Invitation to Tender

Attachment 2b – Certificate of Past Performance Guidance

**RM6188 – Audit & Assurance Services (A&AS)**

**Attachment 2b - Certificate of Past Performance Guidance**

The requirement for the submission of Certificates of Past Performance (CoPPs) is included to enable you to demonstrate your ability to deliver the service line(s) to customers, within the scope of the Lot(s) for which you are bidding.

The table below provides an overview of the CoPP requirements. Some examples have also been included below to demonstrate examples of CoPPs which are permitted, and those which are not permitted.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Service Lines** | | **Certificates of Past Performance (CoPPs)** | | |
| **A** | **B** | **C** | **D** | **E** | **F** |
| **Lot** | **Total no. of service lines** | **Minimum number of service lines required to bid** | **No. of CoPPs required to bid** | **Requirements for CoPPs** | **Minimum value threshold per CoPP (ex VAT)** |
| Lot 1 - Internal Audit & Assurance | 12 (5 Core Internal Audit & 7 Specialist Internal Audit) | **6 in total**   * 5 Core Internal Audit service lines * 1 Specialist Internal Audit service lines | 3 | * 2 CoPPs must relate to Core Internal Audit service line(s) (Attachment 2c) * 1 CoPP must relate to Specialist Internal Audit service line(s) (Attachment 2d) | £10k |
| Lot 2 - External Audit | 4 | 2 | 3 | * Each CoPP must relate to External Audit Service Line(s) (Attachment 2e) | £10k |
| Lot 3 - Counter Fraud & Investigation | 17 (7 Proactive Counter-Fraud  & 10 Reactive Investigation | **10 in total**   * 7 Proactive Counter- Fraud service lines * 3 Reactive Investigation service lines | 3 | * 2 CoPPs must relate to Proactive Counter-Fraud service line(s) (Attachment 2f) * 1 CoPP must relate to Reactive Investigation service line(s) (Attachment 2g) | £10k |
| Lot 4 - Other Independent Assurance | 11 | 3 | 3 | * Each CoPP must relate to Other Independent Assurance service line(s) (Attachment 2h) | £10k |

1. Each CoPP can be from either the public sector or private sector.
2. CoPPs which relate to a customer outside of the UK will be accepted.
3. CoPPs may cover situations where your organisation was acting as prime contractor, key subcontractor or part of a consortium.
4. Each CoPP provided must relate to a single contract completed between 1st January 2018 and 31st December 2020 to be valid. There is no requirement for the contract to have commenced during this period.
5. Each CoPP must clearly and unambiguously fall within the scope of the requirement of the Lot(s) and service line(s) for which you are bidding.
6. Each CoPP provided must be signed and dated by the customer.
7. Contracts awarded under other frameworks via call-off contracts will be considered valid, but framework agreement contracts themselves will NOT be considered valid.
8. CCS reserves the right to contact the customer to verify the content of the CoPPs you have submitted. You must notify the customer that they may be contacted by us.
9. The customer contact provided must not have been employed or appointed by your organisation, or from within your associated group of companies, within the past 3 years (1st January 2018 - 31st December 2020).
10. In order to bid for a Lot, you must be able to offer the minimum number of service lines detailed in column C in the table above. The service lines for each Lot are detailed in Attachment 9 - Framework Schedule 1 (Specification). You will need to indicate in Attachment 13 - Service Lines, Sectors and Regions which service lines you wish to offer.
11. For each Lot for which you are bidding, you must provide the required number of CoPPs as detailed in column D. The CoPPs must meet the requirements specified in column E in the table above and meet the minimum value threshold as detailed in column F in the table above.
12. Each Lot has a different Lot specific template for the CoPP, which you will need to download, complete and obtain customer certification.
13. You will need to replicate the relevant Lot specific template where you are submitting multiple CoPPs for a particular Lot.
14. It is permissible to approach the same customer for multiple contract examples for use as CoPPs providing that they meet the requirements of this document.
15. You must not submit more than the required number of three CoPPs per Lot. CoPPs must be submitted in line with the table above.
16. You must upload a zip folder containing all of your CoPPs for each of the Lot(s) for which you are bidding to the relevant question in the Qualification Envelope of the eSourcing Suite i.e. one folder containing Lot 1-specific CoPPs for Lot 1, one folder containing Lot 2-specific CoPPs for Lot 2, etc.

Some worked examples are included below, to illustrate how you may meet the requirement. Examples 1 and 2 are permitted, and examples 3 to 5 are not permitted.

**Example 1 - Permitted**

* The Bidder is bidding for Lot 1 and wants to offer 7 service lines
* Requirement: 3 CoPPs (2 must relate to Core Internal Audit service line(s) and 1 must relate to Specialist Internal Audit service line(s)), each with a minimum value of £10k
* 3 CoPPs are submitted by the Bidder:
  + Core Internal Audit Services CoPP 1
* 1 Core Internal Audit service line
* Value £17k
* Concluded in July 2020
  + Core Internal Audit Services CoPP 2
* 1 Core Internal Audit service line
* Value £12.5k
* Concluded in September 2018
  + Specialist Internal Audit Services CoPP 1
* 1 Specialist Internal Audit service line
* Value £16k
* Concluded in August 2019

**Example 2 - Permitted**

* The Bidder is bidding for Lot 2 and wants to offer 3 service lines
* Requirement: 3 CoPPs (1 CoPP per External Audit service line(s)), each with a minimum value of £10k
* 3 CoPPs are submitted by the Bidder:
  + CoPP 1
* 1 service line
* Value £10k
* Concluded in January 2020
  + CoPP 2
* 1 service line
* Value £15k
* Concluded in July 2018
  + CoPP 3
* 1 service line
* Value £17k
* Concluded in May 2018

**Example 3 - Not Permitted**

* The Bidder is bidding for Lot 4 and wants to offer 4 service lines
* Requirement: 3 CoPPs (each CoPP must relate to Other Independent Assurance Service line(s)), each with a minimum value of £10k
* 3 CoPPs are submitted by the Bidder:
  + CoPP 1
* 1 service line
* Value £12k
* Concluded in July 2018.
  + CoPP 2
* 2 service lines
* Value £18k
* Concluded in May 2017.
  + CoPP 3
* 1 service line
* Value £15k
* Concluded in July 2017.

Reason not permitted: CoPPs 2 and 3 do not fall within the required timescales. For all Lots, the contracts must have been completed between January 2018 and December 2020.

**Example 4 - Not Permitted**

* The Bidder is bidding for Lot 2 and wants to offer 2 service lines
* Requirement: 3 CoPPs (each CoPP must relate to an External Audit service line(s)), each with a minimum value of £10k
* 2 CoPPs are submitted by the Bidder:
  + CoPP 1
* 1 service line
* Value £11k
* Concluded in July 2019.
  + CoPP 2
* 1 service line
* Value £14k
* Concluded in June 2020.

Reason not permitted: The Bidder has not submitted the required number of CoPPs. In this example, 3 CoPPs are required for Lot 2 (see column D in the table above).

**Example 5 - Not Permitted**

* The Bidder is bidding for Lot 3 and wants to offer 10 service lines (7 Proactive Counter-Fraud Service Lines and 3 Reactive Investigation service lines)
* Requirement: 3 CoPPs (2 to relate to Proactive Counter-Fraud service line(s) and 1 to relate to Reactive Investigation service line(s), each with a minimum value of £10k
* 3 CoPPs are submitted by the Bidder
  + Proactive Counter-Fraud Services CoPP 1
* 2 Proactive Counter-Fraud service lines
* Value £15k
* Concluded in January 2019.
  + Proactive Counter-Fraud Services CoPP 2
* 3 Proactive Counter-Fraud service lines
* Value £19k
* Concluded in January 2020.
  + Reactive Investigation Services CoPP 1
* 1 Reactive Investigation service line(s)
* Value £8k
* Concluded in March 2019.

Reason not permitted: The Bidder has not submitted 3 CoPPs above the minimum threshold for the Lot - CoPP 3 is below the minimum value threshold of £10k. In this example, 3 CoPPs each with a minimum value of £10k is required for Lot 3 (see column F in the table above).