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Contract

Audit Services - Lot 2

APUC Limited

F20: Modification notice

Notice identifier: 2023/S 000-014105

Procurement identifier (OCID): ocds-h6vhtk-03cd4d

Published 17 May 2023, 4:15pm

Section I: Contracting authority/entity

I.1) Name and addresses

APUC Limited

Unit 27, Stirling Business Centre, Wellgreen

Stirling

FK8 2DZ

Email

annemartin@apuc-scot.ac.uk

Country

United Kingdom

NUTS code

UKM77 - Perth & Kinross and Stirling

Internet address(es)

Main address

http://www.apuc-scot.ac.uk

Buyer's address

http://www.publiccontractsscotland.gov.uk/search/Search AuthProfile.aspx?ID=AA10402

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

Audit Services - Lot 2

Reference number

PFB1028AP

II.1.2) Main CPV code

• 79200000 - Accounting, auditing and fiscal services

II.1.3) Type of contract

Services

II.2) Description

II.2.1) Title

Internal Audit - Small - Colleges and listed Scottish Government Bodies

Lot No

2

II.2.2) Additional CPV code(s)

• 79212000 - Auditing services

II.2.3) Place of performance

NUTS codes

• UKM - Scotland

II.2.4) Description of the procurement at the time of conclusion of the contract:

Internal Audit - Small - Colleges and SG Bodies

Parties eligible to use the Framework Agreement are as listed on Appendix E - List of Institutions

II.2.7) Duration of the contract, framework agreement, dynamic purchasing system or concession

Start date

11 June 2022

End date

10 October 2023

In the case of framework agreements, provide justification for any duration exceeding 4 years

The agreement has been extended to due to a lack of resource and capacity in the marketplace to tender and a lack of stakeholder capacity to assist in a tender process. A new agreement will be advertised in June 2023 for commencement in October 2023.

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.2) Administrative information

IV.2.1) Contract award notice concerning this contract

Notice number: 2018/S 243-556240

Section V. Award of contract/concession

Contract No

PFB1028 AP

Lot No

2

Title

Internal Audit - Small - Colleges and listed Scottish Government Bodies

V.2) Award of contract/concession

V.2.1) Date of conclusion of the contract/concession award decision:

1 June 2018

V.2.2) Information about tenders

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

V.2.3) Name and address of the contractor/concessionaire

BDO LLP

4 Atlantic Quay, 70 York Street

Glasgow

G28JX

Telephone
+44 7583237579
Country
United Kingdom
NUTS code
• UKM - Scotland
The contractor/concessionaire is an SME
No
V.2.3) Name and address of the contractor/concessionaire
Henderson Loggie
Vision Building, 20 Greenmarket
Dundee
DD1 4QB
Telephone
+44 1382200055
Country
United Kingdom
NUTS code
UKM71 - Angus and Dundee City
The contractor/concessionaire is an SME
Yes
V.2.3) Name and address of the contractor/concessionaire

Scott-Moncrieff
Exchange Place 3, Semple Street
EDINBURGH
EH3 8BL
Telephone
+44 1314733510
Fax
+44 1314733510
Country
United Kingdom
NUTS code
UKM75 - Edinburgh, City of
The contractor/concessionaire is an SME
Yes
V.2.3) Name and address of the contractor/concessionaire
V.2.3) Name and address of the contractor/concessionaire KPMG LLP
KPMG LLP
KPMG LLP 191 West George Street
KPMG LLP 191 West George Street Glasgow
KPMG LLP 191 West George Street Glasgow G2 2LJ

United Kingdom
NUTS code
UKM - Scotland
The contractor/concessionaire is an SME
No
V.2.3) Name and address of the contractor/concessionaire
RSM
6th Floor, 25 Farringdon Street
London
EC4A 4AB
Telephone
+44 1212143100
Fax
+44 1212143101
Country
United Kingdom
NUTS code
UK - United Kingdom
The contractor/concessionaire is an SME
No
V.2.3) Name and address of the contractor/concessionaire

TIAA Ltd

Business Support Centre, 53-55 Gosport Business Centre, Aerodrome Road, Gosport
Hampshire
PO13 0FQ
Telephone
+44 8453003333
Country
United Kingdom
NUTS code
• UKM - Scotland
The contractor/concessionaire is an SME
Yes
V.2.3) Name and address of the contractor/concessionaire
V.2.3) Name and address of the contractor/concessionaire Wylie & Bisset LLP
Wylie & Bisset LLP
Wylie & Bisset LLP 168 Bath Street
Wylie & Bisset LLP 168 Bath Street Glasgow
Wylie & Bisset LLP 168 Bath Street Glasgow G24TP
Wylie & Bisset LLP 168 Bath Street Glasgow G24TP Telephone
Wylie & Bisset LLP 168 Bath Street Glasgow G24TP Telephone +44 1415667000
Wylie & Bisset LLP 168 Bath Street Glasgow G24TP Telephone +44 1415667000 Country

The contractor/concessionaire is an SME

Yes

V.2.3) Name and address of the contractor/concessionaire

Mazars LLP

Tower Bridge House, St Katharine's Way

London

E1W 1DD

Telephone

+44 7881283380

Country

United Kingdom

NUTS code

• UK - United Kingdom

The contractor/concessionaire is an SME

No

V.2.4) Information on value of the contract/lot/concession (at the time of conclusion of the contract; excluding VAT)

Total value of the procurement: £3,400,000

Section VI. Complementary information

VI.3) Additional information

(SC Ref:732432)

VI.4) Procedures for review

VI.4.1) Review body

Stirling Sheriff Court and Justice of the Peace Court

Stirling

Country

United Kingdom

Internet address

http://www.apuc-scot.ac.uk

Section VII: Modifications to the contract/concession

VII.1) Description of the procurement after the modifications

VII.1.1) Main CPV code

• 79200000 - Accounting, auditing and fiscal services

VII.1.3) Place of performance

NUTS code

• UKM - Scotland

VII.1.4) Description of the procurement:

The agreement has been extended to due to a lack of resource and capacity in the marketplace to tender and a lack of stakeholder capacity to assist in a tender process. A new agreement will be advertised in June 2023 for commencement in October 2023.

VII.1.5) Duration of the contract, framework agreement, dynamic purchasing system or concession

Start date

11 June 2022

End date

10 October 2023

VII.1.6) Information on value of the contract/lot/concession (excluding VAT)

Total value of the contract/lot/concession:

£3,400,000

VII.1.7) Name and address of the contractor/concessionaire

BDO LLP

4 Atlantic Quay, 70 York Street

Glasgow

G2 8JX
Country
United Kingdom
NUTS code
UK - United Kingdom
The contractor/concessionaire is an SME
No
VII.1.7) Name and address of the contractor/concessionaire
Azets
Exchange Place 3, Semple Street
EDINBURGH
EH3 8BL
Country
United Kingdom
NUTS code
UKM75 - Edinburgh, City of
The contractor/concessionaire is an SME
Yes
VII.1.7) Name and address of the contractor/concessionaire
Wylie & Bisset LLP
168 Bath Street
Glasgow

G2 4TP
Country
United Kingdom
NUTS code
UK - United Kingdom
The contractor/concessionaire is an SME
Yes
VII.1.7) Name and address of the contractor/concessionaire
RSM UK Audit LLP
Centenary House, 69 Wellington Street
Glasgow
G2 6HG
Country
United Kingdom
NUTS code
UK - United Kingdom
The contractor/concessionaire is an SME
No
VII.1.7) Name and address of the contractor/concessionaire
TIAA Ltd
Artillery House , Fort Fareham
Fareham

PO14 1AH
Country
United Kingdom
NUTS code
UK - United Kingdom
The contractor/concessionaire is an SME
Yes
VII.1.7) Name and address of the contractor/concessionaire
Henderson Loggie
Vision Building, 20 Greenmarket
Dundee
DD1 4QB
Country
United Kingdom
NUTS code
UKM71 - Angus and Dundee City
The contractor/concessionaire is an SME
Yes
VII.1.7) Name and address of the contractor/concessionaire
KPMG
319 St Vincent Street
Glasgow

Country
United Kingdom
NUTS code
• UKM - Scotland
The contractor/concessionaire is an SME
No
VII.1.7) Name and address of the contractor/concessionaire
Mazars LLP
Apex 2, 97 Haymarket Terrace
Edinburgh
EH12 5HD
Country
United Kingdom
NUTS code
UKM75 - Edinburgh, City of
The contractor/concessionaire is an SME
Yes

VII.2) Information about modifications

VII.2.1) Description of the modifications

G25AS

Nature and extent of the modifications (with indication of possible earlier changes to the contract):

The agreement has been increased in timeline until October 2023. A new agreement will be advertised in June 2023 for commencement in October 2023.

VII.2.2) Reasons for modification

Need for modification brought about by circumstances which a diligent contracting authority/entity could not foresee.

Description of the circumstances which rendered the modification necessary and explanation of the unforeseen nature of these circumstances:

Post Covid an extensive consultation took place with the marketplace. It became apparent that it was being impacted by an extreme shortage in capacity and resource such that has never been experienced by the market previously. Similarly capacity did not exist within stakeholders to participate in a tender process. A timeline was agreed and a new agreement will be advertised in June 2023 for commencement in October 2023.

VII.2.3) Increase in price

Updated total contract value before the modifications (taking into account possible earlier contract modifications, price adaptions and average inflation)

Value excluding VAT: £3,400,000

Total contract value after the modifications

Value excluding VAT: £1,500,000