



FW: Information on expenditure by higher education institutions on consultants

Neil McDermott

to:

PAC

23/01/2018 11:08

Cc:

Graham Love, Sheena Duffy

Hide Details

From: Neil McDermott <nmcdermott@hea.ie>

To: PAC <PAC/Oireachtas@oireachtas.ie>,

Cc: Graham Love <glove@hea.ie>, Sheena Duffy <sheena@hea.ie>

#### 4 Attachments



Expenditure on consultants and legal firms.xlsx Expenditure on internal investigations.xlsx



Summary of specific firms.xlsx

Dear Margaret,

Further to my email below and our conversation, I can confirm that the HEA has no objection to the information provided in the attached spreadsheets being published by the Committee.

Regards,

Neil

Neil McDermott

System Funding

Higher Education Authority

Ph: 01-2317174



Higher Education Authority

3 Shelbourne Buildings

Crampton Avenue

Shelbourne Road

Dublin 4

D04 C2Y6

---

**From:** Neil McDermott

**Sent:** 28 December 2017 09:59

**To:** 'PAC' <PAC/Oireachtas@oireachtas.ie>

**Cc:** Graham Love <glove@hea.ie>; Andrew Brownlee <abrownlee@hea.ie>

**Subject:** RE: Information on expenditure by higher education institutions on consultants

Sarah,

Further to our conversation, I am sending updated information in relation to the expenditure on consultants and legal firms. As I mentioned I received updated figures from one institution that are now reflected in the attached spreadsheets.

I'd be grateful therefore if you could disregard my earlier email and attachments on Friday 22 December.

The following spreadsheets are now attached:

- Details of engagement and associated costs of external consultancy firms and consultants **and** legal firms and advisors.
- Details of engagement and associated costs of external consultancy firms and consultants appointed to carry out investigations and enquiries on internal matters – some of the information contained in this particular spreadsheet could be considered sensitive or confidential so I'd be grateful for your thoughts as to whether it can be published.
- Details of the costs associated with major consultancy firms e.g. Deloitte, PWC, KPMG, Ernst and Young, Mazars and legal firms e.g. Arthur Cox.

As I mentioned in my previous email, the following points should be noted in relation to this information:

- Not all institutions were able to provide 10 years' worth of data (e.g. some records are no longer accessible). Therefore we have provided full information in respect of the 2011/12 financial year onwards.
- The definition of consultancy in the context of financial statements can be quite broad but we have tried to achieve as much consistency as possible. It should be noted that within the information provided there may be costs associated with e.g. consultancy on capital and building projects, internal audit services, systems and IT development, research projects, etc. Some institutions may also have applied higher thresholds in relation to cost e.g. over €25,000.

Regards,  
Neil

Neil McDermott  
System Funding  
Higher Education Authority

Ph: 01-2317174



Higher Education Authority  
3 Shelbourne Buildings  
Crampton Avenue  
Shelbourne Road  
Dublin 4  
D04 C2Y6

---

**From:** Sarah Cremin [<mailto:Sarah.Cremin@Oireachtas.ie>] **On Behalf Of** PAC  
**Sent:** 27 December 2017 08:32  
**To:** Neil McDermott  
**Subject:** Re: Information on expenditure by higher education institutions on consultants

Good morning Neil,

I wish to acknowledge receipt of your correspondence.

Kind regards,

Sarah Cremin | Committee of Public Accounts  
Houses of the Oireachtas | Kildare House | Dublin 2  
T: +353 1 618 3790

▼ Neil McDermott ---22/12/2017 11:14:25---Margaret, I refer to the request made earlier in the year by the Committee for information on expend

From: Neil McDermott <[nmcdermott@hea.ie](mailto:nmcdermott@hea.ie)>  
To: "'PAC@oireachtas.ie'" <[PAC@oireachtas.ie](mailto:PAC@oireachtas.ie)>,  
Cc: Andrew Brownlee <[abrownlee@hea.ie](mailto:abrownlee@hea.ie)>, Graham Love <[glove@hea.ie](mailto:glove@hea.ie)>  
Date: 22/12/2017 11:14  
Subject: Information on expenditure by higher education institutions on consultants

---

Margaret,

I refer to the request made earlier in the year by the Committee for information on expenditure on consultants by higher education institutions. I firstly want to apologise for the delay in providing you with this information.

I now attach the following information:

- A spreadsheet showing
  - Details of engagement and associated costs of all external consultancy firms and consultants
  - Details of engagement and associated costs of all legal firms and advisors
  - As part of the above, engagement and associated costs of external consultancy firms and consultants appointed to carry out investigations and enquiries on internal matters
- Separately, a second spreadsheet showing details of the costs associated with major consultancy firms e.g. Deloitte, PWC, KPMG, Ernst and Young, Mazars and legal firms e.g. Arthur Cox.

In relation to this information the following points should be noted:

- Not all institution were able to provide 10 years' worth of data (e.g. some records are no longer accessible). Therefore we have provided full information in respect of the 2011/12 financial year onwards.
- The definition of consultancy in the context of financial statements can be quite broad but we

have tried to achieve as much consistency as possible. It should be noted that within the information provided there may be costs associated with e.g. consultancy on capital and building projects, internal audit services, systems and IT development, research projects, etc.

I hope this information is of assistance to the Committee and apologise again for the delay in submitting it.

Regards,

Neil

Neil McDermott  
System Funding  
Higher Education Authority

Ph: 01-2317174



Higher Education Authority  
3 Shelbourne Buildings  
Crampton Avenue  
Shelbourne Road  
Dublin 4  
D04 C2Y6

Any email from the HEA/IRC, or any of the email's attachments, may contain confidential or privileged information and is intended solely for the addressee. If you are not the intended recipient or have received this email in error, please delete it immediately and contact us. Any unauthorised use (including disclosure, publication, copying or distribution) of the email or its attachments is prohibited. Any views given in this message are the sender's own and do not represent the views of the HEA/IRC, except where the sender specifically states them to be the views of the HEA/IRC. Accordingly, we disclaim all responsibility and accept no liability (including negligence) for the consequences of any person other than the intended recipients acting or refraining from acting, on such information. Registered Office: Higher Education Authority, 3 Shelbourne Buildings, Crampton Avenue, Shelbourne Road, Ballsbridge, Dublin 4, DO4 C2Y6, Ireland [attachment "Summary of returns.xlsx" deleted by Sarah Cremin/Staff/Oireachtas] [attachment "Summary of specific firms.xlsx" deleted by Sarah Cremin/Staff/Oireachtas]

---

Oireachtas email policy and disclaimer.

<http://www.oireachtas.ie/parliament/about/oireachtasemailpolicyanddisclaimer/>

Beartas ríomhphoist an Oireachtais agus séanadh.

<http://www.oireachtas.ie/parliament/ga/eolas/beartasriomhphoistanoireachtaisagusseanadh/>

Any email from the HEA/IRC, or any of the email's attachments, may contain confidential or privileged information and is intended solely for the addressee. If you are not the intended recipient or have received this email in error, please delete it immediately and contact us. Any unauthorised use (including disclosure, publication, copying or distribution) of the email or its attachments is prohibited. Any views given in this message are the sender's own and do not represent the views of

the HEA/IRC, except where the sender specifically states them to be the views of the HEA/IRC. Accordingly, we disclaim all responsibility and accept no liability (including negligence) for the consequences of any person other than the intended recipients acting or refraining from acting, on such information. Registered Office: Higher Education Authority, 3 Shelbourne Buildings, Crampton Avenue, Shelbourne Road, Ballsbridge, Dublin 4, DO4 C2Y6, Ireland