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Planning

## **CPT\_23\_11 External Audit - Market Engagement event for the National Audit Office**

National Audit Office

F01: Prior information notice

Prior information only

Notice identifier: 2023/S 000-012319

Procurement identifier (OCID): ocds-h6vhtk-03c52e

Published 28 April 2023, 2:30pm

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

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

National Audit Office

157-197 Buckingham Palace Road

LONDON

SW1W9SP

#### **Contact**

ima orosei

#### **Email**

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

#### **Telephone**

+44 2077985343

**Country**

United Kingdom

**Region code**

UKI32 - Westminster

**Justification for not providing organisation identifier**

Not on any register

**Internet address(es)**

Main address

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

Buyer's address

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

**I.3) Communication**

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

[https://login.bipsolutions.com/casDelta/login?service=https://www.delta-esourcing.com/delta/j\\_spring\\_cas\\_security\\_check](https://login.bipsolutions.com/casDelta/login?service=https://www.delta-esourcing.com/delta/j_spring_cas_security_check)

Additional information can be obtained from the above-mentioned address

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

Body governed by public law

**I.5) Main activity**

General public services

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## Section II: Object

### II.1) Scope of the procurement

#### II.1.1) Title

CPT\_23\_11 External Audit - Market Engagement event for the National Audit Office

#### II.1.2) Main CPV code

- 79212000 - Auditing services

#### II.1.3) Type of contract

Services

#### II.1.4) Short description

The National Audit Office (NAO) gives notice that it will be seeking an External Auditor who will be able to provide audit services to the NAO for the years ended 31 March 2025, 2026, and 2027. The audit work would be expected to start in summer 2024. Please see scope of audit services below.

The contract for audit services is for three years with the potential for extension.

The appointment is subject to approval of Parliament's Public Accounts Commission at a hearing expected to take place in December 2023 or early Spring 2024.

#### Background to the NAO

The National Audit Office (NAO) is the UK's independent public spending watchdog. The NAO supports Parliament in holding government to account and helps improve public services through its high-quality audits.

The NAO is independent of government and the Civil Service. The Comptroller and Auditor General (C&AG), Gareth Davies, leads the NAO. He is an officer of the House of Commons with statutory authority to:

- audit and report on the financial accounts of all government departments and other public bodies; and
- examine and report on the value for money of how public money has been spent.

The NAO has an ambitious five-year strategy from 2020 to 2025 found at

[www.nao.org.uk/about-us/our-strategy/](http://www.nao.org.uk/about-us/our-strategy/).

The aim of the strategy is to improve the NAO's support to Parliament in examining public sector performance, provide more practical recommendations that lead to better outcomes, and share more of the NAO's independent insight. Read more about the NAO's recent impacts in the Annual Report and Accounts 2021-22 found at [www.nao.org.uk/corporate-information/nao-annual-report-and-accounts-2021-22/](http://www.nao.org.uk/corporate-information/nao-annual-report-and-accounts-2021-22/).

The Public Accounts Commission (TPAC), a parliamentary committee of MPs, oversees the NAO's work and its budgets, appoints the NAO's External Auditor and the non-executive members of the NAO Board. TPAC usually meets twice a year.

TPAC also receives the value for money reports from the NAO's External Auditor. For more information about the NAO and its work please see the NAO website [www.nao.org.uk](http://www.nao.org.uk)

## Scope of Services

The selected External Auditor will deliver the following services:

1. The audit of the NAO's financial statements, commencing the financial years ending 31 March 2025, 2026, and 2027 which includes providing an opinion on whether:
  - o the financial statements give a true and fair view for the year;
  - o the statements are prepared in accordance with the Government Financial Reporting Manual;
  - o the NAO's expenditure is within its Parliamentary Control Totals for the year; and
  - o expenditure and income have been applied correctly for the purposes intended by Parliament.
2. Providing an independent review of the annual statement of financial impacts arising from the NAO's work and providing an opinion on whether the reported impacts are reasonable based on the underlying methodologies on which they are prepared.
3. Delivering a value for money examination of an aspect of the NAO's operations when commissioned by the NAO's Audit and Risk Assurance Committee (ARAC). The nature of the topic may change. Examples of recent value for money studies have covered the NAO's Human Resources departmental, and Finance and Procurement.

Examples of prior year studies can be found on the Commission website <https://committees.parliament.uk/publications?SearchTerm=value+for+money&DateFrom>

[=&DateTo=&SessionId=](#)

The selected External Auditor will also be expected to attend meetings of the NAO's ARAC Committee and, when requested to do so, meetings of the Public Accounts Commission.

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

Value excluding VAT: £500,000

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

This contract is divided into lots: No

### **II.2) Description**

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

NUTS codes

- UK - United Kingdom

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

The NAO would like to invite interested providers to attend a Virtual Market Engagement event taking place on Tuesday 23rd May 2023 from 10:00 until 12:00.

The purpose of the event is to offer attendees the opportunity to hear about the requirement and proposed procurement route for the External Audit service.

If organisations are interested in attending the Virtual Market Engagement event, then send expressions of interest via email to [nao.procurement@nao.org.uk](mailto:nao.procurement@nao.org.uk) by 12 noon on Friday 19th May 2023.

The email needs to include your name, position, organisation and contact details alongside the names and positions of other colleagues wishing to attend. Further details will be made available nearer the time of the event.

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

Please also note that NAO utilises the Delta eSourcing system to electronically conduct its procurement processes and potential organisations may wish to register onto this system in preparation for the future procurement exercise.

<https://login.bipsolutions.com/casDelta/login?service=https://www.delta->

[esourcing.com/delta/j\\_spring\\_cas\\_security\\_check](https://esourcing.com/delta/j_spring_cas_security_check)

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

1 September 2023

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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**

This is a prior information notice (PIN) does not formally bind NAO to proceed with any procurement exercises and is purely for market engagement purposes. In the event that the NAO decides to proceed with any procurement processes pursuant to this PIN, a separate contract notice will be issued.

Providers who do express an interest may be requested to provide information as part of the pre-procurement engagement phase. Potential providers who do not express an interest will still be able to submit bids for the tender in relation to this PIN when it is released.