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Contract

Audit & Assurance Services (A&AS) Framework

The Minister for the Cabinet Office acting through Crown Commercial Service

F03: Contract award notice

Notice identifier: 2021/S 000-022470

Procurement identifier (OCID): ocds-h6vhtk-028f2e

Published 9 September 2021, 10:45pm

Section I: Contracting authority

I.1) Name and addresses

The Minister for the Cabinet Office acting through Crown Commercial Service

9th Floor, The Capital, Old Hall Street

Liverpool

L3 9PP

Email

supplier@crowncommercial.gov.uk

Telephone

+44 3150103503

Country

United Kingdom

NUTS code

UK - United Kingdom

Internet address(es)

Main address

<https://www.gov.uk/ccs>

I.2) Information about joint procurement

The contract is awarded by a central purchasing body

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

Audit & Assurance Services (A&AS) Framework

Reference number

RM6188

II.1.2) Main CPV code

- 79212000 - Auditing services

II.1.3) Type of contract

Services

II.1.4) Short description

Audit & Assurance Services (RM6188) is a multi-lot framework agreement available for use by UK public sector bodies and future successor organisations, which includes central government departments and their arm's length bodies and agencies, the wider public sector and third sector including, but not limited to, local government, health, education, police, fire and rescue, housing associations and charities.

Services will be delivered primarily within the United Kingdom, with some limited requirements overseas.

This framework agreement has replaced Lot 3 of Management Consultancy Framework (RM3745).

Please note that this procurement is for audit and assurance services and not management consultancy or contingent labour.

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: £500,000,000

II.2) Description

II.2.1) Title

Internal Audit & Assurance

Lot No

1

II.2.2) Additional CPV code(s)

- 72224200 - System quality assurance planning services
- 72225000 - System quality assurance assessment and review services
- 72810000 - Computer audit services
- 75211200 - Foreign economic-aid-related services
- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212110 - Corporate governance rating services
- 79212200 - Internal audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

II.2.4) Description of the procurement

Provision of services relating to all aspects of internal audit to provide independent and objective assurance and consulting activity on the effectiveness of governance, risk management and controls in line with public sector internal audit standards and other Standards. Core internal audit services

? Assurance on governance, risk management and controls including but not

limited to IT, finance, commercial, human resources, facilities management,

policy development and operations

? Advice and guidance on internal audit

? Benchmarking and quality assurance review of internal audit performance

including external quality assessment

? Development of internal audit strategy and methodologies

? Outsourced, co-sourced or one-off internal audit services

Specialist internal audit capabilities

? Specialist - Commercial

? Specialist - Programme and project management

? Specialist - Finance including treasury management

? Specialist - Human resources

? Specialist - Counter-fraud and investigation

? Specialist - Digital data and technology including but not limited to
blockchain, cyber security, artificial intelligence and machine learning

? Specialist - Grants

II.2.5) Award criteria

Quality criterion - Name: Quality / Weighting: 70%

Price - Weighting: 30%

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) Description

II.2.1) Title

External Audit

Lot No

2

II.2.2) Additional CPV code(s)

- 66113000 - Credit granting services
- 66113100 - Micro-credit granting services
- 66151000 - Financial market operational services
- 66152000 - Financial market regulatory services
- 75211200 - Foreign economic-aid-related services
- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services
- 79212500 - Accounting review services
- 79311410 - Economic impact assessment

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

II.2.4) Description of the procurement

Provision of services relating to all aspects of external audits including inspecting documents, re-performing calculations and reviewing and reporting on controls and systems. Statutory audits requested by grant

providers are included.

? External statutory audit

? External audit including but not limited to financial statements

? Grant audits and certification

? NHS audits including but not limited to external assurance on quality reports

II.2.5) Award criteria

Quality criterion - Name: Quality / Weighting: 70%

Price - Weighting: 30%

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) Description

II.2.1) Title

Counter-Fraud & Investigation

Lot No

3

II.2.2) Additional CPV code(s)

- 72810000 - Computer audit services
- 75211200 - Foreign economic-aid-related services
- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services

- 79212400 - Fraud audit services
- 79311410 - Economic impact assessment
- 79313000 - Performance review services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

II.2.4) Description of the procurement

Provision of services relating to proactive counter-fraud work and reactive investigation including forensics. Proactive counter-fraud services

? Advice on and/or assessment of fraud, bribery and corruption awareness training and changes to legislation, policies and regulations

? Advice on and/or assessment of fraud risk plan and support in improving fraud, bribery and corruption risk management and fraud risk identification

? Advice on and/or assessment of fraud, bribery and corruption prevention and detection strategy including fraud response plan

? Advice on and/or assessment of whistleblowing, gifts and hospitality and conflicts of interest policies and procedures, and other routes for reporting suspected fraud

? Advice/assessment and/or delivery of proactive testing and compliance activity in key risk areas

? Advice on fraud loss including prevention estimation methodologies

? Use of technology including but not limited to data analytics to support the delivery of proactive counter-fraud services including fraud prevention and detection Reactive investigation capabilities

? Corporate intelligence techniques

? Financial irregularity investigations

? Investigation of non-financial irregularities, including but not limited to, regulatory breaches and misconduct

? Investigation of suspected fraud, bribery or corruption allegations made through all

established reporting routes, including whistleblowers and digital analytics

? Forensic extraction and review of structured digital evidence including but not limited to email data

? Forensic extraction and review of unstructured digital evidence including but not limited to social media postings and data held in audio and video formats

? Support with the delivery of criminal investigations in line with investigatory legal powers, including the Criminal Procedures and Investigations Act and the Police and Criminal Evidence Act

? Expert witness services including but not limited to offering the services of individuals who have previously acted as an expert witness

? Use of data analytical technology tools and techniques to investigate fraud

? Upskilling of new technology and techniques of fraud detection and prevention

II.2.5) Award criteria

Quality criterion - Name: Quality / Weighting: 70%

Price - Weighting: 30%

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) Description

II.2.1) Title

Other Independent Assurance

Lot No

II.2.2) Additional CPV code(s)

- 66113000 - Credit granting services
- 66113100 - Micro-credit granting services
- 72224200 - System quality assurance planning services
- 72225000 - System quality assurance assessment and review services
- 72810000 - Computer audit services
- 75211200 - Foreign economic-aid-related services
- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212110 - Corporate governance rating services
- 79212400 - Fraud audit services
- 79311410 - Economic impact assessment
- 79313000 - Performance review services
- 90714000 - Environmental auditing
- 90714200 - Corporate environmental auditing services
- 90714300 - Sectoral environmental auditing services
- 90714400 - Activity specific environmental auditing services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

II.2.4) Description of the procurement

Provision of services relating to assurance over aspects of organisational, operational and programme performance, benefitting from objective examination and assessment.

? Advice on and assurance over non-financial information including but not limited to

strategy, risk and corporate governance

? Advice on and assurance over KPIs including but not limited to environmental, sustainability and workforce reporting

? Compliance monitoring and risk management

? Grant funding assurance including but not limited to programme reviews and impact assessments

? Independent assurance reviews including special purpose reviews and investigations

? Regulatory reporting

? Service auditor reports including but not limited to international standard on assurance engagements (ISAE) 3402 standards

? Social responsibility including but not limited to modern slavery audits

? Third party risk management including but not limited to supply chain and contract assurance

? Well led governance reviews

? Workforce audit services including but not limited to temporary, fixed term or permanent staffing (clinical and non-clinical)

II.2.5) Award criteria

Quality criterion - Name: Quality / Weighting: 70%

Price - Weighting: 30%

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

Open procedure

IV.1.8) Information about the Government Procurement Agreement (GPA)

The procurement is covered by the Government Procurement Agreement: Yes

IV.2) Administrative information

IV.2.1) Previous publication concerning this procedure

Notice number: [2021/S 000-002008](#)

Section V. Award of contract

Lot No

1

Title

Internal Audit & Assurance

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

10 August 2021

V.2.2) Information about tenders

Number of tenders received: 28

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

V.2.3) Name and address of the contractor

Leicestershire Partnership NHS Trust (360 Assurance)

170 Penn Lloyd Building – Finance County Hall

LE3 8TH

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

N/A

The contractor is an SME

No

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

Total value of the contract/lot: £150,000,000

Section V. Award of contract

Lot No

2

Title

External Audit

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

10 August 2021

V.2.2) Information about tenders

Number of tenders received: 14

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

V.2.3) Name and address of the contractor

ASM (B) LTD

Glendinning House 6 Murray Street Belfast BT1 6DN

Belfast

BT1 6DN

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

NI055558

The contractor is an SME

Yes

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

Total value of the contract/lot: £150,000,000

Section V. Award of contract

Lot No

3

Title

Counter-Fraud & Investigation

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

10 August 2021

V.2.2) Information about tenders

Number of tenders received: 22

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

V.2.3) Name and address of the contractor

Leicestershire Partnership NHS Trust (360 Assurance)

170 Penn Lloyd Building – Finance County Hall Leicester LE3 8TH

Leicester

LE3 8TH

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

N/A

The contractor is an SME

No

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

Total value of the contract/lot: £100,000,000

Section V. Award of contract

Lot No

4

Title

Other Independent Assurance

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

10 August 2021

V.2.2) Information about tenders

Number of tenders received: 27

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

V.2.3) Name and address of the contractor

Agilia Infrastructure Partners Limited

Office No 26, Unit 1 Stephenson Court, Skippers Lane Industrial Estate

Middlesbrough

TS6 6UT

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

09641170

The contractor is an SME

Yes

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

Total value of the contract/lot: £150,000,000

V.2.5) Information about subcontracting

The contract is likely to be subcontracted

Section VI. Complementary information

VI.3) Additional information

The value provided in Section II.1.7 is only an estimate. We cannot guarantee to suppliers any business through this Commercial Agreement.

As part of this contract award notice the following can be accessed at:

<https://www.contractsfinder.service.gov.uk/Notice/f4a03783-df26-4b70-ba06-529e69b8008b>

- 1) Redacted Commercial Agreement;
- 2) List of Successful Suppliers;
- 3) Customer list
- 4) Transparency agenda

On 2.4.2014 Government introduced its Government Security Classifications (GSC) scheme which replaced Government Protective Marking Scheme (GPMS). A key aspect is the reduction in the number of security classifications used. All bidders were required to make themselves aware of the changes as it may impact this requirement. This link provides information on the GSC at:

[https://www.gov.uk/government/publications/government-security-](https://www.gov.uk/government/publications/government-security-classifications) classifications

Cyber Essentials is a mandatory requirement for Central Government contracts which involve handling personal information or provide certain ICT products/services.

Government is taking steps to reduce the levels of cyber security risk in its supply chain through the Cyber Essentials scheme. The scheme defines a set of controls which, when implemented, will provide organisations with basic protection from the most prevalent forms of threat coming from the internet. To participate in

this procurement, bidders were required to demonstrate they comply with the technical requirements prescribed by Cyber Essentials, for services under and in connection with this procurement.

Some purchases under this Framework Agreement may have requirements that can be met under this Framework Agreement but the purchase of which may be exempt from the Procurement Regulations (as defined in Attachment 1 – About the framework within the invitation to tender documentation). In such cases, Call-offs from this Framework will be unregulated purchases for the purposes of the Procurement Regulations, and the buyers may, at their discretion, modify the terms of the Framework and any Call-off Contracts to reflect that buyer's specific needs.

VI.4) Procedures for review

VI.4.1) Review body

The Minister for the Cabinet Office acting through Crown Commercial Service

The Capital Building, Old Hall Street

Liverpool

L3 9PP

Email

supplier@crowncommercial.gov.uk

Telephone

+44 3450103503

Country

United Kingdom