



Oifig an Phríomhoifigigh Airgeadais
Feidhmeannacht na Seirbhíse Sláinte,
Seomra 125, Ospidéal Dr. Steevens,
BÁC 8, D08 W2A8

Office of Chief Financial Officer
Health Service Executive,
Room 125, Dr Steevens Hospital,
Dublin 8, D08 W2A8

www.hse.ie
@hselive
t 01 6352542
e cfo@hse.ie

15th May 2025

Deputy David Cullinane TD,
Dáil Éireann,
Leinster House,
Kildare Street,
Dublin 2.

Re PQ 21580 25: *To ask the Minister for Health the spend by the HSE on management consultants and external professional services, by type, for quarter 1 of each year, 2019-2025, in direct comparison, in tabular form; the amount paid to each individual firm; and the time period for payments to each firm*

Dear Deputy Cullinane,

The Health Service Executive has been requested to reply directly to you in the context of the above Parliamentary Questions, which you submitted to the Minister for Health for response. Your PQs above have been referred to me for response.

In compliance with the stipulations of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016, the HSE discloses the total Consultancy costs charged to Income and Expenditure in Appendix 2 to the HSE Annual Financial Statements (AFS). Consultancy costs include costs of external expert analysis and advice to management which contributes to decision making or policy direction. It excludes outsourced 'business as usual' functions. In order to meet this disclosure requirement, an extensive exercise, involving manual collation from numerous ledger systems and analysis of the data, is completed annually as part of the AFS process. 2020 was the first year that this disclosure was included within the HSE AFS. HSE Consultancy costs are disclosed in the HSE AFS for each of the years 2020 to 2023. This process is an annual process, the data collated on a full year basis. I regret to inform you that this data is not available by quarter. I have provided the fully year spend 2020 to 2023 in Table 1 in Appendix 1 to this letter. Please also see Table 2 in Appendix 2 (separate excel attachment) to this letter for a breakdown by vendor for the years 2022 and 2023. The costs are for HSE Statutory Services only.

I regret to inform you that the same information for the year 2019 is not available. Furthermore, the data requested for the year 2024 is not readily available from the HSE Finance ledgers. As stated above, due to the extensive nature of the collation exercise the process is completed on an annual basis only so the figures will not be available until after the completion and approval of the HSE Annual Financial Statements and audit for 2024.

If you have any queries, please do not hesitate to contact me at sarah.anderson1@hse.ie or tel: 087 9423319.

Yours sincerely



Sarah Anderson

Bainisteoir Ginearálta | General Manager

HSE Airgeadais Corparáideach, An Rannóg Airgeadais Náisiúnta agus Soláthair HSE
Teach Darach, Páirc na Milaoise, An Nás, Co. Chill Dara, W91 KDC2.

HSE Corporate Finance, HSE National Finance & Procurement Division
Oak House, Millennium Park, Naas, Co Kildare, W91 KDC2.

E: sarah.anderson1@hse.ie

T: 087 9423319



Appendix 1 to PQ 21580 25

Table 1

HSE Consultancy costs incurred for the years 2020 to 2023				
<i>HSE Statutory Services Only</i>				
	2020 €'000s	2021 €'000s	2022 €'000s	2023 €'000s
Legal Advice	84	6	263	224
Tax & Financial advisory	-	218	139	87
Public relations/marketing	299	273	344	75
Human Resources & Pensions	245	186	280	211
Strategic Planning and Business improvement **	23,038	51,043	59,442	79,493
IT Consultancy	3,294	7,653	5,392	13,325
Other	21,055	16,496	31,784	8,097
Total	48,015	75,875	97,644	101,513
<i>Source: Appendix 2 HSE Annual Financial Statements</i>				
<i>** Includes costs related to Covid-19</i>				

Appendix 2 Table 2 to PQ 21580 25

HSE Consultancy costs by vendor for the years 2022 and 2023		
HSE Statutory Services Only		
Vendor Name	2022 €'000s	2023 €'000s
A LENNON SOLICITORS		18
ACRUX CONSULTANCY LTD		138
AILEEN COLLEY CONSULTANCY		173
ANTHONY KEARNS		6
ARCHUS LTD		624
ARTHUR COX SOLICITORS		13
B BRAUN WELLSTONE	820	
BINDMANS LLP		51
BYRNE WALLACE SOLICITORS		4
CDI CONSEILS ET DEVELOPPEMENTS INFORMATIQUES SA	1,190	620
CENTRAL SOLUTIONS LTD	145	98
CENTRE FOR EFFECTIVE SERVICES		893
CES	453	
CIPTX LTD		695
CLIENTS SOLUTIONS LTD		211
CODEC DSS LTD T/A CODEC		67
COLLIERS INTERNATIONAL PROPERTY		3
CREATIVE AND COLLABORATIVE		5
CROWDSTRIKE INC		91
CROWLEYS DFK		44
DAWSON CORNWELL LLP		14
DELOITTE IRELAND LLP	6,195	4,915
DERILINX LTD		42
Digital Shadows	190	
DOYLE & COMPANY SOLICITORS		1
DUBLIN DISPUTE RESOLUTION CENTRE		2
ERNST & YOUNG BUSINESS CONSULTANTS		66
ERNST AND YOUNG	36,197	41
ERNST AND YOUNG CONSULTANTS		39,250
FIELDFISHER IRELAND		15
FINGAL COUNTY COUNCIL		1
GARTNER IRELAND LTD	887	2,146
GERARD RALEIGH T/A GERARD RALEIGH CONSULTANCY		0
Global Ent	276	
Grant Thornton	7,562	7,860
HARWYN LTD		30
HEALTHCAR INFORMED LTD		111
HEALTHCARE LOGIC PTY LTD		3,000
Heneghan PR		75
HOMECARE (IRL) LTD	48	
HUBDRIVE GMBH		57
HUGH MOHAN		7
HUMAN365 GMBH		95
I B M IRELAND LTD	2,802	5,597
ID PAL LIMITED		236
In Touch Consulting Ltd		147
IN-SITU CLINICAL LTD		3
Intrastat Vat		1
John James Tevlin		3
KEY ANSWERING SYSTEMS LTD		77
KINETICS PROCESS CONSULTING LTD		109
KOSI CORPORATION LTD		654
KPMG	166	313
LAW SOCIETY OF IRELAND		3
LIGHTFOOT SOLUTIONS GROUP LTD	135	153
MAZARS		252
MCCANN FITZGERALD SOLICITOR		13
MEDIAVEST T/A SPARK FOUNDRY		54
MULTIDISCIPLINARY COMPANY LTD		29
NATIONAL FACILITY SOLUTIONS		34
NOONAN LINEHAN CARROLL COFFEY SOLICITORS		1
OPEN APPLICATIONS CONSULTING LTD	187	121
OPEN TEXT UK LTD		328
OPERASEE LTD		164
PA CONSULTING GROUP	2,477	1,299
PETER SMYTH MANAGEMENT CONSULTANCY		63
PHILIP LEE SOLICITORS		11
PRICEWATERHOUSECOOPERS	23,245	21,392
PROPERTY REGISTRATION AUTHORITY		1
PROSPECTUS LTD	804	474
PURE NETWORKS LTD		181
RED FLAG CONSULTING LTD		75
SAGE ADVOCACY CLG		330
SALUTEM INSIGHTS LTD		67
SENSORI FM LTD		83
SQUARE HAMMER LTD		35
ST ANDREWS HEALTHCARE		1
ST JOHNS SOLICITORS		3
SUSHIL TEJI		45
TEKENABLE LTD		102
TELENT TECHNOLOGY SERVICES LTD		64
Tennant Consulting Ltd		39
TOTAL HEALTHCARE	1,926	
TWILIO INC		73
VISION CONSULTING LTD	11,942	7,331
VP MCMULLIN SOLICITORS		4
WINTHROP ENGINEERS & CONTRACTORS		73
Misc other		2
Total	97,645	101,513

Source: Annual Financial Statements data