



Deputy Albert Dolan
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12th March 2026

Dear Deputy Dolan,

I refer to your Parliamentary Question 55360/25 of 14th October 2025:

To ask the Minister for Children; Disability and Equality if her 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 her 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 her 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.

Details Supplied

Code of Practice for the Governance of State Bodies – Business and Financial Reporting Requirements, Section 1.5 “Consultancy Costs”. <https://assets.gov.ie/static/documents/business-and-financial-reporting-requirements-d5e0ebd1-d2ed-42a4-901f-5f1f04720240.pdf> ; Legal; Tax & financial advisory; Public relations/marketing; Pensions & human resources; Other

The Code of Practice for the Governance of State Bodies applies to commercial and non-commercial State bodies. It does not apply directly to Government Departments.

The following bodies are under the aegis of this Department:

- Adoption Authority of Ireland (AAI)
- National Disability Authority (NDA)
- Oberstown Children Detention Campus
- Office of the Director of Authorised Intervention, Tuam (ODAIT)
- Ombudsman for Children’s Office (OCO)
- Tusla, the Child and Family Agency



Additionally, the Irish Human Rights and Equality Commission (IHREC) is an independent public body that accounts to the Oireachtas, with a mandate established under the Irish Human Rights and Equality Commission Act 2014 (IHREC Act 2014).

I understand that Tusla and IHREC will respond to you directly with their answer.

The responses for the other bodies under my aegis are set out in the table attached.

I hope that you find this information helpful.

Regards,

A handwritten signature in dark ink, appearing to read 'Norma', is written over a horizontal line.

Norma Foley TD
Minister for Children, Disability and Equality