

# **Audit & Assurance Services (RM6188) Supplier Engagement**

7 July 2020



Crown  
Commercial  
Service

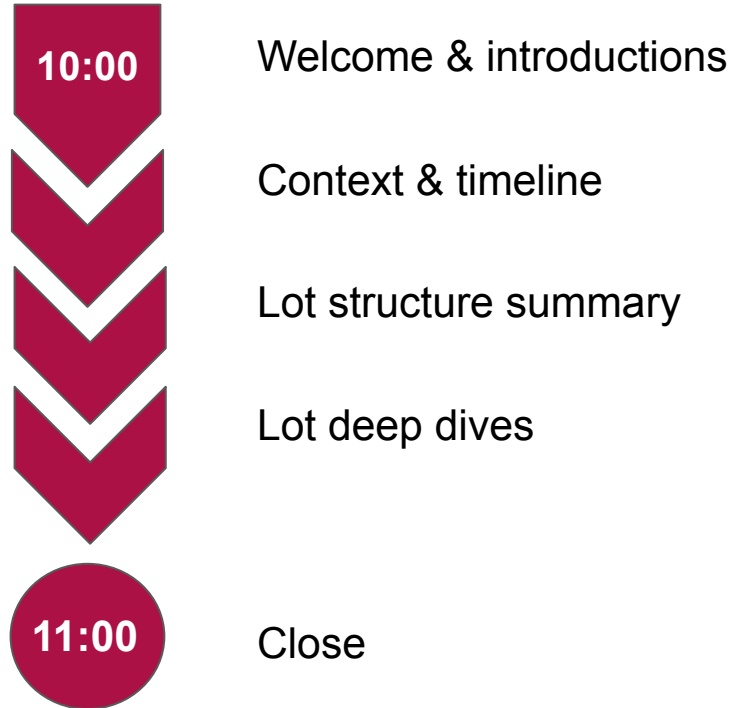
# Thank you for coming, but before we start...

**Webex**

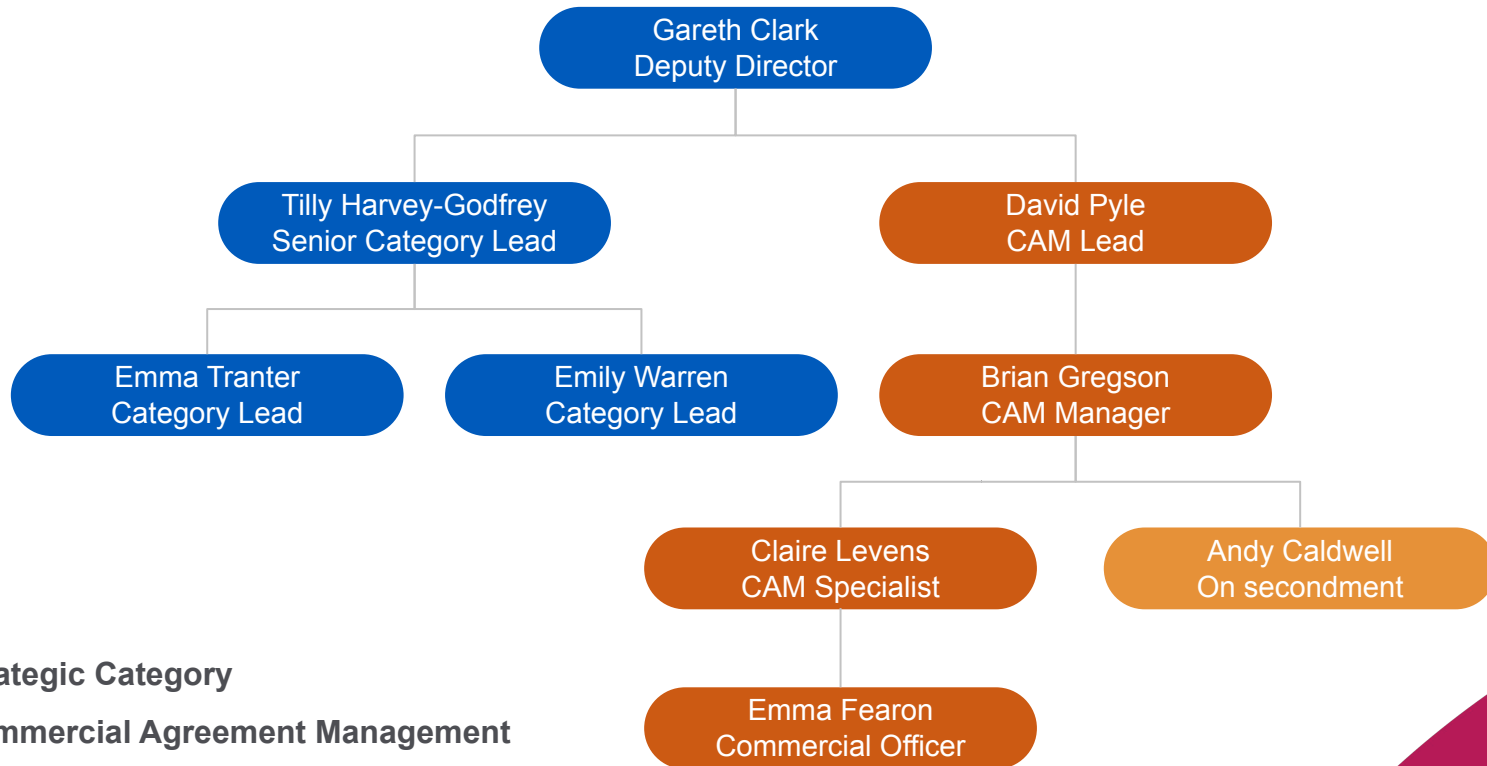


**Please  
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# What we will cover today



# CCS Professional Services Team

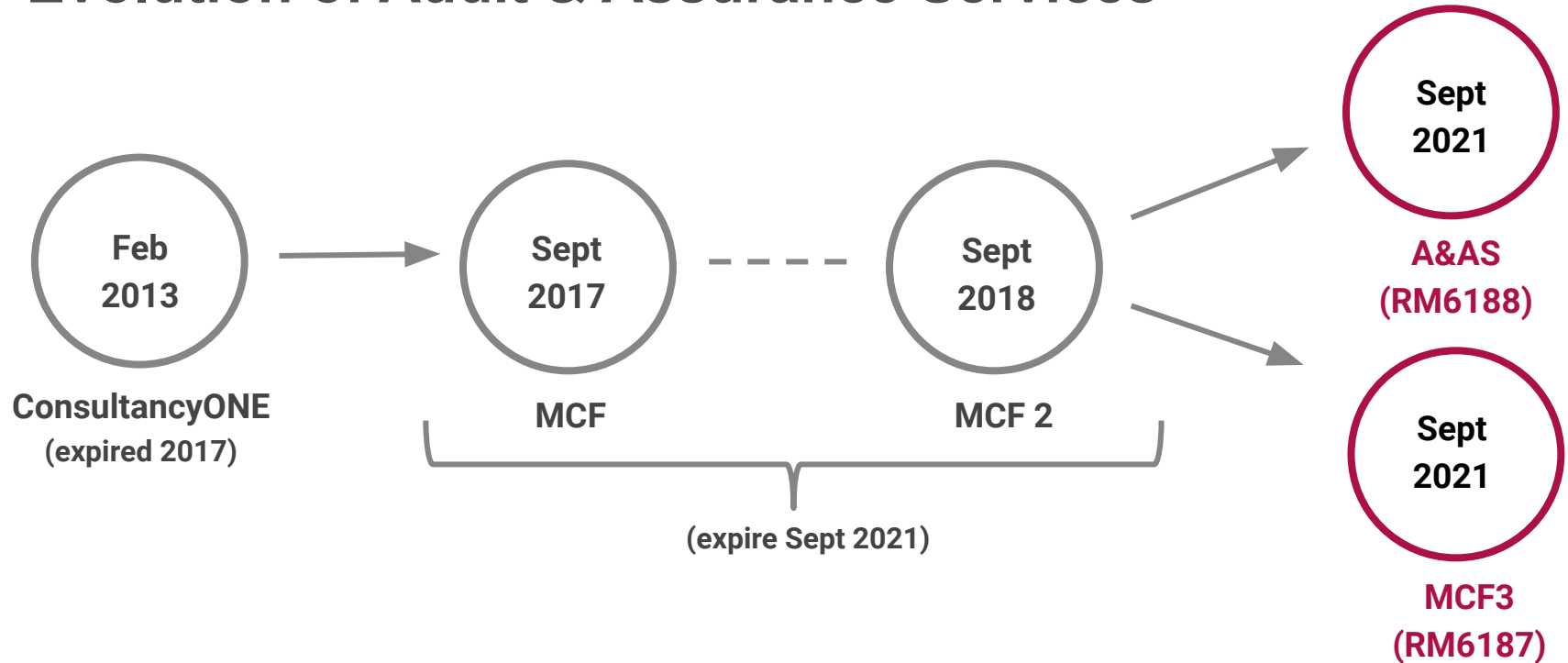


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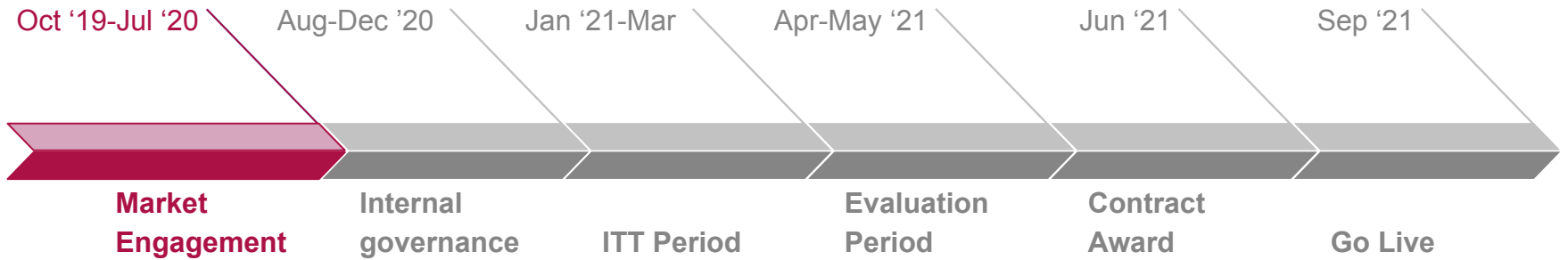
 Strategic Category

 Commercial Agreement Management

# Evolution of Audit & Assurance Services



# Timeline



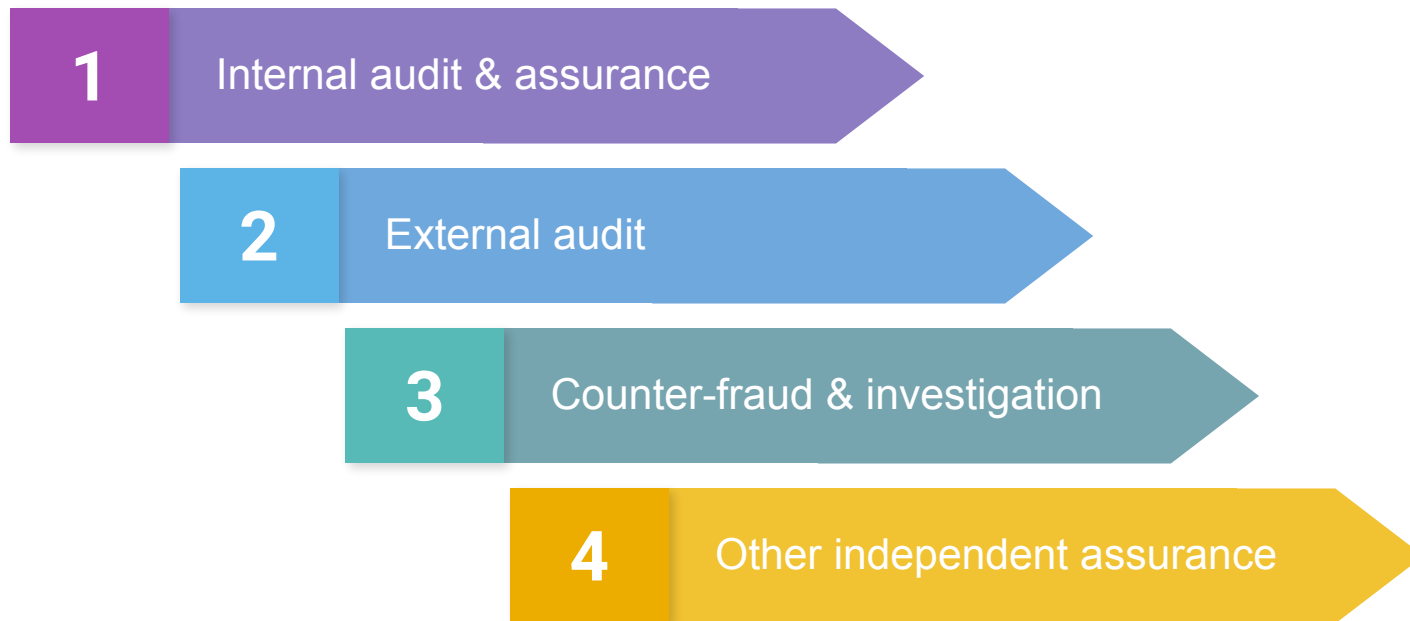
# Who are our customers?







# Multi-lot framework to cater for a range of needs





# Lot 1 Summary

<b>Lot structure</b>	Dual <ul style="list-style-type: none"><li>• Core internal audit services</li><li>• Specialist internal audit capabilities</li></ul>
<b>Number of suppliers</b>	20
<b>Entry criteria</b>	<ul style="list-style-type: none"><li>• Minimum of 2 case studies</li><li>• 2 different customers</li><li>• £20k+ total contract value for each</li><li>• Within past 2 years</li><li>• Evidence of service lines</li></ul>
<b>Services lines</b>	11 <ul style="list-style-type: none"><li>• 4 core internal audit services<ul style="list-style-type: none"><li>○ All required</li></ul></li><li>• 7 specialist internal audit capabilities<ul style="list-style-type: none"><li>○ Minimum of 1 required</li></ul></li></ul>

# Proposed service lines

## Core internal audit services

- Advice on governance, risk management and controls including but not limited to
  - IT
  - Finance
  - Human resources; and
  - Facilities management
- Benchmarking and quality assurance review of internal audit performance including external quality assessment
- Development of internal audit strategy and/or methodologies
- Outsourced, co-sourced or one-off internal audit services

# Proposed service lines

## Specialist internal audit capabilities

- Specialism - Commercial
- Specialism - Programme and project management
- Specialism - Treasury management
- Specialism - Human resource
- Specialism - Counter-fraud and investigation
- Specialism - Digital data and technology including but not limited to blockchain, cyber security, AI and machine learning
- Specialism - Emergent areas





## Lot 2 Summary

<b>Lot structure</b>	Single
<b>Number of suppliers</b>	20
<b>Entry criteria</b>	<ul style="list-style-type: none"><li>• Minimum of 2 case studies</li><li>• 2 different customers</li><li>• £20k+ total contract value for each</li><li>• Within past 2 years</li><li>• Evidence of service lines</li></ul>
<b>Services lines</b>	3 in total <ul style="list-style-type: none"><li>• All required</li></ul>



# Proposed service lines

- External statutory audit to provide an independent assessment of financial statements
- Advice on financial statements and related documents
- Grant audits and certification







# Lot 3 Summary

<b>Lot structure</b>	Dual <ul style="list-style-type: none"><li>● Proactive counter-fraud</li><li>● Reactive investigations</li></ul>
<b>Number of suppliers</b>	20
<b>Entry criteria</b>	<ul style="list-style-type: none"><li>● Minimum of 2 case studies</li><li>● 2 different customers</li><li>● £20k+ total contract value for each</li><li>● Within past 2 years</li><li>● Evidence of service lines</li></ul>
<b>Services lines</b>	18 in total <ul style="list-style-type: none"><li>● 7 proactive counter-fraud<ul style="list-style-type: none"><li>○ All required</li></ul></li><li>● 10 reactive investigations<ul style="list-style-type: none"><li>○ Minimum of three required</li></ul></li></ul>





# Proposed service lines

## Proactive counter-fraud

- Advice and/or assessment of:
  - fraud awareness training and/or changes to legislation
  - fraud risk plan and/or support in improving risk management
  - fraud prevention and detection strategy
  - whistleblowing policies and procedures
  - approach to proactive testing in high risk areas
- Fraud risk assessment and fraud maturity matrix
- Use of technology including but not limited to data analytics to support the delivery of proactive counter-fraud services including fraud detection

# Proposed service lines

## Reactive investigations

- Corporate intelligence techniques
- Financial irregularity investigations
- Investigation of non-financial irregularities incl. regulatory breaches & misconduct
- Investigation of suspected fraud, bribery or corruption
- Investigation of whistleblower allegations and tip offs
- Forensic extraction and review of structured and unstructured digital evidence
- Support to deliver criminal investigations in counter-fraud including capability to conduct interviews that are compliant with police & criminal evidence legislation
- Expert witness services
- Use of data analytical technology tools and techniques to investigate fraud
- Upskilling of new technology and techniques of fraud detection



# Lot 4 Summary

<b>Lot structure</b>	Single
<b>Number of suppliers</b>	20
<b>Entry criteria</b>	<ul style="list-style-type: none"><li>• 2 case studies</li><li>• 2 different customers</li><li>• £20k+ total contract value for each</li><li>• Within past 2 years</li><li>• Evidence of service lines</li></ul>
<b>Services lines</b>	10 in total <ul style="list-style-type: none"><li>• Minimum of 3 required</li></ul>



# Proposed service lines

- Assurance over non-financial information including but not limited to strategy, risk and corporate governance
- Assurance over KPIs including but not limited to environmental reporting, sustainability reporting and workforce reporting
- Compliance monitoring and risk management
- Grant funding assurance including but not limited to programme reviews and impact assessments
- Service auditor reports including but not limited to ISAE 3402 standards
- Special purpose reviews and investigations
- Tax compliance
- Third party risk management including supply chain assurance
- Well led governance reviews
- Workforce audit services including but not limited to temporary, fixed term or permanent staffing (clinical and non-clinical)



# Next steps

- Publication of slides on CCS website - see upcoming deals page
- Feedback to [info@crowncommercial.gov.uk](mailto:info@crowncommercial.gov.uk) by 14 July - please include RM6188 within the subject of the email
- ITT release in January 2021





**Thank you  
take care &  
keep in touch**

[info@crowncommercial.gov.uk](mailto:info@crowncommercial.gov.uk)

★ Please include 'RM6188' within the subject of your email



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