

Invitation to tender (ITT) for the provision of

**accountant services** to the

Scottish Public Services Ombudsman (SPSO)

March 2025

Contents

[Introduction 2](#_Toc190964783)

[Service being procured: Accountant services 2](#_Toc190964784)

[Tender submission requirements 4](#_Toc190964785)

[Timetable 5](#_Toc190964786)

[Submitting a tender 5](#_Toc190964787)

[Assessment of tenders 6](#_Toc190964788)

[Contract Terms and Conditions 7](#_Toc190964789)

[Administration of tender 8](#_Toc190964790)

# Introduction

## SPSO

The Scottish Public Services Ombudsman (SPSO) has a wide remit, covering a variety of functions and services.

Her powers and duties come mainly from the Scottish Public Services Ombudsman Act 2002 (as amended) which gives her four distinct statutory functions:

1. the final stage for complaints about most devolved public services in Scotland including councils, the health service, prisons, water and sewerage providers, Scottish Government, universities and colleges
2. specific powers and responsibilities to publish complaints handling procedures, and monitor support best practice in complaints handling (for both) public service complaints and NHS whistleblowing concerns)
3. Independent Review Service for the Scottish Welfare Fund with the power to overturn and substitute decisions made by councils on Community Care and Crisis Grant applications;
4. Independent National Whistleblowing Officer for the NHS in Scotland with the power to set standards for whistleblowing and the final stage for complaints about how whistleblowing complaints have been handled

Details of the Ombudsman’s team are available at: <https://www.spso.org.uk/about-us>

The Ombudsman’s most recent Annual Report is available at: <http://www.spso.org.uk/annual-reports>

Her strategic plan for 2024—2028 and information about our values can be found here: [SPSO2024-28Strategic-Plan.pdf](https://www.spso.org.uk/sites/spso/files/Corporate/SPSO2024-28Strategic-Plan.pdf)

# Service being procured: Accountant services

## Specification

1. The Ombudsman is inviting tenders for the provision of accountant services (referred to as the Provider throughout).
2. The finance team within the Scottish Public Services Ombudsman (SPSO) provide financial processing services through a shared service agreement for other SPCB-funded office-holders. Additionally, the team provide financial processing for Bridgeside House facilities, on behalf of all Officeholders located in Bridgeside House.
3. Further individual contracts from this tender will be provided to the Scottish Roadworks Commissioner, Scottish Information Commissioner and the Children and Young Peoples’ Commissioner for Scotland to provide year-end accountancy support.
4. The successful contract from this invitation to tender (ITT) will:
   1. commence on **Monday 30 June 2025** for an initial period of two years, with the option to renew for a further 3 years.
   2. be provided by a single supplier
   3. meet the Living Wage standard
   4. share our commitment to achieving net zero by 2030 and supporting our environmental sustainability

## Background and scope

1. The Ombudsman and Commissioners, as accountable officers, each have a financial memorandum with the Scottish Parliament Corporate Body, and are required to have regard for the Scottish Public Finance Manual (SPFM) and the Government Financial Reporting Manual (FReM). A working knowledge of these manuals is essential for the provider of this service.
2. SPSO finance roles are delegated as follows:

|  |  |
| --- | --- |
| Accountable Officers | Ombudsman, SBC Commissioner and SHRC Commissioner |
| Finance Manager | Head of Corporate and Shared Services |
| Finance Officer | Corporate Services Manager |
| Finance Administrator | Corporate Services Officer |
| Accountant | Contract (incumbent - Julie Murphy) |
| Budget Holders | as delegated |
| Procurement Officer | Corporate Services Team Assistant |

1. The accountant is responsible for working with the SPSO finance team in preparing the monthly outturn for each organisation’s management reports. At year-end, the accountant prepares the annual financial schedules and statements for external audit and publication.
2. The accountant supports the external audit process and provides ad hoc professional advice directly to the Corporate Services Managers in all supported organisations when required.
3. The accountant provides the accountable officers with an external control and assurance to the work of the finance officer and finance administrator.
4. Currently, this work is approximately:
   1. **2 days per month, at the mid-month point** for the management reports from September-April; and
   2. **2-3 weeks** additional work between May-August for the year-end reports and external audit activities.
   3. The additional Commissioners’ contracts for:
      1. *Scottish Road Works Commissioner*: **4-5 days a year**, made up of approximately 3 days to prepare year end accounts, half day on audit queries/meetings and the remainder on ad-hoc questions.
      2. *Scottish Information Commissioner*: **4-5 days a year**, made up of approximately 3 days to prepare year end accounts, half day on audit queries/meetings and the remainder on ad-hoc questions.
      3. *Children and Young Peoples’ Commissioner for Scotland*: 5-8 days a year, made up of approximately 4 days to prepare year end accounts, a day on audit queries/meetings and the remainder on ad-hoc questions.

## Key deliverables

1. On an annual basis the schedules, financial statements and responses to technical external audit queries is provided.
2. On a monthly basis, the accountant will:
   1. Prepare and input monthly journals such as payroll costs
   2. Carry out a detailed review of the nominal ledger, checking any anomalies to underlying documentation
   3. Reconcile key balance sheet accounts to underlying reports
   4. Prepare monthly budget report and quarterly performance report
   5. Complete and submit a checklist to demonstrate completion of the above.

# Tender submission requirements

1. Your tender submission **must** include:
   1. Experience and ability to meet the scope (weighting 45%)

* The contractor must be an appropriately qualified accountant, familiar with the SAGE financial system.
* Details of the bidder’s experience relating to similar work, including and working knowledge of Scottish Public Finance Manual (SPFM) and the Government Financial Reporting Manual (FReM).
* Summaries of relevant work carried out for two clients (with contact details), who would be willing to provide the Ombudsman with a reference.
* This should include the names and size of two such clients, where possible, please include a Scottish public service example.
  1. Resourcing arrangements (weighting 10%)

Confirmation that we will be dealing with a sole provider or one company throughout the duration of the contract. Describe the personnel / level of resources that will be applied to this contract. Our expectation is that we will be dealing with a dedicated resource throughout the duration of the contract.

* 1. Information security processes and procedures (weighting 15%)

Describe the systems and processes you have in place to ensure that information you process on behalf of the SPSO is kept secure, confidential and is protected from loss or unauthorised access and exploitation taking into account data protection legislation and the communications (access to infrastructure (ATI)) regulations.

* 1. Costs (weighting 30%)

All pricing should be submitted in GBP, and include all charges, add-ons and indicate different levels of service. Tenders should quote a fixed hourly and a daily rate (based on a seven hour working day) for services. VAT should be listed separately. Rates should be fixed for the duration of the contract. Expenses, including overheads, will not be applicable for this work.

* 1. Living Wage accreditation (yes/ no)

SPSO is an accredited Living Wage Employer, and is committed to encouraging suppliers to pay the Living Wage. Provide evidence or details of your Living Wage Employer status, or equivalent pay policy in respect of the Living wage, and whether those engaged in delivering this service will be paid the Living Wage.

* 1. The identification of any conflict of interest in providing services to the SPSO (yes/ no)
  2. Confirmation of Professional Indemnity Insurance and Public Liability Insurance cover your company has in place (yes/ no)
  3. Requirement in terms of payment e.g. monthly invoice/payment periods (yes/ no)
  4. Commitment to sustainability (yes/ no)

SPSO issues an Environment, Sustainability and Biodiversity report, and submits a Climate Change Duties report annually. The successful bidder must share this commitment to support environmental sustainability.

* 1. The standard terms of the contract regarding termination (yes/ no)

# Timetable

1. The timetable for this tender process is as follows:

|  |  |
| --- | --- |
| Invitation to tender issued | 09:00, Tue 11 Mar 2025 |
| Deadline for submission of tenders | **17:00; Fri 25 April 2025** |
| Evaluate tenders (\*clarification enquiries if required) | w/c Mon 28 April 2025 |
| Interview with short-listed contractors | **Wed 14 May 2025** |
| Appoint supplier (subject to any clarification or verification required by the Ombudsman) | Fri 23 May 2025 |
| Contract commencement | **Mon 30 June 2025** |

1. \* Representatives from the panel may undertake, if deemed appropriate, communications with bidders to clarify / verify their tender submissions. This may be in writing, by video conference, or by phone. These meetings would not form part of the evaluation process and therefore would not be marked separately but the will be used to validate the scores allocated to your response

# Submitting a tender

1. Tenders must be received by the closing date and time noted. Any response received after that date will not be considered further.
2. A full response to this tender must be clearly marked ‘RESPONSE to Accountant Services Tender’ to ensure the contents are not opened before the deadline, and emailed to the Corporate Services Manager at ***Fiona.Paterson@spso.gov.scot***
3. Any questions or requests for clarification may be emailed in good time to meet the submission deadline. Your email must be clearly titled ‘ENQUIRY about Accountant Services tender’.

# Assessment of tenders

1. The assessment of tenders will be undertaken by an evaluation panel. The panel will consider all tenders against the requirements set out in this invitation and will make a decision on the basis of how closely tenders meet the requirements.
2. If a tender does not substantially conform to the tender requirements it will not be considered further, in particular, any submission with a score of zero against an essential functional requirement will be rejected.
3. The following requirements will be scored and weighted to give each submission a score out of 100% as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | Experience of similar work including two references. | 45% | X9 |
| 2 | Resourcing arrangements | 10% | x2 |
| 3 | Information security processes and procedures | 15% | X3 |
| 4 | Breakdown of costs with VAT | 30% | x4 |
| 5 | Evidence of Living Wage accreditation, or equivalent | Yes/No |  |
| 6 | Conflicts of Interest | Yes/No |  |
| 7 | Professional indemnity / liability | Yes/No |  |
| 8 | Payment requirements | Yes/No |  |
| 9 | Commitment to net zero, environmental sustainability | Yes/No |  |
| 10 | Terms of contract regarding termination | Yes/No |  |

1. Items 1 – 3. These will be scored 0-5 based on the scheme detailed below:

|  |  |
| --- | --- |
| *Score* | *Description* |
| 5 - Excellent | Meets exactly the specified standard |
| 4 - Good | Meets the standard well but not completely |
| 3 - Fair | Mostly meets the standard but fails in parts |
| 2 - Doubtful | Mostly fails the standard but meets in some |
| 1 - Poor | Significantly fails to meet standard |
| 0 - Reject | Completely fails to meet standard |

1. **Item 4**. Full cost details must be provided as requested, otherwise the submission will score zero here. Scores will be awarded by ranking all submissions in order of cost. The supplier with the lowest total cost will receive 5, second will receive 4, third, 3 and so on. Add-ons will be used to differentiate between suppliers where the costs are equivalent.
2. Items 5 - 10. This is essential information and is required for the tender to be considered, but will not form part of the weighted score.

# Contract Terms and Conditions

## Tender conditions

1. Suppliers are invited to submit a tender, including all expenses, for providing the services as described in this document. If the costs are not fixed for the duration of the contract, the review points and basis of the review should be clearly detailed.
2. Potential suppliers must meet their own costs of responding to this tender and any costs they incur in responding to this tender.
3. Prices quoted must be held firm for at least 45 days from the closing date for tenders
4. The supplier must be willing for the response to this invitation to tender to form part of the contractual relationship with the Scottish Public Services Ombudsman.

## Tender confidentiality

1. The Provider will not issue any public statements or otherwise disclose any information concerning this ITT, the process and its participation in the process without the prior written approval of the SPSO.

## Contracted confidentiality

1. Bidders must be aware of, and take account of, the confidentiality requirements of section 45 of the Freedom of Information (Scotland) Act 2002 and section 19 of the SPSO Act. A copy of section 19 is attached at Annex 1.
2. All records, working papers, reports and other information held by the legal service in fulfilling this contract will remain the property of the SPSO. At the end of the contract, all applicable paperwork must reside with the SPSO.
3. The bidder must undertake not to publish or communicate the results or content of any of their work to anyone other than the SPSO. This undertaking continues beyond the life of the contract.
4. In addition, Data protection legislation, and ATI legislation apply to all the paper and electronic data, and information, you receive and create as part of your contract with the SPSO. You must comply with the contract, the SPSO Records Management and Security Guidance and any other specific reasonable instructions or directions from SPSO to ensure that the SPSO meets its duties under Data Protection legislation, ATI legislation (for example, FOISA, EIRs) and the Scottish Public Services Act 2002 confidentiality provisions.
5. Any breach of confidentiality of contract or restricted information will constitute a material breach and enable the Ombudsman to terminate the contract.

## Legal Disclaimer

1. This ITT is an invitation to propose and does not in any manner create an offer or other obligation on the part of the SPSO to enter into any contract.
2. All expenses and costs incurred by the Provider in completing, submitting and delivering the bids, together with any costs incurred during the post tender stage, will be to the applicant’s account. The SPSO are not bound to accept the lowest or any bid.

## Use of Information

1. This ITT and any other information furnished hereunder shall be used solely for the purpose of responding to this ITT. Reproduction of any part of this ITT is authorised only to the extent necessary for the preparation of your response. All applicants shall ensure that all such copies are destroyed when no longer required in connection with this ITT. The above shall supersede any confidentiality agreements between the SPSO and the Provider.

## Length of contract

1. The initial contract will be for a two-year term, commencing **Monday 30 June 2025** with the option to extend by up to three years, dependant on funding availability.

# Administration of tender

## Contracts and Procurement Policy

1. This ITT, tendering process and the eventual contract are being managed in accordance with the SPSO’s Procurement Policy. This is available in our Finance Policies and Procedures Handbook, available online as a PDF here: [SPSO Policies | SPSO](https://www.spso.org.uk/spso-policies)
2. The policy is designed to ensure that all SPSO procurement activity is focussed on the delivery of value for money and conducted to high professional standards and to the relevant legal requirements. In particular, our Procurement Standards include Value for Money, Responsible Purchasing, Ethical Standards, Openness and transparency.
3. Occasionally, contractors may provide information to the SPSO on the basis that it will remain confidential and will not be disclosed in the event that an information request is made for it. The SPSO will agree to accept information in confidence from contractors only in very limited circumstances. Even where we do agree to accept information in confidence, the information may still be disclosed if the disclosure would no longer constitute an actionable breach of confidence, for example, if the information were no longer confidential.

## Annex : Section 19 of the Scottish Public Services Ombudsman Act 2002

19 Confidentiality of information

(1) Information obtained by the Ombudsman or any of the Ombudsman’s advisers in connection with any matter in respect of which a complaint or a request has been made must not be disclosed except for any of the purposes specified in subsection (2) or as permitted by subsection (3).

(2) Those purposes are—

(a) the purposes of—

(i) any consideration of the complaint or request (including any statement under section 11),

(ii) any investigation of the matter (including any report of such an investigation),

(b) the purposes of any proceedings for—

(i) an offence under the Official Secrets Acts 1911 to 1989 alleged to have been committed in respect of information obtained by the Ombudsman,

(ii) an offence of perjury alleged to have been committed in the course of any investigation of the matter,

(c) the purposes of an inquiry with a view to the taking of any of the proceedings mentioned in paragraph (b),

(d) the purposes of any proceedings under section 14.

(3) Where information referred to in subsection (1) is to the effect that any person is likely to constitute a threat to the health or safety of patients, the Ombudsman may disclose the information to any person to whom the Ombudsman thinks it should be disclosed in the interests of the health and safety of patients.

(4) In relation to information disclosed under subsection (3), the Ombudsman must—

(a) where the Ombudsman knows the identity of the person to whom the information relates, inform that person of the disclosure of the information and of the identity of the person to whom it has been disclosed, and

(b) inform the person from whom the information was obtained of the disclosure.

(5) It is not competent to call upon the Ombudsman or the Ombudsman’s advisers to give evidence in any proceedings (other than proceedings referred to in subsection (2)) of matters coming to the knowledge of the Ombudsman or advisers in connection with any matter in respect of which a complaint or request has been made.

(6) A member of the Scottish Executive may give notice in writing to the Ombudsman with respect to—

(a) any document or information specified in the notice, or

(b) any class of document or information so specified,

that, in the opinion of the member of the Scottish Executive, the disclosure of the document or information, or of documents or information of that class, would be contrary to the public interest.

(7) Where such a notice is given nothing in this Act is to be construed as authorising or requiring the Ombudsman or any of the Ombudsman’s advisers to communicate to any person or for any purpose any document or information specified in the notice, or any document or information of a class so specified.

(8) Information obtained from the Information Commissioner by virtue of section 76 of the Freedom of Information Act [2000 (c. 36)](http://www.opsi.gov.uk/acts/acts2000/ukpga_20000036_en_1) is to be treated for the purposes of subsection (1) as obtained in connection with any matter in respect of which a complaint or request has been made.

(9) In relation to such information, subsection (2)(a) has effect as if—

(a) the reference in sub-paragraph (i) to the complaint or request were a reference to any complaint or request, and

(b) the reference in sub-paragraph (ii) to the matter were a reference to any matter.

(10) In this section and section 20 references to the Ombudsman’s advisers are to persons from whom the Ombudsman obtains advice under paragraph 10 of schedule