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Tender

CPT_25_03 Specialist Audit Services Framework

National Audit Office

UK4: Tender notice - Procurement Act 2023 - [view information about notice types](#)

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Published 16 July 2025, 12:48pm

Changes to notice

This notice has been edited. The [previous version](#) is still available.

Please note that this notice hasnt been edited at all

Scope

Reference

CPT_25_03

Description

The National Audit Office (NAO) is the UK's independent public spending watchdog. The NAO supports Parliament in holding government to account and helps improve public services through its high-quality audits.

The NAO are establishing a Specialist Audit and Assurance services framework to support the high-quality delivery of our portfolio of financial audits within the public sector.

We are seeking to access knowledge and wider expertise held within firms across several financial audit areas to support our strategic priority of delivering high quality audits.

The NAO's Specialist Audit Services Framework will be fundamental to achieving our strategic goals by enhancing the quality and impact of our financial audit work. Partnering with other audit firms enables us to deliver higher quality and value for government bodies, ensuring effective accountability to Parliament and taxpayers. We are dedicated to investing in our supplier relationships and recognise the mutual opportunities this collaboration creates for enhancing the productivity and resilience of public services.

Access to the knowledge and expertise within firms is crucial for improving financial reporting and management in the public sector. Leveraging external market expertise fosters innovation in addressing the challenges currently faced in public sector finance. Combining the NAO's client knowledge with supplier firms' innovations and skills offers an enhanced audit experience for our public sector clients.

The purpose of this framework is to collaborate with supplier firms, ensuring our audit work benefits from specialised expertise to deliver quality outcomes for our clients and improvements for the public sector. This relationship also facilitates the sharing of skills, knowledge, and strategic insights between the NAO and the firms. Additionally, working alongside private sector firms allows the NAO to benchmark its efficiency and methodologies, providing valuable comparisons of costs and approaches, a key interest for Parliament.

The framework will be divided into 5 lots as follows:

- Lot 1 - Pensions
- Lot 2 - Property

- Lot 3 - Digital
- Lot 4 - Tax
- Lot 5 - Financial Instruments

We are seeking to award a place to up to maximum of 4 suppliers for each of the 5 lots and interested suppliers will be able to submit a bid for all 5 lots in total.

This means if a single supplier bids for the maximum 5 lots and meets our required criteria and otherwise qualify for the award, they will be awarded a place on all 5 lots.

The new framework will run for 4 years from Monday 8th December 2025 until Friday 7th December 2029 with the estimated value of the framework being up to £21m inclusive of VAT (£5.25m per annum).

The £21m figure includes an element of contingency and assumptions over additional services that may be procured in addition to the specialist audit services as set out in Invitation to Tender (ITT) documentation.

Commercial tool

Establishes a framework

Total value (estimated)

- £17,500,000 excluding VAT
- £21,000,000 including VAT

Above the relevant threshold

Contract dates (estimated)

- 8 December 2025 to 7 December 2029

- 4 years

Main procurement category

Services

CPV classifications

- 79210000 - Accounting and auditing services

Contract locations

- UK - United Kingdom

Lot constraints

Description of how multiple lots may be awarded:

Please refer to Invitation to Tender (ITT) documentation for further details.

Lot 1. Pensions

Description

We are seeking to award a place up to a maximum of 4 suppliers for Lot 1 Pensions and the suppliers will be expected to deliver Pension related external audits to NAO clients.

The estimated value for this lot will be up to £4.8m inclusive of VAT.

Lot value (estimated)

- £4,000,000 excluding VAT
- £4,800,000 including VAT

Framework lot values may be shared with other lots

Same for all lots

CPV classifications, contract locations and contract dates are shown in the Scope section, because they are the same for all lots.

Lot 2. Property

Description

We are seeking to award a place up to a maximum of 4 suppliers for Lot 2 Property and the suppliers will be expected to deliver Property related external audits to NAO clients.

The estimated value for this lot will be up to £4.8m inclusive of VAT

Lot value (estimated)

- £4,000,000 excluding VAT
- £4,800,000 including VAT

Framework lot values may be shared with other lots

Same for all lots

CPV classifications, contract locations and contract dates are shown in the Scope section, because they are the same for all lots.

Lot 3. Digital

Description

We are seeking to award a place up to a maximum of 4 suppliers for Lot 3 Digital and the suppliers will be expected to deliver Digital related external audits to NAO clients.

The estimated value for this lot will be up to £4.4m inclusive of VAT

Lot value (estimated)

- £3,666,666.67 excluding VAT
- £4,400,000 including VAT

Framework lot values may be shared with other lots

Same for all lots

CPV classifications, contract locations and contract dates are shown in the Scope section, because they are the same for all lots.

Lot 4. Tax

Description

We are seeking to award a place up to a maximum of 4 suppliers for Lot 4 Tax and the suppliers will be expected to deliver Tax related external audits to NAO clients.

The estimated value for this lot will be up to £4m inclusive of VAT

Lot value (estimated)

- £3,333,333.33 excluding VAT
- £4,000,000 including VAT

Framework lot values may be shared with other lots

Same for all lots

CPV classifications, contract locations and contract dates are shown in the Scope section, because they are the same for all lots.

Lot 5. Financial Instruments

Description

We are seeking to award a place up to a maximum of 4 suppliers for Lot 5 Financial Instruments and the suppliers will be expected to deliver Financial Instruments related external audits to NAO clients.

The estimated value for this lot will be up to £3m inclusive of VAT

Lot value (estimated)

- £2,500,000 excluding VAT
- £3,000,000 including VAT

Framework lot values may be shared with other lots

Same for all lots

CPV classifications, contract locations and contract dates are shown in the Scope section, because they are the same for all lots.

Framework

Maximum number of suppliers

Unlimited

Maximum percentage fee charged to suppliers

0%

Framework operation description

Please refer to Invitation to Tender (ITT) documentation for further details.

Award method when using the framework

Either with or without competition

Contracting authorities that may use the framework

Establishing party only

Participation

Legal and financial capacity conditions of participation

Lot 1. Pensions

Lot 2. Property

Lot 3. Digital

Lot 4. Tax

Lot 5. Financial Instruments

Please refer to Invitation to Tender (ITT) documentation for further details.

Technical ability conditions of participation

Lot 1. Pensions

Lot 2. Property

Lot 3. Digital

Lot 4. Tax

Lot 5. Financial Instruments

Please refer to Invitation to Tender (ITT) documentation for further details.

Particular suitability

Lot 1. Pensions

Lot 2. Property

Lot 3. Digital

Lot 4. Tax

Lot 5. Financial Instruments

- Small and medium-sized enterprises (SME)
- Voluntary, community and social enterprises (VCSE)

Submission

Enquiry deadline

4 July 2025, 12:00pm

Tender submission deadline

11 August 2025, 12:00pm

Submission address and any special instructions

Supplier information

Potential suppliers interested in this new opportunity MUST ensure to register an account first on the Find a Tender Central Digital platform here <https://www.find-tender.service.gov.uk/Search> and include their core business details onto the system.

Once potential suppliers accounts have been set up their account on the Find a Tender Central Digital platform and their Share Code has been generated, suppliers should then access the tender documentation as follows:

Tender documentation

The National Audit Office will be using the Delta eSourcing system to electronically conduct this procurement exercise and interested potential suppliers need to express an interest in the opportunity by registering onto the Delta eSourcing system by clicking the

" Register as a Supplier" link at

https://login.bipsolutions.com/casDelta/login?service=https://www.delta-esourcing.com/delta/j_spring_cas_security_check.

Once registered and then logged onto Delta, potential suppliers will need to use the Access Code number 8J737KXEM4 to locate the procurement exercise.

Then potential Suppliers must select "Register Interest" to view the tender documentation, raise clarification questions and subsequently submit their response to the procurement exercise.

For further assistance with using Delta, please contact the Delta Help Desk on 0800 923 9236.

Tenders may be submitted electronically

Yes

Languages that may be used for submission

English

Award decision date (estimated)

1 October 2025

Award criteria

Name	Type
Quality	Quality
Price	Cost

Weighting description

Please refer to Invitation to Tender (ITT) documentation for further details.

Other information

Conflicts assessment prepared/revised

Yes

Procedure

Procedure type

Open procedure

Contracting authority

National Audit Office

- Public Procurement Organisation Number: PBHM-8926-YDNL

157-197 Buckingham Palace Road

London

SW1W 9SP

United Kingdom

Email: NAO.Procurement@nao.org.uk

Region: UKI32 - Westminster

Organisation type: Public authority - central government