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Pipeline

Audit Services for Opted-In Bodies

PUBLIC SECTOR AUDIT APPOINTMENTS LIMITED

UK1: Pipeline notice - Procurement Act 2023 - [view information about notice types](#)

Notice identifier: 2025/S 000-024152

Procurement identifier (OCID): ocds-h6vhtk-051b8f ([view related notices](#))

Published 21 May 2025, 3:41pm

Scope

Description

During 2025 PSAA will consider whether to extend our main audit services contracts for the audits of opted-in principal authorities for 2028/29 and 2029/30, award them via our existing audit services DPS or undertake a new full procurement procedure.

This pipeline notices provides information about a potential tender notice for a new full procurement procedure if PSAA elects to proceed with that particular option later in the year or early next year.

If PSAA decides that a new full procurement procedure is the most suitable option, then it intends to conduct a preliminary market engagement exercise ahead of the formal procurement exercise. A preliminary market engagement notice would communicate this in late 2025 / early 2026.

The estimated date for the publication date of any tender notice initiating a formal procurement exercise is the latter half of 2026.

The procurement if initiated would cover the audits of the accounts (as per the Code of Audit Practice) for principal authorities across England that opt in for the purposes of the appointment of auditors under the provisions of the Local Audit and Accountability Act 2014 and the requirements of the Local Audit (Appointing Person) Regulations 2015.

Eligible entities include local councils, combined authorities, police and crime commissioners, police, fire and crime commissioners, chief constables, fire and rescue authorities, waste authorities, passenger transport executives and national park authorities.

Under Section 7 of Local Audit and Accountability Act 2014 relevant authorities must appoint a "local auditor" to audit their accounts. Only providers that are already registered as local auditors on the Institute of Chartered Accountants in England and Wales ("ICAEW") list or that are currently proceeding through the registration process will be eligible to participate in this procurement process. There are ten providers on the list that operate in England at the time the Pipeline Notice is published.

PLEASE NOTE The local audit system is currently undergoing significant reform following the government's announcement in December 2024 "Local audit reform: a strategy for overhauling the local audit system in England". The Local Audit and Accountability Act 2014, which currently governs the appointment of local auditors, is likely to change significantly under these reforms. The government plans to establish the Local Audit Office (LAO) as a statutory and independent body to streamline the system, which will assume PSAA's functions including appointing and procuring auditors for principal authorities. The government's plans include removal of the option for authorities to appoint their own auditor, potential changes to Key Audit Partner eligibility criteria, and developing public provision of audit services. Therefore, legislative changes are likely to affect the regulatory framework relevant to this procurement should we decide to proceed.

PSAA reserves the right to allow the LAO to reference this pipeline notice should they assume responsibility for this procurement of audit services for principal authorities in England.

The publication of this pipeline notice does not require PSAA to conduct any procurement procedure or to award any contract. It is intended to provide information of a possible future procurement exercise being conducted by the PSAA or the LAO.

Contract dates (estimated)

- 1 April 2028 to 31 March 2033
- Possible extension to 31 March 2035
- 7 years

Main category

Services

CPV classifications

- 79210000 - Accounting and auditing services

Contract locations

- UKC - North East (England)
- UKD - North West (England)
- UKE - Yorkshire and the Humber
- UKF - East Midlands (England)
- UKG - West Midlands (England)
- UKH - East of England
- UKI - London
- UKJ - South East (England)
- UKK - South West (England)

Submission

Publication date of tender notice (estimated)

30 September 2026

Contracting authority

PUBLIC SECTOR AUDIT APPOINTMENTS LIMITED

- Companies House: 09178094
- Public Procurement Organisation Number: PCYX-5485-JXCV

18 Smith Square

London

SW1P 3HZ

United Kingdom

Email: procurement@psaa.co.uk

Website: <https://www.psaa.co.uk/>

Region: UKI32 - Westminster

Organisation type: Public authority - sub-central government