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Planning

Financial Audit

Northern Ireland Audit Office

UK2: Preliminary market engagement notice - Procurement Act 2023 - [view information about notice types](#)

Notice identifier: 2025/S 000-084045

Procurement identifier (OCID): ocds-h6vhtk-05f852

Published 17 December 2025, 4:40pm

Scope

Description

The vision of the Northern Ireland Audit Office (NIAO) is to provide independence and excellence in audit to improve public services and its purpose is to make sure public money is spent properly.

The NIAO intends to procure a number of financial audit services to support the high-quality delivery of our portfolio of financial audits. We intend to provide these services through a procurement exercise which will be launched in early 2026. We plan to contract out these audits through a lot based structure.

For audit engagements under the contract, the Comptroller and Auditor General (C&AG) or the Local Government Auditor (LGA) will retain overall responsibility for signing the audit opinion.

Audits will need to be carried out to internationally recognised auditing standards but also adapted to the public sector reporting framework, which includes the Government Financial Reporting Manual for central government bodies and Code of Practice on Local Authority Accounting in the United Kingdom for local government audits. Central government work also includes ensuring that transactions have been applied to the purposes intended by the Assembly and conform to the authorities which govern them

(regularity).

We anticipate that the contract term will be for a minimum initial period of 3 years with an option to extend by two further periods of one year each.

Total value (estimated)

- £1,982,000 excluding VAT
- £2,378,000 including VAT

Contract dates (estimated)

- 1 November 2026 to 31 October 2029
- Possible extension to 31 October 2031
- 5 years

Main procurement category

Services

CPV classifications

- 79210000 - Accounting and auditing services

Contract locations

- UKN - Northern Ireland
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Engagement

Engagement deadline

9 January 2026

Engagement process description

The NIAO would like to invite potential suppliers to submit any questions they may have on the process to (procurement@niauditoffice.gov.uk). Once 9th January 2026 has passed, the NIAO will collate all questions and answers to them and post this information on its website. All questions and their answers will be anonymised and no commercially sensitive information will be shared. The NIAO will not respond specifically to the individual/firm which posted the question. The NIAO will publish its response to queries as soon as possible and hopes to do this by 16th January 2026.

The NIAO would also like to seek views from suppliers on the content and structure of the suggested lots attached to this notice. At this stage in the process the NIAO has not decided on the content or structure of the lots or on the number of lots. Any views on the lots should be submitted to the email address above and by the deadline above for consideration.

Following certification of central government accounts, the accounts need to be laid in the Assembly. They need to be laid before the Assembly summer recess. For the 2026-27 year, whilst dates are not confirmed yet, it is likely to be 2nd July. This applies to all options set out here.

Option 1: Possible Audit Lots and Number of accounts per body

Lot 1

South Eastern Health and Social Care Trust - 3 accounts (main Trust account, Patients' and residents' Money account and Charitable Trust account)

Northern Ireland Statistics Agency - 1 account

NI Environment Agency - 1 account

Lot 2

Business Services Organisation - 1 account

General Consumer Council - 1 account

Labour Relations Agency - 1 account

Lot 3

Belfast Health and Social Care Trust - 3 accounts (main Trust account, Patients' and residents' Money account and Charitable Trust account)

Health and Safety Executive NI - 1 account

NI Screen - 1 account

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Option 2 : Possible Audit Lots and Number of accounts per body

Lot 1

South Eastern Health and Social Care Trust - 3 accounts (main Trust account, Patients' and residents' Money account and Charitable Trust account)

Belfast Health and Social Care Trust - 3 accounts (main Trust account, Patients' and residents' Money account and Charitable Trust account)

Business Services Organisation - 1 account

Lot 2

General Consumer Council - 1 account

Labour Relations Agency - 1 account

Health and Safety Executive NI - 1 account

NI Screen - 1 account

Northern Ireland Statistics Agency - 1 account

NI Environment Agency - 1 account

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Option 3: Possible Audit Lots and Number of accounts per body

Lot 1

South Eastern Health and Social Care Trust - 3 accounts (main Trust account, Patients' and residents' Money account and Charitable Trust account)

Belfast Health and Social Care Trust - 3 accounts (main Trust account, Patients' and residents' Money account and Charitable Trust account)

Business Services Organisation - 1 account

Lot 2

General Consumer Council - 1 account

Northern Ireland Statistics Agency - 1 account

Labour Relations Agency - 1 account

Lot 3

Health and Safety Executive NI - 1 account

NI Screen - 1 account

NI Environment Agency - 1 account

Participation

Particular suitability

Small and medium-sized enterprises (SME)

Contracting authority

Northern Ireland Audit Office

- Public Procurement Organisation Number: PQLR-6925-RTPL

106 University Street

Belfast

BT7 1EU

United Kingdom

Telephone: 02890 251000

Email: procurement@niauditoffice.gov.uk

Website: <http://www.niauditoffice.gov.uk>

Region: UKN06 - Belfast

Organisation type: Public authority - sub-central government

Devolved regulations that apply: Northern Ireland