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Award

## **CPT\_25\_03 Specialist Audit Services Framework**

National Audit Office

UK6: Contract award notice - Procurement Act 2023 - [view information about notice types](#)

Notice identifier: 2025/S 000-070619

Procurement identifier (OCID): ocds-h6vhtk-04e914 ([view related notices](#))

Published 3 November 2025, 5:12pm

### **Scope**

### **Reference**

CPT\_25\_03

### **Description**

The National Audit Office (NAO), the UK's independent public spending watchdog, is establishing a Specialist Audit and Assurance Services Framework to support the delivery of high-quality financial audits across the public sector.

The framework will enable the NAO to access specialist expertise in areas critical to audit quality and resilience, fostering collaboration with leading firms to enhance financial reporting and accountability to Parliament.

The framework is divided into five lots:

Lot 1 - Pensions

Lot 2 - Property

Lot 3 - Digital

Lot 4 - Tax

Lot 5 - Financial Instruments

Up to four suppliers will be appointed per lot. The framework will run for four years, from Monday 8 December 2025 to Friday 7 December 2029, with an estimated total value of £21 million (inclusive of VAT).

This figure includes contingency and potential additional services beyond the core specialist audit scope.

## **Commercial tool**

Establishes a framework

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## **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.

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## **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

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## **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

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## **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

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## **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

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## **Contract 1. Lot 1 - Pensions**

### **Lots**

Lot 1. Pensions

### **Suppliers (4)**

- DELOITTE LLP
- GRANT THORNTON UK LLP
- KPMG LLP
- PRICEWATERHOUSECOOPERS LLP

### **Contract value**

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

Framework lot values may be shared with other lots

Above the relevant threshold

### **Award decision date**

31 October 2025

**Date assessment summaries were sent to tenderers**

3 November 2025

### **Standstill period**

- End: 12 November 2025
- 8 working days

### **Earliest date the contract will be signed**

26 November 2025

### **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
-

## **Contract 2. Lot 2 - Property**

### **Lots**

Lot 2. Property

### **Suppliers (4)**

- DELOITTE LLP
- ERNST & YOUNG LLP
- GRANT THORNTON UK LLP
- KPMG LLP

### **Contract value**

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

Framework lot values may be shared with other lots

Above the relevant threshold

### **Award decision date**

31 October 2025

### **Date assessment summaries were sent to tenderers**

3 November 2025

### **Standstill period**

- End: 12 November 2025
- 8 working days

### **Earliest date the contract will be signed**

26 November 2025

### **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
- 

### **Contract 3. Lot 3 - Digital**

## **Lots**

Lot 3. Digital

## **Suppliers (4)**

- AZETS PS LIMITED
- ERNST & YOUNG LLP
- GRANT THORNTON UK LLP
- KPMG LLP

## **Contract value**

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

Framework lot values may be shared with other lots

Above the relevant threshold

## **Award decision date**

31 October 2025

## **Date assessment summaries were sent to tenderers**

3 November 2025

## **Standstill period**

- End: 12 November 2025



- 8 working days

### **Earliest date the contract will be signed**

26 November 2025

### **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
- 

## **Contract 4. Lot 4 - Tax**

### **Lots**

Lot 4. Tax

### **Suppliers (4)**

- DELOITTE LLP
- ERNST & YOUNG LLP
- GRANT THORNTON UK LLP
- PRICEWATERHOUSECOOPERS LLP

### **Contract value**

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

Framework lot values may be shared with other lots

Above the relevant threshold

### **Award decision date**

31 October 2025

### **Date assessment summaries were sent to tenderers**

3 November 2025

### **Standstill period**

- End: 12 November 2025
- 8 working days

### **Earliest date the contract will be signed**

26 November 2025

### **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
- 

## **Contract 5. Lot 5 - Financial Instruments**

### **Lots**

Lot 5. Financial Instruments

### **Suppliers (4)**

- DELOITTE LLP
- FORVIS MAZARS LLP
- GRANT THORNTON UK LLP
- PRICEWATERHOUSECOOPERS LLP

### **Contract value**

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

Framework lot values may be shared with other lots

Above the relevant threshold

### **Award decision date**

31 October 2025

### **Date assessment summaries were sent to tenderers**

3 November 2025

### **Standstill period**

- End: 12 November 2025
- 8 working days

### **Earliest date the contract will be signed**

26 November 2025

### **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

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## **Information about tenders**

### **Lot 1. Pensions**

- 5 tenders received
- 4 tenders assessed in the final stage:
  - 0 submitted by small and medium-sized enterprises (SME)
  - 0 submitted by voluntary, community and social enterprises (VCSE)
- 4 suppliers awarded contracts

- 0 suppliers unsuccessful (details included for contracts over £5 million)
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## **Lot 2. Property**

- 6 tenders received
  - 4 tenders assessed in the final stage:
    - 0 submitted by small and medium-sized enterprises (SME)
    - 0 submitted by voluntary, community and social enterprises (VCSE)
  - 4 suppliers awarded contracts
  - 0 suppliers unsuccessful (details included for contracts over £5 million)
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## **Lot 3. Digital**

- 8 tenders received
  - 4 tenders assessed in the final stage:
    - 1 submitted by small and medium-sized enterprises (SME)
    - 0 submitted by voluntary, community and social enterprises (VCSE)
  - 4 suppliers awarded contracts
  - 0 suppliers unsuccessful (details included for contracts over £5 million)
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## **Lot 4. Tax**

- 8 tenders received
- 7 tenders assessed in the final stage:
  - 1 submitted by small and medium-sized enterprises (SME)
  - 0 submitted by voluntary, community and social enterprises (VCSE)

- 4 suppliers awarded contracts
  - 3 suppliers unsuccessful (details included for contracts over £5 million)
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## **Lot 5. Financial Instruments**

- 7 tenders received
  - 6 tenders assessed in the final stage:
    - 0 submitted by small and medium-sized enterprises (SME)
    - 0 submitted by voluntary, community and social enterprises (VCSE)
  - 4 suppliers awarded contracts
  - 2 suppliers unsuccessful (details included for contracts over £5 million)
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## **Procedure**

### **Procedure type**

Open procedure

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## **Suppliers**

### **AZETS PS LIMITED**

- Companies House: 05661107
- Public Procurement Organisation Number: PYVL-4158-BRNY

2nd Floor Regis House, 45 King William Street

London

EC4R 9AN

United Kingdom

Email: [Tenders.Tasks@azets.co.uk](mailto:Tenders.Tasks@azets.co.uk)

Website: <https://www.azets.com/en-uk>

Region: UKI31 - Camden and City of London

Small or medium-sized enterprise (SME): No

Voluntary, community or social enterprise (VCSE): No

Supported employment provider: No

Public service mutual: No

Contract 3. Lot 3 - Digital

## **DELOITTE LLP**

- Companies House: OC303675
- Public Procurement Organisation Number: PQZJ-4654-XTJY

1 New Street Square

London

EC4A 3HQ

United Kingdom



Email: [publicsectorbidteam@deloitte.co.uk](mailto:publicsectorbidteam@deloitte.co.uk)

Website: <https://www.deloitte.com/uk/en.html>

Region: UKI31 - Camden and City of London

Small or medium-sized enterprise (SME): No

Voluntary, community or social enterprise (VCSE): No

Supported employment provider: No

Public service mutual: No

Contract 1. Lot 1 - Pensions

Contract 2. Lot 2 - Property

Contract 4. Lot 4 - Tax

Contract 5. Lot 5 - Financial Instruments

## **ERNST & YOUNG LLP**

- Companies House: OC300001
- Public Procurement Organisation Number: PMLW-7292-ZXTL

1 More London Place

London

SE1 2AF

United Kingdom

Email: [eytenders@uk.ey.com](mailto:eytenders@uk.ey.com)

Website: [https://www.ey.com/en\\_uk](https://www.ey.com/en_uk)

Region: UKI44 - Lewisham and Southwark

Small or medium-sized enterprise (SME): No

Voluntary, community or social enterprise (VCSE): No

Supported employment provider: No

Public service mutual: No

Contract 2. Lot 2 - Property

Contract 3. Lot 3 - Digital

Contract 4. Lot 4 - Tax

## **FORVIS MAZARS LLP**

- Companies House: OC308299
- Public Procurement Organisation Number: PNCL-5949-VHVD

30 Old Bailey

London

EC4M 7AU

United Kingdom

Email: [pstenders@mazars.co.uk](mailto:pstenders@mazars.co.uk)

Website: <https://www.forvismazars.com/group/en>

Region: UKI31 - Camden and City of London

Small or medium-sized enterprise (SME): No

Voluntary, community or social enterprise (VCSE): No

Supported employment provider: No

Public service mutual: No

Contract 5. Lot 5 - Financial Instruments

## **GRANT THORNTON UK LLP**

- Companies House: OC307742
- Public Procurement Organisation Number: PVBL-2249-QHWW

8 Finsbury Circus

London

EC2M 7EA

United Kingdom

Email: [publicsector.bids@uk.gt.com](mailto:publicsector.bids@uk.gt.com)

Website: <http://www.grantthornton.co.uk>

Region: UKI31 - Camden and City of London

Small or medium-sized enterprise (SME): No

Voluntary, community or social enterprise (VCSE): No

Supported employment provider: No

Public service mutual: No

Contract 1. Lot 1 - Pensions

Contract 2. Lot 2 - Property

Contract 3. Lot 3 - Digital

Contract 4. Lot 4 - Tax

Contract 5. Lot 5 - Financial Instruments

## **KPMG LLP**

- Companies House: OC301540
- Public Procurement Organisation Number: PMGV-6254-LTTL

15 Canada Square

London

E14 5GL

United Kingdom

Email: [psopportunities@kpmg.co.uk](mailto:psopportunities@kpmg.co.uk)

Website: <http://KPMG.CO.UK>

Region: UKI42 - Tower Hamlets

Small or medium-sized enterprise (SME): No

Voluntary, community or social enterprise (VCSE): No

Supported employment provider: No

Public service mutual: No

Contract 1. Lot 1 - Pensions

Contract 2. Lot 2 - Property

Contract 3. Lot 3 - Digital

## **PRICEWATERHOUSECOOPERS LLP**

- Companies House: OC303525
- Public Procurement Organisation Number: PWXM-5926-GWLN

1 Embankment Place

London

WC2N 6RH

United Kingdom

Email: [uk\\_tender\\_tracker@pwc.com](mailto:uk_tender_tracker@pwc.com)

Website: <http://www.pwc.co.uk>

Region: UKI32 - Westminster

Small or medium-sized enterprise (SME): No

Voluntary, community or social enterprise (VCSE): No

Supported employment provider: No

Public service mutual: No

Contract 1. Lot 1 - Pensions

Contract 4. Lot 4 - Tax

Contract 5. Lot 5 - Financial Instruments

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## 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](mailto:NAO.Procurement@nao.org.uk)

Region: UKI32 - Westminster

Organisation type: Public authority - central government