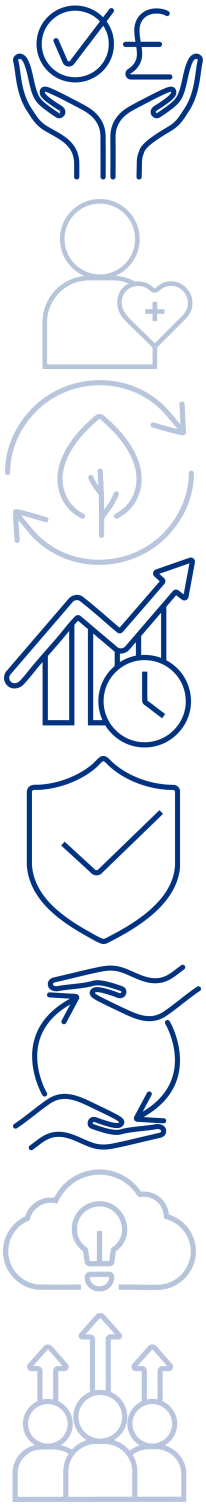
FRAMEWORK BUYERS' GUIDE

LAST UPDATED OCTOBER 2026

NHS Collaborative Procurement Hub



Statutory Audit and Multi-Specialty Services and Advisory Consultancy Services

(Ref: 2024/S 000-002425)

Contract period: 29 January 2024 to 28 January 2027

Contract notice: 2023/S 000-024383 | Fully compliant with PCR 2015 | ABI: 1%

eoecph.nhs.uk frameworks@eoecph.nhs.uk East of England NHS Collaborative Procurement Hub (EOECPH)

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CONTACT:



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Fulbourn, Cambridge, CB21 5XA**

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WELCOME

The East of England NHS Collaborative Procurement Hub was originally established by the region's trusts in 2006, founded on a simple belief: collaboration makes us stronger. Since then, we have grown into a procurement and advisory partner for organisations across the NHS and wider public sector supporting members, non-members, regional systems and national programmes alike.

As the landscape has evolved, so have we. What began as a member created organisation is now a flexible, multi-access hub offering a range of ways to work with us: through membership, service partnerships, consultancy support or direct use of our frameworks.

What has never changed is our commitment to strengthening the organisations and communities we serve. From trusts and ICSs to local authorities and emergency services, we help partners turn complex challenges into shared achievements.

Today, we're more than a procurement hub; we're a collaborative force for progress. By bringing people, insight and innovation together, we help organisations deliver value, efficiencies and expertise where they are needed most.

As the landscape continues to evolve, so will we – guided by the same belief in collaboration that has defined our journey from the very start.

This guide will help you access our frameworks confidently and efficiently, ensuring compliance and maximising value. If you need further support at any stage, our team is here to help.

FRAMEWORKS@EOECPH.NHS.UK

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WHY USE THIS FRAMEWORK

Every Hub framework is designed with one goal in mind: to give you a fast, compliant and high-quality route to market that helps you deliver the best outcomes for your teams, patients and communities.



By using this framework, you benefit from years of shared expertise, strong supplier relationships and the combined strength of regional and national collaboration. You can move quickly, confidently and compliantly knowing that every framework has been built to save time, reduce risk and maximise value.



Whether you're running a mini-competition or exploring a direct award, you'll have clear guidance, compliant processes and support grounded in our expertise in public procurement regulations. Our role is to provide robust frameworks and the assurance that your procurement activity meets the required standards every step of the way.

Choosing a Hub framework isn't about ticking a box – it's about unlocking better outcomes, faster.

- **Confidence from the start:** Fully compliant, quality assured frameworks.
- **Save time and money:** Streamlined routes to market reduce procurement costs and administrative burden.
- **Tailored to you:** Award options that fit your timelines, service requirements and organisational context.
- **Impact that matters:** Suppliers who understand the unique challenges of public and health sector organisations, delivering measurable value, efficiency and improved outcomes.

With every framework, you gain more than a contract. You gain a partner committed to strengthening your organisation and the communities you serve.

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WHY CHOOSE THE HUB?

We offer a range of ways to work with us as a member, a framework user, a commissioning partner or through bespoke consultancy support.

KNOWLEDGE
Extensive NHS and wider public procurement expertise supported by regional insight and national collaboration.

SUPPORT
Hands on guidance throughout the process, offering friendly, impartial advice whether you're a member or engaging with us through another route.

CHOICE
A wide range of pre-qualified suppliers across multiple lots and service types.

COMPLIANCE
Fully aligned with the relevant regulations assured through robust governance.

EASE OF USE
Templates, guidance and support that make procurement simple, smooth and efficient.

VALUE BEYOND COST
Our frameworks and services deliver more than savings they support better planning, reduced risk, operational improvement and measurable outcomes.

MULTIPLE WAYS TO PARTNER
Join as a member, use our frameworks, commission standalone projects or access consultancy support.

INCLUSIVE ACCESS
Any NHS and wider public sector organisation can use our frameworks free of charge.

MARKET INSIGHT
Enhanced understanding of supplier markets and system-wide priorities through strong national partnerships.

TRUSTED EXPERTISE
Built from supporting both members and non-member organisations across health and public sector settings.

A COMMITMENT TO SYSTEM WIDE IMPROVEMENT
Helping organisations deliver better outcomes together.

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FRAMEWORK BENEFITS AT A GLANCE

Our frameworks are free to access for all NHS organisations.

Membership is not required.

FREE TO ACCESS
For NHS organisations and publicly funded entities, in whole or in part throughout the whole of the UK, including Northern Ireland, Scotland and Wales

FLEXIBLE PROCUREMENT ROUTES
Or streamlined procurement options: mini-competition or direct award

PRACTICAL, TAILORED SUPPORT
At every stage of the procurement process.

CUSTOMISED
End-to-end support from the Hub team

ACCESS
To experienced, pre-qualified suppliers

COST EFFICIENCY
Via aggregated spend and competitive day rates

FRAMEWORK
Managed and monitored with customer feedback incorporated

SOCIAL VALUE
Embedded in supplier selection

INFORMED
By regional insight, aligned with national priorities and supported by strong supplier relationships.

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FRAMEWORK OVERVIEW

This buyer's guide and mini-competition document is intended to provide information about the Statutory Audit and Multi-Specialty Services and Advisory Consultancy Services framework and to provide practical support and documentation to contracting authorities who wish to procure services under the framework.

Please note, the guidance provided within this document applies only to this framework. Contracting authorities should ensure they refer to the specific guidance document relevant to any other framework agreement they wish to access to ensure that the right processes are being followed.

The framework has been set up for audit services to be costed on a 'day-rate' basis. Awards against this framework can be undertaken via two options:

OPTION 1:
MINI-COMPETITION

OPTION 2:
DIRECT AWARD

The Statutory Audit and Multi-Specialty Services and Advisory Consultancy Services framework sets location and skills summary relevant to the services to be delivered under each lot and core key characteristics and capabilities for supplier skills and abilities. See the Location and Skills Summary and the Skills Matrix within the documentation set for full information of all specialisms, capabilities and suppliers set against each lot.

NEXT SECTION

FRAMEWORK OVERVIEW

THIS FRAMEWORKS CONSISTS OF 7 LOTS:

Lot 1	Statutory Audit/External Audit
Lot 2	Counter Fraud Services
Lot 3	Internal Audit
Lot 4	Assurance Reviews
Lot 5	Digital and IM&T Audit
Lot 6	Security Management
Lot 7	Multi Audit Service Provision

The lot specifications issued to suppliers under the original framework tender documents are available in Document 4 within the framework mini-competition documents.

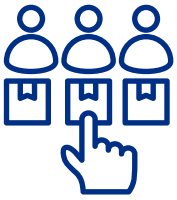
Access to framework documentation will be provided following receipt of a completed and signed access agreement. Access agreements can be requested from frameworks@eoecph.nhs.uk.

All suppliers awarded to this framework have demonstrated previous audit services experience within publicly funded entities within the United Kingdom and case studies regarding some of these works are available on request.

SUPPLIERS AND LOTS

Lot 1 — Statutory Audit/External Audit

SUPPLIERS ON LOT 1:

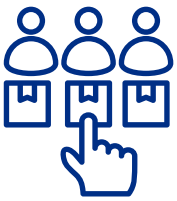


- Azets
- BDO LLP
- Bishop Fleming LLP
- Deloitte LLP
- Ernst & Young LLP
- Grant Thornton UK LLP
- KPMG LLP
- Forvis Mazars LLP
- SCC Chartered Accountants

SUPPLIERS AND LOTS

Lot 2 — Counter Fraud Services

SUPPLIERS ON LOT 2:

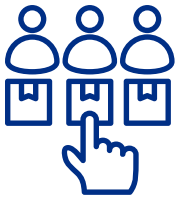


360 Assurance
Audit Yorkshire
Azets
BDO LLP
Grant Thornton UK Advisory & Tax LLP
KPMG LLP
Forvis Mazars LLP
MIAA
Neuven Solutions Ltd
RSM UK Consulting LLP
TIAA Ltd

SUPPLIERS AND LOTS

Lot 3 — Internal Audit

SUPPLIERS ON LOT 3:



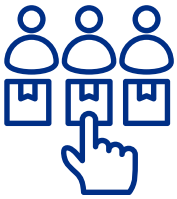
360 Assurance
Audit Yorkshire
Azets
BDO LLP
KPMG LLP
Forvis Mazars LLP
MIAA
PWC LLP
RSM UK Consulting LLP
SCC Chartered Accountants
TIAA Ltd

SUPPLIERS AND LOTS

Lot 4 — Assurance Reviews

Assurance Review covers aspects of organisational, operational and programme performance, to examine the accuracy of financial reports and how they are produced. The main responsibility of the service is to assure Contracting Authorities that there is no misrepresentation in financial records, no misuse of funds, and no fraudulent activity to increase their confidence in a company's viability and sustainability.

SUPPLIERS ON LOT 4:



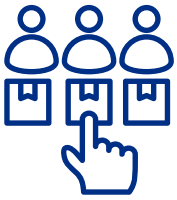
- 360 Assurance
- Azets
- BDO LLP
- Deloitte UK LLP
- KPMG LLP
- Forvis Mazars LLP
- MIAA
- Neuven Solutions Ltd
- RSM UK Consulting LLP
- TIAA Ltd

SUPPLIERS AND LOTS

Lot 5 Digital and IM&T Audit

Digital and IM&T audit services can provide independent and objective assurance and consulting services designed to add value, streamline alignment with organisational strategy and improve an organisation's operations

SUPPLIERS ON LOT 5:

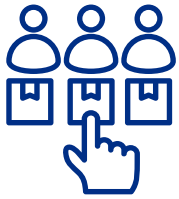


- 360 Assurance
- Azets
- KPMG LLP
- Forvis Mazars LLP
- MIAA
- PWC LLP
- RSM UK Consulting LLP
- TIAA Ltd

SUPPLIERS AND LOTS

Lot 6 — Security Management

SUPPLIERS ON LOT 6:



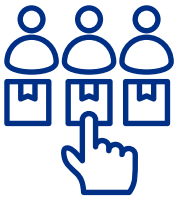
360 Assurance
Forvis Mazars LLP
TIAA Ltd

SUPPLIERS AND LOTS

Lot 7 — Multi Audit Service Provision

Multi-Audit & Specialist services can either supplement the Lot or Lots a Supplier has been awarded to, complimenting services detailed against the Lot, or alternatively they can be stand alone to provide independent review and scrutiny for governance requirements applicable to the wider Audit environment, or services and advice which ties back to the wider requirements of the Trust.

SUPPLIERS ON LOT 7:



- 360 Assurance
- Audit Yorkshire
- Azets
- BDO LLP
- Deloitte LLP
- Forvis Mazars LLP
- Grant Thornton UK Advisory & Tax LLP
- KPMG LLP
- MIAA
- Neuven Solutions Ltd
- PWC LLP
- RSM UK Consulting LLP
- SCC Chartered Accountants
- TIAA Ltd

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PROCUREMENT PROCESS

We provide flexible, compliant options to secure services from the framework:

MINI-COMPETITION

- Publish your service specification to all eligible suppliers in the lot.
- Evaluate responses using criteria tailored to your local needs.
- Award the contract and obtain an order **code** for call-off references

DIRECT AWARD

- Select the best value supplier based on:
  - framework information
  - Location and Skills Summary and Skills Matrix
  - available intelligence
- An efficient, compliant approach using pre-evaluated suppliers.

TIPS FOR SUCCESS:

1	**Tailor your needs**	Focus on your bespoke needs rather than capability checks (suppliers are pre-qualified).
2	**Provide information**	Make sure to provide sufficient information to allow accurate responses.
3	**Share pricing**	Share pricing with the Hub for due diligence before final award.
4	**Engage stakeholders**	Engage with relevant stakeholder prior to going to out to tender (include early on in tender).
5	**Plan ahead**	Allow sufficient time for a comprehensive submission.
6	**Pre-market engagement**	Run pre-market engagement prior to issuing a tender.

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PROCUREMENT PROCESS

IMPORTANT INFORMATION

- Terms and conditions have been issued for the framework; these should be incorporated into any call-off order contract awarded against the framework. Contracting authorities should not accept alternative terms offered by a supplier where they do not reference and accept the overarching requirements of the framework agreement.
- The call-off order provides additional information and can be found in the documentation provided. This form should be completed and signed off by both parties (the contracting authority and supplier) on award and a copy returned to frameworks@eoecph.nhs.uk. The Hub will issue an access code which must be included on all contractual documentation for compliance.
- The framework sets an upper limit of fees which can be applied. The Hub will carry out due diligence on pricing offered under mini competition on behalf of the contracting authority. Fees submitted under the framework are treated as commercially confidential and are not published to support fair competition and enable providers to offer their best prices through mini competitions. Please submit the mini competition's preferred bidder's prices to enable the due diligence to be carried out ahead of a supplier's award via email to frameworks@eoecph.nhs.uk.
- Local specifications should not include or ask for information which is considered qualifying or references capability or eligibility requirements. The framework provides this assurance, mini competitions should focus on bespoke needs and the ability to deliver the services required.
- Contracting authorities should ensure questions asked in the mini competition are relevant to their local needs and requirement when mini competition is carried out.
- Please ensure you provide sufficient information to enable the suppliers to respond to your mini competition.
- Insurance documents and financial standing for all suppliers is checked annually. Please get in touch via email frameworks@eoecph.nhs.uk to confirm when the insurance documents and financial standing was last checked. We advise doing this prior to award of your contract.

This Hub framework is managed by the Procurement, Assurance and Compliance team. If you have any queries concerning the framework or competition requirements, please contact them via email at frameworks@eoecph.nhs.uk. We aim to respond to all queries within two working days of receipt.

MINI-COMPETITION AND DIRECT AWARD

ORDER CODE

Contracting authorities must obtain a unique order code after calling off from the framework. This code must be quoted on all correspondence, commercial documents and contractual paperwork issued to the supplier.

MINI-COMPETITIONS

Mini-competition is the preferred procurement route as it provides transparency and helps ensure best value for money.

Process:

- The contracting authority publishes a service specification for the mini-competition.
- All eligible suppliers must be invited to submit a response.
- Responses are evaluated using the criteria set out in the mini-competition documents.
- The Hub provides governance and assurance on day rates and contract costs submitted as part of the competition.
- When a contract is awarded and both parties have signed the call-off order, the contracting authority obtains an order code from their procurement support supplier or from the Hub.

Contracting authorities may tailor or refine the evaluation criteria when re-opening competition to reflect local priorities.



Example:

A mini competition specification can be taliored to a contracting authority's bespoke requirements for service delivery. This ensures value for money will be achieved as suppliers will cost based on need.

During evaluation, the contracting authority may choose to weigh elements to ensure a high quality of service from the chosen supplier.

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PROCUREMENT PROCESS

The mini-competition documents include drafting notes: DN [TEXT ENTERED BY WAY OF INFORMATION]. These are to be deleted as you complete the tender with your local bespoke needs and should not to be left in at the point you issue the mini-competition to suppliers.

DIRECT AWARD

Direct award without mini-competition is permissible where the contracting authority can clearly demonstrate best value for money from a single supplier.

This may be evidenced through:

- ✓ Framework information
- ✓ The Location and Skills Summary and the Skills Matrix
- ✓ Supplier websites
- ✓ Market intelligence
- ✓ Other credible sources of information

Direct award should only be used when the requirement and the market make the selection of the supplier clear and justified.

While supplier pricing remains commercial-in-confidence and is not published in framework documentation, it is available on request to support contracting decisions.

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TEMPLATES

Base templates for a mini-competition under this framework are included within the document set. Please ensure all yellow highlighted drafting areas/notes are completed and deleted where necessary prior to publication.

Once the mini-competition process is complete, you should communicate your decisions to suppliers who have submitted bids.

The use of these templates is not mandatory for mini-competitions under this framework and contracting authorities are able to use their own documents.

MINI-COMPETITION (EVALUATION CRITERIA AND TEMPLATE DOCUMENTS)



When a contracting authority wishes to undertake a mini-competition, they have the option to review the evaluation criteria against their local needs and update certain elements as required.

The evaluation criteria can be amended at mini-competition stage and emphasis can be placed onto areas which best reflects the contracting authority's needs or business objectives. Where no special emphasis is needed, the weighting and sub-criteria can remain unchanged.

GENERIC MINI-COMPETITION EVALUATION HEADINGS FOR LOCAL CONTEXT:

1	Social value	10%, or as detailed by the contracting authority

- ✓ Climate change (framework level)
- ✓ Economic inequality (framework level)

2	Quality	60%, or as detailed by the contracting authority

- ✓ Approach to local delivery for the contracting authority
- ✓ Planning, transition and implementation

3	Commercial	30%, or as detailed by the contracting authority

- ✓ Cost and competitiveness (day rates)

Contracting authorities have flexibility to adjust the components and weightings under the broad evaluation headings to reflect their local requirements. For example, they may choose to focus heavily on a particular criterion, such as commercial or quality assurance. However, social value must always carry a minimum weighting of 10% in the evaluation to ensure this factor is considered in every procurement.

TEMPLATES

CALL-OFF ORDER CONTRACT TERM

Please ensure you use the call-off order contract template and terms and conditions provided in the document set to secure services under this framework for both mini-competition and direct award. As noted within the framework agreement, alternative terms and conditions may be used where both parties agree. Examples of some differing terms and conditions can be found within the framework agreement. Where different terms and conditions are utilised, these must be detailed within the order form.



IMPORTANT NOTE:

Once a call-off contract is signed by both parties, request a unique order code from the Hub. Returning a fully signed call-off order to frameworks@eoecph.nhs.uk ensures your contract is officially recognised and allows you to:

- Legally call off services under the framework
- Quote the order code on all correspondence and commercial documents
- Benefit from framework governance and support throughout the contract

COMPLIANCE AND GOVERNANCE



- Framework fully compliant with PCR 2015
- Annual verification of supplier insurance and financial standing
- Hub oversight ensures governance, compliance and protection throughout the procurement process

FTS NOTICES / REFERENCES

Notice type	Reference	Link
Contract award	2024/S 000-002425	Find a Tender

ETHICAL COMMITMENTS

MODERN SLAVERY

A modern slavery risk assessment was undertaken at framework level and the overall risk has been assessed as **low**.

Modern Slavery considerations were reviewed following the development of this framework, taking into account the nature of statutory audit services and associated supply chains. Based on this review, the risk of modern slavery has been assessed as **low**.

As a proportionate mitigation, suppliers that meet the definition of a 'relevant commercial organisation' under the Modern Slavery Act 2015 are required to confirm compliance with Section 54, including the publication of a Modern Slavery Statement where applicable.

In addition, the framework is underpinned by NHS standard terms and conditions, which include robust modern slavery provisions. These require suppliers to comply with the Modern Slavery Act 2015, undertake appropriate due diligence across their supply chains, maintain transparency, and take steps to prevent, identify, and address any instances of slavery or human trafficking.

While modern slavery risk has been assessed at framework level, Contracting Authorities should continue to apply proportionate due diligence at call-off, reflecting the specific delivery model and any subcontracting arrangements. Any issues arising during contract delivery, or changes that may affect the modern slavery risk profile, must be notified to the framework owner.

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ETHICAL COMMITMENTS

SOCIAL VALUE

Social Value has been embedded at framework level in line with PPN 06/20, with a 10% qualitative weighting applied to the overall quality score, in accordance with government policy and NHS requirements.

Two Social Value themes were applied to this framework, reflecting the nature of the services and how social value can be delivered proportionately through the way services are delivered, rather than through the core outputs themselves.

THEME 3: FIGHTING CLIMATE CHANGE

Theme 3: Fighting Climate Change (MAC 4.1) has been applied, with a focus on the measurement and management of environmental impacts associated with service delivery. This reflects the nature of statutory audit services, where environmental impact is primarily linked to operational activities rather than physical goods. Suppliers were required to demonstrate how they measure and monitor greenhouse gas emissions, waste, and water usage, and how they use this information to reduce their environmental impact over time. This includes ensuring that measures are subject to ongoing review to maintain effectiveness.

THEME 5: WELLBEING

Theme 5: Wellbeing (MAC 7.2) has been applied, with a focus on supporting the physical and mental health of the workforce involved in delivering the contract. This reflects the people-based nature of audit services and the importance of maintaining a healthy and supported workforce. Suppliers were required to demonstrate how they monitor workforce wellbeing and the arrangements in place to review and improve outcomes over time, ensuring that support remains effective and responsive to workforce needs.

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ETHICAL COMMITMENTS

NET ZERO AND CARBON REDUCTION COMMITMENTS

As part of the framework establishment process, suppliers were required to provide a Carbon Reduction Plan and to state their baseline emissions, in line with PPN 06/21: Taking account of Carbon Reduction Plans in the procurement of major government contracts.

Bidders were asked to provide a Carbon Reduction Plan where available. Where a plan was not in place at the time of bidding, suppliers committed to developing and implementing one prior to the award of any call-off contract.
As a result, contracting authorities can expect suppliers to have a Carbon Reduction Plan in place at call-off stage where required, supporting alignment with NHS net zero ambitions. Buyers may wish to seek confirmation of this as part of their call-off process, depending on the value and nature of the requirement.

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- ✓ Contact and support

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CONTACT INFORMATION FOR AWARDED SUPPLIERS

The contact information for awarded suppliers is available in a separate document: view the supplier matrix by clicking here or copy-paste the below hyperlink in your browser:

https://eoenhscph.sharepoint.com/:x:/s/FileShare/IQBf4lDvx1vLSJFaR0PTY28vAUF_BpDZKO9t3gfwvR0R2HA?e=AudV3y

NHS Collaborative Procurement Hub

The Hub can help

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Contact us

We're here to support you through the entire procurement journey, from guidance to award and beyond. Your goals are our priority, and our frameworks are designed to deliver peace of mind, value and real impact.

eoecph.nhs.uk

Hub@eoecph.nhs.uk
General enquiries

frameworks@eoecph.nhs.uk
Procurement, Assurance and Compliance team

East of England NHS Collaborative Procurement Hub (EOECPH)

@EOECPH-NHS

East of England NHS
Collaborative Procurement Hub
Camlife – Victoria House
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