



Department of  
**Health**

An Roinn Sláinte

Máinnystrie O Poustie

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<p><b>Subject:</b></p> <p><b>REVIEW OF FINANCIAL PROCESS (RoFP) 2025-26 ACCOUNTS DATA CAPTURE REQUEST</b></p>	<p><b>FAU MEMO: 07-2026</b></p> <p><b>DoH Ref: HE1/26/131899</b></p> <p><b>Date Issued: 27 March 2026</b></p>
<p><b>For Action to:</b></p> <p>ALB Financial Accounting Network representatives. Director of Finance of ALBs.</p> <p><b>For Information to:</b></p> <p>DoH Sponsor Branches</p> <p><b>Summary of Contents:</b> Review of Financial Process: Commissioning of the 2025-26 Data Capture Request.</p> <p><b>Enquiries:</b></p> <p>Any enquiries about the contents of this memo should be addressed to:</p> <p>Financial Accounting Unit Department of Health (DoH) Room D3.10 Castle Buildings Stormont BELFAST BT4 3SQ</p> <p><a href="mailto:Financial.accountingunit@health-ni.gov.uk">Financial.accountingunit@health-ni.gov.uk</a></p>	<p><b>Superseded documents:</b></p> <p><b>Related Documents:</b> FAU MEMO 05-2025</p> <p><b>Status of Contents:</b></p> <p>For Information and Action</p>

## Review of Financial Processes (RoFP)

1. Under RoFP in Northern Ireland a consolidated Annual Report and Accounts is to be produced, consequently a 2025-26 ALB Data Capture Template must also be completed, using draft accounts, and submitted to DoH.
2. This data capture exercise will facilitate the production of a set of Department Yellow compliant consolidated accounts, which will be subject to audit by NIAO and laid before the Assembly prior to summer recess.
3. The 2025-26 ALB data capture template is within this link [ALB Data capture template 2025-26](#). This includes an instructions tab, as well as a narrative tab for recording any issues or feedback. Please read and familiarise yourselves with the instructions prior to completion. Feedback is welcomed and will inform any necessary refinements for future years.
4. The template is set up to align with the financial statements format for 2025-26. However, as noted previously, not all categories that are included within individual ALB accounts will be replicated in the DoH consolidated accounts. Therefore, each ALB should use their judgement to decide where amounts should be recorded when there is no direct comparison to their own accounts. It is essential that all information is entered to facilitate a balanced set of primary statements that agree to the draft ALB accounts.
5. As referenced in [FAU Memo 04-2026](#), Timetable for ALB Annual Accounts 2025-26, the possibility of adjustments being required should be minimized through preparation of good quality accounts and open and early discussion with the audit team of any major new accounting policies, estimates issues and potential disclosures. In addition, early engagement by DoH bodies with DoH Financial Accounting Unit, on any differences, should occur so that agreement can be reached on their materiality and subsequent treatment. Early notification increases the opportunity for significant adjustments to be incorporated into the Departmental consolidated accounts to avoid the mismatch between the DoH bodies' final accounts and the final DoH Group accounts, therefore preventing DoH bodies' 2026-27 budgets from being reduced by these late 2025-26 adjustments.

## Inter-group information

6. The data capture template includes additional columns to record inter-group transactions and balances within the notes tabs, for elimination where applicable (being the inter DoH group encompassing the Department and all its ALBs).
7. It is **essential that the amounts entered by both parties agree exactly** to enable the DoH consolidation tool to eliminate these amounts. Unlike WGA, no tolerance threshold applies.
8. However, BSO will provide, by Wednesday 15 April, a central report with inter group information which should assist with this exercise. Any feedback on this report should be provided to BSO to enable future improvements.

## Assurances

9. An assurance statement tab has been included in the ALB template and will continue to be included each year. This should be signed off by each ALB's Finance Director.

## Summary of Action

10. Note the content of this memo and disseminate to relevant staff within your finance areas as appropriate. This memo has also been shared directly with the ALB Financial Accounting Network group representatives for action. Please contact [financial.accountingunit@health-ni.gov.uk](mailto:financial.accountingunit@health-ni.gov.uk) to advise of any staff changes on this group.
11. Each ALB should populate the data capture template with their draft accounts figures for 2025-26, including inter-group balances and transactions. The Assurance tab should be signed off and the template returned to [financial.accountingunit@health-ni.gov.uk](mailto:financial.accountingunit@health-ni.gov.uk) (cc'd to the ALB Finance Director as evidence of sign off) as soon as they are completed, and no later than **Friday 1 May 2026**.
12. Draft Annual Report and Accounts are also due to be submitted on **Friday 1 May 2026**. (Excel version of Accounts due to DoH Friday 1 May, (except BSO), Formatted word version of accounts to be submitted to DoH on Tuesday 5 May for All.
13. If any significant issues are identified during the completion of the template please notify DoH as soon as possible by e-mailing [financial.accountingunit@health-ni.gov.uk](mailto:financial.accountingunit@health-ni.gov.uk). Minor issues and any other feedback should be captured on the narrative tab and returned with the completed template by the deadline.

If you have any queries in relation to the contents of this memo please contact **Kathy Briggs** ([kathleen.briggs@health-ni.gov.uk](mailto:kathleen.briggs@health-ni.gov.uk); 028 9076 5642), or **Peter Keys** ([peter.keys@health-ni.gov.uk](mailto:peter.keys@health-ni.gov.uk); 028 9052 0055).

Thank you for your continued co-operation.

Kind regards

**Jacqueline Keating**  
**Head of Financial Accounting**