

**COLEG Y CYMOEDD (the “College”)**

**Invitation to tender for**

**External Audit Services**

**Conducted as an Open Procedure, Services Contract Procurement**

CYC/26/002
TENDER RETURN DATE AND TIME 17:00 on 14 <sup>th</sup> July 2026

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## 1. Introduction and background

### 1.1 Contents of the ITT

This ITT comprises:

- Tender completion requirements, assessment model, specification and schedules.
- Draft contract (**Contract**) and schedules.
- Technical and commercial questions.

### 1.2 Introduction

The College is conducting the procurement using the open procedure in accordance with the requirements of the Procurement Act 2023 (**PA 2023**) for the purposes of procuring the External Audit services as more fully described in the Specification (**Services**).

This ITT contains information about the procurement process, including the timetable, how to submit a response (**Tender**), and criteria by which Tenders will be judged (**Award Criteria**).

Please read this document carefully, as failure to comply may result in exclusion from the procurement or rejection of a Tender.

### 1.3 Introduction to the College

#### Background

Coleg y Cymoedd was formed in 2013 through a merger of The College Ystrad Mynach and Coleg Morgannwg. The college now has four campuses in [Aberdare](#), [Nantgarw](#), [Rhondda](#) and [Ystrad Mynach](#).

More than 9,000 learners study with us each year on a range of full-time and part-time courses from entry to degree level.

We have one purpose at Coleg y Cymoedd: to transform lives through learning.

We achieve that purpose by delivering education and training in South Wales. Coleg y Cymoedd means 'College of the Valleys' and we're transforming education at our four state-of-the-art campuses.

- The college offers full-time and part-time courses across more than 15 curriculum areas.
- Our learners can study from entry-level to full-degree courses.
- Coleg y Cymoedd is one of the largest providers of apprenticeships and work-based learning provision in Wales, with over 3,000 learners on these programmes.
- Our apprenticeship provision is one of the most diverse in the UK. More than 27 subject routes are available.
- We have excellent links with industry and work with over 1,200 employers, local and national employers.

### **Mission**

Our mission is your future success.

### **Vision**

To be recognised as an excellent College by learners, staff, business and communities.

### **Core Values**

Our Core Values are that:

- We focus on learners.
- We strive for high performance.
- We value and invest in all people.
- We seek continuous improvement.
- We are aspirational, we listen and collaborate.

### **Governance**

The Corporation was established under the Further and Higher Education Act 1992 for the purpose of conducting the operations of CyC. The College is an exempt charity for the purpose of Part 3 of the Charities Act 2011.

The College's Governing Body has delegated powers as specified in the Legislation and the Financial Memorandum issued by Welsh Government. The Governing Body is responsible for the control and activities of the College, and has established a number of Committees, which make recommendations to the Governing Body. These include Audit, Resources, Curriculum and Quality, Search and Remuneration.

The respective responsibilities of the Governing Body and the Principal are set out in the institution's Articles of Governance. Within this framework, the Governing Body will require the Principal to take personal responsibility, which may not be delegated, to assure them that there is compliance with all such terms and conditions.

The Corporation usually meets 4 times a year. The Corporation conducts its business through a number of committees. Each committee has terms of reference, which have been approved by the Corporation. The committees are: Audit, Curriculum and Quality, Resources, Search and Remuneration. There are currently up to 20 full member governors in total, of whom up to 8 sit on the Audit Committee, which usually meets 3 three times a year.

The role of Audit Committee is set out in the terms of reference agreed by the Governing Body of the College; however, for day-to-day issues, the Audit Committee delegates the co-ordination, direction and control of External Audit to the Director of Finance. The External Auditors appointed will have direct access, as necessary, to the Principal, as Accounting Officer, and to the Chair of the Audit Committee.

### **Executive Group**

The Executive Group consists of the three senior post holders within the College. They are the Principal, the Vice Principal Curriculum & Quality and the Vice Principal Chief Operating Officer. They have responsibility for strategic leadership within the College.

### **Strategic Leadership Team and Structure**

The Strategic Leadership Team consists of the Principal, two Vice Principals and nine Assistant Principals. An Organisational Structure Chart is included within Schedule 3 of this ITT.

## **Social Value**

The College is committed to embedding social value across all its activities, wherever possible and will require bidders to have established policies addressing:

- **Modern Slavery:** The College has a published statement regarding its commitment to ending modern slavery in its supply chains.
- **Equality, Diversity and Inclusion:** The College is committed to ensuring an inclusive workforce and culture for our staff and stakeholders, enabling us to deliver an environment free from discrimination and harassment, that advances opportunity and inclusivity for everyone.
- **Sustainability:** As a responsible business, the College has a corporate responsibility to take action to reduce our own emissions and contribute to reducing emissions on wider scale.

We understand that not all Bidders may already have an Environmental Strategy or plan in place, however we would request that any Bidder appointed as a result of this procurement process make a commitment to working with the College to reduce their carbon footprint where possible.

Bidders must also be willing to give due consideration to the use of sustainable practices wherever possible and practical to do so.

- **Welsh Language:** The College's Welsh Language Use of the Welsh Language policy sets out its approach to embedding the Welsh Language and meeting its obligations to support the culture of Wales.
- **Community Investment:** The College values its community, inclusive of students, staff and wider community and stakeholders. The College seeks to maximise opportunities to support the development and growth of the community we serve wherever possible and this includes through the utilisation

of any benefits partners and stakeholder may be able to bring to this enrichment.

We therefore ask bidders to set out any opportunities they are able to offer as part of the delivery of the requirement that will assist the College in meeting these goals, proportional to the values involved.

Examples of where this may include providing work placements, attending college employer events or mock interview experience for students. We welcome proposals from bidders regarding how they can support the College in meeting these ambitions.

#### **1.4 Operational Hours**

The hours of operations for the sake of this ITT and the Contract, are as follows:

##### **College Operating Hours:**

08:00-21:00 hours Monday to Thursday

08:00-17:00 hours Friday

08:00-13:00 hours Saturdays (At Nantgarw only)

CLOSED Sundays

##### **Out of College Operating Hours:**

21:00-08:00 hours Tuesday to Friday

17:00-08:00 hours Friday to Saturday

13:00 hours Saturday to 08:00 hours Monday

#### **1.5 Procurement Outline**

The Services are to be procured as a single stage competitive tender.

#### **1.6 Purpose and scope of this ITT**

This ITT:

- Asks Tenderers to submit their Tenders in accordance with the instructions set out in the remainder of this ITT.
- Sets out the overall timetable and process for the procurement of Tenders.

- Provides Tenderers with sufficient information to enable them to submit a compliant Tender (including providing templates where relevant).
- Sets out the Award Criteria and the model that will be used to assess the Tenders (**Tender Assessment Model**).
- Explains the administrative arrangements for the receipt of Tenders.

## **1.7 Requests for clarification**

Any clarifications relating to this ITT must be submitted through the Sell2Wales.

The College will respond to all reasonable clarifications as soon as possible through publishing the Tenderers' questions and the College's response to them on the Sell2Wales (**Clarifications Log**).

If a Tenderer wishes the College to treat a clarification as confidential and not issue the response to all Tenderers, it must state this when submitting the clarification. If, in the opinion of the College, the clarification is not confidential, the College will inform the Tenderer and it will have an opportunity to withdraw it. If the clarification is not withdrawn, the response will be issued to all Tenderers. If the original clarification is withdrawn, the Tenderer may either submit an amended request for the clarification to be treated as confidential, which would be considered by the College in the same manner as the original request, or raise a new request to be treated as a non-confidential request.

The deadline for receipt of clarifications relating to the Services or this ITT is set out in paragraph 2.1. The College reserves the right not to answer any requests for clarification submitted after this date, or submitted via any means other than the Sell2Wales.

Neither the College, nor any staff member of the College, has the authority to make any verbal representations or explanation to the Tenderers or others as to the meaning of anything contained within this ITT, which includes without limitation: the Contract, any specification, drawings or other documents, or as to anything which is to be done or not to be done by the Contractor following acceptance of their Tender, or as to any other matter or thing.

Tenderers are advised not to rely on communications from the College in respect of the Services or ITT unless they are made in accordance with these instructions.

## **1.8 Clarifications about the contents of the Tender**

The College reserves the right (but is not obliged) to seek clarification of any aspect of a Tenderer's Tender during the assessment phase where necessary for the

purposes of carrying out a fair assessment. Tenderers are asked to respond to such requests promptly. Vague or ambiguous answers are likely to score poorly or render the Tender non-compliant.

## 2. Tender Specific Information

<b>Definition the 'Sell2Wales'</b>	Means Sell2Wales
<b>Overview of Service Requirements</b>	<p>Coleg y Cymoedd requires a comprehensive and efficient external audit service which will assist CyC in meeting its roles and responsibilities, whilst maintaining the necessary level of professional independence. This will include the audit of CyC's Annual Accounts.</p> <p>Service requirements include: the independent auditors report to the Corporation, Regularity Audit and Teachers Pension Agency Audit, including completing the audited TPA certificate for the Teachers' Pension Scheme and the annual audit on Student numbers.</p>
<b>Value of the Contract</b>	<p><b>The anticipated value of the Services is approximately £200,000 over the Contract Duration.</b></p> <p><b>The annual fee for the Contract is anticipated to be £60,000.</b></p> <p><i>The current service handles work to a value of £60,000 per year, £240,000 over the anticipated term including any period of extension.</i></p> <p><i>Details of current expenditure are given in good faith as a guide to current planning to assist you in submitting your Tender. They should not be interpreted as an undertaking</i></p>

	<i>to purchase any goods or services to any particular value and do not form part of the Contract.</i>
<b>Contract Duration</b>	The College proposes to enter into Contract for a maximum period of 3 years with the successful Tenderer (Contractor), with an option to extend the contract for a further 2 periods of 12 months each with agreement.  The anticipated service commencement date is <b>1<sup>st</sup> August 2027</b> .
<b>Acceptance of Tender</b>	Your Tender shall remain open for acceptance by the College for a period of <b>26</b> weeks from submission.

**2.1 Key dates**

This procurement will follow a clear, structured and transparent process to ensure a fair and level playing field is maintained at all times, and that all **Tenderers** (means all bidders of this Tender) are treated equally.

The key dates for this procurement (**Timetable**) are currently anticipated to be as follows:

<b>Event</b>	<b>Date</b>
Issue of Invitation to Tender ( <b>ITT</b> )	18 <sup>th</sup> May 2026
Deadline for receipt of requests for clarification	29 <sup>th</sup> June 2026
Target date for responses to clarification requests	3 <sup>rd</sup> July 2026
Deadline for receipt of Tenders	14 <sup>th</sup> July 2026
Assessment of Tenders	15 <sup>th</sup> to 24 <sup>th</sup> July 2026
Preferred contractor recommendation accepted by Audit Committee. Recommendation to Corporation Board	7 <sup>th</sup> September 2026

Corporation Board approve recommendation of preferred contractor	28 <sup>th</sup> September 2026
Publication of contract award notice	29 <sup>th</sup> September 2026
Notification of contract award decision to Tenderers and standstill period	29 <sup>th</sup> September 2026
Confirm contract award	9 <sup>th</sup> October 2026
Contract start	1 <sup>st</sup> January 2028
Inform MEDR/Welsh Government (PAGS)	On appointment

Any changes to the procurement Timetable shall be notified to all Tenderers as soon as practicable.

## 2.2 Submission of Tenders

Each Tenderer:

- Must submit one Tender.
- The Tender must meet the College's minimum requirements, operate as a standalone bid and not be dependent on any other bid or any other factors external to the Tender itself. The Tender must be capable of being accepted by the College in its own right.

Failure to submit any of the Tender documentation specified below will result in the exclusion of the Tenderer from any further consideration by the College

The following documentation must be submitted with the Tender:

- Conflict of Interest Declaration at Schedule 9.
- Form of Tender at Schedule 8.
- Certificate of non-collusion and non-canvassing at Schedule 6.

## 2.3 Tender Assessment Model

**Assessment of Price** On a comparative basis with the lowest bid receiving 100% of the available marks (30% following weighting). All other bids will be compared [against that lowest bid]

Tenderers must submit pricing using the Pricing Schedule provided (a separate document), broken down as follows:

Please provide a breakdown of your proposed costs using the template below. If variations for any element are anticipated to change year on year, then please provide the uplifted figures for the appropriate year. If any element listed included within your response but not chargeable, please indicate this in your response. The final sum calculated over the term of the contract period, including any potential extension period, shall be used for the assessment of price.

	<b>Specification reference</b>	<b>Year 1 price</b>	<b>Year 2 Price</b>	<b>Year 3 Price</b>	<b>Year 4 Price</b> (If optioned)	<b>Total</b>
1.	Performing the annual statutory audit of the College as required by auditing standards and all mandatory requirements of the funding bodies as set out in the Wales Further Education Audit Code of Practice					
2.	Completion of the audited TPA certificate for the Teachers' Pension Scheme.					
3.	Providing opinion as to the adherence to Accounting Standards, Financial Reporting Standards, Audit Standards, Statements of Recommended Practice and any other guidance as they apply to the College.					
4.	Completion of the annual student numbers audit					

5.	Presentation of audit summary documents, audit issues and recommendations to management and Audit Committee in line with timescales agreed with the College and in accordance with the Wales Further Education Audit Code of Practice.					
6.	Attendance at Audit Committee and Corporation meetings as required.					
7.	The provision of ad-hoc assurance advice, guidance and regulatory updates in their capacity of external auditor, as appropriate.					
8.	The promotion or signposting of any relevant training opportunities.					
9.	Providing a challenging, efficient and knowledgeable approach to audit.					
<b>TOTAL CONTRACT PRICE (Sum of elements 1-9, Years 1-4)</b>						

An accompanying schedule of hourly costs should accompany your price submission, indicating the corresponding costs of personnel associated with the delivery of the requirement.

**Award Criteria and Assessment Criteria**

Any Contract(s) awarded as a result of this procurement will be awarded on the basis of the offer that is the most advantageous to the College. The Award Criteria are:

- 60% technical or quality.
- 10% social value.
- 30% price

The Price for the Contract is a fixed fee as set out above. The College has determined the price in advance and it is not subject to assessment.

Scores are arrived at following the application of the Assessment Criteria (**Assessment Criteria**) set out below to the Tenderer's Tender.

Tenderers are required to submit a Tender strictly in accordance with the requirements set out in this ITT, to ensure the College has the correct information to make the assessment. Evasive, unclear or hedged Tenders may be discounted in assessment and may, at the College's discretion, be taken as a rejection by the Tenderer of the terms set out in this ITT.

The Tender Assessment Model showing the Assessment Criteria and the maximum scores attributable to them is set out below. All scores will be based upon the Tenderers written submissions only.

Award Criteria	Sub Criteria	Weighting
Managing and Resourcing the work  <b>(21%)</b>	<p><b>Defining the management structure and core team/skills mix</b></p> <p>Please describe your proposed delivery structure (or approach) and core team for delivery of the audit services.</p> <p>Your response should include:</p> <ul style="list-style-type: none"> <li>• The roles and responsibilities of key personnel (where applicable);</li> <li>• The proposed skills mix and level of seniority (if a sole trader or SME, identify the level of seniority of the person responsible for Contract delivery);</li> </ul>	15%

	<ul style="list-style-type: none"> <li>• Relevant experience of delivering comparable audit services;</li> <li>• Arrangements of supervision, (where applicable) quality assurance and continuity of service.</li> <li>• Please explain how you will manage changes in personnel, including maintaining service quality and knowledge transfer (where applicable)</li> </ul> <p>The College welcomes bids from SMEs and sole traders, Responses should be proportionate to the size and structure of the organisation, and equivalent approached will be accepted where formal policies or structures are not in place.</p>	
	<p><b>Added Value</b></p> <p>Please describe any added value you will provide as part of the Contract which supports the College beyond the core audit services requirement.</p> <p>This may include, but not limited to:</p> <ul style="list-style-type: none"> <li>• Proactive insights and recommendations arising from audit findings.</li> <li>• Regulatory of sector updates.</li> <li>• Knowledge sharing or training to support internal capability.</li> </ul> <p>Responses should be specific, proportionate and clearly linked to the Contract.</p>	6%
Implementation (30%)	<p><b>Implementation Plan including sample reporting</b></p> <p>Please provide an implementation and delivery plan for the audit services. Your response should include:</p> <ul style="list-style-type: none"> <li>• Key dates and stages, including reference to the timescales in this ITT.</li> <li>• Communications strategy.</li> </ul>	20%

	<ul style="list-style-type: none"> <li>• Approach to reporting and escalation of issues, such as changes in audit scope, new risks and the identification of significant issues.</li> </ul> <p>Please include a sample audit report/template (or extract) demonstrating how findings, risks and recommendations are presented.</p>	
	<p><b>Resourcing</b></p> <p>Please provide a detailed breakdown of the number of days and staff allocation you would require for completion of each of the proposed work areas as described in the Specification.</p> <p>Your response must:</p> <ul style="list-style-type: none"> <li>• Explain how this reflects your assessment of audit risk, complexity and materiality.</li> <li>• Demonstrate how resources are allocated efficiently and appropriately.</li> <li>• Set out how you would adjust resourcing in response to emerging issues.</li> </ul>	10%
<p>Audit methodology (9%)</p>	<p><b>Method of audit</b></p> <ul style="list-style-type: none"> <li>• Please describe your audit methodology including planning, testing, documentation and reporting. Where relevant, outline any tools or systems used to support audit service delivery and how these enhance quality and efficiency.</li> <li>• Your response should address all the audit requirements set out in this ITT.</li> </ul>	6%
	<p><b>Use of software</b></p> <ul style="list-style-type: none"> <li>• If you use audit software, please describe how you intend to provide your audit documentation to the College for it to review,.</li> <li>• Please provide a short screenshot/video introduction to your system</li> </ul>	Not scored

	<p><b>Process for quality reviews</b></p> <p><i>Based on the information provided in the Specification, please identify the key audit risks you consider relevant to this engagement and explain how your audit approach would address them.</i></p> <p><i>Your response should demonstrate:</i></p> <ul style="list-style-type: none"> <li>• <i>Understanding of the College’s operating environment</i></li> <li>• <i>Application of risk based auditing principles</i></li> <li>• <i>How audit effort is prioritised and targeted.</i></li> </ul> <p>Please describe your internal quality assurance and review processes.</p> <p>This should include:</p> <ul style="list-style-type: none"> <li>• How audit work is reviewed, validated and documented</li> <li>• Escalation processes for quality concerns</li> <li>• Any external or independent quality assurance mechanisms.</li> </ul>	3%
<p>Social Value <b>(10%)</b></p>	<p><i>Please describe how you will deliver social value through the Contract in a way that is relevant and proportionate to the services being provided.</i></p> <p><i>As a minimum, the College expects answers to include:</i></p> <ul style="list-style-type: none"> <li>• <i>Equality, diversity and inclusion considerations</i></li> <li>• <i>Sustainability</i></li> <li>• <i>Ethical practice (including modern slavery)</i></li> <li>• <i>Welsh language requirements</i></li> </ul>	10%

	<i>Responses should focus on practical actions and outcomes linked to contract delivery, rather than formal policies</i>	
Total		<b>100%</b>

## Assessment process

### Quality assessment

The quality (technical) assessment will be scored in accordance with the table below.

#### Scoring matrix for the quality criteria

0	Completely fails to meet required standard or does not provide a proposal.
1	Proposal significantly fails to meet the standards required, contains significant shortcomings or is inconsistent with other proposals.
2	Proposal falls short of achieving expected standard in a number of identifiable respects.
3	Proposal meets the required standard in most material respects but is lacking or inconsistent in others.
4	Proposal meets the required standard in all material respects.
5	Proposal meets the required standard in all material respects and exceeds some or all of the major requirements.

## 2.4 TUPE

The College considers that the Transfer of Undertakings (Protection of Employment) Regulations 2006 (**TUPE**) do not apply to this procurement, as the requirement relates to a one-off package of Services and does not involve the transfer of employees or an ongoing service.

Tenderers are responsible for forming their own views on the applicability of TUPE and for obtaining independent legal advice where necessary. The College gives no warranty as to whether TUPE may or may not apply in any circumstances.

**By submitting a Tender, Tenderers confirm that they have taken TUPE into account (to the extent that they consider appropriate) in preparing their proposal and pricing.**

## **2.5 Deadline for receipt of Tenders**

Responses to this ITT must arrive in the manner prescribed under paragraph 4.1 prior to the deadline.

Do not leave your response until the last minute or hours before the deadline. If you experience connection problems, you will miss the deadline and your response may be deemed non-compliant and rejected. Always upload generic information early to avoid last minute time pressure.

The speed at which your submission is received will also depend on the size of the file and the internet bandwidth available to you. Allow sufficient time when tendering electronically.

All of the submission must be received prior to the submission deadline. If your transmission is part received when the deadline is reached, the submission will fail.

Any Tender received after the Deadline shall not be opened or considered, unless there are exceptional mitigating circumstances such as a technical failure in connection with the Sell2Wales, which shall be considered by the College in its absolute discretion.

The College may, however, in its own absolute discretion extend the deadline and in such circumstances the College will notify all Tenderers of any change.

## **2.6 References**

Tenderers are requested to supply 2 references for comparable contracts completed with the last 3 years. References will be used to solely to verify factual statements and experience claims made in the Tender and will not be scored.

The College reserves the right to seek references from any of the Tenderer's customers identified by the Tenderer, and where relevant, from the College itself where it is a current or recent customer, for the purposes of verification only.

## **2.7 Contract award**

The College may award Contract(s) on the basis of a Tender submitted in accordance with the instructions set out in this ITT.

Contract award is subject to the formal approval process of the College and its relevant Committee's and Boards as set out in paragraph 2.1. Until all necessary approvals are obtained, a contract award notice published and the standstill period completed, no Contract will be entered into.

Once the College has reached a decision in respect of a contract award, it will notify all bidders of that decision and provide for a standstill period in accordance with the PA 2023 before entering into any Contract.

## **2.8 Debrief**

An assessment summary will be sent to each Tenderer. In its assessment summary, the successful Tenderer will be told the scores it received against each award criterion and the reasons for those scores. Each unsuccessful Tenderer will receive its own scores and reasons for those scores, plus the equivalent information for the successful Tenderer.

## **3. Tender completion information**

### **3.1 Formalities**

All documents comprising the Tender must be completed and uploaded to the Sell2Wales by the Deadline.

The following requirements must be adhered to when submitting Tenders:

- The pages of the Tender documents must be numbered sequentially and include the date and title of the document on each page of the main body.
- Any additional pre-existing material that is necessary to support the Tender should be included as schedules with cross-references to this material in the main body of the Tender. Cross-references to this ITT should also be included in the Tender whenever this is relevant.
- Where documents are embedded within other documents, Tenderers must upload separate copies of the embedded documents.

The Tender must be clear, concise and complete. The College reserves the right to mark a Tenderer down or exclude it from the procurement if its Tender contains any ambiguities or caveats or lacks clarity. No unauthorised alterations or additions are to be made to the Form of Tender or any other component of the Tender document. Tenderers should submit only such information as is necessary to

respond effectively to this ITT. Tenders will be assessed on the basis of information submitted by the Deadline.

The Tenderer must upload a duly executed Form of Tender (Schedule 6). Where the Tenderer is a company, the Tender must be signed by a duly authorised representative of that company. Where the Tenderer is a consortium, the Tender must be signed by the lead authorised representative of the consortium, which organisation shall be responsible for the performance of the Contract. In the case of a partnership, all the partners should sign or, alternatively, one only may sign, in which case they must have and should state that they have authority to sign on behalf of the other partner(s). The names of all the partners should be given in full together with the trading name of the partnership. In the case of a sole trader, they should sign and give their name in full together with the name under which they are trading.

### **3.2 Contract**

The draft Contract that the College proposes to use is attached at Schedule 1. By submitting a Tender, Tenderers are agreeing to be bound by the terms of this ITT and the Contract without further negotiation or amendment.

If the terms of the Contract render the proposals in the Tenderer's Tender unworkable, the Tenderer should submit a clarification in accordance with **Error! Bookmark not defined. 1.9** and the College will consider whether any amendment to the Contract is required. Any amendments shall be published through the Clarifications Log and shall apply to all Tenderers. Where both the amendment and the original drafting are acceptable and workable to the College, the College shall publish the amendment as an alternative to the original drafting. Tenderers should indicate if they prefer the amendment; otherwise the original drafting shall apply. Any amendments that are proposed but not approved by the College through this process will not be acceptable and may be construed as a rejection of the terms, leading to the disqualification of the Tender.

### **3.3 Qualification of Tender**

Tenders must not be qualified and must be submitted strictly in accordance with the Tender instructions. Tenders must not be accompanied by statements which could be construed as rendering the Tender equivocal and or by placing it on a different footing from any other Tenders. Only Tenders submitted without qualification strictly in accordance with the ITT documentation as issued (or subsequently amended by the College), will be deemed as bona fide and accepted for consideration. The College's decision on whether a Tender is bona fide will be final and the Tenderer will not be consulted.

### **3.4 Documents forming the Contract**

The following documents shall form part of the Contract between the College and the Contractor:

- Contract and its schedules.
- Specification.
- As applicable, a list of commercially sensitive information (as completed by the successful Tenderer).

### **3.5 Consortia and subcontractors**

The College requires each Tenderer to identify whether any and, if so, which subcontracting or consortium arrangements apply in the case of its Tender, including which elements (if any) of the Contract are to be subcontracted, the identity of the proposed subcontractors, and which entity is proposed to be the Contractor.

For the purposes of this ITT, the following terms apply:

- **Consortium arrangement.** Where a number of economic operators come together to submit a bid for the Contract. Consortium structures may include a hub-and-spoke delivery model, a lead body model or an SPV. The entity bidding for the Contract must be in existence at point of bid submission.
- **Subcontracting arrangement.** Subcontracting could involve, for example, an economic operator bidding as a main contractor and using a subcontractor or subcontractors to deliver some of the Services, or an economic operator bidding as a managing agent and using subcontractors to deliver all of the Services.

## **4. Procurement terms and conditions**

### **4.1 Warnings and disclaimers**

While the information contained in this ITT is believed to be correct at the time of issue, neither the College and its advisers, nor any other awarding authorities will accept any liability for its accuracy, adequacy or completeness, nor will any express or implied warranty be given. This exclusion extends to liability in relation to any statement, opinion or conclusion contained in or any omission from this ITT (including its appendices) and in respect of any other written or oral communication transmitted (or otherwise made available) to any Tenderer. No claim against the College shall be allowed whether in contract or in tort under the Misrepresentation

Act 1967 or otherwise on the ground of inaccuracy. This exclusion does not extend to any fraudulent misrepresentation made by or on behalf of the College.

If a Tenderer proposes to enter into a Contract with the College, it must rely on its own enquiries and on the terms and conditions set out in the Contract(s) (as and when finally executed), subject to the limitations and restrictions specified in it.

Neither the issue of this ITT, nor any of the information presented in it, should be regarded as a commitment or representation on the part of the College (or any other person) to enter into a contractual arrangement.

The College shall not be liable to any person for any damages, losses, costs, liabilities or expenses of any kind which it may suffer as a consequence of relying upon this information.

## **4.2 Confidentiality, Use of AI and freedom of information**

Save to the extent publicly available, all information supplied by the College to Tenderers (including this ITT and all other documents relating to the procurement), whether in writing or orally, is supplied on condition that it (including the fact that the Tenderer has received this ITT) be kept confidential by the Tenderer; it must not be copied, reproduced, distributed or passed to any other person at any time (except to professional advisers, consortium members or subcontractors for the sole purpose of enabling the Tenderer to submit a Tender) unless the information is already in the public domain. The copyright in this ITT is vested in the College.

Where a Tenderer uses Artificial Intelligence (AI) tools to assist in preparing its Tender, the Tenderer must ensure that such use does not infringe any third-party intellectual property rights. The Tenderer confirms that it has reviewed and taken responsibility for all AI-generated material included in its Tender, and will be bound by it. For the avoidance of doubt, any AI-generated content included in the Tender will be treated as the Tenderer's Tender for the purposes of this procurement, and the Tenderer will be responsible for any associated intellectual property warranties or indemnities.

Tenderers must ensure that any confidential information provided as part of their Tender is not disclosed to, or processed by, any external AI tools or platforms in a manner that would compromise its confidentiality.

As a public body, the College is subject to the provisions of the Freedom of Information Act 2000 (FOIA) and Environmental Information Regulations 2004 (S/2004/3391) (EIR) in respect of information it holds (including third-party information). Any member of the public or other interested party may make a request for information. The College is also subject to various public sector

transparency policies and legal requirements, including the placing of contract award notices on the Welsh Digital Platform (Sell2Wales), which identify the Contract value and successful contractor, the publication of the Contract itself in certain circumstances, and the provision of information to Tenderers further to section 50 of the PA 2023.

Tenderers should therefore be aware that information provided in connection with this procurement, or in connection with any contract awarded, may be disclosed by the College, unless the College decides (in its absolute discretion) that one of the statutory exemptions under the FOIA, the EIR or section 94 of the PA 2023 applies. Requests for information and application of any exemptions shall be considered on a case-by-case basis. By taking part in this procurement, Tenderers agree to such disclosure or publication by the College.

Tenderers may designate any information supplied as part of their tender response or otherwise in connection with the procurement as confidential or commercially sensitive by clearly identifying it as such to the College in the template provided at Schedule 9. Blanket protective markings applied to the whole document will not be sufficient. While designating material as confidential or commercially sensitive or equivalent does not guarantee non-disclosure, the College will consider this as part of any disclosure decision.

Tenderers shall comply with the Data Protection Legislation at all times.

#### **4.3 Publicity**

No publicity regarding the Services or the award of any Contract will be permitted unless and until the College has given prior express written consent to the relevant communication. For example, no statements may be made to the media regarding the nature of any Tender, its contents or any proposals relating to it without the prior written consent of the College.

#### **4.4 Welsh Digital Platform (Sell2Wales)**

Tenderers that wish to participate in this procurement are responsible for ensuring that the Welsh Digital Platform contains complete, accurate and up-to-date information about their organisation and any associated persons who are relevant for the purposes of this procurement. Tenderers must notify the College immediately if they are unable to provide accurate and up-to-date information via the Welsh Digital Platform.

#### **4.5 Contractor warranties**

In submitting a Tender and generally taking part in this procurement, the Tenderer warrants, represents and undertakes to the College that:

- It understands and has complied with the conditions set out in this ITT.
- All information, representations and other matters of fact communicated (whether in writing or otherwise) to the College by the Tenderer, its staff or agents in connection with or arising out of the procurement are true, complete and accurate in all respects, both as at the date communicated and as at the date of the submission of the Tender.
- It has made its own investigations and undertaken its own research and due diligence, and has satisfied itself in respect of all matters (whether actual or contingent) relating to the invitation and has not relied on any information, representation or assumption which may have been made by or on behalf of the College (with the exception of any information which is expressly warranted by the College).
- It has full power and authority to submit a Tender and to perform the obligations in relation to the contract and will, if requested, promptly produce evidence of such to the College.

Tenderers should note that the potential consequences of providing incomplete, inaccurate or misleading information include that:

- The College may exclude the Tenderer from participating in this procurement.
- The Tenderer may be excluded from bidding for contracts under paragraph 13 of Schedule 7 to the PA 2023.
- The College may rescind any resulting contract under the Misrepresentation Act 1967 and may sue the Tenderer for damages.
- If fraud or fraudulent intent can be proved, the Tenderer may be prosecuted and convicted of the offence of fraud by false representation under section 2 of the Fraud Act 2006, which can carry a sentence of up to 10 years or a fine (or both). If there is a conviction, then the Tenderer may be excluded from bidding for contracts under paragraph 15 of Schedule 6 to the PA 2023 and may be added to the debarment list.

#### **4.6 Anti-canvassing and collusion**

Any attempt by Tenderers or their advisers to influence the contract award process in any way may result in the Tenderer being disqualified. Specifically, Tenderers must not directly or indirectly at any time:

- Devise or amend the content of their Tender in accordance with any agreement or arrangement with any other person, other than in good faith with a person who is a proposed partner, contractor, consortium member or provider of finance.
- Enter into any agreement or arrangement with any other person as to the form or content of any other Tender, or offer to pay any sum of money or valuable consideration to any person to effect changes to the form or content of any other Tender.
- Enter into any agreement or arrangement with any other person that has the effect of prohibiting or excluding that person from submitting a Tender.
- Canvass the College or any employees or agents of the College in relation to this procurement.
- Offer, promise or give any person working for or engaged by the College a financial or other advantage as an inducement or reward for any improper performance of a function or activity relating to this procurement.
- Attempt to obtain information from any of the employees or agents of the College or their advisers concerning another Tenderer or Tender.

Tenderers must complete and return Schedule 10 (Certificate of non-collusion and non-canvassing) with their Tender.

#### **4.7 Conflicts of interest**

Tenderers are responsible for ensuring that no direct or indirect conflicts of interest exist (whether personal, financial or otherwise) between the Tenderer, its employees and advisers, and the College, its employees and advisers that may give the Tenderer an unfair advantage. Tenderers must notify the College immediately of any conflicts of interest whether potential, actual or perceived.

The College reserves the right to:

- Exclude a Tenderer that fails to notify the College of a perceived, actual or potential conflict of interest, or where an actual conflict of interest exists that puts the Tenderer at an unavoidable unfair advantage compared to other Tenderers.
- Exclude a Tenderer that fails to take reasonably requested steps specified by the College to mitigate any conflict of interest, including entry into a conflict of interest agreement.

Contractors are required to complete a Conflict of Interest Declaration as part of their Tender, as set out in Schedule 8.

#### **4.8 College's rights to modify the procurement**

The College reserves the right at any time to:

- Seek clarification in respect of any part of a Tenderer's submission.
- Request Tenderers to submit, supplement, clarify or complete relevant information or documentation where it appears to be incomplete, erroneous or missing.
- Disqualify any Tenderer that does not submit a compliant Tender in accordance with the instructions in this ITT.
- Disqualify any Tenderer that is guilty of serious misrepresentation or of negligently providing misleading information in relation to its Tender or the Tender process.
- Reject a Tender that is abnormally low.
- Withdraw this ITT at any time, or re-invite Tenders on the same or any alternative basis.
- Choose not to award the Contract as a result of the current procurement process or to abandon that process.
- Issue changes, modifications or additional information (including to the Timetable) relating to the procurement, including to this ITT.
- Alter the Timetable as it sees fit.
- Rewind or re-run any part of this procurement on the same or an alternative basis.

#### **4.9 Bid costs**

The College will not be liable for any bid costs, expenditure, work or effort incurred by a Tenderer in proceeding with or participating in this procurement, including if the procurement process is terminated or amended by the College.

#### **4.10 Guarantees**

The College may have qualified the Tenderer on the assumption that, where the Tenderer is an operating company, it will be guaranteed by the parent company.

As a result, the College may require each Tenderer to confirm the identity of the guarantor of its obligations under any Contract(s). This guarantor should be the ultimate parent company of the Tenderer, except in exceptional circumstances. In the case of consortia, the College will require confirmation that the consortium will provide either a parent company guarantee from the lead consortium member or its parent or an equivalent level of security.

**5. Applicable Policies**

The Contractor shall comply with the Applicable Policies as set out at Schedule 4.

## Schedule 1 Draft Contract



DRAFT CYC Contract  
for the Provision of

## **Schedule 2 Specification**

### **The Requirement**

Coleg y Cymoedd (**CyC**) requires a comprehensive and efficient external audit service which will assist CyC in meeting its roles and responsibilities, whilst maintaining the necessary level of professional independence. This will include the audit of CyC's Annual Accounts.

This is to include; the independent auditors report to the Corporation, Regularity Audit and Teachers Pension Agency Audit, including completing the audited TPA certificate for the Teachers' Pension Scheme and the annual audit on Student numbers.

### **Eligibility for appointment**

Bidders must have an established and demonstrable standing within the Further Education sector and have a high level of experience and expertise.

Bidders must not be responsible for the internal audit arrangements within the College. It is not permitted to be the provider for both internal and external audit services.

The Welsh Government has determined in devising the Wales Further Education Audit Code of Practice that the criteria for eligibility as external auditors of further education institutions should match those set in statute for higher education institutions ([Schedule 7 of the Education Reform Act 1988](#)).

These are that the auditor must be:

- (a) an individual, or firm, eligible for appointment as a company auditor under part 42 of the Companies Act 2006;
- (b) a member of the Chartered Institute of Public Finance and Accountancy; or
- (c) a firm each of the members of which is a member of that institute.

External audit is responsible for forming an independent opinion on the accounts and other financial statements which are to be laid before the Governing Body. Their report will state whether, in their opinion, the financial statements give a true and fair view of the financial position of the College for each year.

The External Auditors will report any serious weaknesses, fraud, irregularities or breakdown in accounting controls which they come across in the normal course of their duties in writing to the Principal and the Chair of Audit Committee without delay.

## **Scope**

For the purpose of this tender, the current scope is: the supply of External Audit Services, in accordance with the requirements of the College's Audit Committee, relevant legislation and current regulations governing Further Education Corporations, including those stipulated by the funding bodies.

The successful bidder will be responsible for:

1. Performing the annual statutory audit of the College as required by auditing standards and all mandatory requirements of the funding bodies as set out in the Wales Further Education Audit Code of Practice.
2. Completion of the audited TPA certificate for the Teachers' Pension Scheme.
3. Providing opinion as to the adherence to Accounting Standards, Financial Reporting Standards, Audit Standards, Statements of Recommended Practice and any other guidance as they apply to the College.
4. Completion of the annual student numbers audit
5. Presentation of audit summary documents, audit issues and recommendations to management and Audit Committee in line with timescales agreed with the College and in accordance with the Wales Further Education Audit Code of Practice.
6. Attendance at Audit Committee and Corporation meetings as required.
7. The provision of ad-hoc assurance advice, guidance and regulatory updates in their capacity of external auditor, as appropriate.
8. The promotion or signposting of any relevant training opportunities.
9. Providing a challenging, efficient and knowledgeable approach to audit.

## **Experience and qualifications**

Prospective providers must demonstrate:

- Proven experience of delivering audit and compliance services in the Further Education Sector
- Personnel providing the requirement should be a Chartered accountant with relevant audit qualification and up to date registration (see also eligibility)

- Excellent communication skills to facilitate a productive and straightforward audit process
- Interested providers should submit a proposal including the following:
  - Company overview and relevant experience.
  - Profiles of the auditors/key contacts we will be working directly with and the proportion of their time that will be spent on the delivery of the services
  - Detailed approach and suggested timeline from planning to final completion,
    - this should include the specifications of any software to be relied upon including any security standards employed.
    - Whether you propose to conduct audits on site, remote or utilise a hybrid approach and how many days will be required for each stage of the audit
  - Business continuity plan particularly in the case of staff absence. .
  - Pricing structure and total cost on the attached template .
  - Detailed approach to how queries from CyC will receive a response
  - Two references from previous clients within the Further education sector.

### **Liaison and Reporting**

The main contact within CyC will be the Vice Principal/Chief Operating Officer, through whom arrangements will be made for the conduct of the audit and with whom issues arising from the audit will be cleared.

The External Auditors will also have a right of access to the Principal, the Chair of Audit Committee and the Chair of the Governing Body.

The audited accounts must be approved by The Governing Body no later than the following **December** each year. However, the accounts must have been reviewed prior to this date by both the Resources and Audit Committee and CyC expects the External Auditors to meet this timetable. An example timetable for 2025 2026 is included within this invitation to tender for illustrative purposes.

The External Auditors will report to The Governing Body by way of an Audit Completion Report within the timescale agreed with CyC and in accordance with the Audit Code of Practice. This also includes the Management Letter and Communication with Those Charged with Governance. This will report any significant matters arising from the audit which might lead to material errors or have an impact on future audits including, for

example, where economies could be made or where resources could be used more effectively, together with advice on improvement.

These matters will include:

- Weaknesses in the structure of accounting systems and internal controls
- Deficiencies in the operation of accounting systems and internal controls
- Inappropriate accounting practices and internal regulations
- Non-compliance with legislation, accounting standards or other relevant regulations

The External Auditors have the right to ask the Chair of Audit Committee to convene a meeting of the Audit Committee if necessary and have the right to attend Audit Committee meetings where relevant business is to be discussed.

The External Auditors will be required to attend meetings of the Audit Committee and Full Governing Body to which CyC's annual reports and financial statements are presented.

At the commencement of the agreement, it is anticipated that the External Auditors will meet with relevant teams for introductions, to discuss timetables and expectations, for example with regards to on-site/off-site working, evidentiary requirements and processes, etc.

### **Access to Documentation**

The External Auditors will always have the right of access to CyC's books, accounts and supporting documentation and to such information and explanations as necessary for the performance of their duties, including Internal Audit files and working papers.

All files and working papers prepared during audits carried out but the successful bidder remain the property of CyC and must be returned in the event of termination of the contract.

### **Additional Services**

The External Auditors may also be asked from time to time to provide additional services beyond the scope of the external audit. These will be the subject of separate agreement.

## Key Performance Indications

The following KPIs apply for each Measurement Period (being the Client's financial year unless otherwise stated). Target performance is the minimum acceptable level. Failure to meet a KPI in two consecutive Measurement Periods may trigger the Client's rights under clauses 8 and 26.3.6.

Ref	KPI	Target	Measurement
1	Delivery of Audit Completion Report and signed audit opinion to enable Corporation approval of the audited accounts by the statutory deadline	100% (no later than the date required for Corporation approval in December of the relevant year)	Annual
2	Delivery of the audited TPA certificate by the deadline set by the Teachers' Pension Scheme	100% on or before the published TPS deadline	Annual
3	Delivery of the annual student numbers audit and the regularity audit by the deadlines set by Medr or the Welsh Government	100% on or before the published deadlines	Annual
4	Issue of draft audit planning memorandum to the Audit Committee	No later than the agreed audit planning meeting in each year	Annual
5	Attendance at all Audit Committee meetings at which audit-related business is on the agenda, and at the Corporation meeting at which the audited accounts are presented	100% attendance by the engagement partner or an agreed nominated representative of equivalent seniority	Per meeting
6	Substantive response to written queries from the Client's Contract Manager	Within 5 Working Days for routine queries; within 2 Working Days for urgent queries	Rolling
7	Stability of the audit team (engagement partner, manager and senior)	Changes only with prior notice to the Client (save where required by FRC partner rotation rules or unavoidable personal circumstances)	Rolling

### **Schedule 3: Applicable policies and documents**

- A. College y Cymoedd Organisational Structure
- B. College y Cymoedd Risk Register, Financial Statements and Forecasts
- C. Further and Higher Education SORP
- D. Welsh Government FE Audit Code of Practice
- E. Example Calendar of meetings
- F. College y Cymoedd strategies:
  - a. Strategic Aims and Objectives 23-26
- G. College y Cymoedd Policies:
  - a. Anti Fraud Policy
  - b. Anti Bribery Policy
  - c. Strategic Risk Management Policy
  - d. Whistleblowing Policy
  - e. Data Protection Policy
  - f. Freedom of Information Policy
  - g. Modern Slavery and Human Trafficking Statement
  - h. Equality, Diversity and Inclusion Policy
  - i. Promoting and Facilitating the use of the Welsh Language Policy

**Schedule 4: Commercially sensitive information.**

**Commercially sensitive information**

I declare that I wish the following information to be designated as commercially sensitive.

The reason(s) it is considered that this information should be exempt under FOIA is:

The period of time for which it is considered this information should be exempt is [until award of Contract **OR** during the period of the Contract **OR** for a period of [NUMBER] years until [MONTH], [YEAR]].

SIGNATURE:

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NAME (PRINT):

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POSITION:

---

COMPANY:

---

DATE:

---

COMPANY:

---

DATE:

---

## **Schedule 5: Certificate of non-collusion and non-canvassing**

### **Statement of non-canvassing**

I hereby certify that I have not canvassed any minister, official, representative or adviser of the College in connection with this procurement and the proposed award of the contract by the College, and that no person employed by me or acting on my behalf, or advising me, has done any such act. I agree that the College may, in consideration of our tender, and in any subsequent actions, rely on the statements made in this certificate.

I further hereby undertake that I will not canvass any minister, official, representative or adviser of the College in connection with the Procurement and/or award of the contract and that no person employed by me or acting on my behalf, or advising me, will do any such act.

### **Statement of non-collusion**

The College must receive bona fide competitive tenders from all Tenderers.

In recognition of this requirement, I certify that this is a bona fide offer, intended to be competitive and that I have not fixed or adjusted the amount of the offer or the price in accordance with any agreement or arrangement with any other person (except any associated person or subcontractor identified in this offer).

I also certify that I have not done, and undertake that I will not do, at any time during the procurement or, in the event of my final tender being successful, during the term of the contract, any of the following acts:

- Communicate to any person, other than the College, the amount or approximate amount of my proposed offer except where the disclosure in confidence was essential to obtain insurance premium quotations required for its preparation.
- Enter into any agreement or agreements with any other person that they shall refrain from participating in the tendering process carried out by the College or as to the amount of any offer submitted by them during the course of this process.
- Cause or induce any person to enter into such an agreement as is mentioned in the previous paragraph or to inform us of the amount or the approximate amount of any other tender for the contract.
- Commit any offence under the Bribery Act 2010.
- Offer or agree to pay or give or actually pay or give any sum of money, inducement or valuable consideration, directly or indirectly, to any person for doing or having done or having caused to be done in relation to any other tender or proposed tender for the performance of the contract.

In this certificate, the word "person" includes any person, body or association, corporate or incorporate and "agreement" includes any arrangement whether formal or informal and whether legally binding or not.

I agree that the College may, in its consideration of the Tender and in any subsequent actions, rely on the statements made in this certificate.

SIGNATURE: \_\_\_\_\_

NAME (PRINT): \_\_\_\_\_

POSITION: \_\_\_\_\_

COMPANY: \_\_\_\_\_

DATE: \_\_\_\_\_

**Schedule 6: Form of Tender**

**FORM OF TENDER: TENDER CERTIFICATE**

TO: Coleg y Cymoedd

DATE: [DATE]

PROVISION OF: External Audit Services

REFERENCE NUMBER: CYC/26/002

We [INSERT NAME[S]] the undersigned, having examined the ITT and all other schedules, do hereby offer to provide [CONTRACT SUBJECT MATTER] as specified in those documents and in accordance with the attached documentation to the College commencing [DATE] and continuing for the period specified in the Contract.

If this offer is accepted, we will execute such documents in the form of the Contract within [NUMBER] days of being called on to do so.

We agree that before executing the Contract (and associated schedules) substantially in the form set out in the ITT, the formal acceptance of this Tender in writing by the College, together with the Contract documents attached hereto shall comprise a binding contract between the College and the Tenderer.

We agree with the College in legally binding terms to comply with the provisions of confidentiality set out in paragraph 4.2 of the ITT.

We agree that if we have used Artificial Intelligence to produce any part of our Tender, that the information has been checked and verified as correct by us. We accept that anything written in our Tender is considered true and accurate.

We warrant that we have all requisite authority to sign this Tender and confirm that we have complied with all the requirements of the ITT.

Signature \_\_\_\_\_

Name and status \_\_\_\_\_

Signature \_\_\_\_\_

Name and status \_\_\_\_\_

For and on behalf of [NAME OF COMPANY, PARTNERS OR CONSORTIUM]

**Schedule 7: Conflict of Interest Declaration**

I/We warrant that:

1. There **would be no** conflict or perceived conflict of interest in relation to the personnel or type of work involved in this contract.

Signed: \_\_\_\_\_

Position/Status: \_\_\_\_\_

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

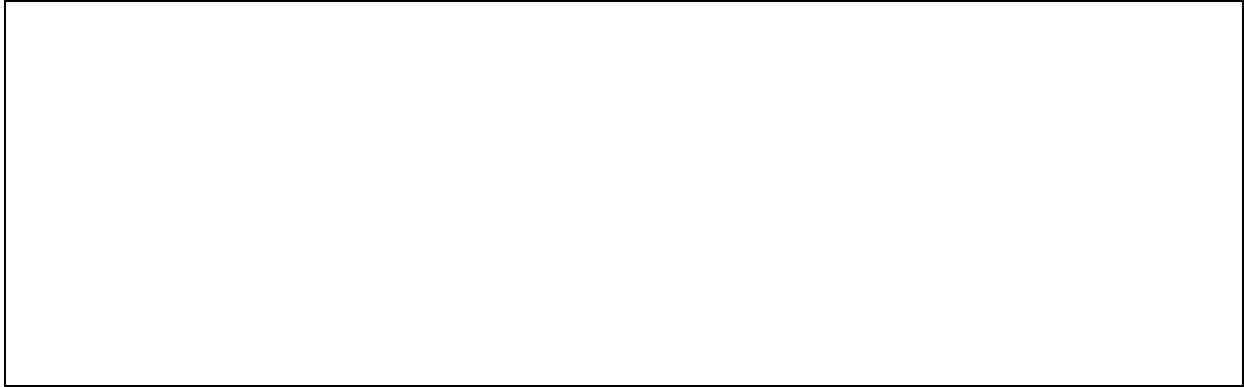
Date Signed: \_\_\_\_\_

\_\_\_\_\_

I / We warrant that:

2. There could be a possible conflict or perceived conflict of interest in relation to the personnel or type of work involved in this contract.

Please explain what the possible conflict or perceived conflict of interest may be and who it relates to and how it could have an adverse effect on this contract.



Signed: \_\_\_\_\_

Position/Status: \_\_\_\_\_

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

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