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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

Telephone

+44 7732495034

Country

United Kingdom

NUTS code

UKM - Scotland

Internet address(es)

Main address

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

Buyer's address

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.

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.

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

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