

This is a published notice on the Find a Tender service: <https://www.find-tender.service.gov.uk/Notice/013614-2022>

Contract

External audit of public bodies in Scotland

Audit Scotland

F03: Contract award notice

Notice identifier: 2022/S 000-013614

Procurement identifier (OCID): ocds-h6vhtk-02dda2

Published 20 May 2022, 1:38pm

Section I: Contracting authority

I.1) Name and addresses

Audit Scotland

102 West Port

Edinburgh

EH3 9DN

Contact

John Gilchrist

Email

jgilchrist@audit-scotland.gov.uk

Telephone

+44 1316251659

Country

United Kingdom

NUTS code

UKM - Scotland

Internet address(es)

Main address

www.audit-scotland.gov.uk

Buyer's address

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 audit of public bodies in Scotland

Reference number

NAA-2021

II.1.2) Main CPV code

- 79212000 - Auditing services

II.1.3) Type of contract

Services

II.1.4) Short description

This tender exercise is designed to allow the Auditor General and the Accounts Commission to make appointments to firms for approximately 36 per cent by value of the overall annual audit work of the bodies within their remits.

II.1.6) Information about lots

This contract is divided into lots: Yes

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

Value excluding VAT: £38,901,542

II.2) Description

II.2.1) Title

Core audits

Lot No

1

II.2.2) Additional CPV code(s)

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

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

The Auditor General and the Accounts Commission require to appoint external auditors for the audit of several public sector bodies within their remits. This work is expected to comprise 30-36% by value of their overall annual audit work. These appointments are for the audit years 2022/23 to 2026/27.

Applicants must satisfy statutory qualification requirements. The conduct of the audits is also governed by Audit Scotland's Code of Audit Practice, which is wider in scope than for the audit of private sector organisations, and International Standards on Auditing (UK).

II.2.5) Award criteria

Quality criterion - Name: Audit tools, support, and access to appropriate expertise / Weighting: 8%

Quality criterion - Name: Training and developing the audit profession / Weighting: 8%

Quality criterion - Name: Skills of key staff / Weighting: 16%

Quality criterion - Name: Quality of written material / Weighting: 16%

Quality criterion - Name: Adding value to audited bodies / Weighting: 6%

Quality criterion - Name: Contribution to the public sector audit regime in Scotland / Weighting: 6%

Quality criterion - Name: Ability to present to audit committees / Weighting: 8%

Quality criterion - Name: Climate change / Weighting: 4%

Quality criterion - Name: Fair work practices / Weighting: 4%

Quality criterion - Name: Community benefit / Weighting: 4%

Price - Weighting: 20%

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

II.2) Description

II.2.1) Title

Public Interest Entities

Lot No

2

II.2.2) Additional CPV code(s)

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

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

The Auditor General and the Accounts Commission require to appoint external auditors for the audit of public sector bodies within their remits that are Public Interest Entities. This work is expected to comprise the audit of one or two councils. These appointments are for the audit years 2022/23 to 2026/27.

Applicants must satisfy statutory qualification requirements. The conduct of the audits is also governed by Audit Scotland's Code of Audit Practice, which is wider in scope than for the audit of private sector organisations, and International Standards on Auditing (UK).

II.2.5) Award criteria

Quality criterion - Name: Audit tools, support, and access to appropriate expertise /
Weighting: 8%

Quality criterion - Name: Training and developing the audit profession / Weighting: 8%

Quality criterion - Name: Skills of key staff / Weighting: 16%

Quality criterion - Name: Quality of written material / Weighting: 16%

Quality criterion - Name: Adding value to audited bodies / Weighting: 6%

Quality criterion - Name: Contribution to the public sector audit regime in Scotland /
Weighting: 6%

Quality criterion - Name: Ability to present to audit committees / Weighting: 8%

Quality criterion - Name: Climate change / Weighting: 4%

Quality criterion - Name: Fair work practices / Weighting: 4%

Quality criterion - Name: Community benefit / Weighting: 4%

Price - Weighting: 20%

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

II.2) Description

II.2.1) Title

Regulated water industry

Lot No

3

II.2.2) Additional CPV code(s)

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

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

The Auditor General and the Accounts Commission for Scotland require to appoint external auditors for the audit of regulated water industry entities within their remits. This work is expected to comprise of the audit of Scottish Water. These appointments are for the audit years 2022/23 to 2026/27.

Applicants must satisfy statutory qualification requirements. The conduct of the audits is also governed by Audit Scotland's Code of Audit Practice, which is wider in scope than for the audit of private sector organisations, and International Standards on Auditing (UK).

II.2.5) Award criteria

Quality criterion - Name: Audit tools, support, and access to appropriate expertise /
Weighting: 8%

Quality criterion - Name: Training and developing the audit profession / Weighting: 8%

Quality criterion - Name: Skills of key staff / Weighting: 16%

Quality criterion - Name: Quality of written material / Weighting: 16%

Quality criterion - Name: Adding value to audited bodies / Weighting: 6%

Quality criterion - Name: Contribution to the public sector audit regime in Scotland /
Weighting: 6%

Quality criterion - Name: Ability to present to audit committees / Weighting: 8%

Quality criterion - Name: Climate change / Weighting: 4%

Quality criterion - Name: Fair work practices / Weighting: 4%

Quality criterion - Name: Community benefit / Weighting: 4%

Price - Weighting: 20%

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

II.2) Description

II.2.1) Title

Regulated financial industry

Lot No

4

II.2.2) Additional CPV code(s)

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

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

The Auditor General and the Accounts Commission require to appoint external auditors for the audit of regulated financial industry entities within their remits. This work is expected to comprise the audit of the Scottish National Investment Bank. These appointments are for the audit years 2022/23 to 2026/27.

Applicants must satisfy statutory qualification requirements. The conduct of the audits is also governed by Audit Scotland's Code of Audit Practice, which is wider in scope than for the audit of private sector organisations, and International Standards on Auditing (UK).

II.2.5) Award criteria

Quality criterion - Name: Audit tools, support, and access to appropriate expertise /
Weighting: 8%

Quality criterion - Name: Training and developing the audit profession / Weighting: 8%

Quality criterion - Name: Skills of key staff / Weighting: 16%

Quality criterion - Name: Quality of written material / Weighting: 16%

Quality criterion - Name: Adding value to audited bodies / Weighting: 6%

Quality criterion - Name: Contribution to the public sector audit regime in Scotland /
Weighting: 6%

Quality criterion - Name: Ability to present to audit committees / Weighting: 8%

Quality criterion - Name: Climate change / Weighting: 4%

Quality criterion - Name: Fair work practices / Weighting: 4%

Quality criterion - Name: Community benefit / Weighting: 4%

Price - Weighting: 20%

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.1.3) Information about a framework agreement or a dynamic purchasing system

The procurement involves the establishment of a framework agreement

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: [2021/S 000-022067](#)

Section V. Award of contract

Lot No

1

Title

Core audits

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

8 March 2022

V.2.2) Information about tenders

Number of tenders received: 6

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: 6

Number of tenders received by electronic means: 6

The contract has been awarded to a group of economic operators: Yes

V.2.3) Name and address of the contractor

KPMG

319 St Vincent Street

Glasgow

G2 5AS

Telephone

+44 7717808301

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

No

V.2.3) Name and address of the contractor

Deloitte LLP

2, NEW STREET SQUARE

London

EC4A 3BZ

Telephone

+44 2073030913

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

No

V.2.3) Name and address of the contractor

Azets

Exchange Place 3, Semple Street

EDINBURGH

EH3 8BL

Telephone

+44 1314733500

Country

United Kingdom

NUTS code

- UKM75 - Edinburgh, City of

The contractor is an SME

No

V.2.3) Name and address of the contractor

Grant Thornton UK LLP

30 Finsbury Square

London

EC2A 1AG

Telephone

+44 2077283311

Fax

+44 2077283347

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

No

V.2.3) Name and address of the contractor

Ernst & Young LLP (EY)

G1 Building, 5 George Square

Glasgow

G2 1DY

Telephone

+44 2079512000

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

No

V.2.3) Name and address of the contractor

Mazars LLP

Apex 2, 97 Haymarket Terrace

Edinburgh

EH12 5HD

Telephone

+44 1313137924

Fax

+44 1313137950

Country

United Kingdom

NUTS code

- UKM75 - Edinburgh, City of

The contractor is an SME

No

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

Total value of the contract/lot: £33,428,342

Section V. Award of contract

Lot No

2

Title

Public Interest Entities

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

8 March 2022

V.2.2) Information about tenders

Number of tenders received: 3

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: 3

Number of tenders received by electronic means: 3

The contract has been awarded to a group of economic operators: Yes

V.2.3) Name and address of the contractor

KPMG

319 St Vincent Street

Glasgow

G2 5AS

Telephone

+44 7717808301

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

No

V.2.3) Name and address of the contractor

Deloitte LLP

2, NEW STREET SQUARE

London

EC4A 3BZ

Telephone

+44 2073030913

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

No

V.2.3) Name and address of the contractor

Ernst & Young LLP (EY)

G1 Building, 5 George Square

Glasgow

G2 1DY

Telephone

+44 2079512000

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

No

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

Total value of the contract/lot: £2,893,200

Section V. Award of contract

Lot No

3

Title

Regulated water industry

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

8 March 2022

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

KPMG

319 St Vincent Street

Glasgow

G2 5AS

Telephone

+44 7717808301

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

No

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

Total value of the contract/lot: £2,100,000

Section V. Award of contract

Lot No

4

Title

Regulated financial industry

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

8 March 2022

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

KPMG

319 St Vincent Street

Glasgow

G2 5AS

Telephone

+44 7717808301

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

No

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

Total value of the contract/lot: £480,000

Section VI. Complementary information

VI.3) Additional information

(SC Ref:694134)

VI.4) Procedures for review

VI.4.1) Review body

Edinburgh Sheriff Court and Justice of the Peace Court

Sheriff Court House, 27 Chambers Street

Edinburgh

EH1 1LB

Country

United Kingdom