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Award

## **Audit of the Statutory Accounts of ScotRail Trains Limited**

ScotRail Trains Limited

F15: Voluntary ex ante transparency notice

Notice identifier: 2022/S 000-035083

Procurement identifier (OCID): ocds-h6vhtk-038cae

Published 12 December 2022, 2:41pm

### **Section I: Contracting authority/entity**

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

ScotRail Trains Limited

Atrium Court, , 50 Waterloo Street

Glasgow

G2 6HQ

#### **Email**

[kathleen.gay@scotrail.co.uk](mailto:kathleen.gay@scotrail.co.uk)

#### **Telephone**

+44 3448110141

#### **Country**

United Kingdom

**NUTS code**

UKM - Scotland

**Internet address(es)**

Main address

<https://www.scotrail.co.uk/>

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA30589](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA30589)

**I.6) Main activity**

Railway services

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**Section II: Object****II.1) Scope of the procurement****II.1.1) Title**

Audit of the Statutory Accounts of ScotRail Trains Limited

**II.1.2) Main CPV code**

- 79212000 - Auditing services

**II.1.3) Type of contract**

Services

**II.1.4) Short description**

This contract is for the audit of the statutory accounts of ScotRail Trains Limited. For year 1 this is for year ending 31st March 2023 and the accounts will aim to be signed off by 31st July 2023.

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

This contract is divided into lots: No

## **II.2) Description**

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

- 79212100 - Financial auditing services

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

NUTS codes

- UKM - Scotland

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

This contract is for the audit of the statutory accounts of ScotRail Trains Limited. For year 1 this is for year ending 31st March 2023 and the accounts will aim to be signed off by 31st July 2023. This service is being procured through the Crown Commercial Services framework RM6188 - Audit and Assurance Service (A&AS) - Lot 1 Internal Audit and Assurance

### **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

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## **Section IV. Procedure**

### **IV.1) Description**

#### **IV.1.1) Type of procedure**

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

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

Explanation:

The contract is being awarded through and in compliance with the Crown Commercial Services Framework RM6188 (Lot 1) (the “CCS Framework”). As a result, there is no legal requirement to advertise the contract as the framework has already been advertised. The contract has been awarded directly to Price Waterhouse Coopers (PWC) LLP under the CCS framework which permits a direct award. Audit Scotland were unable to appoint an auditor on behalf of ScotRail, this was explored via their own framework for audit services for the public sector, but due to capacity and availability, no firm could be appointed via this route. ScotRail were then handed over the task of appointing the auditor directly and have selected the CCS framework route for this. Given the type of organisation ScotRail are, PWC are one of only a number of firms on the CCS framework with the knowledge and qualifications to conduct this work for ScotRail. From the number on the framework who could complete this work, PWC were the only ones with the capacity and availability to provide the audit services to ScotRail, it is considered that the direct award under the CCS Framework is permissible in these circumstances.

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

The procurement is covered by the Government Procurement Agreement: Yes

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## **Section V. Award of contract/concession**

A contract/lot is awarded: Yes

### **V.2) Award of contract/concession**

#### **V.2.1) Date of conclusion of the contract**

12 December 2022

#### **V.2.2) Information about tenders**

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

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

PwC LLP

141 Bothwell Street

Glasgow

G2 7EQ

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor/concessionaire is an SME

No

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## **Section VI. Complementary information**

### **VI.3) Additional information**

(SC Ref:716582)

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

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

Glasgow Sheriff Court

Glasgow

Country

United Kingdom