

United Kingdom-Edinburgh: Financial auditing services

OJ S 200/2020 14/10/2020

Contract notice

Services

Legal Basis:

Directive 2014/24/EU

Section I: Contracting authority

I.1. Name and addresses

Official name: Hanover (Scotland) Housing Association

Postal address: 95 McDonald Road

Town: Edinburgh

NUTS code: UKM Scotland

Postal code: EH7 4NS

Country: United Kingdom

E-mail: CPT@hanover.scot

Telephone: +44 1315577453

Internet address(es):Main address: <http://www.hanover.scot>Address of the buyer profile: https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA12742**I.2. Information about joint procurement**

The contract is awarded by a central purchasing body

I.3. CommunicationThe procurement documents are available for unrestricted and full direct access, free of charge, at: www.publiccontractsscotland.gov.uk

Additional information can be obtained from the abovementioned address

Tenders or requests to participate must be submitted electronically via: www.publiccontractsscotland.gov.ukElectronic communication requires the use of tools and devices that are not generally available. Unrestricted and full direct access to these tools and devices is possible, free of charge, at: www.publiccontractsscotland.gov.uk**I.4. Type of the contracting authority**

Body governed by public law

I.5. Main activity

Housing and community amenities

Section II: Object

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

CR-H0473 — Provision of External Audit and Taxation Services

Reference number: CR-H0473

II.1.2. Main CPV code

79212100 Financial auditing services

II.1.3. Type of contract

Services

II.1.4. Short description

This tender exercise is being undertaken for the supply of external audit and taxation services. The principal requirement is for the provision of an external audit service to independently audit the statutory financial statements of HSHA for compliance with applicable law, auditing and accounting standards and the needs of lenders in respect of loan covenants. External audit is a requirement of the regulatory standards of governance and financial management published by the SHR and Company Law.

II.1.5. Estimated total value**II.1.6. Information about lots**

This contract is divided into lots: no

II.2. Description**II.2.2. Additional CPV code(s)**

79212100 Financial auditing services

II.2.3. Place of performance

NUTS code: UKM Scotland

Main site or place of performance: Edinburgh Head Office.

II.2.4. Description of the procurement

This tender exercise is being undertaken for the supply of external audit and taxation services. The principal requirement is for the provision of an external audit service to independently audit the statutory financial statements of HSHA for compliance with applicable law, auditing and accounting standards and the needs of lenders in respect of loan covenants. External audit is a requirement of the regulatory standards of governance and financial management published by the SHR and Company Law.

II.2.5. Award criteria

Criteria below

Quality criterion - Name: Contract management / Weighting: 35

Quality criterion - Name: Contract methodology / Weighting: 30

Quality criterion - Name: Added value and innovation / Weighting: 10

Cost criterion - Name: Ultimate cost / Weighting: 25

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

Start: 01/03/2021 End: 28/02/2023

This contract is subject to renewal: yes

Description of renewals:

Additional 1 year plus 1 year based on performance.

II.2.10. Information about variants

Variants will be accepted: no

II.2.11.

Information about options

Options: no

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

Section III: Legal, economic, financial and technical information

III.1. Conditions for participation

III.1.1. Suitability to pursue the professional activity, including requirements relating to enrolment on professional or trade registers

List and brief description of conditions:

Scope of the statement of requirements

This tender exercise is being undertaken for the supply of external audit and taxation services. The principal requirement is for the provision of an external audit service to independently audit the statutory financial statements of HSHA for compliance with applicable law, auditing and accounting standards and the needs of lenders in respect of loan covenants. External audit is a requirement of the regulatory standards of governance and financial management published by the SHR and Company Law.

The external audit and tax service will include, but not be limited to:

- meetings with management pre and post audit to discuss audit plan and audit report respectively as required;
- the planning, management and efficient execution of the annual external audit of the association and individual company financial statements;
- the planning, management and efficient execution of the annual external audit of HSHA;
- ad-hoc VAT services, including advice and support (Approximately 30 hours per annum);
- preparation of an annual audit plan and audit check list for each company to be made available to management for the march board meeting;
- formal reporting to the Board to consist of presenting the findings, final accounts, letter of representation and a comprehensive management letter;
- audit field work on site for up to three days for the interim audit and up to two weeks for the final audit. Regular progress updates to management to be provided during the field work, concluding with a closing meeting covering any audit issues;
- attendance at HSHA Annual General Meeting with the possibility of a report presentation;
- provision of timely and accurate advice and guidance on technical accounting and finance issues. Owing to the time critical nature of the process of preparation of annual financial statements it is expected that the principal external audit contacts will be readily available by telephone/email and will provide a full response to requests within 2 working days;
- timely provision of model financial statements, relevant technical accounting updates, including relevant financial reporting standards, statements of recommended practice and accounting Orders including seminars and client training sessions;
- excellent and timely communication between auditor and client on all matters, including feedback on information supplied and immediate feedback on any predicted cost over- runs;
- the provision of added value and innovation to the audit process e.g. Annual health check;
- the supplier is expected to use their skill, knowledge and expertise to identify any gaps in this scope and address them in their submission;

— co-operation with HSHA internal auditors where you wish to rely on their assurance work when planning the statutory audit.

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

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

Date: 09/11/2020 Local time: 12:00

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

Tender must be valid until: 11/01/2021

IV.2.7. Conditions for opening of tenders

Date: 09/11/2020 Local time: 12:00

Place:

PCS Portal.

Section VI: Complementary information

VI.1. Information about recurrence

This is a recurrent procurement: no

VI.3. Additional information

All uploaded documents should be completed and returned by 9 November 2020 at 12.00

Any questions should be raised on the PCS portal

Note: to register your interest in this notice and obtain any additional information please visit the Public Contracts Scotland Web Site at https://www.publiccontractsscotland.gov.uk/Search/Search_Switch.aspx?ID=632613.

The buyer has indicated that it will accept electronic responses to this notice via the postbox facility. A user guide is available at https://www.publiccontractsscotland.gov.uk/sitehelp/help_guides.aspx.

Suppliers are advised to allow adequate time for uploading documents and to dispatch the electronic response well in advance of the closing time to avoid any last minute problems. (SC Ref:632613).

VI.4. Procedures for review

VI.4.1. Review body

Official name: Edinburgh Sheriff Court/Sheriff Court House

Postal address: 27 Chamber Street

Town: Edinburgh

Postal code: EH1 1LB

Country: United Kingdom

Telephone: +44 1312252525

Internet address: <http://www.hanover.scot>

VI.5. Date of dispatch of this notice

09/10/2020