



Resolution

8th Floor,
10 South Colonnade
Canary Wharf
London
E14 4PU
Telephone: 020 7811 2700

July 2026
FOI_7914

The following information was requested on 22 May 2026:

I would like to request the following information in relation to your Internal Audit contract:

- 1. Who is your current internal audit provider?*
- 2. When did the internal audit contract commence?*
- 3. When does/did the initial period of the contract end?*
- 4. Is there an extension period for the contract and if so, when does this end?*
- 5. Please provide a copy of the internal audit contract (redacted if required)?*
- 6. What is the annual fee for the internal audit contract exclusive of VAT? How much have you been invoiced for the 2025-26 financial year exclusive of VAT?*
- 7. What is the day rate for the internal audit contract exclusive of VAT?*
- 8. When will the contract be issued into open public procurement?*
- 9. Please provide a copy of the contractual KPIs in place for the contract?*

Our Response

Please find below our response to your request for information.

Question 1

Who is your current internal audit provider?

NHS Resolution's current internal audit provider is **RSM UK Risk Assurance Services LLP**.

Question 2

When did the internal audit contract commence?

The internal audit contract commenced on **1 April 2024**.

Question 3

When does/did the initial period of the contract end?

The initial contract period runs until **31 March 2027** (three years from commencement).

Question 4

Is there an extension period for the contract and if so, when does this end?

The contract includes an **optional extension period of one year**, from **1 April 2027 to 31 March 2028**.

Question 5

Please provide a copy of the internal audit contract

Please find attached a copy of the internal audit contract. Some information has been redacted where appropriate on data protection grounds, including names and signatures of individuals.

Notice of refusal for redacted personal data

We have redacted the names and signatures of individuals within the internal audit contract, as we consider this information to be third-party personal data. This information is exempt from disclosure under section 40(2) of the Freedom of Information Act 2000, by virtue of section 40(3A) (a), where disclosure to a member of the public would contravene one or more of the data protection principles.

The data protection principles are set out in Article 5 of the UK General Data Protection Regulation. We consider that disclosure of the redacted names and signatures would not be fair or lawful, as the individuals concerned would not reasonably expect their personal data to be disclosed into the public domain in response to a Freedom of Information request. Disclosure would therefore contravene the first data protection principle, which requires personal data to be processed lawfully, fairly and transparently.

Section 40(2) is an absolute exemption and is therefore not subject to the public interest test.

Question 6

What is the annual fee for the internal audit contract exclusive of VAT? How much have you been invoiced for the 2025-26 financial year exclusive of VAT?

NHS Resolution has been invoiced **£68,165 exclusive of VAT for the 2025–26 financial year**.

Question 7

What is the day rate for the internal audit contract exclusive of VAT?

Notice of refusal for not disclosing the day rate for the internal audit contract

We consider this information to be commercially sensitive, which if disclosed would harm the commercial interests of NHS Resolution and RSM and also prejudice our

ability to operate in a commercial environment and procure similar services in the future.

Under **Section 43(2) of the FOIA**, information is exempt from disclosure if its release would, or would be likely to, prejudice the commercial interests of any person (including the public authority itself). In this case, disclosure of the day rate for the internal audit contract could:

- Undermine the RSM's competitive position in future tenders.
- Reveal pricing strategies that are not publicly available.
- Affect NHS Resolution's ability to negotiate favourable terms in future contracts.

Public Interest Test

Public Interest Test in favour of Disclosure

We recognise that there is a strong public interest in transparency and accountability for public spending. Disclosure of contract pricing can help demonstrate value for money, enable informed public debate, and promote confidence in procurement processes. It can also support scrutiny of whether public authorities are achieving competitive rates and managing resources effectively.

Public Interest Test against Disclosure

However, there is also a significant public interest in ensuring that suppliers can compete fairly and that public authorities can secure best value in future procurements. Disclosure of the day rate for the internal audit contract could harm the supplier's competitive position by revealing pricing strategies, which may deter suppliers from bidding for public contracts or lead to inflated prices to offset perceived risks. This could reduce competition and ultimately increase costs to the public purse. NHS Resolution has balanced these against the possibility of harming NHS Resolution's economic and commercial interests in procurement and tendering.

Having carefully considered these arguments, NHS Resolution has reached the conclusion that the public interest balance fall in favour of maintaining the exemption cited, and consequently the information sought have been withheld.

This approach is supported by the [ICO Decision Notice IC-314267-Z6R4](#), which concerned a request for day rates for consultants working on the SEND and AP change programme under the Department for Education. The Commissioner upheld the refusal under Section 43(2), agreeing that disclosure would likely prejudice suppliers' commercial interests and harm competitive procurement. Accordingly, we are withholding the requested unit cost information under **Section 43(2) of the FOIA**.

Question 8

When will the contract be issued into open public procurement?

The contract is expected to be re-tendered around **financial year 2027/28**.

Question 9

Please provide a copy of the contractual KPIs in place for the contract?

KPIs are set per audit, there is no separate contract-level KPIs established for the internal audit contract.

This concludes our response to your request.

If you are not satisfied with the service that you have received in response to your information request, it is open to you to make a complaint and request a formal review of our decisions. If you choose to do this, you should write to [Joanne Appleby](#), Deputy Data Protection Officer for NHS Resolution, within 28 days of your receipt of this reply. Reviews of decisions made in relation to information requests are carried out by a person who was not involved in the original decision-making about the request.

If you are not content with the outcome of your complaint, you may apply directly to the Information Commissioner for a review of the decision. Generally, the Information Commissioner will not make a decision unless you have exhausted the local complaints procedure. The address of the Information Commissioner's Office is:

Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

<https://ico.org.uk/>

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Order Form

CALL-OFF REFERENCE:	NHSR_190 - Internal Audit
THE BUYER:	NHS RESOLUTION
BUYER ADDRESS	8 th Floor, 10 South Colonnade, Canary Wharf, London, E14 4PU
THE SUPPLIER:	RSM UK Risk Assurance Services LLP
SUPPLIER ADDRESS:	6th Floor, 25 Farringdon Street, EC4A 4AB
REGISTRATION NUMBER:	OC389499
DUNS NUMBER:	219766563
SID4GOV ID:	

APPLICABLE FRAMEWORK CONTRACT

This Order Form is for the provision of the Call-Off Deliverables and dated 13.02.2024 date of issue.

It's issued under the Framework Contract with the reference number RM6188 for the provision of **Internal Audit services**.

CALL-OFF LOT(S):

Audit & Assurance Services (A&AS) Lot 1

CALL-OFF INCORPORATED TERMS

The following documents are incorporated into this Call-Off Contract. Where numbers are missing, we are not using those schedules. If the documents conflict, the following order of precedence applies:

1. This Order Form includes the Call-Off Special Terms and Call-Off Special Schedules.
2. Joint Schedule 1(Definitions and Interpretation) **RM6188**
3. The following Schedules in equal order of precedence:
 - Joint Schedules for **RM6188**
 - o Joint Schedule 1 (Definitions) - Mandatory
 - o Joint Schedule 2 (Variation Form) - Mandatory
 - o Joint Schedule 3 (Insurance Requirements) - Mandatory
 - o Joint Schedule 4 (Commercially Sensitive Information) - Mandatory

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- o Joint Schedule 6 (Key Subcontractors) - Optional
- o Joint Schedule 7 (Financial Difficulties) – **To be included**
- o
- o Joint Schedule 9 (Minimum Standards of Reliability) - Optional
- o Joint Schedule 10 (Rectification Plan) - Mandatory
- o Joint Schedule 11 (Processing Data) - Mandatory
- Call-Off Schedules for **RM6188**
 - o Call-Off Schedule 1 (Transparency Reports) - Optional
 - o Call-Off Schedule 2 (Staff Transfer) - Optional
 - o Call-Off Schedule 3 (Continuous Improvement) - **To be included**
 - o
 - o Call-Off Schedule 5 (Pricing Details) - Optional
 - o Call-Off Schedule 6 (ICT Services) - Optional
 - o Call-Off Schedule 7 (Key Supplier Staff) - Optional
 - o Call-Off Schedule 8 (Business Continuity and Disaster Recovery) - **RSM summary to be included**
 - o Call-Off Schedule 9 (Security) - **RSM summary to be included**
 - o
 - o Call-Off Schedule 10 (Exit Management) - **To be included**
 - o Call-Off Schedule 12 (Clustering) - Optional
 - o Call-Off Schedule 14 (Service Levels) - Optional
 - o Call-Off Schedule 15 (Call-Off Contract Management) - Optional
 - o Call-Off Schedule 16 (Benchmarking) - Optional
 - o Call-Off Schedule 17 (MOD Terms) - Optional
 - o Call-Off Schedule 18 (Background Checks) - Optional
 - o Call-Off Schedule 19 (Scottish Law) - Optional
 - o Call-Off Schedule 20 (Call-Off Specification) - Optional
 - o Call-off Schedule 21 (Northern Ireland Law) - Optional
 - o Call-Off Schedule 23 (HMRC Terms) - Optional
- 4. CCS Core Terms
- 5. Joint Schedule 5 (Corporate Social Responsibility) **RM6188**
- 6. Call-Off Schedule 4 (Call-Off Tender) as long as any parts of the Call-Off Tender that offer a better commercial position for the Buyer (as decided by the Buyer) take precedence over the documents above.

No other Supplier terms are part of the Call-Off Contract. That includes any terms written on the back of, added to this Order Form, or presented at the time of delivery.

CALL-OFF SPECIAL TERMS

The following Special Terms are incorporated into this Call-Off Contract: terms to revise or supplement Core Terms, Joint Schedules, Call-Off Schedules; or none)

Special term 1 - The Buyer is only liable to reimburse the Supplier for any expense or any disbursement which is

(i) specified in this Contract or

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(ii) which the Buyer has Approved prior to the Supplier incurring that expense or that disbursement. The Supplier may not invoice the Buyer for any other expenses or any other disbursements

Special term 2 - Clause 10.5 of the Core Terms is amended as follows:

- *The existing paragraph under clause 10.5 is numbered 10.5.1;*
- *The following paragraph is inserted after clause 10.5.1 and is numbered clause 10.5.2:*

The Supplier may terminate a Call-Off Contract upon such period of written notice is reasonable in the circumstances, if there is any Change in Law or other change in circumstance outside of the Supplier's reasonable control which would mean that the performance of the Call-Off Contract (including the application of any fee arrangements) would result in the Supplier being in breach of any obligations relating to conflicts of interest, independence and integrity under Law applicable to the Supplier provided that, prior to issuing any such notice of termination, the Supplier shall use best endeavours to seek an alternative solution to termination (which shall include a requirement to terminate any contract with a third party if the existence of that contract has led to a conflict of interest) and mitigate the impact of any such alternative solution or termination.

Special term 3 - The definition of "Conflict of Interest" in Joint Schedule 1 is deleted and replaced by the following:

a conflict between:

(a) the financial interests,

(b) personal duties, or

(c) any obligations, applicable to the Supplier, relating to conflicts of interest, independence and integrity under Law,

of the Supplier or the Supplier Staff and the duties owed to CCS or any Buyer under a Contract, in the reasonable opinion of the Buyer or CCS;

Special Term 4. In relation to **Joint Schedule 11**, we act as a matter of law (not by choice) as an independent data controller in providing these services. We understand that the section entitled "Independent Controllers of Personal Data" will apply.

Special Term 5. **8 (BCDR)** - RSM have business continuity plans covering the entire firm. The IT Faculty tests its plan, which complies with the business continuity requirements in ISO27001 (including associated risk assessments), every 12 months. Summary to be included.]

Special Term 6. **9 (Security)** - We have firmwide IT data security plans that cover the items set out in Call-off Schedule 9, Part A, paragraph 3 (security standards). ISO27001 & Cyber Essentials Plus. Summary to be included]

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Special Term 7. **10 (Exit Management)]** as per the bid proposal to be attached by RSM.

Special Term 8. In line with your own GDPR obligations, we also expect that you will work with us to minimise the amount of personal data we receive, even if that involves work on your behalf to (for example) anonymise data before transmission.

Special Term 9. **Policy** - The latest NHSR DDAT security and data policies to be adhered to attached within the Appendix.

CALL-OFF START DATE: 01 April 2024

CALL-OFF EXPIRY DATE: 31 March 2028

CALL-OFF INITIAL PERIOD: 3 years, 0 Months

CALL-OFF OPTIONAL EXTENSION PERIOD (01 April 2027 - 31 March 2028)

CALL-OFF DELIVERABLES

See details in Call-Off Schedule 20 (Call-Off Specification)

SECURITY

Short form security requirements apply
and
Security Policy

MAXIMUM LIABILITY

The limitation of liability for this Call-Off Contract is stated in Clause 11.2 of the Core Terms.

The Estimated Year 1 Charges used to calculate liability in the first Contract Year is £1,000,000 Estimated Charges in the first 12 months of the Contract.

CALL-OFF CHARGES

See details in Call-Off Schedule 5 (Pricing Details)

The Charges will not be impacted by any change to the Framework Prices. The Charges can only be changed by agreement in writing between the Buyer and the Supplier because of:

- [Indexation, which only applies from 04 September 2025]
- [Specific Change in Law]
- [Benchmarking using Call-Off Schedule 16 (Benchmarking)]

REIMBURSABLE EXPENSES

None

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PAYMENT METHOD

BACS 30 DAYS all invoices must state an NHS resolution purchase order number.

BUYER'S INVOICE ADDRESS:

NHS RESOLUTION
nhsr.payments@nhs.net
8th Floor, 10 South Colonnade, Canary Wharf, London, E14 4PU

FINANCIAL TRANSPARENCY OBJECTIVES

The Financial Transparency Objectives [do not] apply to this Call-Off Contract.

BUYER'S AUTHORISED REPRESENTATIVE

Joanne Evans
Director of Finance and Corporate planning
Joanne.Evans@resolution.nhs.uk
NHS Resolution
8th Floor, 10 South Colonnade, Canary Wharf, London, E14 4PU

BUYER'S ENVIRONMENTAL POLICY

N/A

BUYER'S SECURITY POLICY

[Information security policy] [5.3 FINAL] [15 November 2023] [Attached within the appendix]

SUPPLIER'S AUTHORISED REPRESENTATIVE

[REDACTED]

SUPPLIER'S CONTRACT MANAGER

[REDACTED]

PROGRESS REPORT FREQUENCY

On the first Working Day of each calendar month

PROGRESS MEETING FREQUENCY

Quarterly on the first Working Day of each quarter

KEY STAFF

[REDACTED]

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KEY SUBCONTRACTOR(S)
None

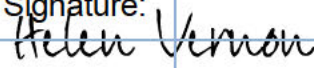
COMMERCIALLY SENSITIVE INFORMATION
Not applicable

SERVICE CREDITS
Not applicable

ADDITIONAL INSURANCES
Not applicable

GUARANTEE
Not applicable

SOCIAL VALUE COMMITMENT
The Supplier agrees, in providing the Deliverables and performing its obligations under the Call-Off Contract, that it will comply with the social value commitments in Call-Off Schedule 4 (Call-Off Tender)]

For and on behalf of the Supplier:		For and on behalf of the Buyer:	
		DocuSigned by:	
		Signature: 	
		Name:  Helen Vernon	
		Full Name: Helen Vernon Role: Chief Executive Job Title/Role: CEO	
Date Signed:	1 March 2024	Date Signed:	1 March 2024

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Appendix.

Data Protection Policy



CG14 - Data
Protection Policy.pdf

Information Security Policy



ITFA05 - Information
Security Policy.pdf