

Audit and Consultancy Audit Services Information Pack



- Lot 1: External Audit
- Lot 2: Internal Audit
- Lot 3: Counter Fraud
- Lot 4: Internal Audit & Counter Fraud
- Lot 5: Business / Consultancy Audit Services



Introduction

This information pack provides an overview of the Providers awarded onto the Framework, and Audit Services captured under the Framework for parties interested in accessing and using the Framework.

OJEU reference number: 2015/S 048-084018

<http://ted.europa.eu/udl?uri=TED:NOTICE:84018-2015:TEXT:EN:HTML&tabId=0>

Period of contract: 1 February 2015 to 31 January 2017

Plus 24 month extension option (2 x 12 months blocks)

Accessing the Audit and Consultancy Audit Services Framework

This framework is open to publicly funded bodies, including, but not limited to NHS organisations, Local Government and Local Authorities, for the supply of External Audit, Internal Audit, Counter Fraud Services, Internal & Counter Fraud and Business/Consultancy services to compliment and support the other lots of the framework

Where the Contracting Authority is currently a member of the NHS Commercial Alliance, made up of the East of England NHS Collaborative Procurement Hub and NHS Commercial Solutions please use your regular contact

arrangements in the first instance. As the East of England NHS Collaborative Procurement Hub works in partnership with the London Procurement Partnership, members of this organisation can also access the Framework via their membership.

Where membership is not currently held with one of the above organisations please contact the East of England NHS Collaborative Procurement Hub via email on PHC@eoecph.nhs.uk or 01223 579542 where a member of the Team will be able to assist you.



Framework CPV coding as advertised in OJEU:

- 79200000 - Accounting, auditing and fiscal services
- 79210000 - Accounting and auditing services
- 79212000 - Auditing services
- 79212100 - Financial auditing services
- 79212200 - Internal audit services
- 79212300 - Statutory audit services
- 79212400 - Fraud audit services
- 79212500 - Accounting review services

Framework Lots:-

- Lot 1 – External Audit
- Lot 2 – Internal Audit
- Lot 3 – Counter Fraud
- Lot 4 – Internal Audit & Counter Fraud
- Lot 5 – Business / Consultancy Audit Services

Lot 1 is for use by contracting authorities that are required to carry out statutory audits as part of their organisational status, such as, NHS Foundation Trusts.

Lot 2 and Lot 3 is for use where a Contracting Authority wishes to apply an additional layer of governance to non-external audit arrangements, they can choose to award the audit elements to different entities. A Contracting Authority can issue mini competition documentation for both requirements at the same time.

Lot 4 is for use where the same auditor/provider is required for both Internal and Counter Fraud audit elements. This means the Contracting Authority only has to issue one Lot under mini competition to secure both service elements.

Lot 5 compliments and supports the other lots of the framework by providing access to accounting, auditing and fiscal review services. It can assist contracting authorities with business audit reviews and advice on core, or ad-hoc requirements, providing valuable support on audit, financial and advisory needs, such as for example VAT. The intention of Lot 5 is to help address any gaps or meet additional needs which a Contracting Authority may have, which could stem from independent reviews or future business, core service delivery and business projects.

All Lots are subject to current and future legislative and professional obligations of Auditors', which may change during the life of the contract.

All Auditors approved to the Framework have the necessary professional registration and expertise required to carry out audit work for publically funded bodies.

Framework Providers / Supplier Matrix

✓ = Awarded to Lot	External Audit	Internal Audit	Counter Fraud	Internal Audit & Counter Fraud	Consultancy
Supplier	Lot 1	Lot 2	Lot 3	Lot 4	Lot 5
360 Assurance		✓	✓	✓	✓
Baker Tilly		✓	✓	✓	✓
BDO	✓	✓	✓	✓	✓
CW Audit		✓	✓	✓	
Deloitte	✓	✓	✓	✓	✓
Grant Thornton	✓	✓	✓	✓	✓
KPMG	✓	✓	✓	✓	✓
Mazars	✓	✓	✓	✓	✓
MIAA		✓	✓	✓	✓
Moore Stephens	✓	✓	✓	✓	✓
Price Bailey	✓				
PwC	✓	✓	✓	✓	✓
TIAA		✓	✓	✓	✓
WMAS		✓	✓	✓	✓
No of Providers to be invited to Mini Competition					
Total	8	13	13	13	12

Framework award criteria

To award a contract under this framework the Contracting Authority must run a further-competition.

Contracting Authorities have the flexibility to alter the weightings of the mini competition to ensure it reflects local importance providing a bespoke and strategically focused service. The indicative weightings and sub criteria published as part of the ITQ pack can be changed (from those detailed below) if the Contracting Authority has a particular requirement or emphasis it wishes to support as an outcome from the Mini Competition.

The Framework has Technical and Financial as the main criteria with the following weightings:

Quality - 60% (or as detailed by the Contracting Authority)

- Understanding of the Requirement
- Approach to design and delivery
- Assurance and measuring outcomes

Commercial – 40% (or as detailed by the Contracting Authority)

- Whole Life costs
- VfM

During mini-competitions, Contracting Authorities' can also take advantage of presentations, where required, allowing providers to further detail:

- how they would work in partnership with Contracting Authority to deliver savings and benefits;
- identify what key performance indicators they would recommend;
- what support and frequency of contract review meetings they would provide; and
- how they would support the trust with benefits tracking and agree internally with the trust that the benefits and savings that have been delivered.

Framework and Standard NHS terms and conditions

For this framework the NHS Standard Terms and Conditions have been reviewed and amended in partnership with Mills & Reeve (originators of the NHS Standard Terms and Conditions for Services and the Framework documentation) to ensure that the Framework reflects and supports the legal and professional obligations of auditors. Auditors are able to issue a Letter of Engagement, as part of the award process, which captures non-commercial terms relevant to carrying out audit services with the Contracting Authority allowing Providers to adhere to any legislative and best practice requirements applicable to the Lot or Lots taken up by the Contracting Authority.

The Framework also allows for the inclusion of conditions, applicable to non-NHS contracting authorities, to be promoted and mutually agreed as part of the mini competition process. Providers are able to choose whether to accept any additional terms or reach compromise with the Contracting Authority on what terms apply as part of the Mini Competition and any Letters of Engagement issued. Additional requirements should not be contrary to or at odds with the overarching Framework conditions.

Benefits

Using the Framework provides a comprehensive audit service that can meet the Contracting Authority's specific requirements; is OJEU compliant; supports a Contracting Authority in meeting applicable legislation and standards; provides generic service specifications, which can be adapted and refined to capture local requirements.

Pricing on the framework is fixed for the first two (2) years of contracts awarded. Day rates/service delivery pricing offered by Providers as part of their tender submission is set as the upper limit of charges that the Provider may apply. Providers will assess the complexity and risk of a Contracting Authority's audit/service requirements, which will set the service delivery price, whilst pricing submitted by Providers during mini competition may be lower than their framework bid pricing, it cannot be higher.

Framework benefits:

- It is faster and less costly than carrying out your own full tender process.
- Framework providers already meet criteria such as financial standing and business probity.
- There is no need to advertise in OJEU.
- Generic service specifications and evaluation criteria which is flexible to ensure it meets specific requirements.
- The terms and conditions of the framework agreement and call off contracts have been agreed and accepted with all framework suppliers.
- Use of the Framework adheres to EU Procurement legislation.
- Contracts can be awarded within as little as 14 days after commencing a mini competition.

Delivering real value for

the NHS in the East of England