



Deputy Ken O'Flynn
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11th March 2026

Dear Deputy O'Flynn,

I refer to your three PQs 72519/25, PQ 72520/25 and PQ 72521/25.

To ask the Minister for Children; Disability and Equality the date on which her Department last reviewed the adequacy of supplier-classification controls and supplier-information standards across organisations funded by her Department; and the findings of that review.

To ask the Minister for Children; Disability and Equality if any internal audit, external audit or management letter issued to her Department since 2020 has raised concerns about incomplete supplier information, supplier-type classification or procurement-record quality in organisations funded by her Department; and the actions taken in response.

To ask the Minister for Children; Disability and Equality the steps her Department is taking to introduce a standardised supplier-information framework, including supplier legal type, across all bodies funded by her Department's budget; and the expected timeline for implementation.

Bodies funded by the Department of Children, Disability and Equality are governed by the Public Spending Code and the Code of Practice for the Governance of State Bodies. These codes ensure that public funds are treated with care and that the best possible value-for-money is obtained whenever public money is being spent or invested. The Public Spending Code sets out the core principles of the framework, including the principle of consultation and participation, and applies to all types of spending at different stages of the project life cycle.

Currently, the Department has a number of governance and compliance controls in place. Financial controls include seeking tax clearance information from suppliers in advance of processing payments – this includes payments valued below the materiality threshold set out in circular 43/2006. Supplier tax clearance status is verified before each payment is processed.

As part of the supplier set up process, bank headers are obtained for the purpose of validating bank details provided, leveraging the robustness of the verification checks carried out by commercial banks on their customers.



Tax details are also recorded and validated during the supplier set up process. Other controls include the issuing of Purchase Order numbers and enforcing Revenue requirements relating to the elements of valid invoices.

The Department operates a partially devolved system of control and other checks are conducted by line units with a direct relationship with the supplier, for example a call back using an external channel to verify contact details provided as part of supplier set ups are secure.

The Department's Financial Management System (FMS) records information relating to all suppliers, including the supplier name, trading name (where applicable), contact details, bank details and tax details. The current structure of FMS does not allow for further information on a supplier's legal type (sole trader, limited company, etc.) to be recorded.

Work is currently underway to prepare for the Department's migration to the NSSO's Financial Management Shared Services (FMSS) product. An update provided by the NSSO in November 2025 outlined a 2027 migration to the system for wave 3 bodies including this Department, with more granular timelines to be announced at a later date for each individual Vote. This migration will see relevant supplier data uploaded in line with the relevant NSSO guidelines on data cleansing and completeness. When fully established, the Finance Shared Services will provide central standardised finance and accounting processing to more than 48 Government departments and offices. This will futureproof the finance systems of the Civil Service, enabling fiscal and reporting reforms, and strengthening the financial information available to government to support their decision-making.

The Department is not aware of any current Revenue (or other) requirement to seek out information relating to the legal status of suppliers. This area has not been subject to specific audit testing. The Department has not undertaken any audit, risk assessment or value for money review specifically relating to the absence of legal-status classification.

I hope that you find this information helpful.

Regards,

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

Norma Foley TD

Minister for Children, Disability and Equality