



Our Ref: PQ 55365/25

24th October 2025

Mr. Albert Dolan T.D.

Dáil Éireann

Leinster House

Kildare Street

Dublin 2

Dear Albert,

I refer to Parliamentary Question 55365/25 answered on the 14th October 2025:

To ask the Minister for Enterprise; Tourism and Employment if his Department and each body under its aegis discloses expenditure on external consultancy and adviser fees, by category (details supplied) in their annual report and or financial statements for each accounting year; if they provide direct web links to the most recent publications where these Section 1.5 disclosures are set out for his Department and for each aegis body; and if they (provide the total consultancy and adviser fees by the Section 1.5 categories for each of the past five years for his Department and for each aegis body, respectively; and the internal controls that are in place to ensure that these category-level disclosures are made annually and that procurement of such services complies with applicable competitive tendering rules, in tabular form.

The response indicated that additional time would be needed to obtain the requested information.

My Department is subject to the Public Financial Procedures, Public Procurement Guidelines for Goods & Services, the Public Spending Code and the Corporate Governance Standards for the Civil Service. Accordingly, my Department is not required to provide a breakdown of expenditure on external consultancy and adviser fees in its annual report, however a full breakdown of the Department's financial position is available in the appropriation account which is available online here: [Appropriation Accounts - Office of the Comptroller and Auditor General](#).

Circular 20/2024 from the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation sets out the requirements for Appropriation Accounts and, in accordance with this circular, the Account was produced. Consultancy Services are included in AD7. Before being published the Account is audited by C&AG auditors usually over a 2-3 month period.

The Department ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Any non-compliant procurement (in relation to the goods/services procured by the Department) is disclosed in the Statement of Internal Financial Control published with the annual appropriation account.

With regard to the Offices under the aegis of my Department, their position is similarly reported in the Appropriation Account and the Offices comply with applicable competitive tendering rules. Nevertheless, for completeness of response, I have included the relevant from the Offices which is attached.

All agencies under the aegis of my Department are expected to adhere to the Code of Practice for the Governance of State Bodies including section 1.5 “Consultancy Costs” of the Business and Financial Reporting requirements as part of their Oversight and Performance Delivery Agreements. The reporting details requested are attached for each of the agencies under my aegis.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Peter Burke', with a stylized flourish at the end.

Peter Burke T.D.

Minister for Enterprise, Tourism and Employment

Offices

With regard to the Offices under the aegis of my Department, their position is reported in the Appropriation Account and the Offices comply with applicable competitive tendering rules. Nevertheless, for completeness of response, the Offices have recorded consultancy expenditure as follows:

- CRO, RBS, RFS, Labour Court and IPOI had no expenditure on consultancy and adviser fees during the time period listed.
- The WRC expenditure on the categories as requested is listed below:

Year	Legal fees and costs	Tax and financial advisory	PR/marketing	Pensions and human resources	Other consultancy
2021	€239,529.19	Not Applicable	Not Applicable	Not Applicable	Not Applicable
2022	€190,728.61	Not Applicable	Not Applicable	€5,318.52 for Recruitment Support	Expenditure recorded on ICT Services (not in scope)
2023	€274,414.88	Not Applicable	Not Applicable	€5,751.24 for Recruitment Support	Not Applicable
2024	€231,236.96	Not Applicable	Not Applicable	Not Applicable	€69,562.89 Delivery of Report on Recent Labour Market Developments and its Medium-Term Evolution. €1,845 for Mediation
2025	€230,964.13	Not Applicable	Not Applicable	Not Applicable	€1,845 for Mediation

Agencies

All agencies under the aegis of my Department are expected to adhere to the Code of Practice for the Governance of State Bodies including section 1.5 “Consultancy Costs” of the Business and Financial Reporting requirements as part of their Oversight and Performance Delivery Agreements. The reporting details requested are set out below for each of the agencies under my aegis.

Competition and Consumer Protection Commission (CCPC)

The CCPC Discloses expenditure on external consultancy and adviser fees. The most recent publication where disclosures are set out is linked below:

<https://www.ccpc.ie/consumers/about/finance-and-payments/financial-statements/>

The procurement of services complies with applicable competitive tendering rules. The total consultancy and adviser fees by the Section 1.5 categories for each of the past five years is in the table below:

Year	Legal fees	Tax and financial advisory	PR/marketing	Pensions and human resources	Other consultancy
2021	266,525	Nil	Nil	Nil	266,749
2022	374,094	Nil	Nil	Nil	163,955
2023	187,298	Nil	Nil	Nil	114,615
2024	365,042	Nil	Nil	Nil	168,874
2025	365,239	Nil	Nil	Nil	48,145

Corporate Enforcement Authority (CEA)

The CEA discloses expenditure on external consultancy and adviser fees. The most recent publication where disclosures are set out is linked here: [CEA > Annual Reports & Strategy](#). The CEA complies with applicable procurement rules.

Payments (ex accruals) in respect of consultancy and adviser fees by the Section 1.5 categories for each of the past five years are set out below (note the CEA was established in July 2022):

Year	Legal fees	HR & Recruitment	Health & Safety	IT	Translation	Other
2021	N/A	N/A	N/A	N/A	N/A	N/A
2022	512,535	39,896	3,133	Nil	4,161	9,213
2023	1,317,288	14,080	2,763	23,523	1,556	Nil
2024	641,814	16,587	3,690	Nil	17,229	26,036
2025	229,819	82,079	Nil	Nil	4,897	30,858

Enterprise Ireland

The below table outlines the consultancy costs that relate to the the cost of external advice to management and excludes operational functions provided by external experts as per the disclosures required by the *Code of Practice for the Governance of State Bodies* (2016). It should be noted that the details below have been included in the Board members report section of the Annual Accounts for Enterprise Ireland which are published our website each year: [Publications | Enterprise Ireland](#). Total amounts for 2025 are not yet available.

Consultancy Costs	2021	2022	2023	2024
	€	€	€	€
Commercial & Technical Evaluation	376,039	661,765	951,454	1,142,272
Legal	231,940	262,489	405,807	638,173
Internal Audit, Risk Management & Programme Audits	163,136	289,879	316,123	370,054
Procurement		114,450	66,904	39,345
Financial & Process Reviews	38,463	11,006	60,387	27,521
Other	55,560	47,970	-	-

Fáilte Ireland

Fáilte Ireland discloses expenditure on external consultancy and adviser fees. The most recent publications where disclosures are set out are linked here: [Failte Ireland - Irish Tourism Trade Publications | Tourism Reports](#). Fáilte Ireland complies with applicable procurement rules. Payments in respect of consultancy and adviser fees by the Section 1.5 categories for each of the past five years are set out below, note that Fáilte Ireland will not have consolidated numbers for 2025 until after the year ends.

Year	Legal fees (€'000)	Tax and financial advisory (€'000)	Public relations/marketing (€'000)	Pensions and human resources (€'000)	Other consultancy (€'000)*
2020	388	214	402	186	2397
2021	355	217	15	255	2323
2022	452	341	4	270	2071
2023	576	17	33	297	5224
2024	326	64	11	206	5849
2025					

*Please note that other consultancy is broken down in more detail in the 2023 and 2024 Annual Reports in Note 11.

Health and Safety Authority (HSA)

The HSA discloses expenditure on external consultancy and adviser fees. The most recent publications where disclosures are set out are linked here: [financial_statements_2022.pdf](#) and [financial_statements_2023.pdf](#). The HSA complies with applicable procurement rules. Payments in respect of consultancy and adviser fees by the Section 1.5 categories for each of the past five years are set out below:

Year	Legal advice	Financial/actuarial advice	IT	External comms	Occupational health consultancy	Strategy development	HR
2021*	93,926	61,680	799,822	39,360	10,253	274,746	261,135
2022*	81,787	68,836	196,375	66,981	41,623	-	171,889
2023*	51,983	32,973	1,015,980	4,305	53,375	37,659	-
2024**	54,047	14,760	423,979	41,714	6,765	156,401	1,846
2025***							

*Data for 2021, 2022, and 2023 are as per published financial statements.

Data for 2024 are extracted from **unaudited Financial Statements for the year ended 31 December 2024. C&AG audit fieldwork commenced in September 2025 and has not yet concluded.

***Data for 2025 is not yet available.

Irish Auditing & Accounting Supervisory Authority (IAASA)

IAASA discloses expenditure on external consultancy and adviser fees. The most recent publications where disclosures are set out are linked here: <https://iaasa.ie/wp-content/uploads/2025/06/IAASA-Annual-Report-2024-FINAL.pdf>. IAASA complies with applicable procurement rules.

Payments in respect of consultancy and adviser fees by the Section 1.5 categories for each of the past five years are set out below:

Year	Legal fees	Tax and financial advisory	Public relations/marketing	Pensions and human resources	Other consultancy
2021	€11,974	€-	€358	€21,834	€
2022	€14,919	€-	€307	€701	€30
2023	€7,280	€-	€308	€-	€14,760
2024	€30,966	€-	€-	€23,278	€-
2025	€17,122	€-	€615	€8,004	€-

IDA Ireland

IDA Ireland discloses expenditure on external consultancy and adviser fees. A full review of consultancy costs is carried out on an annual basis and the relevant disclosures are included in the annual financial statements. The most recent publications where disclosures are set out are linked here: [IDA Ireland's Annual Reports](#) | [IDA Activities Overview](#) | [IDA Ireland](#). Procurement of such services complies with applicable competitive tendering rules.

The table below includes expenditure on external consultancy and adviser fees by IDA Ireland:

Year	Legal fees	Tax and financial advisory	Pensions and human resources	Other consultancy
2021	1,327	12	54	398
2022	517	2	58	551
2023	324	31	44	438
2024	1,898	47	39	581
2025	2025 figures will be available in the 2025 Annual Report due for publication in 2026			

Injuries Resolution Board (IRB)

IRB discloses expenditure on external consultancy and adviser fees. The most recent publications where disclosures are set out are linked here: <https://www.injuries.ie/eng/about-injuries-resolution-board/reports/annual-report-2024.html>. IRB complies with applicable procurement rules.

Payments in respect of consultancy and adviser fees by the Section 1.5 categories for each of the past five years are set out below:

Year	* Legal fees	Tax and Financial advisory services	** Public relations, Marketing services	IT Consultancy fees	Pensions and human resource services	Other - Professional fees/services
2021	169,636	4,405	50,681	5,720	42,938	128,719
2022	1,202,074	3,196	76,341	57,789	20,729	117,280
2023	508,631	5,422	112,635	37,595	20,366	20,503
2024	202,522	8,149	152,676	100,122	37,455	171,954
To Sept 2025	113,385	0	86,747	70,681	15,363	185,318

National Standards Authority of Ireland (NSAI)

NSAI discloses expenditure on external consultancy and adviser fees. The most recent publications where disclosures are set out are linked here: [Annual Reports | NSAI](#)

Payments in respect of consultancy and adviser fees by the Section 1.5 categories for each of the past five years are set out below. The NSAI financial report for 2025 won't be published until March 2026, the figures for 2025 will be provided in that report.

Year	Legal Advice	Financial/ Actuarial	Human Resources & Pensions	Other
2021	81,284	28,950	34,380	105,620
2022	107,090	663	31,390	148,676
2023	109,305.00	5,575.00	101,227	51,026
2024	68,643.79	36,720.00	17,000.00	65,737.29
2025	-	-	-	-