

Essex County Council

Internal Audit Specialist Framework

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Procurement Project E005PA

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# Essex County Council

Essex County Council is dedicated to improving Essex and the lives of our residents. Our ambition is to deliver the best quality of life in Britain. We will achieve this by providing high-quality, targeted services that deliver real value for money.

## Everyone’s Essex – Our plan for levelling up the county 2021 to 2025

* + 1. Everyone's Essex sets out our 20 commitments for this four-year period.
    2. We've focused on four areas where outcomes really matter for the quality of life for all people in Essex. They are:
* the economy
* the environment
* children and families
* promoting health, care and wellbeing for all ages
  + 1. Embedded in our plan is a renewed commitment to addressing inequalities and levelling up life chances for residents. For information, visit; [Everyone's Essex: Equalities and levelling up](https://www.essex.gov.uk/everyones-essex-our-plan-for-essex-2021-2025/equalities-and-levelling-up).
    2. Most of all, it is our intention to work tirelessly in service of the people of Essex – they have put their trust in us, and we will not let them down.
    3. A full version of our plan can be found at: [Everyone's Essex](https://www.essex.gov.uk/everyones-essex-our-plan-for-essex-2021-2025) or download the brochure as an accessible PDF: [Everyone's Essex](https://www.essex.gov.uk/sites/default/files/migration_data/files/assets.ctfassets.net/knkzaf64jx5x/QfCTFvZFWm6jBFzKIcxU8/3033e555110ddb553603919ae00c638d/ECC-Everyones-Essex-plan-2021-to-2025.pdf) (PDF, 8.54mB).

## Our 20 commitments

* + 1. Our 20 commitments are divided into 4 key areas: economy, environment, health and family.
    2. For more information on our 20 commitments across 4 key areas, visit; [Everyone's Essex: Our 20 commitments.](https://www.essex.gov.uk/everyones-essex-our-plan-for-essex-2021-2025/our-20-commitments)

# Introduction

* 1. ECC wishes to procure the services of a highly skilled contract and procurement specialist with expertise in internal auditing, particularly within the public sector and local government contexts. The ideal candidate will possess a comprehensive understanding of local government contracts and procurement procedures, enabling them to conduct detailed and technical internal audits. These audits will address specific complexities and nuances that go beyond the scope of our generalist in-house audit team.
  2. The primary objective is to identify a professional (or professionals) who can be swiftly mobilised to handle both planned and unplanned audit assignments with efficiency and effectiveness, with the capability to adapt to dynamic situations and undertake reactive audits as needed.
  3. Overall, we aim to engage with dedicated specialists who can seamlessly integrate into our Internal Audit function, providing invaluable insights and assurance in our contractual and procurement processes.
  4. There is no fixed quantity of work to be delivered by the Contract & Procurement Specialist Auditor. ECC is instead looking to build partnerships with appropriate contractors who we could trust to demonstrate good value for money when/if called upon.
  5. The services procured through this tender process will be made available to Internal Audit teams within other Loal Authorities within Greater Essex.

# Background

* 1. The ECC Internal Audit Team is looking to partner with professionals who can accommodate planned and unplanned audit assignments and undertake reactive audits as needed. This requirement is to supplement the existing team.
  2. The team includes a Strategic Internal Audit Manager, Internal Audit Delivery Manager, Senior Auditors and a Trainee Internal Auditor. They report to the Head of Assurance and work closely with the Counter Fraud team.
  3. The Internal Audit team is employed by the council to manage all categories of risk within the organisation and to help the council make sure it has the proper controls, governance and processes in place.
  4. Planned work is nominally agreed on an annual basis, with audits occurring at different times throughout any given 12-month period. However, there will be occasions where Internal Audit are asked to carry out a specific audit at short notice or review a specific process once it has been completed. The nature of this requirement means that most of the work will be caried out on an as and when basis.
  5. An early market engagement has already taken place to understand the market and to draw on this information in order to inform these requirements.

# Scope

* 1. The government’s [English Devolution White Paper, Power and Partnership: Foundations for Growth](https://eur02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.gov.uk%2Fgovernment%2Fpublications%2Fenglish-devolution-white-paper-power-and-partnership-foundations-for-growth&data=05%7C02%7CNatalie.Pier%40essex.gov.uk%7Ccfd66da700bc4f516f9d08dd737cbf21%7Ca8b4324f155c4215a0f17ed8cc9a992f%7C0%7C0%7C638793701790890147%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMiIsIkFOIjoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=RP2ADgQNj0XG%2FzbVCSNqHQH%2BgGKSh9rJTUrCTXgluBc%3D&reserved=0), published on 16 December 2024, states that the government wants all remaining two-tier areas in England to be eventually restructured into single-tier unitary authorities and is termed Local Government Reorganisation (LGR). This reorganisation is part of a broader devolution strategy to simplify local government structures, save public funds, and improve local accountability. LGR will impact the County of Essex as it currently operates a two-tier Local Government structure.
  2. It is anticipated, that during the life of this framework, the LGR process will commence and/or progress potentially impacting this framework. Impacts may include, but are not limited to, modifications such as a transfer of the legal entity you currently contract with, significant increases and/or decreases in the services required due to the change in size/scope of the Contracting Authority, and/or changes to the scope of the nature of services required. Although any contract scope changes should broadly relate to the nature of the existing scope, new services of a related nature may be required that were not previously included.
  3. The scale and exact timing of the changes are unknown at this point, but it is known that LGR will impact the County of Essex. All suppliers who work with the Authority need to be aware and where possible, work with the Authority to adapt to any changes/modifications as required to ensure smooth transition and continuity of services.
  4. The scope of this requirement is to create a Framework of Internal Audit Specialists to support ECC’s existing Internal Audit function in providing independent, objective assurance and consulting services for the council.
  5. It is proposed that the Framework would be procured on terms which would allow access for Unitary, City, Borough and District Councils. These Contracting Bodies will be responsible for ordering of, and payment for, their own services through this agreement.
  6. The Framework will be split into the following Lots.
     1. Lot 1 – Contract Audits
     2. Lot 2 – Project and Programme Audits
     3. Lot 3 – Technology Specialists
     4. Lot 4 – General Audits
  7. Bidders can bid for any Lot or all Lots if they can meet the requirements.
  8. The initial term of the Framework is three (3) years with an option to extend for a further period of 12 months.
  9. Successful bidders will be placed on a ranking list which will be based on the total score awarded following the evaluation of bids received (Please refer to the Bidder Guidance for details on the evaluation process).
  10. The requirements will be met through a capability assessment process, as and when a new requirement is identified the capability assessment will be issued to the top ranked bidder in the specific Lot under which the requirement sits. Where that bidder is unable to meet the requirement, the next ranked bidder will be issued the capability assessment and so on until a bidder is chosen.
  11. Any Contracting Body using this Framework shall abide by the same process for fulfilling their requirements.
  12. Delivery and resourcing are based on current capacity, on the assumption that resourcing remains stable and that where possible we utilise data analytics to inform our activity. If changes to our resources occur, we will prioritise audits of strategic importance and those essential to the IA Annual Opinion, whilst ensuring we audit the breadth of the organisation. Material changes to the Plan will be communicated to the S151 Officer and approved by the AGS Committee. Audit scopes may be reduced if the appetite is to still cover all planned areas.
  13. **Lot 1 – Contract Audits**
      1. These audits scrutinise third-party contracts and procurement activities to ensure value for money, compliance with terms, and effective contract management. They may include supplier performance reviews, contract lifecycle assessments, and post-award evaluations.
  14. **Lot 2 – Project and Programme Audits**
      1. These audits evaluate the effectiveness of project and programme management practices. They assess delivery against objectives, budget control, governance structures, risk management, and benefits realisation. Suitable for capital programmes, transformation initiatives, and strategic projects.
  15. **Lot 3 – Technology Specialist Audits**
      1. Focused on IT systems, digital services, cybersecurity, data governance, and infrastructure. These audits require specialist knowledge to assess risks related to system integrity, data protection, and technology resilience. They may include penetration testing, system configuration reviews, and IT project assurance.
  16. **Lot 4 – General Audits**
      1. These audits cover broad assurance activities across ECC’s operations, including governance, risk management, and internal controls. They assess compliance with policies, procedures, and regulations, and provide recommendations for improvement. Typical areas may include Finance, HR, and operational processes.
  17. Geographical area to be covered is within the county of Essex.

# Key dates

|  |  |
| --- | --- |
| Stage | Date/Time |
| Contract Commencement (start) date | 05/12/2025. |
| Service Commencement Date | 05/12/2025. |
| Contract completion (end) date | 04/12/2028. |
| Contract duration | 36 months |

# Statement of Technical Requirements

* 1. The following sections outline the recommended qualifications and experience for each Lot.
     1. **Lot 1 – Contract Audits**

**Recommended Qualifications:**

* + CIPS (Chartered Institute of Procurement and Supply) qualification.
  + Legal or commercial contract management certification.
  + Internal audit qualification with procurement audit experience.

**Expertise:**

* + Deep understanding of contract lifecycle, procurement regulations, and supplier performance.
  + Experience in post-award audits, value-for-money assessments, and compliance reviews.
  + Ability to identify risks and inefficiencies in third-party arrangements.
    1. **Lot 2 – Project and Programme Audits**

**Recommended Qualifications:**

* + PRINCE2 Practitioner or MSP (Managing Successful Programmes).
  + APM PMQ or equivalent project management qualification.
  + Internal audit qualification (CIA, CMIIA) with project audit experience.

**Expertise:**

* + Experience auditing large-scale programmes and transformation initiatives.
  + Understanding of project governance, risk management, and benefits realisation.
  + Ability to assess delivery against objectives, timelines, and budgets.
    1. **Lot 3 – Technology Specialist Audits**

**Recommended Qualifications:**

* + Certified Information Systems Auditor (CISA).
  + ISO 27001 Lead Auditor or equivalent.
  + Cyber Essentials or similar accreditation.

**Expertise:**

* + Proficiency in IT risk assessment, cybersecurity, and data governance.
  + Experience with auditing cloud platforms, infrastructure, and digital services.
  + Knowledge of public sector IT compliance and digital transformation.
    1. **Lot 4 – General Audits**

**Recommended Qualifications:**

* + Chartered Institute of Internal Auditors (CIA) qualification or equivalent.
  + ACCA, CIPFA, or ICAEW membership with internal audit experience.
  + Demonstrable experience in public sector internal auditing.

**Expertise:**

* + Strong understanding of governance, risk, and control frameworks.
  + Experience auditing core business functions (e.g., finance, HR, procurement).
  + Ability to produce clear, evidence-based audit reports and recommendations.
  1. Delivery of Services under this Framework will be in line with ECC’s Internal Audit Charter and Global Internal Audit Standards (provided with this tender). Preferred bidders will be required to adhere to the Internal Audit Charter.
  2. Other Contracting Bodies shall ensure that services are provided in line with their own internal policies and procedures.
  3. Bidders will be required to adhere to the Data Protection Act (DPA) 2018 and UK General data Protection Regulations.
  4. Sustainability – ECC’s Supplier Sustainability Charter (as provided with this Tender) highlights expectations of our suppliers in helping us deliver a sustainable Essex. Although this is not a mandatory requirement Bidders are encouraged to incorporate these principles in delivery of services.
  5. **Intellectual Property Rights** - Copyright, patent rights or other intellectual property rights and title in any material specifically created for the Authority as part of the delivery against these requirements shall vest in the Authority unless otherwise expressly agreed or approved by the Authority in writing.

# 7 Risk

* 1. The successful bidder will be required to manage the contractual risks as described in the risk table (Appendix 1) identified as the responsibility of the supplier.
  2. The successful bidder will be responsible for developing a risk management plan to be shared with ECC on request.
  3. The Risk Plan should outline the risk, the risk strategy, actions taken and a RAG rating for each individual risk.
  4. The successful bidder is expected to escalate to ECC any risk that has a status change from amber to red within 2 working days.

# Authority’s policies

* 1. **Council’s Information Policy Requirements** - <https://www.essex.gov.uk/sites/default/files/2024-03/Information%20Policy%20Requirements%20for%20Contractors%20-%2005.03.24.pdf>.

# Insurance and warranties

* 1. Employer’s (Compulsory) liability insurance - £5 million.

Please note, sole traders are not required to maintain Employer’s (Compulsory) liability insurance.

* 1. Public liability insurance - £5 million.
  2. Professional indemnity insurance - £2 million.

# E-Procurement Requirements (ECC Only)

**Overview**

* 1. Essex County Council has implemented a fully automated Purchase to Pay system. Purchase to Pay enables the full purchasing and payment process to be carried out on-line, from order creation and authorisation to receipting and invoice matching. It is easier, faster and more efficient than conventional purchasing processes.

10.1.1 The Successful Bidder will be registered onto Essex County Council’s Finance system, which is known as ‘MyOracle’ and in turn will receive a registration email to activate their iSupplier portal account

10.1.2 The MyOracle iSupplier portal account will enable the Successful Bidder to:

* View Purchase Orders
* View the status of invoice payments
* Amend details including address, contact, bank account changes
* Create additional user accounts
  + 1. The Successful Bidder will also be added to our system ‘Marketplace’ which is a Proactis solution. It is a web-based system used by Essex County Council to submit Purchase Orders electronically to suppliers.
  1. **E-mailed Purchase Orders**
     1. As a minimum, Purchase Orders will be sent electronically via Marketplace to the Successful Bidder’s preferred central e-mail address. To ensure continuity of service, the Successful Bidder will be responsible for ensuring that Purchase Orders are processed quickly and efficiently. It is therefore not advisable to provide individual e-mail addresses unless appropriate access is available to ensure that orders are still processed if the main contact is unavailable. There is no transaction charge for e-mail orders which are sent to a preferred central e-mail address via Marketplace.
     2. Purchase orders must be sent electronically to the Successful Bidder’s central e-mail address.
  2. **E-mailed Invoicing**
     1. As a minimum, the Successful Bidder will be required to submit invoices and credit notes electronically to a dedicated mailbox (Essex County Council will confirm the email address to the Successful Bidder) using the E-mailed Invoicing method as described below.
     2. The Successful Bidder must ensure that when submitting invoices to Essex County Council;
* each invoice/credit note is attached to the e-mail as an individual PDF file. Please note, multiple invoices can be attached to a single e-mail but only if each invoice is attached as a separate PDF file.
* only invoices and credit notes which are addressed to Essex County Council are emailed to the dedicated mailbox. Other attachments or documents such as statements, reminders or general queries will not be processed. This dedicated mailbox is for invoices only.
* all invoices/credit notes must reference a corresponding Purchase Order Number (with the prefix “ECC”).
* all invoices/credit notes include the Billing Address: Essex County Council, PO Box 528, Telford, TF2 2JW.
  + 1. On approval of the electronic invoice an automatic payment will be made via BACS, direct to the Successful Bidder’s bank account, in line with Essex County Council’s contracted payment terms
    2. The Successful Bidder will be required to receive orders electronically and submit invoices and credits electronically via E-mailed Invoicing (as described within the e-Procurement Requirements) by the contract start date.
    3. Essex County Council reserves the right to review and/or change the end-to-end Purchase to Pay (P2P) process where improvements are required during the term of the contract.
  1. **E-Procurement Terms of Trading**
     1. Goods/Services should only be provided/carried out on receipt of an Official Purchase Order which has been issued via Marketplace by Essex County Council.
     2. All invoices and credit notes must be submitted electronically by the Successful Bidder to Essex County Council and as a minimum, must be submitted using the Emailed Invoicing method detailed within the e-Procurement Requirements, from the contract start date.
     3. The Successful Bidder assumes full responsibility for ensuring that programs or other data downloaded uploaded or in any way transmitted electronically to Essex County Council are free from viruses, or any other items of a destructive nature whatsoever. Essex County Council makes every effort to virus check information made available for download from Marketplace. Essex County Council cannot accept any responsibility for any loss, disruption or damage to your data or your computer system which may occur whilst using material derived from Marketplace. Essex County Council recommends that users recheck all downloaded material with their own virus check software.

# Agreement term

* 1. The Agreement term for this agreement with be 3 year(s) with an option to extend for a period of 12 month(s). The decision to extend the Agreement with is at the sole discretion of Essex County Council.

# Payment

* 1. The Authority will pay any invoice issued by the Supplier within 30 days of receipt of a valid invoice following the delivery of the Good(s) and/or service(s). On the thirtieth day the payment will leave the account of the Authority
  2. The rates/prices stated on the invoice must be those specified under this Agreement.
  3. Other Contracting Bodies shall pay in line with their own payment terms and processes.

# Commercial Response

* 1. The Tenderer is to complete the commercial response detailed within the E-sourcing portal.

**Appendix 1**

**Risk Table**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Risk ID** | **CDP Title** | **Supplier (once known)** | **Contractual Risk** | **Risk Status** | **Risk Description 1 - As a result of (trigger)…** | **Risk Description 2 - ...there is a risk…** | **Risk Description 3 - …leading to (impact)…** | **Risk Owner** |
| R00001 | 0 | 0 | Yes | Known Unknown | It is anticipated, that during the life of this contract/framework, the LGR process will commence and/or progress potentially impacting this contract/framework. Impacts may include, but are not limited to, modifications such as a transfer of the legal entity you currently contract with, significant increases and/or decreases in the value/volume of goods/services/works required due to the change in size/scope of the Contracting Authority, and/or changes to the scope of the nature of goods/services/works required. Although any contract scope changes should broadly relate to the nature of the existing scope, new goods/services/works of a related nature may be required that were not previously included. | Termination of framework | No service | ECC |
| R00002 | 0 | 0 | Yes | Known Known | Illness or personal circumstances may prevent delivery of audit. | Non Delivery | Re-assignment | Supplier |
| R00003 | 0 | 0 | Yes | Known Unknown | Auditor may have prior relationships with auditees. | Non Delivery | Re-assignment | Supplier |
| R00004 | 0 | 0 | Yes | Known Unknown | Mishandling of sensitive ECC data during audits. | Data Breach | Re-assignment | Supplier |
| R00005 | 0 | 0 | Yes | Known Unknown | Delays in audit delivery may impact ECC operations. | Non Delivery | Delays | Supplier |
| R00006 | 0 | 0 | Yes | Known Unknown | Variability in audit quality across suppliers. | Inappropriate audit outcomes | Delays | Supplier |
| R00007 | 0 | 0 | Yes | Known Unknown | Issues with digital tools used for remote audits. | Non Delivery | Delays | Supplier |



This information is issued by:   
Essex County Council

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