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Planning

External Audit Services

North Bristol NHS Trust

North Bristol NHS Trust

F01: Prior information notice

Prior information only

Notice identifier: 2025/S 000-070149

Procurement identifier (OCID): ocds-h6vhtk-05d82c

Published 31 October 2025, 2:59pm

Section I: Contracting authority

I.1) Name and addresses

North Bristol NHS Trust

Southmead Hospital, Southmead Road

Bristol

BS105NB

Contact

emil cirica

Email

emil.cirica@nbt.nhs.uk

Country

United Kingdom

Region code

UKK11 - Bristol, City of

NHS Organisation Data Service

PHPY-3425-XCGD

Internet address(es)

Main address

<https://www.nbt.nhs.uk/>

I.1) Name and addresses

North Bristol NHS Trust

Bristol and Weston Purchasing Consortium Christopher Hancock Building Southmead Road

Bristol

BS10 5NB

Contact

Emil Cirica

Email

emil.cirica@nbt.nhs.uk

Country

United Kingdom

Region code

UK - United Kingdom

NHS Organisation Data Service

PHPY-3425-XCGD

Internet address(es)

Main address

<https://www.nbt.nhs.uk/>

I.2) Information about joint procurement

The contract involves joint procurement

In the case of joint procurement involving different countries, state applicable national procurement law

yes

I.3) Communication

Additional information can be obtained from the above-mentioned address

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://service.ariba.com/Discovery.aw/109551022/aw?awh=r&awssk=6Th1qBym&dard=1&ancdc=2>

I.4) Type of the contracting authority

National or federal Agency/Office

I.5) Main activity

Health

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

External Audit Services

II.1.2) Main CPV code

- 79210000 - Accounting and auditing services

II.1.3) Type of contract

Services

II.1.4) Short description

Bristol and Weston Purchasing Consortium ("BWPC") on behalf of University Hospitals Bristol and Weston NHS Foundation Trust ("UHBW") and North Bristol NHS Trust ("NBT") (hereafter individually referenced as "Authority" and jointly referred to as the "Bristol NHS Group") are undertaking a further competition, to appoint a suitable Supplier for the Provision of External Audit Services.

The Bristol NHS Group requires the provision of a suitably experienced provider that has the skills to undertake a comprehensive and efficient external audit service, which will assist in meeting its roles and responsibilities, whilst maintaining the necessary level of professional independence.

II.1.5) Estimated total value

Value excluding VAT: £2,000,000

II.1.6) Information about lots

This contract is divided into lots: No

II.2) Description

II.2.2) Additional CPV code(s)

- 79210000 - Accounting and auditing services

II.2.3) Place of performance

NUTS codes

- UK - United Kingdom

II.2.4) Description of the procurement

This Further Competition to establish an External Auditor under the Crown Commercial Services will be in accordance with the Audit & Assurance Services 2 framework agreement reference RM6310 Lot 2.

This Prior Information Notice (PIN) is issued to signal the intention to undertake market engagement with suppliers currently appointed under the Crown Commercial Services Audit & Assurance Services 2 framework agreement reference RM6310 Lot 2.

The engagement will focus on the forthcoming external audit requirements for UHBW and NBT, starting with the financial year 2026/2027.

For clarification, the audit threshold of £875 million is a regulatory limit established under the Financial Reporting Council (FRC) regulations. Organisations with income exceeding this threshold are subject to potential Audit Quality Reviews (AQR) conducted by the FRC.

Both UHBW (£1.3 billion) and NBT (£1.1 billion) exceed this regulatory threshold. Accordingly, the Trusts are seeking engagement with audit firms which are registered on the RM 6310 Framework and have demonstrable experience in undertaking statutory audits for organisations of comparable scale and complexity. It is therefore anticipated that only firms with substantial experience in auditing large and complex bodies will be suitably positioned to meet these requirements.

Following the successful formation of the Bristol NHS Group by NBT and UHBW in April 2025, the two organisations have set out an intent to pursue a merger of the two Trusts.

This may have implications for the future audit arrangements, and suppliers should therefore consider the possible impact on audit requirements when engaging with this opportunity.

As part of this market engagement exercise, the Trusts are seeking to obtain information from suppliers currently appointed to the relevant audit services framework regarding their capability, interest, and professional recommendations in relation to the forthcoming external audit requirements for University Hospitals Bristol and Weston NHS Foundation Trust (UHBW) and North Bristol NHS Trust (NBT).

To inform the development of the procurement strategy and approach, suppliers are requested to respond to the following questions:

1. Capability and Experience (Mandatory):

Please confirm whether your organisation has demonstrable experience and capacity to manage external audits for entities of comparable size and complexity to UHBW (£1.3bn) and NBT (£1.1bn). Please provide evidence of 3 similar contracts for the last 3 years.

2. Interest in Participation:

Please indicate whether your organisation intends to register interest in bidding for this requirement. Indicative procurement timelines will be shared with interested suppliers as part of the procurement process.

3. As part of our market engagement activities, the Contracting Authority is considering requesting pricing submissions under a Fixed Price model, accompanied by a corresponding detailed cost breakdown, which clearly sets out the number of labour hours against each associated grade/level within the forthcoming tender documentation. We would appreciate your feedback on this proposed approach. In particular, we are seeking to understand whether the requirement to provide a Fixed Price together with an accompanying cost breakdown may present any challenges or concerns for your organisation. If applicable, please outline the nature of these challenges - for example, commercial, contractual, or practical - and provide any recommendations on how such issues might be addressed or mitigated.

4. Following the successful establishment of the Bristol NHS Group by North Bristol NHS Trust (NBT) and University Hospitals Bristol and Weston NHS Foundation Trust (UHBW) in April 2025, the two organisations have confirmed their intention to pursue a merger of the Trusts. This proposed merger may have implications for future audit arrangements. Accordingly, potential suppliers are advised to take into account the potential impact of this organisational change when considering this opportunity. The Bristol NHS Group currently anticipates that the merger, via acquisition, will be completed in summer 2026.

This procurement should therefore include provision for the part-year audit of NBT's accounts for the 2026 financial year, as well as the subsequent audits of the newly merged organization for the remainder of the contract term.

The information gathered through this engagement will assist the Trusts in refining the scope, structure, and timing of any future procurement activity. Suppliers are requested to submit their responses via email to: emil.cirica@nbt.nhs.uk

II.2.14) Additional information

Bristol & Weston NHS Purchasing Consortium (BWPC) would like to advise that our e-procurement portal for future contracting opportunities has changed to SAP Ariba.

We represent and provide procurement services for North Bristol NHS Trust and University Hospitals Bristol and Weston NHS Foundation Trust.

If you are interested in quoting on future opportunities for these Trusts and would like to register for free as a supplier, please visit: SAP Business Network Discovery ([ariba.com](https://service.ariba.com/Discovery.aw/109591059/aw?awh=r&awssk=tqusy3Ad&dard=1&ancdc=1))

Link detail:

<https://service.ariba.com/Discovery.aw/109591059/aw?awh=r&awssk=tqusy3Ad&dard=1&ancdc=1>

II.3) Estimated date of publication of contract notice

1 December 2025

Section IV. Procedure

IV.1) Description

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

The procurement is covered by the Government Procurement Agreement: Yes

Section VI. Complementary information

VI.3) Additional information

The procurement is covered by the Government and the PCR 2015

This Prior Information Notice (PIN) is issued to signal the intention to undertake market engagement with suppliers currently appointed under the Crown Commercial Services Audit & Assurance Services 2 framework agreement reference RM6310 Lot 2 only.