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Contract

Audit Services - Lot 4

APUC Limited

F20: Modification notice

Notice identifier: 2023/S 000-014107

Procurement identifier (OCID): ocids-h6vhtk-03cd4f

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

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 4

Reference number

PFB1028 AP

II.1.2) Main CPV code

- 79221000 - Tax consultancy services

II.1.3) Type of contract

Services

II.2) Description

II.2.1) Title

Tax

Lot No

4

II.2.2) Additional CPV code(s)

- 79221000 - Tax consultancy 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:

Tax 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

Section IV. Procedure

IV.2) Administrative information

IV.2.1) Contract award notice concerning this contract

Notice number: [2018/S 047-103320](#)

Section V. Award of contract/concession

Contract No

PFB1028 AP

Lot No

Title

Tax

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

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.2.3) Name and address of the contractor/concessionaire

PricewaterhouseCoopers

1 Embankment Place

London

WC2N 6RH

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

Deloitte

2 New Street Square

London

EC4A 3BZ

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:732448)

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

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

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.1.7) Name and address of the contractor/concessionaire

Deloitte

2 New Street Square

London

EC4A 3BZ

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

PricewaterhouseCoopers

1 Embankment Place

London

WC2N 6RH

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: £2,450,000

Total contract value after the modifications

Value excluding VAT: £1,500,000