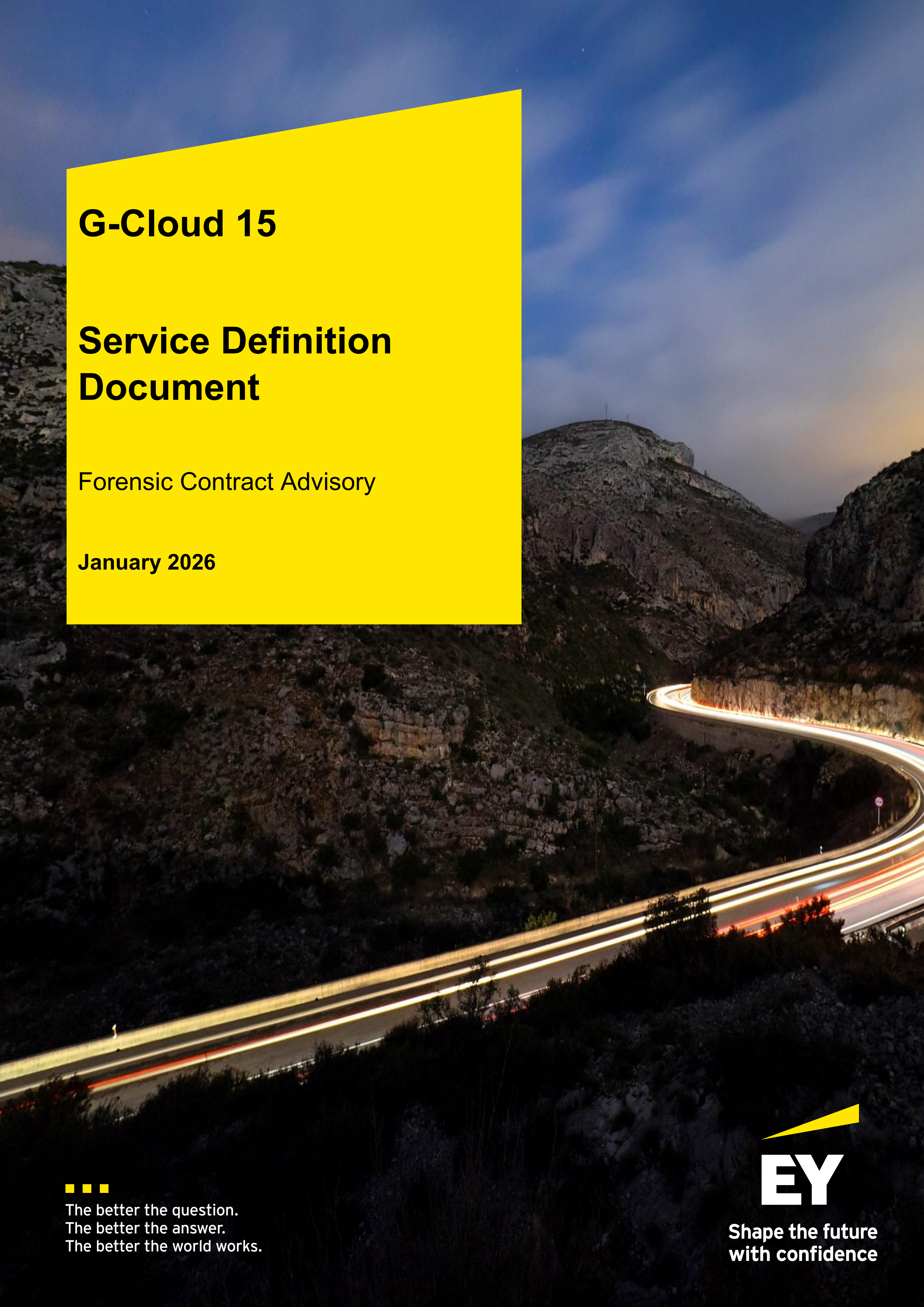

G-Cloud 15

Service Definition Document

Forensic Contract Advisory

January 2026

The better the question.
The better the answer.
The better the world works.

Shape the future
with confidence

Contents

1. Service detail

Successful organisations depend on their reputation for keeping promises, respecting laws and behaving ethically to maintain stakeholder trust. EY Forensic & Integrity Services professionals help organisations protect and restore enterprise and financial reputation. We assist companies and their legal counsel to investigate facts, resolve disputes and manage regulatory challenges. We put integrity at the heart of compliance programs to help better manage ethical and reputational risks. We use cloud, technology and AI as the foundation of all our services to leverage the power of data, enhance productivity and improve accountability.

Forensic Contract Advisory delivers technology-enabled contract compliance reviews and post-award contract compliance services, incorporating financial due diligence in procurement processes, Right to Audit, cost reconciliation, invoice and cost validation, and value leakage assessment. Our approach leverages advanced analytics and automation to review large volumes of contracts, understanding compliance with financial terms, identifying overbilling, and supporting recovery of overpayments. We provide guidance on contractual interpretation, negotiation, and drafting, enabling clients to proactively address non-compliance, strengthen commercial assurance processes, and mitigate litigation risk.

Services are available from the earliest stages of commercial relationships, including pre-signing financial due diligence, advice on contractual wording, and preparation of documentation in accordance with contract requirements. Particularly relevant for large IT procurements and cloud deployments, these services help public sector organisations design, manage, and evaluate contracts for maximum return on investment, robust financial management oversight, and transparency throughout the contract lifecycle.

Pre-signing support

EY helps clients manage challenging cost environments by building an independent, forensic understanding of a supplier's cost base (for example overheads), how future costs may change and how the supplier intends to recover those costs under the contract.
This information is then used by our clients to develop an effective pricing mechanism which reduces the risk of hidden profit, creating transparent contracting which is auditable in the future.

EY works with clients and their legal advisors to draft contractual terms which accurately reflect the agreed pricing mechanism, including which costs are reimbursable under the contract and which are not.

Contract compliance review

EY helps clients understand whether their business partners comply with financial contract terms, identifying and recovering lost revenue and, where required, supporting re-negotiating contractual arrangements.

We work collaboratively with our clients to:

- Understand the areas of our client's business, third party relationships and contracts that present the greatest risk of non-compliance.
- Where required, undertake technology-enabled contract compliance inspections and large-scale reviews to assess relevant contractual clauses and manage high volumes of claims using proven platforms tested in the financial services sector.

- Establish criteria to prioritise during the contract review e.g. complex financial terms, historic compliance issues, strategic relationships, total spend vs budget, likelihood of termination, number of variations etc.
- Perform targeted contract compliance testing using Right to Audit clauses to identify and quantify any areas of potential non-compliance by contractual counterparty.
- Use Generative AI (or GenAI) and Agentic workflows to extract and manipulate unstructured data, review contractual documents, and design, execute and challenge substantive testing programmes (with a human-in-the-loop).
- Deliver detailed reporting and deep-dive analyses to support findings and remediation strategies.
- Develop a remediation strategy that is both commercial and pragmatic, including the contract renegotiation, potential for financial recovery or other rights and remedies.
- Prepare contract claims and supporting evidence in the event our client wishes to pursue financial losses or overpayments.
- Findings may be reviewed in collaboration with the contractual counter-party, supporting mutual understanding and enhancing the credibility of the review.

Real time assessment of invoice compliance

We work collaboratively with our clients and their suppliers to:

- Provide a service which uses software robotics and automation to assess, in real time, invoice compliance with the financial terms of the contract. This allows non-compliance to be challenged before an invoice is paid. Where required, we provide factual support in meetings with suppliers where costs are being challenged.

Early neutral opinions

EY's experienced forensic accounting, quantum and subject matter specialists can provide an early neutral opinion to parties on quantum and other issues which are yet to reach formal litigation proceedings. This enables clients to refine their claims strategy and, where appropriate, pivot to a more effective approach.

Seeking an early neutral opinion helps our clients avoid costly and time-consuming legal proceedings.

Benefits	Features
• Typically high return on investment achieved on our fees • Provide clear articulation of recoverable costs • Understand an entity's actual cost base (e.g. overheads) • Compliance with financial terms of contracts and provides recovery support • Transparency in contracting relationships which can improve relations • Drive long-term improvements in billing • Avoid costly legal proceedings	• Pre-signing support through to understanding exit/termination options • Quantitative data analysed with documentation to build overall picture • Structured and unstructured data analysed through the entire contracting cycle • Powerful analytics to highlight payments, milestones etc on contract timeline • Covers complex supply chains and smaller scale, one-off issues

• Enhanced commercial assurance processes and risk mitigation • Early identification of value leakage and overpayments • Improved financial management oversight and auditability	• Clear, fact-based, robust findings report including supplier verification, where appropriate • Future learnings workshops run to drive improvement and help remediation • Support with negotiation strategy • Repeatable at scale for multiple third-parties • Early neutral opinion on matters

1.2. Pricing

Please refer to the attached pricing document.

2. Key contacts

For further information please get in touch via the email address below.

Sarah Cameron

Partner

Phone: +44 (0)20 7951 2000

Email: eytenders@uk.ey.com

EY | Building a better working world

About EY

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Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

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