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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

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

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

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](#)

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

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