

This is a published notice on the Find a Tender service: <https://www.find-tender.service.gov.uk/Notice/030379-2024>

Contract

## **Audit and Tax Services**

APUC Limited

F20: Modification notice

Notice identifier: 2024/S 000-030379

Procurement identifier (OCID): ocds-h6vhtk-0483b0

Published 23 September 2024, 4:16pm

## **Section I: Contracting authority/entity**

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

APUC Limited

Unit 27, Stirling Business Centre

Stirling

FK8 2DZ

### **Contact**

Anne Martin

### **Email**

[annemartin@apuc-scot.ac.uk](mailto:annemartin@apuc-scot.ac.uk)

### **Telephone**

+44 1314428958

**Country**

United Kingdom

**NUTS code**

UKM77 - Perth & Kinross and Stirling

**Internet address(es)**

Main address

<http://www.apuc-scot.ac.uk>

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA10402](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA10402)

---

**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.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)**

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212200 - Internal audit services

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

NUTS codes

- UKM - Scotland

### **II.2.4) Description of the procurement at the time of conclusion of the contract:**

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

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

Duration in months

36

### **II.2.13) Information about European Union Funds**

The procurement is related to a project and/or programme financed by European Union funds: Yes

Identification of the project

Potential EU funding may be used to procure under this Framework Agreement

---

## **Section IV. Procedure**

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

#### **IV.2.1) Contract award notice concerning this contract**

Notice number: [2024/S 000-022838](#)

---

## **Section V. Award of contract/concession**

### **Contract No**

PFB1040 AP

### **Lot No**

4

### **Title**

Internal Audit 200M GBP - Purchaser body annual turnover value

### **V.2) Award of contract/concession**

#### **V.2.1) Date of conclusion of the contract/concession award decision:**

9 February 2024

#### **V.2.2) Information about tenders**

The contract/concession has been awarded to a group of economic operators: Yes

#### **V.2.3) Name and address of the contractor/concessionaire**

BDO LLP

4 Atlantic Quay, 70 York Street

Glasgow

G2 8JX

Telephone

+44 07583237579

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor/concessionaire is an SME

No

### **V.2.3) Name and address of the contractor/concessionaire**

Henderson Loggie

The Vision Building, 20 Greenmarket

Dundee

DD1 4QB

Telephone

+44 01382200055

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor/concessionaire is an SME

Yes

### **V.2.3) Name and address of the contractor/concessionaire**

KPMG

319 St Vincent Street

Glasgow

G2 5AS

Telephone

+44 07717808301

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor/concessionaire is an SME

No

### **V.2.3) Name and address of the contractor/concessionaire**

PricewaterhouseCoopers

1 Embankment Place

London

WC2N 6RH

Telephone

+44 2890415797

Country

United Kingdom

NUTS code

- UKI - London

The contractor/concessionaire is an SME

No

**V.2.3) Name and address of the contractor/concessionaire**

Wbg Services LLP

168 Bath Street

Glasgow

G24TP

Telephone

+44 01415667000

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor/concessionaire is an SME

Yes

**V.2.4) Information on value of the contract/lot/concession (at the time of conclusion of the contract;excluding VAT)**

Total value of the procurement: £1,000,000

---

## **Section VI. Complementary information**

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

(SC Ref:776788)

### **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

---

## **Section VII: Modifications to the contract/concession**

### **VII.1) Description of the procurement after the modifications**

#### **VII.1.1) Main CPV code**

- 79210000 - Accounting and auditing services

#### **VII.1.2) Additional CPV code(s)**

- 79212000 - Auditing services
- 79212200 - Internal audit services

#### **VII.1.3) Place of performance**

NUTS code

- UKM - Scotland



**VII.1.4) Description of the procurement:**

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

**VII.1.5) Duration of the contract, framework agreement, dynamic purchasing system or concession**

Duration in months

36

**VII.1.6) Information on value of the contract/lot/concession (excluding VAT)**

Total value of the contract/lot/concession:

£1,000,000

**VII.1.7) Name and address of the contractor/concessionaire**

BDO LLP

4 Atlantic Quay, 70 York Street

Glasgow

G2 8JX

Telephone

+44 07583237579

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor/concessionaire is an SME

No

**VII.1.7) Name and address of the contractor/concessionaire**

Ernst & Young LLP (EY)

G1 Building, 5 George Square

Glasgow

G2 1DY

Telephone

+44 2079512000

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor/concessionaire is an SME

No

**VII.1.7) Name and address of the contractor/concessionaire**

Henderson Loggie

The Vision Building, 20 Greenmarket

Dundee

DD1 4QB

Telephone

+44 01382200055

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor/concessionaire is an SME

Yes

**VII.1.7) Name and address of the contractor/concessionaire**

KPMG

319 St Vincent Street

Glasgow

G2 5AS

Telephone

+44 07717808301

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor/concessionaire is an SME

No

**VII.1.7) Name and address of the contractor/concessionaire**

PricewaterhouseCoopers

1 Embankment Place

London

WC2N 6RH

Telephone

+44 2890415797

Country

United Kingdom

NUTS code

- UKI - London

The contractor/concessionaire is an SME

No

### **VII.1.7) Name and address of the contractor/concessionaire**

Wbg Services LLP

168 Bath Street

Glasgow

G24TP

Telephone

+44 01415667000

Country

United Kingdom

NUTS code

- UKM - Scotland

The contractor/concessionaire is an SME

Yes

### **VII.2) Information about modifications**

### **VII.2.1) Description of the modifications**

Nature and extent of the modifications (with indication of possible earlier changes to the contract):

Ernst and Young LLP added as an awarded supplier on Lot 4 - Internal Audit - 200M GBP.

### **VII.2.2) Reasons for modification**

Need for modification brought about by circumstances which a diligent contracting authority/entity could not foresee.

Description of the circumstances which rendered the modification necessary and explanation of the unforeseen nature of these circumstances:

Late sign off of Terms and Conditions.

### **VII.2.3) Increase in price**

Updated total contract value before the modifications (taking into account possible earlier contract modifications, price adaptations and average inflation)

Value excluding VAT: £1,000,000

Total contract value after the modifications

Value excluding VAT: £1,000,000