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Contract

## **CPT\_23\_11 External Audit services**

National Audit Office

F03: Contract award notice

Notice identifier: 2024/S 000-025235

Procurement identifier (OCID): ocds-h6vhtk-03c52e

Published 9 August 2024, 1:21pm

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

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

National Audit Office

157-197 Buckingham Palace Road

LONDON

SW1W9SP

#### **Contact**

ima orosei

#### **Email**

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

#### **Country**

United Kingdom

#### **Region code**

UKI32 - Westminster

**Justification for not providing organisation identifier**

Not on any register

**Internet address(es)**

Main address

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

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

Body governed by public law

**I.5) Main activity**

General public services

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**Section II: Object**

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

**II.1.1) Title**

CPT\_23\_11 External Audit services

**II.1.2) Main CPV code**

- 79212000 - Auditing 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 improve public services through our high-quality audits work.

NAO sought an External Auditor who will be expected to audit the financial years ending 31 March 2025, 2026, and 2027 to an appropriate timetable. The NAO aims to have its

Annual Report and Accounts (which include the financial statements) ready for publication in June each year following the 31 March year end.

#### **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: £700,000

### **II.2) Description**

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

NUTS codes

- UK - United Kingdom

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

The appointment of the External Auditor was subject to approval of Parliament's Public Accounts Commission at a hearing which took place in early March 2024.

Examples of prior year studies can be found on the Commission website:

<https://committees.parliament.uk/publications?SearchTerm=value+for+money&DateFrom=&DateTo=&SessionId=>

The selected External Auditor will be expected to provide an opinion on whether:

- the financial statements give a true and fair view for the year;
- the statements are prepared in accordance with the Government Financial Reporting Manual;
- the NAO's expenditure is within its Parliamentary Control Totals for the year (capital, resource, cash); and
- expenditure and income have been applied correctly for the purposes intended by Parliament.

The External Auditor will also be expected to:

- provide an independent review of the annual statement of financial impacts arising from the NAO's work and providing an opinion on whether the reported impacts are reasonable

based on the underlying methodologies on which they are prepared.

- deliver a value for money study of an aspect of the NAO's operations when commissioned by the NAO's Audit and Risk Assurance Committee (ARAC) to an appropriate timetable. The nature of the topic may change. Examples of recent value for money studies have covered the NAO's Human Resources department, and Finance and Procurement.
- attend meetings of the NAO's ARAC Committee and, when requested to do so, meetings of the Public Accounts Commission.

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

Price

## **II.2.11) Information about options**

Options: Yes

Description of options

The contract is anticipated to commence September 2024 for an initial period of 3 years with an option for the NAO to extend the contract for a period of up to two years subject to approval by the Public Accounts Commission (on the basis of two periods of 12 months) (potentially making it a maximum term of 5 years).

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## **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: No

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

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

Notice number: [2023/S 000-026681](#)

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

### **Contract No**

CPT\_23\_11 External Audit services

A contract/lot is awarded: Yes

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

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

6 March 2024

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

Number of tenders received: 1

Number of tenders received from SMEs: 0

Number of tenders received by electronic means: 1

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

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

Crowe U.K. LLP

55 Ludgate Hill,

London

EC4M 7JW

Country

United Kingdom

NUTS code

- UK - United Kingdom

Companies House

OC307043

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £700,000

Total value of the contract/lot: £700,000

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**Section VI. Complementary information**

**VI.4) Procedures for review**

**VI.4.1) Review body**

National Audit Office

157-197 Buckingham Palace Road

Victoria

SW1W 9SP

Country

United Kingdom