LCGPA Local Content Certificate: Score Calculation, Baseline Certificate and Audit Readiness

28 June – 2 July 2027
Paris - Right Bank business hotel



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Technical depth: Practitioner · **Practical mode:** Modelling build

Introduction

In Saudi Arabia, an establishment's local content score, certified through the Local Content and Government Procurement Authority LCGPA, now affects financial evaluation, eligibility and contract obligations in government tenders, yet many companies compile it once a year from scattered payroll, purchasing and asset records. Misclassified suppliers, unreconciled figures and missing evidence lower the certified score or delay the baseline certificate. This Core Concept course shows the staff who compile the score how to map source data to each LCGPA component, calculate the baseline correctly and prepare for the approved auditor. Participants build an LCGPA Local Content Score Workbook.

Course Objectives

- Explain how the LCGPA local content score is structured across labour, goods and services, capacity building and depreciation and amortisation, and how it is used in government procurement
- Map payroll, purchasing, training and fixed asset records to the correct LCGPA component and reporting period
- Calculate a baseline local content score from reconciled financial data using the LCGPA score template and a structured workbook
- Classify suppliers and purchased items by origin and local value added with documented evidence
- Prepare an evidence file and reconciliations that support the LCGPA-approved auditor's agreed-upon procedures
- Model improvement scenarios that show how sourcing, Saudi hiring and training decisions change the score

Target Audience

- Finance and accounting staff who prepare the figures behind the local content score
- Procurement staff who classify suppliers and purchases by origin
- HR and payroll staff who supply workforce and training data
- Local content and compliance officers who coordinate LCGPA certificate submissions
- Tender and bid staff who use local content scores in Saudi government and corporate tenders
- Internal audit staff who review local content calculations before certification

Course Outline

Day 1: LCGPA Local Content Foundations and Current-State Review

- Local Content, In-Country Value and Local Value Added Definitions in the LCGPA Framework
- LCGPA Local Content Score Components and Weighting Logic
- Local Content Weighting, Minimum Requirements and the 10% Price Preference in GTPL Tenders
- LCGPA Baseline Certificate Versus Contract-Level Local Content Submissions
- Source-Data Availability Assessment Checklist

Day 2: Calculation Rules and Accounting Standards

- Labour Component: Saudi and Non-Saudi Compensation Classification and Headcount Reconciliation
- Goods and Services Component: Supplier Origin and Local Value-Added Rules
- Capacity Building Component: Training, Supplier Development and R&D Spend in the Kingdom
- Depreciation and Amortisation of Assets Under IAS 16, IAS 38 and IFRS 16
- Rules of Origin Tests, HS Code Classification and the LCGPA Mandatory List

Day 3: Building the LCGPA Local Content Score Workbook

- Trial Balance to LCGPA Score Template Mapping
- Supplier Master Data Cleansing and Local Supplier Tagging
- Cost Base Exclusions and Adjustments Register
- Component Calculation Sheets and Weighted Score Formula Build
- Reconciliation Checks Against Audited Financial Statements

Day 4: Audit Readiness, Errors and Score Improvement

- LCGPA-Approved Auditor Procedures Under ISRS 4400 Revised: What Is Tested
- Audit Evidence Index and Document Sampling Preparation
- Common Calculation Errors and Rejected Evidence Case Review
- Score Improvement Scenario Model: Local Sourcing, Saudi Hiring and Training
- Local Supplier Spend Disclosure Using GRI 204-1

Day 5: Modelling Build and the LCGPA Local Content Score Workbook

- Manufacturing Company Case Dataset: Baseline Score Calculation
- Services Contractor Case Dataset: Evidence Gaps and Corrections
- Own-Establishment LCGPA Local Content Score Workbook Build
- Sensitivity Test and Improvement Plan Draft
- Mock Auditor Review and Workbook Defence

Skills You Will Gain

- Local Content Calculation
- Source-Data Mapping
- Supplier Origin Classification
- Financial Reconciliation
- Audit Evidence Preparation
- Score Scenario Modelling
- Local Supplier Reporting

Why Attend This Course

- Return to work with a tested LCGPA Local Content Score Workbook built on your own establishment's data structure
- Reduce the risk of a lower certified score caused by misclassified suppliers or unreconciled figures
- Answer the approved auditor's requests quickly because the evidence is indexed in advance
- Show management which sourcing, hiring and training choices raise the score and by how much

Conclusion

A local content score is only as reliable as the data and evidence behind it. This course moves from the purpose and structure of the LCGPA score and its role in Saudi government tenders, through the calculation rules for each component and the accounting standards that govern them, to building the workbook, anticipating the auditor's procedures and modelling improvement. The final day turns that material into an LCGPA Local Content Score Workbook tested on case data and on the participant's own establishment, ready for the next baseline certificate or contract submission.