

# **Statement of Requirements for Internal Audit Services For the General Optical Council**

Issue Date: 9 December 2025

Procurement Lead: Marc Stoner

GENERAL OPTICAL COUNCIL | Level 29, One Canada Square, London, E14 5AA

## 1. Introduction

- 1.1 The General Optical Council (GOC) seeks to secure an internal audit service that provides independent, objective assurance and advice to support effective governance, risk management and internal control, in line with professional standards and good regulatory practice.
- 1.2 The GOC is committed to ensuring the highest standards of governance, assurance and value for money. This tender aims to appoint an independent provider to deliver consistent high quality internal audit services from April 2026.
- 1.3 Whilst care and attention have been exercised in the preparation of this document, it remains subject to contract and all warranties whether express or implied by statute, law or otherwise are hereby disclaimed and excluded.

## 2. The General Optical Council

- 2.1 The GOC protects the public by upholding high standards in eye care services in the UK. We currently register and regulate around 35,000 optometrists, dispensing opticians, student optometrists, student dispensing opticians and optical businesses.
- 2.2 We are a registered charity, with an annual budget of £10m employing around 120 staff. We are overseen by a Council of 12 members, 6 lay and 6 eye care professionals and supported by a number of committees.
- 2.3 Our charitable purpose and statutory role are to protect and promote the health and safety of members of the public by promoting high standards of professional education, conduct and performance among optometrists and dispensing opticians and those training to be optometrists and dispensing opticians. We have four core functions:
  - setting standards for optical education and training, performance and conduct.
  - approving qualifications leading to registration.
  - maintaining a register of individuals who are fit to practise or train as optometrists or dispensing opticians, and bodies corporate who are fit to carry on business as optometrists and dispensing opticians; and
  - investigating and acting where registrants' fitness to practise, train or carry on business is impaired.
- 2.4 Patients and the public should be confident that the treatment they receive is provided by a professional who is properly trained and qualified and who meets our standards. Where there are concerns about the quality of care or treatment, or the behaviour of a professional or business, we will investigate and take action if appropriate.
- 2.5 For further information on the GOC, please visit our [website](#).

### **3. Instructions for tenderers**

#### **3.1 General Information and Instructions**

- 3.1.1 All tenders must be submitted in accordance with the instructions contained in this document. The GOC does not undertake to accept the lowest price tender. Tenders must be valid for a minimum of 90 days from the closing date.
- 3.1.2 GOC reserves the right to cancel the tendering process at any point.
- 3.1.3 GOC will not reimburse any tendering costs.
- 3.1.4 Tenderers should respond based on information given in this document. The GOC accepts no responsibility for the interpretation of the requirements by the responding tenderer.
- 3.1.5 The Invitation to Tender will be hosted on the MyTender platform. All submissions and clarification questions should be sent via this portal.

#### **3.2 Freedom of Information**

- 3.2.1 Please note that the GOC is classed as a 'Public Authority' within the meaning of the Freedom of Information Act 2000. The Act creates a general right of access to information held by public authorities (subject to certain exemptions). Therefore, any information you supply to the GOC may be made available on demand (in accordance with the Freedom of Information Act 2000.)
- 3.2.2 The GOC is a public authority under the Freedom of Information Act 2000. Information provided in tenders may be disclosed unless it is covered by an exemption. Tenderers should clearly mark any information they consider confidential or commercially sensitive.

#### **3.3 Procurement Timetable**

Issue of Invitation to Tender	9 December 2025
Deadline for receipt of tenders	11am 23 January 2026
Shortlisting and clarifications	23 – 29 January 2026
Presentations/interviews	w/c 16 or 23 February 2026
ARC approval and contract award	March 2026
Contract start date	April 2026

#### **3.4 Queries and Clarifications**

- 3.4.1 All queries must be submitted via the MyTender portal. Where a clarification may affect all bidders, anonymised responses may be circulated to all tenderers.

## **4. Technical Specification**

4.1 The GOC seeks an internal audit provider capable of delivering high quality assurance and advisory services. The provider must demonstrate expertise in auditing regulatory or charitable bodies and possess sufficient knowledge of the GOC's operational and strategic context to offer insightful, value-adding recommendations.

4.2 The internal audit service will include, but is not limited to, the following:

### **4.3 Annual Audit Planning**

Work with GOC management and the ARC to develop a risk-based annual audit plan to include:

- Detail on the risk assessment leading to the identified audit areas.
- Audit topics (historically, four to five audits per year plus re-testing).
- Estimated days per audit and total audit days (typically 40 days per year).
- Timetable for delivery of the audit plan.

### **4.4 Execution of Audits**

- Conduct audits in accordance with Public Sector Internal Audit Standards (PSIAS).
- Prepare Terms of Reference for each audit for agreement with management prior to field work.
- Deliver audit reports including:
  - Scope and objectives.
  - Summary of work performed.
  - Key findings and assurance level.
  - Recommendations and risk ratings.
  - Management responses and agreed actions with timelines.
  - Present audit findings at ARC meetings.
  - In person or remote approach.

### **4.5 Annual Audit Report**

- Prepare a comprehensive annual report summarising:
  - Audits completed and actual days used.
  - Compliance with agreed timetables.
  - Overall assurance opinion for the year.
- Submit the report in time for the ARC meeting in July.

### **4.6 Follow-up and Monitoring**

- Conduct annual re-testing of previously identified findings.
- Track implementation of agreed actions and report on progress.
- Maintain a live audit recommendation tracker, accessible to management and ARC.

#### **4.7 Internal Control and Risk**

- Provide assurance on control effectiveness by confirming whether key controls mitigate risks and support objectives.
- Improve risk management maturity through clear, actionable insights from evaluating the framework and assurance mapping.
- Increase resilience by identifying emerging risks early and recommending practical improvements to reduce exposure.
- Strengthen fraud prevention by assessing fraud risk and advising on robust anti-fraud controls.

#### **4.8 Stakeholder Engagement**

- Engage constructively with management, ARC, and Council members.
- Ensure clear communication and responsiveness throughout the audit cycle.

#### **4.9 Quality Assurance**

- Maintain robust internal QA processes.
- Confirm compliance with Global Internal Audit Standards and any external peer review arrangements.
- Provide sector insights and horizon scanning relevant to the GOC to management and ARC.
- Maintain business contingency plans to ensure continuity of service in case of staff changes or other disruptions.

#### **4.10 Technology and Innovation**

- Use appropriate audit tools and data analytics to enhance audit quality and efficiency.
- Share innovations and best practices that support continuous improvement.

### **5. Proposed Contract**

- 5.1 The contract will commence in April 2026 for a period of 5 years, with an estimated requirement of up to 40 days per year, including planning, fieldwork, reporting, annual opinion, and attendance at Audit and Risk Committee meetings.
- 5.2 The provider will report to the Director of Corporate Services (for administration purposes) and the Chair of ARC (for functional purposes). Independent reporting lines to the Chief Executive and Registrar and Chair of Council will be available for any matters requiring escalation or resolution.
- 5.3 Performance will be reviewed annually by ARC against delivery of the agreed plan. The assessment will include evidence of compliance with the Global Internal Audit Standards, the quality and clarity of reports, timeliness, and feedback from management and the ARC.

- 5.4 Provision of ad hoc internal audit assignments as determined in the annually agreed Internal Audit work plan.
- 5.5 The GOC is committed to continuous improvement and obtaining value for money. It is expected that the internal auditors will provide a quality service which will bring added value to the organisation by shared learning and best practice.

## **6. Tender Documentation**

You are asked to submit your response by completing and responding to the questions set out in Section 7 of this Invitation to Tender.

### **6.1 Grounds for Discretionary Rejection (Self-Declaration)**

- 6.1.1 Tenderers must confirm that none of the discretionary or mandatory exclusion grounds under the Public Contracts Regulations 2015 apply. If any grounds may apply, provide details and mitigating actions.

### **6.2 Exclusion Grounds Self-Declaration (PCR 2015)**

- 6.2.1 Please confirm whether any mandatory or discretionary exclusion grounds apply (Regulation 57 PCR 2015). If 'Yes', provide details and mitigation.

- Criminal convictions (organisation or directors) – Yes/No
- Tax or social security breaches – Yes/No
- Professional misconduct or grave error – Yes/No
- Insolvency or similar procedures – Yes/No
- Serious misrepresentation in procurement – Yes/No

### **6.3 Professional Experience**

- 6.3.1 Provide up to three examples from the last five years demonstrating your capability to deliver internal audit services for regulators, charities or public bodies. Include scope, outcomes, and a client contact for reference.

### **6.4 Tender Declaration**

- 6.4.1 By submitting a tender, the bidder certifies that the submission is bona fide, competitive and not made in collusion; that no canvassing of GOC staff or members has occurred; that the bidder is compliant with applicable laws (including equality, tax and employment); and that information supplied is true and accurate.
- 6.4.2 The bidder agrees the tender will remain open for acceptance for 90 days from the closing date.

## 7. Tender Documentation

- 7.1 This is the tenderers response form for the Internal Audit Services procurement. Tenderers may use this form to complete their response or use their own company layout as long as the questions are submitted in the same order.
- 7.2 Please ensure you have read all documents before compiling your tender response.
- 7.3 Tender responses should be limited to and focused on the question posed and in line with the requirements of the service. Whilst there will be no marks given to layout, spelling, punctuation, and grammar, it will assist evaluators if attention is paid to these.
- 7.4 Tenderers should adhere to the word limits as prescribed for each question.
- 7.5 Bidders are encouraged to ask questions to improve their understanding of the tender requirements. All questions should be submitted via the MyTender portal.
- 7.6 Tender submissions should be sent via the MyTender portal.
- 7.7 Submission Deadline: 11am, 23 January 2026.

## Part 1: Delivery of the Service (weighting 30%)

Provide a detailed proposal for meeting the GOC's requirements. Address all points in the Statement of Requirements, including audit planning, execution, reporting, QA processes, stakeholder engagement, and contingency arrangements.

1a	Approach to delivery of Internal Audit Services	10% Weighting
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### Question:

- i) Describe your approach to delivering internal audit services.
- ii) Set out your approach to onboarding new or existing Clients, considering the engagement with the different stakeholder groups.

### Response guidance:

Questions (i) and (ii) are limited to a maximum 2000 words.

### Bidder Response:

1b	Audit Cycle	10% Weighting
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### Question:

Detail your approach to delivering the Audit Cycle. This should include, but are not limited to, the following stages and respective reporting:

- Planning.
- Fieldwork.
- Management review.
- Audit Completion.

In your response, please include your approach to:

- Understanding and assessing organisation risk.
- Resourcing requirements (skills mix and duration).

### Response guidance:

Maximum word limit is 1000 words.

### Bidder Response:

<b>1c</b>	<b>Reporting Standards and Quality Assurance Practice</b>	<b>10% Weighting</b>
<b>Question:</b>		
<ul style="list-style-type: none"> <li>i) Provide a sample of standard reporting documents and detail how they will be used in the provision of your service?</li> <li>ii) Please explain how you would ensure that high quality audit services are provided throughout the life of the Contract. As part of your answer, please detail your internal quality assurance procedures.</li> </ul>		
<b>Response guidance:</b>		

There is no word limit for question i). Question ii) is limited to maximum 1000 words.

**Bidder Response:**

## **Part 2: Proposed Key Personnel (weighting 10%)**

List key personnel, their roles, qualifications, and relevant experience. Include CV summaries and specify time allocations.

<b>2a</b>	<b>Key Personnel</b>	<b>10% Weighting</b>
<b>Question:</b>		
<ul style="list-style-type: none"> <li>i) Please propose Key Personnel (i.e., Audit partner, Audit Director or equivalent) who will be responsible for the management of the Contract, delivery of the Services and attendance at the Audit and Risk Committee.</li> <li>ii) For each Key Personnel, please set out their roles within the Contract, and how their knowledge, skills and experience meet the necessary requirements for the delivery of this Contract. In formulating your response, you should include examples of recent work that showcase their knowledge, skills and experience.</li> </ul>		
<b>Response guidance:</b>		

Maximum word limit is 1500 words for both Parts i) and ii).

**Bidder Response:**

## Part 3: Contract Management and cost (Weighting 30%)

Explain your approach to contract management, performance monitoring, and cost control. Include KPIs and escalation processes.

3a	<b>Contract Management</b>	<b>10% Weighting</b>
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### Questions:

The GOC requires a consistently high level of service throughout the contract.

- i) Please detail your approach to contract management including how you will:
  - manage the overarching contract and the delivery of services.
  - develop and maintain effective relationships.
  - deliver continuous improvements throughout the contract.
  - ensure client satisfaction through the contract.
- ii) Bidders must explain how they aim to deliver continuous improvement of the service provided throughout the contract.
- iii) Please propose 5 KPIs that will support the effective performance of the contract.  
The following details should be included as a minimum:
  - KPI name
  - KPI description
  - Proposed reporting frequency
  - Set out how the KPI's will support effective performance
- iv) Please detail your proposed approach to contingency arrangements and knowledge transfer should one or more of the key personnel become unavailable during the contract (e.g., by reason of sickness, maternity or paternity leave, termination of employment. etc.).

### Response guidance:

Maximum word limit – 2000 words for i) to v).

### Bidder Response

3b	<b>Cost, Added Value and Knowledge sharing with Authority</b>	<b>20% Weighting</b>
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**Question:**

Please set out your proposal for added value and knowledge sharing with the GOC.

As a minimum this should include:

- knowledge, best practice and lessons learnt from other comparable and relevant organisations.
- updates to accounting standards.
- updates to auditing standards.
- access to relevant articles and newsletters.

**Response guidance:**

Maximum word limit is 500 words.

**Bidder Response:**

## Part 4: Assurance, Independence, and Innovation (weighting 20%)

Explain your approach in relation to assurance, independence and innovation

4a	Independence and Ethical Standards	5% Weighting
<p><b>Question:</b></p> <p>Describe the measures you have in place to ensure independence and objectivity in delivering internal audit services.</p>		
<p>Explain how you manage potential conflicts of interest and maintain compliance with relevant ethical standards.</p>		
<p><b>Response guidance:</b></p> <p>Maximum word limit is 500 words.</p>		
Bidder Response:	4b	Technology and Innovation
<p><b>Question:</b></p> <p>Outline the technology tools, data analytics, and automation techniques you use to enhance audit quality and efficiency.</p>		
<p>Provide examples of how these tools have improved risk detection, reporting, or stakeholder engagement in previous engagements.</p>		
<p><b>Response guidance:</b></p> <p>Maximum word limit is 500 words.</p>		
Bidder Response:	4b	Technology and Innovation

4c	<b>Adaptability to Emerging risks</b>	<b>5% Weighting</b>
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**Question:**

Explain your approach to identifying and responding to emerging risks (e.g., regulatory changes, cybersecurity threats).

Provide an example of how you have adapted your audit plan or methodology in response to a significant change in risk profile.

**Response guidance:**

Maximum word limit is 500 words.

**Bidder Response:**

4d	<b>Cultural fit</b>	<b>5% Weighting</b>
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**Question:**

Describe how your team ensures alignment with client values and culture while maintaining professional independence.

**Response guidance:**

Maximum word limit is 500 words.

**Bidder Response:**

## Part 5 – Tender Certification

To: General Optical Council

I/We certify that this is a bona fide tender, intended to be competitive and that I/We have not

(either personally or by anyone acting on my/our behalf):

1. Fixed the amount of the tender (or the rate and prices quoted) by agreement with any person.
2. Communicated to anyone other than the GOC the amount or approximate amount or terms of my/our proposed Tender (other than in confidence in order to obtain quotations, professional advice or insurance necessary for the preparation of the Tender).
3. Entered into any agreement or arrangement with any other person that he shall refrain from tendering or as to the amount or terms of any tender to be submitted by him.
4. Canvassed or solicited any member, officer or other employee of the GOC in connection with the award of this or any other ARB contract or tender.
5. Offered, given, or agreed to give any inducement or reward in respect of this or any other GOC contract or tender.

SIGNED\*

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Position

..... for

and on behalf of

..... Date:

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