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Tender

CPT_23_11 External Audit services

National Audit Office

F02: Contract notice

Notice identifier: 2023/S 000-026681

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

Published 8 September 2023, 3:56pm

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

Telephone

+44 2077985343

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>

Buyer's address

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

I.3) Communication

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

<https://www.delta-esourcing.com/tenders/UK-UK-LONDON:-Auditing-services./X8A3B4AVE5>

Additional information can be obtained from the above-mentioned address

Tenders or requests to participate must be submitted electronically via

<https://www.delta-esourcing.com/tenders/UK-UK-LONDON:-Auditing-services./X8A3B4AVE5>

I.4) Type of the contracting authority

Body governed by public law

I.5) Main activity

General public services

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

CPT_23_11 External Audit services

Reference number

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 is now seeking 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.

The contract is anticipated to commence July 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).

The estimated value of the contract is £700,000 inclusive of VAT for the full 5 years.

II.1.5) Estimated total value

Value excluding VAT: £583,333.33

II.1.6) Information about lots

This contract is divided into lots: No

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 will be subject to approval of Parliament's Public Accounts Commission at a hearing expected to take place in early Spring 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 is not the only award criterion and all criteria are stated only in the procurement documents

II.2.6) Estimated value

Value excluding VAT: £583,333.33

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

Duration in months

60

This contract is subject to renewal

Yes

Description of renewals

Consideration of renewal shall be detailed within ITT Document, Suppliers are requested to refer to the published ITT document for further information.

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: Yes

Description of options

Consideration of contract extensions shall be detailed within ITT Document, Suppliers are requested to refer to the published ITT document for further information.

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

Please refer to Invitation to Tender (ITT) documentation for further details.

III.1.2) Economic and financial standing

Selection criteria as stated in the procurement documents

III.1.3) Technical and professional ability

Selection criteria as stated in the procurement documents

III.2) Conditions related to the contract

III.2.2) Contract performance conditions

Please refer to Invitation to Tender (ITT) documentation for further details.

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 000-012319](#)

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

Date

10 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: 6 (from the date stated for receipt of tender)

IV.2.7) Conditions for opening of tenders

Date

16 October 2023

Local time

12:00pm

Section VI. Complementary information

VI.1) Information about recurrence

This is a recurrent procurement: No

VI.3) Additional information

The NAO considers that this contract may be suitable for economic operators that are small or medium enterprises (SMEs). However, any selection of tenderers will be based solely on the criteria set out for the procurement.

Please refer to Invitation to Tender (ITT) documentation for further details.

Registering for access:

The system that NAO will use to electronically conduct this procurement exercise is Delta eSourcing system at

https://login.bipsolutions.com/casDelta/login?service=https://www.delta-esourcing.com/delta/j_spring_cas_security_check.

If organisations are interested in this new contract opportunity, then register onto the system by clicking the " Register as a Supplier" link.

Once logged into the system, organisations will be able to locate this procurement by using the Access Code number X8A3B4AVE5.

Then select "Register Interest" to be able to access the documentation for this procurement and subsequently submit your response. For assistance, please contact the Delta Help Desk on 0800 923 9236

VI.4) Procedures for review

VI.4.1) Review body

National Audit Office

157-197 Buckingham Palace Road

Victoria

SW1W 9SP

Country

United Kingdom