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Planning

## **The external audit of the Nursing and Midwifery Council's financial statements**

Nursing and Midwifery Council

F01: Prior information notice

Prior information only

Notice identifier: 2021/S 000-008192

Procurement identifier (OCID): ocds-h6vhtk-02a771

Published 19 April 2021, 11:56am

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

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

Nursing and Midwifery Council

23 Portland Place

London

W1B 1PZ

#### **Email**

[procurement@nmc-uk.org](mailto:procurement@nmc-uk.org)

#### **Country**

United Kingdom

#### **NUTS code**

UK - United Kingdom

## **Internet address(es)**

Main address

<https://www.nmc.org.uk/>

## **I.3) Communication**

Additional information can be obtained from the above-mentioned address

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

Other type

Health regulator

## **I.5) Main activity**

Health

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## **Section II: Object**

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

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

The external audit of the Nursing and Midwifery Council's financial statements

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

- 79210000 - Accounting and auditing services

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

Services

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

This is a prior information notice for the forthcoming service contract for the external audit of the NMC's financial statements, for the year ending 31 March 2022 onwards. The Nursing and Midwifery Council (NMC) is the independent regulator of nurses and midwives in England, Wales, Scotland and Northern Ireland, and nursing associates in England. Our overarching objective is the protection of the public, and we are a registered charity, but our finances are much simpler and more secure than many charities: we have

no voluntary income, or charity shops, or branches or subsidiaries. So we have less need for charity expertise from our auditors than other charities might, but charity expertise is still relevant and desirable. Our key operations include the maintenance of our register and our fitness to practise process, and our income is almost entirely made up of our registration fees. Experience of working with other regulatory or membership organisations and understanding of those business processes is desirable.

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

Value excluding VAT: £450,000

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

This contract is divided into lots: No

## **II.2) Description**

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

- 79212000 - Auditing services
- 79212100 - Financial auditing services

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

NUTS codes

- UK - United Kingdom

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

The Nursing and Midwifery Council (NMC) plans to run a procurement process during 2021 for the external audit of the NMC's financial statements, for the year ending 31 March 2022 onwards. The NMC is established and governed by the Nursing and Midwifery Order 2001 ("the Order"). We are a charity registered in England and Wales (number 1091434) and in Scotland (number SC038362). We are funded by registration fees paid by nurses, midwives and nursing associates. Our total income is around £90 million and is highly secure. We employ around 1,000 staff, currently most working remotely. We also have offices at four locations, three in London and one in Edinburgh. We are a public body, established by statute. Although our closest relationship within government is with the Department of Health and Social Care and our accounts are consolidated into the DHSC's group accounts, we are independent and not controlled by DHSC or any other government department. We are accountable to Parliament through the Privy Council. We take into account the principles in Managing Public Money. However we are not subject to the detailed controls over expenditure that apply to departments, agencies and NDPBs. We are subject to the Public Contracts Regulations and our policies and

processes comply with those Regulations in full. We follow the Treasury's Financial Reporting Manual in the preparation of our statutory accounts, to the extent that it clarifies or builds on the financial reporting requirements in the Charities SORP. Full details our statutory accounting requirements are set out in The Nursing and Midwifery Order 2001 (Form of Accounts) Determination 2010 which are reproduced on the last pages of our published annual report and accounts. We have a dual external audit function. The Order requires our Council to appoint auditors to audit our statutory accounts, and the Order also appoints the Comptroller and Auditor General (C&AG) to audit the accounts. The C&AG's audit is carried out by the National Audit Office. The Council-appointed auditors report to Council, and the C&AG reports to Parliament. In practise we prepare our annual report and accounts broadly in accordance with the HM Treasury Financial Reporting Manual (FReM), which impacts significantly on the content of the annual report, and to a limited extent on the disclosures in the notes to the accounts. Understanding of the requirements of the FReM is, therefore, desirable. Our accounts preparation and audit works to a relatively tight timetable. We will provide draft statutory accounts by the end of the third week in April, and we require the audit to be substantially completed by the first week in June, so that the Audit Committee can review the results and recommend approval of the accounts to Council when they meet in early June. Council sign off the account in the first or second week of July, and the accounts are certified by the C&AG and laid in Parliament before the summer recess. It is therefore essential that a successful supplier is able to carry out the audit quickly and efficiently. We want the work to be front loaded as much as possible to relieve pressure in April and May, and we want you to place as much reliance as practicable on our internal controls. We work electronically rather than on paper and we will expect you to rely on electronic evidence rather than paper or physical evidence except in exceptional circumstances

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

Please note no tender documents have been issued at this stage; the functional requirements capability specification will be published in the future Invitation to Tender documents with the Contract Notice. The procurement will use the Intend e-Sourcing portal <https://www.in-tendhost.co.uk/nmc>

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

24 May 2021

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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: No

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## **Section VI. Complementary information**

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

The NMC reserves the right to not progress to a full potential procurement exercise as a result of this PIN until they are fully ready to do so which will be communicated to the marketplace by the issuing of the formal Contract Notice which at this stage is estimated to be published in May/June 2021. For more information about this opportunity, please visit the In-tend e-Sourcing portal at: The contract value stated in this PIN is the current best estimate over a maximum 10 year contract. This may be revised if required prior to the issue of the Contract Notice.