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Tender

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

National Audit Office

F02: Contract notice

Notice identifier: 2023/S 000-026694

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

Published 8 September 2023, 4:06pm

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

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

National Audit Office

157-197 Buckingham Palace Road

LONDON

SW1W 9SP

#### **Contact**

Ima Orosei

#### **Email**

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

#### **Telephone**

+44 2077985343

#### **Country**

United Kingdom

**Region code**

UK - United Kingdom

**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 to the above-mentioned address

**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 service

**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

Main site or place of performance

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.

**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.2.14) Additional information**

To respond to this opportunity please click here: <https://www.delta-sourcing.com/respond/X8A3B4AVE5>

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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

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.

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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 000-012319](#)

#### **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

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**Section VI. Complementary information**

**VI.1) Information about recurrence**

This is a recurrent procurement: No

**VI.3) Additional information**

The contracting authority 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. 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](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

For more information about this opportunity, please visit the Delta eSourcing portal at:

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

To respond to this opportunity, please click here:

<https://www.delta-esourcing.com/respond/X8A3B4AVE5>

GO Reference: GO-202398-PRO-23831010

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

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

National Audit Office

157-197 Buckingham Palace Road

Victoria

SW1W 9SP

Telephone

+44 2077987372

Country

United Kingdom



