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Contract

## **The Provision of Quality Assurance Monitoring for DWP Housing Benefit Assurance Process - Awarded Contract Notice**

Department for Work and Pensions

F03: Contract award notice

Notice identifier: 2021/S 000-016548

Procurement identifier (OCID): ocds-h6vhtk-02c816

Published 14 July 2021, 10:45pm

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

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

Department for Work and Pensions

Quarry House, Quarry Hill

Leeds

LS2 7UA

#### **Email**

[professional.services@dwp.gov.uk](mailto:professional.services@dwp.gov.uk)

#### **Country**

United Kingdom

#### **NUTS code**

UK - United Kingdom

### **Internet address(es)**

Main address

<https://www.gov.uk/government/organisations/department-for-work-pensions>

### **I.4) Type of the contracting authority**

Ministry or any other national or federal authority

### **I.5) Main activity**

General public services

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## **Section II: Object**

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

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

The Provision of Quality Assurance Monitoring for DWP Housing Benefit Assurance Process - Awarded Contract Notice

#### **II.1.2) Main CPV code**

- 79212000 - Auditing services

#### **II.1.3) Type of contract**

Services

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

This notice is to inform of the award of a contract for the provision of Quality Assurance Monitoring of the Housing Benefit Assurance Process for the Department for Work and Pensions (DWP).

#### **II.1.6) Information about lots**

This contract is divided into lots: No

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

Value excluding VAT: £157,223

## **II.2) Description**

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

NUTS codes

- UK - United Kingdom

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

DWP was seeking a supplier able to access and review accountancy firms carrying out Housing Benefit Assurance Process (HBAP) engagements to provide independent challenge and bring cross sector experience of best practice to bear in support of the DWP Housing Benefit Assurance Team.

The quality assurance engagement is expected to fall into two broad areas of work:

- the development, issue and review of a questionnaire to test accountancy firms are using correct versions of HBAP modules, and adequate internal controls are in place within each firm to ensure the correct and consistent application of HBAP. This may involve a review of supporting evidence such as internal documentation and guidance for Reporting Accountants and management checks. The supplier may undertake visits to individual accountancy firms in order to carry out the reviews.

- to sample a selection of HBAP reports and supporting working papers from the accountancy firms to ensure HBAP modules are being fully and correctly completed, and findings from the HBAP testing are being fully and accurately reflected in HBAP reports as per the DWP's testing instructions contained within HBAP Modules. This may require site visits to accountancy firms, but should not entail visits to individual Local Authorities (LAs).

The intention is to run an annual exercise to review HBAP. The HBAP process concludes each year on 30th November which is the statutory deadline for completed HBAP reports and amended subsidy claims to be submitted to DWP by accountancy firms and LAs.

The contract length covers a period of 1 year and 1 month – and includes audit reporting for 3 accounting periods.

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

Quality criterion - Name: Quality criterion - Professional Capability / Weighting: 0

Quality criterion - Name: Quality criterion - Methodology / Weighting: 0

Quality criterion - Name: Quality criterion - Prior Knowledge/Expertise / Weighting: 0

Price - Weighting: 0

### **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

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## Section IV. Procedure

### IV.1) Description

#### IV.1.1) Type of procedure

Award of a contract without prior publication of a call for competition in the cases listed below

- The procurement falls outside the scope of application of the regulations

Explanation:

We believe that there is not an active market of regulatory bodies with the powers or capacity to undertake this work. We believe that the Institute of Chartered Accountants in England and Wales (ICAEW) are the only viable supplier for this area of work, given that they are the Recognised Supervisory Body (RSB) for all of the audit firms undertaking HBAP testing, and have the delegated authority to carry out the work from the Financial Reporting Council (FRC). The FRC website states that “Monitoring of ... [these types of] statutory audits is delegated by the FRC to Recognised Supervisory Bodies under a series of Delegation Agreements”. For the purposes of local audits the two bodies that hold these delegated powers are the Institute of Chartered Accountants of Scotland (ICAS), and the ICAEW. ICAS have confirmed that they do not believe they have responsibility for undertaking any quality monitoring work in respect of firms for which they are not the registered RSB. ICAEW are the registered RSB for all of the audit firms eligible to undertake HBAP testing, and for all of those who have been appointed by LAs.

We issued a Voluntary Ex-Ante Transparency Notice (VEAT) notice to inform the market that we intended to award this contract to ICAEW if there were no responses from other companies. No responses were received as a result of the VEAT. We have therefore awarded this contract to The Institute of Chartered Accountants in England and Wales (ICAEW).

#### 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: [2020/S 019-042940](#)

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

A contract/lot is awarded: Yes

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

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

23 June 2021

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

Number of tenders received: 1

The contract has been awarded to a group of economic operators: No

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

The Institute of Chartered Accountants in England and Wales

Chartered Accountants' Hall, Moorgate Place

London

EC2R 6EA

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: £157,223

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## **Section VI. Complementary information**

### **VI.3) Additional information**

None.

### **VI.4) Procedures for review**

#### **VI.4.1) Review body**

Department for Work and Pensions

Caxton House, Tothill Street

London

SW1H 9DA

Country

United Kingdom