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Tender

## **Provision of External Audit & Tax Compliance Services**

Grampian Housing Association Ltd

F02: Contract notice

Notice identifier: 2024/S 000-029282

Procurement identifier (OCID): ocds-h6vhtk-049a6f

Published 12 September 2024, 4:25pm

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

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

Grampian Housing Association Ltd

Huntly House, 74 Huntly Street

ABERDEEN

AB10 1TD

#### **Email**

[tracy.ord@grampianhousing.co.uk](mailto:tracy.ord@grampianhousing.co.uk)

#### **Telephone**

+44 1224202900

#### **Country**

United Kingdom

#### **NUTS code**

UKM5 - North Eastern Scotland

**Internet address(es)**

Main address

<http://www.grampianhousing.co.uk/>

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA14462](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA14462)

**I.2) Information about joint procurement**

The contract is awarded by a central purchasing body

**I.3) Communication**

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

[www.publiccontractsscotland.gov.uk](http://www.publiccontractsscotland.gov.uk)

Additional information can be obtained from the above-mentioned address

Tenders or requests to participate must be submitted electronically via

[www.publiccontractsscotland.gov.uk](http://www.publiccontractsscotland.gov.uk)

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

Body governed by public law

**I.5) Main activity**

Housing and community amenities

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**Section II: Object**

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

**II.1.1) Title**

## Provision of External Audit & Tax Compliance Services

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

- 79212100 - Financial auditing services

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

Services

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

The provision of external audit and tax compliance services for the Grampian Group (including consolidated accounts and also accounts for two active subsidiaries). This contract will commence 1 January 2025 for an initial period of three years. This relates to the financial years ending 31 March 2025 through to 31 March 2028. There is also potential for an extension up to a further two years to the contract, at the discretion of the Grampian Group. Tenders are invited from external auditors with experience in the RSL sector. The procurement will follow the single stage, open procedure route.

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

This contract is divided into lots: No

## **II.2) Description**

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

- 79212100 - Financial auditing services

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

NUTS codes

- UKM5 - North Eastern Scotland

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

The contract is to provide external audit and tax compliance services for the Grampian Group and its two active subsidiaries for a period of three years commencing 1 January 2025 (relating to financial years ending 31 March 2025-31 March 2028), with the option to extend up to a further two years at Grampian's discretion.

Tender submissions are invited from suitably qualified and experienced external auditors (see requirements in SPD and associated ITT documentation). The contract will follow the single stage, open procedure with submissions being selected on the basis of their

responses contained in the SPD, and scored based on their Quality Method statement and pricing submission. Suppliers will be expected to have the capability, capacity, financial and economic standing and relevant sector experience to perform the contract. The contract will be awarded on the basis of Most economically advantageous tender, with specific evaluation criteria detailed within the ITT and contract documents.

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

Price is not the only award criterion and all criteria are stated only in the procurement documents

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

Duration in months

36

This contract is subject to renewal

Yes

Description of renewals

The contract will be awarded for an initial period of three years with the option to extend up to a further two years at Grampian's sole discretion. Renewal will be sought at the end of three years and if applicable, four and five years.

#### **II.2.10) Information about variants**

Variants will be accepted: No

#### **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: 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

Grampian Group is using the SPD attached via Section E Global Questions for all Selection criteria. The Criteria on the SPD are pass or fail. You will pass the SPD global questions by completing and meeting all the criteria as set out in the contract notice. If you fail to provide all the required and requested information you will fail the SPD and in turn the tender requirements and you will be disqualified from the tender process.

Bidders must be able to provide examples of relevant experience within the sector that demonstrates that they have the relevant experience to meet the scope of requirements set out in the ITT - Pass or Fail.

Bidders must hold registered auditors accreditations or an equivalent accreditation. Evidence must be provided - Pass or Fail.

If you provide the information requested you will pass the SPD and your Price/Quality submissions will be scored. Failure to provide the information requested will result in a fail and you will be removed from the process.

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

Execution of the service is reserved to a particular profession

Reference to the relevant law, regulation or administrative provision

Bidders must hold registered auditors accreditations or an equivalent accreditation. Evidence must be provided - Pass or Fail.

The successful tenderer will be required to work to the standards and guidelines set out by the Scottish Housing Regulator as set out in its publication, Regulatory Standards of Governance and Financial Management and subsequent guidance issued by that body. As a charity GHA aims to comply with the requirements of the Office of the Scottish Charities Regulator. In addition to this, the work of the external auditor must fully adhere to the standards and guidelines of the professional guidance of external audit complying with the Financial Reporting Council (FRC), ethical standard for auditors, International Standards on Auditing (UK) and applicable law.

### **III.2.2) Contract performance conditions**

Key performance indicators will be agreed prior to contract agreement.

### **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

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

Date

23 October 2024

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: 3 (from the date stated for receipt of tender)

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

Date

23 October 2024

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: January 2028

### VI.3) Additional information

NOTE: To register your interest in this notice and obtain any additional information please visit the Public Contracts Scotland Web Site at

[https://www.publiccontractsscotland.gov.uk/Search/Search\\_Switch.aspx?ID=777839](https://www.publiccontractsscotland.gov.uk/Search/Search_Switch.aspx?ID=777839).

The buyer has indicated that it will accept electronic responses to this notice via the Postbox facility. A user guide is available at

[https://www.publiccontractsscotland.gov.uk/sitehelp/help\\_guides.aspx](https://www.publiccontractsscotland.gov.uk/sitehelp/help_guides.aspx).

Suppliers are advised to allow adequate time for uploading documents and to dispatch the electronic response well in advance of the closing time to avoid any last minute problems.

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:

Please refer to the Quality Method Statement (section 4) where you are invited to specify what added value/innovation/community benefits could be provided.

Examples may include but are not restricted to:

- free service provision, seminars, training etc
- potential to offer community benefits to projects which are local to GHA
- pro bono provision
- school placements/work experience etc

(SC Ref:777839)

Download the ESPD document here:

[https://www.publiccontractsscotland.gov.uk/ESPD/ESPD\\_Download.aspx?id=777839](https://www.publiccontractsscotland.gov.uk/ESPD/ESPD_Download.aspx?id=777839)

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

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

Aberdeen Sheriff Court

Justice Street

Aberdeen

Aberdeen

Country

United Kingdom