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Tender

External Audit Services

SRUC

F02: Contract notice

Notice identifier: 2026/S 000-013026

Procurement identifier (OCID): ocds-h6vhtk-060ecb

Published 12 February 2026, 3:16pm

Section I: Contracting authority

I.1) Name and addresses

SRUC

Peter Wilson Building , Kings Buildings West Mains Road

Edinburgh

EH9 3JG

Email

procurement@sruc.ac.uk

Telephone

+44 1315354000

Fax

+44 1315354000

Country

United Kingdom

NUTS code

UKM75 - Edinburgh, City of

Internet address(es)

Main address

<http://www.sruc.ac.uk>

Buyer's address

https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA00021

I.2) Information about joint procurement

The contract is awarded by a central purchasing body

I.3) Communication

Access to the procurement documents is restricted. Further information can be obtained at

www.publiccontractsscotland.gov.uk

Additional information can be obtained from the above-mentioned address

Tenders or requests to participate must be submitted electronically via

www.publiccontractsscotland.gov.uk

I.4) Type of the contracting authority

Other type

Higher Education, Further Education, Research and Consultancy

I.5) Main activity

Other activity

Higher Education, Further Education, Research and Consultancy

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

External Audit Services

Reference number

27301

II.1.2) Main CPV code

- 79210000 - Accounting and auditing services

II.1.3) Type of contract

Services

II.1.4) Short description

SRUC is a distinctive tertiary education institution with a national mission to support Scotland's rural economy and address global challenges in food, nutrition , and environmental sustainability. Operating across education, research, and consultancy, SRUC plays a unique role at the intersection of academic excellence, applied research, and industry engagement.

SRUC seek to appoint a service provider to deliver external audit services to SRUC which will include:

1. Provide an opinion on the financial statements of the SRUC group of companies, in line with Company Law, Financial Reporting Standard 102 (FRS102), The Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) and the Statement of Recommended Practice (SORP) relating to Higher Education Institutions;
2. Provide an opinion, where required, to be included in the independent auditor's report to the SRUC Board regarding SRUC's various funding streams and their use (including, but not limited to funds received from the Scottish Government, and the Scottish Funding Council). The wording of this opinion must meet any requirements of Financial Memoranda or contracts;

3. Provide reports (including the auditor's report to those charged with governance and management letter) to senior management and the SRUC Audit and Risk Committee. This requirement includes attendance and presentation of reports and findings at Committee meetings.

Full details can be found in Schedule 2 of the attached Invitation to Tender document.

It is anticipated that any resulting contract will operate for an initial period of 36 months, with the possibility of two extensions of 12 months, by mutual agreement.

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
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UKM75 - Edinburgh, City of

Main site or place of performance

SRUC, West Mains Road, Edinburgh, EH9 3JG

II.2.4) Description of the procurement

Full details can be found in Schedule 2 of the attached Invitation to Tender document.

II.2.5) Award criteria

Quality criterion - Name: 1. Organisational Experience and Contract Management / Weighting: 10

Quality criterion - Name: 2. Contract Proposal / Weighting: 20

Quality criterion - Name: 3. Supplier Delivery Team / Weighting: 10

Quality criterion - Name: 4. Independence, Ethics, and Regulatory Compliance / Weighting: 10

Quality criterion - Name: 5. Added value, Sector insights, and Continuous Improvement / Weighting: 10

Quality criterion - Name: 6. Equality, Diversity and Inclusivity / Weighting: 5

Quality criterion - Name: 7. Short List Interview / Weighting: 15

Price - Weighting: 20

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 will commence on or around 13 April 2026 for a period of 36 months, with the possibility of two extensions of 12 months by mutual agreement, unless the contract is terminated earlier, in accordance with the provisions of the Terms and Conditions of Contract as noted in Schedule 9 of this tender.

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

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

Each Tenderer must complete and submit along with their tender the Single Procurement Document (Scotland) (SPD). The SPD sets Minimum Standards that suppliers must achieve. Within each submitted SPD response, Tenderers should note the following selection criteria:

That their insurance cover meets the following levels:

- Employer's Compulsory Liability Insurance (GBP 10 million)
- Professional Indemnity Insurance (GBP 5 million)
- Public Liability Insurance (GBP 10 million)

SPD submissions will be evaluated on a pass / fail basis. Only those suppliers that have passed the SPD will have their tender submission evaluated.

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

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: [2026/S 000-006751](#)

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

Date

17 March 2026

Local time

12:00pm

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

English

IV.2.6) Minimum time frame during which the tenderer must maintain the tender

Duration in months: 9 (from the date stated for receipt of tender)

IV.2.7) Conditions for opening of tenders

Date

17 March 2026

Local time

12:30pm

Section VI. Complementary information

VI.1) Information about recurrence

This is a recurrent procurement: Yes

Estimated timing for further notices to be published: Every 3 to 5 years

VI.2) Information about electronic workflows

Electronic ordering will be used

Electronic invoicing will be accepted

Electronic payment will be used

VI.3) Additional information

NOTE: To register your interest in this notice and obtain any additional information please visit the Public Contracts Scotland Web Site at

https://www.publiccontractsscotland.gov.uk/Search/Search_Switch.aspx?ID=823566.

The buyer has indicated that it will accept electronic responses to this notice via the Postbox facility. A user guide is available at

https://www.publiccontractsscotland.gov.uk/sitehelp/help_guides.aspx.

Suppliers are advised to allow adequate time for uploading documents and to dispatch the electronic response well in advance of the closing time to avoid any last minute problems.

(SC Ref:823566)

Download the ESPD document here:

https://www.publiccontractsscotland.gov.uk/ESPD/ESPD_Download.aspx?id=823566

VI.4) Procedures for review

VI.4.1) Review body

The Sheriff Court

Edinburgh

Country

United Kingdom