



National Audit Office

Comptroller and Auditor General
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**The UK's independent public spending
watchdog**

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Sir Geoffrey Clifton-Brown MP
Chair, Public Accounts Committee
House of Commons
London
SW1A 0AA
By email: pubaccom@parliament.uk

Date 17 February 2026

Dear Sir Geoffrey

PAC EVIDENCE SESSION 12.02.26: FOLLOW-UP

Thank you for the opportunity to give evidence last week on the NAO Estimate 2026-27.

I am writing in response to the request from Clive Betts MP that we provide a list of the audits we outsource to the firms on our framework contract. I attach two lists:

- Annex 1 shows the list of 92 audits we currently contract out and the current suppliers. These relate to the audits of financial statements for year ending 31 March 2026;
- Annex 2 shows the list of 71 audits being contracted-out under the new arrangements for the audits of financial statements for year ending 31 March 2027 and subsequent years. This is a live procurement and so we do not have the confirmed suppliers yet. The new contracts will go live on 1 September.

I hope that you find this information useful.

Yours sincerely

Gareth Davies
Comptroller and Auditor General

Annex 1: List of 92 audits contracted out for 2025-26 (audits for year ending 31 March 2026)

Audit	Firm
British Library	Deloitte
Imperial War Museum (IWM)	Deloitte
National Gallery	Deloitte
National Maritime Museum (NMM)	Deloitte
National Portrait Gallery	Deloitte
Science Museum	Deloitte
NHS Blood and Transplant	Mazars
British Film Institute	Mazars
British Film Institute: Lottery	Mazars
Crown Estate Annual Accounts	Mazars
Crown Estate Office Resource Account	Mazars
Independent Commission for Reconciliation and Information Recovery	EY
Independent Reporting Commission	EY
National Lottery Community Fund	EY
Northern Ireland Human Rights Commission	EY
Northern Ireland NLF	EY
Northern Ireland Office	EY
Parades Commission of Northern Ireland	EY
Armed Forces Pension Scheme Resource Account	Deloitte
Environment Agency Active Pension Fund	Deloitte
FCDO Overseas Superannuation	Deloitte
NHS Pensions Resource Account	Deloitte
Parliamentary Contributory Pension Fund	Deloitte
Pension Protection Fund	Deloitte
Research Councils' Pension Scheme	Deloitte
Royal Mail Statutory Pension Scheme	Deloitte
UKAEA Pensions Resource Account	Deloitte
Environment Agency Closed Pension Fund	Deloitte
Teachers' Pension Scheme Resource Account	Deloitte
Office for Standards in Education, Children's Services & Skills (Ofsted)	EY
Office of Qualifications and Examinations Regulation (Ofqual)	EY
Institute for Apprenticeships & Technical Education	EY
Office of the Children's Commissioner (OCC)	EY
Health Research Authority	KPMG
Human Fertilisation and Embryology Authority	KPMG
Human Tissue Authority	KPMG
Medicines and Healthcare Products Regulatory Agency	KPMG
National Institute for Health and Care Excellence	KPMG
NHS Counter Fraud Authority	KPMG
NHS Litigation Authority	KPMG
Centre for Environment, Fisheries and Aquaculture Science	EY
Forest Research	EY
Forestry Commission	EY
Forestry England	EY
Natural England	EY
Mining Remediation Authority (formerly The Coal Authority)	KPMG
British Transport Police Fund	KPMG
Companies House	KPMG
Driver and Vehicle Standards Agency	KPMG
Driver and Vehicle Licensing Agency Business Accounts	KPMG
Driver and Vehicle Licensing Agency Trust Statement	KPMG

Met Office	KPMG
Oil & Gas Authority (North Sea Transition Authority)	KPMG
Oil & Gas Authority (North Sea Transition Authority) Trust Statement	KPMG
UK Intellectual Property Office	KPMG
Vehicle Certification Agency	KPMG
Crown Prosecution Service	Azets
Crown Prosecution Service Trust Statement	Azets
National Forest Company	Azets
NHS Business Services Authority	Azets
Serious Fraud Office	Azets
Serious Fraud Office Trust Statement	Azets
Defence Science and Technology Laboratory	Azets
Hydrographic Office	Azets
Oil & Pipelines Agency	Azets
Criminal Cases Review Commission	Deloitte
Funds in Court: Part A	Deloitte
Funds in Court: Part C	Deloitte
Judicial Appointments Commission	Deloitte
Legal Services Board	Deloitte
Office for Legal Complaints	Deloitte
Office of the Information Commissioner	Deloitte
Office of the Public Guardian	Deloitte
Parole Board	Deloitte
UK Statistics Authority	KPMG
CRND: Crown Estate Fund Investment Account	KPMG
Debt Management Account	KPMG
Debt Management Office	KPMG
CRND Fund: Donations and Bequest Account	KPMG
CRND Fund: Funds in Court (Part B) Investment Account	KPMG
CRND Fund: Government Annuities Investment Fund	KPMG
CRND Fund: Insolvency Services Investment Account	KPMG
CRND Fund: Life and Other Annuities Warrant Account	KPMG
CRND Fund: National Insurance Fund Investment Account	KPMG
CRND Fund: National Lottery Distribution Fund Investment Account	KPMG
NS&I Consolidated Product Accounts	KPMG
NS&I Resource Accounts	KPMG
CRND Fund: Northern Ireland Court & Tribunal Services Investment Account	KPMG
CRND Fund: Northern Ireland National Insurance Fund Investment Account	KPMG
Public Works Loan Board	KPMG
CRND Fund: Unclaimed Redemption Moneys Account	KPMG
CRND Fund: Unclaimed Stock and Dividend Account	KPMG

Annex 2: List of 71 audits (59 listed audits + 12 CRND fund audits) to be contracted out from 2026-27 (audits for year ending 31 March 2027 and subsequent periods)

Entity
Crown Estate
Independent Commission for Reconciliation & Information Recovery
Independent Reporting Commission
Northern Ireland Human Rights Commission
Northern Ireland Office
Parades Commission
NHS Litigation Authority
UK Statistics Authority
NS&I Consolidated Product Accounts
NS&I Resource Account
Forest Research
Forestry Commission
Forestry England
Centre for Environment, Fisheries and Aquaculture Science (CEFAS)
NHS Blood and Transplant
NHS Business Services Authority
NHS Counter Fraud Authority
Armed Forces Pension Scheme
Environment Agency Active Pension Scheme
Environment Agency Closed Pension Scheme
Foreign, Commonwealth and Development Overseas Pension Scheme
NHS Pension Scheme
Parliamentary Contributory Pension Fund
Pension Protection Fund
Research Council's Pension Scheme
Royal Mail Statutory Pension Scheme
Teachers Pension Scheme
UK Atomic Energy Authority Pension Scheme
British Film Institute
British Film Institute: Lottery
British Library
National Forest Company
Science Museum
Imperial War Museum
National Maritime Museum
British Transport Police Fund
Driver and Vehicle Standards Agency
Driver and Vehicle Licensing Agency Business Account
Driver and Vehicle Licensing Agency Trust Statement
Met Office
Oil and Gas Authority
Oil and Gas Authority Trust Statement
Debt Management Account
Debt Management Office
Commissioners for the Reduction of the National Debt (12 Funds)
Funds in Courts: Part A
Funds in Courts: Part C
Public Works Loans Board
Crown Prosecution Service (CPS)
Crown Prosecution Service (CPS) Trust Statement
Serious Fraud Office (SFO)
Serious Fraud Office (SFO) Trust Statement

Care Quality Commission
Mining Remediation Authority
Infected Blood Compensation Authority
Natural History Museum
Victoria and Albert Museum
Royal Armouries
Criminal Injuries Compensation Authority (CICA)
UK Export Finance