



## **Invitation to Tender: External Audit & Tax Services**

Dear Sir/Madam

Your organisation is invited to submit a tender for the supply of External Audit & Tax Services.

Please submit a service proposal in response to the specification enclosed.

- Part 1 Instructions to Tenderers
- Part 2 Background: about Citizens Advice Lewisham and Citizens Advice Lewisham Trading
- Part 3 Terms of Reference: ITT selection criteria
- Part 4: Form of Offer

It is the responsibility of the tenderer to ensure that offers are received by 28<sup>th</sup> February 2023 at noon (GMT). Tenders received after this time will not be considered.

Yours sincerely

Fiona Derbyshire  
CEO  
Citizens Advice Lewisham

12 January 2023



## Part 1 - Instructions for responding to the Invitation to Tender

Please read and understand these instructions before responding, to ensure that your tender meets our requirements. Citizens Advice Lewisham reserves the right to refuse non-compliant tenders.

Only information provided as a direct response to the specification will be evaluated. Potential suppliers should respond on the basis that Citizens Advice Lewisham has no prior knowledge of their organisation. Information and detail which forms part of general company literature or promotional brochures etc. will not form part of the evaluation process.

### 1. Key dates

Activity	Date
Issue ITT	16 January 2023
Closing date for completed tenders	28th February 2023 at noon (GMT)
Shortlisting	w/c 6 March 2023
Presentations to evaluation panel	w/c 13 March 2023
Select supplier, Finalise & Agree contract	w/c 21 March 2023
Period of agreement	Audit of 2022-23 Accounts and three further years subject to annual review and approval by the Finance Sub Committee of the Board

### 2. Communications

- i) **Completed tenders** must be returned to [admin@citizensadvicelewisham.org.uk](mailto:admin@citizensadvicelewisham.org.uk) for the attention of Fiona Derbyshire, CEO
- ii) **Clarification questions** regarding the tender documents or process must be made in writing by email to [admin@citizensadvicelewisham.org.uk](mailto:admin@citizensadvicelewisham.org.uk) for the attention of Fiona Derbyshire, CEO

Clarification questions will be responded to within 3 working days. All clarification questions and responses will be anonymised and compiled into a single file and shared with all bidders on a timely basis.

### 3. Format for responding

Please provide a written proposal in response to the Terms of Reference: ITT selection criteria (part 3 of this document) and complete the Form of Offer (part 4 of this document). Key contact



details and company information should be easily identifiable; no promotional information should be included.

CAL's objectives for this tender process are to secure a high-quality provider of external audit services that can demonstrate a clear understanding of Citizens Advice Lewisham, whilst achieving excellent value for money.

Your proposal should cover all aspects of the external audit scope and communicate how your organisation will add value to Citizens Advice Lewisham, such as in relation to specific advisory services, or alignment with one or more of our key campaigns and activities.

#### **4. Evaluation process**

Compliant bids will be evaluated by a panel made up of the Treasurer, members of the Finance Sub Committee of the Board, and the CEO to form a shortlist.

Shortlisted bidders will be invited to present their proposal in full in the form of an interview with the above panel.

#### **5. Selection**

Citizens Advice Lewisham intends to select a single provider for the services.

The selected provider will be contacted during week commencing 21 March 2023 at which time the parties will begin finalising the contract and agree an implementation plan.

Unsuccessful bidders will also be notified during the week commencing 21 March 2023. Feedback can be provided on request.

Citizens Advice Lewisham reserves the right to change any aspect of, or cease, the tender process at any time. While Citizens Advice Lewisham has taken all reasonable steps to ensure that the facts contained in this ITT are true and accurate in all material respects, Citizens Advice Lewisham does not make any representation or warranty as to the accuracy or completeness or otherwise of this ITT, or the reasonableness of any assumptions on which this document may be based.

All information supplied by Citizens Advice Lewisham to the tenderers, including that contained in this ITT, is subject to the supplier's own due diligence. Citizens Advice Lewisham accepts no liability to tenderers whatsoever and however arising and whether resulting from the use of this ITT, or any omissions from or deficiencies in this document.

It is the responsibility of potential suppliers to obtain for themselves at their own expense all additional information necessary for the preparation of their response to this ITT. No claims of insufficient knowledge will be entertained.



## **Part 2 - About Citizens Advice Lewisham and Citizens Advice Lewisham Trading**

### **About Citizens Advice Lewisham**

Citizens Advice Lewisham (CAL) is a local voluntary organisation with a turnover of around £1.6M, 40 + staff and around 20 volunteers. Lewisham Council provides the core funding which forms 40% of CAL income and services. Welfare benefits advice provision is funded through the DWP Help to claim project and is for South London. CAL is the lead provider of debt advice in Lewisham for Debt Free Advice and for L&Q's Pound Advice project. CAL hosts the Lewisham Law Centre which was developed in partnership with Southwark & Lewisham Law Centre and Trust for London. Further information about CAL's services is available here: <http://www.citizensadvicelewisham.org.uk>.

### **Governance**

Lewisham Citizens Advice Bureaux Ltd. is a registered charity and a company limited by guarantee. Lewisham Citizens Advice Bureaux Ltd. is known and referred to as Citizens Advice Lewisham (CAL). The maximum liability of each member is limited to £1. As of 31<sup>st</sup> March 2022, the company had 9 members. Citizens Advice Lewisham is governed by its Memorandum and Articles of Association as amended on 7<sup>th</sup> November 2013 and 1<sup>st</sup> June 2022 (CitA mass adoption).

CAL was incorporated as a company limited by guarantee on 27<sup>th</sup> March 1985. The charity commenced operations on 27<sup>th</sup> March 1985 at which date the assets and liabilities of the unincorporated CAL were acquired.

The governing body of the Charity is the Board of Trustees, there are currently ten Trustees. The Board meets formally four times a year. In addition, there are two standing committees:

- Finance Sub Committee (inc. Audit responsibility)
- People Sub Committee

These committees are made up of members of the Board with relevant experience under specific terms of reference from the Board.

Potential candidates for both Boards are recruited through an open and transparent process, including by advertisement in the press, online and through trustee recruitment organisations, as well as on the Citizens Advice Lewisham website. Members of the Board and Committees serve for a three-year period and may be re-elected for a maximum of two further three-year terms.



## Information provided

[Copy 2021 Trustees Annual Report & Accounts](#)

Additional information may be found on our website:

[Citizens Advice Lewisham](#)

<https://citizensadvicelewisham.org.uk>

## Our operations

Citizens Advice Lewisham currently have 43 employees split across the following teams:

- General Advice
- Debt projects
- Crisis advice
- Help to Claim

Citizens Advice Lewisham (the Charity) are predominately funded by Lewisham Borough Council, MAPS and the DWP, through a mixture of core funding and restricted grants. We also receive further grant funding from others including the GLA and Trust for London and housing associations. All of this grant income is focussed on providing free and impartial accredited advice to Lewisham residents through a range of channels including:

- Our free Adviceline
- One to one advice
- Outreach based services

Our funding allows us to employ a range of staff who provide expert advice to those with financial concerns including benefits, housing, employment and debt issues.

In addition, we manage the Advice Lewisham Partnership, a co working group of charities with intersectional advice offers, which clients access through CAL's Adviceline.

This mix of services and funding, means that we have to have good financial controls to manage unrestricted, restricted and core funding. In addition to having a Finance Procedures Policy which supports the users of Finance and lays out how we implement our financial policies, we also have access to the support and guidance from our national body on best practice and are subject to an onerous annual review across all areas including finance by that organisation.

- Sports Tech Hub: an incubator programme

## Systems:

We use Intuit QuickBooks, and the national Citizens Advice data systems and reports. We also have an online HR system, Breathe HR. Our payroll is outsourced.



## **Part 3 - Terms of Reference: invitation to tender selection criteria**

### **Scope of Audit**

Commencing with the fiscal year ending 31st March 2023, the Auditor shall perform an examination of the consolidated financial statements of the Charity in accordance with International Standards on Auditing with the objective of expressing an unqualified opinion on these statements.

They will work closely with staff to review the system of internal financial controls, accounting procedures and processes to ensure these are adequate to meet audit standards. The Auditor will have electronic access to the relevant documents.

### **In scope:**

- Citizens Advice Lewisham (charity)

#### **1. Cultural fit**

Citizens Advice Lewisham is seeking an auditor that understands and sympathises with our purpose, values and vision.

#### **2. Technical competency & experience in the charity sector**

We are seeking auditors that specialise in the charity sector and has a strong portfolio of charity clients. We expect our auditors to be aware of and actively leading developments in the sector and advising on best practice.

Citizens Advice Lewisham welcomes working in partnership with professional advisers and we would expect to benefit from advice in specialist areas.

#### **3. Value for money**

We expect our professional advisers to be proactive in the relationship, sharing experience, knowledge and ideas so that the audit adds value in addition to meeting statutory requirements.

We would like to see a focus on reducing the overall cost of external audit services to the Charity while at the same time maintaining /enhancing value.

#### **4. Team competency**

The supplier is expected to appoint a suitably skilled and experienced team to carry out the audit programme. Please provide an overview of the audit team structure, and levels of qualification and experience.



The team/a representative will also be required to meet with the Citizens Advice Lewisham Finance Sub Committee where the accounts are submitted for approval, to discuss any management letter issues, and potentially with the boards of Trustees.

We expect the Auditor to ensure a level of stability and consistency within the team throughout the term of the working relationship.

### **5. Audit Strategy**

Your response to this invitation to tender should include an outline of your audit strategy, including how you approach auditing against key risks and where you would focus your substantive testing.

### **6. Audit Quality**

Audit quality is important to us as an organisation and we request that your response gives details of how you monitor and maintain audit quality. Reference to external measures of quality would be preferred.

### **7. Year End and Audit timetable:**

The below table gives the dates as they were for our most recent year end.

Activity	Based on Dates for 2022-23
Planning meeting	March 2023
Financial Year End	31 March 2023
On-site (or virtual) audit visit	w/c 15 May
Audit Closure meeting	3 July
Accounts and Audit Report sent to Finance Sub Committee	14 August
Presentation of Audit Report to the Finance Sub Committee	w/c 21 August
Board Approval of Trustees Annual Report and Accounts	w/c 25 Sept

Bidders should confirm availability of key staff against a similar year end timetable for 2021/22.

### **8. Price**

Please provide a bid price for the initial year of services as outlined in your bid. This should exclude VAT.



## Part 4 - Form of Offer

### External Audit & Tax Services

I **[insert individual name]** as the Authorised Representative of **[insert name of Bidder]** ('the Bidder') of **[insert address of Bidder]**

#### Confirms:

I have examined the information provided:

- Part 1 Instructions to Tenderers
- Part 2 Background: about Citizens Advice Lewisham
- Part 3 Terms of Reference: ITT selection criteria
- Part 4: Form of Offer
- Citizens Advice Lewisham 2021 Annual Report and Accounts (consolidated)

#### Agrees:

1. That this offer and any contracts arising from it shall be subject to the Terms and Conditions of Contract and all other terms (if any) issued with the Invitation to Offer; and
2. To supply the services in respect of which its offer is accepted in such quantities, to such extent and at such times as ordered; and
3. That this offer is made in good faith and that the Bidder has not fixed or adjusted the amount of the offer by or in accordance with any agreement or arrangement with any other person.

The Bidder certifies that it has not and undertakes that it will not:

- a. communicate to any person other than the person inviting these offers the amount or approximate amount of the offer, except where the disclosure, in confidence, of the approximate amount of the offer was necessary to obtain quotations required for the preparation of the offer, for insurance purposes or for a contract guarantee bond;
  - b. enter into any arrangement or agreement with any other person that he or the other person(s) shall refrain from making an offer or as to the amount of any offer to be submitted.
4. That to the best of Bidder's knowledge there are not any conflicts of interest or any circumstances that could give rise to a conflict of interest in the performance of the proposed Contract. Citizens Advice Lewisham requires that all actual or potential conflicts of interest are resolved to the satisfaction of Citizens Advice Lewisham prior to the submission of Bids.



Lewisham

In the event that any actual or potential conflict of interest comes to a Bidder's attention, that Bidder should immediately notify Citizens Advice Lewisham.

Name: (print) \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

The Form of Offer must be signed by an authorised signatory: in the case of a partnership, by a partner for and on behalf of the firm; in the case of a limited company, by an officer duly authorised, the designation of the officer being state.