

CONTRACT FOR PROVISION OF INTERNAL AUDIT SERVICES.

Customer: The Northern Ireland Community Relations Council

1. INSTRUCTIONS TO TENDERERS

The Northern Ireland Community Relations Council (CRC) invites you to tender for the above contract.

Completed tenders should be exported to PDF and forwarded to:

pgarrity@nicrc.org.uk

by **noon on 2nd December 2024.**

Late tenders cannot be accepted.

If it is not possible to forward your tender by email please return to

The Procurement Department
Community Relations Council
2nd Floor, Equality House
7-9 Shaftesbury Square
Belfast
BT2 7DP

The Northern Ireland Community Relations Council is not obliged to accept the lowest or any tender.

2. MANDATORY REQUIREMENTS / MINIMUM STANDARDS

Tenderers must meet the following mandatory requirements, and/or minimum standards.

Mandatory Requirements including Minimum Standards:

- Tenderers must provide current evidence (Certificate &/or membership number) to demonstrate that the lead partner and senior manager assigned to the contract hold a full professional qualification as recognised by the Department of Finance. Examples include:
 - The Institute of Internal Auditors;
 - The Chartered Institute of Public Finance and Accountancy;
 - Chartered Accountants Ireland;
 - The Institute of Chartered Accountants of Scotland;
 - The Institute of Chartered Accountants in England and Wales;
 - The Chartered Institute of Management Accountants;
 - The Association of Chartered Certified Accountants; or
 - The Institute of Certified Public Accountants in Ireland.

- Demonstrate the appropriate mix of senior and junior staff allocated to the project. The lead auditor must be studying towards membership of one of the bodies listed above and be in their final year of study.

- Demonstrate at least three years' experience of delivering internal audit services in line with Public Sector Internal Audit Standards.

- Confirmation that the project will be delivered within budget.

- Internal Auditors will be required to seek their own external independent assessment of their internal audit function in the form of the External Quality Assessment (EQA) completed by a qualified, independent reviewer or review team. This should be completed at

least once every five years and the outcome of which should be provided to CRC and their Audit Committee.

3. EVALUATION CRITERIA

Evaluation Criteria	Marks Available
Price (<i>Please complete the price schedule</i>)	70
<p>Quality / Non Price Criteria:</p> <p>The bidder must submit a proposal detailing:</p> <ul style="list-style-type: none"> ○ An outline of the strategy you would propose to deliver the three year internal audit strategy as described in the scope of the contract and project requirements below. ○ A project plan and timetable, with an indication of staff time commitment. ○ Outline of Quality management systems to operate ○ How the additional requirements outlined in the Terms of Reference will be addressed. 	20
Social Value	10

4. SPECIFICATION

Introduction

The Community Relations Council (CRC) was formed in January 1990 as a limited company and a charity registered with HMRC. Since 2012 it has also been a Non-Departmental Public Body (NDPB) of The Executive Office. It originated in 1986 as a proposal of a research report commissioned by the NI Standing Advisory Committee on Human Rights. The CRC was set up to promote better community relations between Protestants and Catholics in Northern Ireland and, equally, to promote recognition of cultural diversity.

The most recent published Annual Report and Accounts can be downloaded from CRC's website: <https://www.community-relations.org.uk/>

CRC's strategic aim is to promote a peaceful and fair society based on reconciliation and mutual trust while delivering a trusted and effective public service and good governance.

Background to the Requirement:

The CRC wishes to contract for an internal audit service to be delivered during the 2024/25 and 2025/26 financial years, with the possibly of extension to replace the current internal audit contract ended on 31st March 2024. The internal audit service is to be delivered in line with Public Sector Internal Audit Standards.

Scope of the Contract

Delivery of a two year internal audit service, with the possibly of extension, in accordance with Public Sector Internal Audit Standards and agree an internal audit strategy for the two year contract with the Accounting Officer, the Audit and Risk Assurance Committee and The Executive Office.

To complete internal audit reviews of CRC's internal control environment and to report those to the Accounting Officer and the Audit and Risk Assurance Committee.

To present and agree an annual internal audit plan for 15 days with the Accounting Officer, the Audit and Risk Assurance Committee and The Executive Office.

To deliver that plan to the satisfaction of the Accounting Officer, the Audit and Risk Assurance Committee and The Executive Office.

To ensure that the contract is sufficiently flexible to allow the annual internal audit plan to vary between 12 days to 18 days as agreed with the Accounting Officer, the Audit and Risk Assurance Committee and The Executive Office.

To attend each Audit and Risk Assurance Committee meeting and present as appropriate.

To act as a fraud reporting avenue in line with CRC's fraud policy.

Project requirements

The CRC requires a service provider for its internal audit function. Internal audit will be required to review, appraise and report to the Accounting Officer and the Audit and Risk Assurance Committee:

- a) The extent of compliance with the CRC policies, plans, systems, and procedures and the effects thereof and if they represent value for money;
- b) The adequacy and application of internal controls, including advice and recommendations for improvement and continued compliance;

- c) Whether the activities of CRC are being managed within laws and regulations and with a full regard to probity in the conduct of business;
- d) Evaluate the adequacy of corporate governance and risk management arrangements with CRC, including compliance with the organisation's risk register; ensuring that the annual audit plan is mapped to the risk register;
- e) Meet with the Northern Ireland Audit Office, and other stakeholders, as required;
- f) Attend each Audit and Risk Assurance Committee;
- g) Act as a fraud reporting avenue in line with CRC's fraud policy.

Timescales and Deliverables

The internal auditor must prepare and submit an audit strategy and internal audit plan for 2024/25 to the Audit and Risk Assurance Committee by the 31st January 2025.

The internal audit plan, including the Annual Assurance Statement, must be delivered within two months of the financial year to which it relates. The internal auditor will present a progress report on delivery of the internal audit plan during each meeting of the Audit and Risk Assurance Committee.

The internal audit plan is expected to be 15 days but may be increased or decreased by three days per annum at the discretion of the Accounting Officer, the Audit and Risk Assurance Committee and The Executive Office.

Conflicts of Interests

Potential suppliers must confirm in their proposal that there would be no conflict or perceived conflict of interest in relation to their servicing this contract.

Contract Management and Payment Arrangements

On award of the contract, the successful service provider must meet the CRC's representatives immediately to discuss commencement of the contract. The contract will be monitored by the Director of Finance, Admin and Personnel whom the successful service provider must liaise with during the period of the contract. In the absence of a DFAP Director, auditors will liaise with the CEO.

Contract Period

The contract is for two years, with the possibility of a one year extension.

Invoicing and Payment

In line with the Northern Ireland Executive's commitment to pay suppliers as quickly as possible, payment will ideally be made in respect of a validated invoice within 10 working days but certainly within 30 days.

Payments will be made following delivery of milestones aligned to the internal audit plan. These are to be agreed at the contract initiation.

Confidentiality

All data, information, audit plans and reports will be recorded as confidential to CRC and the service provider.

Award of Contract

The contract will be awarded to a single Contractor.

Payment will be made on receipt of an invoice detailing the services provided by the Contractor that is accepted by CRC. Invoices should be emailed to: Ian Thompson using the email address ithompson@nicrc.org.uk.

Payment will be in £ sterling.

Budget

The budgeted daily rate is £650 including VAT. However, CRC are seeking to achieve financial efficiency in delivery of this contract and the evaluation criteria has been weighed to reflect this.

5. PRICE SCHEDULE

<u>Breakdown of Costs</u>	<u>£</u>
Total Cost of providing the service (including VAT)	