



Crown
Commercial
Service

RM6188 Audit and Assurance Services (A&AS) Lot Descriptions

This document provides an overview of the Lots available under the Audit and Assurance Services.

The framework agreement specification is available on the Audit and Assurance Services website

Lot number and title

Lot 1 Internal audit and assurance

Lot 2 External audit

Lot 3 Counter fraud & investigation

Lot 4 Other independent assurance

1. Internal audit and assurance

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 -

Assurance on governance, risk management and controls including but not limited to: IT, finance, commercial, human resources, facilities management, policy development and operations

- Advice and guidance on internal audit
- Benchmarking and quality assurance review of internal audit performance including external quality assessment
- Development of internal audit strategy and methodologies
- Outsourced, co-sourced or one-off internal audit services

Specialist internal audit services -

- Specialist - Commercial
- Specialist - Programme and project management
- Specialist - Finance including treasury management
- Specialist - Human resources
- Specialist - Counter-fraud and investigation
- Specialist - Digital data and technology including but not limited to blockchain, cyber security, artificial intelligence and machine learning
- Specialist - Grants

2. External audit

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.

- External statutory audit
- External audit including but not limited to financial statements
- Grant audits and certification
- NHS audits including but not limited to external assurance on quality reports

3. Counter fraud & investigation

Provision of services relating to proactive counter-fraud work and reactive investigations including forensics.

Proactive counter-fraud services

- Advice on and/or assessment of fraud, bribery and corruption awareness training and changes to legislation, policies and regulations
- Advice on and/or assessment of fraud risk plan and support in improving fraud, bribery and corruption risk management and fraud risk identification
- Advice on and/or assessment of fraud, bribery and corruption prevention and detection strategy including fraud response plan
- Advice on and/or assessment of whistleblowing, gifts and hospitality and conflicts of interest policies and procedures, and other routes for reporting suspected fraud
- Advice/assessment and/or delivery of proactive testing and compliance activity in key risk areas
- Advice on fraud loss including prevention estimation methodologies
- Use of technology including but not limited to data analytics to support the delivery of proactive counter-fraud services including fraud prevention and detection

Reactive investigation services

- Corporate intelligence techniques
- Financial irregularity investigations
- Investigation of non-financial irregularities, including but not limited to, regulatory breaches and misconduct
- Investigation of suspected fraud, bribery or corruption allegations made through all established reporting routes, including whistleblowers and digital analytics
- Forensic extraction and review of structured digital evidence including but not limited to email data
- Forensic extraction and review of unstructured digital evidence including but not limited to social media postings and data held in audio and video formats
- 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
- Expert witness services including but not limited to offering the services of individuals who have previously acted as an expert witness
- Use of data analytical technology tools and techniques to investigate fraud
- Upskilling of new technology and techniques of fraud detection and prevention

4. Other independent assurance

Provision of services relating to assurance over aspects of organisational, operational and programme performance, benefitting from objective examination and assessment.

- Advice on and assurance over non-financial information including but not limited to strategy, risk and corporate governance
- Advice on and assurance over KPIs including but not limited to environmental, sustainability and workforce reporting
- Compliance monitoring and risk management
- Grant funding assurance including but not limited to programme reviews and impact assessments
- Independent assurance reviews including special purpose reviews and investigations
- Regulatory reporting
- Service auditor reports including but not limited to international standard on assurance engagements (ISAE) 3402 standards
- Social responsibility including but not limited to modern slavery
- Third party risk management including but not limited to supply chain and contract assurance
- Well led governance reviews
- Workforce audit services including but not limited to temporary, fixed term or permanent staffing (clinical and non-clinical)