

This is a published notice on the Find a Tender service: <https://www.find-tender.service.gov.uk/Notice/010293-2023>

Contract

## **External inspection of audit quality control policies and procedures**

Audit Scotland

F03: Contract award notice

Notice identifier: 2023/S 000-010293

Procurement identifier (OCID): ocds-h6vhtk-0368f9

Published 10 April 2023, 9:49am

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

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

Audit Scotland

102 West Port

Edinburgh

EH3 9DN

#### **Contact**

John Gilchrist

#### **Email**

[jgilchrist2112@gmail.com](mailto:jgilchrist2112@gmail.com)

#### **Telephone**

+44 1316251659

**Country**

United Kingdom

**NUTS code**

UKM - Scotland

**Internet address(es)**

Main address

[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA00428](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA00428)

**I.2) Information about joint procurement**

The contract is awarded by a central purchasing body

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

Body governed by public law

**I.5) Main activity**

General public services

---

**Section II: Object****II.1) Scope of the procurement****II.1.1) Title**

External inspection of audit quality control policies and procedures

Reference number

EXTQA-2022

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

- 79212000 - Auditing services

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

Services

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

Provision of an inspection process designed to provide reasonable assurance to Audit Scotland that the policies and procedures relating to the system of quality control for all audit work carried out on behalf of the Auditor General and the Accounts Commission meet their expected standards.

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

This contract is divided into lots: No

### **II.1.7) Total value of the procurement (excluding VAT)**

Value excluding VAT: £612,750

## **II.2) Description**

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

- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services
- 79212100 - Financial auditing services

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

NUTS codes

- UKM - Scotland

Main site or place of performance

Edinburgh

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

Provision of an inspection process designed to provide reasonable assurance to Audit Scotland that the policies and procedures relating to the system of quality control for all audit work carried out on behalf of the Auditor General and the Accounts Commission meet their expected standards.

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

Quality criterion - Name: Please describe how you intend to carry out each inspection. / Weighting: 12%

Quality criterion - Name: Please identify the qualifications and experience of the staff that you will use and explain how those qualifications and experience will contribute to delivery of this contract. / Weighting: 18%

Quality criterion - Name: Please describe how and to whom you would provide feedback after each audit inspection. / Weighting: 6%

Quality criterion - Name: Describe how you would help subjects of inspections to take action in response to any weaknesses you identify. / Weighting: 12%

Quality criterion - Name: Describe how you will adapt the way you conduct your inspections to cater for the differences between private sector audit and public audit in Scotland. / Weighting: 12%

Price - Weighting: 40%

#### **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

---

## **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: Yes

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

#### **IV.2.1) Previous publication concerning this procedure**

Notice number: [2022/S 000-026008](#)

---

## **Section V. Award of contract**

A contract/lot is awarded: Yes

### **V.2) Award of contract**

#### **V.2.1) Date of conclusion of the contract**

23 January 2023

#### **V.2.2) Information about tenders**

Number of tenders received: 1

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 1

Number of tenders received by electronic means: 1

The contract has been awarded to a group of economic operators: No

### **V.2.3) Name and address of the contractor**

ICAEW

Metropolitan House, 321 Avebury Blvd

Milton Keynes

MK9 2FZ

Telephone

+44 7920800843

Country

United Kingdom

NUTS code

- UKJ12 - Milton Keynes

The contractor is an SME

No

### **V.2.4) Information on value of contract/lot (excluding VAT)**

Initial estimated total value of the contract/lot: £500,000

Total value of the contract/lot: £612,750

---

## **Section VI. Complementary information**

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

(SC Ref:726316)

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

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

Edinburgh Sheriff Court and Justice of the Peace Court

Sherriff Court House, 27 Chambers Street

Edinburgh

EH1 1LB

Country

United Kingdom