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Tender

## **Provision of External Audit and Corporation Tax Compliance for Council Companies**

The City of Edinburgh Council

F02: Contract notice

Notice identifier: 2023/S 000-026642

Procurement identifier (OCID): ocds-h6vhtk-03ed0a

Published 8 September 2023, 1:59pm

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

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

The City of Edinburgh Council

Waverley Court, 4 East Market Street

Edinburgh

EH8 8BG

#### **Contact**

Callum Ewan

#### **Email**

[callum.ewan@edinburgh.gov.uk](mailto:callum.ewan@edinburgh.gov.uk)

#### **Country**

United Kingdom

#### **NUTS code**

UKM75 - Edinburgh, City of

**Internet address(es)**

Main address

<http://www.edinburgh.gov.uk>

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA00290](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA00290)

**I.3) Communication**

The procurement documents are available for unrestricted and full direct access, free of charge, at

<https://www.publictendersscotland.publiccontractsscotland.gov.uk/>

Additional information can be obtained from the above-mentioned address

Tenders or requests to participate must be submitted electronically via

<https://www.publictendersscotland.publiccontractsscotland.gov.uk/>

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

Regional or local authority

**I.5) Main activity**

General public services

## **Section II: Object**

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

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

Provision of External Audit and Corporation Tax Compliance for Council Companies

Reference number

CT2999

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

- 79212100 - Financial auditing services

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

Services

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

The City of Edinburgh Council requires a Service Provider to undertake annual external audit, group accounts consolidations, group tax efficiency and associated Corporation Tax calculations (and lodging of returns) for a number of Council companies.

There may be occasions where ad-hoc specialist and advisory services are required from the Service Provider in relation to the Council's companies.

#### **II.1.5) Estimated total value**

Value excluding VAT: £540,000

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

This contract is divided into lots: No

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

#### **II.2.2) Additional CPV code(s)**

- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services
- 79212000 - Auditing services

- 79212100 - Financial auditing services
- 79212300 - Statutory audit services
- 79222000 - Tax-return preparation services
- 79212500 - Accounting review services
- 79211000 - Accounting services
- 79221000 - Tax consultancy services

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

NUTS codes

- UKM75 - Edinburgh, City of

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

The City of Edinburgh Council requires a Service Provider to undertake annual external audit, group accounts consolidations, group tax efficiency and associated Corporation Tax calculations (and lodging of returns) for a number of Council companies.

There may be occasions where ad-hoc specialist and advisory services are required from the Service Provider in relation to the Council's companies.

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

Quality criterion - Name: Quality / Weighting: 30

Price - Weighting: 70

### **II.2.7) Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months

48

This contract is subject to renewal

Yes

Description of renewals

The Council wishes to hold the option to extend for up to a further 24 months, undertaken at the sole discretion of the Council.

**II.2.10) Information about variants**

Variants will be accepted: No

**II.2.11) Information about options**

Options: Yes

Description of options

There may be occasions where ad-hoc specialist and advisory services are required from the Service Provider in relation to the Council's companies.

**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 III. Legal, economic, financial and technical information**

### **III.1) Conditions for participation**

#### **III.1.1) Suitability to pursue the professional activity, including requirements relating to enrolment on professional or trade registers**

List and brief description of conditions

Part IV: Selection Criteria - A: Professional & Trade Registers - Question 4A.1 and 4A.2

The specification states the appointed Supplier must ensure their organisation and, where applicable, staff members are registered as an auditor with a relevant professional body. Please use the questions 4A.1 and 4A.2 to confirm and provide details of compliance with this criteria.

Where a Tenderer's response is of a less than the acceptable standard, the Council may exclude the Tenderer from the competition or may apply discretion seeking supporting evidence to determine the Tenderer's suitability to proceed in the competition.

#### **III.1.2) Economic and financial standing**

List and brief description of selection criteria

Part IV: Selection criteria - B: Economic and financial standing – Question 4B.1 - Tenderers are required to have a minimum “general” annual turnover of 180,000 GBP for the last two financial years. Where a Tenderer does not have an annual turnover of this value, the Council may exclude the Tenderer from the competition or may apply discretion seeking supporting evidence to determine the Tenderer's suitability to proceed in the competition.

Part IV: Selection criteria - B: Economic and financial standing – Question 4B.4 - Tenderers will be required provide the following information in response to 4B.4:

- Current ratio for Current Year: 1.10
- Current ratio for Prior Year: 1.10

The formula for calculating a Tenderer's current ratio is current assets divided by current liabilities. The acceptable range for each financial ratio is greater than 1.10. Where a Tenderer's current ratio is less than the acceptable value, the Council may exclude the Tenderer from the competition or may apply discretion seeking supporting evidence to determine the Tenderer's suitability to proceed in the competition.

Part IV: Selection criteria - B: Economic and financial standing – Question 4B.5 -

Tenderers are required to hold, or commit to obtaining prior to the commencement of any subsequently awarded contract, the types and levels of insurance indicated below:

- Employers (Compulsory) Liability Insurance - 5m GBP
- Professional Indemnity Insurance - 5m GBP

### **III.1.3) Technical and professional ability**

List and brief description of selection criteria

Part IV: Selection criteria – C: Prompt Payment – Question 4C.4 – It is a mandatory requirement of this Contract that a prompt payment clause is present in all Contracts used in the delivery of the requirements. This ensures payment of sub-contractors at all stages of the supply chain within 30 days and includes an obligation to provide a point of contact for sub-contractors to refer to in the case of payment difficulties. This will require active monitoring of payment performance as well as the provision of evidence and reports to the Council on request or as contractually scheduled. Bidders should confirm that this condition will be met within the response to this question. Please note that tenderers who fail to answer “Yes” to this question may not have their tender considered further or proceed to the Price/Quality ratio calculation.

Part IV: Selection criteria – C: Living Wage Payment – Question 4C.4 – Tenderers are asked to confirm that they will pay staff that are involved in the delivery of the contract (including any agency or sub-contractor staff directly involved in the delivery of the contract), at least the real Living Wage. Bidders should confirm that this condition will be met within the response to this question. Please note that tenderers who fail to answer “Yes” to this question may not have their tender considered further or proceed to the Price/Quality ratio calculation.

Part IV: Selection criteria - C: Environmental Management Measures – Question 4C.7 – Bidders will be required to provide evidence that their organisation has taken steps to build their awareness of the climate change emergency and how they will respond. Accepted evidence includes but is not limited to:

- A completed copy of “Annex 1 – Contract Climate Change Plan” including planned projects and actions to reduce the bidder’s carbon emissions. This does not need to contain calculated carbon emissions.
- Where a Tenderer’s response is of a less than the acceptable standard, the Council may exclude the Tenderer from the competition or may apply discretion seeking supporting evidence to determine the Tenderer’s suitability to proceed in the competition.

Part IV: Selection criteria - D: Quality Assurance Schemes & Environmental Management

– Question 4D.1 - It is a mandatory requirement that Tendering Organisations with more than 5 employees have in place a Health & Safety Policy which is approved at a senior level within the Organisation and is reviewed regularly. Bidders should confirm that this condition has been met within the response to this question. Where a Bidder does not have a Health & Safety Policy and is required to do so, the Council may exclude the Bidder from the competition.

### **III.2) Conditions related to the contract**

#### **III.2.1) Information about a particular profession**

Execution of the service is reserved to a particular profession

Reference to the relevant law, regulation or administrative provision

Section 1212 of the Companies Act 2006

An individual or firm is eligible for appointment as a statutory auditor if the individual or firm—

- a) is a member of a recognised supervisory body, and
- b) is eligible for appointment under the rules of that body.

#### **III.2.3) Information about staff responsible for the performance of the contract**

Obligation to indicate the names and professional qualifications of the staff assigned to performing the contract

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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: Yes

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

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

Notice number: [2023/S 000-022711](#)

#### **IV.2.2) Time limit for receipt of tenders or requests to participate**

Date

9 October 2023

Local time

12:00pm

#### **IV.2.4) Languages in which tenders or requests to participate may be submitted**

English

#### **IV.2.6) Minimum time frame during which the tenderer must maintain the tender**

Duration in months: 120 (from the date stated for receipt of tender)

#### **IV.2.7) Conditions for opening of tenders**

Date

9 October 2023

Local time

12:00pm

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## **Section VI. Complementary information**

### **VI.1) Information about recurrence**

This is a recurrent procurement: Yes

Estimated timing for further notices to be published: If the full contract period is undertaken, this requirement shall likely be re-tendered in mid 2029

### **VI.2) Information about electronic workflows**

Electronic ordering will be used

Electronic invoicing will be accepted

Electronic payment will be used

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

Tenderers who do not pass the contract specific mandatory criteria may not be subject to Commercial Analysis. As a result the tender may not be considered further.

Bidders must complete the SPD and Part A Exclusion and Award Criteria section of the Tenderers Submission document to demonstrate adherence to the Exclusion and Selection Criteria for this procurement.

The buyer is using PCS-Tender to conduct this ITT exercise. The Project code is 25001. For more information see:

<http://www.publiccontractsscotland.gov.uk/info/InfoCentre.aspx?ID=2343>

A sub-contract clause has been included in this contract. For more information see:

<http://www.publiccontractsscotland.gov.uk/info/InfoCentre.aspx?ID=2363>

Community benefits are included in this requirement. For more information see:

<https://www.gov.scot/policies/public-sector-procurement/community-benefits-in-procurement/>

A summary of the expected community benefits has been provided as follows:

Contractors are expected to offer a suitable community benefit linked to the service. Further information can be found within the tender documentation

(SC Ref:743453)

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

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

Sheriff Court

Sheriff Court House, 27 Chambers Street

Edinburgh

EH1 1LB

Country

United Kingdom

### **VI.4.3) Review procedure**

Precise information on deadline(s) for review procedures

A tenderer that suffers loss as a result of a breach of duty under the Public Contracts (Scotland) Regulations 2015 may bring proceedings in the Sheriff Court or the Court of Session. Post contract award the Sheriff Court or the Court of Session may (1) award damages provided proceedings are brought within 3 months from the date when the grounds for the bringing of the proceedings first arose (2) be entitled to issue an ineffectiveness order or impose a financial penalty on the Council. A claim for an ineffectiveness order must be made within 30 days of the Contract Award Notice being published in the FTS or within 30 days of the date those who expressed an interest in or otherwise bid for the contract were informed of the conclusion of the contract or in any other case within 6 months from the date on which the contract was entered into.