



General
Osteopathic
Council

Invitation to Tender

Tender for the provision of financial audit services to the General Osteopathic Council

**Closing date:
Noon on 16 December 2016**

Confidentiality and disclaimer

This invitation to tender (ITT) contains information which is confidential to the General Osteopathic Council. No part of this ITT or its attachments may be reproduced, in whole or in part, unless specifically required for internal use in responding to the ITT. No representations or warranties are made concerning the completeness or accuracy of information contained in this ITT.

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Part I – Information for tenderers

A. About the General Osteopathic Council (GOsC)

The primary purpose of the regulation of health professions is to ensure the safety of patients and the public. GOsC regulates the practice of osteopathy in the United Kingdom. The statutory duties of the GOsC are outlined in the Osteopaths Act 1993. By law, osteopaths must be registered with the GOsC in order to practise in the UK.

- a. The GOsC keeps the Register of all those permitted to practise osteopathy in the UK;
- b. We work with the public and osteopathic profession to promote patient safety and we set, and monitor the maintenance and development of standards of osteopathic training, practice and conduct;
- c. We also assure the quality of osteopathic education and ensure that osteopaths undertake continuing professional development;
- d. We help patients with any concerns or complaints about an osteopath and have the power to remove from the Register any osteopaths who are unfit to practise.

The GOsC has submitted an application for charitable status to the Charity Commission which is currently being assessed. We would be looking to work with our newly appointed auditors to manage the transition to reporting in line with Charity SORP.

For further information about the GOsC, please visit our website:

<http://www.osteopathy.org.uk/>

Osteopaths

Osteopaths are primary healthcare practitioners. This means that they are able to undertake an initial consultation with any patient. This includes taking a case history, performing an examination of the patient, formulating a differential diagnosis and undertaking treatment where appropriate. Osteopaths are trained to refer patients to other healthcare professionals when they are not the most appropriate professional to manage an underlying condition (although they may still provide treatment to the individual referred).

Osteopaths are able to treat patients exhibiting a significant number of symptoms with a range of osteopathic approaches. Some osteopaths may choose to use adjunct treatments such as acupuncture.

Further information about the GOsC, including the most recent set of Annual Report and Accounts, can be found on our website at www.osteopathy.org.uk and <http://www.osteopathy.org.uk/resources/publications/annual-reports/>.

B. About the tender exercise

The aim of the tender is to assess the market to appoint external financial auditors who would provide the best service and value to the GOsC. The aim is to appoint financial auditors for a period of two years, with the possibility of extending for a further three years.

The GOsC financial year runs from 1 April - 31 March and the first financial year to be audited would be for the 2016-17 period.

The GOsC is a public body committed to maintaining a robust system of financial control. Our requirements for external financial audit are in support of this aim although we recognise that any control system should be proportionate to a registration and resources team which is small in number.

External financial auditors can expect to receive accounts and schedules prepared by the client (the GOsC). The GOsC is looking for tender documentation to explain your approach and how this would comply with the minimum areas for statutory audit.

Separately we would be interested in any proposals which you believe would add value to our work. Any additional proposals should be separately costed using appropriate day rates.

C. Tender timetable

The tender timetable for the appointment of external financial auditors is as follows:

Activity	Deadline
Launch of tender process	28 November 2016
Deadline for responses	Noon 16 December 2016
Interview slots agreed	w/c 19 December 2016
Tender interview panel	9 January 2017
Panel recommendation agreed by Audit Committee	w/c 16 January 2017
Council approve appointment of auditors	1 February 2017
Commencement of FY2016-17 audit planning	Post 1 February 2017

D. Important dates for financial audit 2016-17

Activity	Deadline
Audit Committee (to receive audit plan)	16 March 2017
Financial year end	31 March 2017
Audit fieldwork	May 2017 (tbc)
Audit Committee (to receive audit findings report)	20 June 2017
Council (approval of Annual Report and Accounts)	18 July 2017

Part II – Tender documentation

A. Terms and Conditions governing the submission of the tender

This section sets out the GOsC's procedure for the submission of tenders for the provision of external financial audit services.

Please read these instructions carefully. Failure to comply with any of the requirements set out in this tender document may result in the rejection of your tender as a whole on the grounds of non compliance.

Requirements

The tender process requires a written submission from your firm covering the requirements detailed below. Interviews with shortlisted firms will be held on 9 January 2017, **where we wish to meet the individuals who will both manage and conduct the audits.**

When submitting your response to the tender please address the following:

- a. Describe your audit approach and how you envisage the audit timetable working in order to meet the minimum areas for statutory audit to comply with International Standards on Auditing (UK);
- b. Describe how you will work with the GOsC to manage the transition to reporting under Charities SORP (FRS 102), assuming our charity application is successful;
- c. Describe how you ensure the quality and rigour of your financial audits;
- d. Describe how you ensure the audit team you send to the GOsC will have the requisite skills for our type of organisation;
- e. Describe how you would ensure the existence of an appropriate client/auditor relationship;
- f. Describe how you would add value through the financial audit process;

Please also provide information about your firm covering the following areas:

- a. Your size and structure and how you consider your culture, including a commitment to equality and diversity, would fit with that of the GOsC;
- b. Any relevant experience of working with organisations similar to the GOsC;
- c. Indicators of quality of service and performance;

- d. Fee structure and anticipated cost of external audit¹;
- Please note that we anticipate the cost of the external audit being fixed as an all inclusive price for the completion of audit work which complies with all relevant laws and regulations for at least the initial two year appointment period.
- e. Details of any specialist services you provide, such as charitable status applications, taxation advice;
- f. Details of firms/clients to whom you provide services, and if possible, those we can contact for references;
- g. Details of assigned partners, experience and roles;
- h. A set of your last financial accounts and relevant details of your public liability and professional indemnity insurances.

Next steps

A maximum of four firms will be interviewed on 9 January 2017.

If the GOsC receives more responses to its ITT than required, the responses will be shortlisted by the Chief Executive and Registrar and the Head of Registration and Resources.

The shortlisting will take into account the following, amongst other factors:

- Quality of responses;
- Fee structure and anticipated cost of external audit;
- Relevant experience of working with similarly structured organisations.

At the interview stage, the tender panel wishes to see the full grade mix from your firm so that we know who we will be working with in the future should your firm be appointed as external financial auditors to the GOsC.

The tender panel will consist of:

Chris Shapcott	Independent Chair of the Audit Committee
Tim Walker	Chief Executive and Registrar
Matthew Redford	Head of Registration and Resources
Ben Chambers	Registration and Resources Officer

Please note that we reserve the right not to make an appointment.

¹ In considering the proposed audit fee, reference should be given to audit fees charged to similar regulatory bodies such as the General Optical Council www.optical.org

Other information

1. Tender documentation

- 1.1 Tenders, documents and all correspondence relating to the tender must be written in English.
- 1.2 Respondents shall notify the GOsC of any errors, omissions or details contained within the documents which precludes them from tendering for this service.
- 1.3 The GOsC reserves the right to reject any tender which it considers incomplete or which does not provide all requested information.

2. Submission of tender documents

- 2.1 You must submit one electronic copy of your tender addressed 'Private and Confidential' to Ben Chambers, Registration and Resources Officer at bchambers@osteopathy.org.uk
- 2.2 The tender must be submitted to the GOsC by **noon on 16 December 2016**. Tenders received after the stipulated time will not be considered. It is the responsibility of the tenderer to ensure the tender reaches the GOsC by the stipulated date and time.

3. Modification and withdrawal of tender

- 3.1 The respondent may modify the tender prior to the deadline for receipt by giving notice in writing. The modification must be sent in the same manner as the original submission.
- 3.2 No tender may be modified after the deadline.
- 3.3 Tenders may be withdrawn at any time before the deadline for receipt, providing such intention is expressed in writing to Ben Chambers at the GOsC.

4. Action on receipt of tender documentation

- 4.1 The GOsC will acknowledge all tenders received by the stipulated date and time.
- 4.2 All tenders received by the stipulated date and time will be assessed in accordance with the shortlisting criteria established by the GOsC.

- 4.3 A short list of potential audit firms will be drawn up, and those organisations will be invited for an interview with the GOsC to be held on the date set out in the timetable.
- 4.4 Interviews will last for no more than 1 hour.
5. *Questions from interested parties*
- 5.1 Respondents may email questions to the GOsC related to this tender exercise. All such questions should be sent to Ben Chambers, Registration and Resources Officer on bchambers@osteopathy.org.uk
6. *Use of tender documentation*
- 6.1 All documents issued in connection with this tender remain the property of the GOsC and may only be used for the purpose of tendering or in connection with the performance of any contract that may be issued as a result of submitting a tender.
- 6.2 If Respondents do not wish to submit a tender, all tender documentation issued by the GOsC in their possession should be shredded.
7. *Amendments to tender documentation*
- 7.1 No tender document issued by the GOsC may be amended by the Respondent.
- 7.2 At any time prior to the deadline for receipt of tenders, the GOsC may modify the tender documents by amendment in writing.
- 7.3 The GOsC may extend the deadline for tenders to allow for significant amendments to be fully assessed and taken into account by Respondents.
8. *Freedom of Information*
- 8.1 The Freedom of Information Act 2000 (the Act) applies to the GOsC. Respondents understand the GOsC's obligations and responsibilities under the Act to disclose, on written request, recorded information held by it.
- 8.2 Respondents accept that information provided by them in connection with this tender, or with any contract that may be awarded as a result of submitting a tender, may therefore have to be disclosed by the GOsC in response to such a request, unless the GOsC decides that one of the statutory exemptions under the Act applies. The GOsC may also include certain information in the publication scheme which it is required to maintain under the Act.
- 8.3 In certain circumstances, and in accordance with the Code of Practice issued under section 45 of the Act or the Environmental Information Regulations 2004, the GOsC may consider it appropriate to ask for the views of

Respondents as to the release of any information before a decision to respond to a request is made.

- 8.4 In dealing with requests for information under the Act, the GOsC must comply with a strict timetable and Respondents agree to provide a response to any request for views on release of information within two working days.
- 8.5 The decision as to which information will be disclosed is reserved to the GOsC, notwithstanding any consultation with Respondents.

9. *Confidentiality*

- 9.1 Respondents accept that all information that the GOsC supplies as part of this tender shall be regarded as confidential. By submitting a tender, Respondents agree to be bound by the obligation to preserve the confidentiality of all such information.
- 9.2 Respondents wishing to provide information to the GOsC in connection with this tender, or with any contract that may be awarded as a result of submitting a tender, which they consider to be confidential and/or commercially sensitive in nature and wish to be held in confidence, must identify such information in the attached confidentiality schedule.
- 9.3 Respondents must give a clear indication as to which type of material is to be considered confidential and/or commercially confidential and why it is considered to be so, along with the time period for which it will remain confidential in nature. The use of blanket protective markings such as 'commercial in confidence' is not appropriate in this regard.
- 9.4. Marking any material as confidential should be taken to mean that the GOsC accepts any duty of confidentiality by virtue of such marking. However, respondents accept that even where they have indicated that information is to be considered confidential, the GOsC may be required to disclose it in respect to a request under the Freedom of Information Act.
- 9.5 In certain circumstances where information has not been provided in confidence, the GOsC may still wish to consult with Respondents about the application of any other exemption such as that relating to disclosure likely to prejudice the commercial interest of any party.
- 9.6 The decision as to which information will be disclosed is reserved to the GOsC, notwithstanding any consultation with Respondents.

10. *Disclaimer*

- 10.1 Whilst all reasonable care has been taken in compiling this tender document, and any information or material which form part of the tender documentation is presented in good faith, no warranty or guarantees (expressed or implied) is

given by the GOsC as to the completeness or accuracy of this tender document, or any information provided in connection with it.

- 10.2 Respondents must satisfy themselves as to the accuracy of such information and no responsibility is accepted by the GOsC for any loss or damage of whatever kind or howsoever caused arising from the use by the Respondents of such information.
- 10.3 The GOsC shall not be liable for, or pay any expenses or losses whatsoever which may be incurred by any Respondent in the preparation of its tender submission to the GOsC.
- 10.4 Each Respondent assumes all risks for any resource commitment and expenses that it may incur in respect of submitting a tender and participating in the tender process.
- 10.5 Submission of a tender response does not commit the GOsC to award a contract. Only the complete execution of a written contract by both parties will obligate those parties in accordance with the terms and conditions therein.
- 10.6 By responding to this ITT, the Respondent accepts and acknowledges that:
- They fully bear any costs and expenses that may be incurred by them in the submission of the tender and participation in the tender process and that the GOsC will not be liable for any such costs or expenses;
 - There is no contract or obligation, implied or otherwise, between the GOsC and the Respondent; and
 - The tender is submitted in accordance with the terms and conditions set out in this tender document and that any other terms and conditions that may be mentioned or implied in the Respondents tender are withdrawn.
- 10.7 The GOsC reserves the right to modify the requirements set out in this tender document, and/or to invite additional respondents to submit tenders.

B. Schedule of confidentiality information

Types of information that the Respondent considers to be confidential

Types of information that the Respondent considers to be confidential, the reason for the exemption and the section number in the FOIA that applies	Period that the Respondent considers applies to this information
<i>Please complete below if necessary</i>	

Types of information that the Respondent considers to be commercially sensitive information

Types of information that the Respondent considers to be commercially sensitive information, the reason for the exemption and the section number in the FOIA that applies	Period that the Respondent considers applies to this information
<i>Please complete below if necessary</i>	