Invitation to Tender: External Audit Services

Dear xxx

Your organisation is invited to submit a tender for the supply of External Audit Services.

Please submit a service proposal in response to the specification enclosed.

* Part 1 Instructions to Tenderers
* Part 2 Background: about Organisation name
* Part 3 Terms of Reference: Selection criteria
* Part 4: Form of Offer

It is the responsibility of the tenderer to ensure that your tender response is received by **5 pm 19 July 2019**. Tenders received after this time will not be considered.

**Please acknowledge receipt of this Invitation to Tender** and confirm by 21 June 2019 whether you will be submitting a proposal.

Yours sincerely

General Manager  
Corporate Services

Part 1 – Instructions for responding to the Invitation to Tender

Please read and understand these instructions before responding, to ensure that your tender meets our requirements. The ORGANISATION NAME reserves the right to refuse non-compliant tenders.

Only information provided as a direct response to the specification will be evaluated. Potential suppliers should respond on the basis that ORGANISATION NAME has no prior knowledge of their organisation. Information and detail which forms part of general company literature or promotional brochures etc. will not form part of the evaluation process.

1. Key dates

|  |  |
| --- | --- |
| Activity | Date |
| Issue Tender | 17 June 2019 |
| Closing date for completed tenders | 5.00 pm 19 July 2019 |
| Shortlisting | Week of 29 July 2019 |
| Presentations to evaluation panel | 5 August 2019 |
| Recommendation of preferred Audit Partner to Board/Council/ Committee | XXXX |
| Select supplier, Finalise & Agree contract | Week of 26 August 2019 |
| Period of agreement | Audit of FY 2020-21, 2021-22, 2022-23 accounts and three further years subject to annual review and approval by the ?????Committee / Board |

2. Communications

1. **Completed tenders** must be returned to contact Name, contact job title, contact email address
2. **Clarification questions** regarding the tender documents or process must be made in writing by email to contact name, contact email address.

Clarification questions will be responded to within 3 working days. All clarification questions and responses will be anonymised and compiled into a single file and shared with all bidders in a timely manner.

3. Format for responding

Please provide a written proposal in response to the Terms of Reference: selection criteria (part 3 of this document) and complete the Form of Offer (part 4 of this document). Key contact details and company information should be easily identifiable; no promotional information should be included.

The ORGANISATION NAME objectives for this tender process are to secure a high-quality provider of external audit services that can demonstrate a clear understanding of ORGANISATION NAME, whilst achieving excellent value for money.

Your proposal should cover all aspects of the external audit scope and communicate how your organisation will add value to the ORGANISATION NAME, such as in relation to, specific advisory services, or alignment with one or more of our organisational values.

4. Evaluation process

Compliant bids will be evaluated by a panel made up of members of the Finance and Audit Committee of the Board, the Finance Controller will form a shortlist.

Shortlisted bidders will be invited to present their proposal in full in the form of an interview with the above panel.

5. Selection

The ORGANISATION NAME intends to select a single provider for the services.

The selected provider will be contacted during week commencing 26 August at which time the parties will begin finalising the contract and agree an implementation plan.

Unsuccessful bidders will also be notified during week commencing 26 August. Feedback can be provided on request.

The ORGANISATION NAME reserves the right to change any aspect of, or cease, the tender process at any time. While ORGANISATION NAME has taken all reasonable steps to ensure that the facts contained in this tender document are true and accurate in all material respects, ORGANISATION NAME does not make any representation or warranty as to the accuracy or completeness or otherwise of this tender, or the reasonableness of any assumptions on which this document may be based.

All information supplied by ORGANISATION NAME to the tenderers, including that contained in this tender, is subject to the supplier’s own due diligence. ORGANISATION NAME accepts no liability to tenderers whatsoever and however arising and whether resulting from the use of this tender, or any omissions from or deficiencies in this document.

It is the responsibility of potential suppliers to obtain for themselves at their own expense all additional information necessary for the preparation of their response to this tender.

Part 2 – About the ORGANISATION NAME

About the ORGANISATION NAME

Organisation details

Our structure

Organisation structure

Governance

Governance explanation

Information provided

ORGANISATION NAME Annual Report 2018

Additional information may be found on our website: web address

Foundations (if relevant to the organisation

Foundation name

**About the Foundation**

Foundation details

**Mission**

Mission details

**History**

History details

Information provided

Foundation (if relevant) Annual Report 2018

Additional information may be found on our website: web address

Part 3 – Terms of Reference: invitation to tender selection criteria

1. Scope of Audit

Commencing with the fiscal year ending 30June 2020, the Auditor shall perform an examination of the consolidated financial statements of the ORGANISATION NAME and its Foundations (if relevant) in accordance with International Standards on Auditing with the objective of expressing an unqualified opinion on these statements.

They will work closely with staff to review the system of internal financial controls, accounting procedures and processes to ensure these are adequate to meet audit standards. The Auditor will have electronic access to the relevant documents.

In scope:

* ORGANISATION NAME
* Foundation 1 name (if relevant)
* Foundation 2 name (if relevant)

2. Cultural fit

The ORGANISATION NAME is seeking an auditor that understands and sympathises with our purpose, values and vision.

3. Technical competency & experience in the charity sector

We are seeking auditors that specialise in the charity sector and has a strong portfolio of international charity clients. We expect our auditors to be aware of and actively leading developments in the sector and advising on best practice.

ORGANISATION NAME welcomes working in partnership with professional advisers and we would expect to benefit from advice in specialist areas. We are particularly interested in advice on charities and not for profits.

4. Value for money

We expect our professional advisers to be proactive in the relationship, sharing experience, knowledge and ideas so that the audit adds value in addition to meeting statutory requirements.

We would like to see a focus on reducing the overall cost of external audit services to the ORGANISATION NAME and Foundations (if relevant) in particular while at the same time maintaining /enhancing value.

5. Team competency

The supplier is expected to appoint a suitably skilled and experienced team to carry out the audit program. Please provide an overview of the audit team structure, and levels of qualification and experience.

The team/a representative will also be required to meet with the ORGANISATION NAME Name of Committee and/or relevant staff member to present discuss the tender response.

We expect the Auditor to ensure a level of stability and consistency within the team throughout the term of the working relationship.

6. Audit Strategy

Your response to this invitation to tender should include an outline of your audit strategy, including how you approach auditing against key risks and where you would focus your substantive testing.

7. Year End and Audit timetable:

|  |  |
| --- | --- |
| Activity | Dates for 2020-21 |
| Financial Year End | 30 June |
| Interim Audit visit – if required | June |
| On-site audit visit | XX July 2020 |
| Audit Closure meeting | XX August 2020 |
| Accounts and Audit Report sent to Committee or Contact | XX September |
| Presentation of Audit Report to Board | XX October 2020 |
| Annual General Meeting | XX November 2020 |

Bidders should confirm availability of key staff against the above year end timetable.

Part 4 – Form of Offer

External Audit Services

**I [insert individual name**] as the Authorised Representative of **[insert name of Bidder]** (‘the Bidder’) of **[insert address of Bidder]**

Confirms:

I have examined the information provided:

* Part 1 Instructions to Tenderers
* Part 2 Background: about ORGANISATION NAME and Foundations (if relevant)
* Part 3 Terms of Reference: Selection criteria
* Part 4: Form of Offer
* ORGANISATION NAME / Foundations Annual Report and Accounts

Agrees

1. That this offer and any contracts arising from it shall be subject to the Terms and Conditions of Contract and all other terms (if any) issued with the Invitation to Offer; and
2. To supply the services in respect of which its offer is accepted in such quantities, to such extent and at such times as ordered; and
3. That this offer is made in good faith and that the Bidder has not fixed or adjusted the amount of the offer by or in accordance with any agreement or arrangement with any other person.

The Bidder certifies that it has not and undertakes that it will not:

* 1. communicate to any person other than the person inviting these offers the amount or approximate amount of the offer, except where the disclosure, in confidence, of the approximate amount of the offer was necessary to obtain quotations required for the preparation of the offer, for insurance purposes or for a contract guarantee bond;
  2. enter into any arrangement or agreement with any other person that he or the other person(s) shall refrain from making an offer or as to the amount of any offer to be submitted.

1. That to the best of Bidder’s knowledge there are not any conflicts of interest or any circumstances that could give rise to a conflict of interest in the performance of the proposed Contract. The ORGANISATION NAME requires that all actual or potential and perceived conflicts of interest are resolved to the satisfaction of the ORGANISATION NAME prior to the submission of Bids. In the event that any actual or potential conflict of interest comes to a Bidder’s attention, that Bidder should immediately notify the ORGANISATION NAME.

Name: (print)

Signature:

Title:

Date:

The Form of Offer must be signed by an authorised signatory: in the case of a partnership, by a partner for and on behalf of the firm; in the case of a limited company, by an officer duly authorised, the designation of the officer being state.