

Disclosures Required by the Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that the HSE has complied with the requirements 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 following disclosures are required by the Code:

Employee Short-Term Benefits

Employee short-term benefits in excess of €60,000 are set out in Note 7 of the Annual Financial Statements.

Consultancy Costs*

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.

Consultancy Costs *		
	2023	2022
	€'000	€'000
Legal Advice	224	263
Tax and Financial advisory	87	139
Public relations/marketing	75	344
Human Resources and Pensions	211	280
Strategic Planning and Business improvement **	79,493	59,442
IT Consultancy	13,325	5,392
Other	8,097	31,784
Total consultancy costs	101,513	97,645
Total consultancy costs further analysed as follows:		
Consultancy costs capitalised	-	-
Consultancy costs charged to Income and Expenditure and Retained Revenue Reserves	101,513	97,645
	101,513	97,645

* included in Note 8 Non Pay Expenditure, Office and Administration Expenses, Legal and Professional Fees.

** Includes costs related to COVID

Legal Costs and Settlements *

The table below provides a breakdown of amounts recognised as expenditure in 2023 in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the HSE which is disclosed in Consultancy costs above.

	2023	2022
	€'000	€'000
Legal fees – legal proceedings	25,704	27,047
Conciliation and arbitration payments	147	111
Settlements	564	1,019
Total	26,415	28,176

* included in Note 8 Non Pay Expenditure, Office and Administration Expenses, Legal and Professional Fees.

The HSE was not involved in any litigation against any state body in 2023 and no costs have been incurred.
The number of cases covered by the above legal costs amounted to 2,116 in 2023 (2022: 2,428).
Additional legal costs and settlements were paid by the HSE's Insurance Company.
Note 11 of the Financial Statements discloses the costs and the future liability in relation to the Clinical Indemnity Scheme.

Travel and Subsistence Expenditure *

Travel and subsistence expenditure is categorised as follows:

	2023	2022
	€'000	€'000
Domestic		
- Board**	9	6
- Employees	90,717	72,412
International		
- Board**	3	1
- Employees	518	429
Total	91,246	72,848

* included in Note 8 Non Pay Expenditure, Office and Administration Expenses, Legal and Professional Fees.

** 2023 includes Board members T&S only. The CEO's expenses are disclosed in Note 2.

Hospitality Expenditure *

The aggregate total expenditure incurred in relation to hospitality was €Nil. All entertainment type expenses disclosed in the financial statements relate to Client/Patient clinical programmes and are disclosed under Miscellaneous/Recreation.

* included in Note 8 Non Pay Expenditure, Other Operating Expenses, Recreation.

Statement of Compliance

The HSE has complied with the requirements of the Code of Practice for the Governance of State Bodies, 2016 and has put in place procedures to ensure compliance with the Code.

Signed on behalf of the Board

Ciaran Devane
Chairperson