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Tender

## **Provision of Internal Audit Services**

CalMac Ferries Limited

F02: Contract notice

Notice identifier: 2024/S 000-040626

Procurement identifier (OCID): ocds-h6vhtk-04c8cb

Published 17 December 2024, 3:06pm

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

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

CalMac Ferries Limited

Ferry Terminal

Gourock

PA19 1QP

#### **Contact**

Stuart McMaster

#### **Email**

[stuart.mcmaster@calmac.co.uk](mailto:stuart.mcmaster@calmac.co.uk)

#### **Telephone**

+44 07977031615

#### **Country**

United Kingdom

**NUTS code**

UKM - Scotland

**Internet address(es)**

Main address

<http://www.calmac.co.uk>

Buyer's address

[https://www.publiccontractsscotland.gov.uk/search/Search\\_AuthProfile.aspx?ID=AA10923](https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA10923)

**I.2) Information about joint procurement**

The contract is awarded by a central purchasing body

**I.3) Communication**

The procurement documents are available for unrestricted and full direct access, free of charge, at

<https://www.publictendersscotland.publiccontractsscotland.gov.uk>

Additional information can be obtained from the above-mentioned address

Tenders or requests to participate must be submitted electronically via

<https://www.publictendersscotland.publiccontractsscotland.gov.uk>

Electronic communication requires the use of tools and devices that are not generally available. Unrestricted and full direct access to these tools and devices is possible, free of charge, at

<https://www.publictendersscotland.publiccontractsscotland.gov.uk>

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

Body governed by public law

## **I.5) Main activity**

Other activity

Ferry Operator

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## **Section II: Object**

### **II.1) Scope of the procurement**

#### **II.1.1) Title**

Provision of Internal Audit Services

Reference number

CSFI24-509

#### **II.1.2) Main CPV code**

- 79212200 - Internal audit services

#### **II.1.3) Type of contract**

Services

#### **II.1.4) Short description**

Discussions within the David MacBrayne Group have indicated the continued need for a single Supplier who is able to provide internal audit services for the business. This will allow the business to deliver a high-quality and robust internal audit programme across all business areas to ensure compliance with business and regulatory obligations and identify any areas of non-compliance within business functions so that remedial actions can be agreed and introduced accordingly.

#### **II.1.5) Estimated total value**

Value excluding VAT: £720,000

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

This contract is divided into lots: No

## **II.2) Description**

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

- 79212000 - Auditing services

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

NUTS codes

- UKM83 - Inverclyde, East Renfrewshire and Renfrewshire
- UKM - Scotland

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

Discussions within the David MacBrayne Group have indicated the continued need for a single Supplier who is able to provide internal audit services for the business. This will allow the business to deliver a high-quality and robust internal audit programme across all business areas to ensure compliance with business and regulatory obligations and identify any areas of non-compliance within business functions so that remedial actions can be agreed and introduced accordingly.

### **II.2.5) Award criteria**

Quality criterion - Name: Quality / Technical / Weighting: 60

Price - Weighting: 40

### **II.2.6) Estimated value**

Value excluding VAT: £720,000

### **II.2.7) Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months

24

This contract is subject to renewal

Yes

Description of renewals

There will be two 12-month extension options available for this agreement.

### **II.2.9) Information about the limits on the number of candidates to be invited**

Envisaged number of candidates: 5

Objective criteria for choosing the limited number of candidates:

This Procurement will be conducted through the use of the Restricted Procedure. All queries about this procurement must be made via the PCS-Tender messaging system.

The process to be applied will be:

- Statements including the specific requirements can be found within Section III.1.2 and

### III.1.3 of the Contract Notice.

- Economic Operator must pass the minimum standards sections of the SPD (Scotland).

Qualification Envelope: Part 3, Section A, B, C, D will be scored on a pass/fail basis and Part 4 Section C shall be weighted questions. If any question subject to 'pass/fail' scoring be scored 'fail' the entire submission may be set aside and take no further part in the competition.

Technical Envelope: Part 4 Section C of the SPD (Scotland) will be scored in the following way:

0 - Unacceptable. Nil or inadequate response. Fails to demonstrate previous experience/capacity/capability relevant to this criterion.

25 - Poor. Response is partially relevant but generally poor. The response shows some elements of relevance to the criterion but contains insufficient/limited detail or explanation to demonstrate previous relevant experience/ capacity/capability.

50 - Acceptable. Response is relevant and acceptable. The response demonstrates broad previous experience, knowledge and skills/capacity/capability but may lack in some aspects of similarity e.g. previous experience, knowledge or skills may not be of a similar nature.

75 - Good. Response is relevant and good. The response is sufficiently detailed to demonstrate a good amount of experience, knowledge or skills/capacity/capability relevant to providing similar services to similar clients.

100 - Excellent. Response is completely relevant and excellent overall. The response is comprehensive, unambiguous and demonstrates thorough experience, knowledge or skills/capacity/capability relevant to providing similar services to similar clients.

The responses to the questions of Section III.1.3 of the Contract Notice will be weighted the following way:

Please see SPD (Scotland)

Question 4C Technical and Professional Ability.

CFL will take the five highest scoring bidders through and they will be invited to submit a tender.

### **II.2.10) Information about variants**

Variants will be accepted: No

#### **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 III. Legal, economic, financial and technical information**

#### **III.1) Conditions for participation**

##### **III.1.1) Suitability to pursue the professional activity, including requirements relating to enrolment on professional or trade registers**

List and brief description of conditions

It will be a mandatory requirement that the successful Supplier is able to meet the following criteria:

- Will be obligated to report to the David MacBrayne Limited Board and the Audit and Risk Committee.
- Adherence to Financial Reporting Council (FRC) Standards for Internal Auditors.
- Use of FRC's UK Standards on Internal Controls.
- Data protection and Privacy Compliance.
- Health, Safety & Environmental Compliance (adherence to HSE regulations).
- Whistleblowing Protection & Reporting Obligations.
- Experience with risk management frameworks – COSO, ERM or ISO 31000 (risk management).
- Audit documentation and transparency requirements.
- Ability to meet audit and compliance reporting obligations.

- Experience with Regulatory Changes and Legislation Updates.

### **III.1.2) Economic and financial standing**

List and brief description of selection criteria

Please refer to these statements when completing section 4B of the SPD (Scotland)

Statement for 4B - Economic operators shall be required to satisfy minimum standards of economic and financial standing. These are described below:

Bidders must provide their ("general") yearly turnover for the last three financial years.

Bidders must provide their ("specific") yearly turnover for the last three financial years.

Bidders must provide appropriate financial ratio information as set out within this Contract Notice.

Bidders must confirm they have the required levels of insurance as set out within this Contract Notice.

Minimum level(s) of standards possibly required

Please note that minimum required turnover per year should be 1.44 Million GBP.

The following ratios must be confirmed based on the Bidder's latest set of published accounts.

1- Return on Capital Employed: must be at a ratio greater than "0".

2- Acid Test (Current Ratio): Current Ratio must be greater than "1".

3- Gearing: Gearing must be a figure of less than 100%.

4- Interest Coverage: Interest Coverage must be a figure of 2 or above.

Economic Operators must confirm they already have or can commit to obtain, prior to the commencement the following levels of insurance:

Professional Risk Indemnity: 5 Million GBP

Employer's (Compulsory) Liability: 5 Million GBP

Public Liability: 5 Million GBP

Product Liability: 5 Million GBP

### **III.1.3) Technical and professional ability**

List and brief description of selection criteria

#### **1. Experience (90%)**

a) Using no more than three relevant examples, please detail past experience of working with organisations of a similar size and nature to David MacBrayne, with links to the maritime industry and/or mass passenger transport demonstrating the Bidder's operational expertise in this sector. (25%)

b) Using no more than three relevant examples please detail past experience of working with public sector organisations that have gone through operational transformational change and the additional challenges this may have presented and how challenges were overcome. (25%)

c) Using a past example, for each area listed below, provide details (Sector/Year/Scope/Challenges/Improvement Outcomes) where the Bidder has been required to undertake the following types of activity as part of an internal audit service (25%):

- Accounting, Finance and Corporate Governance
- Customer Service and Experience
- Commercial Services, Human Resources, Payroll
- IT (including Information Security)
- Project Governance and Change Management
- Risk Management
- Supply Chain Management
- Transport Sector Front Line Operations

d) Using past experience, please demonstrate examples (no more than three) when the Bidder had to engage with management to reach resolution on a disputed audit recommendation. Please outline the techniques and approach utilised to engagement with management to reach agreement and how this was brought forward to ensure recommendation timescales were adhered to. (25%)

## 2. Qualifications (10%)

Bidders are required to provide details of relevant educational and professional qualifications are held by the service provider and managerial staff. These could include the following:

- BSc Level Degree Qualification
- Advanced Degree (MBA/Accounting/Risk Management)
- Certified Internal Auditor (CIA)
- ISO 9001 Lead Auditor (IRCA)
- Chartered Accountant (CA)
- Six Sigma
- Chartered Internal Auditor (CMIIA)
- Registered Internal Auditor (RIA)
- IPPF
- PSIAS

a) Please detail the educational and professional qualifications that are held by:

The service provider or the contractor. (50%)

b) Please detail the educational and professional qualifications that are held by:

Managerial Staff. (50%)

## 3. Environmental Management (0%)

Bidders will be required to produce certificates drawn up by independent bodies attesting that the bidder complies with the required environmental management systems or standards in accordance with BS EN ISO 14001:2015 (or equivalent) or produce other means of proof concerning required environmental management systems or standards.

Please provide details of the environmental management measures which the Bidder will be able to use when performing the contract.

#### 4. Subcontracting (0%)

Please provide details of the proportion (i.e. percentage) of the contract that Bidders intend to subcontract. Please provide details of Bidder's criteria for selecting suppliers to subcontract to.

#### 5. Quality Control (0%)

Bidders will be required to produce certificates drawn up by independent bodies attesting that the bidder complies with the required quality assurance standards with BS EN ISO 9001:2015 (or equivalent) or produce other means of proof concerning the quality assurance schemes.

Bidders will also be required to produce certificates drawn up by independent bodies attesting that the bidder complies with the health and safety standards in accordance ISO 45001 : 2018 Occupational Health and Safety Management System (or equivalent) or produce other means of proof concerning the health and safety standards

Can the bidder provide the required certificates drawn up by a UCAS accredited quality provider, attesting the conformity of services clearly identified by references to the technical specifications or standards, which are set out in the relevant Contract Notice?

Minimum level(s) of standards possibly required

Qualification Envelope: Part 3, Section A, B, C, D will be scored on a pass/fail basis and Part 4 Section C will be scored in line with the weighting shown above for all questions. If any question subject to 'pass/fail' scoring be scored 'fail' the entire submission may be set aside and take no further part in the competition.

Questions one to five will be scored using the below methodology:

Questions in the ITT will be scored using the following methodology:

100- Excellent. Response is completely relevant and excellent overall. The response is comprehensive, unambiguous and demonstrates thorough experience, knowledge or skills/capacity/capability relevant to providing similar services to similar clients.

75 - Good. Response is relevant and good. The response is sufficiently detailed to demonstrate a good amount of experience, knowledge or skills/capacity/capability relevant to providing similar services to similar clients.

50 - Acceptable. Response is relevant and acceptable. The response demonstrates broad previous experience, knowledge and skills/capacity/capability but may lack in some aspects of similarity e.g. previous experience, knowledge or skills may not be of a similar

nature.

25 - Poor. Response is partially relevant but generally poor. The response shows some elements of relevance to the criterion but contains insufficient/limited detail or explanation to demonstrate previous relevant experience/ capacity/capability.

0 - Unacceptable. Nil or inadequate response. Fails to demonstrate previous experience/capacity/capability relevant to this criterion.

## **III.2) Conditions related to the contract**

### **III.2.3) Information about staff responsible for the performance of the contract**

Obligation to indicate the names and professional qualifications of the staff assigned to performing the contract

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## **Section IV. Procedure**

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

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

Restricted procedure

#### **IV.1.3) Information about a framework agreement or a dynamic purchasing system**

The procurement involves the establishment of a framework agreement

Framework agreement with a single operator

#### **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.2.2) Time limit for receipt of tenders or requests to participate**

Date

16 January 2025

Local time

12:00pm

#### **IV.2.3) Estimated date of dispatch of invitations to tender or to participate to selected candidates**

24 January 2025

#### **IV.2.4) Languages in which tenders or requests to participate may be submitted**

English

#### **IV.2.6) Minimum time frame during which the tenderer must maintain the tender**

Duration in months: 4 (from the date stated for receipt of tender)

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## **Section VI. Complementary information**

### **VI.1) Information about recurrence**

This is a recurrent procurement: Yes

Estimated timing for further notices to be published: December 2028

### **VI.2) Information about electronic workflows**

Electronic ordering will be used

Electronic invoicing will be accepted

Electronic payment will be used

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

CFL's Conditions of Contract will be published with the ITT document.

Economic Operators should note that the conditions of the procurement include (but are not limited to) the following:

- The eligibility requirements in this Contract Notice will apply to the procurement at all times. Economic Operators may be excluded from this competition if the Economic Operator no longer meets the selection criteria set out in the Contract Notice at any stage during the competition and/or there is a change in identity, control, financial standing or other factor impacting on the selection process affecting the Economic Operator;
  - CFL is subject to the requirements of the Freedom of Information (Scotland) Act 2002 and the Environmental Information (Scotland) Regulations 2004. Accordingly, all information submitted to CFL may need to be disclosed and/or published by it in response to a request under FOISA or the EIRs; and
  - Economic Operators will remain responsible for all costs and expenses incurred by them in connection. CFL will not be liable to reimburse or compensate any costs incurred in connection with an Economic Operator's participation in this competition, including any costs or other liability in respect of the cancellation of the process.
- The award criteria questions and weightings will be published in the ITT. Bidders will be expected to demonstrate capability.

CFL reserves the right not to award a contract pursuant to this procurement and to cancel the procurement at any point without liability.

Bidders should note that CFL intends to ask questions at the ITT stage, these questions form a small part within a broader question base.

These ITT questions shall be grouped as either belonging to mandatory Pass/Fail type questions or questions which shall be scored and weighted.

Where a supplier has been assessed to have failed a Pass/Fail question their tender submission shall be deemed non-compliant and excluded from that point forward within the ITT process.

Questions in the ITT will be scored using the following methodology:

100- Excellent. Response is completely relevant and excellent overall. The response is comprehensive, unambiguous and demonstrates thorough experience, knowledge or skills/capacity/capability relevant to providing similar services to similar clients.

75 - Good. Response is relevant and good. The response is sufficiently detailed to demonstrate a good amount of experience, knowledge or

skills/capacity/capability relevant to providing similar services to similar clients.

50 - Acceptable. Response is relevant and acceptable. The response demonstrates broad previous experience, knowledge and

skills/capacity/capability but may lack in some aspects of similarity e.g. previous experience, knowledge or skills may not be of a similar

nature.

25 - Poor. Response is partially relevant but generally poor. The response shows some elements of relevance to the criterion but contains insufficient/limited detail or explanation to demonstrate previous relevant experience/ capacity/capability.

0 - Unacceptable. Nil or inadequate response. Fails to demonstrate previous experience/capacity/capability relevant to this criterion.

Award Criteria questions can be found in the ITT together with the weightings.

The buyer is using PCS-Tender to conduct this PQQ exercise. The Project code is 28245. For more information see:

<http://www.publiccontractsscotland.gov.uk/info/InfoCentre.aspx?ID=2343>

(SC Ref:785369)

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

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

Scottish Courts and Tribunals Services

Sherriff Court House

Greenock

PA15 1TR

Country

United Kingdom