

2026

**Corporate  
Procurement Plan  
2026 - 2028**

## Disclaimer

The Irish Auditing and Accounting Supervisory Authority accepts no liability for any loss or consequences arising from reliance on this document. While every effort has been made to ensure accuracy, no responsibility is accepted for errors, inaccuracies or omissions howsoever arising.



## Vision

Public trust and confidence in quality auditing and accounting



## Mission

Upholding quality corporate reporting and an accountable profession

## Our Values



### Excellence

Striving to be the best we can be



### Independence

Regulating impartially and objectively



### Integrity

Being trustworthy and respectful

<b>Title:</b>	IAASA Corporate Procurement Plan 2026 - 2028
<b>Purpose:</b>	To ensure the Authority's ongoing compliance with EU and national procurement legislation, circulars and guidelines
<b>Author:</b>	Head of Corporate Services
<b>Approved by:</b>	Head of Corporate Services
<b>Publication date:</b>	6 May 2026
<b>Document Version:</b>	v.1
<b>Target Audience:</b>	Corporate Service Unit

1. Introduction.....	1
2. Objective of the plan.....	1
3. Procurement expenditure analysis .....	1
4. Implementation of the plan .....	1
Appendix 1 – Procurement legislation and guidance .....	3
Appendix 2 – Analysis of expenditure .....	5
Appendix 3 – Procurement action plan 2026 - 2028 .....	7

## 1. Introduction

The Code of Practice for the Governance of State Bodies 2016 requires state bodies to prepare a Corporate Procurement Plan as set out in section 8.20 of the code.

### 8.20 Corporate Procurement Plan

The OGP policy framework requires that all non-commercial State bodies complete a Corporate Procurement Plan. This plan is underpinned by analysis of expenditure on procurement and the procurement and purchasing structures in the organisation. The plan should set practical and strategic aims, objectives for improved procurement outcomes and appropriate measures to achieve these aims should be implemented.

The Chairperson should affirm adherence to the relevant procurement policy and procedures and the development and implementation of the Corporate Procurement Plan in the comprehensive report to the Minister.

This plan sets out how the Authority undertakes its procurement functions in compliance with section 8.20 of the codes of practice. This plan will be reviewed annually by the Head of Finance & Administration.

## 2. Objective of the plan

The objective of this plan is to ensure the Authority's ongoing compliance with EU and national procurement legislation, circulars and guidelines (see Appendix 1).

## 3. Procurement expenditure analysis

Annual estimates and financial statements are prepared by the Corporate Service Manager. They are reviewed by the Chief Executive, and thereafter the Head of Corporate Services recommends them to the Board of the Authority for approval.

No significant change is expected in procurement activity over the period of the plan. Appendix 2 provides an analysis of the Authority's expenditure which is subject to, and not subject to, procurement (based on the 2026 Programme of Expenditure). Expenditure that is subject to procurement is then categorised in more detail.

The Authority publishes a full set of financial statements prepared in accordance with company law and Irish GAAP, which are audited and filed with the Companies Registration Office.

## 4. Implementation of the plan

An overview of the implementation of this plan is set out under the headings below.

- **Management of procurement**

The Corporate Services Unit has responsibility for the procurement functions in the Authority which includes:

- ensuring that all procurement meets EU and national directives, legislation, circulars and guidance requirements;

- management of the procurement plan, policy, procedures and associated documents;
  - management of finance and purchase management systems and processes
  - training to staff on procurement policies and procedures;
  - support to staff on procurement including assistance with: identifying appropriate procurement methods; the preparation of RFTs and contracts; conducting evaluations; providing feedback;
  - final approval for payment of all expenditure.
- **Procurement policy and procedures**  
The Authority has developed detailed procurement policy and procedures. These policies were reviewed and updated in 2024 to ensure appropriate levels of selection and contract management are undertaken by users a Senior manager level.
- **Oversight of the Authority's procurement**  
To ensure appropriate oversight of the Authority's procurement, the following corporate governance is in place:
    - annual estimates are set by the Head of Corporate Services and approved by the Board;
    - approval by the Board is required for any one contract or purchase over €100,000;
    - annual independent internal and Comptroller & Auditor General audits are conducted;
    - end of year draft accounts are submitted to the Department of Enterprise, Tourism & Employment; and
    - appropriate prior approval is required for all procurement and purchasing activities.
- **Procurement templates**  
Where an Office of Government Procurement (OGP) framework is not available, the Authority procures goods and services in accordance with OGP guidelines, using a template RfT developed for that purpose.
- **Procurement action plan 2026 to 2028**  
The Procurement action plan sets out practical, time limited measures the Authority will undertake to improve routine procurement processes.  
The Procurement action plan is set out in Appendix 3.

## Appendix 1 – Procurement legislation and guidance

Included here is a list of relevant legislation and guidance that applies to procurement by the Authority.

Name	Source	Description	Status/Notes
Directive 2014/24/EU	EU Directive	EU directive on public procurement for goods, services and works	Core; implemented in Ireland via S.I. 284/2016
European Union (Award of Public Authority Contracts) Regulations 2016 (S.I. No. 284/2016)	Irish Statute (S.I.)	Irish implementing regulations for Directive 2014/24/EU	Essential; cite for domestic legal requirements
Remedies Regulations	Irish Statute	Judicial review and procurement challenge procedures and timelines	Required for procurement challenge/standstill processes
National Public Procurement Policy Framework (January 2018)	OGP	Overarching policy framework for public procurement in Ireland	Primary policy document for state bodies
Public Procurement Guidelines for Goods and Services (July 2017)	OGP	Practical guidance on procurement processes above and below EU thresholds	Current; OGP updates sections online
OGP Standard Templates and Model Contracts	OGP	Standard RFTs, contract templates and guidance notes used across the public service	Use in place of older DOF circular templates
Public Spending Code (current consolidated version)	DPER	Rules on appraisal, approval and evaluation of public expenditure	Replace Circular 13/2013 with latest PSC version
Code of Practice for the Governance of State Bodies	DPER	Governance requirements including requirement to publish a Corporate Procurement Plan	In force; reference latest online version

Name	Source	Description	Status/Notes
FOI Model Publication Scheme	DPER FOI Central Policy Unit	Sets out procurement information publication requirements under FOI	Still relevant; use latest scheme text
DPER Circular 20/2019	DPER	Promotes environmental and social considerations in public procurement	Current; important for green/social procurement
DPER Circular 02/2016	DPER	Arrangements for digital and ICT related expenditure in Civil and Public Service	Relevant; supplement with OGCIO/DPER ICT guidance
Prompt Payment Legislation and Government Guidelines	DOF/DPER	Rules and guidance on prompt payment to suppliers and reporting	Include for supplier payment compliance
Sector Specific Rules and Guidance	Various (Health, Local Govt, Utilities)	Additional procurement rules or templates applying to specific sectors	Add as required for sectoral compliance

The OGP provide detailed information on all EU and national legislation, guidance and circulars relevant to procurement in the [National Public Procurement Policy Framework](#)

## Appendix 2 – Analysis of expenditure

	Estimated 2026	Subject to procurement	Comment	not subject	Comment
Pay	1,401,000	-		1,401,000	Salary related
Pay - TD	1,221,000	-		1,221,000	Salary related
Pay - Direct Inspection	2,404,000	-		2,404,000	Salary related
Board Fees	43,000	-		43,000	Rate set by D/PER
Pensions	17,000	-		17,000	Rate set by D/PER
Premises	520,000	310,000	€300k for once off building works. Occasional room hire €10k	210,000	Lease and related building costs on long lease <i>via</i> OPW
Consultancy - General	624,000	624,000	Legal/audit procured <i>via</i> OGP. Bespoke Panels updated periodically	-	
Consultancy - TD (100% exchequer funded)	30,000	30,000	Specific expertise by local procurement processes	-	
Consultancy - Direct Inspection	34,000	34,000	Legal procured via principal legal advisor	-	
Professional Memberships, HR & Professional Development	276,000	6,000	In-house specialised training	270,000	Professional memberships, licences and bespoke training/Ed Support
Travel & Subsistence	175,000	72,000	Airfares & foreign accom procured <i>via</i> the OGP/Club Travel contract	103,000	Local fixed rate travel & subsistence

	Estimated 2026	Subject to procurement	Comment	not subject	Comment
Office Expenditure	227,000	227,000	Procured <i>via</i> OGP mandated contracts where possible. Includes once-off provision in 2026 for new furniture	-	
Information Technology	182,000	133,000	Ongoing maintenance and scheduled upgrades	49,000	Licencing
Insurance	50,000	50,000	All risks - procured locally	-	
Contingency	100,000	100,000	In accordance with procurement obligations	-	
<b>TOTAL</b>	<b>7,304,000</b>	<b>1,586,000</b>	<b>22.9%</b>	<b>5,718,000</b>	<b>78.3%</b>

### Appendix 3 – Procurement action plan 2026 - 2028

The Procurement action plan sets out practical, time limited measures the Authority will undertake to improve routine procurement processes.

No.	Action	Output/result	Timeframe
1.	Maintain the schedule of all contracts > €10,000	<ul style="list-style-type: none"> <li>Detailed schedule of contracts highlight both the existence of contracts and scheduled renewal dates</li> </ul>	Ongoing
2.	Overall review of Financial Procedures	<ul style="list-style-type: none"> <li><i>Completed in 2025</i></li> <li>Revised procedures appropriate for the Authority's scale and new accounting system.</li> <li>Ensure consistency with D/PER requirements and best practice</li> </ul>	Q4 2028
3.	Procurement template for requirements up to EU Threshold	<ul style="list-style-type: none"> <li>Formalised template for all such procurements</li> </ul>	Q3 2026
4.	Publish award notices for Authority tenders on eTenders	<ul style="list-style-type: none"> <li>Publication of award notices for all Authority tenders are up to date</li> <li>Tenders are closed as appropriate</li> </ul>	Ongoing
5.	Ensure compliance with GDPR	Procurement documents are in accordance with GDPR requirements.	Ongoing
6.	Review the Corporate procurement plan	An up to date Corporate procurement plan published to the Authority's website	Q2 2028



**Irish Auditing & Accounting  
Supervisory Authority**

Willow House  
Millennium Park  
Naas, Co. Kildare  
W91 C6KT  
Ireland

Phone: +353 (0) 45 983 600  
Email: [info@iaasa.ie](mailto:info@iaasa.ie)

**[www.iaasa.ie](http://www.iaasa.ie)**