

**United Kingdom-Belfast: Statutory audit services**

OJ S 206/2018 25/10/2018

Contract notice

Services

**Legal Basis:**

Directive 2014/24/EU

**Section I: Contracting authority**

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**I.1. Name and addresses**

Official name: Northern Ireland Audit Office

Postal address: 106 University Street

Town: Belfast

NUTS code: UKN Northern Ireland

Postal code: BT7 1EU

Country: United Kingdom

Contact person: The Procurement Manager

E-mail: [procurement@niauditoffice.gov.uk](mailto:procurement@niauditoffice.gov.uk)**Internet address(es):**Main address: [www.niauditoffice.gov.uk](http://www.niauditoffice.gov.uk)Address of the buyer profile: [www.niauditoffice.gov.uk](http://www.niauditoffice.gov.uk)**I.3. Communication**The procurement documents are available for unrestricted and full direct access, free of charge, at: <https://www.bjaccess.net/brownejacobson/LoginRequiredPage.action>

Additional information can be obtained from the abovementioned address

Tenders or requests to participate must be submitted electronically via: <https://www.bjaccess.net/brownejacobson/LoginRequiredPage.action>

Tenders or requests to participate must be submitted to the abovementioned address

**I.4. Type of the contracting authority**

Body governed by public law

**I.5. Main activity**

Economic and financial affairs

**Section II: Object**

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**II.1. Scope of the procurement****II.1.1. Title**

Financial Audit Services

**II.1.2. Main CPV code**

79212300 Statutory audit services

**II.1.3. Type of contract**

Services

**II.1.4. Short description**

The Comptroller and Auditor General is an Officer of the Northern Ireland Assembly. He is supported in the delivery of his functions by the Northern Ireland Audit Office (NIAO), of which he is head. These functions include the financial and value for money audit of central government bodies in Northern Ireland including Departments, Executive Agencies, Executive Non-Departmental Public Bodies and health and social care bodies. The audit of local government bodies, including district councils, is undertaken by the Local Government Auditor, who is an NIAO member of staff designated by the Department for Communities. NIAO contracts out approximately 30 % of its work to external providers. NIAO wishes to procure external financial audit services and assurance over shared services to replace the audit capacity represented by existing arrangements.

Bidders should note that they will need to email a request to [Bethany.pickup@brownejacobson.com](mailto:Bethany.pickup@brownejacobson.com) to access the Procurement Documents.

#### **II.1.5. Estimated total value**

Value excluding VAT: 6 000 000,00 GBP

#### **II.1.6. Information about lots**

This contract is divided into lots: yes

Tenders may be submitted for all lots

The contracting authority reserves the right to award contracts combining the following lots or groups of lots:

Subject to sufficient competition, compliant Bids and conflicts of interest a Bidder will be awarded a Lot in either Sector 1 or 2 but not in both. Further details are in the ITT. Bidders must state their preference for either Sector 1 or 2 where indicated in the Selection Questionnaire at Part B of the ITT. If no preference is stated, the Authority will decide which Lots will be allocated.

### **II.2. Description**

#### **II.2.1. Title**

Sector 1 - Central Government

Lot No: 1

#### **II.2.2. Additional CPV code(s)**

79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services , 79212000 Auditing services, 79212100 Financial auditing services

#### **II.2.3. Place of performance**

NUTS code: UKN Northern Ireland

Main site or place of performance: Throughout Northern Ireland

#### **II.2.4. Description of the procurement**

Provision of statutory external financial audit services to central government and arms length bodies in Northern Ireland.

#### **II.2.5. Award criteria**

Price is not the only award criterion and all criteria are stated only in the procurement documents

#### **II.2.6. Estimated value**

#### **II.2.7. Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months: 72

This contract is subject to renewal: no

**II.2.10. Information about variants**

Variants will be accepted: no

**II.2.11. Information about options**

Options: yes

Description of options:

At its sole discretion, the Authority may elect to extend for up to one (1) year, which would take the contract duration to a maximum of 72 months.

At its sole discretion, the Authority may elect to exercise the option for Additional Services as specified in the contract.

**II.2.13. Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds:  
no

**II.2.14. Additional information**

Sector 1 - Central Government has 3 Lots -1, 2 and 3. Suppliers interested in tendering for this Sector should submit a composite bid for Lots 1-3 as indicated in the Procurement Documents. The value of the Lot may change (up or down) if NIAO needs to move audits or audited bodies between suppliers. See ITT for details. Bidders must declare any conflicts of interest for individual audited bodies.

**II.2. Description****II.2.1. Title**

Sector 1 - Central Government

Lot No: 2

**II.2.2. Additional CPV code(s)**

79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services , 79212000 Auditing services, 79212100 Financial auditing services

**II.2.3. Place of performance**

NUTS code: UKN Northern Ireland

Main site or place of performance: Throughout Northern Ireland

**II.2.4. Description of the procurement**

Provision of statutory external financial audit services to central government and arms length bodies in Northern Ireland.

**II.2.5. Award criteria**

Price is not the only award criterion and all criteria are stated only in the procurement documents

**II.2.6. Estimated value****II.2.7. Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months: 72

This contract is subject to renewal: no

**II.2.10. Information about variants**

Variants will be accepted: no

**II.2.11.**

## **Information about options**

Options: yes

Description of options:

At its sole discretion, the Authority may elect to extend for up to one (1) year, which would take the contract duration to a maximum of 72 months..

At its sole discretion, the Authority may elect to exercise the option for Additional Services as specified in the contract.

### **II.2.13. Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds:  
no

### **II.2.14. Additional information**

Sector 1 - Central Government has 3 Lots -1, 2 and 3. Suppliers interested in tendering for this Sector should submit a composite bid for Lots 1-3 as indicated in the Procurement Documents. The value of the Lot may change (up or down) if NIAO needs to move audits or audited bodies between suppliers. See ITT for details. Bidders must declare any conflicts of interest for individual audited bodies.

## **II.2. Description**

### **II.2.1. Title**

Sector 1 - Central Government

Lot No: 3

### **II.2.2. Additional CPV code(s)**

79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services , 79212000 Auditing services, 79212100 Financial auditing services

### **II.2.3. Place of performance**

NUTS code: UKN Northern Ireland

Main site or place of performance: Throughout Northern Ireland

### **II.2.4. Description of the procurement**

Provision of statutory external financial audit services to central government and arms length bodies in Northern Ireland.

### **II.2.5. Award criteria**

Price is not the only award criterion and all criteria are stated only in the procurement documents

### **II.2.6. Estimated value**

### **II.2.7. Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months: 72

This contract is subject to renewal: no

### **II.2.10. Information about variants**

Variants will be accepted: no

### **II.2.11. Information about options**

Options: yes

Description of options:

At its sole discretion, the Authority may elect to extend for up to one (1) year, which would take the contract duration to a maximum of 72 months..

At its sole discretion, the Authority may elect to exercise the option for Additional Services as specified in the contract.

#### **II.2.13. Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds:  
no

#### **II.2.14. Additional information**

Sector 1 - Central Government has 3 Lots -1, 2 and 3. Suppliers interested in tendering for this Sector should submit a composite bid for Lots 1-3 as indicated in the Procurement Documents. The value of the Lot may change (up or down) if NIAO needs to move audits or audited bodies between suppliers. See ITT for details. Bidders must declare any conflicts of interest for individual audited bodies.

### **II.2. Description**

#### **II.2.1. Title**

Sector 2 - Health Service  
Lot No: 4

#### **II.2.2. Additional CPV code(s)**

79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services , 79212000 Auditing services, 79212100 Financial auditing services

#### **II.2.3. Place of performance**

NUTS code: UKN Northern Ireland  
Main site or place of performance: Throughout Northern Ireland

#### **II.2.4. Description of the procurement**

Provision of statutory external financial audit services to health service bodies in Northern Ireland.

#### **II.2.5. Award criteria**

Price is not the only award criterion and all criteria are stated only in the procurement documents

#### **II.2.6. Estimated value**

#### **II.2.7. Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months: 72  
This contract is subject to renewal: no

#### **II.2.10. Information about variants**

Variants will be accepted: no

#### **II.2.11. Information about options**

Options: yes  
Description of options:  
At its sole discretion, the Authority may elect to extend for up to one (1) year, which would take the contract duration to a maximum of 72 months..  
At its sole discretion, the Authority may elect to exercise the option for Additional Services as specified in the contract.

### **II.2.13. Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds:  
no

### **II.2.14. Additional information**

Sector 2 - Health Service has 2 Lots - 4 and 5. Suppliers interested in tendering for this Sector should submit a composite bid for Lots 4 and 5 as indicated in the Procurement Documents. The value of the Lot may change (up or down) if NIAO needs to move audits or audited bodies between suppliers. See ITT for details. Bidders must declare any conflicts of interest for individual audited bodies.

## **II.2. Description**

### **II.2.1. Title**

Sector 2 - Health Service  
Lot No: 5

### **II.2.2. Additional CPV code(s)**

79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services , 79212000 Auditing services, 79212100 Financial auditing services

### **II.2.3. Place of performance**

NUTS code: UKN Northern Ireland  
Main site or place of performance: Throughout Northern Ireland

### **II.2.4. Description of the procurement**

Provision of statutory external financial audit services to health service bodies in Northern Ireland.

### **II.2.5. Award criteria**

Price is not the only award criterion and all criteria are stated only in the procurement documents

### **II.2.6. Estimated value**

### **II.2.7. Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months: 72  
This contract is subject to renewal: no

### **II.2.10. Information about variants**

Variants will be accepted: no

### **II.2.11. Information about options**

Options: yes  
Description of options:  
At its sole discretion, the Authority may elect to extend for up to one (1) year, which would take the contract duration to a maximum of 72 months..  
At its sole discretion, the Authority may elect to exercise the option for Additional Services as specified in the contract.

### **II.2.13. Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds:  
no

### **II.2.14. Additional information**

Sector 2 - Health Service has 2 Lots - 4 and 5. Suppliers interested in tendering for this Sector should submit a composite bid for Lots 4 and 5 as indicated in the Procurement Documents. The value of the Lot may change (up or down) if NIAO needs to move audits or audited bodies between suppliers. See ITT for details. Bidders must declare any conflicts of interest for individual audited bodies.

## **II.2. Description**

### **II.2.1. Title**

Sector 3 - Local Government  
Lot No: 6

### **II.2.2. Additional CPV code(s)**

79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services , 79212000 Auditing services, 79212100 Financial auditing services

### **II.2.3. Place of performance**

NUTS code: UKN Northern Ireland  
Main site or place of performance: Throughout Northern Ireland

### **II.2.4. Description of the procurement**

Provision of statutory external financial audit services to local government bodies in Northern Ireland.

### **II.2.5. Award criteria**

Price is not the only award criterion and all criteria are stated only in the procurement documents

### **II.2.6. Estimated value**

### **II.2.7. Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months: 72  
This contract is subject to renewal: no

### **II.2.10. Information about variants**

Variants will be accepted: no

### **II.2.11. Information about options**

Options: yes  
Description of options:  
At its sole discretion, the Authority may elect to extend for up to one (1) year, which would take the contract duration to a maximum of 72 months..  
At its sole discretion, the Authority may elect to exercise the option for Additional Services as specified in the contract.

### **II.2.13. Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds:  
no

### **II.2.14. Additional information**

The value of the Lot may change (up or down) if NIAO needs to move audits or audited bodies between suppliers. See ITT for details. Bidders must declare any conflicts of interest for individual audited bodies.

## **II.2. Description**

**II.2.1. Title**

Sector 4 - Further Education  
Lot No: 7

**II.2.2. Additional CPV code(s)**

79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services , 79212000 Auditing services, 79212100 Financial auditing services

**II.2.3. Place of performance**

NUTS code: UKN Northern Ireland  
Main site or place of performance: Throughout Northern Ireland

**II.2.4. Description of the procurement**

Provision of statutory external financial audit services to further education bodies in Northern Ireland.

**II.2.5. Award criteria**

Price is not the only award criterion and all criteria are stated only in the procurement documents

**II.2.6. Estimated value****II.2.7. Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months: 72  
This contract is subject to renewal: no

**II.2.10. Information about variants**

Variants will be accepted: no

**II.2.11. Information about options**

Options: yes  
Description of options:  
At its sole discretion, the Authority may elect to extend for up to one (1) year, which would take the contract duration to a maximum of 72 months..  
At its sole discretion, the Authority may elect to exercise the option for Additional Services as specified in the contract.

**II.2.13. Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds:  
no

**II.2.14. Additional information**

The value of the Lot may change (up or down) if NIAO needs to move audits or audited bodies between suppliers. See ITT for details. Bidders must declare any conflicts of interest for individual audited bodies.

**II.2. Description****II.2.1. Title**

Sector 5 - IT Shared Services  
Lot No: 8

**II.2.2.**

**Additional CPV code(s)**

79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services , 79212000 Auditing services, 79212100 Financial auditing services

**II.2.3. Place of performance**

NUTS code: UKN Northern Ireland

Main site or place of performance: Throughout Northern Ireland

**II.2.4. Description of the procurement**

Provision of statutory external financial audit and assurance services for shared IT services in Northern Ireland.

**II.2.5. Award criteria**

Price is not the only award criterion and all criteria are stated only in the procurement documents

**II.2.6. Estimated value****II.2.7. Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months: 72

This contract is subject to renewal: no

**II.2.10. Information about variants**

Variants will be accepted: no

**II.2.11. Information about options**

Options: yes

Description of options:

At its sole discretion, the Authority may elect to extend for up to one (1) year, which would take the contract duration to a maximum of 72 months..

At its sole discretion, the Authority may elect to exercise the option for Additional Services as specified in the contract.

**II.2.13. Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds: no

**II.2.14. Additional information**

The value of the Lot may change (up or down) if NIAO needs to move audits or audited bodies between suppliers. See ITT for details. Bidders must declare any conflicts of interest for individual audited bodies.

**II.2. Description****II.2.1. Title**

Sector 6 - Pensions

Lot No: 9

**II.2.2. Additional CPV code(s)**

79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services , 79212000 Auditing services, 79212100 Financial auditing services

**II.2.3. Place of performance**

NUTS code: UKN Northern Ireland

Main site or place of performance: Throughout Northern Ireland

**II.2.4. Description of the procurement**

Provision of statutory external financial audit services to public sector pension bodies and assurance on pension assumptions for the Northern Ireland Local Government Officers' Superannuation Committee.

**II.2.5. Award criteria**

Price is not the only award criterion and all criteria are stated only in the procurement documents

**II.2.6. Estimated value****II.2.7. Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months: 72

This contract is subject to renewal: no

**II.2.10. Information about variants**

Variants will be accepted: no

**II.2.11. Information about options**

Options: yes

Description of options:

At its sole discretion, the Authority may elect to extend for up to one (1) year, which would take the contract duration to a maximum of 72 months.

At its sole discretion, the Authority may elect to exercise the option for Additional Services as specified in the contract.

**II.2.13. Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds: no

**II.2.14. Additional information**

The value of the Lot may change (up or down) if NIAO needs to move audits or audited bodies between suppliers. See ITT for details. Bidders must declare any conflicts of interest for individual audited bodies.

**Section III: Legal, economic, financial and technical information**

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**III.1. Conditions for participation****III.1.2. Economic and financial standing**

Selection criteria as stated in the procurement documents

**III.1.3. Technical and professional ability**

Selection criteria as stated in the procurement documents

**Section IV: Procedure**

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**IV.1. Description****IV.1.1. Type of procedure**

Open procedure

**IV.1.3. Information about a framework agreement or a dynamic purchasing system**

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

The procurement is covered by the Government Procurement Agreement: yes

#### **IV.2. Administrative information**

##### **IV.2.1. Previous publication concerning this procedure**

Notice number in the OJ S: [2018/S 160-366792](#)

##### **IV.2.2. Time limit for receipt of tenders or requests to participate**

Date: 22/11/2018 Local time: 17:00

##### **IV.2.3. Estimated date of dispatch of invitations to tender or to participate to selected candidates**

##### **IV.2.4. Languages in which tenders or requests to participate may be submitted**

English

##### **IV.2.6. Minimum time frame during which the tenderer must maintain the tender**

Duration in months: 6 (from the date stated for receipt of tender)

##### **IV.2.7. Conditions for opening of tenders**

Date: 22/11/2018 Local time: 17:30

#### **Section VI: Complementary information**

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##### **VI.1. Information about recurrence**

This is a recurrent procurement: no

##### **VI.3. Additional information**

The Procurement Documents contain information about the notional value of the audits for each body in each Sector.

NIAO shall not be liable for any costs, expenses or liabilities incurred by those participating in this tender exercise.

To access the Procurement Documents containing further details, Bidders must email their details to the following address: [Bethany.pickup@brownejacobson.com](mailto:Bethany.pickup@brownejacobson.com) and they will be given access to the portal and the Procurement Documents.

##### **VI.4. Procedures for review**

###### **VI.4.1. Review body**

Official name: Northern Ireland Audit Office

Town: Belfast

Country: United Kingdom

##### **VI.5. Date of dispatch of this notice**

22/10/2018