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Contract

## **Audit Services - Lot 3**

APUC Limited

F20: Modification notice

Notice identifier: 2023/S 000-014106

Procurement identifier (OCID): ocds-h6vhtk-03cd4e

Published 17 May 2023, 4:19pm

### **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](mailto: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](http://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA10402)

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## **Section II: Object**

### **II.1) Scope of the procurement**

#### **II.1.1) Title**

Audit Services - Lot 3

Reference number

PFB1028 AP

#### **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**

External Audit

Lot No

3

#### **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:**

Audit Services

**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

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**Section IV. Procedure**

**IV.2) Administrative information**

**IV.2.1) Contract award notice concerning this contract**

Notice number: [2018/S 243-556240](#)

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

### **Contract No**

PFB1028 AP

### **Lot No**

3

### **Title**

External Audit

## **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**

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**

KPMG LLP

191 West George Street

Glasgow

G2 2LJ

Telephone

+44 1413005537

Country

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**

Wylie & Bisset LLP

168 Bath Street

Glasgow

G24TP

Telephone

+44 1415667000

Country

United Kingdom

NUTS code

- UKM - Scotland

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

Ernst & Young LLP (EY)

G1 Building, 5 George Square

Glasgow

G2 1DY

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:732439)

### **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>

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## **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**

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**

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

G2 5AS

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

Ernst & Young LLP (EY)

G1 Building, 5 George Square

Glasgow

G2 1DY

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor/concessionaire is an SME

No

## **VII.2) Information about modifications**

### **VII.2.1) Description of the modifications**

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 adaptations and average inflation)

Value excluding VAT: £1,000,000

Total contract value after the modifications

Value excluding VAT: £1,700,000