

Ireland: Financial consultancy services
Mini Competition for the Provision of an Independent Review of 2026 Controls Assurance Review Process Responses on behalf of HSE National Finance and Procurement Division, Governance and Compliance

Contract or concession award notice – standard regime

1 Buyer

1.1 Buyer

Official name: Health Service Executive (HSE)

Legal type of the buyer: Body governed by public law

Activity of the contracting authority: Health

2 Procedure

2.1 Procedure

Title: Mini Competition for the Provision of an Independent Review of 2026 Controls Assurance Review Process Responses on behalf of HSE National Finance and Procurement Division, Governance and Compliance

Description: The Controls Assurance Review Process (CARP) informs the CEO's Statement on the System of Internal Controls in the HSE's Annual Report. The Internal Control Questionnaire (ICQ) and the Controls Assurance Statement (CAS) form part of the CARP and provides assurance that the HSE has in place an appropriate and effective system of internal control. The Service Provider will be required to select an appropriate sample of responses for review. This sample size may be updated in subsequent years for the duration of the contract, subject to agreement between the Service Provider and the HSE. It is expected that the Service Provider will possess the requisite expertise to determine a suitable sample, in consultation with the HSE, and to accurately analyse and interpret the findings arising from the review process.

Procedure identifier: f6c24e43-523f-4f63-a965-c849c199a9b5

2.1.1 Purpose

Main nature of the contract: Services

Main classification (cpv): 66171000 Financial consultancy services

Additional classification (cpv): 66519600 Actuarial services

Additional classification (cpv): 66520000 Pension services

Additional classification (cpv): 66523000 Pension fund consultancy services

Additional classification (cpv): 66523100 Pension fund administration services

Additional classification (cpv): 72221000 Business analysis consultancy services

Additional classification (cpv): 72810000 Computer audit services

Additional classification (cpv): 79200000 Accounting, auditing and fiscal services

Additional classification (cpv): 79210000 Accounting and auditing services

Additional classification (cpv): 79211000 Accounting services

Additional classification (cpv): 79211100 Bookkeeping services

Additional classification (cpv): 79211200 Compilation of financial statements services

Additional classification (cpv): 79212000 Auditing services

Additional classification (cpv): 79212100 Financial auditing services

Additional classification (cpv): 79212200 Internal audit services

Additional classification (cpv): 79212300 Statutory audit services

Additional classification (cpv): 79212400 Fraud audit services

Additional classification (cpv): 79212500 Accounting review services

Additional classification (cpv): 79220000 Fiscal services

Additional classification (cpv): 79221000 Tax consultancy services

Additional classification (cpv): 79412000 Financial management consultancy services

2.1.2 Place of performance

Town: Dublin

Country subdivision (NUTS): Dublin (IE061)

Country: Ireland

Additional information: NA

2.1.3 Value

Estimated value excluding VAT: 320 000 Euro

2.1.4 General information

Legal basis:

Other

5 Lot

5.1 Lot: LOT-0001

Title: Lot 4 Audit Services, Estimated Contract Value in excess of €140,000

Description: The Controls Assurance Review Process (CARP) informs the CEO's Statement on the System of Internal Controls in the HSE's Annual Report. The Internal Control Questionnaire (ICQ) and the Controls Assurance Statement (CAS) form part of the CARP and provides assurance that the HSE has in place an appropriate and effective system of internal control. The Service Provider will be required to select an appropriate sample of responses for review. This sample size may be updated in subsequent years for the duration of the contract, subject to agreement between the Service Provider and the HSE. It is expected that the Service Provider will possess the requisite expertise to determine a suitable sample, in consultation with the HSE, and to accurately analyse and interpret the findings arising from the review process.

Internal identifier: 4

5.1.1 Purpose

Main nature of the contract: Services

Main classification (cpv): 66171000 Financial consultancy services

Additional classification (cpv): 66519600 Actuarial services

Additional classification (cpv): 66520000 Pension services

Additional classification (cpv): 66523000 Pension fund consultancy services

Additional classification (cpv): 66523100 Pension fund administration services

Additional classification (cpv): 72221000 Business analysis consultancy services

Additional classification (cpv): 72810000 Computer audit services

Additional classification (cpv): 79200000 Accounting, auditing and fiscal services

Additional classification (cpv): 79210000 Accounting and auditing services

Additional classification (cpv): 79211000 Accounting services

Additional classification (cpv): 79211100 Bookkeeping services

Additional classification (cpv): 79211200 Compilation of financial statements services

Additional classification (cpv): 79212000 Auditing services

Additional classification (cpv): 79212100 Financial auditing services

Additional classification (cpv): 79212200 Internal audit services

Additional classification (cpv): 79212300 Statutory audit services

Additional classification (cpv): 79212400 Fraud audit services
Additional classification (cpv): 79212500 Accounting review services
Additional classification (cpv): 79220000 Fiscal services
Additional classification (cpv): 79221000 Tax consultancy services
Additional classification (cpv): 79412000 Financial management consultancy services

5.1.2 Place of performance

Country subdivision (NUTS): Dublin (IE061)
Country: Ireland
Additional information:

5.1.3 Estimated duration

Duration: 48 Month

5.1.5 Value

Estimated value excluding VAT: 320 000 Euro

5.1.6 General information

Procurement Project not financed with EU Funds.

5.1.7 Strategic procurement

Aim of strategic procurement: No strategic procurement

5.1.15 Techniques

Framework agreement:
No framework agreement
Information about the dynamic purchasing system:
No dynamic purchase system

5.1.16 Further information, mediation and review

Review organisation: The High Court of Ireland
Organisation providing offline access to the procurement documents: Health Service Executive (HSE)
Organisation providing more information on the review procedures: The High Court of Ireland

6 Results

6.1 Result lot identifier: LOT-0001

At least one winner was chosen.

6.1.2 Information about winners

Winner:
Official name: Sumer Accountants NI Ltd
Tender:
Tender identifier: 000182056
Identifier of lot or group of lots: LOT-0001
Contract information:
Identifier of the contract: 455603
Date on which the winner was chosen: 02/07/2026
Date of the conclusion of the contract: 03/08/2026

8 Organisations

8.1 ORG-0001

Official name: Health Service Executive (HSE)

Postal address: Oak House, Millennium Park Naas Co. Kildare

Town: Kildare

Postcode: RE

Country subdivision (NUTS): Mid-East (IE062)

Country: Ireland

Email: procurement.helpdesk@hse.ie

Internet address: <https://www.hse.ie>

Buyer profile: <https://www.hse.ie>

Roles of this organisation:

Buyer

Organisation providing offline access to the procurement documents

8.1 ORG-0002

Official name: Sumer Accountants NI Ltd

Size of the economic operator: Medium

Registration number: NI055558

Postal address: Glendinning House, 6 Murray Street

Town: Belfast

Postcode: BT1 6DN

Country: United Kingdom

Email: christine.hagan@sumerni.co.uk

Telephone: +44 2890249222

Internet address: www.sumerni.co.uk

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0001

8.1 ORG-0003

Official name: The High Court of Ireland

Registration number: The High Court of Ireland

Department: The High Court of Ireland

Postal address: Four Courts, Inns Quay, Dublin 7

Town: Dublin

Postcode: D07 WDX8

Country subdivision (NUTS): Dublin (IE061)

Country: Ireland

Email: HighCourtCentralOffice@courts.ie

Telephone: +353 1 8886000

Roles of this organisation:

Review organisation

Organisation providing more information on the review procedures

8.1 ORG-0004

Official name: European Dynamics S.A.

Registration number: 002024901000

Department: European Dynamics S.A.

Town: Athens
Postcode: 15125
Country subdivision (NUTS): Βόρειος Τομέας Αθηνών (EL301)
Country: Greece
Email: eproc-esender@eurodyn.com
Telephone: +30 2108094500
Roles of this organisation:
 TED eSender

Notice information

Notice identifier/version: 3fa96440-eb17-4e6a-8606-2d67542ae3e9 - 01
Form type: Result
Notice type: Contract or concession award notice – standard regime
Notice dispatch date: 04/08/2026 10:10 +01:00
Languages in which this notice is officially available: English