

# External Audit Services

Invitation to tender

The Mast Academy Trust



## SECTION 1

### Introduction

The Mast Academy Trust is seeking to review the provision of our external audit services to ensure best value for money.

The MAST Academy Trust was established in December 2016 to build upon strong, existing partnerships around the pupils and families in our locality through academy status. The Trust currently comprises of five schools consisting of Birdsege First School, Shelley First School, Scholes Junior and Infant School, Kirkburton Middle School and Scissett Middle School with approximately 1500 pupils across the 4-13 years age range and 200 employees across all schools and the central Trust team. All schools are located within 15 minutes drive of each other.



We are a collaborative Trust, with all leaders supporting the development of MAST within the context of an Executive Leadership Team. Working strategically together we aim to transform provision and outcomes for pupils and their families.

Our vision for our pupils, staff and schools at the Mast Academy Trust is not defined by a statement but a set of key principles; principles that when united reveals our overarching vision. As individual schools and a Trust:

- We celebrate **individuality**
- We **collaborate** for the good of our children and staff
- We **inspire** our children, and our employees to **achieve** their ambitions
- We all **learn** from our experiences
- We ensure a **safe** and **caring** environment for everyone

We commit to:

- Put the **children** at the heart
- Value all our **people** and respect their well-being
- Serve the **community** around us
- **Respect** different opinions and then unite together
- Be willing to **challenge** and accept challenge
- **Support** all areas within the MAST Academy Trust
- Adhere to the Nolan Principles

## Our Schools

Birdsedge First School – A First School serving pupils in Reception to Year 5 with a capacity of 90 pupils.

Kirkburton Middle School – A Middle School serving pupils in Year 6 to Year 8 with a capacity of 50110 pupils.

Scissett Middle School – A Middle School serving pupils in Year 6 to Year 8 with a capacity of 620 600 pupils.

Scholes Junior and Infant School – A Primary School serving pupils in Reception to Year 6 with a capacity of 222 210 pupils.

Shelley First School – A First School serving pupils in Reception to Year 5 with a capacity of 204 180 pupils.

### Associate School

Grange Moor Primary School – A Primary School serving pupils in Reception to Year 6 with a capacity of 105 pupils.

## Procurement Best Practice Criteria

The Mast Academy Trust have agreed a set of best practice principles in relation to the procurement of this service. These principles provide a framework to ensure that we act in an ethically and commercially responsible way in our contractual arrangements. Adhering to these principles is an integral part of the procurement process for the Mast Academy Trust.

The Trust will:

- seek value for money for its pupils;
- harness the capability, diversity and innovation of our suppliers to add value to the Trust;
- adhere to a procurement process which is equitable, lawful and compliant with regulations;
- work with suppliers to ensure goods and services that we buy are made or executed in a socially and environmentally responsible manner;
- seek to be easy to do business with in order to minimise costs, risks and time;
- ensure the confidentiality of information in line with regulations;

## SECTION 2

### 1. Scope of Work

The contract duration will be **five** years (renewable annually) and the start date is likely to be 1 September 2026, with a requirement to commence the scoping of work towards the end of the previous academic year.

The Mast Academy Trust are seeking a supplier for the provision and supply of external audit services.

The appointed auditor will be responsible for:

- Conducting annual audits of financial statements.
- Preparing annual financial statements for the Mast Academy Trust.
- Ensuring compliance with the Academy Trust handbook.

The Mast Academy Trust will be working with an external auditor that has the proven specialism for working with Multi Academy Trust structures. It is crucial that our external audit partner has up to date knowledge of all the requirements of the academies sector and of a Multi Academy Trust organisation.

The Trust will be operating a central accounting team at Multi Academy Trust level that is responsible for producing financial accounts and preparing statutory accounts in line with the requirements of the Companies Act, the Charities SORP and the Academy Accounts Direction as published annually by the DfE. The team is supported by a companywide accounting system that is focussed on academy sector accounting.

The central team processes a limited number of transactions aligned to the operation of a small central team. They also provide guidance to each academy on accounting requirements for the Trust in line with the agreed scheme of delegation and the Academy Trust Handbook. Some of the more complex accounting tasks are undertaken centrally. The central team will play a major role in the consolidation of year end accounts and writing reports as required by the Academy Accounts Direction.

Each academy has access to the accounting system for their school and this will have a standard chart of accounts designed to allow consolidation of their accounts within the Academy Trust.

### 2. Our requirements

We are looking for costed proposals from organisations providing external audit services.

Expertise and proven credentials in the education sector are required and submissions unable to demonstrate this will be discounted. Two MAT references should be provided with each submission; along with evidence demonstrating sector expertise.

#### Key requirements

- Annual statutory accounts auditing, ensuring compliance with the relevant legislation and the Academy Accounts Direction
- Creation of accounting reports from Trial Balance to document stage
- Review and liaison with Executives and Directors with regards to key reporting requirements, including value for money review and regularity reporting
- Full details of the proposed audit programme in advance to establish client and auditor responsibilities
- Interim and final audit visits
- Teachers Pensions Audit submission and audit at Trust level
- Approval and review of the Academies Account Return
- Entry of the Academy Accounts Return to DfE portals
- Advice on accounting issues facing the Trust
- Presentation of findings to Trustees and other stakeholders in an audit management letter
- Attendance at the annual general meeting and any appropriate trustee meeting as required.

### 3. Mandatory Criteria

The questions within this section are scored as Pass or Fail. Failure by the Tenderer to meet any of the mandatory criteria and/or submit any information requested will usually mean failure to be awarded the contract and could mean that the tender is dismissed without the evaluation being completed.

The following factors will be taken into account in assessing a supplier's suitability. Please provide confirmation of compliance, including any supporting documentation within your submission:

#### **MC1. Insurance**

All suppliers should carry insurance and as a matter of course, an appropriate level of public liability insurance.

#### **MC2. Health & Safety**

All relevant Health & Safety documentation e.g. safe working practices, risk assessments should be made available as part of the procurement process.

#### **MC3. Safety and Security**

An awareness of, respect for and ability to meet safety and security aspects such as safe recruitment checks on your staff.

#### **MC4. Capacity/Capability**

Deliver capacity and capability to fulfil the requirements. Please confirm if there are any future organisation restructures, mergers, or organisation difficulties

#### **MC5. Accreditations or Professional Standards**

We will want to assure ourselves that where these are appropriate these are current and that you have not been charged with any grave professional misconduct.

#### **MC6. Compliance with Employment Legislation**

Adherence to relevant employment legislation including, but not limited to, the Equality Policy 2010, Employment Rights Act 1996, the Income Tax (Earnings and Pensions) Act 2003, the National Insurance Contributions Act 2015, the Part-Time Workers (Prevention of Less Favourable Treatment) Regulations 2000, the Agency Workers Regulations 2010, and the National Minimum Wage Act 1998.

#### **MC7. Legal Considerations**

Our contracts require that suppliers comply with all other applicable laws and regulations.

#### **MC8. Data**

Any data processing you undertake on behalf of the Trust must adhere to current GDPR regulations.

#### **MC9. Sector expertise**

Expertise and proven credentials in the education sector are required.

## SECTION 3

### 1. General Instructions

These instructions are designed to ensure that all proposals are given equal and fair consideration.

- Proposals must be comprehensive, addressing all requirements as laid out in this ITT.
- Bidders are expected to adhere to the submission deadlines specified.
- The Trust reserves the right to accept any proposal in whole or in part and to award the contract to more than one bidder if deemed beneficial.
- Proposals must remain valid for a minimum of 90 days from the tender return date.
- It is important that Bidders provide all the information requested.
- The Mast Academy Trust will not be liable for or pay for expenses or losses that may be incurred by the Bidder in the preparation of the Bid.
- The Mast Academy Trust reserves the right to cancel the tender process at any point.
- A Bid received after the due date and time for submission will not be considered.
- The Mast Academy Trust does not bind itself to accept the lowest or any Bid.
- No Bid will be deemed to have been accepted unless such acceptance has been notified to the Bidder in writing.
- Recipients of the Bid documents (whether they submit a Bid or not) shall treat the details in it as private and confidential. Any Bid received by Mast Academy Trust in response to the invitation to Bid shall be treated likewise by Mast Academy Trust.
- Please examine all the Bid documentation and ensure that you return all the information requested no later than 31st July 2025 @ 5pm. Incomplete bids will be deemed to be non-compliant and eliminated from evaluation.
- In the event of declining to Bid, Bidders are requested to inform the Mast Academy Trust.
- Tenderers should note that the award of the contract is expected by 8th October 2025.

Whilst the information in this document has been provided in good faith, it does not purport to be a comprehensive review of all matters relevant to the requirements and neither The Mast Academy Trust, nor any of its employees or advisers accept any liability or responsibility for its adequacy, accuracy or completeness, nor do any of them make any representation or warranty, express or implied, with respect to the information contained in this document. Nothing in this document is or should be relied upon, as a promise or representation as to The Mast Academy Trust's ultimate decision.

### 2. Tender response

Bids should be submitted in accordance with the above scope of work. Prices / costs are to be submitted inclusive of Value Added Tax (VAT), detailing the exclusive of VAT price / cost and any VAT (detailing the rate applied) that may be applicable as a separate figure / column.

All information should be submitted via email to [procurement@themast.co.uk](mailto:procurement@themast.co.uk) by the closing date detailed below:

Stage / Activity	Indicative Date (subject to change)
Issue of invitation to tender	11 <sup>th</sup> June 2025
Tenderers to confirm intention to Bid	18 <sup>th</sup> June 2025
Deadline for Clarifications	9 <sup>th</sup> July 2025
Deadline for Response to Clarifications	24 <sup>th</sup> July 2025
Closing date for submission of quotations	31 <sup>st</sup> July 2025
Unsuccessful Bidders not invited to present will be notified	22 <sup>nd</sup> August 2025

Presentations of key areas of submission and customer clarification	3 <sup>rd</sup> September 2025
Notification of Proposed Appointment to Contract	26 <sup>th</sup> September 2025
Standstill period end	7 <sup>th</sup> October 2025
Contract award	8 <sup>th</sup> October 2025
Contract start date	1 <sup>st</sup> September 2026 for period commencing 1 <sup>st</sup> September 2025

### 3. Evaluation Criteria

The Bid process will be conducted in a manner that ensures Bids are evaluated fairly to ascertain the most eco- nomically advantageous Bid using the following criteria:

	Criteria	Weighting
EC1	Experience and Qualifications	30%
EC2	Methodology and approach	20%
EC3	Cost effectiveness	50%
	<b>TOTAL</b>	<b>100%</b>

Bidders should note that the overall weightings for each criterion are fixed. Details of criteria are:

		Weighting
<b>EC 1</b>	<b>Experience and Qualifications</b> Bidders should clearly indicate their level of experience and capability to meet the technical and regulatory requirements as detailed in this ITT. Including clearly detailing processes to deliver controls and mitigate risks. Bidders are required to outline the service and support model that will be available, including SLAs and qualification details of individuals who will be providing support. Bidders are requested to provide details of two reference sites where the solution (or key elements of the solution) have been implemented in a similar size project. Please note referees may be contacted directly by the Trust, we would expect referees to be informed in advance and receptive to the contact.	30%
<b>EC 2</b>	<b>Methodology and approach</b> Bidders should clearly indicate how they would deliver the services outlined above. Bidders are requested to provide details on the information / contact you would require from both our central team and our academies including: <ul style="list-style-type: none"> <li>– Proposed length of visits / resource to be allocated;</li> <li>– Proposed Programme of work and accounts testing;</li> <li>– Proposed involvement / oversight of regularity and other reporting;</li> <li>– Proposed method of approving the Academy Accounts Report;</li> <li>– How Teachers Pensions Audit would be conducted and timeline for this.</li> </ul>	20%



<b>EC 3</b>	<b>Cost effectiveness</b> Bidders are required to provide fully costed proposals. Any additional costs must be specified in the proposal. Services as specified above and pricing broken down by: <ul style="list-style-type: none"> <li>– Price for external audit;</li> <li>– Price for completion of accounts;</li> <li>– Price for completion of AAR;</li> <li>– Price for completion of TPS (single submission);</li> </ul> assuming 5 academies in 2026/27 and pricing for incremental academies in future years	50%
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#### 4. Evaluation of Bids

The evaluation process will be conducted to identify the most economically advantageous tender. Bids will be assessed to ascertain those that represent best overall value and the highest likely quality of output during the contract, not necessarily the lowest price submission.

Proposals will be evaluated by The Mast Academy Trust centrally, with a variety of roles on the evaluation board.

##### First line evaluation

First line evaluation will use the mandatory criteria and evaluation criteria to identify the top three bidders that represent best overall value and the highest likely quality of output. These top scoring bidders will be invited for a presentation. This presentation will be to demonstrate the services outlined in the tenderers bid and clarification will be sought by the evaluation board on the tender submission.

Should they be invited to provide a presentation, tenderers should ensure they will be available on 3<sup>rd</sup> September 2025.

Unsuccessful tenderers will be notified no later than 22<sup>nd</sup> August 2025.

##### Second line evaluation

Second line evaluation will be used following the demonstration and clarifications. Subsequently the evaluation criteria will be applied, and re-evaluation as determined by the evaluation board, to identify the successful tenderer.

##### Scoring Definitions

Each criterion will be scored using the following definitions:

SCORE	DEFINITION
5	<b>Exceeds the requirement</b> Exceptional demonstration by the Bidder of the relevant ability, understanding, experience, skills, resource & quality measures required to provide the supplies / services. Response identifies factors that will offer potential added value, with evidence to support the response.
4	<b>Satisfies the requirement</b> Demonstration by the Bidder of the relevant ability, understanding, experience,



	skills, and resource and quality measures required to provide the supplies / services, with evidence to support the response.
3	<b>Satisfies the requirement with minor reservations</b> Some minor reservations of the Bidder's relevant ability, understanding, experience, skills, and resource & quality measures required to provide the supplies / services, with little evidence to support the response.
2	<b>Satisfies the requirement with major reservations</b> Considerable reservations of the Bidder's relevant ability, understanding, experience, skills, and resource & quality measures required to provide the supplies / services, with little evidence to support the response.
1	<b>Does not meet the requirement</b> Little or no evidence to support the response to demonstrate that the Bidder has the ability, understanding, experience, skills, resource & quality measures required to provide the services.
0	The question is not answered or the response is completely unacceptable.

## 5. Questions and clarifications

If you have any questions or points of clarification about the contents of the ITT document or the services that are to be provided, please use the form available on the trust website [Invitations to Tender | The Mast Multi Academy Trust](#) or by following this [link](#).

The Mast Academy Trust will not answer any questions received via telephone and will not answer any questions received after this date. Any questions received will be answered and circulated to all Bidders, although The Mast Academy Trust will not disclose the identity of the Bidder who asked the question.

**Clarifications deadline :** 9th July 2025 @ 12pm  
5pm

**Clarification response deadline:** 24<sup>th</sup> July 2025 @

## 6. Completing Bids

Your bid should contain all of the required information outlined within this document, along with any further information you feel relevant to support your bid. Any comments pertaining to the information supplied by you may be made in an email and returned with the Bid. The Bidder Declaration (Appendix B Bidder Declaration) must be completed, signed and dated by a duly authorised representative on behalf of the Bidder.

## 7. Submission of Bid

Please submit one electronic copy of the completed Bid document by email to [procurement@themast.co.uk](mailto:procurement@themast.co.uk) before 5pm on 31st July 2025.

The electronic bid submissions will be held securely and only viewed after the deadline date. Any electronic bids received after these dates and times will not be considered.

## 8. Form of Response

Bidders are required to develop a costed solution.

Bidders are requested to use the weighting criteria to assess the suitable length of their responses per section.

Return proposals should include the following information in the Tender Response:

- Written responses to the requirements set out in this document.
- Bidder's contact details including: organisation name; contact name; postal address; telephone number; email address.

## **9. List of Appendices**

Appendix A: Questions and Clarifications Template - Customer to complete for all bidders

Appendix B: Bidder Declaration - Bidder to complete

Appendix C: Overview of main contract terms

## APPENDIX A - CLARIFICATION QUESTION MATRIX

*NB: Actual clarification document provided separately.*

Please use the form available on the trust website [Invitations to Tender | The Mast Multi Academy Trust](#) or by following this [link](#).

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## APPENDIX B - BIDDER DECLARATION

I declare that to the best of my knowledge the answers submitted and information contained in the bid correct and accurate.

I understand that the information will be used in the selection process to assess my organisation's suitability to participate further in this procurement.

I understand that the Customer may reject this submission in its entirety if there is a failure to answer all the relevant questions fully, or if false/misleading information or content is provided in any section.

I am aware of the consequences of serious misrepresentation.

Contact Details and Declaration	
Contact name	
Name of organisation	
Role in organisation	
Phone number	
Email address	
Postal address	
Signature (electronic is acceptable)	
Date	

## APPENDIX C - CONTRACT TERMS

TERM
<b>Effective Date</b> The Contract shall commence on 01/09/2026
<b>Expiry Date</b> The Contract shall expire on 31.08.2031 (renewable annually), and is subject to the approval requirement outlined in the Mast Academy Trust Articles of Association.

### TERMINATION

Termination may be applied under the following criteria:

- Insolvency and Change of Control
- Termination on Default – Minor Breaches
- Termination on Default – Material Default
- Break: The Customer shall have the right to terminate the Contract at any time by giving 30 days' written notice to the Provider.
- Failure to make payment
- Unsatisfactory services as deemed by the Members of the Mast Academy Trust at the point of annual approval, as outlines in the Mast Academy Trust Articles of Association.

### PAYMENT TERMS

The Customer shall pay all sums due to the Provider if properly due and applicable in cleared funds within thirty (30) days of receipt of a valid invoice submitted. Where the invoice is in dispute this will be extended to ninety (90) days.

