 24 months.

### **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) Description**

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

Department for Business, Energy and Industrial Strategy (BEIS) and Transport

Lot No

6

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

- 79200000 - Accounting, auditing and fiscal 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**

BEIS and Transport are Department Group audits falling within the NAO's Infrastructure Group and so are aligned under the same business management processes. Several bodies within this Lot collect significant levels of income through levies or fees, and so an additional Trust Statement is prepared and audited that details income collected under this legislation.

### **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: £4,503,200

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

Duration in months

36

This contract is subject to renewal

Yes

Description of renewals

The contracts initial period is for 36 months with the option to extend for a further period of up to 24 months.

## **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) Description**

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

Home Office and Ministry of Defence

Lot No

7

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

- 79200000 - Accounting, auditing and fiscal 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**

The Home Office and the Ministry of Defence are Department Group audits falling within the NAO's Society Group and so are aligned under the same business management processes.

**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: £2,684,500

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

Duration in months

36

This contract is subject to renewal

Yes

Description of renewals

The contract's initial period is for 36 months with the option to extend for a further period of

up to 24 months.

### **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) Description**

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

Society

Lot No

8

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

- 79200000 - Accounting, auditing and fiscal 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**

The Ministry of Justice and the Department for Digital, Media, Culture and Sport are Department Group audits falling within the NAO's Society Group and so are aligned under

the same business management processes.

### **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: £3,991,000

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

Duration in months

36

This contract is subject to renewal

Yes

Description of renewals

The contract's initial period is for 36 months with the option to extend for a further period of up to 24 months.

### **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) Description**

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



Centre

Lot No

9

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

- 79200000 - Accounting, auditing and fiscal 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**

These audits fall within the NAO's Centre Group and so are aligned under the same business management processes. These organisations have a crucial role to play in debt and cash management for the UK Government.

### **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: £4,548,278

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

Duration in months

36

This contract is subject to renewal

Yes

Description of renewals

The contract's initial period is for 36 months with the option to extend for a further period of up to 24 months.

### **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) Description**

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

Crown Estate and British Film Institute

Lot No

10

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

- 79200000 - Accounting, auditing and fiscal 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**

The Crown Estate is one of our most high profile clients with a varied portfolio of investment and development of lands and holdings to generate revenue for HM Treasury.

For BFI, they carry out a diverse range of activities to meet its charitable objects. We would benefit from a supplier who has expertise in valuation of investment property in the retail and environment sectors, and expertise in auditing complex valuations accounted for under IFRS 9.

## **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: £2,027,779

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

Duration in months

36

This contract is subject to renewal

Yes

Description of renewals

The contract's initial period is for 36 months with the option to extend for a further period of up to 24 months.

## **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) Description**

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

Devolved Activity

Lot No

11

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

- 79200000 - Accounting, auditing and fiscal 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**

These bodies are responsible for the representation of devolved affairs in HM Government, facilitating the smooth operation of devolution, liaising between the UK Government and these governments and the administering of certain reserved matters of government relating to Scotland, Wales and Northern Ireland. The National Lottery Community Fund provides grant support to community projects across the entire UK.

### **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: £2,003,073

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

Duration in months

36

This contract is subject to renewal

Yes

Description of renewals

The contract's initial period is for 36 months with the option to extend for a further period of up to 24 months.

### **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

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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.2.3) 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.1.8) Information about the Government Procurement Agreement (GPA)**

The procurement is covered by the Government Procurement Agreement: No

### **IV.2) Administrative information**

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

Date

13 April 2021

Local time

4:00pm

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

English

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

Date

14 April 2021

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: 50 months if extension options used

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

Electronic invoicing will be accepted

### **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.

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

<https://www.delta-esourcing.com/tenders/UK-UK-Victoria:-Accounting%2C-auditing-and-fiscal-services./4BX3RBMB98>

To respond to this opportunity, please click here:

<https://www.delta-esourcing.com/respond/4BX3RBMB98>

GO Reference: GO-202132-PRO-17868241

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

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

National Audit Office

157-197 Buckingham Palace Road

London

SW1W9SP

Email



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