



Crown  
Commercial  
Service

## **Attachment 2b**

### **Certificate of Technical and Professional Ability (COTPA) guidance**

**RM6310 – Audit and Assurance Services Two  
(A&AS2)**

## Attachment 2b - Certificate of Technical and Professional Ability (COTPA) guidance

### 1. Overview

- 1.1. We require you to demonstrate that you have delivered the Service Lines within the scope of the requirement for the Lot(s) you are bidding for.
- 1.2. A Certificate of Technical and Professional Ability (COTPA) is a mandatory document, signed by a customer to demonstrate a supplier's technical and professional ability to deliver the minimum number of framework Service Lines to the minimum value threshold as detailed in Table A.
- 1.3. Each COTPA must relate to a single contract with a start date from 1 August 2020 inclusive. The Service Lines must have been delivered and invoiced after 1 August 2020. The contract does not need to have ended providing that the Service Lines you have selected in the COTPA have been delivered and invoiced.
- 1.4. The minimum value threshold applies to the contract value (excluding expenses) and not Service Lines for each COTPA. The minimum value threshold per COTPA detailed in column F of Table A is the contract value irrespective of the amount of the Service Line(s) that you have delivered and invoiced.
- 1.5. Table A below provides an overview of the COTPA requirements for Lots 1 to 4.
- 1.6. Each Lot has its own COTPA template. These are available for you to download from the Attachments area in the eSourcing tool. You must ensure you use the correct documentation for the Lot(s) you are bidding for. You will need to replicate the relevant Lot specific COTPA to ensure you are submitting the correct number of COTPAs for the specific Lot.
- 1.7. Rename the file to include your company's name as a suffix to the original file name provided, here is an example [Lot1\_COTPA1\_Biddername], [Lot1\_COTPA2\_Biddername].
- 1.8. COTPAs must be completed and returned as an Excel document. PDF documents are not permitted.
- 1.9. Upload the COTPAs as a zip file as instructed in the Attachment 2a) in the eSourcing tool.

**Table A**

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
<b>Lot</b>	<b>Service Lines in Lot</b>	<b>Minimum number of Service Lines to be provided by the Supplier</b>	<b>Required COTPA's to demonstrate Service Lines in column C</b>	<b>Maximum COTPA's allowed</b>	<b>Minimum value threshold per COTPA (includes VAT)</b>
Lot 1 - Internal audit and assurance	<b>12 in total</b> <ul style="list-style-type: none"> <li>• 5 Core</li> <li>• 7 Specialist</li> </ul>	<b>2 Service Lines</b> <ul style="list-style-type: none"> <li>• must include 1 core internal audit Service Line as a minimum; and</li> <li>• must include 1 Specialist internal audit Service Line as a minimum</li> </ul>	1	12	£10,000
Lot 2 - External audit	<b>4 in total</b>	<b>1 Service Line</b> <ul style="list-style-type: none"> <li>• must include 1 external audit Service Line as a minimum</li> </ul>	1	4	£10,000
Lot 3 - Counter fraud and investigation	<b>17 in total</b> <ul style="list-style-type: none"> <li>• 7 Proactive</li> <li>• 10 Reactive</li> </ul>	<b>2 Service Lines</b> <ul style="list-style-type: none"> <li>• must include 1 proactive counter-fraud Service Line as a minimum; and</li> <li>• must include 1 reactive investigation Service Line as a minimum</li> </ul>	1	17	£10,000
Lot 4 - Other independent assurance	<b>11 in total</b>	<b>1 Service Line</b> <ul style="list-style-type: none"> <li>• must include 1 other independent assurance Service Line as a minimum</li> </ul>	1	11	£10,000

## **2. Evaluation criteria**

- 2.1. All COTPA's will be marked as a Pass or Fail.
- 2.2. You may Fail Part 3 – Technical and Professional Capability of the selection questionnaire and be excluded from the competition for a Lot(s) if:
  - 2.2.1. your COTPA does not meet all the requirements set out in this document for the Lot(s) you are bidding for; or
  - 2.2.2. your COTPA's do not collectively meet the minimum number of Service Lines required as detailed in column C of Table A; or

- 2.2.3. your COTPA does not meet the required minimum value threshold detailed in column F of Table A; or
  - 2.2.4. the Service Lines are not delivered and invoiced within the timeframe as detailed in paragraph 1.3; or
  - 2.2.5. the contract for the COTPA started before 1 August 2020.
  - 2.2.6. the customer is unable or unwilling to verify the information in the COTPA if contacted by CCS, including for confidentiality or sensitivity reasons; or
- Note:** It is vital that you select a customer that is prepared to verify the information you have provided and be contactable in the event that clarification is required; or
- 2.2.7. you have not completed all of the information required in the COTPA template; or
  - 2.2.8. the customer has not provided the required information in Section B of the COTPA template including their signature; or
  - 2.2.9. the COTPA includes a signature in a format that is not typed; or
  - 2.2.10. you do not use the correct COTPA template for the Lot(s) you are bidding for; or
  - 2.2.11. you have not returned the COTPA as an Excel document; or
  - 2.2.12. you alter the structure or format of any of the COTPA templates.
- 2.3. If we determine that you have failed Part 3 – Technical and Professional Capability of the Selection Questionnaire we will notify you and tell you the reasons for this using the eSourcing tool.

### **3. Mandatory requirements and response guidance**

- 3.1. COTPA's can be from the public sector, third sector (charity) or the private sector.
- 3.2. COTPA's can be UK or international examples. Contract values in a foreign currency should be converted to GBP using the spot rate from the date that the contract was signed.
- 3.3. COTPA's cannot be redacted including for reasons relating to confidentiality or sensitivity.
- 3.4. Contract descriptions or case studies for the COTPA's are not required.
- 3.5. A contract with a start date before 1 August 2020 is not permitted even where Service Lines have been delivered and invoiced in the required period as detailed in paragraph 1.3.
- 3.6. There is no restriction on the number of Service Lines that can be demonstrated in one COTPA. The same Service Lines can be included in

multiple COTPA(s) for that Lot but will only be counted once towards the requirement in Column C of Table A.

- 3.7. Bidders may select which Service Line(s) they wish to include in their COTPA(s) in order to meet the minimum requirements details in Column C of Table A. Whilst there are a minimum number of Service Lines that are required there are no specific mandatory Service Lines for each Lot.
- 3.8. For the avoidance of doubt, if you are successful in securing a place on the framework agreement, you will only be able to provide the Service Lines that you have selected in your valid COTPA(s).
- 3.9. For each Lot for which you are bidding, you must provide the required number of COTPA(s) as detailed in column D of Table A. Each COTPA must meet the minimum value threshold detailed in column F of Table A. Multiple COTPA(s) cannot be aggregated to meet the minimum value threshold as detailed in column F of Table A.
- 3.10. If you wish to offer more than the minimum number of Service Lines in column C of Table A you are able to submit extra COTPA(s) detailing these Service Lines up to the maximum number of COTPA(s) in column E of Table A. All COTPA(s) must meet the minimum value threshold in column F of Table A.
- 3.11. The supplier must have delivered and invoiced the minimum value threshold in column F of Table A for each COTPA. CCS reserves the right to request invoices from the Bidder to demonstrate that the delivery of Service meets minimum contract value.
- 3.12. CCS reserves the right to contact the customer to verify the content of the COTPA(s) submitted. You must notify the customer that they may be contacted by CCS.
- 3.13. Contracts which are ongoing but have not yet delivered and invoiced the Service Line(s), to the minimum value in column F of Table A, in your submitted COTPA(s) are not compliant.
- 3.14. Expenses incurred are not to be included in the minimum value threshold in column F of Table A.
- 3.15. Value Added Tax (VAT) is included in the minimum value threshold in column F of Table A.
- 3.16. Pro bono contracts (Service provided free of charge) are not permitted as they do not meet the value threshold in column F of Table A.
- 3.17. Where a contract extension makes the contract compliant this will be acceptable. Contract extensions are permitted provided that it is in relation to the original contract with a start date after 1 August 2020 inclusive. Where a new contract is signed for additional work, even if this is related to an existing or previous contract, this is not an extension and will not be permitted.

- 3.18. It is permissible to use the same contract example across different Lots provided it meets the Service Line(s) requirements. Where the same contract example is used a separate COTPA must be submitted on the Lot specific template for each Lot for which you are bidding. Each COTPA must be signed separately by the customer.
- 3.19. Call-Off Contracts awarded under a Framework Contract (Agreement) (not just from CCS Framework Contracts) will be considered valid as long as they meet the appropriate requirements and have a start date on or after 1 August 2020. Framework Contracts themselves will not be compliant. There are no requirements for the start date of the Framework Contract from which the Call-Off Contract has been awarded.
- 3.20. The customer contact provided must not be affiliated to the supplier organisation and not have been employed or appointed by the Bidder or supplier, or from within your associated group of companies this includes your parent company and your ultimate parent company, within the contract period of the example given in the COTPA.
- 3.21. The Service provided must have been delivered by the Bidder, a partnership member if the Bidder is a partnership, a consortium member if the Bidder is a consortium, or a Subcontractor, this could include your parent company and ultimate parent company. You are not permitted to use example(s) where an employee(s) completed the work outside of the above.
- 3.22. If you are selecting Service Lines that were delivered by any other organisation they must fit one of the listed criteria in 3.21 and be named as either a partner, consortium member or subcontractor in your bid.
- 3.23. If you are bidding as a consortium or partnership you are able to submit COTPAs from each consortium or partnership member. Please make it clear who has delivered the Service in Section A of the COTPA.
- 3.24. If you are using Subcontractors as part of your bid you are able to submit COTPAs from each Subcontractor. Please make it clear who has delivered the Service in Section A of the COTPA. Subcontractors used as part of your bid must be declared as a Key Subcontractor in Attachment 7 Key subcontractor details and Attachment 4b Information and Declarations\_Key Subcontractors\_Guarantors.
- 3.25. If a Subcontractor has delivered work to the COTPA requirements set out in this document through a prime supplier both the Subcontractor and prime would be able to submit the COTPA as long as the customer is willing to sign them off and it meets the requirement.
- 3.26. The signatory for the COTPA or Additional COTPA must be the customer to whom the work was provided. A prime supplier and subcontractor should not sign COTPAs and Additional COTPAs for one another.
- 3.27. You are not permitted to submit a COTPA for work carried out in your organisation or your associated group of companies.

- 3.28. Once a Bidder has submitted their bid including COTPA's they will not be able to add Service Lines. This includes once the Framework Contract is live.
- 3.29. Service Lines will be collated together with the information you have provided in "Attachment 13 Sectors and Regions" to create a filter which the Buyer will be able to use to shortlist Suppliers in accordance with the call-off award procedure detailed in Framework Schedule 7 Call-Off Award Procedure.
- 3.30. Other than extracting Service Lines to create the filter referenced at 3.29 above, the information provided in the COTPA's will not be shared outside of CCS. They are only used for the purpose of evaluation.
- 3.31. No attachments other than the COTPA's are permitted to demonstrate a supplier's technical and professional ability. Any additional documents submitted will be disregarded.
- 3.32. Section B of the COTPA is to be completed by the customer and not the Supplier.
- 3.33. COTPA's must be signed and dated by someone currently employed by the customer. COTPA's are not able to be signed by contractors who are working for the customer.
- 3.34. Typed signatures are required for each COTPA. For the avoidance of doubt customers are able to type their name in the signature box in section B of the COTPA. Digital or wet ink signatures are not permitted. By submitting these documents, you (the Bidder) are confirming that the information is correct and that the customer has reviewed and signed Section B.
- 3.35. Only one person can sign and date the COTPA. Multiple signatories are not permitted.
- 3.36. If a customer is not willing or able to sign the COTPA then the COTPA will be invalid.
- 3.37. CCS will not be providing further definitions or examples on the Service Lines.
- 3.38. When signing the Customer does not assume any responsibility or any liability nor make any guarantee, representation or warranty as to the contents of the COTPA's.

## **4. Examples**

- 4.1. Examples have been included below to demonstrate COTPA's which would be evaluated as a pass, and those which would be classed as a fail. Examples 1 and 2 would be marked as a pass, and examples 3 and 4 would be marked as a fail.

### **Example 1 - Lot 1**

The Bidder is bidding for Lot 1 and wants to offer 4 Service Lines (3 core Service Lines and 1 specialist Service Line).

Requirement: minimum of 1 COTPA (1 must relate to core internal audit Service Line(s) and 1 must relate to specialist internal audit Service Line(s)), with a minimum value of £10k.

3 COTPA's are submitted by the Bidder:

- COTPA 1
  - 1 core internal audit Service Line
  - value £17k
  - core Service Line delivered and invoiced by 25 July 2022
- COTPA 2
  - 2 core internal audit Service Lines
  - value £12.5k
  - core Service Lines delivered and invoiced by 2 August 2023
- COTPA 3
  - 1 specialist internal audit Service Line
  - value £16k
  - specialist Service Lines delivered and invoiced by 16 July 2021

**Pass: reason(s) for pass:**

This would be classed as a pass as the COTPA's meet the minimum requirement of 1 core and 1 specialist internal audit Service Line. The core and specialist Service Lines were delivered and invoiced after 1 August 2020 and each with a minimum value of £10,000.

**Example 2 - Lot 2**

The Bidder is bidding for Lot 2 and wants to offer 3 Service Lines(s).

Requirement: Minimum 1 COTPA with a minimum value of £10k.

- 3 COTPA's are submitted by the Bidder:
  - COTPA 1
    - 1 Service Line
    - value £10k
    - Service Line delivered and invoiced by 13 January 2022



- COTPA 2
  - 1 Service Line
  - value £15k
  - Service Line delivered and invoiced by 15 February 2024
- COTPA 3
  - 1 Service Line
  - value £17k
  - Service Line delivered and invoiced by 18 November 2021

**Pass:reason(s) for pass:**

This would be classed as a pass as the COTPA's meet the minimum requirement of 1 Service Line. The Service Lines were delivered and invoiced after 1 August 2020 and each with a minimum value of £10,000.

**Example 3 - Lot 3**

The Bidder is bidding for Lot 3 and wants to offer 6 Service Lines (6 Proactive counter-fraud Service Lines).

Requirement: Minimum 1 COTPA (1 to relate to proactive counter-fraud Service Lines(s) and 1 to relate to reactive investigation Service Line(s), with a minimum value of £10k.

- 1 COTPA is submitted by the Bidder
  - COTPA 1
    - 6 proactive counter-fraud Service Lines
    - value £55k
    - proactive counter-fraud Service Lines delivered and invoiced by 25 October 2020

**Fail:reason(s) for fail:**

The Bidder has submitted 1 COTPA above the minimum value threshold however the Bidder has not met the minimum of 1 reactive investigation Service Line.

**Example 4 - Lot 4**

The Bidder is bidding for Lot 4 and wants to offer 4 service lines.

Requirement: 1 COTPA (each COTPA must relate to other independent assurance Service line(s)), each with a minimum value of £10k.

- 1 COTPA is submitted by the Bidder:
  - 4 Service Lines
  - value £8k
  - Service Lines delivered and invoiced by 18 July 2020

**Fail: reason(s) for fail:**

COTPA 1 does not fall within the required timescales. For all Lots, the contracts must have been completed after 01 August 2020 inclusive. It also does not fall within the minimum value threshold of £10k.