23rd October 2015

Mr. Martin Grant,
Irish Independent,
Independent House,
27-32 Talbot Street,
Dublin 1.

Our Ref: FoI/Req/15/090

Dear Mr Grant,

I refer to the request which you have made under the Freedom of Information Act 2014 for access to records held by this Department, as follows:

The names of accountancy firms, used by the Department in 2011 (since government elected), 2012, 2013, 2014 and 2015 (up to receipt of this request). Please detail the amount paid to each firm in each year and the department/office the work was associated with.

I refer also to the acknowledgement of your request which was sent to you on 1st October 2015.

The Department of Foreign Affairs and Trade is responsible for two Votes, Vote 28 (Foreign Affairs and Trade) and Vote 27 (International Cooperation – Irish Aid). The Department has over 80 Embassies and Missions around the world including 11 Embassies in Africa.

Most of the Embassies in Africa have overall local responsibility for the management of an Overseas Aid Budget. A division of the Department – Development Co-operation Division (Irish Aid) has overall responsibility for management of the €476 million (2015) aid budget.
The Department engages external specialists firms where ongoing independent audits of Irish Aid programmes and projects is required. Irish Aid programmes are regularly audited by these independent firms and also by the Departments Evaluation and Audit Unit.

These independent audits provide assurance that funds are used for the purposes intended and have a particular focus on poverty outcomes together with greater accountability in the allocation of budgets.

The tables attached include details of the expenditure on accountancy firms from 2011 to the September 2015.

These services are procured by competitive tender in accordance with EU and national rules and comply with the overall value for money objective of the Department. The level of expenditure on external service is constantly monitored to ensure that it does not exceed the level required to provide services to manage, oversee, monitor, evaluate and audit programmes and projects in the Department.

**Right of Appeal**

Should you wish to appeal this decision, you may do so in writing to the Freedom of Information Unit, Department of Foreign Affairs and Trade, 76-78 Harcourt Street, Dublin 2 or by email to foi@dfat.ie. A fee applies for an appeal for access to non-personal information; the level of this fee has been set at €30. For methods of payment, please contact FOI Unit at foi@dfat.ie, or 01-4082857.

You should make your appeal within 4 weeks (20 working days) from the date of this notification. However, the making of a late appeal may be permitted in appropriate circumstances. The appeal will involve a complete reconsideration of the matter by a more senior member of the staff of this Department.

Yours sincerely

John Histon
Finance Division - Procurement
Department of Foreign Affairs & Trade