

This is a published notice on the Find a Tender service: <https://www.find-tender.service.gov.uk/Notice/032633-2025>

Tender

## **Provision of External Audit Services**

Caledonia Housing Association

F02: Contract notice

Notice identifier: 2025/S 000-032633

Procurement identifier (OCID): ocds-h6vhtk-05495c

Published 16 June 2025, 2:38pm

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

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

Caledonia Housing Association

Suite 4 Saltire House, 3 Whitefriars Crescent

Perth

PH2 0PA

#### **Contact**

Samuel Zachariah

#### **Email**

[info@caledoniaha.co.uk](mailto:info@caledoniaha.co.uk)

#### **Telephone**

+44 7732495034

#### **Country**

United Kingdom

**NUTS code**

UKM - Scotland

**Internet address(es)**

Main address

[www.caledoniaha.co.uk](http://www.caledoniaha.co.uk)

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA17204](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA17204)

**I.3) Communication**

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

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

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

Body governed by public law

**I.5) Main activity**

Housing and community amenities

---

## **Section II: Object**

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

#### **II.1.1) Title**

Provision of External Audit Services

Reference number

16JUN25

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

- 79212300 - Statutory audit services

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

Services

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

Caledonia Housing Association Group, comprising Caledonia and its subsidiary, Cordale Housing Association, is one of Scotland's leading Registered Social Landlords. The Group owns and manages approximately 6,000 homes across Tayside, Fife, the Highlands, East and West Dunbartonshire, and North Lanarkshire.

We are seeking to appoint a suitably qualified external auditor for an initial three-year term, with the option to extend for a further two years, subject to satisfactory performance.

#### **II.1.5) Estimated total value**

Value excluding VAT: £300,000

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

This contract is divided into lots: No

### **II.2) Description**

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

- 79212300 - Statutory audit services
- 79212200 - Internal audit services

- 79212100 - Financial auditing services
- 79212000 - Auditing services
- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services

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

NUTS codes

- UKM - Scotland

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

Caledonia Housing Association Group is seeking to appoint a suitably qualified external auditor to deliver statutory audit services and other ad hoc services.

The appointed auditor will be responsible for auditing the Group's annual financial statements and providing related advisory services, including technical guidance on accounting standards, taxation, and legislative changes. The auditor will also liaise with internal auditors and support the Executive Management Team and Audit & Risk Management Committee as required.

This procurement will follow the open procedure, and full details are provided in the Invitation to Tender (ITT) and associated documentation, including the online Single Procurement Document (SPD).

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

Quality criterion - Name: Technical / Weighting: 60

Quality criterion - Name: Sustainability / Weighting: 20

Price - Weighting: 20

### **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

24 months optional extension available subject to satisfactory performance

**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

---

## **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

The bidder must provide proof of enrolment in a relevant professional register, confirming their status as Registered or Statutory Auditors under Companies Act 2006.

#### **III.1.2) Economic and financial standing**

List and brief description of selection criteria

Bidders must submit their annual turnover for the last two financial years (including that of any parent company).

Minimum level(s) of standards possibly required

The minimum required turnover for eligibility is 120,000 GBP, based on the most recent full year of accounts.

### **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

Execution of external audit services is restricted under the Companies Act 2006, Part 42, which requires that statutory audits be carried out by individuals or firms that are registered as statutory auditors and authorised by a Recognised Supervisory Body (RSB), as defined by the Financial Reporting Council (FRC) and the Statutory Auditors and Third Country Auditors Regulations 2016.

---

## **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

17 July 2025

Local time

5:00pm

#### **IV.2.4) Languages in which tenders or requests to participate may be submitted**

English

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

Date

18 July 2025

Local time

9:00am

---

## **Section VI. Complementary information**

### **VI.1) Information about recurrence**

This is a recurrent procurement: Yes

Estimated timing for further notices to be published: After 5 years

### **VI.2) Information about electronic workflows**

Electronic invoicing will be accepted

Electronic payment will be used

### **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=801793](https://www.publiccontractsscotland.gov.uk/Search/Search_Switch.aspx?ID=801793).

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:

Community Benefits are a core requirement of this Contract and will be evaluated as part of the quality assessment. Commitments made in the Tender will be monitored and must be measurable, achievable, and additional to the core services. Where offered, Community Benefits must be measurable and in addition to fulfilling the Services set out in the Specification. For the avoidance of doubt, delivery of Community Benefits measures should not be included in the cost of delivering the Services.

(SC Ref:801793)

Download the ESPD document here:

[https://www.publiccontractsscotland.gov.uk/ESPD/ESPD\\_Download.aspx?id=801793](https://www.publiccontractsscotland.gov.uk/ESPD/ESPD_Download.aspx?id=801793)

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

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

Perth Sheriff Court and Justice of the Peace Court

County Bldg, Tay St

Perth

PH2 8NL

Country

United Kingdom