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Planning

## **Horsham District Council - External Audit Services**

Horsham District Council

F01: Prior information notice

Reducing time limits for receipt of tenders

Notice identifier: 2022/S 000-005411

Procurement identifier (OCID): ocids-h6vhtk-031bbf

Published 28 February 2022, 1:05pm

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

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

Horsham District Council

Parkside, Chart Way

Horsham

RH12 1RL

#### **Contact**

Procurement Team

#### **Email**

[procurement@horsham.gov.uk](mailto:procurement@horsham.gov.uk)

#### **Telephone**

+44 1403215299

#### **Country**

United Kingdom

**NUTS code**

UKJ28 - West Sussex (North East)

**Internet address(es)**

Main address

<http://www.horsham.gov.uk>

Buyer's address

<https://www.sesharedservices.org.uk/esourcing>

**I.3) Communication**

Additional information can be obtained from the above-mentioned address

Tenders or requests to participate must be submitted electronically via

<https://www.sesharedservices.org.uk/esourcing>

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

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

Regional or local authority

**I.5) Main activity**

General public services

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**Section II: Object**

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

**II.1.1) Title**

Horsham District Council - External Audit Services

**II.1.2) Main CPV code**

- 79212000 - Auditing services

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

Services

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

Horsham District Council gives notice that in Spring 2022, it will be seeking an auditor for the audit of five financial years from 1 April 2023. These are the audits of the 2023/24 to 2027/28 accounts. Only registered firms, with accredited Key Audit Partners that must oversee the work, can be appointed from the list of external audit suppliers to the local government audit. The scope of the local authority audit is fixed. It is determined by the Code of Audit Practice (currently published by the National Audit Office), the format of the financial statements are specified by CIPFA / LASAAC, and the application of auditing standards are currently regulated by the Financial Reporting Council.

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

Value excluding VAT: £300,000

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

This contract is divided into lots: No

## **II.2) Description**

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

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

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

NUTS codes

- UKJ28 - West Sussex (North East)

Main site or place of performance

Horsham District, West Sussex

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

Horsham District Council will be seeking an auditor for the audit of five financial years from 1 April 2023. These are the audits of the 2023/24 to 2027/28 accounts. Only registered firms, with accredited Key Audit Partners that must oversee the work, can be appointed from the list of external audit suppliers to the local government audit. The scope of the local authority audit is fixed. It is determined by the Code of Audit Practice (currently published by the National Audit Office), the format of the financial statements are specified by CIPFA / LASAAC, and the application of auditing standards are currently regulated by the Financial Reporting Council. Nine audit providers with Key Audit Partners are therefore eligible under the audit legislation. These are BDO, Cardens Accountants, Deloitte, EY, Grant Thornton, KPMG, Mazars, PriceWaterhouseCoopers and Azets Audit Services Ltd. The auditor appointed at the end of the procurement process will undertake the statutory audit of accounts and value for money assessment of the council in each financial year, in accordance with all relevant codes of practice and guidance. The auditor is also responsible for investigating questions raised by electors and has powers and responsibilities in relation to Public Interest Reports and statutory recommendations. Note that auditors are currently regulated by the Financial Reporting Council, which will be replaced by a new body with wider powers, the Audit, Reporting and Governance Authority (ARGA) during the course of the next audit contract. The Council intends to issue documents during Spring 2022.

#### **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: £300,000

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

Duration in months

60

#### **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.3) Estimated date of publication of contract notice**

28 February 2022

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## **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

Only registered firms, with accredited Key Audit Partners that must oversee the work, can be appointed from the list of external audit suppliers to the local government audit. The scope of the local authority audit is fixed. It is determined by the Code of Audit Practice (currently published by the National Audit Office), the format of the financial statements are specified by CIPFA / LASAAC, and the application of auditing standards are currently regulated by the Financial Reporting Council. Nine audit providers with Key Audit Partners are therefore eligible under the audit legislation. These are BDO, Cardens Accountants, Deloitte, EY, Grant Thornton, KPMG, Mazars, PriceWaterhouseCoopers, Azets Audit Services Ltd.

#### **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

Auditors are currently regulated by the Financial Reporting Council, which will be replaced by a new body with wider powers, the Audit, Reporting and Governance Authority (ARGA) during the course of the next audit 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.1.8) Information about the Government Procurement Agreement (GPA)**

The procurement is covered by the Government Procurement Agreement: Yes

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## **Section VI. Complementary information**

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

Electronic ordering will be used

Electronic invoicing will be accepted

Electronic payment will be used

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

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

Royal Courts of Justice

The Strand

London

Country

United Kingdom

#### **VI.4.2) Body responsible for mediation procedures**

Horsham District Council

Parkside, Chart Way

Horsham

RH12 1RL

Country

United Kingdom

**VI.4.4) Service from which information about the review procedure may be obtained**

Royal Courts of Justice

The Strand

London

Country

United Kingdom