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Contract

Audit and Tax Services

APUC Limited

F03: Contract award notice

Notice identifier: 2024/S 000-022838

Procurement identifier (OCID): ocds-h6vhtk-0483b0

Published 23 July 2024, 1:49pm

Section I: Contracting authority

I.1) Name and addresses

APUC Limited

Unit 27, Stirling Business Centre

Stirling

FK8 2DZ

Contact

Anne Martin

Email

annemartin@apuc-scot.ac.uk

Telephone

+44 1314428958

Country

United Kingdom

NUTS code

UKM77 - Perth & Kinross and Stirling

Internet address(es)

Main address

<http://www.apuc-scot.ac.uk>

Buyer's address

https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA10402

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

Education

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

Audit and Tax Services

Reference number

PFB1040 AP

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 Authority was seeking Contractor(s) for the provision of Audit and Tax Services to the higher education (HE) institutions and further education (FE) institutions, of Scotland, the NHS National Procurement in Scotland (and their members and affiliated bodies), Scotland Excel (and their members and affiliated bodies), and Scottish Government bodies including:

Care Inspectorate/Scottish Social Services Council

Childrens Hearings Scotland

Crown Estate Scotland

Highlands and Islands Enterprise

Historic Environment Scotland

Jobs & Business Glasgow

National Library of Scotland

NatureScot

Royal Botanic Gardens Edinburgh

SASA

Scottish Childrens Reporters Administration

Scottish Fire and Rescue Service

SportScotland

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: £8,000,000

II.2) Description

II.2.1) Title

Internal Audit 200M GBP

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: Yes

Identification of the project

Potential EU funding may be used to procure under this Framework Agreement

II.2) Description

II.2.1) Title

External Audit 200M GBP

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: Yes

Identification of the project

Potential EU funding may be used to procure under this Framework Agreement

II.2) Description

II.2.1) Title

Grant Audits

Lot No

9

II.2.2) Additional CPV code(s)

- 79200000 - Accounting, auditing and fiscal services
- 79212000 - Auditing services
- 79212300 - Statutory audit services
- 79210000 - Accounting and auditing services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

Grant Audit Services for Purchaser body

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: Yes

Identification of the project

Potential EU funding may be used to procure under this Framework Agreement

II.2) Description

II.2.1) Title

Tax Services – UK all taxes

Lot No

10

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

Tax Services – UK all taxes for Purchaser body

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: Yes

Identification of the project

Potential EU funding may be used to procure under this Framework Agreement

II.2) Description

II.2.1) Title

Tax Services – UK and International all taxes

Lot No

11

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

Tax Services – UK and International all taxes for Purchaser body

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: Yes

Identification of the project

Potential EU funding may be used to procure under this Framework Agreement

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: Yes

IV.2) Administrative information

IV.2.1) Previous publication concerning this procedure

Notice number: [2023/S 195-611965](#)

Section V. Award of contract

Lot No

3

Title

Internal Audit 75M - 200M GBP - Purchaser body annual turnover value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

9 February 2024

V.2.2) Information about tenders

Number of tenders received: 7

Number of tenders received from SMEs: 4

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 7

Number of tenders received by electronic means: 7

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

V.2.3) Name and address of the contractor

BDO LLP

4 Atlantic Quay, 70 York Street

Glasgow

G2 8JX

Telephone

+44 07583237579

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

No

V.2.3) Name and address of the contractor

Henderson Loggie

The Vision Building, 20 Greenmarket

Dundee

DD1 4QB

Telephone

+44 01382200055

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

Yes

V.2.3) Name and address of the contractor

KPMG

319 St Vincent Street

Glasgow

G2 5AS

Telephone

+44 07717808301

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

No

V.2.3) Name and address of the contractor

PricewaterhouseCoopers

1 Embankment Place

London

WC2N 6RH

Telephone

+44 2890415797

Country

United Kingdom

NUTS code

- UKI - London

The contractor is an SME

No

V.2.3) Name and address of the contractor

Wbg Services LLP

168 Bath Street

Glasgow

G24TP

Telephone

+44 01415667000

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

Yes

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

Total value of the contract/lot: £1,000,000

Section V. Award of contract

Lot No

4

Title

Internal Audit >200M GBP - Purchaser body annual turnover value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

9 February 2024

V.2.2) Information about tenders

Number of tenders received: 7

Number of tenders received from SMEs: 4

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 7

Number of tenders received by electronic means: 7

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

V.2.3) Name and address of the contractor

BDO LLP

4 Atlantic Quay, 70 York Street

Glasgow

G2 8JX

Telephone

+44 07583237579

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

No

V.2.3) Name and address of the contractor

Henderson Loggie

The Vision Building, 20 Greenmarket

Dundee

DD1 4QB

Telephone

+44 01382200055

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

Yes

V.2.3) Name and address of the contractor

KPMG

319 St Vincent Street

Glasgow

G2 5AS

Telephone

+44 07717808301

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

No

V.2.3) Name and address of the contractor

PricewaterhouseCoopers

1 Embankment Place

London

WC2N 6RH

Telephone

+44 2890415797

Country

United Kingdom

NUTS code

- UKI - London

The contractor is an SME

No

V.2.3) Name and address of the contractor

Wbg Services LLP

168 Bath Street

Glasgow

G24TP

Telephone

+44 01415667000

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

Yes

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

Total value of the contract/lot: £1,000,000

Section V. Award of contract

Lot No

6

Title

External Audit 25M - 75M GBP - Purchaser body annual turnover value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

9 February 2024

V.2.2) Information about tenders

Number of tenders received: 7

Number of tenders received from SMEs: 5

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 7

Number of tenders received by electronic means: 7

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

V.2.3) Name and address of the contractor

Anderson Anderson & Brown LLP

1 Lochrin Square, 92 Fountainbridge

Edinburgh

EH3 9QA

Telephone

+44 07931761353

Country

United Kingdom

NUTS code

- UKM75 - Edinburgh, City of

The contractor is an SME

Yes

V.2.3) Name and address of the contractor

Chiene + Tait LLP

61 Dublin Street

Edinburgh

EH3 6NL

Telephone

+44 01315585800

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

Yes

V.2.3) Name and address of the contractor

Henderson Loggie

The Vision Building, 20 Greenmarket

Dundee

DD1 4QB

Telephone

+44 01382200055

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

Yes

V.2.3) Name and address of the contractor

RSM UK Audit LLP

6th Floor, 25 Farringdon Street

London

EC4A 4AB

Telephone

+44 1212143100

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

No

V.2.3) Name and address of the contractor

Wbg Services LLP

168 Bath Street

Glasgow

G24TP

Telephone

+44 01415667000

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

Yes

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

Total value of the contract/lot: £1,000,000

Section V. Award of contract

Lot No

7

Title

External Audit 75M - 200M GBP - Purchaser body annual turnover value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

9 February 2024

V.2.2) Information about tenders

Number of tenders received: 5

Number of tenders received from SMEs: 3

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 5

Number of tenders received by electronic means: 5

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

V.2.3) Name and address of the contractor

Anderson Anderson & Brown LLP

1 Lochrin Square, 92 Fountainbridge

Edinburgh

EH3 9QA

Telephone

+44 07931761353

Country

United Kingdom

NUTS code

- UKM75 - Edinburgh, City of

The contractor is an SME

Yes

V.2.3) Name and address of the contractor

Henderson Loggie

The Vision Building, 20 Greenmarket

Dundee

DD1 4QB

Telephone

+44 01382200055

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

Yes

V.2.3) Name and address of the contractor

RSM UK Audit LLP

6th Floor, 25 Farringdon Street

London

EC4A 4AB

Telephone

+44 1212143100

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

No

V.2.3) Name and address of the contractor

KPMG

319 St Vincent Street

Glasgow

G2 5AS

Telephone

+44 07717808301

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

No

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

Total value of the contract/lot: £1,000,000

Section V. Award of contract

Lot No

8

Title

External Audit >200M GBP - Purchaser body annual turnover value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

9 February 2024

V.2.2) Information about tenders

Number of tenders received: 5

Number of tenders received from SMEs: 3

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 5

Number of tenders received by electronic means: 5

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

V.2.3) Name and address of the contractor

Anderson Anderson & Brown LLP

1 Lochrin Square, 92 Fountainbridge

Edinburgh

EH3 9QA

Telephone

+44 07931761353

Country

United Kingdom

NUTS code

- UKM75 - Edinburgh, City of

The contractor is an SME

Yes

V.2.3) Name and address of the contractor

Henderson Loggie

The Vision Building, 20 Greenmarket

Dundee

DD1 4QB

Telephone

+44 01382200055

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

Yes

V.2.3) Name and address of the contractor

RSM UK Audit LLP

6th Floor, 25 Farringdon Street

London

EC4A 4AB

Telephone

+44 1212143100

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

No

V.2.3) Name and address of the contractor

KPMG

319 St Vincent Street

Glasgow

G2 5AS

Telephone

+44 07717808301

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

No

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

Total value of the contract/lot: £1,000,000

Section V. Award of contract

Lot No

2

Title

Internal Audit 25M - 75M GBP - Purchaser body annual turnover value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

9 February 2024

V.2.2) Information about tenders

Number of tenders received: 6

Number of tenders received from SMEs: 3

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 6

Number of tenders received by electronic means: 6

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

V.2.3) Name and address of the contractor

Azets Holdings Limited

2nd Floor Regis House, 45 King William Street

London

EC4R 9AN

Telephone

+44 01314733500

Country

United Kingdom

NUTS code

- UKI - London

The contractor is an SME

Yes

V.2.3) Name and address of the contractor

BDO LLP

4 Atlantic Quay, 70 York Street

Glasgow

G2 8JX

Telephone

+44 07583237579

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor is an SME

No

V.2.3) Name and address of the contractor

Henderson Loggie

The Vision Building, 20 Greenmarket

Dundee

DD1 4QB

Telephone

+44 01382200055

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

Yes

V.2.3) Name and address of the contractor

KPMG

319 St Vincent Street

Glasgow

G2 5AS

Telephone

+44 07717808301

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

No

V.2.3) Name and address of the contractor

PricewaterhouseCoopers

1 Embankment Place

London

WC2N 6RH

Telephone

+44 2890415797

Country

United Kingdom

NUTS code

- UKI - London

The contractor is an SME

No

V.2.3) Name and address of the contractor

Wbg Services LLP

168 Bath Street

Glasgow

G24TP

Telephone

+44 01415667000

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor is an SME

Yes

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

Total value of the contract/lot: £1,000,000

Section V. Award of contract

Lot No

1

Title

Internal Audit