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Contract

Audit services for opted-in eligible bodies in England 2022

Public Sector Audit Appointments Ltd

F03: Contract award notice

Notice identifier: 2022/S 000-035021

Procurement identifier (OCID): ocds-h6vhtk-031385

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Section I: Contracting authority

I.1) Name and addresses

Public Sector Audit Appointments Ltd

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Contact

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Country

United Kingdom

Region code

UK - United Kingdom

Internet address(es)

Main address

www.psaa.co.uk

I.4) Type of the contracting authority

Body governed by public law

I.5) Main activity

Economic and financial affairs

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

Audit services for opted-in eligible bodies in England 2022

Reference number

631057310

II.1.2) Main CPV code

- 79200000 - Accounting, auditing and fiscal services

II.1.3) Type of contract

Services

II.1.4) Short description

The procurement covers the audits of the accounts (as per the Code of Audit Practice) of eligible bodies across England that opt in for the purposes of the appointment of auditors

under the provisions of the Local Audit and Accountability Act 2014 and the requirements of the Local Audit (Appointing Person) Regulations 2015. Eligible entities include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

II.1.6) Information about lots

This contract is divided into lots: Yes

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

Value excluding VAT: £175,000,000

II.2) Description

II.2.1) Title

Audit Services: Lot One - approx 18 percent of overall work by value

Lot No

01

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 18%

(measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Audit Services: Lot Two - approx 16 percent of overall work by value

Lot No

2

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 16% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Audit Services: Lot Three - approx 14 percent of overall work by value

Lot No

3

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 14% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Audit Services: Lot Four - approx 12 percent of overall work by value

Lot No

4

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 12% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and

rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Audit Services: Lot Five - approx 8 percent of overall work by value

Lot No

5

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 8% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Audit Services: Lot Six - approx 7 percent of overall work by value

Lot No

6

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 7% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Audit Services: Lot Seven (A) - approx 1 percent of overall work by value

Lot No

7A

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 1% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Audit Services: Lot Seven (B) - approx 1 percent of overall work by value

Lot No

7B

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 1% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. This may include opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Audit Services: Lot Seven (C) - approx 1 percent of overall work by value (development lot) (will not include PIE or MLA audits)

Lot No

7C

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 1% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will contain the following types of opted-in bodies (District councils, police and fire bodies, LG functional bodies, combined authorities, national parks, waste disposal authorities, pension authorities, LG miscellaneous bodies and other local government bodies), but will not contain any Public Interest Entities nor Major Local Audits.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list in which you are able to undertake audits.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Audit Services: Lot Seven (D) - approx 0.5 percent of overall work by value (development lot) (will not include PIE or MLA audits)

Lot No

7D

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 0.5% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will contain the following types of opted-in bodies (District councils, Police and fire bodies, LG functional bodies, combined authorities, national parks, waste disposal authorities, pension authorities, LG miscellaneous bodies and other local government bodies), but will not contain any Public Interest Entities nor Major Local Audits.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list in which you

are able to undertake audits.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Audit Services: Lot Eight - approx 5 percent of overall work by value

Lot No

8

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 5% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will not include any opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Audit Services: Lot Nine - approx 5 percent of overall work by value

Lot No

9

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 5% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will not include any opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Audit Services: Lot Ten - approx 4 percent of overall work by value

Lot No

10

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 4% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will not include any opted-in bodies that are classed as Public Interest Entities. Eligible bodies include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list which would be least attractive/convenient for them to audit.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Lot Eleven - approx 2.25 percent of overall work by value (development lot) (will not include PIE or MLA audits)

Lot No

11

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services

- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 2.25% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will contain the following types of opted-in bodies (District councils, Police and fire bodies, LG functional bodies, combined authorities, national parks, waste disposal authorities, pension authorities, LG miscellaneous bodies and other local government bodies), but will not contain any Public Interest Entities nor Major Local Audits.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list in which you are able to undertake audits.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Lot Twelve - approx 2.25 percent of overall work by value (development lot) (will not include PIE or MLA audits)

Lot No

12

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 2.25%

(measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will contain the following types of opted-in bodies (District councils, Police and fire bodies, LG functional bodies, combined authorities, national parks, waste disposal authorities, pension authorities, LG miscellaneous bodies and other local government bodies), but will not contain any Public Interest Entities nor Major Local Audits.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list in which you are able to undertake audits.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

II.2) Description

II.2.1) Title

Lot Thirteen - approx 0.5 percent of overall work by value (development lot) (will not include PIE or MLA audits)

Lot No

13

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212300 - Statutory audit services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

Main site or place of performance

UNITED KINGDOM

II.2.4) Description of the procurement

Auditing the accounts (as per the Code of Audit Practice) of approximately 0.5% (measured by reference to aggregate scale fees) of eligible bodies that opt in to the appointing person scheme. It will contain the following types of opted-in bodies (District councils, Police and fire bodies, LG functional bodies, combined authorities, national parks, waste disposal authorities, pension authorities, LG miscellaneous bodies and other local government bodies), but will not contain any Public Interest Entities nor Major Local Audits.

Potential suppliers in their response to the Invitation to Tender will have the option to specify up to four County/Combined Authority areas from a predefined list in which you are able to undertake audits.

The estimated lot size is based on the current scale fees, so the financial amount may increase or decrease depending on the outcome of the procurement.

II.2.5) Award criteria

Quality criterion - Name: Approach including transition between audit firms / Weighting: 10

Quality criterion - Name: Audit delivery: quality assurance and capability / Weighting: 25

Quality criterion - Name: Audit delivery: resourcing and capacity / Weighting: 20

Quality criterion - Name: Communications / Weighting: 20

Quality criterion - Name: Social value / Weighting: 5

Cost criterion - Name: Price / Weighting: 20

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

II.2.14) Additional information

Contract includes the option by mutual agreement to extend the term for up to a further 2 years

Section IV. Procedure

IV.1) Description

IV.1.1) Type of procedure

Restricted 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.2.1) Previous publication concerning this procedure

Notice number: [2022/S 000-003306](#)

Section V. Award of contract

Contract No

2022/S 000-003306 (01)

Lot No

1

Title

Lot One - approx 18 percent of overall work by value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

11 December 2022

V.2.2) Information about tenders

Number of tenders received: 3

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 3

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

V.2.3) Name and address of the contractor

Grant Thornton (UK) LLP

30 Finsbury Square

London

EC2A 1AG

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC307742

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £29,700,000

Total value of the contract/lot: £31,500,000

Section V. Award of contract

Contract No

2022/S 000-003306 (02)

Lot No

2

Title

Lot Two - approx 16 percent of overall work by value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

30 November 2022

V.2.2) Information about tenders

Number of tenders received: 3

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 3

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

V.2.3) Name and address of the contractor

Mazars LLP

30 Old Bailey

London

EC4M 7AU

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC308299

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £26,400,000

Total value of the contract/lot: £28,875,000

Section V. Award of contract

Contract No

2022/S 000-003306 (03)

Lot No

3

Title

Lot Three - approx 14 percent of overall work by value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

11 December 2022

V.2.2) Information about tenders

Number of tenders received: 3

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 3

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

V.2.3) Name and address of the contractor

Grant Thornton (UK) LLP

30 Finsbury Square

London

EC2A 1AG

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC307742

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £23,100,000

Total value of the contract/lot: £24,500,000

Section V. Award of contract

Contract No

2022/S 000-003306 (04)

Lot No

4

Title

Lot Four - approx 12 percent of overall work by value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

6 December 2022

V.2.2) Information about tenders

Number of tenders received: 4

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 4

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

V.2.3) Name and address of the contractor

ERNST & YOUNG LLP

1 More London Place

London

SE1 2AF

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC300001

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £19,800,000

Total value of the contract/lot: £21,000,000

Section V. Award of contract

Contract No

2022/S 000-003306 (05)

Lot No

5

Title

Lot Five - approx 8 percent of overall work by value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

6 December 2022

V.2.2) Information about tenders

Number of tenders received: 4

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 4

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

V.2.3) Name and address of the contractor

ERNST & YOUNG LLP

1 More London Place

London

SE1 2AF

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC300001

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £13,200,000

Total value of the contract/lot: £14,000,000

Section V. Award of contract

Contract No

2022/S 000-003306 (06)

Lot No

6

Title

Lot Six - approx 7 percent of overall work by value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

17 November 2022

V.2.2) Information about tenders

Number of tenders received: 4

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 4

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

V.2.3) Name and address of the contractor

KPMG LLP

15 Canada Square

London

E14 5GL

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC301540

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £11,550,000

Total value of the contract/lot: £14,000,000

Section V. Award of contract

Contract No

2022/S 000-003306 (07A)

Lot No

7

Title

Lot Seven (A) - approx 1 percent of overall work by value

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

30 November 2022

V.2.2) Information about tenders

Number of tenders received: 1

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 1

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

V.2.3) Name and address of the contractor

Mazars LLP

30 Old Bailey

London

EC4M 7AU

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC308299

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £1,750,000

Total value of the contract/lot: £1,750,000

Section V. Award of contract

Contract No

2022/S 000-003306 (07B)

Lot No

7

Title

Lot Seven (B) - approx 1 percent of overall work by value

A contract/lot is awarded: No

V.1) Information on non-award

The contract/lot is not awarded

No tenders or requests to participate were received or all were rejected

Section V. Award of contract

Contract No

2022/S 000-003306 (07C)

Lot No

7

Title

Lot Seven (C) - approx 1 percent of overall work by value (development lot) (will not include PIE or MLA audits)

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

21 November 2022

V.2.2) Information about tenders

Number of tenders received: 1

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 1

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

V.2.3) Name and address of the contractor

Bishop Fleming LLP

2nd Floor Stratus House, Emperor Way, Exeter Business Park

Exeter

EX1 3QS

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC391282

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £1,750,000

Total value of the contract/lot: £2,625,000

Section V. Award of contract

Contract No

2022/S 000-003306 (07D)

Lot No

7

Title

Lot Seven (D) - approx 0.5 percent of overall work by value (development lot) (will not include PIE or MLA audits)

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

9 December 2022

V.2.2) Information about tenders

Number of tenders received: 2

Number of tenders received from SMEs: 1

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 2

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

V.2.3) Name and address of the contractor

AZETS AUDIT SERVICES LIMITED

2nd Floor, Regis House, 45 King William Street

London

EC4R 9AN

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

09652677

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £875,000

Total value of the contract/lot: £875,000

Section V. Award of contract

Contract No

2022/S 000-003306 (08)

Lot No

8

Title

Lot Eight - approx 5 percent of overall work by value (will not include PIE audits)

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

30 November 2022

V.2.2) Information about tenders

Number of tenders received: 4

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 4

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

V.2.3) Name and address of the contractor

Mazars LLP

30 Old Bailey

London

EC4M 7AU

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC308299

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £8,250,000

Total value of the contract/lot: £8,750,000

Section V. Award of contract

Contract No

2022/S 000-003306 (09)

Lot No

9

Title

Lot Nine - approx 5 percent of overall work by value (will not include PIE audits)

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

17 November 2022

V.2.2) Information about tenders

Number of tenders received: 4

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 4

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

V.2.3) Name and address of the contractor

KPMG LLP

15 Canada Square

London

E14 5GL

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC301540

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £8,250,000

Total value of the contract/lot: £10,500,000

Section V. Award of contract

Contract No

2022/S 000-003306 (10)

Lot No

10

Title

Lot Ten - approx 4 percent of overall work by value (will not include PIE audits)

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

11 December 2022

V.2.2) Information about tenders

Number of tenders received: 4

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 4

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

V.2.3) Name and address of the contractor

Grant Thornton (UK) LLP

30 Finsbury Square

London

EC2A 1AG

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC307742

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £6,600,000

Total value of the contract/lot: £7,000,000

Section V. Award of contract

Contract No

2022/S 000-003306 (11)

Lot No

11

Title

Lot Eleven - approx 2.25 percent of overall work by value (development lot) (will not include PIE or MLA audits)

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

9 December 2022

V.2.2) Information about tenders

Number of tenders received: 4

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 4

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

V.2.3) Name and address of the contractor

AZETS AUDIT SERVICES LIMITED

2nd Floor, Regis House, 45 King William Street

London

EC4R 9AN

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

09652677

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £3,712,500

Total value of the contract/lot: £3,937,500

Section V. Award of contract

Contract No

2022/S 000-003306 (12)

Lot No

12

Title

Lot Twelve - approx 2.25 percent of overall work by value (development lot) (will not include PIE nor MLA audits)

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

21 November 2022

V.2.2) Information about tenders

Number of tenders received: 4

Number of tenders received from SMEs: 0

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 4

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

V.2.3) Name and address of the contractor

Bishop Fleming LLP

2nd Floor Stratus House, Emperor Way, Exeter Business Park

Exeter

EX1 3QS

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

OC391282

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £3,712,500

Total value of the contract/lot: £3,937,500

Section V. Award of contract

Contract No

2022/S 000-003306 (13)

Lot No

13

Title

Lot Thirteen - approx 0.5 percent of overall work by value (development lot) (will not include PIE nor MLA audits)

A contract/lot is awarded: Yes

V.2) Award of contract

V.2.1) Date of conclusion of the contract

9 December 2022

V.2.2) Information about tenders

Number of tenders received: 4

Number of tenders received from SMEs: 1

Number of tenders received from tenderers from other EU Member States: 0

Number of tenders received from tenderers from non-EU Member States: 0

Number of tenders received by electronic means: 4

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

V.2.3) Name and address of the contractor

AZETS AUDIT SERVICES LIMITED

2nd Floor, Regis House, 45 King William Street

London

EC4R 9AN

Country

United Kingdom

NUTS code

- UK - United Kingdom

National registration number

09652677

The contractor is an SME

No

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

Initial estimated total value of the contract/lot: £825,000

Total value of the contract/lot: £875,000

Section V. Award of contract

Contract No

2022/S 000-003306 (07)

Lot No

7

Title

Lot Seven - approx 6 percent of overall work by value

A contract/lot is awarded: No

V.1) Information on non-award

The contract/lot is not awarded

No tenders or requests to participate were received or all were rejected

Section VI. Complementary information

VI.3) Additional information

Lot value is expressed as 'audited body notional value' (ABNV), comprising the published scale fees for 2021/22 for opted-in bodies plus actual and estimated recurring fee variations for 2019/20 audits. Bids were expressed as a fixed proportion of the relevant ABNV. At ITT stage Lot values were revised based on an estimated annual value of £35m (up from £33m) due to the number of opted-in bodies from 2023/24 and the level of additional fees incorporated. All values are estimated and may change. Bodies will be allocated to a Lot once the procurement is completed, subject to consultation with them and suppliers. Lot 7 was unawarded so we created sub-lots 7A-7D and ran a supplementary procurement. We achieved 99.5% capacity which is sufficient due to the impact of recent and scheduled LGR.

To view this notice, please click here:

<https://www.delta-esourcing.com/delta/viewNotice.html?noticeId=721067891>

GO Reference: GO-20221212-PRO-21696225

VI.4) Procedures for review

VI.4.1) Review body

Royal Courts of Justice

Strand

London

WC2A 2LL

Country

United Kingdom