

**RM6310**

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

**Framework Schedule 1 Specification**

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## **1. Introduction**

- 1.1. This Schedule sets out what we and our Buyers want.
- 1.2. The Supplier must only provide the Deliverables for the Lot that they have been appointed to.
- 1.3. For all Lots and/or Deliverables, the Supplier must help Buyers comply with any specific applicable Standards of the Buyer.
- 1.4. The Deliverables and any Standards set out below may be refined (to the extent permitted and set out in the Order Form) by a Buyer during a Further Competition Procedure to reflect its Deliverables Requirements for entering a particular Call-Off Contract.

## **2. The Lots**

- 2.1. The Services are divided into four Lots:  
Lot 1: Internal audit and assurance  
Lot 2: External audit  
Lot 3: Counter-fraud and investigation  
Lot 4: Other independent assurance
- 2.2. The Services within each Lot are contained in paragraphs 3 to 8 of this Specification and are not an exhaustive list. Buyers may require other similar Services, which will be detailed in the documents published by the Buyer when they undertake the Call-Off Procedure.
- 2.3. The Buyer's requirements will determine the Lot most appropriate to deliver the business need.
- 2.4. Performance Indicators (PIs) relating to Supplier performance under the Framework Contract are detailed in Framework Schedule 4 (Framework Management).
- 2.5. Service Levels relating to Supplier performance under the Call-Off Contract are stipulated by the Buyer in Call-Off Schedule 14 (Service Levels).

## **3. Mandatory service requirements: all Lots**

- 3.1. This section of the Specification outlines the general scope of requirements for all Lots of the Framework Contract.
- 3.2. The Supplier shall meet the mandatory requirements listed below in paragraphs 3.4 to 3.33, under this Framework Schedule 1 Specification.
- 3.3. The Buyer will confirm their required Services during the Call-Off Procedure.
- 3.4. The Call-Off Contract entered into by a Buyer will be managed by the Buyer. CCS may also call-off from this Framework Contract as a Buyer.
- 3.5. The Supplier shall create a generic email address which shall be used for all Buyers' queries.

- 3.6. For each Call-Off Contract, the Supplier shall be expected to provide advice and assurance on different delivery options, if applicable, to the Buyer with a clear assessment of each option. This may include but not be limited to, the practicality, timescales, cost, comparative value for money and risk. This advice and assurance may involve producing reports, outlining strategies, identifying programmes of work and associated project plans.
- 3.7. The Supplier shall ensure that knowledge acquired during the Call-Off Contract term is transferred to the Buyer, which allows for the Buyer to improve awareness of strategic approaches and market intelligence and to share the learnings to internal and external stakeholders in the future.
- 3.8. The Supplier shall provide to the Buyer a full project plan which includes outputs and milestones. The Supplier shall agree with the Buyer the frequency of updates on milestone delivery, risks, issues and any other metrics required by the Buyer.
- 3.9. The Supplier shall have processes and systems in place for ensuring costs and pricing are managed appropriately. This shall include ensuring the grade mix of the team assigned will be adapted to provide the right balance in terms of quality and cost effectiveness.
- 3.10. The Supplier shall consult the Buyer as to how they will manage and communicate with the stakeholders.
- 3.11. The Supplier shall ensure that all Services meet all of the policies and procedures detailed by the Buyer.
- 3.12. Security Clearance (SC) and/or Developed Vetting (DV) may be required of the Supplier staff for some Call-Off Contracts. If this is required the Buyer will detail their requirements in the Call-Off Procedure.
- 3.13. All Suppliers will need to have a current and valid Cyber Essentials certificate. If a Buyer requires Cyber Essentials Plus accreditation, this will be confirmed in the Call-Off Procedure.
- 3.14. The Supplier shall work with the Buyer and its stakeholders (if applicable) to identify and rank the risks identified and agree a risk management strategy. The Supplier shall proactively manage project risks and value management, to deliver mutual benefits and the most successful outcome for the Buyer.
- 3.15. The Supplier shall cooperate with all appropriate parties at all times in accordance with the spirit and terms of the Framework Contract and Call-Off Contract.
- 3.16. The Supplier may wish to consider the use of robotic process automation or artificial intelligence for elements of the delivery of Services on a case by case basis to the Buyer, where it is proven to bring additional benefits.
- 3.17. The Supplier shall be responsible for keeping their contact details updated during the Framework Contract Period. If changes are

required the Supplier must email [info@crownccommercial.gov.uk](mailto:info@crownccommercial.gov.uk) including 'RM6310 contact detail update' in the email subject line.

- 3.18. The Supplier shall be responsible for keeping under review the content of any information which appears on the Supplier's website and which relates to this Framework Contract and ensuring that such information is kept up to date at all times.
- 3.19. If a Supplier does not bid in a further competition the Supplier shall state the reason(s) why to the Buyer.
- 3.20. The Supplier shall perform all Services under this Framework Contract and any Call-Off Contract to a professional standard using reasonable skill and care and in accordance with Good Industry Practice.
- 3.21. Where a Supplier uses a Key Subcontractor they must confirm the spend with that Key Subcontractor to CCS if requested. The Supplier must also identify any Key Subcontractor that is an SME.
- 3.22. The Supplier shall seek feedback on the quality of the Deliverables to ensure continuous improvement and innovation.

### **Complaints procedure**

- 3.23. The Supplier shall have a robust and auditable complaints procedure for logging, investigating, managing, escalating and resolving complaints initiated by the Authority.
- 3.24. The complaints procedure shall comply with the following:
  - 3.24.1. All complaints shall be logged and acknowledged within twenty-four (24) hours of receipt by the Supplier;
  - 3.24.2. All complaints shall be resolved within ten (10) working days of the original complaint being made, unless otherwise agreed with the Buyer; and
  - 3.24.3. All complaints shall be recorded, including: the date the complaint was received, complainant contact details, nature of the complaint, and the actions and timescales taken to resolve the complaint.
- 3.25. CCS may request a consolidated complaints report as and when from the Supplier, relating to all Buyer complaints. The report shall be provided to CCS by the Supplier within ten working days from the request.

### **Social Value**

- 3.26. This Framework Contract requires the Supplier to embed social value into all Call-Off Contracts, in line with the Social Value Act 2012 and Procurement Policy Note 06/20 – taking account of social value in the award of central government contracts<sup>1</sup> or subsequent government initiatives to enable the effective implementation of the Act.

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<https://www.gov.uk/government/publications/procurement-policy-note-0620-taking-account-of-social-value-in-the-award-of-central-government-contracts>

- 3.27. As a condition of participating on this Framework Contract, CCS requires Suppliers on this Framework Contract to demonstrate they are committed to report on the impact of social value throughout the lifetime of the Framework Contract to CCS, every 12 months from the Framework Start Date.
- 3.28. Suppliers must provide evidence of their commitment to social value and demonstrate an ability and willingness to work with Buyers to identify and help further their social value requirements in all Call-Off Contracts. To satisfy this requirement, Suppliers must agree to provide or deliver reasonable and proportionate social value benefits within all Call-off Contracts. Suppliers should consider the following policy themes, as a minimum:
  - 3.28.1. covid-19 recovery
  - 3.28.2. tackling economic inequality
  - 3.28.3. fighting climate change
  - 3.28.4. equal opportunity and
  - 3.28.5. wellbeing
- 3.29. Suppliers are expected to act with these priorities in mind, and CCS may discuss these priorities as part of Framework Management meetings.
- 3.30. Where applicable the Supplier shall work with its Key Subcontractors to ensure that social value is embedded within the supply chain and that there is a mechanism for Key Subcontractors to report on their social value activities to the Supplier.
- 3.31. The Buyer's requirements will be set out in the Call-Off Procedure. The Supplier shall comply with and/or identify proposed social value initiatives, proportionate and relevant to each Call-Off Contract.
- 3.32. The Supplier shall deliver measurable benefits and impacts in respect of the social value priorities, when identified in the Call-Off Contract.
- 3.33. The Supplier shall record and report performance against the social value requirements, when detailed in the Call-Off Contract.

#### **4. Rate cards**

- 4.1. The Supplier cannot exceed Framework Prices. This includes where the Supplier utilises Key Subcontractors or Subcontractors.
- 4.2. No overtime or extra hours worked above the Work Day shall be paid by the Buyer to the Supplier regardless of the hours worked in a Work Day.

#### **Single rate card for lot 2 and lot 4**

There will be 1 rate card for Lot 2 and one rate card for Lot 4.

#### **Dual rate card**

##### **Lot 1**

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- 4.3. There will be 2 rate cards for Lot 1. These are for core internal audit services and specialist internal audit services.
- 4.4. The core internal audit rate card will apply to core internal audit services listed in 5.2.1 to 5.2.5 provided under the Call-Off Contract. The core internal audit rate card will not be applicable to the specialist internal audit services listed in 5.4.1 to 5.4.7.
- 4.5. The specialist internal audit services rate card will apply to the specialist internal audit services listed in 5.4.1 to 5.4.7 provided under the Call-Off Contract. The specialist internal audit services rate card will not be applicable to the core internal audit services listed in 5.2.1 to 5.2.5.
- 4.6. Where there is a requirement from a Customer which requires pieces of work that are both core and specialist internal audit then both respective rate cards will apply.
- 4.7. The customer will confirm in their Call-Off Procedure which services apply (core internal audit and/or specialist internal audit) and which rate card(s) will apply.

### **Lot 3**

- 4.8. There will be 2 rate cards for Lot 3. These are for proactive counter-fraud services and reactive investigation services.
- 4.9. The proactive counter-fraud services rate card will apply to proactive counter-fraud services listed in 7.2.1 to 7.2.7 provided under the Call-Off Contract. The proactive counter-fraud services rate card will not be applicable to the reactive investigation services listed in 7.4.1 to 7.4.10.
- 4.10. The reactive investigation services rate card will apply to the reactive investigation services listed in 7.4.1 to 7.4.10 provided under the Call-Off Contract. The reactive investigation services rate card will not be applicable to the proactive counter-fraud services listed in 7.2.1 to 7.2.7.
- 4.11. Where there is a requirement from a Customer which requires pieces of work that are both proactive counter-fraud services and reactive investigation services then both respective rate cards will apply.
- 4.12. The customer will confirm in their Call-Off Procedure which services apply (proactive counter-fraud services and/or reactive investigation services) and which rate card(s) will apply.

### **5. Lot 1: Internal audit and assurance**

- 5.1. Provision of services relating to all aspects of internal audit to provide independent and objective assurance and consulting activity on the effectiveness of governance, risk management and controls in line with public sector internal audit standards and other Standards.

### **Core internal audit services**

- 5.2. The Supplier shall be able to offer a **minimum of one** or more of the core internal audit services, in paragraphs 5.2.1 to 5.2.5 to the required Standards.
- 5.2.1. Assurance on governance, risk management and controls **which may include but is** not limited to IT, finance, commercial, human resources, facilities management, policy development and operations
  - 5.2.2. Advice and guidance on internal audit
  - 5.2.3. Benchmarking and quality assurance review of internal audit performance including external quality assessment
  - 5.2.4. Development of internal audit strategy and methodologies
  - 5.2.5. Outsourced, co-sourced or one-off internal audit services
- 5.3. The service lines listed in paragraphs 5.2.1 to 5.2.5 are covered by the core internal audit services rate card. If and where elements of the Services listed in paragraphs 5.2.1 to 5.2.5 require specialist internal audit services listed in paragraphs 5.4.1 to 5.4.7, these are covered by the specialist internal audit rate card.

### **Specialist internal audit services**

- 5.4. The Supplier shall additionally offer a **minimum of one** specialist internal audit services listed in paragraphs 5.4.1 to 5.4.7 to the required Standards. The services listed in paragraphs 5.4.1 to 5.4.7 require specialist knowledge and/or qualifications not held by a generalist auditor and are not covered by the core internal audit service lines listed in paragraphs 5.2.1 to 5.2.5. The Supplier and the Buyer will agree and set out in the Call-Off Contract which Services fall under core internal audit services versus these specialist internal audit services.
- 5.4.1. Specialist - Commercial
  - 5.4.2. Specialist - Programme and project management
  - 5.4.3. Specialist - Finance including treasury management
  - 5.4.4. Specialist - Human resources
  - 5.4.5. Specialist - Counter-fraud and investigation
  - 5.4.6. Specialist - Digital data and technology **which may include but is** not limited to blockchain, cyber security, artificial intelligence and machine learning
  - 5.4.7. Specialist - Grants
- 5.5. The service lines listed in paragraphs 5.4.1 to 5.4.7 are covered by the specialist internal audit services rate card.

## 6. Lot 2: External audit

- 6.1. Provision of services relating to all aspects of external audits including inspecting documents, re-performing calculations and reviewing and reporting on controls and systems. Statutory audits requested by grant providers are included.
- 6.2. The Supplier shall be able to offer a **minimum of one** of the service lines in paragraphs 6.2.1 to 6.2.4 to the required Standards:
  - 6.2.1. External statutory audit
  - 6.2.2. External audit including but not limited to financial statements
  - 6.2.3. Grant audits and certification
  - 6.2.4. NHS audits ~~including but not limited to external assurance on quality reports~~

## 7. Lot 3: Counter-fraud and investigation

- 7.1. Provision of services relating to proactive counter-fraud work and reactive investigations including forensics.
- 7.2. The Supplier shall be able to offer a **minimum of one** of the service lines in paragraphs 7.2.1 to 7.2.7 to the required Standards:

### **Proactive counter-fraud services**

- 7.2.1. Advice on and/or assessment of fraud, bribery and corruption awareness training and changes to legislation, policies and regulations which may be required to the [Government Functional Standard 013: Counter Fraud](#) or its successor
- 7.2.2. Advice/support on and/or assessment of fraud risk including:
  - fraud risk identification
  - risk evaluation and prioritisation
  - evaluation of controls
  - reviewing and reporting
  - improving fraud, bribery and corruption risk management

which may be required to the [Government Counter Fraud Professional Standards and Guidance for Fraud Risk Assessment](#) or its successor

- 7.2.3. Advice on and/or assessment of fraud, bribery and corruption prevention and detection strategy including fraud response plan which may be required to the [Government Functional Standard 013: Counter Fraud](#) or its successor
- 7.2.4. Advice on and/or assessment of whistleblowing, gifts and hospitality and conflicts of interest policies and procedures, and other routes for reporting suspected fraud which may be required to the [Government Functional Standard 013: Counter Fraud](#) or its successor

- 7.2.5. Advice/assessment and/or delivery of proactive testing and compliance activity in key risk areas which may be required to follow the [Public Sector Fraud Authority guidance to Pressure Testing](#) or its successor
- 7.2.6. Advice/assessment/production on fraud loss measurement which may include:
- the identification of high risk areas to measure
  - statistical sample selection
  - the development/adaptation of fraud risk assessments into a testing plan
  - the collection of suitable data/evidence for testing
  - making decisions on the civil balance on the level of fraud and error in a sample
  - the reporting of extrapolated loss levels
  - prevention estimation methodologies
- 7.2.7. Use of technology including but not limited to data analytics to support the delivery of proactive counter-fraud services including fraud prevention and detection
- 7.3. The service lines listed in paragraphs 7.2.1 to 7.2.7 are covered by the proactive counter-fraud services rate card.

#### **Reactive investigation services**

- 7.4. The Supplier shall additionally offer a **minimum of one** reactive investigation services in paragraphs 7.4.1 to 7.4.10 to the required Standards.
- 7.4.1. Corporate intelligence techniques
- 7.4.2. Financial irregularity investigations
- 7.4.3. Investigation of non-financial irregularities, including but not limited to, regulatory breaches and misconduct
- 7.4.4. Investigation of suspected fraud, bribery or corruption allegations made through all established reporting routes, including whistleblowers **and or** digital analytics
- 7.4.5. Forensic extraction and review of structured digital evidence including but not limited to email data
- 7.4.6. Forensic extraction and review of unstructured digital evidence including but not limited to social media postings and data held in audio and video formats
- 7.4.7. Support with the delivery of criminal investigations in line with investigatory legal powers, including the Criminal Procedures and Investigations Act and the Police and Criminal Evidence Act
- 7.4.8. Expert witness services including but not limited to offering the services of individuals who have previously acted as an expert witness

- 7.4.9. Use of data analytical technology tools and techniques to investigate fraud
- 7.4.10. Upskilling of new technology and techniques of fraud detection and prevention
- 7.5. The services lines listed in paragraphs 7.4.1 to 7.4.10 are covered by the reactive investigation services rate card.

## 8. Lot 4: Other independent assurance

- 8.1. Provision of services relating to assurance over aspects of organisational, operational and programme performance, benefitting from objective examination and assessment.
- 8.2. The Supplier shall offer a **minimum of one** service lines in paragraphs 8.2.1 to 8.2.11 to the required Standards:
  - 8.2.1. Advice on and assurance over non-financial information **which may include but is** not limited to strategy, risk and corporate governance
  - 8.2.2. Advice on and assurance over KPIs **which may include but is** not limited to environmental, sustainability ~~and~~ or workforce reporting
  - 8.2.3. Compliance monitoring and risk management
  - 8.2.4. Environmental, social and governance
  - 8.2.5. Grant funding assurance **which may include but is** not limited to programme reviews and impact assessments
  - 8.2.6. Independent assurance reviews **which may include but is not limited to** special purpose reviews and investigations
  - 8.2.7. Regulatory reporting
  - 8.2.8. Service auditor reports **which may be required including but not limited** to international standard on assurance engagements (ISAE) 3402 standards, **or other standards**
  - 8.2.9. Third party risk management **which may include but is** not limited to supply chain and contract assurance
  - 8.2.10. Well led governance reviews
  - 8.2.11. Workforce audit services including but not limited to temporary, fixed term or permanent staffing (clinical and non-clinical)