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Award

The Provision of Quality Assurance Monitoring for DWP Housing Benefit Assurance Process

Department for Work and Pensions

F15: Voluntary ex ante transparency notice

Notice identifier: 2023/S 000-034503

Procurement identifier (OCID): ocds-h6vhtk-041bdd

Published 22 November 2023, 10:42am

Section I: Contracting authority/entity

I.1) Name and addresses

Department for Work and Pensions

2 St Peters Square

Manchester

M2 3AA

Email

marc.walkden@dpw.gov.uk

Country

United Kingdom

Region code

UK - United Kingdom

Justification for not providing organisation identifier

Not on any register

Internet address(es)

Main address

<https://www.gov.uk/government/organisations/department-for-work-pensions>

I.4) Type of the contracting authority

Ministry or any other national or federal authority

I.5) Main activity

General public services

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

The Provision of Quality Assurance Monitoring for DWP Housing Benefit Assurance Process

II.1.2) Main CPV code

- 79212300 - Statutory audit services

II.1.3) Type of contract

Services

II.1.4) Short description

DWP is seeking a supplier able to access and review accountancy firms carrying out Housing Benefit Assurance Process (HBAP) engagements to provide independent challenge, and bring cross sector experience of best practice to bear in support of the DWP Housing Benefit Assurance Team.

II.1.6) Information about lots

This contract is divided into lots: No

II.1.7) Total value of the procurement (excluding VAT)

Value excluding VAT: £232,117.47

II.2) Description

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

II.2.4) Description of the procurement

The quality assurance engagement is expected to fall into two broad areas of work:

- the development, issue and review of a questionnaire to test accountancy firms are using correct versions of HBAP modules, and adequate internal controls are in place within each firm to ensure the correct and consistent application of HBAP. This may involve a review of supporting evidence such as internal documentation and guidance for Reporting Accountants and management checks. The supplier may undertake visits to individual accountancy firms in order to carry out the reviews.

- to sample a selection of HBAP reports and supporting working papers from the accountancy firms to ensure HBAP modules are being fully and correctly completed, and findings from the HBAP testing are being fully and accurately reflected in HBAP reports as per the DWP's testing instructions contained within HBAP Modules. This may require site visits to accountancy firms, but should not entail visits to individual Local Authority's. (LA's)

The intention is to run an annual exercise to review HBAP. The HBAP process concludes each year on 30th November which is the statutory deadline for completed HBAP reports and amended subsidy claims to be submitted to DWP by accountancy firms and LAs.

The contract length covers a period of 2 years and 4 months – this includes 3 audit reporting periods.

After consideration and due diligence, we are proposing to award this contract as a single tender to the Institute of Chartered Accountants in England and Wales (ICAEW) as we believe that there is not an active market of Regulatory Bodies with the powers or capacity to undertake this work. We believe that the ICAEW are the only viable supplier for this area of work, given that they are the Recognised Supervisory Body (RSB) for all of the audit firms undertaking HBAP testing, and have the delegated authority to carry out local audit work on behalf of the Financial Reporting Council (FRC). The FRC website states that "Monitoring of ... [these types of] statutory audits is delegated by the FRC to

Recognised Supervisory Bodies under a series of

Delegation Agreements". For the purposes of local audits the two bodies that hold these delegated powers are the Institute of Chartered Accountants of Scotland (ICAS), and the ICAEW. ICAS have confirmed that they do not believe they have responsibility for undertaking any quality monitoring work in respect of firms for

which they are not the registered RSB. ICAEW are the registered RSB for all of the audit firms eligible to undertake HBAP testing, and for all of those who have been appointed by LAs.

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 IV. Procedure

IV.1) Description

IV.1.1) Type of procedure

Award of a contract without prior publication of a call for competition in the cases listed below

- The procurement falls outside the scope of application of the regulations

Explanation:

We believe that there is not an active market of regulatory bodies with the powers or capacity to undertake this work. We believe that the ICAEW are the only viable supplier for this area of work, given that they are the Recognised Supervisory Body (RSB) for all of the audit firms undertaking HBAP testing, and have the delegated authority to carry out the work from the Financial Reporting Council (FRC). The FRC website states that “Monitoring of ... [these types of] statutory audits is delegated by the FRC to Recognised Supervisory Bodies under a series of Delegation Agreements”. For the purposes of local audits the two bodies that hold these delegated powers are the Institute of Chartered Accountants of Scotland (ICAS), and the ICAEW. ICAS have confirmed that they do not believe they have responsibility for undertaking any quality monitoring work in respect of firms for which they are not the registered RSB. ICAEW are the registered RSB for all of the audit firms eligible to undertake HBAP testing, and for all of those who have been appointed by LAs.

IV.1.8) Information about the Government Procurement Agreement (GPA)

The procurement is covered by the Government Procurement Agreement: No

Section V. Award of contract/concession

Title

Housing Benefit Assurance Programme

A contract/lot is awarded: Yes

V.2) Award of contract/concession

V.2.1) Date of conclusion of the contract

22 November 2023

V.2.2) Information about tenders

The contract has been awarded to a group of economic operators: No

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

Institute of Chartered Accountants in England and Wales

Chartered Accountants' Hall, Moorgate Place,

London

EC2R 6EA

Country

United Kingdom

NUTS code

- UK - United Kingdom

Companies House

RC000246

The contractor/concessionaire is an SME

No

V.2.4) Information on value of contract/lot/concession (excluding VAT)

Total value of the contract/lot/concession: £232,117.47

V.2.5) Information about subcontracting

The contract/lot/concession is likely to be subcontracted

Section VI. Complementary information

VI.3) Additional information

Suppliers Instructions:

How to Express Interest in this Tender:

1. Register on the eSourcing portal (this is only required once):

<https://dwp.bravosolution.co.uk> & click the link to register - Accept the terms & conditions & click 'continue' - Enter your correct business & user details - Note your chosen username & click 'Save'. You will receive an email with your password (keep this secure)

2. Express an Interest in the tender - Login to the portal with the username/password - Click the 'PQQs / ITTs Open To All Suppliers' link. (These are Pre-Qualification Questionnaires or Invitations to Tender open to any registered supplier) - Click on the relevant exercise to access the content. - Click the 'Express Interest' button at the top of the page. - This will move the PQQ /ITT into your 'My PQQs/ My ITTs' page. (A secure area reserved for your projects only) -You can now access any attachments by clicking 'Buyer Attachments' in the 'PQQ/ ITT Details' box

3. Responding to the tender - Click 'My Response' under 'PQQ/ ITT Details', you can choose to 'Create Response' or to 'Decline to Respond' (please give a reason if declining) - You can now use the 'Messages' function to communicate with the buyer and seek any clarification - Note the deadline for completion. Follow the onscreen instructions to complete the PQQ/ ITT - There may be a mixture of online & offline actions to complete (detailed online help available). To submit your reply use the 'Submit Response' button (top of the page).

For further assistance please consult the online help, or the eTendering help desk.

DWP expressly reserves the rights(i)to use a reverse auction; (ii)to cancel this procurement at any stage; (iii)to not award any contract as a result of the procurement process commenced by publication of this notice; (iv)and in no circumstances will DWP be liable for any costs incurred by potential suppliers.

VI.4) Procedures for review

VI.4.1) Review body

Department for Work and Pensions

2 St Peters Square

Manchester

M2 3AA

Country

United Kingdom