



Invitation to tender for the provision of audit services for Carolina House Trust

Version 1

8th October 2019

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1. Introduction to the Charity

Carolina House Trust has been in existence since 1815. Originally an orphanage with the express purpose of educating the fatherless children of Dundee, the Trust has morphed over its more recent history as social policy has modernised to a more family orientated form of care and service provision.

Today we are a fostering and continuing care agency, as well as a provider of residential homes for looked after children and supported lodgings for care leavers.

Our Services

We currently provide services to looked after children and young people across the following service areas:

-  **Fostering and continuing care** - foster carers look after children or young people in their own homes. This provides a stable family life for a child or young person who is unable to live with their own family; this allows children and young people to thrive in a safe and caring home environment with foster carers.
-  **Supported Lodgings** - Supported Lodgings provides a stepping stone for young people who have left care and do not have all the skills needed to live on their own. Accommodation is provided in the homes of supported lodgings carers who offer a safe, stable and friendly environment for young people to work towards independent living.
-  **Residential Services** -our residential home is Tarvit Cottage located in Cupar in Fife. This is a small cottage which offers a home to three young people aged between 10 and 18. The home is staffed full time and staff seek to provide a stable, nurturing and caring home for the young people. Staff provide positive role models and a consistent level of support to the young people with the aim of supporting them to develop their life skills and achieve their potential through creating opportunities within education or through vocational learning.
-  **Life Changes Trust** – this is project funded by the Life Changes Trust which allows us to employ a Care Experience Young Person Co-ordinator and Assistant. The Assistant is care experience and so can offer personal insight which is invaluable. The project is focusing on supporting the Dundee Champions Board and encouraging other areas to introduce a Board and also working with care leavers to capture their thoughts and views to help influence changes to the care system.

Our Mission

Carolina House Trust works to the highest standards with children and young people to create homely nurturing environments where they are helped to grow, develop and achieve their individual potential. This can be in a family setting, in a group living situation or in their own tenancies.

Making homes to nurture children and young people's potential.

Vision

Our vision is that all children and young people irrespective of their background can grow up to be the best they can be.

We do this by

- Believing that where children and young people who can't live at home have as good an alternative as we can provide.
- Giving children and young people a voice and hearing it.
- Promoting individual potential where education is a keystone.
- Recruiting the most family orientated and loving carers who can offer a secure base to children.
- Offering group care that is as homely as possible.
- Creating and sustaining services to young people where they can learn to live independently.

Values and Principles (What we believe)

- **Community:** an inclusive community involving everyone associated with Carolina House Trust from the Board to the children and young people all having a voice and encouraging participation.
- **Respect:** mutual respect is the basis to all interaction within the CHT community.
- **Leadership:** the principles of leadership practiced and encouraged at all levels within the CHT community.
- **Teamwork:** each individual is responsible for their role within the team conceived as a whole organisation approach to develop efficient systems, be flexible and committed in their role.
- **Reflective:** learning from experience both good and not so good, with the aim to continuously evaluate to improve and be adaptable, enterprising and creative.
- **Partnership working:** we will work with other agencies in providing interventions and innovative approaches to service provision.
- **Recognising and Promoting Equality and Diversity:** Recognise inequality in the circumstances of children and young people, offer support based on individual need, reflecting on the individual young person's wellbeing by consultation and participation.
- **Build capacity:** build on individual Board member, carer, staff and young person's skills and create new skills and opportunities to share learning.
- **Innovative:** use research and statistical data to develop as an organisation pushing the boundaries of what is possible in line with the prevailing local and government agendas.
- **Asset-based:** build on existing community based assets aiding and enhancing social capital to increase productive potential.

2. Provision of Audit Services

The Trust's existing auditors have been in post for over ten years. The Trust has recently updated its Constitution and in line with the new requirements the provision of audit services will be subject to a competitive tender exercise at least every 5 years. This allows the Trust to test the market to determine whether it is obtaining value for money, as well as to ensure that there is an appropriate level of scrutiny and independence.

Applications are requested for the provision of audit services for the year ended 31st March 2020. Re-appointment is determined annually thereafter by the Board of Trustees at the Annual General Meeting.

The services requested will include:

- Audit of Carolina House Trust; registered charity SC016289, usually in June on site in Dundee.
- Provision of template for the preparation of the annual report and accounts.
- Finalisation of the annual report and accounts post audit, reflecting any agreed audit adjustments.
- Attendance at pre-audit planning and post-audit finalisation meetings which will be held at the Head Office in Dundee and attended by representatives from the Board of Trustees.
- Attendance at the Annual General Meeting of the Trust to present the audit findings.
- Ad hoc support and advice as required.

The Trust will be looking to receive a number of competitive quotes from identified parties and a general notice will also be placed on the Charity's website.

3. Selection Criteria

A selection panel made up of the Head of Support Services and members of the Board of Trustees will consider all applications.

If selected, you will be invited to present your proposal in person at our offices in Dundee on Wednesday 11th December 2019 before a final decision is made.

In order to be successful, there must be clear demonstration of the following:

- **Understanding the Charity** – there must be clear evidence of understanding of the Trust's activities, the issues currently faced and any emerging issues.
- **Organisational & Cultural Fit** – the audit firm must be engaging, personable, and demonstrate good organisational fit and share the values of the Trust. A good working relationship with management is crucial to the success of the audit.
- **Technical Competency** – strong technical knowledge, particularly with regard to charity accounting requirements, and ability to address technical issues. This

should include details of your approach to resolving accounting and financial reporting issues.

- **Charity Sector Expertise** – experience of supporting not-for-profit organisations is crucial. Please supply details of your current client base to demonstrate your depth of experience in this area.
- **Value for Money** – this is a value for money exercise and the lowest bid is not always the one selected. The added value that the audit firm can bring will be considered so please give details of other services offered by your firm, including any free-of-charge added value services.
- **Audit Fee** - the fee basis and total fee for year round support and advice should be detailed in the proposal, along with any anticipated annual fee increases e.g. annual inflationary increase. This should include an outline of the schedule and timing of invoicing.
- **Time Commitment** – details of the time that the key team members will commit to this appointment. This should include the level of input from the audit partner (or equivalent), senior manager as well as staff conducting the onsite audit. Consideration should also be given to succession planning and steps to ensure staff continuity for future years, subject to successful re-appointment.
- **Availability** – ability to carry out audit work on site in Dundee usually in June, as well as attend pre-audit, post-audit and the Annual General Meeting in September, and any other meetings of the Board of Trustees as may be required.
- **Audit Approach, Methodology & Timescale** – details of the audit approach to ensure audit services are customised, responsive and aligned to the Trust's specific needs. Details of the onsite testing and how / when you will report your audit findings to us should be included.
- **Independence, Objectivity & Quality Assurance** – details of your procedures to ensure independence and objectivity as well as the internal procedures used for quality control and continuous improvement.
- **References** – two references will be required in order to provide evidence of the quality of work

4. Timescales

Activity	Date
Deadline for tender submission	5pm Friday 29 th November 2019
Presentation and Q&A session with representative from the Trust	Wednesday 11 th December 2019
Formal approval and appointment of Auditor at Board of Trustees meeting	Thursday 23 rd January 2020
On site familiarisation visit by appointed firm	February / March 2020

5. Queries

Should you require further information in order to complete your application, please contact Joy Anderson, Head of Support Services by email: janderson@carolina.org.uk or by phone 03182 561279 ext. 101

Please submit your final proposal by 5pm on Friday 29th November 2019 by email to Joy Anderson, Head of Support Services by email: janderson@carolina.org.uk or by phone 03182 561279 ext. 101.

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