

Oifig an Stiúrthóra Náisiúnta, Acmhainní Daonna Feidhmeannacht na Seirbhísí Sláinte Ospidéal Dr. Steevens' Baile Átha Cliath 8

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18th April, 2011.

Mr. Joe O'Flynn, General Secretary, SIPTU, Liberty Hall, Dublin 2.

Dear Mr. Flynn,

I acknowledge receipt of copy of your organisation's report into the SKILL Programme which your colleague Martin Naughton forwarded to our Chief Executive Officer recently.

This report was no doubt a most complex task for your trustees to conduct and its publication is welcomed by the HSE. We have now considered the report in order to close out many parts of our own internal investigations but we are having difficulty in reconciling information contained within it. Accordingly we have asked our Internal Audit Directorate to write to you to seek the necessary clarifications in order that we can more fully understand the activities and operation of the fund.

My colleagues from Internal Audit will be in contact with you shortly and would welcome your continued co-operation in this matter.

Kind regards

Sáan Macrath

National Director of Human Resources.

c.c.: Michael Flynn, National Director of Internal Audit.

Geraldine Smith, Assistant National Director of Internal Audit.