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Contract

## **Specialist Audit Services Framework**

National Audit Office

F03: Contract award notice

Notice identifier: 2022/S 000-014732

Procurement identifier (OCID): ocds-h6vhtk-02de0e

Published 26 May 2022, 12:05pm

### **Section I: Contracting authority**

#### **I.1) Name and addresses**

National Audit Office

157-197 Buckingham Palace Road

Victoria

SW1W 9SP

#### **Contact**

Central Procurement Team

#### **Email**

[nao.procurement@nao.org.uk](mailto:nao.procurement@nao.org.uk)

#### **Telephone**

+44 2077987372

#### **Country**

United Kingdom

**NUTS code**

UKI - London

**Internet address(es)**

Main address

<http://www.nao.org.uk/>

**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**

Other activity

Specialist Audit Services Framework

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**Section II: Object**

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

**II.1.1) Title**

Specialist Audit Services Framework

Reference number

GEN\_21\_29

**II.1.2) Main CPV code**

- 79200000 - Accounting, auditing and fiscal services

**II.1.3) Type of contract**

## Services

### **II.1.4) Short description**

The National Audit Office (NAO) is the UK's independent public spending watchdog. We support Parliament in holding government to account and we help to improve public services through our high-quality audits. The NAO's Specialist Audit Service Framework is a fundamental part of being able to carry out our purpose and achieve our objectives. We are looking for firms who we can work in partnership with to ensure the delivery of high-quality audits which support effective accountability and lead to better financial reporting and financial management by public bodies. Our contract is divided into 3 Lots

- Lot 1 – Pensions
- Lot 2 – Property
- Lots 3 – Digital Financial Audit

For more information on this framework please access [www.delta-esourcing.com](http://www.delta-esourcing.com)

### **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: £6,972,100

## **II.2) Description**

### **II.2.1) Title**

Pensions

Lot No

1

### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

### **II.2.3) Place of performance**

NUTS codes

- UKI - London

Main site or place of performance

LONDON

#### **II.2.4) Description of the procurement**

Pension

The provision of actuarial specialist advice and engagement to support the delivery of NAO audits across sectors over the 2021-22, 2022-23 2023-24 and 2024-25 audit cycles. Within this Lot, the supplier will be required to provide the following services:

?Actuarial expert secondments

?Direct support to NAO audits

?Support to the NAO's Pensions Centre of Expertise

?Training and support to NAO audit teams

?Learning and development for the NAO's Pensions Centre of Expertise

?Specialist skills

#### **II.2.5) Award criteria**

Quality criterion - Name: Social Value / Weighting: 10

Quality criterion - Name: Professional Ethics / Weighting: 5

Quality criterion - Name: Quality assurance processes / Weighting: 10

Quality criterion - Name: Conflicts / Weighting: 5

Quality criterion - Name: Audit approach and methodology - Lot specific / Weighting: 5

Quality criterion - Name: Improving public services - Lot specific / Weighting: 5

Quality criterion - Name: Skills and capabilities - Lot specific / Weighting: 20

Cost criterion - Name: Rate card - Average Pricing / Weighting: 40

### **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.2.14) Additional information**

It is the NAO's intention, subject to the requirement below, to award contracts for Lot 1 to three organisations, namely Deloitte LLP, PricewaterhouseCoopers LLP and KPMG LLP.

## **II.2) Description**

### **II.2.1) Title**

Property

Lot No

2

### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

### **II.2.3) Place of performance**

NUTS codes

- UKI - London

Main site or place of performance

LONDON

### **II.2.4) Description of the procurement**

Property

The provision of actuarial specialist advice and engagement to support the delivery of NAO audits across sectors over the 2021-22, 2022-23 2023-24 and 2024-25 audit cycles. Within this Lot, the supplier will be required to provide the following services:

?Training and support to NAO audit teams

?Training for the NAO's Property Centre of Expertise

?Direct support to NAO audits

?Support to the NAO's Property Centre of Expertise

?Specialist skills

?Secondments

### **II.2.5) Award criteria**

Quality criterion - Name: Social Value / Weighting: 10

Quality criterion - Name: Professional Ethics / Weighting: 5

Quality criterion - Name: Quality assurance processes / Weighting: 10

Quality criterion - Name: Conflicts / Weighting: 5

Quality criterion - Name: Audit approach and methodology - Lot specific / Weighting: 5

Quality criterion - Name: Improving public services - Lot specific / Weighting: 5

Quality criterion - Name: Skills and capabilities - Lot specific / Weighting: 20

Cost criterion - Name: Rate card -Average pricing / Weighting: 40

### **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.2.14) Additional information**

It is the NAO's intention, subject to the requirement below, to award contracts for Lot 2 to three organisations, namely Deloitte LLP, Ernst & Young LLP and KPMG LLP.

## **II.2) Description**

### **II.2.1) Title**

Digital Financial Audit

Lot No

3

### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services

### **II.2.3) Place of performance**

NUTS codes

- UKI - London

Main site or place of performance

LONDON

### **II.2.4) Description of the procurement**

The NAO combines the use of digital tools, techniques and expertise to support the Financial Audit Service Line in auditing risks arising from digital solutions relevant to financial reporting across government. This includes applying IT audit and data enabled techniques, evaluating and testing controls within and associated with information systems relevant to financial reporting and providing expert advice and support for other digital matters. We further combine the management, operation and support of our audit tools, such as our data ingestion and analysis solutions, audit management and documentation solutions into our Digital Financial Audit team. We are seeking suppliers capable of providing Digital Financial Audit skills to support the delivery of NAO audits over the 2021-22, 2022-23, 2023-24 and 2024-25 audit cycles. Within this Lot, the supplier will be required to provide the following services:

?Direct support to NAO audits

?Support to the NAO's Digital Financial Audit Team

?Training and support to NAO audit teams

?Training for the NAO's Digital Financial Audit team

?Specialist skills

?Secondments

### **II.2.5) Award criteria**

Quality criterion - Name: Social Value / Weighting: 10

Quality criterion - Name: Professional Ethics / Weighting: 5

Quality criterion - Name: Quality assurance processes / Weighting: 10

Quality criterion - Name: Conflicts / Weighting: 5

Quality criterion - Name: Audit approach and methodology- Lot specific / Weighting: 5

Quality criterion - Name: Improving public services- Lot specific / Weighting: 5

Quality criterion - Name: Skills and capabilities - Lot specific / Weighting: 20

Cost criterion - Name: Rate card -Average Pricing / Weighting: 40

### **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.2.14) Additional information**

It is the NAO's intention, subject to the requirement below, to award contracts for Lot 3 to three organisations, namely Azets, Ernst & Young LLP and KPMG LLP.

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## **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: No

### **IV.2) Administrative information**

#### **IV.2.1) Previous publication concerning this procedure**

Notice number: [2021/S 000-022175](#)

#### **IV.2.9) Information about termination of call for competition in the form of a prior information notice**

The contracting authority will not award any further contracts based on the above prior information notice

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

### **Contract No**

GEN21\_29

### **Lot No**

1

### **Title**

Specialist Audit Services Framework

A contract/lot is awarded: Yes

## **V.2) Award of contract**

### **V.2.1) Date of conclusion of the contract**

25 November 2021

### **V.2.2) Information about tenders**

Number of tenders received: 5

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

### **V.2.3) Name and address of the contractor**

Deloitte LLP

1 New Street Square

London

Country

United Kingdom

NUTS code

- UKI - London

National registration number

OC303675

The contractor is an SME

No

### **V.2.3) Name and address of the contractor**

KPMG LLP

Queen Square

Bristol

Country

United Kingdom

NUTS code

- UKI - London

National registration number

OC301540

The contractor is an SME

No

**V.2.3) Name and address of the contractor**

PricewaterhouseCoopers LLP

1 Embankment Place

london

Country

United Kingdom

NUTS code

- UKI - London

National registration number

OC303525

The contractor is an SME

No

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

Total value of the contract/lot: £2,260,000

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

### **Contract No**

Gen21\_29

### **Lot No**

2

### **Title**

Specialist Audit Services Framework

A contract/lot is awarded: Yes

### **V.2) Award of contract**

#### **V.2.1) Date of conclusion of the contract**

25 November 2021

#### **V.2.2) Information about tenders**

Number of tenders received: 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**

Deloitte LLP

1 New Street Square

London

Country

United Kingdom

NUTS code

- UKI - London

National registration number

OC303675

The contractor is an SME

No

**V.2.3) Name and address of the contractor**

Ernst & Young LLP

1 More London Place

london

Country

United Kingdom

NUTS code

- UKI - London

National registration number

OC300001

The contractor is an SME

No

**V.2.3) Name and address of the contractor**

KPMG LLP

One St Peter's Square

manchester

Country

United Kingdom

NUTS code

- UKI - London

National registration number

OC301540

The contractor is an SME

No

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

Total value of the contract/lot: £3,220,500

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

#### **Lot No**

3

#### **Title**

Specialist Audit Services Framework

A contract/lot is awarded: Yes

#### **V.2) Award of contract**

##### **V.2.1) Date of conclusion of the contract**

25 November 2021

##### **V.2.2) Information about tenders**

Number of tenders received: 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**

Azets

Titanium 1

Glasgow

Country

United Kingdom

NUTS code

- UKI - London

National registration number

10570584

The contractor is an SME

No

### **V.2.3) Name and address of the contractor**

Ernst & Young LLP

1 More London Place

London

Country

United Kingdom

NUTS code

- UKI - London

National registration number

OC300001

The contractor is an SME

No

**V.2.3) Name and address of the contractor**

KPMG LLP

1 Sovereign Square

Leeds

Country

United Kingdom

NUTS code

- UKI - London

National registration number

OC301540

The contractor is an SME

No

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

Total value of the contract/lot: £1,491,600

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## Section VI. Complementary information

### VI.3) Additional information

The contracting authority considers that this contract may be suitable for economic operators that are small or medium enterprises (SMEs). However, any selection of tenderers will be based solely on the criteria set out for the procurement.

To view this notice, please click here:

<https://www.delta-esourcing.com/delta/viewNotice.html?noticeId=646233612>

GO Reference: GO-2022526-PRO-20205422

### VI.4) Procedures for review

#### VI.4.1) Review body

National Audit Office

157-197 Buckingham Palace Road,

London

SW1W9SP

Email

[nao.procurement@nao.org.uk](mailto:nao.procurement@nao.org.uk)

Telephone

+44 2077987000

Country

United Kingdom

Internet address

<http://www.nao.org.uk>