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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

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

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

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1 Embankment Place

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WC2N 6RH

Telephone

+44 2890415797

Country

United Kingdom

NUTS code

- UKI - London

The contractor/concessionaire is an SME

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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