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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): ocids-h6vhtk-031385

Published 12 December 2022, 10:05am

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

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

Public Sector Audit Appointments Ltd

18 Smith Square

London

SW1P 3HZ

#### **Contact**

Julie Schofield

#### **Email**

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#### **Telephone**

+44 7818562920

#### **Country**

United Kingdom

**Region code**

UK - United Kingdom

**Internet address(es)**

Main address

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

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

Body governed by public law

**I.5) Main activity**

Economic and financial affairs

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**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

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## 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