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Tender

Audit and Tax Services

APUC LIMITED

F02: Contract notice

Notice identifier: 2023/S 000-029477

Procurement identifier (OCID): ocds-h6vhtk-040873

Published 6 October 2023, 9:19am

Section I: Contracting authority

I.1) Name and addresses

APUC LIMITED

Unit 27, Stirling Business Centre, Wellgreen

STIRLING

FK82DZ

Contact

Anne Martin

Email

annemartin@apuc-scot.ac.uk

Telephone

+44 1314428958

Country

United Kingdom

Region code

UKM77 - Perth & Kinross and Stirling

Scottish Charity Register

SC314764

Internet address(es)

Main address

<https://apuc-scot.ac.uk/>

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

<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>

Electronic communication requires the use of tools and devices that are not generally available. Unrestricted and full direct access to these tools and devices is possible, free of charge, at

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

I.4) Type of the contracting authority

Body governed by public law

I.5) Main activity

Education

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

Audit and Tax Services

Reference number

PFB1040 AP

II.1.2) Main CPV code

- 79200000 - Accounting, auditing and fiscal services

II.1.3) Type of contract

Services

II.1.4) Short description

The Authority is seeking Contractor(s) for the provision of Audit and Tax Services to the higher education (HE) institutions and further education (FE) institutions, of Scotland, the NHS National Procurement in Scotland (and their members and affiliated bodies), Scotland Excel (and their members and affiliated bodies), and Scottish Government bodies including:

Care Inspectorate/Scottish Social Services Council

Childrens Hearings Scotland

Crown Estate Scotland

Highlands and Islands Enterprise

Historic Environment Scotland

Jobs & Business Glasgow

National Library of Scotland

NatureScot

Royal Botanic Gardens Edinburgh

SASA

Scottish Childrens Reporters Administration

Scottish Fire and Rescue Service

SportScotland

II.1.5) Estimated total value

Value excluding VAT: £8,000,000

II.1.6) Information about lots

This contract is divided into lots: Yes

Tenders may be submitted for all lots

II.2) Description

II.2.1) Title

Internal Audit

Lot No

1

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

Internal Audit Services for Purchaser body with an annual turnover value

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 Authority reserves the right to extend the Framework Agreement for a further 1 x 12 month periods subject to satisfactory performance and continued requirement

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

II.2) Description

II.2.1) Title

Internal Audit 25M - 75M GBP - Purchaser body annual turnover value

Lot No

2

II.2.2) Additional CPV code(s)

- 79200000 - Accounting, auditing and fiscal services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

Internal Audit Services for Purchaser body with an annual turnover value 25M - 75M GBP

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 Authority reserves the right to extend the Framework Agreement for a further 1 x 12 month periods subject to satisfactory performance and continued requirement

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

II.2) Description

II.2.1) Title

Internal Audit 75M - 200M GBP - Purchaser body annual turnover value

Lot No

3

II.2.2) Additional CPV code(s)

- 79200000 - Accounting, auditing and fiscal services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

Internal Audit Services for Purchaser body with an annual turnover value 75M - 200M GBP

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 Authority reserves the right to extend the Framework Agreement for a further 1 x 12 month periods subject to satisfactory performance and continued requirement

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

II.2) Description

II.2.1) Title

Internal Audit >200M GBP - Purchaser body annual turnover value

Lot No

4

II.2.2) Additional CPV code(s)

- 79200000 - Accounting, auditing and fiscal services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

Internal Audit Services for Purchaser organisations with an annual turnover value >200M GBP

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 Authority reserves the right to extend the Framework Agreement for a further 1 x 12 month periods subject to satisfactory performance and continued requirement.

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

II.2) Description

II.2.1) Title

External Audit

Lot No

5

II.2.2) Additional CPV code(s)

- 79200000 - Accounting, auditing and fiscal services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

External Audit Services for Purchaser body with an annual turnover value

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 Authority reserves the right to extend the Framework Agreement for a further 1 x 12 month periods subject to satisfactory performance and continued requirement

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

II.2) Description

II.2.1) Title

External Audit 25M - 75M GBP - Purchaser body annual turnover value

Lot No

6

II.2.2) Additional CPV code(s)

- 79200000 - Accounting, auditing and fiscal services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

External Audit Services for Purchaser body with an annual turnover value 25M - 75M GBP

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 Authority reserves the right to extend the Framework Agreement for a further 1 x 12 month periods subject to satisfactory performance and continued requirement

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

II.2) Description

II.2.1) Title

External Audit 75M - 200M GBP - Purchaser body annual turnover value

Lot No

7

II.2.2) Additional CPV code(s)

- 79200000 - Accounting, auditing and fiscal services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

External Audit Services for Purchaser body with an annual turnover value 75M - 200M GBP

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 Authority reserves the right to extend the Framework Agreement for a further 1 x 12 month periods subject to satisfactory performance and continued requirement

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

II.2) Description

II.2.1) Title

External Audit >200M GBP - Purchaser body annual turnover value

Lot No

8

II.2.2) Additional CPV code(s)

- 79200000 - Accounting, auditing and fiscal services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

External Audit Services for Purchaser body with an annual turnover value >200M GBP

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

This contract is subject to renewal

Yes

Description of renewals

The Authority reserves the right to extend the Framework Agreement for a further 1 x 12 month periods subject to satisfactory performance and continued requirement

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

II.2) Description

II.2.1) Title

Grant Audits

Lot No

9

II.2.2) Additional CPV code(s)

- 79200000 - Accounting, auditing and fiscal services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

Grant Audit Services for Purchaser body

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 Authority reserves the right to extend the Framework Agreement for a further 1 x 12 month periods subject to satisfactory performance and continued requirement

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

II.2) Description

II.2.1) Title

Tax Services - UK all taxes

Lot No

10

II.2.2) Additional CPV code(s)

- 79221000 - Tax consultancy services
- 79222000 - Tax-return preparation services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

Tax Services - UK all taxes for Purchaser body

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 Authority reserves the right to extend the Framework Agreement for a further 1 x 12 month periods subject to satisfactory performance and continued requirement

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

II.2) Description

II.2.1) Title

Tax Services - UK and International all taxes

Lot No

11

II.2.2) Additional CPV code(s)

- 79221000 - Tax consultancy services
- 79222000 - Tax-return preparation services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement

Tax Services - UK and International all taxes for Purchaser body

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 Authority reserves the right to extend the Framework Agreement for a further 1 x 12 month periods subject to satisfactory performance and continued requirement

II.2.10) Information about variants

Variants will be accepted: No

II.2.11) Information about options

Options: No

Section III. Legal, economic, financial and technical information

III.1) Conditions for participation

III.1.2) Economic and financial standing

Minimum level(s) of standards possibly required

Please refer to the "Qualification Envelope" of the ITT within PCS-T to answer the selection criteria.

Please refer to Part IV Selection Criteria: Questions within 4B.5 of the SPD

Tenderers must confirm they can provide the following supporting evidence prior to award:

Professional Indemnity Insurance = GBP 2 Million

Employer's (Compulsory) Liability Insurance = GBP 5 Million

Public Liability Insurance = GBP 5 Million

With reference to ESPD question 4B.6 - The successful Contractor(s) will be required to provide two years audited accounts, or equivalent if awarded a place on the Framework Agreement. Alternatively, if the Contractor is unable to provide the required accounting information e.g. a new business without the required accounts, then they will be required to provide a bankers letter demonstrating their willingness to support the Contractors organisation over the term of the Framework Agreement. The two years audited accounts, or equivalent will be subject to ratio analysis.

III.1.3) Technical and professional ability

Minimum level(s) of standards possibly required

Tenderers must confirm they have (or have access to) the relevant supply chain management and tracking systems to ensure a resilient and sustainable supply chain. This includes confirmation that they have the systems in place to pay subcontractors through the supply chain promptly (i.e. no later than 30 days after the invoice (or similar claim) relating to the payment is presented) and effectively, and provide evidence when requested of:

a) their standard payment terms

b) 95% of all supply chain invoices being paid on time (in accordance with the terms of contract) in the last financial year

If the bidder is unable to confirm (b) they must provide an improvement plan, signed by their Director, which improves the payment performance.

III.2) Conditions related to the contract

III.2.2) Contract performance conditions

Submission of Management Information Following commencement of the Framework Agreement, the Contractor will provide a performance report to the Authority on a quarterly basis to include spend by Institution under the Framework Agreement for the reporting period. Contractors must provide the information on a quarterly basis, within 10 working days following the start of each quarter. Data must be uploaded to the website: <http://ucsp.ac.uk/>

Section IV. Procedure

IV.1) Description

IV.1.1) Type of procedure

Open procedure

IV.1.3) Information about a framework agreement or a dynamic purchasing system

The procurement involves the establishment of a framework agreement

Framework agreement with several operators

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

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

IV.2.7) Conditions for opening of tenders

Date

10 November 2023

Local time

1:00pm

Section VI. Complementary information

VI.1) Information about recurrence

This is a recurrent procurement: Yes

Estimated timing for further notices to be published: 36-40 month

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

Economic operators may be excluded from this competition if they are in any of the situations referred to in regulation 58 of the Public Contracts (Scotland) Regulations 2015.

Suppliers should confirm they will be in a position to complete (at point of award) the following:

Appendix A Form of Tender

Appendix B Freedom of Information

Appendix D APUC Sustain Supply Chain Code of Conduct

Appendix J SCM RP Section 1

The buyer is using PCS-Tender to conduct this ITT exercise. The Project code is 24872. For more information see:

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

The Contracting Authority does not intend to include a sub-contract clause as part of community benefits (as per Section 25 of the Procurement Reform (Scotland) Act 2014) in this contract for the following reason:

It is a requirement that the range of services to be delivered under this framework agreement will be delivered by each of the main contractors.

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:

The Authority would like to explore applicable community benefits or social value through this Framework Agreement, for example by providing work placements, work experience, careers events or site visits, training opportunities, apprenticeships, or investment in the local community.

VI.4) Procedures for review

VI.4.1) Review body

Stirling Sheriff Court and Justice of the Peace Court

Sheriff Court House, Viewfield Place

Stirling

FK8 1NH

Country

United Kingdom

