

## 312405-2026 - Result

Sweden – Accounting, auditing and fiscal services – Revisionstjänster - sakkunnigt biträde  
OJ S 88/2026 07/05/2026  
Contract or concession award notice – standard regime  
Services

### 1. Buyer

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#### 1.1. Buyer

Official name: Skellefteå kommun

Email: [inkopsfunktionen@skelleftea.se](mailto:inkopsfunktionen@skelleftea.se)

Legal type of the buyer: Local authority

Activity of the contracting authority: General public services

### 2. Procedure

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#### 2.1. Procedure

Title: Revisionstjänster - sakkunnigt biträde

Description: Skellefteå kommun upphandlar sakkunnigt biträde till kommunens förtroendevalda revisorer för granskning av kommunens nämnder och styrelser, samt sakkunnigt biträde till lekmannarevisorerna för granskning av de kommunala bolagens verksamhet.

Procedure identifier: 6299a010-4b1e-4ef5-b3a3-a6e71c52b27b

Type of procedure: Open

The procedure is accelerated: no

##### 2.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79200000 Accounting, auditing and fiscal services

##### 2.1.2. Place of performance

Country subdivision (NUTS): Västerbottens län (SE331)

Country: Sweden

##### 2.1.3. Value

Estimated value excluding VAT: 6 400 000,00 SEK

##### 2.1.4. General information

**Legal basis:**

Directive 2014/24/EU

### 5. Lot

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#### 5.1. Lot: LOT-0001

Title: Revisionstjänster - sakkunnigt biträde

Description: Skellefteå kommun upphandlar sakkunnigt biträde till kommunens förtroendevalda revisorer för granskning av kommunens nämnder och styrelser, samt sakkunnigt biträde till lekmannarevisorerna för granskning av de kommunala bolagens verksamhet.

#### 5.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79200000 Accounting, auditing and fiscal services

Additional classification (cpv): 79212000 Auditing services

#### 5.1.2. Place of performance

Country subdivision (NUTS): Västerbottens län (SE331)

Country: Sweden

#### 5.1.4. Renewal

Maximum renewals: 1

#### 5.1.6. General information

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): no

#### 5.1.7. Strategic procurement

Aim of strategic procurement: No strategic procurement

#### 5.1.10. Award criteria

##### Criterion:

Type: Quality

Description: 1.0.1 Bedömning: Bemanning - Team (616 000 kr i avdrag)

##### Criterion:

Type: Quality

Description: 1.0.2 Bedömning: Bemanning – Kundensvarig/uppdragsledare (1 848 000 i avdrag)

##### Criterion:

Type: Quality

Description: 1.0.3 Bedömning: Bemanning – Projektledare (616 000 kr i avdrag)

##### Criterion:

Type: Quality

Description: 1.0.4 Bedömning: Bemanning – Specialister (308 000 kr i avdrag)

##### Criterion:

Type: Quality

Description: 1.0.5 Bedömning: Risk- och väsentlighetsanalys (308 000 kr i avdrag)

##### Criterion:

Type: Quality

Description: 1.0.6 Bedömning: Rapporter (616 000 kr i avdrag)

##### Criterion:

Type: Quality

Description: 1.0.7 Bedömning: Administration (1 232 000 kr i avdrag)

##### Criterion:

Type: Quality

Description: 1.0.8 Bedömning: Presentation (616 000 kr i avdrag)

Description of the method to be used if weighting cannot be expressed by criteria: Framgår av upphandlingsdokumentet.

#### 5.1.15. Techniques

##### Framework agreement:

No framework agreement

**Information about the dynamic purchasing system:**

No dynamic purchase system

**5.1.16. Further information, mediation and review**

Review organisation: Förvaltningsrätten i Umeå

Organisation providing additional information about the procurement procedure: Skellefteå kommun

Organisation providing more information on the review procedures: Förvaltningsrätten i Umeå

## 6. Results

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Value of all contracts awarded in this notice: 8 200 000,00 SEK

**6.1. Result lot identifier: LOT-0001**

Winner selection status: At least one winner was chosen.

**6.1.2. Information about winners**

**Winner:**

Official name: Ernst & Young Aktiebolag

**Tender:**

Tender identifier: 3416330

Identifier of lot or group of lots: LOT-0001

Value of the tender: 2 353 000,00 SEK

The tender is a variant: no

Subcontracting: No

**Contract information:**

Identifier of the contract: 3416330

Date on which the winner was chosen: 13/02/2026

Date of the conclusion of the contract: 05/05/2026

**6.1.3. Non-winning tenderers**

**Non-winning tenderers**

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Official name: Öhrlings PricewaterhouseCoopers AB

Subcontracting: Not yet known

**Non-winning tenderers**

:

Official name: Azets Revision & Rådgivning

Subcontracting: Not yet known

**6.1.4. Statistical information**

**Received tenders or requests to participate:**

Type of received submissions: Tenders

Number of tenders or requests to participate received: 3

**Range of tenders:**

Value of the lowest admissible tender: 2 353 000,00 SEK

Value of the highest admissible tender: 4 114 283,00 SEK

## 8. Organisations

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**8.1. ORG-0001**

Official name: Skellefteå kommun  
Registration number: 212000-2643  
Postal address: Trädgårdsgatan 6  
Town: Skellefteå  
Postcode: 931 85  
Country subdivision (NUTS): Västerbottens län (SE331)  
Country: Sweden  
Email: [inkopsfunktionen@skelleftea.se](mailto:inkopsfunktionen@skelleftea.se)  
Telephone: 0910-73 50 00

**Roles of this organisation:**

Buyer  
Organisation providing additional information about the procurement procedure

**8.1. ORG-0002**

Official name: Antirio AB  
Registration number: 556533-8133  
Postal address: GÅRDSVÄGEN 18  
Town: Solna  
Postcode: 169 70  
Country subdivision (NUTS): Stockholms län (SE110)  
Country: Sweden  
Email: [support@e-avrop.com](mailto:support@e-avrop.com)  
Telephone: 08-501 190 00

Internet address: <https://www.e-avrop.com>

**Roles of this organisation:**

TED eSender

**8.1. ORG-0003**

Official name: Förvaltningsrätten i Umeå  
Registration number: 202100-2742  
Postal address: Box 193  
Town: Umeå  
Postcode: 901 05  
Country subdivision (NUTS): Västerbottens län (SE331)  
Country: Sweden  
Email: [forvaltningsratteniumea@dom.se](mailto:forvaltningsratteniumea@dom.se)  
Telephone: +46 90-17 74 00

Internet address: <https://www.domstol.se/forvaltningsratten-i-umea/>

**Roles of this organisation:**

Review organisation  
Organisation providing more information on the review procedures

**8.1. ORG-0004**

Official name: Azets Revision & Rådgivning  
Registration number: 559480-5169  
Postal address: Sveavägen 165  
Town: Stockholm  
Postcode: 11346  
Country subdivision (NUTS): Stockholms län (SE110)  
Country: Sweden  
Email: [anbud@azets.com](mailto:anbud@azets.com)

Telephone: 0709812143

**Roles of this organisation:**

Tenderer

**8.1. ORG-0005**

Official name: Ernst & Young Aktiebolag

Size of the economic operator: Large

Registration number: 556053-5873

Postal address: Jakobsbergsgatan 24, Box 7850

Town: Stockholm

Postcode: 10399

Country subdivision (NUTS): Stockholms län (SE110)

Country: Sweden

Email: [avrop@se.ey.com](mailto:avrop@se.ey.com)

Telephone: 070-318 9320

**Roles of this organisation:**

Tenderer

**Winner of these lots: LOT-0001**

**The winner is listed on a regulated market**

**8.1. ORG-0006**

Official name: Öhrlings PricewaterhouseCoopers AB

Registration number: 556029-6740

Postal address: Torsgatan 21

Town: Stockholm

Postcode: 11397

Country subdivision (NUTS): Stockholms län (SE110)

Country: Sweden

Email: [se\\_tender\\_group@pwc.com](mailto:se_tender_group@pwc.com)

Telephone: 0709291666

**Roles of this organisation:**

Tenderer

## Notice information

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Notice identifier/version: f0ac989d-d8a1-40ef-951c-73e056d06754 - 01

Form type: Result

Notice type: Contract or concession award notice – standard regime

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