



**Aonad Géilliúlachta**

Teach Darach, Páirc na Mílaoise, An Nás, Co. Chill Dara.  
**T:** 045 880453 **R:** [compliance@hse.ie](mailto:compliance@hse.ie)

**Compliance Unit**

Oak House, Millennium Park, Naas, Co. Kildare.  
**Tel:** 045 880453 **E-mail:** [compliance@hse.ie](mailto:compliance@hse.ie)

12 April 2021

**Deputy Carol Nolan**  
Dáil Éireann  
Leinster House  
Kildare Street  
Dublin 2

By email to: [carol.nolan@oireachtas.ie](mailto:carol.nolan@oireachtas.ie)

**RE: PQ 16143/21**

***To ask the Minister for Health if it is a condition that charitable voluntary groups must first be in compliance with the company law requirement to file annual audited accounts before they receive funding from his Department or from the HSE; and if he will make a statement on the matter”***

**Carol Nolan, TD**

**Dear Deputy Nolan**

The Health Service Executive (HSE) has been requested to reply directly to you in the context of the above Parliamentary Question, which you submitted to the Minister for Health for response. I have examined the matter and the following outlines the position.

Pursuant to Section 38 and Section 39 of the Health Act 2004, the HSE funds circa 2,200 Service Providers and these range in size from large teaching hospitals to comparatively small community-based Service Providers. It should however be noted that these Service Providers are self-governing legal entities who are fully responsible for all matters in relation to the management of their administrative, financial and corporate duties. To that end they are obliged to adhere to all relevant legislation including Company Law.

Additionally, it should also be noted that the HSE's governance arrangements include contractual obligations for Service Providers regarding Annual Audited Accounts. In that connection all Section 38 and 39 Service Providers funded by the HSE that have an annual income or expenditure in excess of €150K are required to submit Annual Audited Accounts to the HSE. There is also a system in place whereby the receipt of these Annual Audited Accounts by the HSE is tracked and reported upon.

However, from time to time the submission/filing of Annual Audited Accounts by Service Providers may be delayed, which can be due to a number of valid reasons. In general, in such cases, the HSE will work with the Service Provider in question to continue to receive relevant finance and service updates thus ensuring that the requisite explanations and assurances are secured. Considering the types of services provided by Service Providers, and to sometimes vulnerable and marginalised groups within our society, and where relevant assurances have been provided, it may not reasonably be in the interests of service users to withhold funding because of a filing issue.

Given their autonomy, and the fact that such filing delays may occur as outlined above, it is nonetheless expected that all Service Providers will discharge their statutory and contractual obligations in this respect, once any outstanding matters regarding their Annual Audited Accounts are resolved.

I trust this information is of assistance to you but should you have any further queries please contact me.

**Regards**

A handwritten signature in black ink, appearing to read 'K. Cleary', with a stylized flourish at the end.

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**Kevin Cleary**  
**Assistant National Director**  
**Compliance Unit, HSE**