



# Reforming our System to Deliver Better Care



# 2023 at a Glance



**5.3 million**

people live in Ireland, an increase of over **▲ 97,000** people in 12 months



**37%** **▲** increase in the number of people aged 65 years and over since 2014



Life expectancy of women is **84.3 years;**  
Life expectancy of men is **80.5 years**



The burden of cancer is higher than the EU average and accounts for **29%** of all deaths



**89.4%** of children aged 24 months received measles, mumps, rubella (MMR) vaccine (**►** in line with 2022 performance but **▼ 6%** below 2023 target)



**57.5%** of smokers on cessation programmes were quit at four weeks (**▲ 16%** above 2022 performance and **▲ 20%** above 2023 target)



**65.7%** BreastCheck screening uptake rate (**▼ 13%** below 2022 performance and **▼ 6%** below 2023 target)



**83.8%** on waiting list for speech and language therapy assessment  $\leq$  52 weeks (**▼ 5%** below 2022 performance and **▼ 16%** below 2023 target)



**95,962** total Community Intervention Teams referrals (**▲ 14.5%** above 2022 activity and **▲ 18%** above 2023 target)



**1.12 million** contacts with GP Out of Hours Service (**▼ 2%** below 2022 activity and **▼ 2%** below 2023 target)



**1.61 million** persons covered by medical cards as at 31 December (**▲ 3%** above 2022 activity and **▼ 1%** below 2023 target)

For more information on our 2023 activity, please see Appendix 3 of this report.

# 2023 at a Glance



**55,652** older people in receipt of home support excluding provision from Intensive Home Care Package (▼ 1% below 2022 activity but ► in line with 2023 target)



**4,471** Nursing Homes Support Scheme beds in public long-stay units (▲ 1% above 2022 activity but ▼ 1% below 2023 target)



**68.7%** of accepted referrals / re-referrals offered first appointment and seen within 12 weeks by General Adult Community Mental Health Team (▼ 2% below 2022 performance and ▼ 8% below 2023 target)



**3.54 million** home support hours delivered to persons with a disability (▲ 5% above 2022 activity and ▲ 13% above 2023 target)



**70** people moved from congregated to community settings (▲ 100% above 2022 activity but ▼ 4% below 2023 target)



**8,472** requests for assessment of need received for children (▲ 25% above 2022 activity and ▲ 29% above 2023 target)



**45,424** day only respite sessions accessed by people with a disability (▲ 60% above 2022 activity and ▲ 86% above 2023 target)



**160** new emergency places provided to people with a disability (▲ 55% above 2022 activity and ▲ >100% above 2023 target)

# 2023 at a Glance



**95.9%** of all attendees at Emergency Department (ED) are in ED <24 hours (▶ in line with 2022 performance and ▼ 1% below 2023 target)



**73.6%** of adults waiting <9 months for an elective procedure (inpatient) and 81.6% for an elective procedure (day case) (▼ 18% and ▼ 9% respectively below 2023 target; not comparable with 2022 performance – new metric for 2023)



**86.6%** of people waiting <15 months for first access to Outpatients Department services (▼ 4% below 2023 target; not comparable with 2022 performance – new metric for 2023)



**3.65 million** new and return outpatient attendances (▲ 7% above 2022 activity and ▲ 8% above 2023 target)



**1.36 million** new ED attendances (▶ in line with 2022 activity and ▲ 1% above 2023 target)



**1.7%** of surgical re-admissions to the same hospital within 30 days of discharge (▶ in line with 2022 performance and ▲ 15% above 2023 target)

For more information on our 2023 activity, please see Appendix 3 of this report.

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# 1 Overview

1.1 Statement from the Chair

1.2 Chief Executive Officer Review





## 1.1 Statement from the Chair



As Chairperson of the HSE, I am pleased to publish our Annual Report and Financial Statements for 2023.

Our health service is continuing to deliver outcomes that are in many instances among the best in Europe. The quality of healthcare in the community services and hospital care provided by the HSE and our partners is recognised by the public, with Ireland reporting the highest self-perceived health status in the European Union. Ireland is also among a small group of seven EU countries where life expectancy at birth is above 82.

All this is the result of significant improvements in mortality rates for many of the common causes of death over the past decade. That this has happened in the face of the COVID-19 pandemic is a very encouraging sign of the resilience of our health services.

A challenge now facing us is to ensure such positive trends for people's health persist while working collectively to address known service capacity deficits impacting access to services and quality of care. Our vision for patient safety is that all patients using health and social care services will consistently receive the safest care. Unfortunately, at times things go seriously wrong and harm is caused to individuals. These failures are a matter of regret and concern to all in the HSE and wider system. Where something goes wrong, we as a Board expect the principle of Open Disclosure to be applied across the HSE and our funded partners. We also expect appropriate lessons to be learned and applied to ensure these events become even less frequent.

There is still much to do to ensure access to hospital services when you need them. Access to scheduled and unscheduled care. Access to services which support dignity and privacy when struggling. Access to mental health and disability services - especially for children and younger people. For older people, access to supports to enable independent living in the community with high-quality residential care when needed.

*The Roadmap for Service Improvement 2023-2026 Disability Services for Children and Young People* was launched in October 2023. Implementation has started and will continue. We have established a dedicated national clinical and management team for the Child and Adolescent Mental Health Service (CAMHS). Early interventions and improved access to person-centred mental health services in line with the policy *Sharing the Vision* are also a priority and will remain so.

We have intensified our focus on reform of waiting lists and urgent care, and this was reflected in the delivery of the *HSE Urgent and Emergency Care Operational Plan 2023* and the *Waiting List Action Plan*.

We have moved from yearly Winter Plans to a year-round approach to managing unscheduled care and the *HSE Urgent and Emergency Care Operational Plan 2023* was published in July. The number of patients on trolleys in hospitals has fallen by 7.5% in 2023, compared to 2022. The HSE's improved performance is even more pronounced in the second six months of 2023, with the number of patients on trolleys down by 20% since July 2023, compared to the same six months in 2022.



While we still have too many patients on trolleys awaiting an inpatient bed, it is important to acknowledge that significant progress has been made this year and we recognise the intense effort made to achieve this improvement.

The Waiting List Action Plan builds on progress achieved in 2021 and 2022 as part of the multiannual approach initiated by the Minister for Health to sustainably reduce hospital waiting lists and waiting times and to move closer to achieving the *Sláintecare* maximum wait times. Reducing the number of people on waiting lists, as well as how long they are on the lists, remains a key priority and we will continue to drive an integrated approach to patient care across community and acute settings. The progress delivered over the last number of years, both in terms of reducing waiting times for patients and our waiting lists overall, was achieved against the backdrop of significantly increased demand for scheduled care services. We welcome the progress made and will continue to drive further improvements.

We particularly welcome the adoption of the new public-only consultant contract, which, along with the increase in consultant numbers, has put significant new senior medical capacity into our services. For the coming year we look forward to this capacity delivering the increased activity which will reduce waiting times for scheduled care. The number of consultants operating to the new contract has reached critical mass in many hospitals and other healthcare settings. The HSE management and clinical leadership will be working to ensure its full potential is maximised in all hospitals and settings to ensure that patients experience the full benefit of having senior decision-makers rostered on site for greater proportions of the day, including at weekends.

Enhanced Community Care, eHealth, National Clinical Strategies, and patient safety also remained high on our agendas throughout the year. The Board and its Committees worked with senior HSE management to ensure improvements throughout the system to improve patient and service users experience and outcomes in the health and social care service and we look forward to further steps in these areas over the coming year.

To support our reform agenda the HSE progressed the delivery of six new Health Regions. The Health Regions are an important part of putting *Sláintecare* in action. In the past our Hospital Groups and Community Health Organisations served populations grouped in different ways, covering different areas and with separately managed services. The new regional approach will enable the integration of services, clarity of care pathways and service designs, which are truly based on the needs of the population of the region. While 2023 saw the design of the new structures, the coming year will see the appointment of staff to those structures. More importantly it will see the design of the processes, pathways and capabilities needed to provide truly evidence-based, integrated population care.

As well as the design of regional structures, 2023 saw changes in the centre of the HSE. This included welcoming Bernard Gloster as our new Chief Executive Officer. Among his early tasks was reshaping the central functions to align with the new devolved model of the Regions.

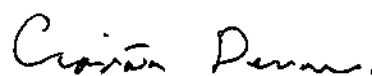
In delivering the reform required to achieve universal healthcare, demographic pressures, financial challenges, issues relating to recruitment, training and retaining qualified staff, the need for more investment in technology, and the legacy issues associated with COVID-19 are some of the challenges that persist. Ultimately, such challenges can only be resolved by involving all who are impacted (both staff and patients / service users) to be part of the solution – both in design and implementation of care.

None of the improvement we are seeing would be possible without our partners, especially voluntary organisations including Section 38 and 39 agencies who play an integral role in health and social care delivery. Without our partners our collective success would not happen, and our shared challenges could not be met.

On behalf of the Board, I thank Stephen Donnelly, Minister for Health, Roderic O’Gorman, Minister for Children, Equality, Disability, Integration and Youth, and the Ministers of State in both Departments along with their officials. They have allowed us to grow to meet the increased demands of older and younger populations and to adapt services to the needs of our most vulnerable people. We owe them our thanks and commit to ensuring we make the most of the resources we have been given to achieve further improvements.

The Board would especially like to thank all staff working in hospitals, community settings and our support services for their huge efforts which enabled the improvements realised to date and for their continued commitment to addressing these challenges again in 2024. The work carried out by patient and service user partners during service development must also be recognised as their input, often provided on a voluntary basis, has been significant and instructive throughout the year. The progress made in 2023 and the ongoing outcomes for the people of Ireland are the result of the collective contributions of all individuals and services across the entire system. *Míle buíochas.*

We look forward to continuing this collaborative working in 2024 as part of our journey towards sustained, innovative reform, with our patients and service users at its centre.



**Ciarán Devane**  
*Chair*

## 1.2 Chief Executive Officer Review



We are publishing the Health Service Executive's Annual Report and Financial Statements for 2023 as we continue another year of operational challenges, together with major reform, designed to help us to meet those challenges in the future.

At the end of my first 12 months as CEO, I want to thank all those we rely on to deliver our services, including our staff and our partner organisations, for their continued work and dedication. Our vision is to deliver a modern, public health service for all, in which everyone has equitable, timely and transparent access to high-quality care, where and when they need it. It is our staff and our partners who are working to make that vision a reality.

2023 was a significant milestone on the road towards changing how we deliver health and social care services, as envisaged in the Programme for Government and the *Sláintecare* Policy Platform. We began the establishment of six new HSE Health Regions, a process we expect to complete in 2024. This change, coupled with the change in size, purpose and function of the HSE at national level (the Centre) is designed to bring about integrated care, effective decision-making and local focus. It marks a significant departure from the organisation that was, over the past 18 years.

Structural change is not the main goal of this reform. We are doing this to ensure that people experience just one health service, which provides whatever care they need at the right time and in the right place. When we talk about 'integrated care', this is what we mean.

Like many modern healthcare systems, there are new and existing challenges facing us. The population of Ireland is growing with people living longer and healthier lives than their counterparts in most other EU countries. This is a most welcome trend, but we are challenged by it to ensure our services make the necessary improvements to keep up with the associated demand. Significant enhancements in clinical programmes, new innovations, technology and organisational reform offer the prospect of ensuring better outcomes for our patients and service users.

In the context of this opportunity to constantly improve healthcare, I am focused very much on the need to do more with the resources that we have. Government funding of the health service has grown greatly in recent years, but so has the cost of providing the ever-better care that is available to a growing population. Healthcare inflation is a considerable challenge. Global rises in energy costs, the ongoing international economic volatility and conflict, the long-term impact of COVID-19, recruitment and retention of staff and climate concerns are also key considerations for us all.

New ways of treating illness called modernised care pathways will change the way we serve the population, bringing people on a healthcare journey informed by the latest innovations. A range of developments in primary care under the broad heading of Enhanced Community Care will provide more and more people with appropriate treatment in the community, close to home, rather than in our acute hospitals.

Public focus rightly remains on our acute hospitals, both in relation to the experience of those attending emergency departments and being admitted to hospital from them, and for those who are waiting for scheduled care, in some cases for an unacceptably long period. The number of people attending our hospitals, whether in emergency situations or for scheduled appointments and procedures, is continuing to grow into 2024. Managing the considerable resources provided to the acute hospital system in the context of constantly increasing demand is a significant challenge for us.

We are also committed to promoting our population's mental health. Our focus is on prioritising child and adolescent early intervention, enhancing early interventions for adult mental health services and improving access to person-centred mental health services. Specialist Community-Based Disability Services transferred to the Department of Children, Equality, Disability, Integration and Youth in March 2023 and Government approval was received during the year for the *Action Plan for Disability Services 2024-2026* which, along with the *Roadmap for Service Improvement 2023-2026*, *Disability Services for Children and Young People*, underpin the delivery of required service developments. In addition, our older population continues to grow; we must embrace this success in life expectancy improvement by ensuring we care for and respond to our older people, many of whom can experience frailty and vulnerability, linked to chronic disease.

While we continue to face significant challenges, there have been many achievements in 2023. While more patients have come on waiting lists than anticipated, we also took far more people off than we were targeted to do. By the end of the year, we reduced the volume of the waiting lists by approximately 2.7%, and the average length of wait was brought down to seven and a half months. We are introducing more innovative technology such as the roll-out of the HSE Telehealth Roadmap; we intend to build on these improvements in the months and years ahead.

Voluntary providers play a very important role in service delivery in the health service and in social care. We must further improve partnership, collaboration and integrated working with them. Partnership with patients is also a big priority, to ensure the voices of patients and service users are heard and their experiences have a real and meaningful impact and influence on the design, delivery and evaluation of services.

The Annual Report serves as both an instrument of accountability and also provides insights into the workings of the HSE. The pages that follow intend to provide an insight into the breadth and complexity of the work we, as an organisation, are proud to do for our whole population. Our plan of accelerated reform aims to deliver upon the vision to reform Ireland's health and social care services.

This report represents the HSE for 2023. Already in 2024 we are well advanced in the delivery of another year of service with unprecedented resources, demand, workforce challenges and level of change in the public interest. When we come to our next reporting phase we will expect to be chronicling further improvements in access to services, increased quality in the outcomes from those services, improved safety in the care we deliver and greater productivity in how we use the resources we have.



**Bernard Gloster**  
*Chief Executive Officer*



## 2 Setting the Scene

- 2.1 Delivering on Our Vision for Ireland's Health Service
- 2.2 Setting the Conditions for Successful Change
- 2.3 Patient and Service User Partnership
- 2.4 Health of Our Population
- 2.5 Key Challenges in 2023

## 2.1 Delivering on Our Vision for Ireland's Health Service

Our agenda for positive health and social care change is guided by the *Programme for Government: Our Shared Future*, *Sláintecare*, the *Partnership Principles* (April 2023), the *HSE Corporate Plan 2021-2024* and the *HSE Health Regions Implementation Plan* (July 2023).

Our population is growing, and increased need for health and social care due to age and growth in chronic disease is making our current system unsustainable. We are innovating our models of care to address this, and continue to shift our response from hospital to community and home, and to promote health and wellbeing.

The *HSE Corporate Plan 2021-2024* demonstrates our commitment to building a healthier Ireland where people receive the right care, at the right time and in the right place. The fundamental goal to move toward universal healthcare will be carried forward in the development of our new Corporate Plan in 2024.







## National Service Plan 2023 – Strategic Priorities

The *National Service Plan 2023* (NSP 2023) set out the implementation of the third year of the *Corporate Plan 2021-2024*. The NSP outlined the type and volume of health and social services planned for 2023 based on an allocated budget of €21.6bn, an increase of approximately €1bn on the previous year. Key priorities for 2023 included:

- Rolling out of the Enhanced Community Care Programme, including full establishment of community healthcare networks and community specialist teams working in an integrated way to deliver end-to-end care, keeping people out of hospital, embracing a ‘home first’ approach
- Developing modernised care pathways, a key deliverable of the *Waiting List Action Plan 2023*, a frontrunner of integrated care delivery and a building block for the new Health Regions
- Prioritising child and adolescent mental health early intervention, enhancing early interventions for adult mental health services and improving access to person-centred mental health services overall
- Delivering key health and social support services required by people with a disability through an incremental approach that lays firm foundations for developing services to improve the service users’ experience
- Reducing the prevalence of health behaviours that negatively affect health in Ireland such as cigarette and alcohol consumption per capita and the rapid emergence of excess weight and obesity, especially among children
- Implementing improvements in the security and resilience of critical national infrastructure
- Continuing to lead public health medicine reform to deliver an agile, dynamic, evidence-based and intelligence-informed public health service
- Delivering technology platforms to enable the healthcare system to keep people well at home, as far as possible, ensuring integration within and across community services, hospitals and other specialist care providers
- Actively modernising our approach to workforce planning, recruitment, upskilling and professional service provision to become an employer of choice by providing a rewarding and fulfilling workplace for our most valuable asset – our people.

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**In addition to the NSP, the HSE also prepared a Capital Plan, setting out the capital investments required across primary, community and acute settings. The capital budget allocated to the HSE in 2023 was €1,157m of which €140m was reserved specifically for information and communications technology (ICT) projects (detailed in a separate eHealth and ICT Capital Plan).**

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The Board Strategic Scorecard (BSS) report provides the Board with a monthly update on progress against key strategic programmes / priorities for the calendar year, aligned to the objectives and goals of our NSP and Corporate Plan. The BSS is published monthly on our HSE website.

*Further detail on the delivery of NSP 2023 objectives can be seen in Section 3 of this Annual Report.*



## 2.2 Setting the Conditions for Successful Change

In 2023, we made significant progress on change and reform in the health service. We are changing our organisation structurally, aiming to improve experience and outcomes for the people we serve.

### Local, integrated services closer to home is the aim

Restructuring the HSE into six operational regions is a key enabler for the wider introduction of universal healthcare and *Sláintecare* to deliver services that are:

- Integrated, locally planned and delivered
- Easier to access and navigate for patients and their families
- Available closer to patients' home when they need them – right care, right place, right time.

Implementation of the Health Regions Programme will be carried out on a multi-year phased basis from 2024 and below are some key foundational areas progressed in 2023:

- The HSE Health Regions Programme Team was established in early 2023 to oversee the design and implementation of the new regional structure and operating model in consultation with key stakeholders from across health and social care services including patients and service users, voluntary organisations, academics and policy makers
- The *HSE Health Regions Implementation Plan*, which outlines objectives, critical actions and timelines to progress implementation that have stakeholder buy-in and ownership, was developed and signed off by the HSE Board. The Minister for Health announced Cabinet approval for the plan in July 2023



- In collaboration with key stakeholders, work progressed on the co-design of a high-level Integrated Service Delivery (ISD) Model, working to define in the first instance the most appropriate structure to deliver integrated care for local populations within the regions. These will be known as Integrated Health Areas and will focus on the health of a population of circa 300,000 across the range of care we provide, from living well at home to inpatient care
- A geographic impact assessment was completed in July to support the transition to new Health Region geographies
- Updated and revised naming was agreed for each of the Health Regions based on feedback from both communities and staff

- A framework was developed to support Health Regions in the implementation of the new structures and ways of working which includes the establishment of Change and Innovation Hubs. These hubs will build on and bring together the necessary change management expertise to support front line teams and services in achieving the objectives of *Sláintecare*.

### Co-designing the regional model with patients, voluntary organisations and other partners

Including the voices of patients, service users and other partner organisations in the design of the Health Regions was a key priority and crucial to making sure that services will ultimately be patient-centred.

In 2023:

- Over 5,700 stakeholders were engaged with, of which circa 10% were patient and service user representatives

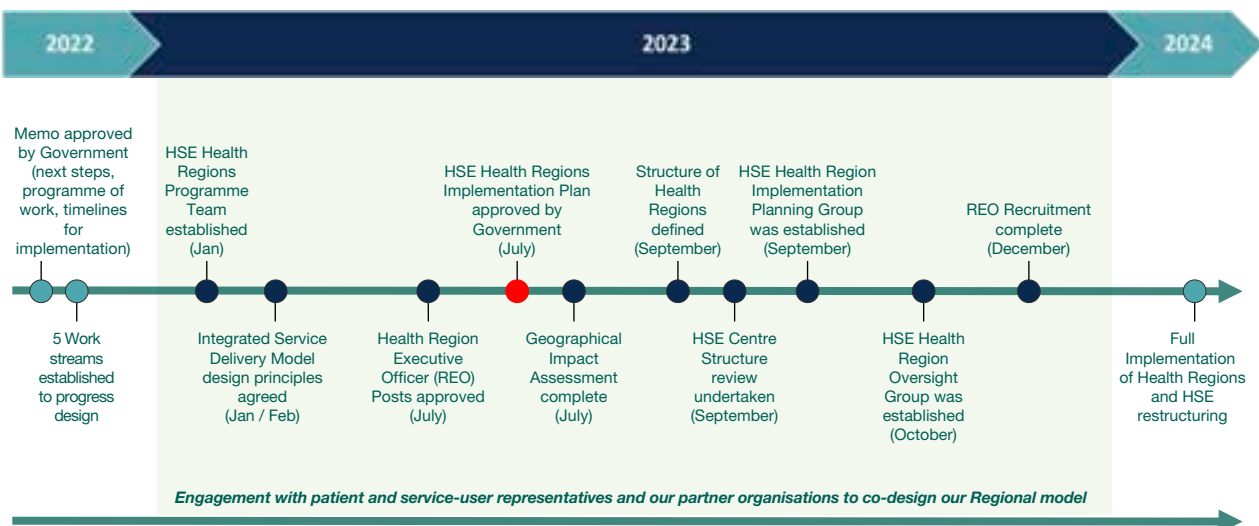
- A number of workshops were held with patient and service user representatives and key stakeholders to co-design the approach to ensuring patient and service user partnership in the new Health Regions
- A co-design strategy and approach, 'Patient and Service User Partnership in Health Regions Design', was developed to ensure patient and service user engagement at every level, including recommendations under the following headings:
  1. Patient and service user representation
  2. Improving patient and service user experience
  3. Improving governance and accountability
- In addition to the above, patients and service users became members of the Programme Governance Groups to ensure input to decision making at the highest level of the programme.

### Establishing governance arrangements for accelerated reform implementation

The changes in healthcare governance arrangements are being designed to make our services easier to navigate for people, and to facilitate more integrated care, stronger accountability, and greater transparency across the sector. This in turn aims to foster change and innovation at a local level to deliver high-quality services to populations based on their needs, making our service a better place to work for our staff.

Health Regions will aim to balance the need for national consistency with greater regional autonomy and associated accountability closer to the frontline. Regional Executive Officers (REOs) will report directly to the Chief Executive Officer (CEO) and form part of the core HSE Senior Leadership Team, providing regional input into the development of national policies and standards. The REOs will each be supported by a regional Executive Management Team (EMT) to be appointed during 2024.

## Health Regions Programme – Multi Year Journey



## 2.2 Setting the Conditions for Successful Change

To ensure that the Health Regions have the intended level of authority and operational control and to support more streamlined decision-making, fundamental change of both purpose and function is required at the HSE Centre. The HSE Centre will have responsibility and accountability for ensuring that nationally consistent standards, guidelines and models of care are developed in collaboration with Health Regions and ensure appropriate supports are available to them.

In 2023:

- The recruitment process for six new REOs was completed in December with five REO's to be in post by March 2024 with the final REO in place by April 2024
- Work progressed on development of the Health Region EMT structure with input from all key stakeholders. An advanced model was agreed and will be finalised following input from the REOs
- A review was undertaken and a plan developed for the new HSE Centre which will continue to operate services which are best retained and

managed at national level and ensure those services support the regions effectively. The remainder of the HSE Centre will be designed to fulfil the functions of Planning, Enablement, Performance Management and Assurance (PEPA).

### Modernising our digital infrastructure to enable greater integration

In meeting the challenges of a significant reform agenda, eHealth will be a crucial enabler in delivering better, smarter healthcare, providing innovations and solutions that can improve access, efficiency, and quality of care.

The public health system is underpinned by a vast technology landscape which is the largest ICT operating environment in the State. Key priorities in 2023 included:

- Phase 2 of the O365 programme for our digital workforce
- Further roll-out of the HealthIRL digital migration programme
- Launch of the *HSE Telehealth Roadmap 2024-2027*

- Continued implementation of the Specialist Care Services – Clinical Management System
- Finalisation of the Children's Health Ireland Electronic Health Record project plan.

Ongoing delivery of the eHealth and ICT Capital Plan ensures that the solutions currently being implemented and supported across the country are providing the foundations for further development and innovation and will support the establishment of the Health Regions and ultimately patient-centred integrated care. The evolution of healthcare technology and decision-support tools is leading to smarter decisions and sustainable improvements.

As the organisation continues to evolve digitally, the vision and direction of eHealth has been determined and agreed to enable better management and use of health information, and access to that information by clinicians and patients, in line with government policy. The transformative power of eHealth is also supported by the HSE Board Technology and Transformation Committee.

*Further information on key eHealth initiatives can be found in Section 3.3.*





# Care

## 2.3 Patient and Service User Partnership

The essence of genuine partnership lies in collaborative equal relationships and thrives in a culture of co-operation. Partnering with the people who use our health and social care services calls for patient representatives on boards, advisory panels, strategy working groups, project teams, and hospital councils.

As an organisation, we know that working in partnership with the public and, specifically, with service users ultimately delivers person-centred services that are better integrated, more innovative and that achieve better outcomes. Patient partnership is, therefore, a key priority for the HSE to ensure the voices of patients and service users are heard and their experiences have a real and meaningful impact and influence on the design, delivery and evaluation of services.

- The establishment of the Patient and Service User Experience (PSUE) function within the HSE provides a centralised hub for all PSUE strategies, implementation methodologies and advocacy training, as well as a centralised

hub for all patient and service user feedback. It provides expert guidance to service areas and drives standardised implementation of PSUE improvement programmes to measure, monitor and proactively improve the holistic experience across the complete patient and service user journey

- The National Care Experience Programme is a joint initiative between the HSE, the Health Information and Quality Authority (HIQA) and the Department of Health (DoH) which seeks to improve the quality of health and social care services in Ireland by asking people about their experiences of care and acting on their feedback

Since the programme was established in 2017, five different surveys have been conducted, with the National Inpatient Experience Survey completed five times over those seven years. Both the National Maternity Bereavement Experience survey and the National End of Life survey, carried out in 2023 through the programme, focused on the themes of death and loss. Both were very challenging for patients, service users and their relatives and friends who participated in each survey questionnaire. The role of the PSUE team is to listen to the voice of the patient, respond to what they said and improve care experienced. The PSUE team works in partnership with staff in each care setting to use patient feedback to develop quality improvement plans.



Christine Fenton, Advocate Partner, in conversation with Bernard Gloster, CEO, at the conference

### Patient and Public Partnership Conference

In October, the first annual HSE National Conference on Patient and Public Partnership took place, bringing together patient advocates, healthcare professionals, policymakers, and stakeholders. HSE services are partnering with patients more and more to ensure patient voices are heard and that the experiences of patients have a real and meaningful impact. True partnership is about engaging early, co-designing, overseeing the implementation and reviewing the outcome to ensure positive change with all partners. Speaking at the conference, Bernard Gloster, CEO said *“Partnership with patients and service users (and their families, carers, and supporters) will be a cornerstone of how we work across our health system and broader health sector”*.



## Self-advocacy

A self-advocacy learning event was hosted by HSE Community Healthcare Cavan, Donegal, Leitrim, Monaghan, Sligo (CH CDLMS) Disability Services in collaboration with the Disability Federation of Ireland. The event was attended by individuals accessing disability services, key workers, staff from disability services, facilitators and staff from other HSE support services. The Head of HSE Disability Services, CH CDLMS, Edel Quinn, concluded that *“self-advocacy is core to ensuring that we hear the voices of people with disabilities when planning services in order to try to deliver the best services possible”*.



Joe Fallon, Gerry McCormick, Rose McDermott, Paul Meehan and Gabriel Friel

In 2023, the PSUE office invited our patient partners through the Patient Forum to join the HSE National Care Experience Survey Steering Group. Our goal is to ensure that our patient partners are involved in planning and decision-making at every stage of the National Care Experience Programme

- The establishment of the six Health Regions will facilitate comprehensive integrated, person-led, community-first health and social care through the alignment of acute and community-based services. During the year, the Health Regions Programme Team, together with patients and service users, co-designed an approach proposal for Patient and Service User Partnership in Health Regions Design. In early 2024, the Health Regions Governance Groups approved the proposal in principle and work has commenced on planning its implementation
- Six patient partners are involved in the development of the HSE Digital Health Strategic Implementation Plan which aims to better reflect the changing landscape of health

and social care, and the critical role that technology and digitalisation will play in shaping the future of the Irish healthcare system. Separately, the DoH held consultation sessions in May on the development of a new Digital Health and Social Care Strategic Framework for 2023-2030 with 16 patient partners in attendance

- On 21 November, 35 patient partners, HSE staff and DoH staff attended a workshop on the Development of the new *Sláintecare* Strategic Framework 2024-2027. The *Sláintecare* Programme Management Office provided an update on the progress of the implementation of *Sláintecare* to date, fundamental principles and key priorities for 2024-2027, which was followed by a workshop to help inform the next steps in the development of the framework
- The Better Together Steering Group was established in 2023, with a renewed focus on co-design learning resources for partnership, with a working group established to progress this throughout 2024.

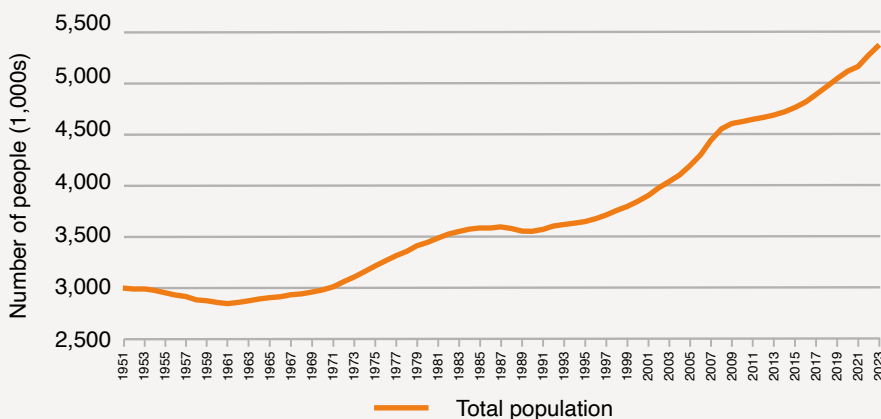
The establishment of the six Health Regions will facilitate comprehensive integrated, person-led, community-first health and social care through the alignment of acute and community-based services.

## 2.4 Health of Our Population

Planning for health and social care must be based on an understanding of our population and how it is changing. The population of Ireland was estimated to be 5.28 million in April 2023, an increase of 97,600 people since April 2022, which was the largest 12-month increase since 2008. Growth is seen across all age groups and regions with the most significant population growth seen among older age groups. There were 54,493 births in 2023; while our birth rate is higher than other countries in Europe, the annual number of births and the total fertility rate in Ireland have declined in the last decade and are projected to continue to decline. According to the Healthy Ireland Survey 2023, 86% of the population said that their quality of life is good or very good with just 5% of the population saying that their quality of life is poor or very poor.

The most recent estimate of life expectancy in Ireland is 80.5 years for males and 84.3 years for females. Of note, life expectancy across groups in Ireland is defined by the deprivation of the area in which they live with those living in disadvantaged areas living, on average, five years less.

**Figure 1: Total Population of Ireland, 1951-2023**



Data source: Central Statistics Office

**Over the last decade, increases in life expectancy were driven by consistent reductions in mortality from the broad group of circulatory diseases, including ischaemic heart diseases and stroke.**

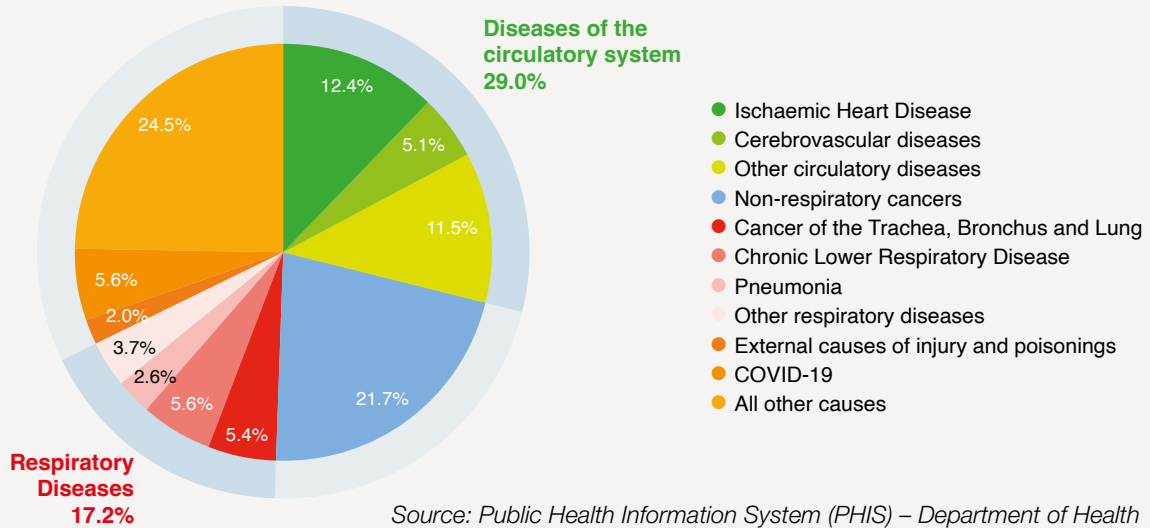
Circulatory diseases were the leading cause of death in Ireland until 2019, when their decade-long decline resulted in them becoming the second most common cause of death after cancer.

The burden of cancer in Ireland is higher than the European Union (EU) average and became the largest driver of mortality, accounting for more than 29% of all deaths in 2020. Among cancers, lung cancer remains the most common cause of death, being responsible for one in every five cancer fatalities. Circulatory diseases (about 27% of all deaths) and respiratory diseases (10%) were the second and third leading causes of mortality in 2020.





**Figure 2: Deaths by principal causes, percentage distribution, 2022, ages 65 and over**

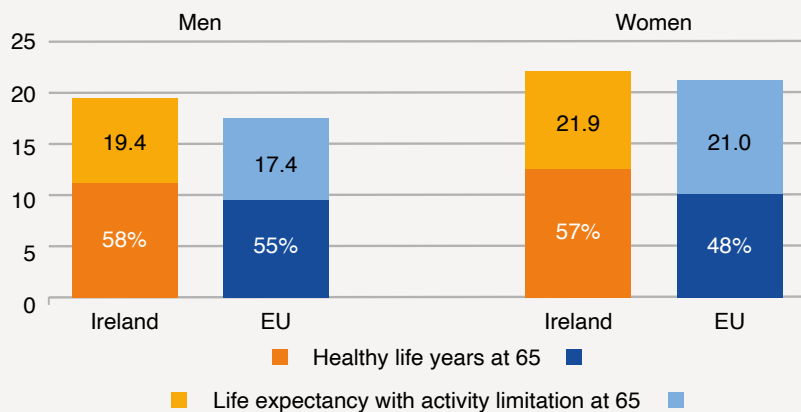


## An ageing population that we need to support

Irish people in old age tend to lead longer and healthier lives than their counterparts in most other EU countries with both men and women in Ireland, compared to the EU average, likely to spend a greater portion of their life, post-65 years, without disability (Figure 3). The number of years after 65 that are spent in good health, reduced by a year between 2019 and 2021, but our ranking among the EU27 improved, with Ireland now being second highest, after Sweden.

The population aged 65 and over has increased by 37% since 2014, considerably higher than the growth observed in the same period across the EU average (16.5%). We need to ensure well designed planning efforts to support our older population to remain active in their communities and homes for as long as possible. This is in the context of the 2020 report by The Irish Longitudinal Study on Ageing (TILDA) that 74% of people over the age of 58 years were living with co-morbidity and, for those aged over 50, the number living with one or more chronic diseases is estimated to increase to 1.1 million by 2030.

**Figure 3: Irish people in old age tend to lead longer and healthier lives than their counterparts in most other EU countries**



Moreover, TILDA survey, conducted over many years, has shown an increase in the prevalence of frailty in those aged over 50 years from 12.7% in 2009 / 2010 to 19.0% in 2016. Frailty increases with age and is a significant risk factor for falls, deterioration in mental health and cognition, and disability among older adults, which contribute to an

increased need for health and social care services. In addition, the Irish *National Dementia Strategy, 2014* has predicted that the number of people in Ireland living with dementia could rise to over 150,000 people by 2046 with significant implications for health and social care services.

## 2.4 Health of Our Population



**5.3 million**

people live in Ireland, an increase of over ▲ 97,000 people in 12 months

### Social determinants of health and marginalised groups

Our social environment is a key determinant of health status. Poverty, socio-economic status and health are strongly interconnected, underlining the importance of ensuring work on planning and delivering health services is balanced with efforts to ensure the fundamental building blocks of health are in place, many of which lie outside of the healthcare system itself. Key trends in policies like housing, employment, education, and air quality all impact health. These trends exert effects across the course of people's lives, and experiences in early life can help or hinder good health in later life.

While the proportion of children experiencing deprivation has remained high since 2020, the proportion of people experiencing deprivation in other age groups has increased. This is exacerbated by strong increases in the prices facing people for consumer goods and services. The Consumer Price Index rose by 7.8% between January 2022 and January 2023; areas with the largest increases in the year to January were housing, electricity, gas and other fuels, food and non-alcoholic beverages.

Marginalised or socially excluded groups have complex health needs and experience poorer health outcomes across a range of indicators, including chronic disease, morbidity, mortality and self-reported health.

Homelessness is a significant challenge in Ireland with over 13,000 people experiencing homelessness. People without a home can experience complex and chronic health conditions, including mental health and addiction issues, and face barriers in accessing appropriate healthcare. People from Traveller and Roma communities often experience severe health inequalities, leading to poorer health outcomes, lower life expectancy and higher infant mortality, compared to the general population. As a result of this, Irish Travellers tend to be much younger than the general population, with only 4.5% aged 65 years and over compared to 15.1% in the general population as at Census 2022.

While there are a number of determinants contributing to the differences in health status across social groups, ensuring appropriate access to health services can help. At the end of 2023, 1.6 million people (30% of the population) in Ireland held a medical card to enable access to services (including general practitioner (GP) and prescription services) and over 630,000 held a GP visit card (enabling access to GP care, free at point of contact). In addition, many diseases and premature deaths are preventable through focusing on preventative care and health behaviours including physical activity, healthy eating, healthy childhood, mental health and wellbeing, tobacco control, alcohol, drugs, and positive ageing.





# Compassion

## 2.5 Key Challenges in 2023

In delivering the reform required to achieve universal healthcare, demographic pressures, financial challenges, issues relating to recruitment, training and retaining qualified staff, the need for more investment in technology, and the legacy issues associated with COVID-19 are some of the challenges that persist. Ultimately, such challenges can only be resolved by involving all who are impacted, including staff, patients and service users, to be part of the solution – both in design and implementation of care.



**3.65 million**

new and return outpatient attendances

(▲ 7% above 2022 activity and  
▲ 8% above 2023 target)

### System throughput challenges affecting waiting lists and access

Providing the right care, at the right time and in the right place requires appropriate and sustained services to be available in the community, close to where patients and service users live. Without these, significant delays in our hospitals remain a concern, including waiting lists for scheduled care and long waits in emergency departments (ED), particularly for older people and those who have more complex needs. Building on the success in reducing waiting lists in 2022, the number of patients who were seen in 2023 exceeded 2022 levels across all areas and exceeded the planned 2023 NSP targeted levels of activity. This activity was supported by the additional funding provided in the 2023 *Waiting List Action Plan (WLAP)*. Successful implementation of the WLAP remains susceptible to a number of risks however, including repeated COVID-19 / flu / respiratory disease surges and associated pressures on EDs, as well as the continuation of the high volume of referrals.

**Over the period 2017 to 2023, unscheduled care presentations increased from 1.25 million to 1.69 million, an increase of 35%**

Responding to the challenges in Urgent and Emergency Care (UEC) is a key priority for the HSE. ED attendance rates in Ireland have increased significantly in recent years driven by various factors including demographic growth, population ageing and chronic disease. This growth in numbers is most notable in the over 75 years' age group. Our UEC Teams provide high-quality and life-saving expert care, responding to approximately 1.69 million attendances annually. This growth in demand, combined with other health system capacity challenges, is culminating in sustained and record pressures on our services. The associated overcrowding in EDs is linked to an increased risk of harm to patients, inefficient use of resources and creates a difficult work environment for staff.

Notwithstanding the above, the number of patients on ED trolleys fell by 8% in 2023, compared to 2022, with a decrease of 22% seen between July and December. Our focus continues to be improving the experience for patients and their families in UEC.

## Insufficient supply and appropriate skill-mix of our health workforce to meet growing and different population needs

Recruitment and retention of people in our health and social care system is a key challenge, not only faced in Ireland but globally. Significant efforts are being made to address complex challenges in workforce planning and recruitment while strengthening the retention of our existing workforce. A particular priority is to ensure that staff recruited have the appropriate skill-set required, have the opportunity to work at the optimum of their professional scope of practice and are encouraged to take up positions where there is greatest need, noting that positions within our acute services receive more applications than in the community.

## Financial pressures outpacing demand for services

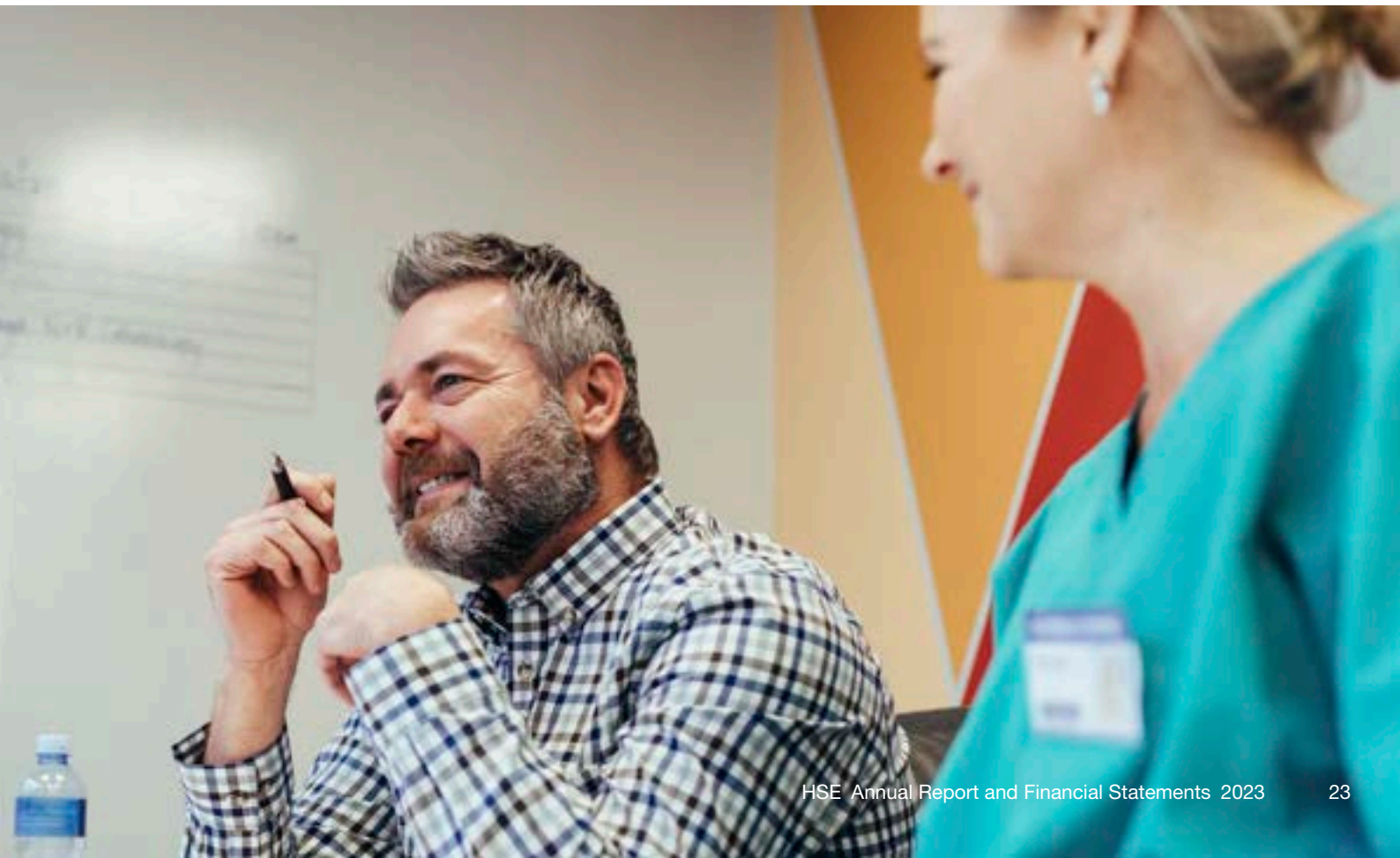
The cost of running existing services at current levels is a significant challenge in the context of the total funding available to the health service in 2024. This financial risk will be managed by a combination of judicious management to maximise productivity, the ongoing reform agenda, and collaboration with our colleagues in both Government departments. The cost of providing healthcare has increased significantly in recent times. Inflationary costs have been a considerable challenge with rises in energy and other related healthcare costs. Working smarter by optimising our current resources through different and improved ways of working is required to meet the challenge of demand significantly outpacing supply. We will continue to ensure that our core financial management controls operate effectively while securing greater efficiencies in the use of resources.



**1.61  
million**

persons covered by  
medical cards as at  
31 December

(▲ 3% above 2022 activity and  
▼ 1% below 2023 target)







# 3 Our Year in Review – Performance and Key Achievements

- 3.1 Improving Access to Care
- 3.2 Strengthening Core Services
- 3.3 Optimising our Resources
- 3.4 Building Trust and Confidence
- 3.5 Health Service Excellence  
Awards 2023





## 3.1 Improving Access to Care

The annual National Service Plan (NSP) sets out how the objectives and enablers within our Corporate Plan are implemented for the year, describing the type and volume of health and social care services provided in response to the funding available and the level of staff deployed.

Operational performance is measured primarily on the basis of how we delivered against both our Corporate Plan and the NSP for the year in question, and is outlined for 2023 in this section.

Our first focus is to ensure that care is available and delivered to patients who need it at the right time, in the right place and as close to home as possible. To do this, we must deliver services that are more integrated and co-ordinated including continuity of care for people with complex urgent and emergency needs across the whole healthcare system.

### Urgent and Emergency Care

- The *HSE Urgent and Emergency Care Operational Plan 2023* was developed to improve the flow of patients through the care pathways using targeted actions and associated key performance indicators (KPIs) aligned to the following four key pillars:
  - Hospital avoidance operations
  - Emergency Department (ED) operations
  - In-hospital operations
  - Discharge operationsWhile the number of patients recorded on trolleys reduced by 22% in the second half of 2023, compared to the same period in 2022, we continue to focus on improving the experience for patients and their families in urgent and emergency care (UEC)
- The UEC programme was established to develop a three-year multiannual plan that sets out a medium term vision and roadmap

for improving UEC services, for patients and for staff. In addition, UEC Plans aligned to the new Health Regions, incorporating each of the hospitals with an ED and their associated community service areas as well as one for Children's Health Ireland (CHI), have been developed and agreed by local UEC Management Teams

- 282 organ transplants were carried out during the year (13% increase on 2022), thanks to the selflessness of 95 deceased and 30 living organ donors and their families. Across the three national transplant centres, 191 kidney, seven heart, 24 lung, 54 liver and six pancreas transplants were completed
- In April, a new nine storey building was officially opened at the Mater Misericordiae University Hospital (MMUH) in Dublin, comprising of 98 new beds, and including the National Isolation Unit. It will cater for an extra 5,000 patients annually, including major trauma patients. The MMUH have taken the opportunity to consolidate their 16 bed critical care high dependency unit (HDU) capacity in the new building and are reconfiguring their intensive care unit (ICU) to provide 16 ICU beds in addition to their current 25. This additional capacity will become operational in phases in 2024

- Sligo University Hospital opened a new 290-square metre extension to the ICU comprising four en-suite isolation rooms with associated facilities and an increase in critical care capacity of two HDU beds, which allowed the reconfiguration of the existing critical care space to support four ICU beds and four HDU beds
- An additional six critical care beds were delivered in 2023 under Phase 1 of the Critical Care Strategic Plan, bringing the total funded critical care capacity to 329 at the end of the year. A further 22 critical care beds are profiled for delivery in 2024. Planning continued throughout the year for the 106 beds within Phase 2 of the National Strategic Plan for Critical Care
- The establishment of an inclusive trauma system continued through two regional Trauma Networks – the Central and South Trauma Networks. The MMUH commenced a trauma service for patients within its own catchment area in 2022 which was expanded in July 2023 to accept secondary transfers of major trauma patients from other hospitals in the Central Trauma Network. The Cork University Hospital (CUH) commenced trauma services in June 2023 by accepting major trauma patients from within 45 minutes' travel time of the hospital as well as specialist referrals from within the South Trauma Network



# 95.9%

of all attendees at Emergency Department (ED) are in ED <24 hours

(▶ in line with 2022 performance and ▼ 1% below 2023 target)

- To facilitate inter-hospital trauma patient transfers to the Major Trauma Centres, a dedicated Inter-Hospital Transfer Referral Service commenced with a dedicated phone line at the National Emergency Operations Centre. This service, along with the planned implementation of a Trauma Triage Tool (developed with the National Ambulance Service (NAS)) and a Transfer of Care and Egress Policy, has been prioritised to ensure the most injured patients will benefit from early access to quality trauma care at the appropriate facility, in line with their care needs.

### National Ambulance Service

- Incoming calls to the National Emergency Operations Centre in the NAS reached a record high during a nine-day period in the first half of January when more than 2,000 calls a day were received. In total, almost 400,000 emergency ambulance calls were responded to in 2023 (3% increase on 2022)
- In March, the new HSE NAS ambulance station in Mullingar was opened, replacing the previous base on the Regional Hospital Mullingar campus. This new station will accommodate emergency services, administrative and staff accommodation facilities
- Alternative care pathways continued to expand with Pathfinder, a service designed to safely keep older people who phone 999 / 112 in their own homes, going live in Galway and Kerry, following previous roll-out in Dublin, Cork, Waterford, Kilkenny, Limerick and Donegal. The service enables increased ED capacity by caring for this cohort at home, linking with a wide range of alternative hospital and community services. During the first eight months of

2023, the service attended to 2,874 callouts. 42% of the patients involved were able to stay at home, availing of alternative pathways of care rather than going to hospital

- Recruitment to the NAS Clinical Hub continued with a focus on Hear and Treat while a new cohort of staff commenced a Master of Science Degree in Specialist Paramedic Practice in September
- Over 34,000 inter-hospital transfers were undertaken (52% increase on 2022) with 77% of patient transfer calls managed by the Intermediate Care Service
- A new advertising campaign was launched on radio and social media to promote jobs in NAS and support the recruitment and training of student and qualified paramedics to continue to address the demand and capacity deficit
- Development of technical specialities and core structures to facilitate the future growth of NAS and its alignment with *Sláintecare* geographical structures continued.

### Scheduled Care Reform and Waiting List Action Plan

- In March the *2023 Waiting List Action Plan* was published, setting out a programme to deliver sustained reductions in waiting list numbers and waiting times, while focusing on delivering capacity, and reforming scheduled care. Key achievements of the plan in 2023 include:
  - Over 1.737 million patients were removed from active waiting lists, exceeding the planned number of removals by 5%. This resulted in 177,000 more patients being removed from the acute hospital waiting lists compared with 2022. At

the same time 1.718 million patients were added to the waiting list which significantly exceeded projections. The net result, however, was an overall reduction of almost 19,000 patients by end 2023 compared to the same period in 2022

- 85.8% of patients were seen within the 2023 NSP maximum wait times at end of December, representing a year-to-date improvement of 6.3%
- The number of patients waiting longer than targets set out in *Sláintecare* decreased, a 4.9% improvement in *Sláintecare* attainment
- 14,700 additional episodes of care were provided in the community
- Seven prioritised modernised care pathways were implemented across the country to improve access to scheduled care services and reduce waiting times. 38,000 patient care episodes (May-December) were delivered for which activity reporting has commenced
- Significant progress was made in relation to reform initiatives including: Patient Initiated Review implemented in 22 hospitals, to reduce unnecessary outpatient review appointments; Central Referral Offices live in 11 hospitals to pool waiting lists; and the 'Did not Attend' (DNA) initiative implemented across 24 sites to reduce the number of DNAs
- A number of hospitals were equipped to carry out virtual assessments of bone fractures, allowing patients with relatively minor injuries to be cared for closer to home.

## 3.1 Improving Access to Care

The burden of cancer is higher than the EU average and accounts for 29% of all deaths

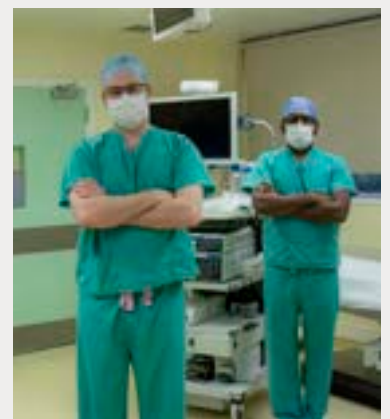


### Cancer Services

- The new *National Skin Cancer Prevention Plan 2023-2026* was launched, building on the previous plan to address awareness of skin cancer risk reduction measures, with particular consideration given to children, adolescents and young adults, outdoor workers, sport, recreation and tourism
- In May, a Model of Care for Psycho-Oncology services for patients aged zero to 24 years and their families was launched. The primary aim of the model is to provide a blueprint for psychosocial and psychological support services for children, adolescents and young adults with cancer
- A new state-of-the-art Saolta Radiation Oncology Centre opened, on a phased basis, at University Hospital Galway, providing advanced radiotherapy treatment for cancer patients and increased access to all across the West and North West
- In June, the Hereditary Cancer Model of Care was launched, to provide clarity regarding the structure and governance of hereditary cancer services in Ireland
- The *NCCP Cancer Survivorship Stratified Self-Managed Follow up Framework* was published in June, to provide a pathway to improve the lives of cancer patients and enhance their experience and access to quality care. The pathway commenced Phase 1 implementation in four cancer centre sites for prostate cancer patients
- The Alliance of Community Cancer Support Centres continued to grow with centres aligning to the National Cancer Control Programme (NCCP) Best Practice Guidance, providing support for both adult and paediatric cancer patients and their families
- An acute oncology nursing telephone triage service is available in all 26 hospitals that deliver cancer treatments and its introduction has had a significant impact in reducing attendance at ED services nationally
- NCCP guidelines were published on (i) the treatment of patients with breast cancer: radiation oncology and (ii) surveillance of prostate cancer patients post-treatment, and 26 new national systemic anti-cancer therapy regimens were also published
- The new Peptide Receptor Radionuclide Therapy service for neuroendocrine tumours commenced in St. Vincent's University Hospital
- In line with the *National Cancer Strategy 2017-2026*, National Patient Pathways are being developed for individual haematological malignancies, with the pathways for Acute Lymphoblastic Leukaemia and Acute Myeloid Leukaemia now available online
- The National Cancer Information System (NCIS) is now available in 16 hospitals nationally, including five of the cancer centres, with another seven hospitals added in 2023
- Implementation continues of the *Framework for the Care and Support of Adolescents and Young Adults (AYA) with Cancer in Ireland 2021-2026*. Each region is progressing the development of the local AYA service with space identified for the three regional hubs and Clinical Leads, Clinical Nursing Specialists and Multidisciplinary Team Meeting / data management support in post.

### Galway University Hospitals first with incisionless surgery

Galway University Hospitals have become the first in Ireland to introduce an 'incisionless' minimally invasive surgery to help correct achalasia, a rare condition that causes a blockage in the muscles of the lower oesophagus causing dysphagia or difficulty in swallowing. The procedure was carried out by Mr Paul Carroll, Consultant Oesophagogastric and General Surgeon, who specialises in minimally invasive surgery and endoscopic surgery for oesophago-gastric cancer and benign disease. He thanked his team for their support and said *"I am personally delighted that I have been able to introduce this procedure into Ireland for treatment of this disease process"*.





# Trust

## 3.2 Strengthening Core Services

We want to deliver services that help keep people well, including addressing health inequalities with a focus on health promotion. Reducing our dependence on the current hospital-centric model of care and supporting capacity-building in the community is key to realising the vision of universal healthcare. With our growing and ageing population and the increasing incidence of chronic disease, timely access to community and primary care, aligned to general practice, and delivering services close to home, will not only ease pressure on our hospital system, it will better support people to live well, full lives, connected with their community.

### Enhancing Prevention and Early Intervention

#### Health and Wellbeing

- Initiatives to address health inequalities through 20 *Sláintecare* Healthy Communities are all operational. These include smoking cessation services, Healthy Food Made Easy, social prescribing and parenting courses to target early childhood intervention
- Over 3,000 staff members completed the eLearning Making Every Contact Count brief intervention training (30% increase on 2022)
- Design of community-based specialist weight management services for children and young people was completed and services were established in South East Community Healthcare and Dublin South, Kildare and West Wicklow Community Healthcare
- Approximately 4,000 service users engaged with social prescribing services funded by the HSE. The most common reasons for referral were social isolation (63%) and mental health (13%)
- Two community-based Integrated Alcohol Services were established in HSE Mid West Community Healthcare and Cork Kerry Community Healthcare and a consultation was completed with service users and their families to inform service delivery, in partnership with Trinity College Dublin
- Over 19,000 attempts to stop smoking were supported across community and hospital settings, and by telephone, on the National Quitline. The introduction of free stop smoking medication was a key driver, delivering an important action in the Departments of Health's Stop Smoking Clinical Guideline
- Over 108,000 sexually transmitted infection (STI) test kits were ordered for use at home, improving access to STI testing in Ireland. This initiative won the Innovation in Healthcare and Medicine category at the Irish Healthcare Awards 2023
- Over 6,800 individuals (new and return users) were approved for free Pre-Exposure Prophylaxis (PrEP) medication for human immunodeficiency virus (HIV) prevention. Through the national programme, PrEP was dispensed to almost 5,300 people at least once during the year; and over 1,300 of these people were dispensed PrEP for the first time. In addition, through the National Condom Distribution Service, over 1.3 million condoms and over 660,000 lubricant sachets were provided to services / organisations.

The *Health Services Healthy Ireland Implementation Plan 2023-2027* was launched in July 2023. Building on the work done in recent years to promote health and wellbeing, the plan commits to ongoing and further enhancement of wellbeing initiatives across a variety of policy areas such as tobacco, alcohol, mental health and wellbeing, sexual health, Making Every Contact Count, staff health and wellbeing, and healthy eating and active living. Central to the plan's delivery will be the HSE's ongoing partnership with a broad set of stakeholders and partners including funded agencies, Tusla, local authorities and community organisations.



### Environmental Health Service

- Official controls on food imports at ports and airports were maintained, alongside responding to additional requests for food export certificates arising from the United Kingdom's exit from the European Union
- Statutory programmes of inspection, surveillance, sampling and investigation were delivered on a risk-assessed basis in relation to food safety, sunbeds, alcohol, cosmetic products, tobacco and e-cigarettes.

### National Screening Service

- A new five-year strategy, *Choose Screening, Together We Can Make a Difference*, was launched which focuses on reducing the impact of disease through prevention and early detection measures. The National Screening Service continues to work with our Patient and Public Partnership network to improve governance, quality and equity in screening, and to improve health literacy so that more people can understand the importance and benefits of regular screening
- New research has been published by the National Screening Service which provides early evidence of the positive protective effect of HPV vaccination on cervical disease in Ireland. In January, CervicalCheck collaborated with the National Immunisation Office and the NCCP to publish Ireland's roadmap to eliminate, by 2040, cervical cancer as a public health problem. The roadmap shows the strides made so far, and signposts the future direction we will take
- As outlined in the *National Cancer Strategy 2017-2026*, we are incrementally expanding the age range in line with available capacity, to ensure everyone aged 55 to 74 is invited for bowel screening. In 2023, BowelScreen, the HSE's national bowel cancer screening programme, expanded its age range so that men and women aged from 59 were invited to take the free at-home test

- Implementation continued of the new client and radiology information system for the BreastCheck programme to improve efficiencies in clinical, operational and management processes. We also recorded high engagement from women responding to our BreastCheck patient-reported experience measurement survey and are using this information to make quality improvements to our services
- Diabetic RetinaScreen marked 10 years of screening during which it has delivered over 800,000 free retinopathy screening tests to people with diabetes. During 2023, a new screening initiative was launched: women who are pregnant and have diabetes are now being referred to the Diabetic RetinaScreen programme by their maternity service as part of their initial assessment, or by their diabetes nurse or hospital doctor. So far, approximately 400 people have taken part in the pregnancy pathway, with new registrations to the programme increasing by 25% in 2023.

### Public Health

- Specialised consultant-led multidisciplinary teams across Health Improvement, Health Service Improvement and Health Intelligence were initiated, with a priority focus on the initial drafting of a Health Needs Assessment Framework and Population Profiles to support *Sláintecare* implementation
- Implementation of the *Health Service Executive Health Protection Strategy 2022-2027* continued, including preparing for and responding to public health threats and major incidents across all hazards. Some key commitments delivered included a new Respiratory Virus Notification Data Hub, providing the latest data for COVID-19, influenza and respiratory syncytial virus cases in Ireland; continued work on the full transition

of COVID-19 Test and Trace to a business as usual operating model; and advancing the procurement of an Outbreak Case and Incident Management IT System

- Roll-out of the COVID-19 Vaccination Programme, the primary childhood immunisation programme and the Laura Brennan HPV Catch-Up Vaccination Programme continued across the country. Delivery of the LAIV (nasal spray flu vaccine) vaccination programme was expanded to children aged two to 17. School-based catch-up vaccines were offered to Junior Infants and First Year students across the country, with changes to the school programme delivery to allow for delivery of the 4-in-1 and measles, mumps and rubella vaccines to students in the first term of the academic year
- Children and parents were supported through the work of Child Health Public Health and the National Healthy Childhood Programme. These delivered effective interventions to protect and promote health, enable the early identification of health need, and prevent adverse outcomes.



# 89.4%

of children aged 24 months received measles, mumps, rubella (MMR) vaccine.

(▶ in line with 2022 performance but ▼ 6% below 2023 target)

## 3.2 Strengthening Core Services



# 95,962

total Community Intervention Teams referrals

(▲ 14.5% above 2022 activity and ▲ 18% above 2023 target)

### Enhancing Community Services

#### Primary Care Services and Enhanced Community Care Programme

##### Primary Care Services:

- Community intervention teams, who provide a rapid and integrated response for a defined short period of time, received almost 96,000 referrals (14.5% above expected activity)
- Over 1.1 million contacts were made with general practitioner (GP) Out of Hours Services during the year (2% decrease on 2022)
- Delivery of an additional nine new primary care centres continues to improve access for patients and service users to person-centred care closer to home
- Significant improvements were made in patient access to care, with over 10,000 service users removed from waiting lists due to primary care initiatives

- Paediatric Homecare Packages provide care to children with complex needs within their own home. There were 349 cases approved as of 31 December
- Work continues with eHealth on the development of an Integrated Community Case Management System (ICCMS) to support a standardised approach to the collection of data, activity and outcome measurement, with the aim of beginning implementation of the system in 2024.

##### Enhanced Community Care Programme:

- Roll-out continued of the Enhanced Community Care (ECC) programme with the following in place in 2023:
  - 96 of 96 community healthcare networks (CHNs) with work ongoing to ensure full operationalisation
  - 24 of 30 community specialist teams (CSTs) for the Integrated Care Programme for Older People (ICPOP)



Owner Anne Costello and staff members from Tara Care Centre, Bray Co. Wicklow which avails of the service

### Community-based mobile X-ray service

Due to the success of a pilot project, the HSE is expanding a free, national rapid response community based X-ray service for older patients in nursing homes, community facilities and their own homes. This means patients can have X-rays taken where they are resident instead of having to go to the hospital. The mobile service provides a variety of X-ray examinations, including chest, hip / pelvis, knee, wrist and shoulder. If an older patient has a fall, or requires a chest X-ray, the diagnostic team will arrive on-site and an X-ray examination will take place in the patient's residence with the report ready for sharing with the referring doctor within a few hours. Over 600 GPs have referred to the service with results showing that, by July, almost 4,500 hospital transfers had been avoided.





# 55,652

## older people in receipt of home support excluding provision from Intensive Home Care Package

(▼ 1% below 2022 activity but in line with 2023 target)

- 24 of 30 CSTs for the Integrated Care Programme for Chronic Disease (ICPCD)
- Through the CHNs, there were almost 1.2 million therapy services patient contacts across physiotherapy, occupational therapy, speech and language therapy, podiatry and dietetics (11% increase on 2022)
- There were over 97,000 patient contacts by ICPOP CSTs. Of those, 74% were discharged home, 6% were admitted to acute hospital, and 3% were admitted to long-term care. 12% of people (target 10%) were reviewed on the same day / next day of referral, reflecting review by the team of more urgent cases. 65% of people (target 55%) assessed by the CST have a Clinical Frailty Score of 5-9 (representing more severe frailty), demonstrating that progress is being made in prioritising complex and more frail patients and therefore avoiding admission to the acute setting
- 92% of GPs have signed up to the chronic disease management (CDM) contract with almost 549,000 patients with chronic disease reviewed by their GP, under the programme, during the year. In addition, following referral, 151,000 patients were seen by ICPCD CSTs. 91% of patients with chronic disease are now fully managed routinely in primary care and are not attending hospital for ongoing management of their chronic condition. Recent analysis from the programme has shown a 16% reduction in chronic disease admissions between 2019 and 2023, demonstrating the positive impact of managing chronic disease patients in the community. 30 and 90 day re-admission rates attributable to CDM have reduced greatly between 2019 and 2023 (24% and 23% respectively). This is in context of 5% and 7% reductions

(respectively) in 30 and 90 day re-admission rates across all medical discharges during the same time period

- The availability of community diagnostics services (including X-ray, Computed Tomography (CT), Magnetic Resonance Imaging (MRI), dual energy x-ray absorptiometry (DEXA), ultrasound, N-terminal pro-B-type natriuretic peptide (NT-proBNP), echocardiogram (ECHO) and Spirometry) provided GPs with direct access to over 500,000 tests in 2023. This access significantly reduced the requirement for onward referral to acute services
- Roll-out commenced of the ECC Healthlink Referral Form for GPs to support implementation of the end-to-end care pathway by enabling multidisciplinary team clinical discussion through a streamlined referral process for CHNs and CSTs.

### Social Inclusion

- Work continued to expand the HSE's Safer Nightlife Programme at three festivals in 2023, where the public availed of information and support and could surrender drugs for on-site drug checking
- In August, in collaboration with the HSE National Social Inclusion Office, Nalox-Home was introduced in St James's Hospital for the provision of naloxone on discharge for patients who are at risk of an opioid overdose
- The Integrated Care and Case Management pilot initiative, a joint effort between the Dublin Region Homeless Executive and the HSE, provided case management supports to over 1,500 people experiencing homelessness
- Implementation commenced of detailed national and local action plans in line with the *National Traveller Health Action Plan, 2022-2027*

- Work commenced on the development of the HSE National Domestic, Sexual and Gender Based Violence (DSGBV) Training Programme to ensure an integrated and co-ordinated health sector response to DSGBV.

### Health response for migrants, refugees and applicants seeking protection

- The Emergency Multi-Lingual Aid was updated to support frontline staff in their engagement with patients who may face language barriers when arriving at an ED or maternity hospital
- The Refugee and Applicants Seeking Protection Catch-Up Vaccination Service Delivery Model was ratified in February and operationalised nationally to offer Beneficiaries of Temporary Protection and International Protection Applicants (to the age of 23) age-appropriate immunisations, in line with the Irish Primary Childhood Immunisation Programme schedule.

### Older Persons' Services

- Over 22 million home support hours were provided to over 55,000 older people (6% increase and 1% decrease, respectively, on 2022)
- Over 10,000 older people in acute hospitals were approved for transitional care and moved to alternative care settings (10% increase on 2022). In addition, community inpatient rehabilitation is provided to support older people regain physical functioning and live as independently as possible
- Over 23,000 people were funded for long-term residential care under the Nursing Homes Support Scheme (2% increase on 2022)

## 3.2 Strengthening Core Services

- Over 300 day care centres for older people have now reopened following closures due to COVID-19 restrictions
- Work continued, during the year, to support people living with dementia including through community education and training
- A new pathway, specifically aimed at nursing home residents, has been initiated to improve the care of older adults transitioning from acute hospitals to a nursing home (as new admissions), reducing the risk of avoidable hospital admission
- Work continues in the specification of an ICT system for home support services. This system will enable the HSE to futureproof home support service delivery with the anticipated enactment of statutory regulations for home support.

### Palliative and End of Life Care

- The first National End-of-Life Survey was undertaken to learn from people's experiences of end-of-life care and improve the services provided both to people who are dying, and to their loved ones. The findings of this national survey, due to be published in 2024, will provide valuable information on the standard of care provided at end-of-life, acknowledging what is working well and identifying areas where improvements are needed
- Approval was granted for the redesignation of four voluntary hospice providers, Marymount Care Centre, Milford Care Centre, Galway Hospice and St. Francis Hospice, from Section 39 service level agreements to Section 38 agreements. This will provide a sustainable model of care for adult specialist palliative care services in Ireland and ensure the provision of these core services into the future

- During the year, specialist palliative care was provided to:
  - 14,227 people in their own homes (5% increase on 2022)
  - 13,840 patients in acute hospitals (2% increase on 2022)
  - 4,159 people in palliative care inpatient units (hospices) (12% increase on 2022)
- In addition, each month we provided care to children with life-limiting conditions, as follows:
  - 320 children were supported at home each month by Clinical Nurse Coordinators (7% increase on 2022)
  - 65 children each month received specialist palliative care in CHI Crumlin and Temple Street (8% increase on 2022)
  - 65 children each month were admitted to Laura Lynn Children's Hospice (23% increase on 2022).

### Mental Health Services

- A National Oversight Group has been established to assure implementation of a Child and Youth Mental Health Improvement Programme. The HSE Child and Youth Mental Health Office, established in September, is responsible for implementing the programme which incorporates recommendations from various reports including the *Report on the Look-Back Review into Child and Adolescent Mental Health Services County MHS Area A (Maskey Report)*, *National Audit of Adherence to CAMHS Operational Guidelines Report*, *Prescribing in Child and Adolescent Mental Health Services (CAMHS) Results from July-December 2021 National Audit*, and the *Independent Review of the provision of Child and Adolescent Mental Health Services (CAMHS) in the State by the Inspector of Mental Health Services*. By year end, of the 105

collective recommended actions, 57 were in progress and 27 had been completed

- Following launch of the Crisis Resolution Services Model of Care, specialist services have commenced implementation, on a pilot basis, within selected community mental health services to provide brief person-centred intensive supports in a timely way, offering an alternative response to inpatient admission
- Two out of a planned five CAMHS hubs are fully operational with a monitoring and evaluation plan for the hubs well advanced
- During the year, 458 people were placed in employment through the Individual Placement Support service
- The lived-experience co-production panel of mental health volunteers engaged in service improvement work has been expanded to 70 volunteers nationally, and over 21,000 people have participated in recovery education programmes
- Almost 8,000 people were supported through a programme of guided online cognitive behavioural therapy for depression or anxiety, with over 90% of referrals coming from GPs
- Training was provided in suicide prevention gatekeeping and postvention to over 13,500 people including first responders, non-governmental organisations, community organisations, professionals and volunteers
- An Annual Report is published by the HSE National Office for Suicide Prevention (NOSP) each year summarising its programme of work and expenditure, available at the following link: [NOSP annual reports](#)
- Four quarterly progress reports on the implementation of the national mental health policy *Sharing the Vision* were published in 2023,



Minister Rabbitte with staff and service users at the official opening of Community Inclusion Dungloe Hub

## Hub helps connect young service users with their community

The newly opened Community Inclusion (CI) Dungloe Hub in Donegal brings inclusiveness and relationship-building to service users. It is a HSE-run school leaver service for young adults who have an intellectual disability, transitioning to adult services. The Hub works closely with the young adults to build independence, set personal goals, and support them to live their life in the way that they want, with the support of the HSE day service co-ordination team and the guidance offers within that team. Deborah Smith, CI Dungloe Hub Co-ordinator, said *“Our central location is accessible to all and gives a great feeling of inclusiveness. We have a real sense of connection with the community around us. Our proximity to the town has helped the service users integrate within the local community and build relationships”*.

based on regular updates from over 20 implementation leads from across the HSE. The HSE is responsible for 82 out of 100 recommendations in the policy.

### Women’s Health

- A new suite of Clinical Practice Guidelines in Obstetrics and Gynaecology was launched, covering diverse areas of maternal and gynaecological care such as post-menopausal bleeding, stillbirth, vaginal birth after caesarean section, and post-partum haemorrhage. These offer up-to-date, evidence-
- based, clinical recommendations for care of women in maternity and gynaecology services, and promote a standardised approach to care across the country
- In September, publicly funded Assisted Human Reproduction (AHR) treatment was made available for the first time in Ireland. This care pathway is managed via the six public regional fertility hubs in place around the county who can make referrals to HSE authorised private AHR providers
- Actions continued to progress the Department of Health Women’s Health Action Plan 2022-2023, including the extension of the free contraception scheme to all women aged 17-30. Since its inception, over 170,000 women have availed of the scheme
- Sixteen ‘see and treat’ ambulatory gynaecology clinics are currently operational, of which four opened in 2023. Three further services are in active development.



## 3.2 Strengthening Core Services

### Disability Services

- The HSE's *Roadmap for Service Improvement 2023-2026 Disability Services for Children and Young People*, was developed and published in 2023. This is a targeted service improvement programme to achieve a quality, accessible, equitable and timely service for children and young people with complex needs, including supports to enhance responses to these children and their families
- Service capacity increased in specialist community-based disability services in the areas of day, respite, residential and personal assistant services, including the development of 160 new Priority 1 residential places



**3.54 million**

home support hours delivered to persons with a disability

(▲ 5% above 2022 activity and  
▲ 13% above 2023 target)

- The HSE's Stability and Sustainability Team made significant progress in the analysis of service and funding related challenges in the disability sector. A Sustainability Impact Assessment (SIA) was concluded with a very large Section 38 organisation within the programme to provide a comprehensive and transparent overview of current services, model, staffing, funding and related resource requirements and governance mechanisms. Work also progressed on the SIA process with a Section 39 organisation and the service reviews were supported in a number of other providers. Learning reports on the SIA process have also been developed to disseminate key information and learning
  - The Managed Clinical Rehabilitation Network (MCRN) went live in the pilot sites in Community Healthcare East and in Dublin South, Kildare and West Wicklow Community Healthcare, with all referrals for neuro-rehabilitation in these Community Healthcare Organisations (CHOs) being referred through the MCRN Rehabilitation Coordinator. The establishment of Community Neuro-Rehabilitation Teams in Community Healthcare West, Cork Kerry Community Healthcare, Community Healthcare East and Dublin South, Kildare and West Wicklow Community Healthcare also commenced in 2023
  - 69 new Family Forums and five Family Representative Groups were established to ensure service user and family participation in the development of the Children's Disability Network Team service at national, regional and local levels
  - The development of a monitoring system to measure compliance with the 'Interim Standards for New Directions' progressed to assist stakeholders to deliver services and supports in accordance with the vision and stated objectives
- outlined in the New Directions and the Value for Money reports
- The *Action Plan for Disability Services 2024-2026* was launched in December setting out an ambitious programme of service expansion over the next three years. The action plan represents the first phase of implementing the recommendations of the Disability Capacity Review and sets out a range of actions designed to provide better access to disability services, maximise the impact of service delivery through strategic change and enable better planning and management through improved information and systems.

### Clinical, Quality and Patient Safety

- Twenty-six modernised care pathways are now implemented, with the seven prioritised pathways achieving over 38,000 patient contacts. These pathways reform scheduled care services to deliver improved access time to services, improved quality of services and care delivery in the best place for the patient
- A new Clinical Innovation Simulation office was established, incorporating the Spark Innovation Programme to support frontline healthcare workers in innovation activity and provide a new learning environment to support advancements in healthcare delivery
- 73% of the actions contained in the *HSE Antimicrobial Resistance Infection Control (AMRIC) Action Plan 2022-2025*, are complete and a further 22% are in progress
- The National Clinical Guideline no. 30: Infection Prevention and Control and 79 other infection control / antimicrobial stewardship guidelines were published to support evidence-based practice

- Surveillance and monitoring of healthcare associated infections and antibiotic consumption was provided to support improvements in patient care in hospital and community settings
- Intravenous care teams were established in eight acute hospitals to support improvements in peripheral line care and reductions in line-related bloodstream infections and associated hospital bed days
- The Surgical Site Infection Programme was set up, a framework published and a data collection system established in conjunction with the National Office of Clinical Audit Irish Hip Fracture Audit
- Quality and safety improvement continue to be driven through implementation of the *HSE Patient Safety Strategy 2019-2024*. This involves improving care processes and outcomes in areas such as pressure ulcers / wound management, falls, sepsis, deteriorating patient, and medication safety. In addition:
  - The Electronic Point of Entry was launched in eight hospital sites to streamline incident reporting and analysis
  - The Patient Safety Together platform was launched aimed at learning, sharing and improving services following serious adverse incidents
  - The co-design phase of the National Quality and Patient Safety Competency Framework was completed
  - The National Centre for Clinical Audit published its first *National Clinical Audit of Emergency Department Triage 2023*, in addition to supporting a number of national audits and registries
- To support older people to live independently in their homes and communities for as long as possible, a collaboration between the National Clinical Programme for Older People and Age Friendly Ireland (Meath County Council) established 31 local Healthy Age Friendly Homes programmes. An initial appointment of 31 co-ordinators will provide support to older people with housing and nine Community Connector roles will link older people discharged from CSTs to non-medical supports in their local community as they age or in response to illness
- Several models of care setting out clear and integrated care pathways were launched, including the *Model of Care for People with Mental Disorder and Co-existing Substance Use Disorder (Dual Diagnosis)* which advocates the integrated delivery of services, and the *Model of Care for Integrated Cardiac Rehabilitation 2023* which provides cardiac rehabilitation patients with a high-quality, equitable and person-centred service
- Specialised management initiatives for a wide range of acute medical and surgical conditions enabled an increase in the number of patients (19.4%) streamed directly to / through acute medical pathways allowing for the avoidance of ED attendance and associated wait times
- 34 musculoskeletal (MSK) community-based MSK Triage Clinics were established for patients on orthopaedic and rheumatology waiting lists, increasing access to this care which was traditionally provided in hospital-based settings
- The Model 3 Hospitals Report which investigated the challenges in the recruitment and retention of consultants across all specialties in Model 3 hospitals was published with a set of recommendations designed to address the issues. In addition, postgraduate training for doctors realised a 4% increase in 2023 with an overall 25% increase in the number of doctors enrolled on postgraduate training programmes over the last five years
- Work progressed to develop advanced nurse and midwife practitioner services across the healthcare system, resulting in 1,228 advanced practitioners in post at the end of December, equating to 2.6% of the nursing and midwifery workforce
- In response to requests for additional Clinical Nurse Specialists and Clinical Midwife Specialists, a career pathway has been developed and implemented that will support services in achieving this recruitment
- Implementation of Phase I and II of the Frameworks for Safe Nurse Staffing and Skill Mix in hospitals progressed, and an additional 259 places were made available for the training of undergraduate student nurses and student midwives
- The Health and Social Care Professional (HSCP) Advanced Practice Framework was completed to inform the necessary policy development to support introduction of HSCP Advanced Practice
- Five key work streams to support the practice placement education critical to increasing workforce supply were stood up: governance, data, implementing the National HSCP Quality Framework for Sustainable Practice Education, communication of benefits of student placement, and training to support staff providing placements
- Additional funding enabled HSCPs to undertake postgraduate training not previously accessible. Over 450 HSCPs were funded to complete approximately 40 different courses across 14 higher educational institutions, targeting priority health service areas.



## 3.3 Optimising our Resources

Optimising investment levels for delivery of care in a complex financial and operational environment is vital to sustainability. Working smarter by optimising our current resources through different and improved ways of working is required to meet the challenge of demand significantly outpacing supply. Our staff and teams are at the core of our national health service and we will continue to develop, support and retain our existing staff and engage a newer generation of healthcare employees. Digital health is a crucial enabler in delivering healthcare, providing innovations and solutions that can improve access, efficiency, and quality of care.



Continued developments in bed capacity progressed, with a total of 254 additional and replacement acute beds, including 16 critical care beds as well as 366 replacement community beds

### National Finance and Procurement

- The single Integrated Financial Management and Procurement System went live in July to support improvements in financial reporting, including analysis and forecasting. Almost 4,000 users were granted access in the first of five implementation groups
- Implementation of the *Activity Based Funding (ABF) Programme Implementation Plan 2021-2023* progressed, including the development of an IT based Outpatient Clinic Register and the completion of a successful ED pilot
- Implementation of the *HSE Corporate Procurement Plan 2022-2024* progressed, including implementing green procurement and moving the annual Statement of Internal Control review process to a quarterly basis
- Following the launch of the refreshed user-friendly National Financial Regulations, a suite of webinars, training and related resources were provided
- Implementation of National Integrated Staff Records and Payroll concluded in the southern region with the addition of 18,500 employees. Engagement commenced with the HSE West and North East to progress its

implementation and a business case is now in development to establish delivery to all Section 38 agencies.

### National Human Resources

- Expansion continued of recruitment capacity and planning through the devolved recruitment operating model. This was supported by the launch of the first workforce resourcing strategy 'Resourcing our Future'
- A candidate-focused HSE Career Hub was launched to improve talent attraction strategies across all professions which was awarded Best Public Sector HR initiative at the 2023 HR Leadership and Management Awards
- Work continued to support services with expanded international recruitment to improve access to a broader range of global candidates. New agency panels have also been developed to meet unexpected absences or surges in demand
- Enablers of quality end-to-end recruitment practices were developed, including recruitment webpages designed to provide all recruitment and Human Resources (HR) services with targeted information, support and professional HR guidance on compliant recruitment

- A national protocol for Section 19 of the *National Vetting Bureau Act* was developed to assist HSE managers comply with the legal requirement of reporting concerns to An Garda Síochána National Vetting Bureau
- The provision of employee support services progressed, including working to deliver on the recommendations of the *Review of Role and Function of Health Care Assistants* through the Healthcare Assistant Programme
- Supports for training and development continues, including the ongoing implementation, further development and expansion of the performance achievement process. Continued growth is seen in the numbers accessing HSeLanD online training and development opportunities. Other developments included:
  - Roll out of three cohorts of the flagship Health Service Leadership Academy programmes
  - Launch of a new Institute of Public Administration HSE HR Scholarship
  - Commencement of a cohort 3 of the international coaching federation accredited national coach training programme
  - Increased one-to-one and team coaching
- A new HR Capability and Culture Leadership Development Framework was launched
- *Developing Organisational Culture – A Guide for the Health Service* was published to enable staff to more fully understand the factors contributing to organisational culture
- A Diversity, Equality and Inclusion eLearning programme was produced and made available on HSeLanD alongside the launch of a new Cultural Diversity Network for employees from different ethnic and cultural backgrounds

- Digitisation of HR processes continued through the development of digital recruitment, payroll, personnel management and document management solutions, along with training to support staff in expanding their digital skills
- Engagement continued to agree and roll out industrial relations frameworks, including the public services agreement and implementation of a new consultant contract
- Implementation of the recommendations of the non-consultant hospital doctor (NCHD) Taskforce continued with the HSE Workplace Health and Wellbeing Unit launch of a specialist NCHD Health and Wellbeing Hub.

## Infrastructure and Equipment

- Progress continued on all contractually committed projects, addressing known compliance and risk, expanding the existing healthcare estate and providing infrastructure for services to deliver increased community and acute capacity, with the longer-term aim of modernising the healthcare estate to improve access for service users
- Implementation of the *HSE Infrastructure Decarbonisation Roadmap* commenced, aligned to the *HSE Climate Action Strategy 2023-2050*, to achieve greater energy efficiency and make the healthcare estate more sustainable
- Government priority projects were supported, including the ongoing development of the new children's hospital and advancement of the tender process for the National Maternity Hospital following receipt of Government approval of the final business case
- Procurement of design teams commenced to advance the development of new elective

hospitals at the selected Cork and Galway sites

- Continued developments in bed capacity progressed, with a total of 254 additional and replacement acute beds, including 16 critical care beds, as well as 366 replacement community beds
- Key initiatives consistent with enabling universal healthcare were supported in the areas of ECC, primary care, older persons' services and mental health services. This included construction of nine new Primary Care Centres
- A surgical hub programme was initiated and developed for North Dublin, South Dublin, Cork, Waterford, Limerick and Galway
- Ongoing delivery of the medical equipment replacement programme continued to support safe, quality patient services.



# 86.6%

of people waiting <15 months for first access to Outpatients Department Services

(▼ 4% below 2023 target; not comparable with 2022 performance – new metric for 2023)

## 3.3 Optimising our Resources

### 'Little Journey' app helps children prepare for surgery

A 'Little Journey' app has been developed to help children between the ages of 3 and 12 prepare for surgery and ease their anxiety in advance of a hospital stay. It provides 360-degree views of all the areas the children will visit at the hospital as well as useful information about anaesthesiology tailored to the age of the child. Explaining the rationale behind the app, Dr Vinod Sudhir, Consultant Anaesthesiologist at Portiuncula University Hospital, said that *"pre-operative anxiety in children and parents is a very real phenomenon before undergoing general anaesthesia. The app was developed to help change the way children experience hospitals by empowering them and giving them the information, they need to reduce their anxiety in a fun, interactive format"*.



### eHealth

- Building on the successful completion of Phase 1 of the O365 programme, Phase 2 saw over 80% of our digital workforce enabled with safe, modern collaboration and mobility tools, with 54,600 of staff on-boarded to Office 366 and Microsoft Exchange Online in 2023
- Expansion continued of the roll-out and restabilising of the HealthIRL digital migration programme, a key building block for digital transformation and enhanced cyber security. In 2023, 59,100 HSE users were on-boarded to secure cloud identity
- The *HSE Telehealth Roadmap 2024-2027: Building Blocks for the Embedding & Expansion of Telehealth* was launched, setting out the roadmap to transform the future of healthcare by improving outcomes, experience and safety for patients and staff
- Work continued to address the findings of the post-incident review following the criminal conti cyberattack. Roll-out of improvements in the security and resilience of critical national infrastructure continued, along with improving awareness of cyber security threats across the organisation, including through cyber incident response workshops. In addition to cyber defence, a key focus is on the modernisation of the technology estate to mitigate the business and cyber risks of hosting legacy technology
- The NCIS was rolled out in the following sites – South Infirmary Victoria University Hospital, Connolly Hospital Blanchardstown, Cavan General Hospital, Mercy University Hospital, Our Lady of Lourdes Hospital Drogheda, St. Luke's General Hospital Carlow Kilkenny and St. Vincent's University Hospital

- Implementation continued of the Specialist Care Services – Clinical Management System with successful implementation at the National Forensics Mental Health Hospital
- CHI Electronic Health Record project plan was finalised and initial resources were hired and trained to initiate the implementation plan
- The ICCMS procurement was progressed to further inform service planning, needs assessment, evaluation and resource balancing decisions across services
- Integrated Financial Management System implementation was completed in Group 1 (HSE East) with Group 2 sites underway.

## Research and Evidence

- Implementation of the *HSE National Framework for Governance, Management, and Support of Research* was progressed with the development of the target operating model
- Advances were made in the national standardisation of policies, templates and training, including launch of the *HSE National Policy for Consent in Health and Social Care Research*
- The HSE National Central Repository went live on the HSE website as the single trusted source for accessing, storage and document management of approved HSE national policies, procedures, protocols, guidelines (PPPGs) and clinical guidelines. The number of users was at over 30,000 by December
- A practical guide, *How to Develop HSE National Policies, Procedures, Protocols and Non-Clinical Guidelines*, was launched and became mandatory for the development of all HSE national PPPGs and clinical guidelines

- HSE Area Finder was developed, in collaboration with primary care, to facilitate referrals with approximately 35,000 interactions since its launch in September. A training programme for the Health Atlas Ireland platform was also established and rolled out to support the expansion of the wider Finder user group
- The Integrated Service Model Programme reviewed the winter surge response 2022 / 2023 and delivered findings to inform future preparedness planning. In addition, a Multi-Annual Unscheduled and Emergency Care Demand Profile and a report on Winter Surge Outlook 2023 / 2024 were delivered.

## Primary Care Reimbursement Service

- Approximately 6,600 contractors were reimbursed and approximately 100 million claims were processed for the provision of health services to the public
- Expansion of the free GP visit card scheme, including the roll-out of free GP visit cards to children aged six and seven and the roll-out of changes to income thresholds for GP visit cards for individuals aged eight to 69, was implemented
- Extended access to the free contraception scheme was managed
- Assessment and reimbursement of applications for new drugs and new uses of existing drugs continued in accordance with agreed procedures, and reimbursement for Cariban® (doxylamine / pyridoxine) was managed via an exceptional arrangement.

## Emergency Management

- Work continued across the HSE and on an interagency and inter-departmental basis to support planning and preparedness for major emergencies, including providing advice and guidance to leadership and supports to the National Crisis Management Team and Area Crisis Management Teams when activated
- Engagement continued with other principal response agencies and government departments to meet HSE obligations as established under *A Framework for Major Emergency Management, 2006* and *Strategic Emergency Management, National Structures and Framework, 2017*, as well as statutory obligations regarding upper tier Seveso sites, licensing of outdoor events, airports, road tunnels and rail tunnels
- A new HSE Business Continuity Policy and Handbook was drafted, to be implemented in early 2024, and a new HSE Operational Pandemic Plan was prepared in co-operation with National Health Protection
- A range of training and exercises were delivered across the country including two pre-hospital and two acute hospital exercises utilising the Emergo Training System
- The response to the fire in Wexford General Hospital along with the recovery process was supported at both a local and national level. HSE Emergency Management South supported the response to the floods in Midleton, Co. Cork
- In collaboration with Health Protection, acute hospitals, and the NAS, planning was undertaken for High Consequence Infectious Disease (HCID), including the transfer of HCID patients within the state and to isolation facilities in Germany.



## 3.4 Building Trust and Confidence

People must have trust and confidence in our services. The importance of quality improvement, patient safety and safe, reliable delivery of care is central to everything we do; it is not in addition to services provided but, rather, part of the way we deliver services. It is strengthened by working with and learning from patients / service users and each other to design, deliver, evaluate and continuously improve care (see Section 2.3 for further information on service user engagement).



Over

**70  
million**

visits to HSE.ie  
websites

### Communications

- HSE campaigns continue to promote improved health behaviour and knowledge through QUIT, vaccination and other campaigns, achieving over 3.5 million impacts during 2023
- Public, partner and patient access to quality health information was supported by over 70 million visits to HSE.ie websites. Our digital team also developed a new HSE.ie website for regional and national services, supporting the Health Regions to begin operating in 2024, and progressed work on the Health App, also due for release in 2024
- Work continued to increase public understanding of HSE work via proactive news generation, with weekly coverage in news media of HSE events and stories
- The HSE Communications Division was recognised with an Award of Excellence at the Institute of Internal Communications Awards 2023 for their work on highly accessible staff online information
- A new *HSE Communications Strategy 2023-2025* was published, designed to guide our work, earn trust in the HSE and support the establishment of new regional communications teams in the Health Regions.

### Official Languages Act

- As required under the *Official Languages (Amendment) Act 2021*, HSE facilities must have all signage in Irish and English and, while many locations meet this, there were a number of complaints of breaches of the Act during 2023
- HSE public information campaigns on TV, radio and other channels are now available in both Irish and English
- One in five social media posts from HSE accounts are in Irish, and the HSE has a dedicated Irish language Facebook page
- An Irish Language Learning Hub has been created within the Discovery Zone on HSeLanD with open access to all staff
- A certified translation of all HSE job titles and grade codes has been developed, and is available on HSeLanD and the HSE website
- HSE recruitment teams are advertising posts in Irish and English.



## Water Stewardship Programme

HSE Capital and Estates collaborated with Uisce Éireann, and their education partners 20FIFTY Partners, in the launch of the Water Stewardship Programme to bring sustainability practices to hospitals across Ireland. As part of the pilot project, hospitals in Cavan, Louth, Tullamore and Kerry will implement a programme to support facilities with strategic water risk resilience and management training across the four pillars of Water Stewardship (quantity, quality, environment and governance) to enable water consumption on-site and mitigate against critical water related risks. This project will also assist in the delivery of strategic objectives in terms of water management included in the recently published *HSE Climate Action Strategy 2023-2050*.



Paul de Freine, Head of Capital and Estates HSE; Niall Gleeson, CEO Uisce Éireann; Bernard Gloster, CEO, HSE; Christine Crawford, Uisce Éireann

## Broader Social Accountabilities

### National Office for Human Rights and Equality Policy

- Implementation of the *Assisted Decision-Making (Capacity) Act 2015* commenced in April. The Act has brought significant changes for health and social care practice and for other legislation, policies, procedures and practices. The National Office for Human Rights and Equality Policy provided strategic oversight and guidance to the delivery system on the Acts implementation, including:
  - Delivery of 58 information sessions and four webinars to staff, with approximately 1,500 attendees at each webinar

- Launch of an eLearning programme with three modules on HSeLand
- Support given to 168 complex case Assisted Decision-Making (ADM) queries
- Launch of a national ADM mentorship programme with over 500 participants across all CHOs and Hospital Groups
- An update of the *HSE National Consent Policy 2022* commenced to incorporate the provisions of the *Assisted Decision-Making (Capacity) Act 2015*, and the eLearning programme continued to be rolled out to staff
- Research to support the revision of the Do Not Attempt Resuscitation (DNA-CPR) policy commenced to support the systematic revision of the policy in 2024.

### Global Health

- Significant healthcare donations were made to countries in need, as part of the Global Health Programme, including essential medical supplies and equipment to Ukraine and Sudan in response to the humanitarian crises arising from conflict. Items included ambulances, medical supplies and consumables, medical equipment and beds
- Bilateral collaboration programmes continued with the health services in Mozambique, Ethiopia, Tanzania, Zambia and Sudan
- New partnerships were developed between Irish healthcare institutions and their counterparts in Africa to strengthen health services and increase health security
- Sharing knowledge and expertise continued with low and middle-income countries, focused on improving the quality and safety of healthcare.

## 3.4 Building Trust and Confidence

### Climate, Energy and Sustainability

- The *HSE Climate Action Strategy 2023-2050* was launched in June. It outlines an ambitious programme for implementation of the national targets set out in the Government's *Climate Action Plan 2023* to achieve net zero emissions for the HSE by 2050 and deliver healthcare that is environmentally and socially sustainable
- Capital and Estates continued the implementation of the HSE Infrastructure Decarbonisation Roadmap, to achieve the energy related targets and mandated requirements in the Government Climate Action Plan
- Water conservation and waste management training continued to be rolled out through the Green Healthcare Programme
- Over 130 energy teams were established at HSE, Section 38 and Section 39 sites with designated energy officers
- Shallow Energy Retrofit projects continued successfully across the country
- The Deep Energy Retrofit Pilot Pathfinder Programme, aimed at informing future solutions, costs and actions, was completed with a draft report prepared
- Energy Efficient Design methodology encompassing net carbon zero design, was adapted and implemented, for all new and replacement buildings within the HSE Capital Plan
- A joint, three-year rolling capital funded partnership agreement with the Sustainable Energy Authority of Ireland (SEAI) was put in place. In 2023, €23.1m was invested in energy reduction and other infrastructure sustainability initiatives
- An online sustainability assessment tool for smaller healthcare sites was developed, providing support and guidance on energy, carbon, water and waste reduction.

### HSE Energy consumption 2022 and 2021 \*(Total Primary Energy Requirement)

Type	Consumption 2022	Consumption 2021
Electricity	435,844,076 kWh	449,232,274 kWh
Thermal	592,129,810 kWh	591,469,293 kWh
Transport	58,989,696 kWh	51,806,396 kWh
Total HSE 2020 Energy Consumption	1,086,963,582 kWh	1,092,507,964 kWh
Improvement in Energy Efficiency since 2009 baseline	19.9 %	16%
Total Greenhouse Gas (GHG)	202,122 tCO <sub>2</sub>	210,341 tCO <sub>2</sub>
Total GHG Emissions – change since GHG Baseline (2016-2018 average) 11.9% decrease		
*Section 38 / 39 Organisations report separately to SEAI and are not included in these figures.		
Data source: SEAI		





# Learning



## 3.5 Health Service Excellence Awards 2023

The HSE celebrated staff innovation at the annual Health Service Excellence Awards which took place at Farmleigh House on 30 November 2023. The awards are an opportunity to showcase and celebrate examples of the great work that happens every day across our health service. They aim to encourage and inspire health service staff to develop and improve care and services for patients.

### Category Winners



**Engaging a Digital Solution**  
**Community Healthcare Bed Utilisation Application**  
*Older Person and Digital Health Team CHO1*



**Innovation in Service Delivery**  
**Operationalising a Perioperative Initiative across the South / South West Hospital Group**  
*South / South West Hospital Group*



**Improving Patient Experience**  
 Development of a postnatal Multidisciplinary Team Clinic to support women following a traumatic birth experience: The Lavender Clinic  
*University Maternity Hospital Limerick*



**Sláintecare – Right Care, Right Place, Right Time**  
 Development of a Crisis Resolution Team (Mental Health)  
*Sligo Leitrim Mental Health Services*



**Excellence in Quality and Patient Safety**  
 Complex Care Coordination – Transferable Model of Care for Rare Disease  
*Children's Health Ireland, Crumlin and 22q Ireland*



## 3.5 Health Service Excellence Awards 2023

### Finalists

#### Category: Engaging a Digital Solution

'Health Course Manager' national IT solution enhances quality service delivery	UL Hospitals Non-Consultant Hospital Doctors (NCHDs) App	Using Teletherapy platform to enhance service delivery for people living with Parkinsons Disease
Introduction of primary care metrics software to the public health nursing service	SOS Kilkenny Data Management System	Development and implementation of an Insulin Management Solution within an Electronic Patient Record
Home support management system for older persons and people with disabilities	Becoming Trauma Aware – an introduction to psychological trauma	The 'Learning to Talk' series

#### Category: Excellence in Quality and Patient Safety

Improve ambulance turnaround times for patients attending CUH for emergency and urgent care	Reducing hospital associated venous thromboembolism rates in Bantry General Hospital	Establishment of hospital based psycho-oncology Team
March 1 2023 – An Extraordinary Event Staff response to the fire at Wexford General Hospital	Thinking Delirium- implementing education, screening and management strategies	National Programme for Infection Prevention and Control Link Practitioners in Community Services
Wellness Walkway; Putting the research into practice	Using accreditation to drive continuous quality improvement	Standardisation of conscious sedation in an endoscopy department

#### Category: Improving Patient Experience

Multimedia supports for children and families	Introducing moulded / piped foods for IDDSI Level 4 dysphagia residents	Management of cancer treatment: transition from hospital to community (ANP-led)
The Roscommon University Hospital Rainbow Project	Improving access to services for people living with type 2 diabetes	Supporting patients to navigate and adapt to life after cancer
A flexible, responsive multidisciplinary movement disorder service for Cork-Kerry	Churchtown Walk and Talk Group	Accelerated Community Discharge Care – Plan for hip fracture patients

#### Category: Innovation in Service Delivery

Communication and connection through music group	Early detection of cancer-related lymphoedema for breast and gynaecological patients	Development of a Novel Specialist Perinatal Medical Scientist Programme
Incorporating indirect calorimetry into dietetic practice in intensive care	Early inflammatory arthritis multidisciplinary pathway of care	North Dublin adult emergency dental service
'Joint' collaborative – Shoulder pathway	Under 3s screening pathway, Speech and Language Therapy Department, Dublin North Central	Understanding acute mental health service for families, supporters and carers

## Finalists

### Category: Right Care, Right Place, Right Time

Integrated heart failure service Donegal	Vision rescreening clinics	Bringing eye care to the Whole Dublin South, Kildare, West Wicklow healthcare community
Creating dementia inclusive communities	Discover Recover Theatre Project – recovery and mental health awareness programme	‘Best Foot Forward’ Clinic
WellComm Active – Active Communities are Well Communities	Well Baby Breastfeeding Clinic	Mid West Foot Clinic, integrated multidisciplinary service for the assessment and provision of orthoses and footwear

More on the Health Service Excellence awards can be seen on [hse.ie](https://www.hse.ie)





# 4 Our Management and Accountability

## 4.1 Governance and Board Members' Report 2023



## 4.1 Governance and Board Members' Report 2023

The HSE exercises a wide range of statutory functions which may have significant implications both for individuals and for the general public.

The HSE's statutory object and functions are set out in Section 7 of the *Health Act 2004* (as amended). In particular, the HSE is required to manage and deliver, or arrange to be delivered on its behalf, health and personal social services within available resources. The objective of the HSE is to use the resources available to it in the most beneficial, effective and efficient manner to improve, promote and protect the health and welfare of the public while having regard to Government / Ministerial policies. The HSE is accountable to and provides advice as appropriate to the Minister for Health and the Minister for Children, Equality, Disability, Integration and Youth (CEDYI). The Board can inform the Ministers in writing of any matter that it considers requires the Ministers' attention.

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### Role of the HSE Board

As the governing body of the HSE, the Board is accountable to the Minister for Health and the Minister for CEDYI for the performance of its functions, and to give assurances that things are being done in a compliant manner and objectives are being met. The Chief Executive Officer (CEO) in turn is also accountable and reports to the Board and is responsible for managing and controlling generally the administration and business of the organisation.

The HSE Board is collectively responsible for leading and directing the HSE's activities. While the Board may delegate particular functions to the CEO, the exercise of the power of delegation does not absolve the Board from the duty to supervise and be accountable for the discharge of the delegated functions.

The Board ensures that the HSE's Corporate Plan and its strategic planning are aligned to *Sláintecare* and to the Department of Health's (DoH's) Statement of Strategy, to the extent relevant, and are also consistent with the HSE's statutory mandate.

The Board acts on a fully informed and ethical basis, in good faith, with due diligence and care, and in the best interest of the HSE, having due regard to its legal responsibilities and the objectives set by Government. The Board promotes the development of the capacity of the HSE including the capability of its leadership and staff. The Board is responsible for holding the CEO and senior management to account for the effective performance of their responsibilities.

Working closely with the CEO and Executive Management Team (EMT), the Board satisfies itself, on an ongoing basis, that the HSE is well run and that it is held to account for its performance. The Board is committed to ensuring that the HSE operates as a highly transparent organisation which provides high-quality information about all aspects of its performance.

### Board Composition and Structure

Board members are appointed by the Minister for Health after consultation with the Minister for CEDYI. Membership includes at least two persons who, in the opinion of both Ministers, have experience of or expertise in advocacy in relation to matters affecting patients or recipients of services; two persons who are practising or have practised as a member of a health profession, whether in or outside the state; and at least one person who has experience in financial matters.

### Gender Balance in Board Membership

In so far as practicable, the Minister endeavours to ensure that among the members of the Board there is an equitable balance between men and women. As of 31 December 2023, the Board had five (42%) female and seven (58%) male members. The Board therefore meets the Government target of a minimum of 40% representation of each gender in the membership of State Boards.



## Board Meetings

In accordance with Schedule 2, paragraph 2A of the Health Act 2004 (as amended by Section 32(b) of the *Health Service Executive (Governance) Act 2019*), the Board are required to hold in each year no fewer than one meeting in each of 11 months of that year.

For the period January-December 2023, the HSE Board met on 18 occasions, holding 11 monthly Board meetings and 7 additional meetings.

## Oversight Agreements

The Oversight Agreements are documents outlining the relationship between the DoH and Department of Children, Equality, Disability, Integration and Youth (DCEDIY) and the HSE. They also outline the oversight arrangements and responsibilities of both parties. Each of these documents was developed jointly by the DoH and the HSE and the DCEDIY and the HSE. The Oversight Agreement between the DoH and HSE has been signed by the HSE CEO and Chair, the Secretary General of the Department, and the Minister for Health. The Oversight Agreement between the HSE and the DCEDIY has been drafted and is due to be signed off in early 2024. Both Departments and the HSE are responsible for an Annual Review of these agreements.

## Ministerial Meetings

### High-Level Ministerial Meeting with Board

Annually, the Ministers from both DoH and DCEDIY meet with the Board to review and discuss performance, governance, strategic issues, policy and reform priorities for the health and social care services. In 2023, the Minister for Health met with the Board on 20 February and the Minister for CEDiy and the Minister for Disabilities met with the Board on 31 May.

### Quarterly Meetings

The Chair has quarterly meetings with both Ministers to review performance issues, National Service Plan (NSP) progress, reform planning and implementation and governance compliance, and issues arising. The HSE CEO and Departmental Secretary Generals attend these meetings.

## Board Development

During 2023, the Board held a facilitated workshop to discuss and agree allocation of roles and responsibilities between Board and Committee workplans and agreed strategic priorities for discussion by the Board during 2023. On 28 September 2023 in line with the Code of Practice for the Governance of State Bodies the Board held an external facilitated governance workshop.

## Board Effectiveness

Annually, the Board reviews its performance and undertakes a self-assessment evaluation of its performance and that of its committees.

## HSE Code of Governance

In accordance with Section 35 of the *Health Act 2004* (as amended), the HSE has in place a Code of Governance setting out the principles and practices associated with good governance. The Code of Governance is under review and an updated version is due to be published in 2024.

## Statutory Accountability Obligations

### Corporate Plan 2021-2024

Under the statutory accountability obligations, the Board have put in place a three-year *Corporate Plan 2021-2024* adopted by the Board in July 2020 and approved by the Minister in February 2021. A new Corporate Plan is currently being developed and is due to be published in Q4 2024.

### HSE National Service Plan 2023

In accordance with the *Health Act 2004* (as amended), the HSE *National Service Plan 2023* was prepared in response to the Letter of Determination and the Annual Statement of Priorities, received from the Minister of Health in October 2022.

NSP 2023 was adopted by the Board on 10 November 2022 and an amended NSP, as requested by the Minister for Health, was adopted by the Board on 3 March 2023. The amended NSP 2023 was approved by the Minister on 16 March 2023. A Capital Plan for infrastructure / equipment, an eHealth and ICT Capital Plan were approved as part of the NSP 2023 documents.

### HSE Board Strategic Scorecard

The Board provides the Ministers / Departments with information on progress against key programmes / priorities through the Board Strategic Scorecard (BSS), which is prepared for the HSE Board on a monthly basis. The Scorecard is a key reporting and assurance tool for the Board.

For each priority, the Scorecard provided a monthly position in relation to progress against relevant performance indicators and the achievement of key milestones and deliverables.

In the context of preparing for 2024, the Board in Q4 2023 reviewed the BSS in its current format and it was agreed an updated enhanced version would be implemented in 2024.

## Risk Management

The Board has overall responsibility for risk management policies and procedures and for setting the HSE's risk appetite. It also has responsibility for determining the nature and extent of the strategic risks it is willing to take in the achievement of its strategic objectives.

## 4.1 Governance and Board Members' Report 2023

The HSE's Corporate Risk Register (CRR) records the organisation's principal strategic risks, identified by the EMT. Each risk is assigned to a member of the EMT as the co-ordinator of that risk and to one of the five committees of the Board who provide oversight of the HSE's strategic risks. The Audit and Risk Committee (ARC) retains responsibility on behalf of the Board for the HSE's overall risk framework.

Throughout 2023, the ARC received monthly updates and reports on risk management. In Q4 2023, the ARC discussed a review of the approach to risk oversight by the Board Committees. The outcome of this review is expected in early 2024.

### Financial Management

System of Internal Control: the system of internal control is designed to manage and reduce risk rather than to eliminate risk and as such the review of the system of internal control is designed to provide reasonable but not absolute assurance of effectiveness. The system of internal control seeks to ensure that assets are safeguarded, transactions are authorised and properly recorded, and that material errors and irregularities are either prevented or detected in a timely manner. The system of internal control is also designed to ensure appropriate protocols and policies are in place and operating effectively in the context of clinical and patient safety. A reasonable system of internal control also supports a culture of strong financial management.

Through the ARC, the Board has been assured that the HSE has in place procedures to monitor the effectiveness of its risk management and control procedures. The monitoring and review of the effectiveness of the system of internal control is also informed by the work of the internal and external auditors.

### Code of Governance, Ethics in Public Office and Additional Disclosure of Interests by Board Members, and Protected Disclosures

The *Ethics in Public Office Act 1995* and the *Standards in Public Office Act 2001* (Ethics Acts) set out statutory obligations which apply to Board members and employees. The Board complies with the Ethics Acts and in accordance with the HSE's Code of Governance.

In addition to the Ethics Acts, Board members make an annual disclosure of any potential or actual conflict of interests. Board members are responsible for notifying the Board Secretary on an ongoing basis should they become aware of any change in their circumstances regarding conflicts of interest.

Declarations of interest are a standing agenda item at every Board and Committee meeting.

*The schedule of attendance, fees and expenses can be seen in Appendix 8 of this Annual Report.*

### Committees of the Board

The Board has established five Committees in order to provide it with assistance and advice in relation to the performance of its functions. Four of the Board's Committees act in an advisory capacity and have no executive function. Membership of Committees includes both Board and external members. Appointment of external members ensures appropriate patient and service user input on the Committees.

The ARC has a number of specific functions, and those pertaining to audit have a legislative basis.

The Board's Committees are:

- Audit and Risk Committee
- People and Culture Committee
- Planning and Performance Committee
- Safety and Quality Committee
- Technology and Transformation Committee.

### Audit and Risk Committee

The Audit and Risk Committee is established and operates in accordance with Section 40H of the *Health Act 2004* (as amended by Section 23 of the *Health Service Executive (Governance) Act 2019*). The legislation also recognises that the Audit Committee has a role to provide oversight and advice on risk management. Therefore, upon its establishment in 2019, its title was expanded to the 'Audit and Risk Committee' to reflect the full nature of its remit.

Under current legislation the Committee is required to:

- Advise the Board and the CEO on financial matters relating to its function
- Report in writing at least once every year to the Board and CEO on those matters and on the activities of the Committee in the previous year, and provide a copy of that report to the Minister.

The functions of the Committee include a range of financial, statutory, compliance and governance matters as set out in legislation.

In support of its statutory remit, the Committee's Terms of Reference (ToR), as approved by the Board on 26 July 2019, (with amendments subsequently) provide for the Committee's role to the following areas:

- Advising the Board and the CEO on financial matters and carrying out related reporting activities
- Reviewing the appropriateness of the HSE's accounting policies, Annual Financial Statements, Annual Report and required corporate governance assurances

- Providing oversight to the operation of HSE internal controls and, in particular, advising on the appropriateness, effectiveness, and efficiency of the HSE's procedures relating to public procurement and the acquisition, holding and disposal of assets
- Providing oversight and advice in relation to the HSE Internal Audit function
- Reviewing the arrangements for, and results of, internal and external audits and management's response to the recommendations and points arising from same
- Providing oversight and advice with regard to the operation of the HSE Risk Management Framework and related activities
- Providing oversight and advice relating to anti-fraud policies, oversight of the operation of protected disclosure policies and processes, arrangements for special investigations, scrutiny of contracts, property dealing and the estates function, and oversight of compliance functions
- Any other roles and responsibilities devolved to the Committee by the HSE Board.

The CEO is required to ensure that the Committee is provided with all the Executive's audit reports, audit plans and monthly reports on expenditure, and if he or she has reason to suspect that any material misappropriation of the Executive's money, or any fraudulent conversion or misapplication of the Executive's property, may have taken place, report that matter to the ARC as soon as practicable. In addition, the CEO provides the Committee with information on any financial matter or procedure necessary for the performance of its functions by the Committee.

### Membership

The legislation states that membership of the Committee should comprise no fewer than three Board members and no fewer than four other persons who, in the opinion of the Board, have the relevant skills and experience to perform the functions of the Committee, at least one of whom shall hold a professional qualification in accountancy or auditing.

Mr Brendan Whelan was appointed Chairperson to the Committee on 19 April 2023.

The membership of the Audit and Risk Committee during 2023 was:

- Brendan Whelan, Committee Chairperson and Board Member
- Brendan Lenihan, Committee Chairperson and Board Member (resigned 25 March 2023)
- Fergus Finlay, Board Member
- Michelle O'Sullivan, Board Member

- Ann Markey, External Member (resigned 31 March 2023)
- Colm Campbell, External Member (resigned 24 June 2023)
- Pat Kirwan, External Member
- Martin Pitt, External Member (resigned 25 March 2023)
- John Moody, External Member (commenced 15 September 2023)
- Éimear Fisher, External Member (commenced 15 September 2023)
- Sharon Keogh, External Member (commenced 15 September 2023).

### Management Attendance

Joseph Duggan, who took up the role of National Director of Internal Audit on 16 January 2023, and reports directly to the Committee, attended the ARC meetings, and reported regularly on the work of the Internal Audit Division. The Committee was also joined by the Chief Financial Officer, Assistant Chief Financial Officer, Chief Strategy Officer, Chief Risk Officer, and CEO Dublin Midlands Hospital Group who were the members of the HSE's Senior Leadership Team assigned by the CEO to assist the Committee. Throughout the year, the Committee invited additional members of the Senior Leadership Team to attend and present at its meetings and sought further information and clarifications, as appropriate.

### Work Programme

The Committee agreed a detailed workplan for 2023 to address, in a systematic and comprehensive manner, its key roles and responsibilities.

The Committee fulfilled its responsibilities as planned. Through the Committee's nine meetings, the Committee members had oversight and discussion on a range of issues such as a review of internal audit reports which over the year saw 165 audit reports, including operational, ICT and special projects. Responsibility for reviewing and monitoring the outcome of healthcare audits continued to be assigned to the Safety and Quality Committee. The Committee was presented with summaries, key findings of completed Internal Audit reports and the status of the implementation of audit recommendations.

During the year, the 2022 Annual Report of the National Director of Internal Audit was presented to the Committee and the 2023 Annual Internal Audit Plan which included a mid-year review of the Plan was approved by the Committee. In accordance with best practice, the Committee met in private session with the National Director of Internal Audit, without executive management present. The Committee also directed for a strategic review of the Internal Audit function to be completed in 2024.

## 4.1 Governance and Board Members' Report 2023

During the year, the Committee oversaw and recommended to the Board for approval the HSE's Enterprise Risk Management Policy and Procedures 2023, considered the CRR and were presented with quarterly reports. The Committee oversaw a fundamental review of corporate risks and the CRR through engagements with the Chief Risk Officer.

As per the workplan, the members of the Committee reviewed the HSE's Annual Financial Statements and Special Legislative Accounts, which were submitted to the Comptroller and Auditor General (C&AG). In addition to monthly expenditure updates, which included the financial outlook for year end deficit, the Committee reviewed the Estimates for Existing Level of Services for 2024. The Committee was updated on the 2022 Controls Assurance Review Process, Integrated Financial Management and Procurement System, Tax, Personal Protective Equipment Report and oversaw the banking transition programme (closure of Ulster Bank). The Committee was kept up-to-date in relation to the Procurement Compliance Self-Assessment, the status of key priorities of the *HSE Corporate Procurement Plan 2022-2024* and the Progress of the Internal Controls Improvement three-year programme. The Committee also reviewed the financial chapter of the NSP 2023.

Over the year, the Committee maintained oversight of the delivery of the Capital Plan, including the National Maternity Hospital at St Vincent's University Hospital and the Programme Governance Arrangements, Inpatient Acute Accommodation relating to the Urgent Additional Bed Capacity and received quarterly reports on delegated authority for property transactions under market value (between €2m and €10m and low value / nominal CAT 3a transactions). The Committee provided pre-Board scrutiny of material contracts and property valued above €10m. The Committee were updated on the Children's Hospital Project and Programme Assurance Plan.

During the year, the Committee reviewed the implementation of the Healthcare Records Retention Policy, reports on strategic legal matters and the resourcing model for legal services in the HSE, and the Protected Disclosures Annual Report 2022, which was required as per the *Protected Disclosures (Amendment) Act 2022*, which commenced on 1 January 2023.

### People and Culture Committee

The People and Culture Committee adopted a detailed workplan for the period 2023. In line with the Committee's ToR, members maintained oversight, monitored and held discussions on a large range of issues.

During the year there was particular focus on the planning, designing and implementation of the new HSE Health Regions.

Throughout the year, the Committee received briefings from Internal Communications on current activities, and on what Internal Communications had been or were in the process of delivering to the organisation. Reports and briefings were provided on the rolling out of a comprehensive communications strategy to support the roll-out of Health Regions, on collaboration with eHealth on the development of a new staff email system, on Enhanced Community Care, Integrated Care, and *Sláintecare* along with briefings on areas such as responses to Staff Survey, Climate Action Survey, Health Excellence Awards, Grad Link and Pride Celebrations.

The National Director of Human Resources (NDHR) provided the Committee with bi-monthly reports setting out updates and briefings on all major HR activity within the period; this report was accompanied by two HR Dashboards which had been further designed and enhanced by the Committee in 2023 to show data reporting on recruitment, absenteeism, staff turnover, performance and accountability, health and safety (causes of harm), mandatory training, Employee Assistance Program, Reform and Resourcing Programme. The data allowed the Committee to monitor activity and identify areas where further analysis and scrutiny were required. It was used to further discussions and raise queries and questions in particular areas.

The Committee was also kept abreast of the significant large-scale recruitment campaigns, notably for medical, nursing, and health and social care professionals, and for new development posts.

In March, the Committee invited a number of HR leads from Hospital Groups and Community Healthcare Organisations (CHOs) to present to the Committee on some of the supports available to staff which enhance staff morale and service delivery. In September, the Committee was joined by a number of Group CEOs from Hospital Groups and CHOs to address concerns about exceeding recruitment targets in the 2023 Pay and Numbers Strategy.

The Committee continued to review the development of the new *Sláintecare* public-only consultant contract and received regular updates on negotiations aimed at achieving agreement on the new contract. It also discussed progressing recommendations arising from the Non-Consultant Hospital Doctor (NCHD) April 2023 Report and provided feedback with regards to the development of the HR Workforce Plan supporting the *National Service Plan 2024*. The Committee continued to monitor HR related audit recommendations such as implementation within the organisation regarding compliance with Children First legislation.



Under the Risk Management Framework, the Committee monitored Risk 9 – Health, Wellbeing, Resilience and Safety of staff, Risk 16 – Workforce and Recruitment, and Risk 19 – Safety, Health and Wellbeing and also reviewed a number of deep-dive reports on health and wellbeing, staff survey, Pay and Numbers Strategy 2024 and safe nursing staffing. Committee members also participated in judging the 2023 Health Service Excellence Awards.

The Committee reviewed the performance of the organisation with respect to employment of people with disability. The Chair and the NDHR met with the National Disability Authority in November. The Committee reviewed its own performance in March and met on six occasions during the year.

### Membership

The membership of the People and Culture Committee during 2023 was:

- Dr Yvonne Traynor, Board Member and Chairperson
- Aogán Ó Fearghail, Board Member
- Brendan Whelan, Board Member
- Dr Sarah McLoughlin, Board Member
- Matt Walsh, Board Member (appointed 15 May 2023)
- Michelle O’Sullivan, Board Member
- Bernie O’Reilly, External Member
- Deirdre Cullivan, External Member.

The Committee is not responsible for any executive functions and is not vested with any executive powers. Its purpose is to provide reassurance and to make recommendations to the Board on matters relating to people and culture.

### Planning and Performance Committee

The role of the Planning and Performance (Performance and Delivery until February 2023) Committee is to advise the Board on all matters relating to performance within the health service and to ensure that performance is optimised across all relevant domains of the agreed balanced scorecard to ensure better experience for patients and service users.

The Committee provides strategic oversight of and advice on matters relating to planning for, developing and monitoring of relevant plans to ensure that they are delivering on the Board’s objectives. This includes in particular the annual NSP the Annual Report of the HSE, and updates to corporate and strategic plans as required.

The Committee also focuses on the key areas of performance achievement, improvement and learning in the context of an appropriate accountability framework. In doing so, an incremental and ongoing approach has been used in developing a comprehensive scorecard against which to measure progress and to measure, guide, and report on

the performance of the health and social care system. The Committee works with the Executive to continually refine this approach. The Committee is not responsible for any executive functions and is not vested with any executive powers.

The Committee adopted a workplan for 2023 which outlined its standing and focus area items, including for example the drafting of the *HSE Annual Report 2022*, the *National Service Plan 2024* (including Capital Plan 2024 and eHealth and ICT Capital Plan 2024) and monitoring of its allocated CRR risks and their controls.

### Membership

The membership of the Planning and Performance Committee during 2023 was:

- Fergus Finlay, Chairperson and Board Member
- Dr Sarah McLoughlin, Board Member
- Brendan Whelan, Board Member
- Anne Carrigy, Board Member
- Dr Sarah Barry, External Member
- Joan Johnston, External Member (commenced 27 January 2023).

The Committee met on 13 occasions in 2023. The Committee was joined by the Chief Operations Officer (COO) and the CEO of Saolta Hospital Group who were the members of the HSE Senior Leadership Team assigned by the CEO to engage with the Committee. Throughout the year, the Committee invited additional members of the EMT to attend and present at its meetings and sought further information and clarifications, as appropriate. After most meetings, the Chair prepared and submitted observations to the Board on behalf of the Committee.

### Standing Agenda Items

At each monthly meeting, performance oversight was a standing agenda item which comprised the COO Performance Report, High-level KPI Report (previously Operational Services Report), Performance Profile, and the National Performance Oversight Group minutes. The Committee also received the Project Management Office Winter / NSP Monthly Report until September 2023. These documents provided the Committee with the data required to assess the HSE’s performance against NSP targets in key performance areas. The Committee’s consideration of this documentation provided assurance to the Board in line with its performance monitoring function. This assurance could not be given in November and December 2023 due to the impact of Fórsa industrial action on the available data.

Also at each meeting, the National Director of Communications briefed the Committee on the most impactful items concerning the HSE which were receiving media attention.



## 4.1 Governance and Board Members' Report 2023

### Focus Areas

Each month, a focus area was also considered to allow the Committee to gain a deeper understanding of a certain area of service, and to contribute ideas where possible and appropriate. These included areas such as: unscheduled care, social inclusion, disability services, general practice, cancer services, mental health, older persons services, endoscopy, and the National Ambulance Service. The Committee were also kept informed and updated regularly on items such as the Health Regions implementation, the Performance Accountability Framework 2023, *Sláintecare* implementation, the Health Systems Performance Assessment Framework, and the transfer of the disability function from the DoH to the DCEDIY. The Committee also considered over a number of meetings the *Roadmap for Service Improvement 2023-2026 Disability Services Children and Young People*, made recommendations for further improvement, and recommended the Roadmap to the Board for approval.

### Safety and Quality Committee

The role of the Safety and Quality Committee is to provide strategic oversight of the development and implementation of national programmes and strategies relevant to the safety and quality agenda of the HSE, with specific reference to the HSE *Patient Safety Strategy 2019-2024*. The Committee adopted a detailed workplan for 2023 which outlined its standing agenda items and themed every second month on a different commitment from the Patient Safety Strategy.

### Membership

The membership of the Safety and Quality Committee during 2023 was:

- Prof Deirdre Madden, Chairperson and Board Member
- Prof Fergus O'Kelly, Board Member
- Dr Yvonne Traynor, Board Member
- Anne Carrigy, Board Member
- Margaret Murphy, External Member
- Jacqui Browne, External Member
- Dr Cathal O'Keeffe, External Member
- Dr Anne Kilgallen, External Member
- Mary Culliton, External Member.

All members of the Committee hold the relevant skills and experience to perform the functions of the Committee. The Committee held a total of 12 meetings during 2023.

The HSE's Chief Clinical Officer (CCO), supported by the National Clinical Director, Quality and Patient Safety, attended monthly meetings throughout the year. The National Clinical Director presented progress reports on the work of that office

in implementing the Patient Safety Strategy. The Committee invited additional members of the HSE Senior Leadership Team to attend and present, as appropriate.

### Standing Agenda Items

The Committee reviewed and discussed with the CCO, at every meeting, a report which provided briefings on numerous high-level activities under the remit of the CCO Office. These included areas such as: winter viruses, therapeutics programme, vaccination programmes, National Screening Service, National Women's and Infant Health Programme – Obstetric Event Support Team Programme, National Cancer Care Programme, scoliosis review at Children's Health Ireland (CHI) Temple St, University Hospital Waterford histopathology review, DoH NCHD Taskforce, Termination of Pregnancy Review, National Cancer Registry, sodium valproate, and the Mazars Report on New Medicines Processes Model 3 Hospitals.

The Committee requested specific updates through the CCO Report and made significant contributions to several high-level matters by way of oversight and escalation in this manner. These matters include the reconfiguration of Our Lady's Hospital Navan, services at Owenacurra Centre, implications of the Cass Report in Ireland, *Patient Safety (Notifiable Incidents and Open Disclosure) Act 2023*, gynaecological review in Letterkenny University Hospital, Genetics and Genomics Strategy, Maskey Report in relation to the child and adolescent mental health service in South Kerry, and organ retention at CHI.

The Committee also received a monthly Quality Profile report which supports oversight and decision-making by analysing and presenting, over time and between services, performance across key indicators as agreed between the Committee and the Quality and Patient Safety Office. Fórsa industrial action had a significant impact on the data available to the Committee in Q4 2023.

The People's Experience of Quality agenda item aims to provide the Committee with an in-depth view and perspective of incidences, either from a patient, service user or staff member's experience within the system. The Committee values these presentations as they highlight frontline and people-centred experiences and welcomes the learnings and shared experiences from these presentations. During 2023, presentations were made on the themes of patient safety, disability services, quality improvement, and wound care.

The Committee received periodic briefings on the work of the Healthcare Audit unit of the Internal Audit Division. This assisted the Committee to monitor the implementation of the Healthcare Audit plan, review significant findings and recommendations, and monitor actions taken by management.

## Focus Areas

To ensure the Committee's oversight and understanding of services and issues which may arise in the course of their provision, in-depth presentations from various service areas were made to the Committee throughout the year. These presentations covered: National Clinical Programmes, Open Disclosure Annual Report, Safeguarding, Public Health, National Complaints Governance and Learning, Quality and Patient Safety Intelligence, 'Sharing the Vision' Implementation Plan, Patient Engagement Roadmap, *National Service Plan 2024*, and the *National Maternity Strategy 2016-2026*. The Committee also considered the risks allocated to it by the ARC.

## External / Independent Stakeholder Engagement

The Committee welcomed the opportunity to also meet with various independent and external stakeholders during the year. These presentations included those from the Chair of the National Independent Review Panel, The National Office of Clinical Audit, the Confidential Recipient, Health Information and Quality Authority (HIQA), State Claims Agency and Patients for Patient Safety Ireland.

## Technology and Transformation Committee

The role of the Committee is to oversee the HSE's eHealth, IT and Cyber Transformation Programme to deliver a future-fit, resilient technology base for provision of digitally enabled health services and ensure that IT and cybersecurity risks remain within a defined risk appetite. This eHealth, IT and Cyber Programme aims to bring about a transformation in health services. In this context, the Committee seeks to ensure that the planning and implementation of the programme will be focused on the needs of patients and service users and of the staff who are fundamental to providing care. Following the implementation of the HSE Health Regions in 2024, the Committee will expand its focus to general organisational transformation.

## Membership

The membership of the Technology and Transformation Committee during 2023 was:

- Tim Hynes, Chairperson and Board Member
- Brendan Whelan, Board Member
- Prof Fergus O'Kelly, Board Member
- Barry Lowry, External Member
- Martin McCormack, External Member
- Rosaleen Killalea, External Member
- Derick Mitchell, External Member.

The Committee met on seven occasions in 2023. The Committee was joined by the Chief Information Officer, interim Chief Technology and Transformation Officer, the

Chief Strategy Officer, and the Chief Officer South East Community Healthcare who were the members of the HSE Senior Leadership Team assigned by the CEO to assist the Committee. Throughout the year, the Committee invited additional members of the EMT to attend and present at its meetings and sought further information and clarifications, as appropriate.

The Committee oversees the delivery and monitoring of outcomes of the HSE's large-scale service transformation programmes while aligning its workplan to the priorities of the Board. Notwithstanding the considerable technological expertise of the Committee, the allocation of oversight of broader scale non-IT-led transformation projects remains within the discretion of the collective Board.

The Committee continues oversight of the HSE response to the Conti Cyber-attack and received a post incident timeline debrief and high-level briefing from PwC on the Report on the Independent Reassessment of the HSE's NIST Capability Maturity Model Integration. The Committee also provided oversight of the development of strategic plans which fall within its remit. This includes the eHealth & ICT Capital Plan 2024 and HSE Digital Health Strategic Implementation Plan.

## Standing Agenda Items

During 2023, the Committee developed its workplan and solidified its way of working. At each meeting, the Committee now receives a report from the Chief Technology Transformation Office which provides the Committee with a broad view of relevant programmes by framing it around a number of themes: key eHealth achievements, Run (key essential metrics), Grow (key programmes which are business enablers), Transform (the Digital Health Strategic Implementation Roadmap), and Protect (metrics relating to cyber posture and activities).

The Committee also considers the eHealth section of the BSS and provides feedback on the data provided and proposed changes, and monitors its allocated CRR risks and their controls.

## Focus Items

At each meeting, the Committee received a briefing on an area of eHealth to allow a greater understanding of these projects and their projected impact on services. These included areas such as the Integrated Community Case Management System, Share Care Records, Patient App, service migration to HealthIRL, the Operational Clinical Resilience Programme, and ICT compliance in the context of the Health Regions. The Committee also attended the Better Together for Digital Healthcare Conference in December 2023 and expressed support for the initiatives presented.

## 4.1 Governance and Board Members' Report 2023

### Members of the Board (as at 31 December 2023)



**Mr Ciarán Devane**

Chair

**Appointed:** 28 June 2019

**Tenure:** 5 years

**Skills and Experience:**

Executive Director of the Centre for Trust, Peace and Social Relations at Coventry University and Chair of Clore Social Leadership. Formerly Member of the Board National Health Service (NHS) England, Chief Executive of the British Council and Chief Executive of Macmillan Cancer Support. Recipient of a knighthood in the UK for services to cancer patients.



**Prof Deirdre Madden**

Deputy Chair

**Appointed:** 28 June 2019

**Tenure:** 5 years

**Skills and Experience:**

Professor of Law at University College Cork specialising in healthcare law and ethics. She chaired the Commission on Patient Safety and Quality Assurance, was a member of the HIQA Board, the Medical Council, and the Health and Social Care Professionals Council. She is a member of the Royal Irish Academy.



**Ms Anne Carrigy**

**Appointed:** 12 March 2021

**Tenure:** 3 years

**Skills and Experience:**

Nurse by profession, served as Director of Nursing and Head of Corporate Affairs at the Mater Misericordiae University Hospital before becoming Director of the HSE's Serious Incident Management Team and subsequently National Lead for Acute Hospital Services. Served as President of the Nursing and Midwifery Board of Ireland and the European Federation of Nursing Professions.



**Mr Fergus Finlay**

**Appointed:** 28 June 2019

**Tenure:** 5 years

**Skills and Experience:**

Former CEO of Barnardo's. Previously involved in politics and acted as an adviser to three governments. Involved in Anglo-Irish negotiations throughout the peace process, and was one of the drafters of the Downing Street Declaration. Currently chair of a Government task force on employment for people with disabilities and Chair of Dolphin House Regeneration Board.



**Mr Tim Hynes**

**Appointed:** 28 June 2019

**Tenure 1:** 3 years **Tenure 2:** 5 years

**Skills and Experience:**

Group Chief Information Officer for Allied Irish Bank. Holds a Masters in Executive Leadership from Ulster University, qualified bank director, and Fellow of the Irish Computer Society.



**Dr Sarah McLoughlin**

**Appointed:** 28 June 2019

**Tenure:** 5 years

**Skills and Experience:**

Public and Patient Involvement (PPI) Co-ordinator of Cancer Trials Ireland. Patient advocate with cross-disease experience in patient charities. PhD in biomedical research and occasional lecturer. PPI member of National Research Ethics Committee for Medical Devices, National Irish COVID-19 Biobank development project, University College Dublin's The Patient Voice in Cancer Research, Irish Association for Cancer Research, Trinity St. James's Cancer Institute Education Advisory Board, and Ireland-Northern Ireland – National Cancer Institute Cancer Consortium.



**Mr Aogán Ó Fearghail**

**Appointed:** 28 June 2019

**Tenure 1:** 3 years **Tenure 2:** 5 years

**Skills and Experience:**

Former primary school principal, served as GAA President from 2015-2018 where he introduced a Health Promotion Unit at Croke Park and initiatives which focused on physical and mental health issues. Currently works as a school placement tutor with Dublin City University.



**Prof Fergús O'Kelly**

**Appointed:** 28 June 2019

**Tenure:** 5 Years

**Skills and Experience:**

Retired GP / family physician and Clinical Professor of General Practice / Family Medicine, Trinity College Dublin. Served as Director of the Trinity College Dublin / HSE programme for 18 years. Previously served as President of the Irish College of General Practitioners (ICGP) (2015-2016) and member of the Governing Board of ICGP (2014-2017).



**Ms Michelle O'Sullivan**

**Appointed:** 21 July 2022

**Tenure:** 2 years

**Skills and Experience:**

Has over 21 years' HR experience working in a multinational investment bank. Resigned from her corporate role and set up MOS Consulting in 2019. Qualified and accredited coach / mentor by the European Mentoring and Coaching Council (EMCC) at Senior Practitioner level. Currently the chair of the strategic HR committee of the Board of the National Concert Hall.



**Dr Yvonne Traynor**

**Appointed:** 28 June 2019

**Tenure 1:** 3 years **Tenure 2:** 5 years

**Skills and Experience:**

Former Vice President of Regulatory and Scientific Affairs with Kerry Group. Holds a PhD in Chemistry from Trinity College and has obtained a Certified Diploma in Accounting and Finance and an MSc in Executive Leadership. Served as Chair of the Audit, Risk and Compliance Committee of the Irish Blood Transfusion Service.



**Mr Brendan Whelan**

**Appointed:** 12 March 2021

**Tenure:** 3 years

**Skills and Experience:**

Chief Executive Officer of Social Finance Foundation. Chairman of Special Olympics Ireland. Chair of St. Catherine's Association Wicklow and Patron of the related St. Catherine's Special School. Former senior executive at Bank of Ireland and is a Fellow of the Institute of Bankers in Ireland. Holds qualifications in Commerce and Management.



**Mr Matt Walsh**

**Appointed:** 15 May 2023

**Tenure:** 1 year

**Skills and Experience:**

Experienced HR professional, who works as an Associate Partner at Stratis Consulting. Previously held senior HR positions in multi-national, semi-state and NGO organisations and has worked in a number of sectors, including technology, pharmaceutical, and aid and humanitarian. Experience as a non-executive director and expertise in corporate governance. Holds an MBA and MSc in Human Resource Development, an Advanced Diploma in Applied Employment Law, and a Diploma in Company Direction.

## 4.1 Governance and Board Members' Report 2023

### Members of the Executive Management Team (as at 31 December 2023)



**Mr Bernard Gloster**

Chief Executive Officer

**Skills and Experience:**

Bernard Gloster took up the post of Chief Executive Officer in March 2023. He has worked in health and social care services for over 34 years, and re-joined the HSE from the state Child and Family Agency Tusla where he served as Chief Executive Officer from September 2019. Prior to that he held several senior management positions within the HSE including Chief Officer of HSE Mid-West Community Healthcare. He is a social care worker by profession, and holds an MBA from Oxford Brookes University and an MSc in Management Practice from UCC.



**Mr Mark Brennock**

National Director, Communications

**Skills and Experience:**

Mark Brennock is the National Director of Communications, leading the development and management of the HSE's communications efforts, providing consultancy advice and support to staff across the organisation. He was formerly Director of Public Affairs with Murray, one of Ireland's largest communications agencies, and spent 23 years working as a journalist, mainly with The Irish Times.



**Ms Sandra Broderick**

Regional Executive Officer Mid West

**Skills and Experience:**

Sandra Broderick took up her post as Regional Executive Officer, HSE Mid West in December 2023. A qualified nurse, Sandra has extensive experience in leading and delivering health and social care services in the UK and in Ireland. Sandra worked in General Nursing with the NHS in both community and acute services, before moving into healthcare management roles across the NHS including senior advisory roles within health and social care. Sandra joined the HSE in 2018 as Assistant National Director for Older People's Services.



**Ms Mary Day**

National Director of Acute Operations

**Skills and Experience:**

Mary Day is on secondment as National Director of Acute Operations. She was previously Chief Executive in Ireland East Hospital Group, St. James's Hospital and in the Mater Misericordiae University Hospital. Mary set up the Lean Academy in the Mater Hospital and further developed the Lean improvement programme across the Ireland East Hospital Group. Her qualifications include a BSc (Hons) in Cancer Nursing and MSc in Health Service Management and she was appointed as an Adjunct Associate Professor at the UCD School of Nursing, Midwifery and Health Systems in December 2010.



**Ms Niamh Doody**

Executive Business Manager to the CEO

**Skills and Experience:**

Niamh Doody is the Executive Business Manager to the CEO. Niamh has over 24 years' experience working in the Irish Health sector, having previously worked in the Child and Family Agency, Tusla for a couple of years. Niamh has held a number of corporate management roles and previously worked as a Communications Officer with the HSE Mid West. Niamh's current role focuses on both internal and external stakeholder engagement on behalf of the CEO and the HSE.



**Mr Joseph Duggan**

National Director of Internal Audit

**Skills and Experience:**

Joseph Duggan is the National Director of Internal Audit since January 2023. Before this, he held senior executive roles in the New South Wales (Australia) State Government, focusing on internal audit delivery and integrity risk. Previously, within professional services, he led engagements across Europe and the Asia-Pacific Region in providing internal audit, operational and strategic risk management, and governance advice. He holds Bachelor of Commerce and Master of Accounting degrees. He is a Chartered Accountant (FCA) and an Associate of the Irish Taxation Institute (AITI).





**Dr Colm Henry**  
Chief Clinical Officer

**Skills and Experience:**

Dr Colm Henry is the Chief Clinical Officer. Prior to his appointment as Chief Clinical Officer, he was National Clinical Advisor and Group Lead for Acute Hospitals in the HSE and, before this, was the National Lead for the Clinical Director Programme in the HSE. He was appointed as consultant geriatrician to the Mercy University Hospital in Cork in 2002 and was the hospital's Clinical Director from 2009 to 2012.



**Ms Anne Marie Hoey**  
National Director of Human Resources

**Skills and Experience:**

Anne Marie Hoey is the National Director of Human Resources. She has over 30 years' experience in the Irish health service, holding a number of senior management roles, across acute hospitals, community services and the Primary Care Reimbursement Service. She holds a BSc in Management in addition to a Master's Degree in Health Service Management from Trinity College Dublin and is a Fellow of the Chartered Institute of Personnel and Development.



**Mr Patrick Lynch**  
Chief Strategy Officer

**Skills and Experience:**

Patrick Lynch is the HSE's acting Chief Strategy Officer since October 2023. He is also the HSE's Chief Risk Officer. Patrick has worked in various senior management roles in the health service in Ireland and overseas, in areas including general health service management, risk and incident management, planning and performance and project and change management. He holds a Post-Graduate Diploma in Health Systems Management and a Masters in Change Management.



**Mr Damien McCallion**  
Chief Operations Officer

**Skills and Experience:**

Damien McCallion is the Chief Operations Officer of the HSE. Prior to this, he was National Director leading the roll-out of the COVID-19 Vaccination and Test and Trace Programmes and is also Director General of CAWT (Co-operation and Working Together). Over the course of his career, he has held a number of senior roles including in the National Screening Service, ICT, the Health Service Reform Programme, Emergency Management and the National Ambulance Service, and holds an MSc in Change and Innovation Management.



**Mr Stephen Mulvany**  
Chief Financial Officer

**Skills and Experience:**

Stephen Mulvany is the Chief Financial Officer, with extensive experience in financial planning, operational planning and service delivery. He is a chartered accountant (FCCA) with a Postgraduate Diploma in Information Technology for Managers, an MSc in Management Practice, an Institute of Directors Certificate and a Diploma in Company Direction.



**Mr Brian Murphy**  
Head of Corporate Affairs

**Skills and Experience:**

Brian Murphy is the Head of Corporate Affairs. He has over 35 years' experience working in the Irish health sector, having previously worked in the Department of Health. Brian has held many operational and strategic positions during this period, including roles in finance, primary care and strategic planning. Brian holds a Bachelor of Business Studies and postgraduate qualifications in Health Sciences and Strategy and Innovation.

## 4.1 Governance and Board Members' Report 2023

### Members of the Executive Management Team (as at 31 December 2023)



**Mr Fran Thompson**  
Chief Information Officer

**Skills and Experience:**

Fran Thompson is Chief Information Officer of the HSE enabling the digital transformation of Ireland's health service. With over 25 years' health ICT leadership experience leading on a wide range of key strategic eHealth programmes, he is particularly focused on maximising digital transformation within the health sector.



**Mr David Walsh**  
National Director of Community Operations,  
Schemes and Reimbursement

**Skills and Experience:**

David Walsh is the National Director of Community Operations, Schemes and Reimbursement. David has been a senior manager in the health service for over 20 years. He has held a range of positions in Community Services over that time and, since 2018, has held various posts at National Director level within the Health Service Executive.



**Mr John Ward**  
Chief Technology Transformation Officer

**Skills and Experience:**

John Ward is the Interim Chief Technology and Transformation Officer of the HSE. John has over 25 years' experience working across industries on large, transformational technology programmes with a particular focus on the leading edge of innovative software architecture and development. He holds a BSc in Computer Science, a postgraduate Diploma in New Business Development and is professionally certified in Information technology infrastructure library (ITIL), The Open Group Architecture Framework (TOGAF) and Data Protection.



**Mr Liam Woods**  
National Director of Health Regions  
Implementation

**Skills and Experience:**

Liam Woods is the National Director of Health Regions Implementation. Prior to joining the health services, he worked in the private sector in an accounting and consultancy organisation. He joined the health services in 1999 as Financial Director of the Eastern Regional Health Authority, serving in this post until the ERHA became part of the Health Service Executive in January 2005. Liam has been the Director of Finance of the HSE for an eight-year period, Director of Health Business Services for a year and Director of Acute Services from 2015 to August 2022. He is a UCD graduate and a qualified Chartered Accountant.





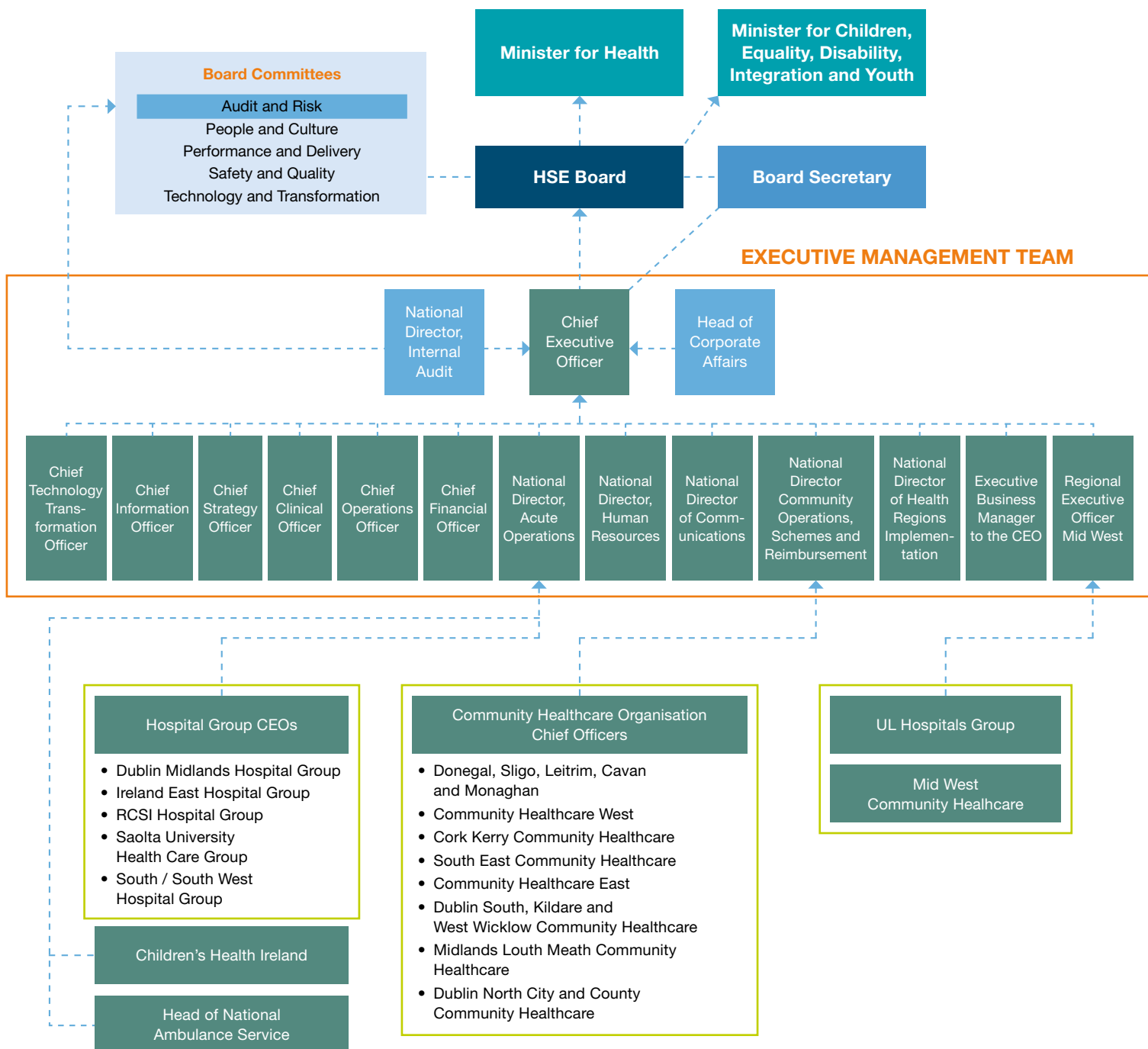
## 5 Appendices

- Appendix 1: Organisational Structure and Service Delivery
- Appendix 2: Expenditure and Human Resource Data
- Appendix 3: National Service Plan 2023 National Scorecard and Key Activity
- Appendix 4: Capital Infrastructure
- Appendix 5: Report Required under Section 55 of the Health Act 2004 (Complaints)
- Appendix 6: Annual Report – Protected Disclosures 2023
- Appendix 7: Risk Management Report
- Appendix 8: Schedule of Board and Committee Attendance, Fees and Expenses
- Appendix 9: Legislative Compliance
- Appendix 10: Glossary of Terms



# Appendix 1: Organisational Structure and Service Delivery

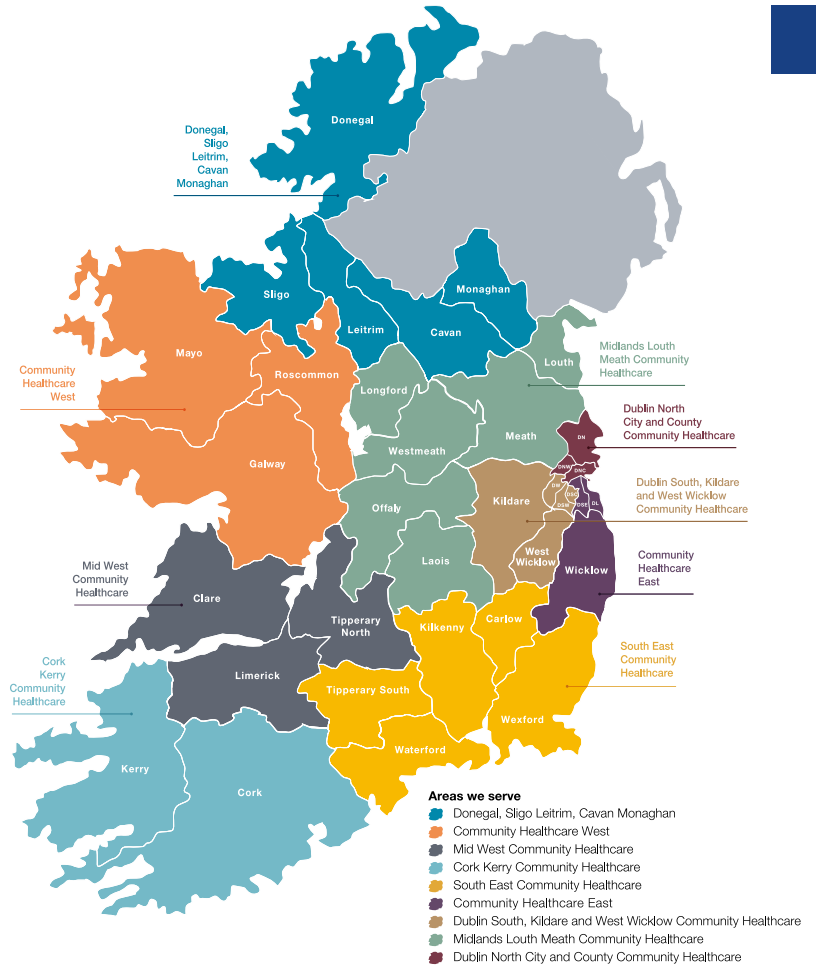
## Organisation Structure



## Health and Social Care Delivery

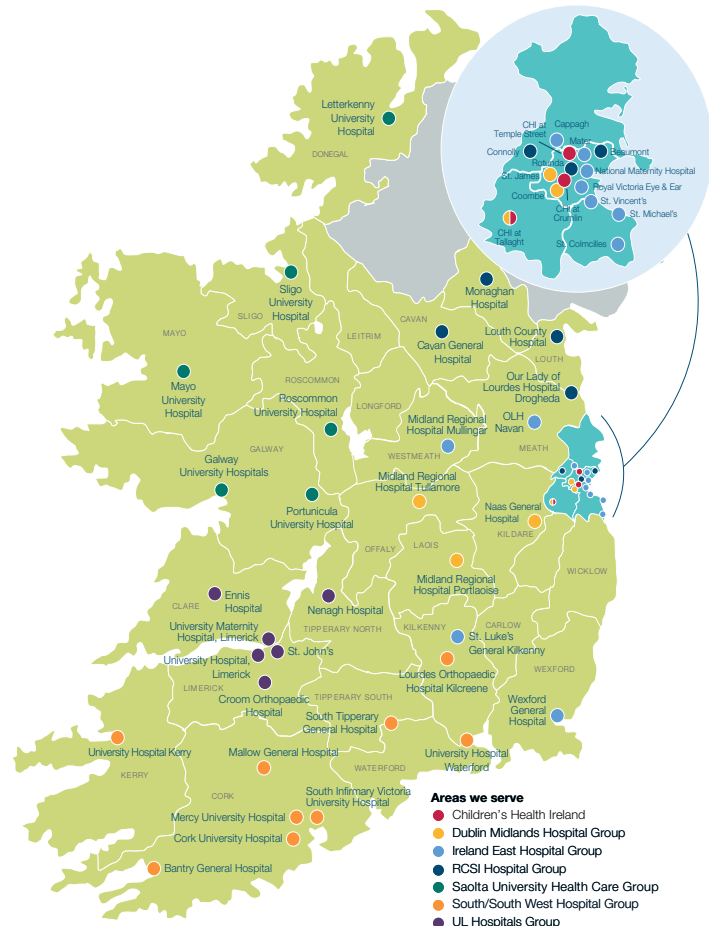
### Community Healthcare

Community healthcare spans primary care services, social inclusion services, older persons' and palliative care services, disability services and mental health services and is provided to children and adults, including those who are experiencing marginalisation and health inequalities. Services are provided by general practitioners (GPs), public health nurses (PHNs) and health and social care professionals through primary care teams and community healthcare networks. In 2023, community healthcare services were delivered through nine Community Healthcare Organisations (CHOs) and were provided through a mix of HSE direct provision as well as through voluntary Section 38 and 39 service providers, GPs and private providers. These services are delivered to people in local communities as close as possible to their homes.



### Acute Hospital Care

While our aim is to deliver services as close as possible to people's homes, there are instances where hospital admission or attendance is unavoidable. Acute hospital services aim to improve the health of the population by providing health services that range from early diagnosis through to specialist services, including inpatient scheduled care, unscheduled / emergency care, cancer services, maternity services, outpatient services and diagnostics. Hospitals in Ireland, in 2023, were organised into six Hospital Groups and Children's Health Ireland (CHI) with care provided through multidisciplinary teams. Pre-hospital emergency care, intermediate care and critical care retrieval services were provided through the National Ambulance Service (NAS).



### In 2024 – Health Regions

Six Health Regions, established from February 2024, will deliver integrated hospital and community care, supporting our aim to deliver a more efficient, streamlined and productive health service. The Health Regions will function as part of a strengthened regional health and social care service, with their own budgets, leadership teams, and with the capacity for improved local decision-making. For more information, see Section 2.2 of this Annual Report.

## Appendix 2: Expenditure and Human Resource Data

### Breakdown of Expenditure

	2022 €'000	2023 €'000
Total HSE Expenditure 2023	23,363,470	24,749,003
Total Capital Expenditure 2023	1,167,610	1,055,736
Total ICT Capital Projects	150,581	170,299
Total Capital Grants to Voluntary Agencies	531,706	346,792

Data source: National Finance

### Payroll

	2022 €'000	2023 €'000
Overall pay bill of health service (excl. voluntary service providers and superannuation)	6,887,445	7,467,042
Basic pay	4,730,778	5,265,552
Other allowances	190,614	143,454

Data source: National Finance

### Governance arrangements with the non-statutory sector

Funding provided by HSE	2022 €'000	2023 €'000
Acute voluntary hospitals	3,281,290	3,634,936
Other agencies	3,060,902	3,108,314
<b>Total</b>	<b>6,342,192</b>	<b>6,743,250</b>

Data source: National Finance

### Funding arrangements

Funding arrangements	2022	2023
No. of agencies funded	2,261	2,286
Separate funding arrangements in place	4,845	5,010

Data source: Compliance Unit

## Human Resource Data

### Whole Time Equivalents (WTEs) by staff category

Staff Category	WTE Dec 2022	WTE Dec 2023
Medical and dental	12,697	13,761
Nursing and midwifery	43,619	46,247
Health and social care professionals	19,721	20,785
Management and administrative	23,156	25,404
General support	10,134	10,157
Patient and client care	28,418	29,631
<b>Total health service</b>	<b>137,745</b>	<b>145,985</b>

Data source: Health Service Personnel Census. Figures rounded to the nearest WTE.

# Appendix 3: National Service Plan 2023 National Scorecard and Key Activity

Note: Reported data position is based on the latest data available at time of development of this report and may not reflect end-of-year position (due to data being reported in arrears)

## Appendix 3(a) National Scorecard

National Scorecard			
Scorecard Quadrant / Priority Area	Key Performance Indicator	Target NSP 2023	Reported Actual 2023
Quality and Safety			
<b>Complaints investigated within 30 days</b>	% of complaints investigated within 30 working days of being acknowledged by the complaints officer	75%	61%
<b>Serious Incidents</b>	% of reviews completed within 125 days of category 1 incidents from the date the service was notified of the incident	70%	46%
	% of reported incidents entered onto NIMS within 30 days of notification of the incident	70%	79%
	Extreme and major incidents as a % of all incidents reported as occurring	<1%	0.5%
<b>HCAI Rates</b>	Rate of new cases of hospital acquired staphylococcus aureus bloodstream infection	<0.8 / 10,000 bed days used	0.8
	Rate of new cases of hospital associated C. difficile infection	<2 / 10,000 bed days used	2.2
<b>Child Health</b>	% of children aged 24 months who have received the measles, mumps, rubella (MMR) vaccine	95%	89.4%
	% of children reaching 12 months within the reporting period who have had their 9-11 month PHN child health and development assessment on time or before reaching 12 months of age	95%	88.4%
	% of infants breastfed exclusively at the PHN three month child health and development assessment visit	36%	32.1%
	% of infants visited by a PHN within 72 hours of discharge from maternity services	99%	98.6%
<b>Urgent Colonoscopy within four weeks</b>	No. of new people waiting > four weeks for access to an urgent colonoscopy	0	1,266
<b>BreastCheck</b>	% BreastCheck screening uptake rate	70%	65.7%
<b>Surgery</b>	% of surgical re-admissions to the same hospital within 30 days of discharge	≤2%	1.7%
<b>Medical</b>	% of emergency re-admissions for acute medical conditions to the same hospital within 30 days of discharge	≤11.1%	11.8%
<b>Patient Handover at Emergency Department to Clear</b>	% of ambulance crews who are ready and mobile to receive another 999 call within 15 minutes of clinically and physically handing over their patient at an Emergency Department (ED) or hospital	75%	Data Not Available
<b>CAMHS Bed Days Used</b>	% of bed days used in HSE Child and Adolescent Acute Inpatient Units as a total of bed days used by children in mental health acute inpatient units	>95%	99.3%

## Appendix 3: National Service Plan 2023 National Scorecard and Key Activity

### Appendix 3(a) National Scorecard *continued*

National Scorecard			
Scorecard Quadrant / Priority Area	Key Performance Indicator	Target NSP 2023	Reported Actual 2023
<b>Disability Services</b>	Facilitate the movement of people from congregated to community settings	73	70
<b>Smoking</b>	% of smokers on cessation programmes who were quit at four weeks	48%	57.5%
<b>Access and Integration</b>			
<b>Therapy Waiting Lists</b>	Physiotherapy – % on waiting list for assessment ≤52 weeks	94%	83.3%
	Occupational Therapy – % on waiting list for assessment ≤52 weeks	95%	71.4%
	Speech and Language Therapy – % on waiting list for assessment ≤52 weeks	100%	83.8%
	Podiatry – % on waiting list for treatment ≤52 weeks	77%	64.4%
	Ophthalmology – % on waiting list for treatment ≤52 weeks	64%	55.3%
	Audiology – % on waiting list for treatment ≤52 weeks	75%	76.2%
	Dietetics – % on waiting list for treatment ≤52 weeks	80%	71.1%
	Psychology – % on waiting list for treatment ≤52 weeks	81%	59.8%
<b>Nursing</b>	% of new patients accepted onto the nursing caseload and seen within 12 weeks	100%	96.1%
<b>National Ambulance Service (NAS) to ED Handover Times</b>	% of patients arriving by ambulance at ED to physical and clinical handover within 20 minutes of arrival	80%	Data Not Available
<b>ED Patient Experience Time</b>	% of all attendees at ED who are discharged or admitted within six hours of registration	70%	57.1%
	% of all attendees at ED who are in ED <24 hours	97%	95.9%
	% of all attendees aged 75 years and over at ED who are discharged or admitted within six hours of registration	95%	36.4%
	% of all attendees aged 75 years and over at ED who are discharged or admitted within 24 hours of registration	99%	91.5%



Appendix 3(a) National Scorecard *continued*

National Scorecard			
Scorecard Quadrant / Priority Area	Key Performance Indicator	Target NSP 2023	Reported Actual 2023
<b>Waiting Times for Procedures</b>	% of adults waiting <9 months for an elective procedure (inpatient)	90%	73.6%
	% of adults waiting <9 months for an elective procedure (day case)	90%	81.6%
	% of children waiting <9 months for an elective procedure (inpatient)	90%	63.6%
	% of children waiting <9 months for an elective procedure (day case)	90%	69.3%
	% of people waiting <15 months for first access to OPD services	90%	86.6%
	% of people waiting <13 weeks following a referral for colonoscopy or OGD	65%	66.0%
<b>Ambulance Response Times</b>	% of clinical status 1 ECHO incidents responded to by a patient-carrying vehicle in 18 minutes and 59 seconds or less	75%	72%
	% of clinical status 1 DELTA incidents responded to by a patient-carrying vehicle in 18 minutes and 59 seconds or less	45%	46%
<b>Cancer</b>	% of new patients attending rapid access breast (urgent), lung and prostate clinics within recommended timeframe	95%	79.8%
	% of patients undergoing radical radiotherapy treatment who commenced treatment within 15 working days of being deemed ready to treat by the radiation oncologist (palliative care patients not included)	90%	63.1%
<b>National Screening Service</b>	No. of unique women who have had one or more satisfactory cervical screening tests in a primary care setting	264,000	234,051
<b>Disability Services</b>	% of child assessments completed within the timelines as provided for in the regulations	100%	13.0%
	No. of new emergency places provided to people with a disability	43	160
	No. of in home respite supports for emergency cases	447	465
	No. of day only respite sessions accessed by people with a disability	24,444	45,424
	No. of people with a disability in receipt of respite services (ID / autism and physical and sensory disability)	5,758	6,137
	No. of overnights (with or without day respite) accessed by people with a disability	129,396	151,123

## Appendix 3: National Service Plan 2023 National Scorecard and Key Activity

### Appendix 3(a) National Scorecard *continued*

National Scorecard			
Scorecard Quadrant / Priority Area	Key Performance Indicator	Target NSP 2023	Reported Actual 2023
Older Persons	No. of home support hours provided (excluding provision of hours from IHCPs)	23.9m*	22.1m
	No. of people in receipt of home support (excluding provision IHCPs) – each person counted once only	55,910	55,652
Mental Health	% of urgent referrals to Child and Adolescent Mental Health Teams responded to within three working days	≥90%	92.8%
	% of accepted referrals / re-referrals offered first appointment and seen within 12 weeks by General Adult Community Mental Health Team	≥75%	68.7%
	% of accepted referrals / re-referrals offered first appointment and seen within 12 weeks by Psychiatry of Later Life Community Mental Health Teams	≥95%	89.4%
Homeless	% of service users admitted to homeless emergency accommodation hostels / facilities whose health needs have been assessed within two weeks of admission	85%	87.4%
Substance Misuse	% of substance misusers (under 18 years) for whom treatment has commenced within one week following assessment	100%	94.5%
	% of substance misusers (over 18 years) for whom treatment has commenced within one calendar month following assessment	100%	96.1%
<b>Finance, Governance and Compliance</b>			
Financial Management	Net expenditure variance from plan (pay + non-pay - income)	≤0.1%	Reported in Annual Financial Statements 2023
Governance and Compliance	% of the monetary value of service arrangements signed	100%	84.7%
	% of internal audit recommendations implemented, against total no. of recommendations, within 12 months of report being received	95%	82%
<b>Workforce</b>			
Attendance Management	% absence rates by staff category	≤4%	5.1%

\*NSP 2023 target for home support hours amended during the year to 22m

### Appendix 3(b) Other Key Activity in 2023

Other Key Activity 2023			
Service Delivery Area	Key Activity	Expected Activity NSP 2023	Reported Actual 2023
<b>Enhancing Prevention and Early Intervention</b>			
<b>Health and Wellbeing</b>	No. of smokers who are receiving online cessation support services	6,000	7,798
	No. of frontline staff to complete the eLearning Making Every Contact Count training in brief intervention	5,748	3,062
<b>National Screening Service</b>	No. of women in the eligible population who have had a complete mammogram	185,000	166,532
	No. of clients who have completed a satisfactory BowelScreen FIT test	140,000	149,385
	No. of Diabetic RetinaScreen clients screened with final grading result	110,000	121,168
<b>Enhancing Community Services</b>			
<b>Primary Care Services</b>	Total no. of Community Intervention Team referrals	81,372	95,962
	No. of contacts with GP Out of Hours Service	1,143,000	1,120,938
	Nursing – no. of patients seen	474,366	411,678
	Therapies / Community Healthcare Network Services – total no. of patients seen	1,597,487	1,394,827
	Physiotherapy – no. of patients seen	587,604	522,059
	Occupational Therapy – no. of patients seen	389,256	350,886
	Speech and Language Therapy – no. of patients seen	282,312	187,158
	Psychology – no. of patients seen	49,757	41,479
<b>Social Inclusion</b>	No. of substance misusers (under 18 years) for whom treatment has commenced within one week following assessment	360	346
<b>Older Persons' Services</b>	No. of people seeking service who have been assessed using the interRAI Ireland Assessment System	18,100	3,017
	Total no. of persons in receipt of an Intensive Homecare Package	235	74
	No. of home support hours provided from Intensive Homecare Packages	360,000	210,550
	No. of persons funded under the Nursing Homes Support Scheme (NHSS) in long-term residential care during the reporting month	22,712	23,285
	No. of NHSS beds in public long-stay units	4,501	4,471
	Residential Care – no. of short stay beds in public units	2,182	1,601

## Appendix 3: National Service Plan 2023 National Scorecard and Key Activity

### Appendix 3(b) Other Key Activity in 2023 *continued*

Other Key Activity 2023			
Service Delivery Area	Key Activity	Expected Activity NSP 2023	Reported Actual 2023
<b>Improving Access to Mental Health Services including Early Intervention</b>			
	No. of adult referrals seen by mental health services	29,482	27,054
	No. of admissions to adult acute inpatient units	11,460	11,380
	No. of Psychiatry of Later Life referrals seen by mental health services	9,883	7,740
	No. of CAMHS referrals seen by mental health services	12,635	12,338
<b>Specialist Community-Based Disability Services</b>			
	No. of adults with disabilities in each CHO participating in personalised budgets demonstration projects	45	137
	No. of residential places for people with a disability (including new planned places)	8,305	8,400
	No. of personal assistance service hours delivered to adults with a physical and / or sensory disability	1.77m	1.69m
	No. of home support hours delivered to persons with a disability	3.12m	3.54m
	No. of people with a disability in receipt of home support services (ID / autism and physical and sensory disability)	7,326	7,026
	No. of requests for assessment of need received for children	6,555	8,472
<b>Delivering Safe Timely Access to Acute Care</b>			
<b>Acute Hospital Services</b>	Inpatient discharges	634,115	648,812
	Day case (includes dialysis) discharges	1,128,411	1,191,346
	Level of GI scope activity	98,620	107,146
	Emergency inpatient discharges	455,111	463,227
	Elective inpatient discharges	83,582	86,886
	New ED attendances	1,350,913	1,359,050
	Return ED attendances	112,963	117,394
	Injury unit attendances	154,816	165,089
	Other emergency presentations	47,844	49,645
	No. of new and return outpatient attendances	3,389,402	3,651,940

Appendix 3(b) Other Key Activity in 2023 *continued*

Other Key Activity 2023			
Service Delivery Area	Key Activity	Expected Activity NSP 2023	Reported Actual 2023
<b>National Ambulance Service</b>	Total no. of AS1 and AS2 (emergency ambulance) calls	407,040	398,101
	No. of clinical status 1 ECHO calls arrived at scene (excludes those stood down en route)	6,784	6,528
	No. of clinical status 1 DELTA calls arrived at scene (excludes those stood down en route)	162,180	159,774
Primary Care Reimbursement Services			
	No. of persons covered by medical cards as at 31st December	1,630,367	1,611,187
	No. of persons covered by GP visit cards as at 31st December	1,069,391	630,475



## Appendix 4: Capital Infrastructure

Work continued in 2023 to deliver on the projects outlined in the HSE Capital Plan. The tables below outline those projects that: 1) were completed and operational by end 2023; 2) completed by end 2023 and will be operational in 2024; and 3) were delayed with completion now expected in 2024 / 2025.

### Projects Completed and Operational by end 2023

Community Healthcare		
<p><b>Primary Care Services</b></p> <ul style="list-style-type: none"> <li>Co. Monaghan: Primary Care Centre at St. Davnet's Hospital, Monaghan</li> <li>Co. Cavan: New Primary Care Centre delivered by lease agreement at Killeshandra</li> <li>Co. Monaghan: New Primary Care Centre delivered by lease agreement at Clones</li> <li>Co. Sligo: New Primary Care Centre for North Sligo Primary Care Network. This is a two site solution at Drumcliffe and Grange</li> <li>Co. Galway: Fit-out of leased office space at Ballybrit to provide interim accommodation for Enhanced Community Care, Hub 4</li> <li>Co. Galway: Refurbishment of East Wing, St. Brigid's, Ballinasloe to provide accommodation for Enhanced Community Care, Hub 5</li> <li>Co. Cork: Equipping of leased building at Ballincollig to provide accommodation for Enhanced Community Care, Hub 9</li> <li>Co. Kerry: New Primary Care Centre delivered by lease agreement at Castleisland</li> </ul>	<ul style="list-style-type: none"> <li>Co. Dublin: New building constructed on HSE land at Clonskeagh to deliver interim accommodation for Enhanced Community Care, Hub 17</li> <li>Co. Dublin: New Primary Care Centre delivered by lease agreement at Glasthule / Sallynoggin (Dun Laoghaire)</li> <li>Co. Dublin: New Primary Care Centre delivered by lease agreement at Knocklyon / Rathfarnham</li> <li>Co. Louth: Refurbishment, reconfiguration and extension of existing health centre to create a Primary Care Centre at Castlebellingham</li> <li>Co. Meath: New Primary Care Centre delivered by lease agreement at Laytown / Bettystown</li> </ul> <p><b>Older Persons' Services</b></p> <ul style="list-style-type: none"> <li>Co. Donegal: Provision of new 80 bed community nursing unit at Ballyshannon to replace existing beds at the Sheil and the Rock</li> <li>Co. Galway: New 50 bed community nursing unit to replace existing accommodation at Tuam (Phase 1 – open 25 beds)</li> </ul>	<p><b>Disability Services</b></p> <ul style="list-style-type: none"> <li>Co. Galway: Provision of facilities for Disability Services, Early Intervention and School Age Teams at Tuam. This is a joint project with Mental Health Services</li> </ul> <p><b>Mental Health Services</b></p> <ul style="list-style-type: none"> <li>Co. Monaghan: Mental Health Primary Care Centre delivered as part of new Primary Care Facilities at St. Davnet's Hospital, Monaghan</li> <li>Co. Donegal: Provision of anti-ligature works at Acute Mental Health Unit in Letterkenny University Hospital</li> <li>Co. Galway: Provision of facilities for Community Mental Health Team at Tuam. This is a joint project with Disability Services</li> <li>Co. Tipperary: Provision of a ten bed crisis housing unit in Clonmel to facilitate the vacation of St. Luke's</li> <li>Dublin North City: Re-location of Eve Holdings to Villas 1-5 at Grangegorman to facilitate development of Grangegorman Primary Care Centre</li> </ul>

## Projects Completed and Operational by end 2023 *continued*

Acute Hospital Care		
<p><b>Dublin Midlands Hospital Group</b></p> <ul style="list-style-type: none"> <li>Co. Dublin: Upgrade and refurbishment of St. Patrick's Ward to improve infrastructure and fabric of ward spaces incorporating 37 beds at Coombe Women's Hospital</li> <li>Co. Dublin: New interim laboratory facilities for National Cancer Screening Service at Coombe Women's Hospital – new building completed</li> <li>Co. Offaly: Provision of a dispensing robot and associated work in the pharmacy at the Midland Regional Hospital Tullamore</li> <li>Co. Dublin: Installation of electrical generator and transformer – Phase 1 of electrical resilience programme at Tallaght University Hospital</li> <li>Co. Kildare: Construction of modular unit to provide 12 additional beds to support isolation protocols at Naas General Hospital</li> </ul>	<p><b>Ireland East Hospital Group</b></p> <ul style="list-style-type: none"> <li>Co. Dublin: Alterations and renovation to deceased viewing room at St. Colmcille's Hospital</li> <li>Co. Meath: Ward refurbishment work to male and female ward accommodation at Our Lady's Hospital Navan to support infection prevention and control protocols</li> </ul> <p><b>Saolta University Health Care Group</b></p> <ul style="list-style-type: none"> <li>Co. Galway: Re-purposing of existing accommodation in OPD to create 12 additional en-suite beds at Portiuncula University Hospital</li> <li>Co. Galway: Construction of new CT Scanning Room and associated facilities in existing space to enable the existing CT scanner to be replaced at Portiuncula University Hospital. Equipment cost met from National Equipment Replacement Programme</li> </ul>	<p><b>South / South West Hospital Group</b></p> <ul style="list-style-type: none"> <li>Co. Waterford: Provision of a 2nd Cardiac Catheterisation laboratory to enable expansion of the Cardiac Diagnostic Interventional Service at University Hospital Waterford</li> <li>Co. Waterford: Development of a theatre to facilitate cataract surgery and other ophthalmology procedures at University Hospital Waterford</li> <li>Co. Waterford: New Out-Patient Unit comprising 16 consulting rooms, virtual consulting spaces, minor procedure treatment rooms and support accommodation at University Hospital Waterford</li> <li>Co. Cork: Construction of new 20 bedded unit to replace existing accommodation and refurbishment of accommodation at St. Finbarr's Hospital – 70 beds in total</li> <li>Co. Cork: Provision of a new 30 bed ward block at the Mercy University Hospital</li> <li>Co. Tipperary: Refurbishment of existing accommodation at Tipperary University Hospital to provide 33 beds</li> </ul> <p><b>National Ambulance Service</b></p> <ul style="list-style-type: none"> <li>Co. Louth: New ambulance station at Ardee</li> <li>Co. Westmeath: Relocation of ambulance station at Mullingar to replace existing fragmented service and support personnel and fleet integration</li> </ul>

## Appendix 4: Capital Infrastructure

### Projects Completed by end 2023 and Operational in 2024

Community Healthcare		
<p><b>Primary Care Services</b></p> <ul style="list-style-type: none"> <li>Co. Limerick: New Primary Care Centre delivered by lease agreement at Newcastle West</li> <li>Co. Clare: Equipping of office accommodation and clinical space for Primary Care in Ennis</li> <li>Co. Cork: New Primary Care Centre delivered by lease agreement at Cobh</li> <li>Co. Dublin: Refurbishment, reconfiguration and extension to Kilbarrack Primary Care Centre</li> </ul> <p><b>Enhanced Community Care</b></p> <ul style="list-style-type: none"> <li>Co. Dublin: Refurbishment of Unit 3, Cherry Orchard to accommodate ICPOP Team, Enhanced Community Care, Hub 20 (Phase 2 – modular extension at Blackthorn)</li> </ul>	<p><b>Older Persons' Services</b></p> <ul style="list-style-type: none"> <li>Co. Galway: New 50 bed community nursing unit to replace existing accommodation at Tuam (Phase 2 – open 25 beds)</li> <li>Co. Cork: Extension and refurbishment at Kanturk Community Hospital to provide 31 compliant beds</li> <li>Co. Cork: Extension and refurbishment at Kinsale Community Hospital to provide 4 compliant beds</li> <li>Co. Cork: Extension and refurbishment at Macroom Community Hospital to provide 38 compliant beds</li> </ul>	<ul style="list-style-type: none"> <li>Co. Dublin: Conversion of existing ward space to provide compliant accommodation and to support end of life care at the Donnybrook Royal Hospital – 16 beds in total</li> <li>Co. Dublin: Conversion and re-configuration of existing ward space at Leopardstown Park Hospital, Dublin to provide compliant accommodation and upgrade mechanical and electrical infrastructure – 40 beds in total</li> <li>Co. Louth: Construction of new accommodation and extension combining Boyne View and St. Mary's Hospitals and delivering 30 new beds</li> </ul>
Acute Hospital Care		
<p><b>Children's Health Ireland (CHI)</b></p> <ul style="list-style-type: none"> <li>Co. Dublin: Installation of second MRI (through a leased arrangement), with associated support space, in addition to work to increase the number of pre and post anaesthetic spaces at Children's Health Ireland at Crumlin</li> </ul> <p><b>Ireland East Hospital Group</b></p> <ul style="list-style-type: none"> <li>Co. Dublin: Construction of 112 bed ward block at Mater Misericordiae Hospital, including 94 single en-suite rooms, 16 critical care beds and 2 infectious disease suites</li> <li>Co. Meath: Upgrade to Mortuary at Our Lady's Hospital Navan including post-mortem facilities and viewing room</li> </ul>	<ul style="list-style-type: none"> <li>Co. Dublin: Provision of 3 Trauma Bays, CT, Interventional Radiology (Phase 1a), to address anticipated increase in trauma demand requirements for the Major Trauma Centre – Mater Misericordiae Hospital</li> </ul> <p><b>Saolta University Health Care Group</b></p> <ul style="list-style-type: none"> <li>Co. Mayo: Upgrade and reconfiguration of HSSD. Equipping funded from the National Equipment Replacement Programme</li> </ul> <p><b>South / South West Hospital Group</b></p> <ul style="list-style-type: none"> <li>Co. Cork: Refurbishment and upgrade of two theatres to facilitate relocation of Ophthalmic Surgery from Cork University Hospital (CUH)</li> </ul>	<ul style="list-style-type: none"> <li>Co. Cork: Re-purposing of existing OPD accommodation to create dedicated paediatric treatment area and associated support space, separate from adult area, at CUH. Additional works to convert vacated paediatric space to adult rapid assessment and treatment space. Project supported by CUH Charity</li> <li>Co. Cork: Replacement of Medical Ward at Mallow General Hospital (Phase 1) – 48 beds in total</li> <li>Co. Kerry: Vertical extension and refurbishment of existing pathology laboratory at University Hospital Kerry to facilitate managed services</li> </ul>

## Completion Delayed until after 2023

Community Healthcare		
<p><b>Primary Care Services</b></p> <ul style="list-style-type: none"> <li>Co. Galway: New Primary Care Centre in Portumna by lease agreement</li> <li>Co. Galway: Refurbishment of existing HSE building at Newcastle to provide clinical space for interim enhanced community care accommodation in Galway City – Hub 4</li> <li>Co. Tipperary: New primary care centre at Roscrea by lease agreement</li> <li>Co. Cork: Accommodation hub for enhanced community care Team at Ballincollig</li> <li>Co. Dublin: Upgrade of existing building to support delivery of safe and compliant alcohol and drugs specialist services at Castle Street Clinic, Dublin 2</li> <li>Co. Westmeath: New Primary Care Centre at Kilbeggan</li> <li>Co. Dublin: Fit out of leased building at Carrickmines to enable decant of Bray Civic Centre for use as enhanced community care centre – Hub 18</li> <li>Co. Dublin: Fit out of leased space at Our Lady's Hospice, Harold's Cross to provide interim accommodation for the integrated care of older person team – Hub 19</li> </ul>	<ul style="list-style-type: none"> <li>Co. Dublin: Extension at Unit 3, Cherry Orchard (Phase 2 of work) to accommodate enhanced community care teams – Hub 20</li> <li>Co. Kildare: Fit out of leased Hawthorn Building, Naas to decant non-clinical services from St. Mary's, to facilitate enhanced community care, integrated care of older persons and chronic disease management teams – Hub 22</li> <li>Co. Kildare: Repurpose and refurbish existing accommodation at St. Mary's, Naas General Hospital, (dependent on decant) – Hub 22</li> <li>Co. Dublin: Equipping of extension to the Russell Centre, PCC to accommodate enhanced community care services – Hub 21</li> <li>Co. Dublin: New Primary Care Centre by lease agreement at Clondalkin Village / Moorefield / Monastery (Boot Road)</li> <li>Co. Dublin: Refurbishment of existing Primary Care Centre at Kilbarrack</li> </ul> <p><b>Older Persons' Services</b></p> <ul style="list-style-type: none"> <li>Co. Tipperary: New and replacement accommodation at St. Conlon's Community Nursing Unit, Nenagh delivering 50 beds</li> <li>Co. Limerick: Refurbishment and extension at St. Ita's, Newcastle West, Community Nursing Unit, delivering 66 beds in total</li> </ul>	<ul style="list-style-type: none"> <li>Co. Cork: Refurbishment and extension at St. Joseph's Community Hospital, Millstreet</li> <li>Co. Cork: Refurbishment and extension at St. Patrick's Community Hospital, Fermoy</li> <li>Co. Cork: Purchase of former hotel premises at Blarney for conversion to 50 bedded residential accommodation for the South West Health Region</li> <li>Co. Kildare: Renovation of former dispensary at Monasterevin to provide accommodation for Older Person's Day Services and Primary Care Services</li> <li>Co. Kildare: Renovation of existing ward space at St. Vincent's Hospital, Athy to provide Day Care Centre</li> <li>Co. Dublin: Electrical upgrade works serving Leopardstown Park Hospital</li> </ul> <p><b>Mental Health Services</b></p> <ul style="list-style-type: none"> <li>Co. Kilkenny: Accommodation for community child and adolescent mental health services at St. Canice's Hospital, Kilkenny</li> <li>Co. Dublin: Provision of accommodation for an Eating Disorders Specialist Service at Mount Carmel Hospital</li> </ul>

## Appendix 4: Capital Infrastructure

### Completion Delayed until after 2023 *continued*

Acute Hospital Care		
<p><b>Dublin Midlands Hospital Group</b></p> <ul style="list-style-type: none"> <li>Co. Westmeath: Extension to Radiology Department at Regional Hospital Mullingar to accommodate MRI Service by 3rd Party Provider</li> <li>Co. Dublin: New interim laboratory facilities for National Cancer Screening Service at Coombe Women's Hospital – refurbishment of existing building</li> <li>Co. Dublin: New fire detection and alarm system, plus passive fire safety works at St. Luke's Hospital, Rathgar</li> <li>Co. Laois: Mechanical upgrade works to existing ventilation systems serving theatres and critical patient care areas at Midland Regional Hospital Portlaoise</li> </ul> <p><b>Ireland East Hospital Group</b></p> <ul style="list-style-type: none"> <li>Co. Kilkenny: Electrical infrastructure upgrade at St. Luke's General Hospital Carlow Kilkenny to improve redundancy and resilience</li> <li>Co. Kilkenny: Replacement of existing CT Scanner at St. Luke's General Hospital Carlow Kilkenny</li> </ul>	<p><b>RCSI Hospital Group</b></p> <ul style="list-style-type: none"> <li>Co. Dublin: Installation of specialist ventilation systems to mitigate Aspergillus risk to immunocompromised patients during proposed phases of construction on Beaumont Hospital campus</li> </ul> <p><b>Saolta University Health Care Group</b></p> <ul style="list-style-type: none"> <li>Co. Sligo: Provision of car parking facilities and associated enabling works to facilitate the development of a new ward block at Sligo University Hospital</li> </ul> <p><b>South / South West Hospital Group</b></p> <ul style="list-style-type: none"> <li>Co. Cork: Supply and installation of mechanical air conditioning at Cork University Maternity Hospital</li> <li>Co. Waterford: MRI replacement and associated fire and infrastructural upgrade works at University Hospital Waterford. Equipment funded through Equipment Replacement Programme</li> <li>Co. Cork: Replacement of cladding at Cardiac Renal Centre Building, CUH</li> </ul>	<p><b>UL Hospitals Group</b></p> <ul style="list-style-type: none"> <li>Co. Limerick: Refurbishment of Neonatal Unit at University Maternity Hospital Limerick to provide 23 cots</li> <li>Co. Limerick: Fire safety upgrade (Phase 2), including installation of fire alarm and emergency lighting systems at University Hospital Limerick</li> <li>Co. Limerick: Fit-out of accommodation for business support functions for University of Limerick Hospitals Group at Houston Hall, Raheen, Limerick</li> </ul> <p><b>National Ambulance Service</b></p> <ul style="list-style-type: none"> <li>Co. Galway: Refurbishment of existing health centre at Recess, to provide dynamic deployment base in Connemara</li> </ul>



# Appendix 5: Report Required under Section 55 of the Health Act 2004 (Complaints)

## Health Service Executive

(Excluding voluntary hospitals and agencies)

Many compliments go unrecorded and work is ongoing to encourage all staff to record compliments as they provide important information on the positive aspects of our services to assist in learning from what is working well. In 2023, there were 16,691 compliments recorded by services and submitted to the National Complaints Governance and Learning Team.

There were 4,608 Stage 2 formal complaints recorded on the Complaints Management System in 2023 and examined within the legislative timeframe of 30 working days by assigned Your Service Your Say Complaints Officers under the *Health Act 2004* (as amended). Of these, 447 were excluded from investigation under the Your Service Your Say complaints process or withdrawn. Of the remaining 4,161 complaints, 2,526 or 61% were resolved by a complaints officer through the formal complaints management process as set out in *Your Service Your Say: The HSE Management of Service User Feedback for Comments, Compliments and Complaints 2017* policy.

### HSE formal complaints received and % dealt with within 30 working days

	No. of complaints received	No. and % dealt with within 30 working days
2023	4,161	2,526 (61%)
2022	5,408	2,860 (53%)
2021	5,415	2,989 (61%)
2020	5,394	2,916 (57%)
2019	5,938	3,398 (65%)
2018	6,610	3,695 (56%)

Data source: National Complaints Governance and Learning.

## Voluntary Hospitals and Agencies

There were 13,483 compliments recorded in 2023. There were also 10,211 complaints recorded by voluntary organisations and examined by assigned complaints officers. Of the total number of complaints received, 9,811 were investigated. The other 400 were either excluded or withdrawn. Of those investigated, 7,551 or 77% were resolved by assigned complaints officers through formal investigation within 30 working days.

### Formal complaints received by category 2023

Category	HSE (excluding voluntary hospitals and agencies)		Voluntary hospitals and agencies	
	2022	2023	2022	2023
Access	1,451	1,200	2,829	2,186
Dignity and respect	306	465	1,468	1,386
Safe and effective care	1,390	1,878	3,452	3,482
Communication and information	480	1,321	4,025	3,087
Participation	42	47	126	119
Privacy	27	30	143	139
Improving health	62	29	124	95
Accountability	1,989	270	957	383

## Appendix 5: Report Required under Section 55 of the Health Act 2004 (Complaints)

Category	HSE (excluding voluntary hospitals and agencies)		Voluntary hospitals and agencies	
	2022	2023	2022	2023
Clinical judgement	81	0	157	191
Vexatious complaints	0	0	75	48
Nursing homes / residential care for older people (65 and over)	0	0	48	39
Nursing homes / residential care (aged 64 and under)	0	0	22	11
Pre-school inspection services	0	0	598	2
Trust in care	0	0	390	48
Children First	0	0	49	64
Safeguarding vulnerable persons	0	0	317	341

Data Source: National Complaints Governance and Learning

Note: Some complaints contain multiple issues and therefore fall under more than one category.

### Complaints under Part 2 of the Disability Act 2005

1,505 complaints were received in 2023 under Part 2 of the *Disability Act 2005* in relation to a child's assessment of need for disability services, an increase of 68% on 2022.

#### Office of the Confidential Recipient

The Office of the Confidential Recipient is a national free service and acts as an independent voice and advocate for adults at risk and vulnerable adults with a disability and / or older adults who are receiving services from HSE-funded services. The office receives concerns and / or complaints such as allegations of abuse, negligence, mistreatment or poor care practices in disability and older person residential care homes including day services and older persons, community nursing units and day services. In addition, the office receives concerns and / or complaints relating to community services including mental health, primary care services and, at times, relating to adults inpatient in mental health units and residential care homes.

The office is independent of the HSE and provides advice, support, and advocacy in good faith to patients, service users, families, staff, other professionals and members of the public across the country. The office has dealt with over 1,428 formal concerns and / or complaints from across the country since its establishment in December 2014.

In 2023, the total number of formal concerns and / or complaints received by the Confidential Recipient was 146, an increase of 37 on 2022. The type of concerns and / or complaints received included alleged neglect and omissions of care, physical abuse, organisational and institutional abuse, human rights, person-centred care planning, abuse of professional power, poor professional standards, poor engagement and transparency, cessation of services, a lack of day service provision and respite placements, long-term care planning and provision of residential care home placements, inappropriate service user placement in nursing homes for under 65 years and support with applying for a decision support agreement, amongst others.

Furthermore in 2023, the Office of the Confidential Recipient dealt with 227 consultations, 74 hospital enquiries, 15 private nursing home enquiries, 39 community safeguarding enquiries and facilitated 25 presentations on the role and function of the Confidential Recipient to service users and staff in HSE-funded services.

## National Appeals Service

The National Appeals Service provides an independent and impartial review process for applicants who are not satisfied with decisions made by the HSE on their entitlements under certain schemes. These appeals include the statutory Nursing Homes Support Scheme, the related Common Summary Assessment Report, and the administrative schemes of the Primary Care Reimbursement Service (e.g. medical cards / GP visit cards), Blind Welfare Allowance, Mobility Allowance and Residential Support Services Maintenance and Accommodation Contribution.

The National Appeals Service is public facing and a key part of the customer service model is signposting the public to the appropriate health and social care services tailored to their individual circumstances and supporting them in accessing the right health and financial supports. The National Appeals Service has a direct and tangible impact on service users' health experience, 38% of contacts are resolved at the lowest level of complexity through a case review (pre-appeal) process.

The National Appeals Service reviews appeals from across HSE geographical areas. The appeals process provides an overall measure of consistency in standards being applied throughout the HSE and brings to light the issues that service users encounter when they seek to access health and financial supports provided through the schemes and reimbursements model. Case reviews and appeal decisions are made in line with the relevant legislation, regulations and guidelines for these schemes. This "look back" process creates a safeguard for the HSE in the administration of schemes and in the HSE's requirements under the *Health Act 2004* and the right of appeal furthers the fair administration of the schemes. The National Appeals Service gains learning and understanding of the service user experience and feeds back key issues arising to scheme managers with the aim of improving consistency and promoting ongoing improvement in scheme administration. Listening to appellants and analysing patterns emerging in the administration of the schemes forms an integral part of a culture of continuous improvement and learning.

In 2023, 1,704 appeals were processed and 37.2 % of appeals were approved or partially approved.

### Appeals received and approved

Appeal Type	Received	Processed	Approved	Partially approved	% Approved / partially approved
Medical / GP visit card (general scheme)	812	810	190	149	41.9%
Medical / GP visit card (over 70s scheme)	85	79	17	4	26.6%
16 to 25 year old medical card / GP visit card	153	158	61	17	49.4%
Nursing Homes Support Scheme	524	483	57	87	29.8%
Common Summary Assessment Report	60	59	23	0	39.0%
Blind Welfare Allowance	13	17	7	2	52.9%
Mobility Allowance	2	5	0	1	20.0%
Residential Support Services Maintenance and Accommodation Contribution	25	25	5	0	20.0%
Other*	30	30	0	0	0%
<b>Total</b>	<b>1,704</b>	<b>1,666</b>	<b>360</b>	<b>260</b>	<b>37.2%</b>

Note: Appeals received are from 01.01.2023-31.12.2023. Those processed also relate to cases carried forward from 2022

Note: \*Appeals relating to the following schemes: Drugs Payment, Long-Term Illness, Non-Medical Card Items, Optical, Orthodontic, Chiropody, Home Help.

In 2024, It is planned that the National Appeals Service will provide an appeals function for the Treatment Abroad Scheme, the Cross Border Directive Scheme and the Northern Ireland Planned Healthcare Scheme.

# Appendix 6: Health Service Executive Annual Report – Protected Disclosures 2023

## Introduction

The HSE welcomes the raising of concerns and is committed to creating a culture within which its employees and other workers feel safe in speaking up and confident that their concerns will be taken seriously. It also provides an opportunity to identify potential issues and address risks to the organisation. The HSE will ensure that those who raise concerns are afforded the protections required pursuant under the *Protected Disclosures Act 2014* (as amended 2022).

The HSE's Authorised Person is responsible for overseeing the HSE's Protected Disclosures Framework and for assessing the concerns, referring protected disclosures for examination and investigation, monitoring and reporting on outcomes and on compliance with the framework. In 2022, the HSE also established a National Office for Protected Disclosures (NOPD) which is responsible for the end-to-end management of protected disclosure cases. The NOPD has worked with colleagues across the HSE throughout 2023 to bring protected disclosures to appropriate conclusion while protecting the reporting persons involved.

This report is in two parts:

- **Part One** provides data on the scope of activity and outcomes of disclosures made under the *Protected Disclosures Act 2014*, as amended (the Act) to the HSE
- **Part Two** complies with the statutory reporting requirements of the Act.

## 1. Protected Disclosures and the HSE

### 1.1 Introduction

The following sections provide some detail as to activity concerning protected disclosures in the HSE in 2023.

### 1.2 Making a protected disclosure

Under the *Protected Disclosures Act 2014* (as amended 2022), workers can make disclosures to any manager and to a range of other parties including relevant Government Ministers, prescribed bodies and other parties. The concerns are raised by workers who provide information which came to their attention in connection with their employment and which in their reasonable belief tends to show one or more relevant wrongdoings.

While reporting persons may not be fully clear about the relevant wrongdoing heading under which their concern relates, in general they tend to fall within the following wrongdoing headings:

1. That the health or safety of any individual has been, is being or is likely to be endangered
2. That an unlawful or otherwise improper use of funds or resources of a public body, or of other public money, has occurred, is occurring or is likely to occur
3. That an act or omission by or on behalf of a public body is oppressive, discriminatory or grossly negligent or constitutes gross mismanagement
4. A combination of those outlined above.

### 1.3 Protected disclosures made to the HSE in 2023

Since early 2023 the HSE has centralised the receipt and initial assessment of disclosure reports within the NOPD. Any manager receiving a purported protected disclosure must forward the material to the NOPD for logging, statutory contact with the reporting person, initial assessment and appropriate referral for follow-up.

Each report received is assessed against the Act and additional information sought from the reporting person if required. Reasons that disclosure reports have been deemed inappropriate for follow-up under the HSE protected disclosures procedures (not a protected disclosure) include:

- Insufficient information to fully assess, reporting person did not engage or supply further information on request
- The reporting person was not a worker under the Act
- The information was not obtained in a work related context
- The information amounted to an exclusively personal workplace grievance
- The information amounted to a dispute with the worker's employer in relation to their contract of employment.

The tables below provide more detail on the protected disclosures received during 2023, including analysis of the disclosures by relevant alleged wrongdoing.

**Table 1: Total number of protected disclosures 2023**

<b>Total reports 2023</b>	
Total received	98
Total assessed	95
Total: In assessment at year end	3
<b>Determination following assessment</b>	
Total: Not a protected disclosure	46
Total: A protected disclosure	49
<b>Total protected disclosures 2023</b>	<b>49</b>
Cases closed	32
<b>Open protected disclosures at year end</b>	<b>17</b>

**Table 2: Protected disclosures by category of primary alleged wrongdoing in 2023**

Health or safety endangerment	21
Legal obligation	5
Offence	2
Oppressive / discrimination / grossly negligent / gross mismanagement	8
Unlawful / improper use of funds or resources	12
Environmental damage	1
<b>Total protected disclosures 2023</b>	<b>49</b>

**Table 3: Summarises the action taken by the HSE for every report received in 2023**

Initial assessment	Considered a protected disclosure	Considered not a protected disclosure
<b>98</b> reports received of which <b>95</b> were subject to a full assessment to determine whether they are protected disclosures within the meaning of the Act. This included, in many cases, engaging directly with the reporting person. <b>3</b> reports remained in assessment at year end.	<b>49</b> of the 98 reports were determined to be protected disclosures after assessment. These reports were then referred to the relevant senior accountable person in the area the alleged wrongdoing occurred, for their further examination / investigations.	<b>46</b> of the 98 reports were determined not to be suitable for follow-up as a protected disclosure after assessment. Each of these reports were then referred to the relevant senior accountable person for review and management outside the protected disclosures framework where appropriate. Alternatively, reporting persons were referred to more appropriate procedures where relevant.



The most direct route for a worker to make a protected disclosure to the HSE is directly to the NOPD. However where a disclosure is made to persons other than the NOPD, the material is provided to the NOPD as the designated office to receipt and assess disclosure reports. The below table shows the various routes to the NOPD that disclosures have taken in 2023.

**Table 4: Route to the Protected Disclosures Reporting Channel in 2023**

Route to NOPD	Open as of 31 December 2023	Closed in 2023
Office of the CEO	1	5
Directly from workers	12	14
Via PD commissioners	1	8
Via PD Lead / service manager	3	5
<b>Total</b>	<b>17</b>	<b>32</b>

*Note: The Office of the Protected Disclosures Commissioner (OPDC) referred 14 matters to the HSE in 2023, nine of these were determined to be protected disclosures following assessment.*

### 1.4 Follow-up of reports

The HSE had 166 follow-up procedures open during 2023, relating to the 49 follow-up procedures opened in 2023 and the 117 follow-up procedures opened in previous years, which remained open at the start of 2023. 126 follow-up procedures were closed in 2023. The HSE had 40 follow-up procedures open at the end of 2023.

Of the follow-up procedures carried over as open in to 2024, 17 have been open for less than one-year, 16 have been open for between one and three years, four have been open between three and five years, and three have been open more than five years.

### 1.5 Matters followed-up

The 49 follow-up procedures opened in 2023 related to 77 allegations of wrongdoing contained within the 49 reports.

**Table 5: Wrongdoings alleged**

Alleged wrongdoing	Number
Criminal offences	4
Breaches of a legal obligation	14
Miscarriage of justice	0
Endangerment of health and safety	23
Damage to the environment	1
Unlawful or improper use of public funds	19
Acts or omissions that are oppressive, discriminatory or grossly negligent or constitute gross mismanagement	12
Breaches of the EU laws within the scope of Article 2 of Directive (EU) 2019 / 1937 (the Whistleblowing Directive)	0
Concealment or destruction of information about any of the above wrongdoing	4

### 1.6 Outcome of follow-up procedures

Of the 126 follow-up procedures closed in 2023, 73 were closed fully because no wrongdoing was found or insufficient evidence of wrongdoing could be found. The wrongdoings were upheld in 26 cases and partially upheld in 23 cases. Four procedures were closed as duplicate reports to the OPDC.

In the 49 cases above where wrongdoing were partially or fully upheld the following actions were taken to address the matters upheld.

**Table 6: Actions taken to address wrongdoings upheld**

Action taken by category	Number
Further proceedings or sanctions were opened	14
Transmitted to another Body for further follow-up	2
Recovery of funds	1
Changes to policies and / or procedures	9
Matters addressed within existing policies	23
<b>Total action taken</b>	<b>49</b>

Matters that were addressed within existing policies and / or procedures related to ensuring adherence to policy or the provision of training etc. The one protected disclosure follow-up procedure recovered funds of €3.7m.

### 1.7 Anonymous reports

Of the 98 disclosure reports received by the HSE in 2023, 35 were received anonymously. Of the 49 follow-up procedures opened in 2023, 15 were in response to anonymous reports. No reporting person that made an anonymous disclosure report subsequently identified themselves to the HSE.

### 1.8 Protected disclosures that remain open as of the 31 December 2023

The HSE received 366 reports under the protected disclosures framework between 2017 and 2022. While 68% of reports received were closed prior to 31 December 2022, 117 remained open on 1 January 2023. As of 31 December 2023 this figure was reduced to 23. 49 additional protected disclosures were opened in 2023 and 32 of these were closed, leaving a total carryover into 2024 of 40.

**Table 7: Protected disclosures open as of 31 December 2023**

	2017	2018	2019	2020	2021	2022	2023	Total
Disclosure reports received	78	52	61	54	65	56	<b>49</b>	366
Total open to end 2022	2	7	8	23	31	46	<b>N/A</b>	117
<b>Total open to end 2023</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>4</b>	<b>9</b>	<b>7</b>	<b>17</b>	<b>23</b>
<b>Total 2017-2022</b>	<b>23</b>						<b>40</b>	<b>Total</b>

### 1.9 NOPD Priorities for 2024

The NOPD is now the independent centre point of access and specialism, setting a standardised approach both in NOPD and in services for ensuring compliance with the legislation and delivering best practice service for internal and external stakeholders. The NOPD's key priorities for 2024 include:

- **Monitoring and reporting systems:** Developing effective monitoring, recording and reporting systems for protected disclosures in response to the increased reporting requirements under the Act. This will also support our ability to capture and share the learning from protected disclosures
- **Outcome reporting:** Gathering information on investigation outcomes and are putting processes in place to share relevant learning from the disclosures received
- **Communication and information:** Developing of clear and simple guidance documentation for all workers
- **Investigations:** Continuing to develop processes for properly investigating relevant wrongdoings.

### 2. Statutory information pursuant to section 22(5) of the *Protected Disclosures Act 2014* (as amended)

#### 2.1 Statement pursuant to section 22(5)(a) of the Act

The HSE, as a public body, confirms that it has in place an internal reporting channel and procedure for the receipt and management of protected disclosures that is in compliance with the Act.

#### 2.2 Information provided to the Minister

Section 22(5)(b) of the Act requires the HSE to publish the information separately provided to the Minister for Public Expenditure NPD Delivery and Reform pursuant to section 22(1) of the Act. The information provided to the Minister was provided in the format as prescribed by the Minister in two reports:

- PDA-1 Disclosure reports received by the HSE via its internal reporting channel available at the following link: [PDA-1 Disclosure reports](#)
- PDA-2 Disclosure reports transmitted to the HSE by the OPDC where the OPDC determined that the HSE was a suitable person pursuant to section 10C(1)(a)(ii) or 10D(1)(b)(i)(I) of the Act (available at the following link: [PDA-2 Disclosure reports](#)).

*Please note that these data differ from the data reported in Part 1 of this report as the data required by the Minister under section 22(1) of the Act are concerned with subsets of the data available to the HSE. In addition, the tables are not expected to reconcile with totals due to the nature of the questions asked in the legislation and statutory guidance.*

**Making a disclosure within the HSE:** Reports of alleged wrongdoing can be directed in confidence to the Office of the Authorised Person, HSE, Dr Steevens' Hospital, Dublin 8, D08 W2A8, or by email to [protected.disclosures@hse.ie](mailto:protected.disclosures@hse.ie). Initial contact and guidance may be made by phone, Tel: 01 635 2202 (Office hours: 10am to 1pm and 2pm to 5pm Monday to Friday). Additional information on making a report and the HSE's Protected Disclosures Procedures can be found at [hse.ie](http://hse.ie)

# Appendix 7: Risk Management Report

## Risk Management and achieving our objectives

As a health service, our objectives relate both to our day-to-day mission to provide, the highest quality health and social care services for the population of Ireland and to our longer-term ambition that these services and the experience of those waiting for, or who are receiving care, become demonstrably better. Uncertainty about the future poses the single greatest barrier to us meeting both our day-to-day and longer-term objectives.

The Board of the HSE and the Executive Management Team (EMT) are committed to the effective identification, management and mitigation of the threats to its objectives set out in the Corporate Plan and annual National Service Plan (NSP). They have made it a priority to build the HSE's risk management capability in support of this.

## Governance of the Corporate Risk process

As set out in the HSE's Code of Governance, the Board fulfils key functions in respect of the HSE, including the approval of its risk management policy and risk appetite. The Audit and Risk Committee (ARC) retains responsibility on behalf of the Board for the HSE's overall risk framework. The Chief Risk Officer (CRO) is responsible for facilitating the monitoring and reporting of risk to the HSE's EMT, ARC and other Board Committees to the Board.

## Improving the HSE's Corporate Risk Process: Key Developments

The CRO agreed with the EMT, the ARC and the Board that a fundamental review of our corporate risks and by extension, our Corporate Risk Register (CRR) would be undertaken. The review was conducted in a number of stages with workshops, briefing sessions and meetings held with EMT members, their risk teams, subject matter experts including clinicians and with Board Committees.

Recognising that the nature of the risks we face vary, the new CRR categorises risks under two headings, Principal 'Open' risks which are under active management and 'Watched' risks. Watched risks are significant longer-term risks whose source may be external to the HSE (e.g. climate change) and over which the HSE has very limited or no control or which are serious but low frequency occurrences (e.g. a pandemic).

The new CRR was considered by the EMT at a special meeting on 25 January 2024 and a final draft approved by them on 13 February 2024.

The HSE launched its *Enterprise Risk Management Policy and Procedures 2023*, following Board approval. This document sets out the policy and procedures by which the HSE manages risk. The approach is aligned with the *ISO 31000:2018 Risk Management – Guidelines*.

Other initiatives that have been progressed include:

- The operation of a risk information system to record the CRR
- An update to the HSE's Risk Appetite Statement
- Significant levels of engagement with staff on the launch of the updated policy and procedures
- Development of an online eLearning risk management training module accessible by all staff.

## Overview of the HSE's Principal Risks

The HSE's CRR records the organisation's principal risks identified by the EMT. Each risk is assigned to a member of the EMT as the co-ordinator of that risk and to one of the committees of the Board who provide oversight of the HSE's strategic risks.

The CRR is subject to a quarterly review and a more comprehensive annual review by the EMT. The HSE Board annually review and agree the HSE's principal risks. The HSE Board also reviews the CRR and risk reports in the process of developing its Corporate Plan, NSP and annual budget.

## Appendix 7: Risk Management Report

**Table 1: Measures taken to mitigate risks**

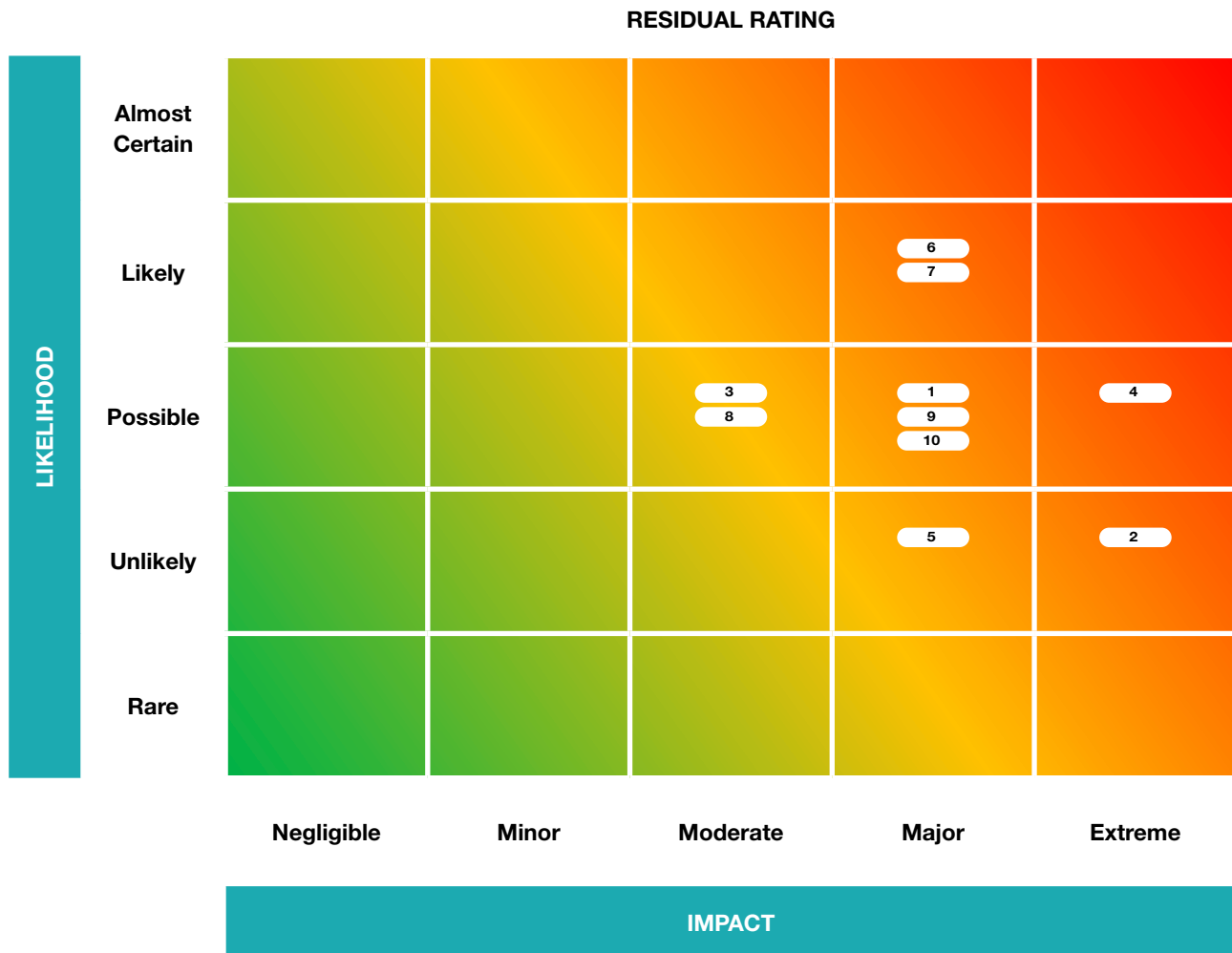
Risk area	How we sought to mitigate the risk	Residual Rating
<p><b>1. Delivery of Care</b></p> <p>A sudden and exceptional level of demand for emergency care services</p>	<ul style="list-style-type: none"> <li>HSE Operational Performance monitoring activities and control process in place including National Performance Oversight Group and monthly Board Strategic Scorecard</li> <li>System of governance and accountability for the monitoring, performance oversight and delivery of Urgent and Emergency Care services</li> </ul>	12
<p><b>2. Standards of Safety</b></p> <p>A catastrophic failure in standards of care, safety to patients, service users or staff</p>	<ul style="list-style-type: none"> <li>Enterprise Risk Management (ERM) Policy, Incident Management Framework, National Incident Management System and analysis of incident data and surveillance information (themes and trends to support risk management activities)</li> <li>Data collection through National Care Experience Programme surveys and family surveys</li> <li>National Independent Review Panel and HSE Confidential Recipient</li> <li>A suite of National Clinical Guidelines is in place relating to patient safety</li> <li>A suite of health and safety policies and procedures are in place informed by the HSE Corporate Safety Statement and training for all staff on safety policies, procedures, protocols, and guidelines</li> </ul>	10
<p><b>3. Disruptive Event</b></p> <p>A major disruption to critical healthcare services</p>	<ul style="list-style-type: none"> <li>ERM Policy, Incident Management and Emergency management frameworks</li> <li>The HSE works jointly with Central Competent Authorities, under SI209 of 2015 Seveso Regulations for preventing major accidents which involve dangerous substances</li> <li>Agreements in place between the HSE and Unions to manage large-scale industrial relations disruption</li> </ul>	9
<p><b>4. Healthcare Associated Infection</b></p> <p>A significant and sustained increase in the rate of Healthcare Associated Infections (HCAIs) and Anti-Microbial Resistance across HSE healthcare settings</p>	<ul style="list-style-type: none"> <li>Governance and oversight arrangements including the Antimicrobial Resistance and Infection Control (AMRIC) implementation group and the AMRIC Operations</li> <li>Surveillance and early warning and annual Point Prevalence Survey to monitor and detect HCAIs</li> <li>National and local implementation of Infection Prevention and Control (IPC) and antimicrobial stewardship (AMS) guidelines</li> <li>Education and training programmes to equip staff with the necessary skills to fulfil their roles and responsibilities in relation to IPC and AMS</li> </ul>	15
<p><b>5. Financial Management</b></p> <p>The HSE's financial allocation will be insufficient to deliver the activity levels set out in the NSP</p>	<ul style="list-style-type: none"> <li>Performance and Accountability Framework</li> <li>Integrated Financial Management System</li> <li>National Financial Regulations (NFRs)</li> <li>Engagement with Department of Health (DoH) / Department of Public Expenditure and Reform through Health Budget Oversight Group meetings</li> <li>HSE Working Group to ensure effective implementation of the Financial Framework and the HSE Expenditure Management Programme</li> </ul>	8



Risk area	How we sought to mitigate the risk	Residual Rating
<b>6. Major Infrastructure</b> A failure to deliver critical infrastructure projects	<ul style="list-style-type: none"> <li>Capital Projects Manual and Approvals Protocol governance arrangements in place</li> <li>Projects are managed in accordance with the National Capital Works Framework and aligned to the Public Spending Code</li> <li>Ongoing assessment and management of Capital Plan project performance</li> <li>Funding is allocated in HSE Capital Plan 2024 for specific priority infrastructure programmes</li> <li>Assurance programme for National Children's Hospital</li> </ul>	16
<b>7. Cyber Security</b> A major service impacting cyber attack	<ul style="list-style-type: none"> <li>Cyber Security protection products (Anti-spam / antivirus / firewall controls / multi-factor authentication / managed extended detection and response) implemented. Controls in place for vulnerability management, intrusion detection, account monitoring, access control and application software security</li> <li>Cyber security and legacy remediation are included in the annual capital and cyber transformation plans as part of the annual service plan</li> <li>Backup policy in place with systems and data backed up, stored off site, physically or digitally</li> <li>Mandatory HSE Cyber Security Awareness training programme includes the deployment of simulated phishing campaigns</li> <li>Email filtering and quarantining system</li> </ul>	16
<b>8. Health Regions</b> Implementation of the HSE's Health Regions and Centre reforms will be delayed and benefits not realised	<ul style="list-style-type: none"> <li><i>Organisational Reform HSE Health Regions Implementation Plan</i> and Health Regions Oversight Group in place</li> <li>HSE Change Framework in place</li> <li>Health Regions and high-level Centre design completed, Regional Executive Officers recruited</li> <li>Engagement programme with staff representative bodies, patient partners, funded agencies, DoH / Department of Children, Equality, Disability, Integration and Youth and other stakeholders in place</li> </ul>	9
<b>9. Compliance</b> A major failure to meet a significant statutory or regulatory obligation	<ul style="list-style-type: none"> <li>Central Repository of internal national policies, procedures, protocols, guidelines and clinical guidelines</li> <li>Annual Controls Assurance Reporting Process</li> <li>Relevant national regulations and standards including clinical standards</li> <li>NFRs and associated training programmes</li> <li>Corporate Safety Statement</li> <li>Internal audit, clinical audits and regulatory inspections</li> </ul>	12
<b>10. Data Protection</b> The major loss, theft, illegal or unauthorised use of service user, employee and partner personal data (paper-based and digital)	<ul style="list-style-type: none"> <li>General Data Protection Regulation training programme in place for all individuals</li> <li>National Data Protection Officer Communications Plan to raise staff awareness on how to prevent data breaches</li> <li>Improved Data Protection Impact Assessment process in place</li> <li>Analysis of data breach incidents to: identify root causes, inform risk mitigation actions and quality improvement</li> </ul>	12

Using a scale of 1 to 5 for both likelihood and impact, a risk can score a maximum of 25. From this risk score, a rating is applied of high (red), medium (amber) or low (green). The heatmap at table 2 illustrates the residual rating of the 'Open' risks on the CRR.

Table 2: Heatmap of CRR residual risk ratings



## Health service risks

Managing risk is the responsibility of everyone across the health service and it is the HSE’s policy that risk should be managed at the level where the risk might be expected to materialise. While the CRR records the principal risks of the organisation, there are risks being managed every day and recorded in risk registers across the health service. The CRR therefore does not capture all of the risks facing the health service, neither does the inclusion of a risk on this register indicate that it is more important than other risks.

## Appendix 8: Schedule of Board and Committee Attendance, Fees and Expenses

### Board

In accordance with Schedule 2, paragraph 2A of the *Health Act 2004* (as amended by Section 32(b) of the *Health Service Executive (Governance) Act 2019*), the Board are required to hold no fewer than one meeting in each of 11 months of that year.

For the period January-December 2023, the HSE Board have met on 18 occasions holding 11 monthly Board meetings and seven additional meetings. The attendance at Board meetings is recorded in the table below.

Board Member	Monthly Meetings										Additional Meetings						No. of meetings attended	Remuneration €	Expenses €		
	27/01/2023	24/02/2023	31/03/2023	26/04/2023	31/05/2023	30/06/2023	28/07/2023	29/09/2023	25/10/2023	24/11/2023	15/12/2023	13/01/2023	20/02/2023	03/03/2023	23/05/2023	13/09/2023				28/09/2023	20/12/2023
Ciarán Devane (Chair)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	17	80,000	5,523
Deirdre Madden (Deputy Chair)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓				✓	✓	✓		15	N/A	1,278
Fergus Finlay	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	18	14,963	-
Aogán Ó Fearghail	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓		✓		✓	✓	15	14,963	1,514
Sarah McLoughlin	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓			✓	✓	✓	16	14,963	712
Fergus O'Kelly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	17	14,963	-
Brendan Lenihan	✓	✓										✓	✓	✓					5	3,453	282
Yvonne Traynor	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			16	14,963	387
Tim Hynes	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓			✓	✓		15	14,963	449
Anne Carrigy	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	17	14,963	279
Brendan Whelan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	18	14,963	1,061
Michelle O'Sullivan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	18	14,963	-
Matt Walsh					✓	✓	✓	✓	✓	✓	✓				✓	✓	✓		10	9,496	-

#### Notes:

- Professor Deirdre Madden does not receive a fee in respect of her membership of the HSE Board under the one person one salary rule; however, an equivalent value is made to University College Cork in relation to backfilling her post
- Brendan Lenihan resigned from the Board on 25 March 2023
- Matt Walsh was appointed to the Board on 15 May 2023.

## Appendix 8: Schedule of Board and Committee Attendance, Fees and Expenses

### Audit and Risk Committee

Audit and Risk Committee Member	10/02/2023	24/03/2023	12/05/2023	16/06/2023	14/07/2023	15/09/2023	13/10/2023	17/11/2023	08/12/2023	No. of meetings attended	Remuneration €
Brendan Lenihan (Chair)	✓	✓								2	Board Member
Brendan Whelan (Chair)			✓	✓	✓	✓	✓	✓	✓	7	Board Member
Fergus Finlay	✓	✓		✓	✓		✓	✓	✓	7	Board Member
Michelle O'Sullivan	✓	✓	✓	✓	✓	✓	✓			7	Board Member
Ann Markey	✓	✓								2	570
Colm Campbell	✓	✓		✓						3	855
Pat Kirwan	✓	✓	✓	✓	✓	✓		✓	✓	8	N/A
Martin Pitt	✓									1	285
John Moody						✓	✓	✓	✓	4	1,140
Sharon Keogh						✓	✓	✓	✓	4	1,140
Éimear Fisher						✓	✓			2	570

#### Notes:

- Pat Kirwan does not receive a fee in respect of his membership of the Audit and Risk Committee under the one person one salary rule
- Brendan Lenihan resigned from the Committee on 25 March 2023
- Brendan Whelan took the position of Chair from 19 April 2023
- Martin Pitt resigned from the Committee on 25 March 2023
- Ann Markey resigned from the Committee on 31 March 2023
- Colm Campbell resigned from the Committee on 24 June 2023
- John Moody, Sharon Keogh and Éimear Fisher were appointed to the Committee on 15 September 2023.

### People and Culture Committee

People and Culture Committee Member	13/01/2023	10/03/2023	12/05/2023	13/07/2023	25/09/2023	20/11/2023	No. of meetings attended	Remuneration €
Yvonne Traynor (Chair)	✓	✓	✓	✓	✓	✓	6	Board Member
Aogán Ó Fearghail	✓	✓	✓		✓	✓	5	Board Member
Sarah McLoughlin	✓	✓	✓		✓	✓	5	Board Member
Brendan Whelan	✓	✓	✓	✓	✓	✓	6	Board Member
Michelle O'Sullivan	✓		✓	✓	✓		4	Board Member
Matt Walsh				✓	✓	✓	3	Board Member
Deirdre Cullivan	✓		✓	✓	✓	✓	5	1,425
Bernie O'Reilly	✓	✓	✓	✓	✓	✓	6	1,710

#### Notes:

- Matt Walsh was appointed to the Committee on 15 May 2023.

## Planning and Performance Committee

Performance and Delivery Committee Member	25/01/2023	17/02/2023	22/03/2023	21/04/2023	25/04/2023	26/05/2023	23/06/2023	21/07/2023	22/09/2023	20/10/2023	17/11/2023	08/12/2023	14/12/2023	No. of meetings attended	Remuneration €
Fergus Finlay (Chair)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	Board Member
Brendan Whelan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	Board Member
Anne Carrigy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓	11	Board Member
Sarah McLoughlin	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	12	Board Member
Sarah Barry	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	12	1,710
Joan Johnston		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	12	1,710

### Notes:

- Joan Johnston was appointed to the Committee on 27 January 2023.

## Safety and Quality Committee

Safety and Quality Committee Member	20/01/2023	08/02/2023	10/02/2023	24/03/2023	25/04/2023	19/05/2023	16/06/2023	14/07/2023	08/09/2023	20/10/2023	16/11/2023	13/12/2023	No. of meetings attended	Remuneration €
Deirdre Madden (Chair)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	12	Board Member
Fergus O'Kelly	✓	✓	✓		✓		✓	✓	✓		✓	✓	9	Board Member
Yvonne Traynor	✓	✓	✓	✓	✓		✓				✓	✓	8	Board Member
Anne Carrigy	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	11	Board Member
Margaret Murphy	✓	✓	✓			✓	✓	✓			✓	✓	8	1,710
Cathal O'Keeffe	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	11	N/A
Jacqui Brown	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		11	1,710
Anne Kilgallen	✓		✓	✓	✓	✓			✓	✓	✓	✓	9	1,710
Mary Culliton		✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	10	1,710

### Notes:

- Cathal O'Keeffe does not receive a fee in respect of his membership of the Safety and Quality Committee under the one person one salary rule.



## Appendix 8: Schedule of Board and Committee Attendance, Fees and Expenses

### Technology and Transformation Committee

Technology and Transformation Committee Member	19/01/2023	03/02/2023	13/04/2023	09/06/2023	12/09/2023	06/10/2023	01/12/2023	No. of meetings attended	Remuneration €	Expenses €
Tim Hynes (Chair)	✓	✓	✓	✓	✓	✓	✓	7	Board Member	-
Brendan Whelan		✓	✓	✓			✓	4	Board Member	-
Fergus O'Kelly	✓	✓	✓	✓	✓	✓	✓	7	Board Member	-
Barry Lowry	✓	✓		✓		✓	✓	5	N/A	-
Martin McCormack	✓	✓	✓	✓	✓	✓	✓	7	1,710	-
Rosaleen Killalea	✓	✓	✓		✓	✓	✓	6	1,710	144
Derick Mitchell	✓	✓	✓		✓	✓	✓	6	1,710	108

*Notes:*

- Barry Lowry does not receive a fee in respect of his membership of the Technology and Transformation Committee under the one person one salary rule.

# Appendix 9: Legislative Compliance

## Annual Report Legislative Requirements

Legislative Act
Health Act 2004
Section 37. – (2) An annual report shall include:
A general statement of the health and personal social services provided during the preceding year by or on behalf of the Executive (whether provided in accordance with an agreement under Section 8 or an arrangement under Section 38) and of the activities undertaken by the Executive in that year
A report on the implementation of the corporate plan in the year
A report on the implementation of the service plan in the year
A report on the implementation of the capital plans in the year
An indication of the Executive's arrangements for implementing and maintaining adherence to its code of governance
The report required by Section 55 (complaints), and
Such other information as the Executive considers appropriate or as the Minister may specify.

## Appendix 10: Glossary of Terms

Acronym	
ABF	Activity Based Funding
ADM	Assisted Decision Making
AHR	Assisted Human Reproduction
AITI	Associate of Irish Taxation Institute
AMRIC	Antimicrobial Resistance and Infection Control
AMS	Antimicrobial Stewardship
ARC	Audit and Risk Committee
AYA	Adolescents and Young Adults
BSS	Board Strategic Scorecard
C&AG	Comptroller and Auditor General
CAMHS	Child and Adolescent Mental Health Services
CAWT	Co-operation and Working Together
CCO	Chief Clinical Officer
CDM	Chronic Disease Management
CEDIY	Children, Equality, Disability, Integration and Youth
CEO	Chief Executive Officer
CH CDLMS	Community Healthcare Cavan, Donegal, Leitrim, Monaghan, Sligo
CHI	Children's Health Ireland
CHN	Community Healthcare Network
CHO	Community Healthcare Organisation
CI	Community Inclusion
COO	Chief Operations Officer
COVID	Corona Virus Disease
CRO	Chief Risk Officer
CRR	Corporate Risk Register
CST	Community Specialist Team
CT	Computerised Tomography
CUH	Cork University Hospital
DCEDIY	Department of Children, Equality, Disability, Integration and Youth
DEXA	Dual Energy X-ray Absorptiometry
DNA	Did Not Attend
DNA-CPR	Do Not Attempt Resuscitation
DoH	Department of Health
DSGBV	Domestic, Sexual and Gender Based Violence

Acronym	
ECC	Enhanced Community Care
ECHO	Echocardiogram
ED	Emergency Department
EMCC	European Mentoring and Coaching Council
EMT	Executive Management Team
ERHA	Eastern Regional Health Authority
ERM	Enterprise Risk Management
EU	European Union
FCA	Fellow Chartered Accountant
FCCA	Fellow Member of Association of Chartered Certified Accountants
FIT	Frailty Intervention Therapy
GHG	Greenhouse Gas
GI	Gastrointestinal
GP	General Practitioner
HCAI	Healthcare Associated Infection
HCID	High Consequence Infectious Disease
HDU	High Dependency Unit
HIQA	Health Information and Quality Authority
HIV	Human Immunodeficiency Virus
HPV	Human Papillomavirus
HR	Human Resources
HSCP	Health and Social Care Professional
HSE	Health Service Executive
HSeLanD	Health Services eLearning and Development
HSSD	Hospital Sterile Services Department
ICCMS	Integrated Community Case Management System
ICGP	Irish College of General Practitioners
ICPCD	Integrated Care Programme for Chronic Disease
ICPOP	Integrated Care Programme for Older People
ICT	Information and Communications Technology
ICU	Intensive Care Unit
ID	Intellectual Disability
IHCP	Intensive Homecare Package
InterRAI	International Resident Assessment Instrument

## Appendix 10: Glossary of Terms

Acronym	
IPC	Infection Prevention and Control
ISBN	International Standard Book Number
ISD	Integrated Service Delivery
IT	Information Technology
ITIL	Information Technology Infrastructure Library
KPI	Key Performance Indicator
MBA	Masters of Business Administration
MCRN	Managed Clinical Rehabilitation Network
MMR	Measles, Mumps, Rubella
MMUH	Mater Misericordiae University Hospital
MRI	Magnetic Resonance Imaging
MSc	Masters of Sciences
MSK	Musculoskeletal
NAS	National Ambulance Service
NCCP	National Cancer Control Programme
NCHD	Non-Consultant Hospital Doctor
NCIS	National Cancer Information System
NDHR	National Director of Human Resources
NFR	National Financial Regulations
NGO	Non-Governmental Organisation
NHS	National Health Service
NHSS	Nursing Homes Support Scheme
NIMS	National Incident Management System
NOPD	National Office for Protected Disclosures
NOSP	National Office for Suicide Prevention
NSP	National Service Plan
NT-proBNP	N-terminal pro-B-type natriuretic peptide
OGD	Oesophago Gastro Duodenoscopy
OPD	Outpatients Department
OPDC	Office of the Protected Disclosures Commissioner
PD	Protect Disclosure
PEPA	Planning, Enablement, Performance Management and Assurance
PhD	Doctor of Philosophy
PHN	Public Health Nurse



Acronym	
PPI	Public and Patient Involvement
PPPG	Policies, Procedures, Protocols, Guidelines
PrEP	Pre-Exposure Prophylaxis
PSUE	Patient and Service User Experience
REO	Regional Executive Officer
SEAI	Sustainable Energy Authority of Ireland
SIA	Sustainability Impact Assessment
STI	Sexually Transmitted Infection
TILDA	The Irish Longitudinal Study on Ageing
TOGAF	The Open Group Architecture Framework
ToR	Terms of Reference
UCD	University College Dublin
UEC	Urgent and Emergency Care
UK	United Kingdom
UL	University of Limerick
WLAP	Waiting List Action Plan
WTE	Whole Time Equivalent



## 6 Financial Governance

Operating and Financial Overview 2023

Statement on Internal Control

Comptroller and Auditor General Report for  
Presentation to the Houses of the Oireachtas

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Appendices



# Operating and Financial Overview 2023

## Introduction

The HSE received revenue and capital funding from the Department of Health (DoH) and Department of Children, Equality, Disability, Integration and Youth (DCEDIY) in 2023 of €24.5bn. This is the first year with allocations received from two separate Government departments, following the transfer of functions to the DCEDIY in respect of disability services.

Substantial Government investments, particularly over the past three years, are very welcomed and have supported our services to respond to sustained pressures, including a global pandemic, and deliver higher volumes of service. However, it needs to be recognised that many services have continued to operate at challenging levels, (e.g. hospital occupancy rates) for many years, as demand outstrips this increased capacity to respond to patient need.

On 5 May 2023, the World Health Organisation (WHO) ended the global emergency status for COVID-19 advising that it should now be managed along with other infectious diseases. In conjunction with this and the uncertainty in relation to the situations in Ukraine and Gaza, inflationary pressures and labour market forces has resulted in significant financial pressure on our available 2023 funding.

The HSE Health Regions Programme Team was established in early 2023 to oversee the design and implementation of the new regional structure and operating model in consultation with key stakeholders from across health and social care services including patients and service users, voluntary organisations, academics and policy makers.

Significant progress was made in implementing the *Sláintecare* Implementation Strategy and Action Plan 2021-2023 and the new *Sláintecare* Public Only Consultant Contract was implemented in March 2023. The *Sláintecare* Framework for 2024 to 2027 will be published following government approval.

## Strategic Context

Ireland's population is currently estimated at 5.3 million people, with a population increase of 1.9% (i.e. 97,600) in the year to April 2023. The population has risen by 666,900 persons, or 14.5%, in the 10 years since 2013. Ireland had the third highest percentage increase (14.4%) in population among the European Union 27 (EU27) countries between 2013 and 2023, after Malta (28.3%) and Luxembourg (23.0%). Overall, the EU27 population increased by 1.7%.

The most significant population growth continues to be among the older age groups. The proportion of the population aged 65 years or over increased from 12.3% in 2013 to 15.3% in 2023 (an increase of over 240,000 people). Ireland can be seen to have an ageing population over the last 10 years, as the proportion of people aged 45 or over increased from 35.4% in 2013 to 40.6% in 2023.

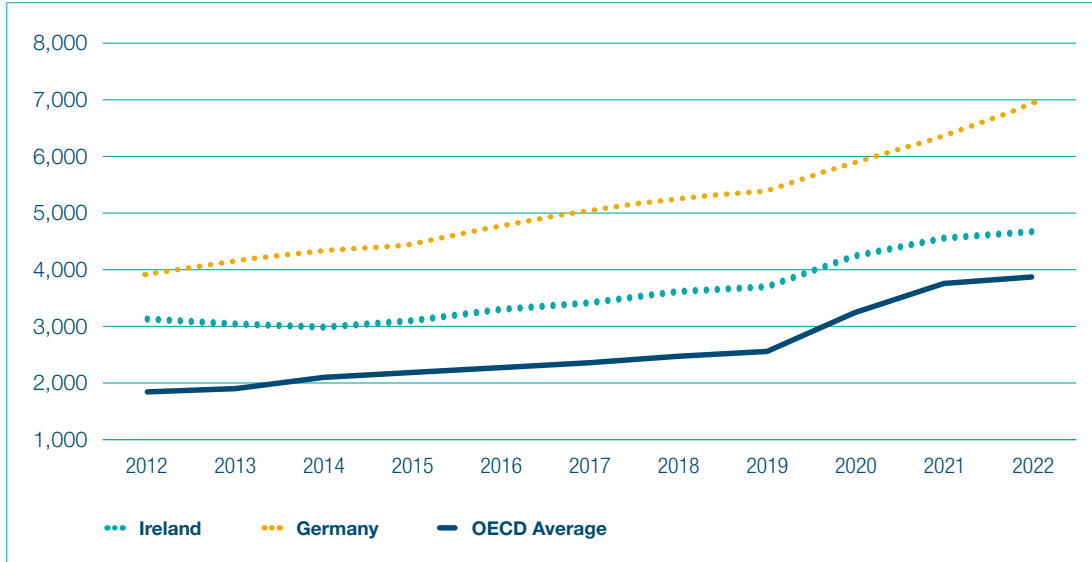
In 2021, Irish male life expectancy at birth was 80.5 years, which was 3.3 years higher than the EU27 average of 77.2 years. Female life expectancy at birth in Ireland was 84.3 years in 2021, which was 1.4 years higher than the EU27 average of 82.9 years. Healthy life expectancy is the number of years a person can expect to live in a healthy state. In 2021, females in Ireland had a healthy life expectancy at birth of 68.0 years, third highest in the EU27. This was 3.8 years higher than the EU27 average of 64.2 years. Males in Ireland had a healthy life expectancy of 66.4 years in 2021, fourth highest in the EU27.

The most significant increase in life expectancy is driven by reduced mortality rates from major diseases such as diseases of the circulatory system and some cancers. People in Ireland now live longer and healthier lives than most other Europeans although behavioural risk factors including smoking and obesity remain important public health concerns with more people continuing to live with one or more chronic illness. These population changes represent a significant challenge for our health services planning, exacerbated again this year by the impact of COVID-19 and the crises in Ukraine and Gaza. With an increasing population who are living longer, it is crucial that the health services effectively plan for future healthcare needs.

Over €23.5bn has been allocated to the Irish public health services in 2024 although as outlined in the National Service Plan the 'cost of running our existing services at current levels over the next twelve months will exceed the total funding available to the health service in 2024'.

In 2022, Ireland's public health expenditure per capita was nearly \$4,700 meaning that on average \$4,700 was spent by the Irish government on healthcare for each of its population. This is above the Organisation for Economic Co-operation and Development (OECD) average public health expenditure (\$3,900 per capita) but well below that of many of our comparator countries such as Germany who spent nearly \$7,000 per capita. The figure below shows public health expenditure 2012-2022 in US\$ per capita for Ireland, Germany and the OECD average:

## Public Health Expenditure 2012-2022 – US\$ Per Capita



Examining the rate of increase in public health expenditure over the past 10 years shows that Ireland’s expenditure increased by 50%, a much slower rate of increase than both the OECD average (110% increase) or Germany (76% increase). In fact, in the past year alone, there was only a 3% increase in public health expenditure per capita in Ireland, while the average increase across the OECD was 6% (and 8% in Germany). This means that the level of investment in the Irish public health services in recent times is significantly lower than the investment made in most other OECD countries.

## Financial Overview

### Income Analysis

At the start of 2023, via the National Service Plan, the HSE received revenue funding of €21.7bn for the provision of health and social care services. By the end of 2023 the financial statements show a final revenue allocation from DoH and DCEDIY of €24.5bn. This includes €1.2bn once off funding provided by way of a supplementary estimate for 2023 and overall represented an increase of €1 billion (4.4%) over 2022.

Table 1 analyses overall HSE income for 2023 and 2022

Income Stream Revenue (shown in €'000s)	FY 2023	FY 2022	% Var
Department of Health Grant	20,750,200	22,482,176	4.40%
Department of Children, Equality, Disability, Integration and Youth Revenue Grant	2,720,918		
“First Charge”	(185,163)	(195,034)	-5.1%
Private Patient Income	333,018	370,839	-10.2%
Superannuation Income from staff	165,618	159,225	4.0%
Pension Levy	240,109	226,102	6.2%
Other Income	149,691	134,999	10.9%
<b>Total Income per AFS</b>	<b>24,174,391</b>	<b>23,178,307</b>	<b>4.30%</b>

## Operating and Financial Overview 2023 (continued)

### Expenditure and Outcome Analysis

At the end of 2023, the HSE is reporting a revenue deficit of income over expenditure of €574.6m or 2.3% of its overall income. The 2023 figures include the 2022 first charge of €185m.

The overall revenue expenditure reported for 2023 is €24.7bn which is 6% higher than the expenditure in 2022.

### Acute Hospitals Services

Acute hospital services include scheduled care (planned care), unscheduled care (unplanned / emergency care), diagnostic services, specialist services (specific rare conditions or highly specialised areas such as critical care and organ transplant services), cancer services, trauma services, maternity and children's services, as well as the pre-hospital emergency and intermediate care provided by National Ambulance Service.

Attendances in ED in the 2022 winter months reached the highest ever recorded by the HSE and this has continued to increase in 2023. Within scheduled care, the number of patients who were seen in 2023 exceeded 2022 across all areas resulting in reduction in waiting lists.

Operational costs particularly for drugs, medical and surgical supplies and laboratory, have increased in line with the increased activity, while non-pay cost pressures include increased footprint and increased infection prevention measures posts COVID.

The Health (Miscellaneous Provisions) (No.2) Act 2022, removed the acute public in-patient charge of €80 per day, including day-case charges, for children under 16 years of age in all public hospitals. This measure came into effect from 21 September 2022 and was followed by the abolition of all inpatient and day cases hospital charges effective from 17 April 2023.

### Older Persons' Services

Older persons' services provide a wide range of services including home support, day care, community supports in partnership with voluntary groups and intermediate care as well as long-stay residential care when remaining at home is no longer feasible (Nursing Homes Support Scheme). One third of adults aged over 75 years are living with frailty in Ireland. We must continue to provide support to enable them to remain living at home, in their communities, as independently as possible for as long as is practicable.

### Mental Health Services

The range of mental health services delivered by, or on behalf of, the HSE covers specialist inpatient services, day hospitals, day services and residential services. It also includes mental health services provided within community settings and in primary care, as well as non-specialist supports and services, many of which are provided in collaboration with our funded partner organisations. The availability of skilled staff is a significant issue in mental health services where demand outstrips supply in both the national and international contexts and the workforce, particularly younger staff, are availing of employment opportunities outside of Ireland. This leads to a continued reliance on clinical agency and overtime which attracts a premium cost.

### Primary Care Services

Primary care delivers care and supports to people across the continuum of their lives, close to home, through a community-based approach and incorporates general practice and GP out of hours' services, in addition to a wide range of diagnostic, treatment and support services including community and public health nursing, oral health, audiology, ophthalmology, child psychology and a range of therapy services.

The opening of multiple primary care centres over recent years have placed additional pressure on the primary care operational cost base. These facilities form a key part of the infrastructure required to provide primary care services to an aging demographic and underpin the overall shift to primary care ensuring better access to care, offering individuals and families a one stop shop to a broad range of primary care services in the community. Nine new primary care centres became operational in 2023, bringing the total number of primary care centres in operation to 174.

### Disability Services

Disability services transferred to the DCEDIY in March 2023. DCEDIY finalised and secured Government approval for the *Action Plan for Disability Services 2024-2026* in July 2023 which, along with the *Roadmap for Service Improvement 2023-2026*, *Disability Services for Children and Young People* provide a flexible future-focused template for the further development of disability services. They reflect a clear Government commitment to supporting the HSE, providers and families in addressing the significant current deficits in services as well as future needs.



## Finance-Related Initiatives

National Finance supports the organisation to secure and account for the maximum appropriate investment in our health services, ensuring the delivery of high-quality services and demonstrating value for money. This includes promoting strengthened financial management, best practice procurement, a robust governance and control environment and ongoing improvement in financial and procurement systems, planning, reporting, costing, and budgeting in order to drive and demonstrate value.

Key areas progressed in 2023 included:

- The single Integrated Financial Management and Procurement System went live in July 2023 to support improvements in financial reporting, including analysis and forecasting. As part of the first of five implementation groups almost 4,000 users were granted access
- Implementation of the *ABF Programme Implementation Plan 2021-23* was progressed including development of an IT based Outpatient Clinic Register and the completion of a successful ED collection pilot
- Implementation of the *HSE Corporate Procurement Plan 2022-2024* progressed including implementing Green Procurement protocols
- Following the launch of the refreshed user-friendly National Financial Regulations, a suite of webinars, training and related resources were provided. Five of the six work-streams of the three year internal controls improvement programme are now operational with the final expected to complete end of 2024
- Implementation of National Integrated Staff Records and Payroll concluded in the southern region with the addition of the 18,500 employees. Engagement commenced with the HSE West and North East to progress its implementation and a business case is now in development to establish the delivery to all Section 38 agencies.

## Outlook for 2024

The National Service Plan (NSP) was published on 14 February 2024 outlining the health and social care services that will be provided within the 2024 allocated budget of €23.520bn. Of this €23.520bn, €2.8bn has been provided by the Department of Children, Equality, Disability, Integration and Youth in respect of specialist disability services with a balance of €20.7bn provided by the Department of Health. This is a €997.5m or 4.6% increase on the level of recurring budget provided for these services in 2023 with a further €918.7m provided in once-off funding.

However, despite this welcome investment, the cost of running our existing services at current levels over the next twelve months will be a significant challenge in the context of the total funding available to the health service in 2024. We will seek to minimise the level of financial deficit that will arise by focusing on improving our financial controls particularly around staffing levels, maintaining current service levels while growing service levels in areas where this has been specifically funded, making savings, and improving productivity.

The total capital budget for 2024 is €1,234.3m, of which €23m is provided by DCEDIY and the balance by the DoH. This represents an increase in core funding of 11.5% over the 2023 closing position. Priority will be given to infrastructural risk, equipment and ambulance replacement and climate action programmes, after the allocation of funding to meet all contractual commitments is met.

# Statement on Internal Control

This Statement on Internal Control represents the position for the year ended 31 December 2023 and sets out the Health Service Executive's approach to, and responsibility for, Risk Management, Internal Controls and Governance.

During 2023, the responsibility for policy, functions and funding related to disability services transferred on the 1 March 2023 from the Department of Health (DoH) to the Department of Children, Equality, Disability, Integration and Youth (DCEDIY).

## 1. Responsibility for the System of Internal Control

Internal control is the integration of activities, plans, attitudes, policies and efforts of staff working together to provide reasonable assurance that the HSE achieves its mission.

On behalf of the Health Service Executive (HSE), I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated and which fosters a controlled environment, which is economic, efficient, and effective and supports the overall values of the HSE. This statement has been prepared in accordance with the requirement set out in the Department of Public Expenditure National Development Plan Delivery and Reform (DPENDPDR) *Code of Practice for the Governance of State Bodies (2016)*.

The *Health Act 2004* as amended by the *Health Service Executive (Governance) Act 2019* made provision for the establishment of a board (the "**Board**"), which is the HSE's governing body, with authority, in the name of the HSE, to perform its functions. The Board is accountable to the Minister for Health for the performance of its functions. The amended 2004 Act also provides for a Chief Executive Officer (CEO) who is accountable to the Board. The Board must satisfy itself that appropriate systems of internal control are in place.

The Board is required to review the controls and procedures adopted by the HSE to provide itself with reasonable assurance that they are adequate to secure compliance by the HSE with its statutory and governance obligations. The Board is also responsible for strengthening governance, oversight and performance. The Board members have sufficient experience and expertise relating to matters connected with the functions of the HSE to enable them to make a substantial contribution to the effective and efficient performance of those functions. The amended 2004 Act also provides for the establishment of an Audit and Risk Committee (ARC) and such other committees or sub-committees that the Board deem necessary to assist it in the performance of its functions.

The Board has established five committees to provide a more detailed oversight of specific areas as defined in the respective committee's terms of reference. These committees are:

- The Audit and Risk Committee
- The Planning and Performance Committee
- The Safety and Quality Committee
- The People and Culture Committee
- The Technology and Transformation Committee.

Terms of reference for the Board Committees are published on the HSE's website and are subject to periodic review.

The HSE Board met on 18 occasions in 2023, holding 11 monthly Board meetings and 7 additional meetings.

2023 continued to place large demands on HSE staff with respect to pressure on our services arising from continuing increases in patient volumes and service demands however, the focus on strengthening our controls environment has continued to be prioritized. A significant number of developments and process improvements continued to be progressed during 2023 in the areas of IT, Procurement, Risk Management, Governance, Pay and Finance amongst others.

The adequacy of our controls continue to be reviewed and assessed in various ways in order to appropriately inform the overall annual review of the effectiveness of the system of internal control.

## 2. Purpose of the System of Internal Control

The system of internal control is designed to manage and reduce risk rather than to eliminate risk and as such, the review of the system of internal control is designed to provide reasonable but not absolute assurance of effectiveness. The system of internal control seeks to ensure that assets are safeguarded, transactions are authorised and properly recorded and that material errors and irregularities are either prevented or detected in a timely manner.

The system of internal control is also designed to ensure appropriate protocols and policies are in place and operating effectively in the context of clinical and patient safety.

The system of internal control, which accords with guidance issued by DPENDPDR, has been in place in the HSE for the year ended 31 December 2023, and up to the date of approval of the financial statements, except for the control issues outlined below in Section 11.

### 3. Capacity to Handle Risk

The Board, as the governing body of the HSE, has overall responsibility for the system of internal control and risk management framework. The Board may establish committees to provide assistance and advice in relation to the performance of its duties and functions.

The **Audit and Risk Committee** was established in accordance with the provisions of the 2019 Act and subsequent legislation. The membership of the ARC consists of four external members and three members of the HSE Board. All members are considered by the Board to have the relevant skills and experience to perform the functions of the Committee including highly experienced and qualified finance professionals.

On 26 April 2023, the Board approved the appointment of Mr Brendan Whelan as Chairperson of the Committee in accordance with Section 15 (2) of the *Health Act 2004*.

Among its responsibilities the ARC is required to:

- Advise the Board and the Chief Executive on financial matters and carrying out related reporting activities, including compliance reporting to the Board and the Minister for Health as required
- Review the appropriateness of HSE's accounting policies, annual financial statements, annual report and required corporate governance assurances and any matters and advice relating to making a satisfactory recommendation of same to the Board
- Provide oversight to the operation of HSE internal controls and, in particular, advising on the appropriateness, effectiveness and efficiency of the HSE's procedures relating to public procurement and the acquisition, holding and disposal of assets
- Provide oversight and advice in relation to the HSE Internal Audit function
- Provide oversight and advice with regard to the operation of the HSE Risk Management framework and related activities within the function of risk management (subject to agreed scope modifications below relating to patient safety and quality risks)
- Provide oversight and advice relating to anti-fraud policies, oversight of the operation of protected disclosure policies and processes, and arrangements for special investigations; scrutiny of contracts, property dealing and the estates function; oversight of compliance functions
- Review the arrangements for, and results of, internal and external audits and management's response to the recommendations and points arising from same
- Any other roles and responsibilities devolved to the Committee by the HSE Board.

The functions of the ARC include a range of financial, statutory, compliance and governance matters as set out in legislation.

The ARC operates under an agreed Charter, which sets out in detail the role, duties, and authority of the Committee. The ARC is required to meet at least four times annually. In 2023 the ARC met on nine occasions.

Anticipating and reducing threats to the delivery of health and social care services is a key priority for the HSE and it recognises the importance of adopting a proactive approach to the management of risk to support both the achievement of its objectives and compliance with governance requirements. The HSE has in place the HSE Enterprise Risk Management Policy and risks are recorded within the HSE's Corporate Risk Register (CRR). The identification and monitoring of corporate risks allows the Board and the EMT to assess and manage the HSE's key risks and responses to those risks. The HSE is committed to ensuring that anticipating and managing risk is seen as the concern of everyone, and is embedded as part of normal day-to-day business and that risk informs the strategic and operational planning, prioritisation and performance cycle.

The ARC and other Board Committees, which report the findings of their reviews of risk to the Board, support the Board. The ARC receives regular reports on risk management from the Chief Risk Officer (CRO) and assesses progress against agreed action plans to manage identified risks. The ARC provide significant oversight in this regard.

The HSE has an independent **Internal Audit Division** with appropriately trained personnel operating in accordance with a written charter approved by the ARC and under the International Professional Practices Framework for internal audit professionals.

The National Director of Internal Audit reports functionally to the Chair of the ARC and administratively to the CEO and is a member of the HSE Executive Management Team (EMT), with executive responsibility only for Internal Audit.

The Internal Audit Division's function is to provide independent assurance that governance, risk management, control systems and procedures are operating effectively and in accordance with the relevant policies and regulations.

## Statement on Internal Control (continued)

Recommendations for improvement are made where deficiencies are found, and implementation of such recommendations is tracked and monitored by Internal Audit. The scope of the Internal Audit work includes all systems and activities throughout the HSE and external agencies totally or partially funded by the HSE. The ARC agrees and monitors the annual risk-based work programme of Internal Audit.

During 2023, the Internal Audit Division issued 164 audit reports in relation to HSE and its funded agencies. The ARC, the Safety and Quality Committee and the EMT considered the findings of these reports.

For each audit, an overall opinion is expressed, based on the audit findings, on the level of assurance that may be provided to the ARC and senior management about the adequacy and effectiveness of the system of governance, risk management and internal controls in place for the subject areas within the scope of the audit. The assurance levels are defined as follows:

Type of Overall Opinion Rating	Definition
1. Satisfactory	Overall, there is an adequate and effective system of governance, risk management and controls. Some improvements may be required to enhance the adequacy and / or effectiveness of the system.
2. Moderate	There are weaknesses in the system of governance, risk management and controls, which create a moderate risk that the system will fail to meet its objectives. Action is required to improve the adequacy and / or effectiveness of the system.
3. Limited	There are weaknesses in the system of governance, risk management and controls, which create a significant risk that the system will fail to meet its objectives. Action is required to improve the adequacy and / or effectiveness of the system.
4. Unsatisfactory	There are weaknesses in the system of governance, risk management and controls, which create a serious and substantial risk that the system will fail or has failed to meet its objectives. Urgent action is required to improve the adequacy and / or effectiveness of the system.

Based on the results of the Internal Audit engagements reported in 2023, the National Director of Internal Audit provided an overall opinion to the ARC of limited assurance with respect to the governance, risk management and controls operating in the subject areas audited.

The **Planning and Performance Committee** has been set up to provide the Board with advice on all matters relating to performance within the health service to ensure that such performance is optimised across the relevant domains of the agreed Board Strategic Scorecard to ensure better experience for patients and service users.

The **Safety and Quality Committee** provide advice to the Board in relation to Patient Safety and Quality issues.

The **People and Culture Committee** provides advice to the Board on all matters relating to staff and workforce planning.

The **Technology and Transformation Committee** provides the Board with oversight of the HSE's eHealth, IT and Cyber Transformation Programme and ensure that IT and cybersecurity risks remain within a defined risk appetite. The Committee will provide oversight of Transformation to provide clarity to the Board that allows greater control and decision-making.

All HSE Committees meet regularly in line with their specific charters and fulfil an additional monitoring role on behalf of the HSE Board.

### 4. Risk and Control Framework

As a health service, our objectives relate both to our day-to-day mission to provide, the highest quality health and social care services for the population of Ireland and to our longer term ambition that these services and the experience of those waiting for, or who are receiving care, become demonstrably better. Uncertainty about the future poses the single greatest barrier to us meeting both our day-to-day and longer-term objectives.

The HSE recognises the importance of adopting a proactive approach to the management of risk to support both the achievement of its objectives and compliance with governance requirements. The HSE is committed to ensuring that risk management is seen as everybody's responsibility and is embedded both as part of the normal day-to-day business and informs the strategic and operational planning and performance cycle.

In April of 2023, the HSE launched its Enterprise Risk Management Policy and Procedures 2023, following Board approval. This document sets out the policy and procedures by which the HSE manages risk. The approach is aligned with the ISO 31000:2018 Risk Management – Guidelines.

## Risk Management Responsibility

As set out in the HSE's Code of Governance, the Board fulfils key functions in respect of the HSE, including the approval of its risk management policy. The HSE's ARC has responsibility for providing oversight and advice concerning the operation of the HSE's risk management policies and procedures and related activities within the function of risk management. Other Board Committees provide oversight of specific principal risks of the HSE as delegated by the ARC Chair.

The EMT, led by the CEO, is responsible for executive decision-making in the HSE. This includes implementing and ensuring compliance with the HSE's risk management policies and procedures.

The responsibility for the management of claims from clinical and operational incidents under the Clinical Indemnity Scheme (CIS) and General Indemnity Scheme (GIS) has been delegated to the State Claims Agency (SCA) under the *National Treasury Management (Amendment) Act 2000*. The SCA also provides specialist advice, including risk management advice, to the HSE, which is supported by the national incident management reporting system (NIMS).

The CRO is responsible for facilitating the monitoring and reporting of risk to the HSE's EMT, ARC and other Board Committees to the Board. This involves, amongst other responsibilities, promoting awareness in the area of enterprise risk management, engagement with the corporate planning cycle, supporting the assessment of potential or emerging risks, internal risk reporting, including the 'HSE's CRR', and external risk reporting with relevant external stakeholders. The HSE's CRR sets out the principal risks facing the achievement of the organisational objectives, our risk mitigation plans and the key control measures in place.

## Corporate Risk Register

The HSE considers the risks recorded on the Corporate Risk Register and risk reports in the process of developing its Corporate Plan, National Service Plan (NSP) and annual Budget. The risk management process is intended to ensure that the HSE's principal risks are identified, managed, monitored and reported consistently at national level. Corporate Risks are reviewed by the EMT and contribute to the wider discussions of the ARC and the Board. All Corporate Risks and associated action plans are reviewed by the EMT as part of either a monthly or quarterly review process depending on the nature of the risk.

Further quarterly reviews were undertaken in June, September and December. In addition to the quarterly review process, the CRO may report on a monthly basis by exception on any significant changes between the quarterly reviews on corporate risks that are more dynamic in nature.

Risk registers are required to be in place throughout the organisation, which record the key risks facing the HSE. The risk registers should be the core repository of information in relation to that risk (i.e. risk mitigation measures / controls, additional controls required and the plan to develop these, assigns both persons and timescales for completion of these, measuring the level of risk through the risk rating which in turn allows for monitoring how successful the risk reduction measures are in reducing the risk).

## Controls Framework

The HSE has in place an internal control framework, which is monitored to ensure that there is an effective culture of internal control. The HSE's **Code of Governance**, which is available on [www.hse.ie](http://www.hse.ie) and includes the following:

- The Code of Governance reflects the current behavioural standards, policies and procedures to be applied within and by the HSE and the agencies it funds, to provide services on its behalf
- The Code of Governance provides clarity on the governance roles and responsibilities in relation to the roles of the Minister for Health and his Department officials, the HSE Board and the CEO and Senior Leadership of the HSE
- The Performance and Accountability Framework describes in detail how managers in the health service, including those in Community Healthcare Organisations (CHOs) and Hospital Groups will be held to account for performance in relation to service provision, quality and patient safety, finance and workforce
- There is a framework of administrative procedures in place including segregation of duties, a system of delegation and accountability, a system for the authorisation of expenditure and regular management reporting
- The HSE's National Financial Regulations form an integral part of the system of internal control and have been designed to be consistent with statutory requirements and to ensure compliance with public sector guidelines issued by the DPENDPDR. They were refreshed and re-published in January 2023. As part of continuing improvements a change control committee review them on a regular basis to ensure they continue to reflect best practise and meet all legislative and statutory requirements

## Statement on Internal Control (continued)

- The HSE has in place a devolved annual budgetary system and each year the Minister for Health formally approves the annual National Service Plan (NSP). Defined accountability limits are set which are closely monitored on behalf of the CEO by the appropriate oversight mechanisms
- The HSE has in place a wide range of written policies, procedures, protocols and guidelines in relation to operational and financial controls
- The HSE carries out an annual comprehensive review of the system of internal control, details of which are covered in a later section of this report
- There are systems and controls aimed at ensuring the security of the information and communication technology systems within the HSE. This is an area of high priority for the HSE given the challenges of managing multiple systems across the entire HSE. There are ongoing developments to improve security and to ensure that the HSE has the appropriate level of resource and skills to protect the integrity of its systems to ensure that data and information is protected.

Additionally, an annual Controls Assurance Statement (CAS) should be completed by all senior management at Grade VIII and above. This statement requires management to confirm that they are aware of and comply with the key controls and the code of governance in place within the HSE. Detailed results of this review are published within the Report on the Effectiveness of the System of Internal Control Review in the Health Service Executive, which is completed annually.

### 5. Procurement

The HSE has procedures and policies in place to ensure compliance with current procurement rules and guidelines. In procuring goods and services, all areas within the HSE must comply with the relevant procurement procedures, which are set out in detail in the HSE's National Financial Regulations.

Matters arising regarding controls over procurement are highlighted under heading 11 Internal Control Issues.

### 6. Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the Board and senior management. I confirm that the following ongoing monitoring systems are in place:

- Key risks and related controls have been identified and there is a process in place to monitor the operation of these controls
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- In accordance with the Oversight Agreement, the Minister for Health, the Chair of the Board and CEO meet regularly to discuss and review performance, governance, reform matters and National Service Plan progress
- There are regular reviews by senior management of periodic and annual performance and financial reports indicating HSE performance against budgets / forecasts
- There are regular reviews by the DoH of the HSE's performance in terms of budget and service plans as well as including other key non-financial reporting such as workforce planning and progress on controls improvement initiatives
- There are regular reviews by the DCEDIY of the HSE's performance in terms of budget and services plans specifically in relation to disability services which are now funded by the Minister for CEDiy
- The CEO and EMT meet as part of normal business at least twice monthly
- There are monthly Board meetings which are attended by the CEO and members of the EMT
- All Committees of the Board meet regularly to review areas that fall under their specific remit and to provide advice and feedback to the Board
- The Board, its committees and the Senior Leadership Team continue to consider the impact of further potential pandemics, exceptional situations and possibility of future cyberattacks on all areas of the HSE including funding, its control and risk environment and governance arrangements. The National Emergency Management Office are currently leading out on the development of a plan looking at all areas of pandemic operational management.

The National Performance Oversight Group (NPOG) has responsibility as part of the overall accountability process to oversee performance against the National Service Plan.

NPOG members meet monthly to review performance against the National Service Plan. A monthly report on performance is prepared for the CEO, which includes details of any serious performance issues requiring formal escalation.

The CEO provides a performance update to the Board monthly, which includes the relevant outputs from NPOG.



Additionally, as referenced in Section 3 the Board has appointed appropriate committees to provide advice to the Board in the implementation of its functions.

The work of Internal Audit forms an important part of the monitoring of the internal control system within the HSE. The annual work plan of Internal Audit is informed by analysis of the key risks to which the HSE is exposed and the annual work plan is approved by the ARC. The National Director of Internal Audit attends all ARC meetings and has regular one-to-one meetings with the Chair of the ARC who is a member of the HSE Board. Additionally the National Director of Internal Audit has regular one-to-one meetings with the CEO. Monitoring and review of the effectiveness of the HSE's internal controls is also informed by the work of the Comptroller and Auditor General (C&AG). Comments and recommendations made by the C&AG in their management letters, audit certificates or annual reports, are reviewed by the Board, EMT and the ARC, and actions are taken to implement recommendations.

## 7. Personal Protective Equipment (PPE) and Stock Management

As in previous years most of the HSE's sourcing and purchases of new items of PPE during 2023 were from contracts with Irish suppliers in line with previous Government commitments.

The overall cost of PPE charged to the Revenue Income and Expenditure account is estimated as €41m as referenced in note 1(b) to the Annual Financial Statement (AFS).

As at 31 December 2023 the HSE has reported that it holds €28.4m of stock related to items of PPE, which were not used before the end of the year. (FY2022 €37.3m).

## 8. Vaccines and Antigens

As part of ongoing public protection, the HSE is required to ensure that there is an adequate supply of COVID-19 Vaccines to ensure that it could offer all eligible citizens the opportunity to be vaccinated.

As in the previous year, the take up of vaccinations has reduced and as a result, the HSE's financial statements reflect a write-off in 2023 of a further €64.5m (2022: €33.7m). This write off is in relation to expired vaccine stocks which had passed the manufacturers expiry date or which were deemed no longer the most appropriate vaccines based on guidance from the Chief Medical Officer.

Additionally the HSE's financial statements reflect a provision for obsolescence of €22m (2022: €60.7m) in relation to stocks that will be out of date by Q2 of 2024.

At the end of 2023 the HSE also reported a provision for obsolete antigen tests of €12.5m after an assessment of their likely usage before their expiry date.

## 9. Review of the Effectiveness of the System of Internal Control

I confirm that the HSE has procedures to monitor the effectiveness of its risk management and control procedures.

The HSE's monitoring and review of the effectiveness of the system of internal control is informed by the work of the Internal and External Auditors, the ARC and senior management within HSE responsible for the development and maintenance of the internal control framework.

I confirm that the HSE conducted an annual review of the effectiveness of the Internal Controls for 2023, which took into account:

- Audit and Risk Committee minutes and reports
- Annual Report of the National Director of Internal Audit including the findings and recommendations from internal audit reports
- Findings arising from the Internal Control Questionnaire (ICQ) and CAS
- Status of the recommendations of previous years' reports on the Review of the Effectiveness of the System of Internal Control
- Recommendations from management letters of the C&AG
- The 2023 audit programme of the C&AG and, in particular, the audit risks identified therein
- Reports of the Committee of Public Accounts
- HSE Board and EMT minutes
- Minutes of steering group / working group / implementation groups etc.
- External reviews undertaken by the HSE to assist in identifying financial control issues and implementing revised policies and business processes

## Statement on Internal Control (continued)

- HSE CRR is reviewed on a regular basis and this process is overseen by the CRO. Risk registers are required to be in place at key levels in the organisation, which record the key risks facing the HSE
- Findings arising from the compliance monitoring arrangements with Section 38 and Section 39 agencies
- Changes to working environment and remote working and new ways of working
- Impact of staff redeployments particularly in key privileged areas such as Payroll, Accounts Payable and Banking and Treasury functions
- Review of Key NFR requirements and awareness
- Review of key plans such as the HSE Winter Plan, National Service Plan and impact of additional funding
- Status of the progress of each of the six work-streams identified as part of the Internal controls improvement programme, which was approved in 2022 by the EMT.

Annually the HSE requires all relevant senior staff at Grade VIII (or equivalent) and above to complete an ICQ which is designed to provide essential feedback in respect of key control and risk areas. This allows the HSE to monitor the effectiveness of key controls and to direct remediation activity where required.

Participation grew by an additional 18% in 2023. This reflects the growing awareness across HSE staff at all levels of the importance of good controls and compliance with it.

The HSE has engaged an independent audit firm through a competitive process who have conducted a review of 6% of ICQ participants, which has provided a high-level of assurance as to the integrity of the responses.

The report on the review of the system of internal control is reviewed annually by the ARC, the CEO and EMT and by the Board of the HSE.

The results of the review indicate there is evidence that:

- The HSE has adopted a suite of internal policies and procedures, which form the basis of the internal control framework
- Where high-level risks have been identified, mitigating / compensating controls are generally in place
- There are several instances of non-compliance with these HSE adopted policies and procedures which have been identified exposing the organisation to material risk however ongoing
- Process and control improvements are visible in many areas
- Awareness of the requirement for internal controls and accountability has increased during 2023 with a continued increase in the number of staff who completed the ICQ survey increasing by a further 18% to 4,220, which is very significant in the context of continuing demands on staff. In addition, there was an increased participation in clinical staff of 31%, 2,046, now reflecting almost half the review participants
- Analysis indicates that most managers have a very high understanding and awareness of their responsibility in respect to internal controls. However, there is still further work to be conducted to ensure a consistent approach, understanding and implementation of all requirements by all managers which will further strengthen the internal control environment
- The review considered that assurance can be placed on the sufficiency of internal controls to mitigate and / or manage key inherent risks to which activities are exposed. However, when combined with the weaknesses identified and the findings of the National Director of Internal Audit, this assurance can only be considered as limited. A significant number of weaknesses still exist in the HSE's internal controls as evidenced by some continuing breaches however, it should be noted that controls and compliance remains a priority with some improvements recognised and various improvement initiatives continuing to be progressed
- There is evidence that there is a continuing awareness and understanding of the need for accountability and responsibility by HSE managers to ensure a strong system of internal control. However, although improving year on year, there is still some evidence of a lack of full understanding of some of the relevant core guidelines, policies and staff obligations across the organisation. Additional focus such as management and staff training sessions have been a key part of control improvement plans for 2023 with almost 4,500 staff attending controls training during 2023. Development of new training programmes and support tools will continue to be an ongoing priority and as part of this, an NFR awareness certification module on HSeLanD was developed in 2023 in conjunction with Aurion and published earlier this month.

Overall, limited and not absolute assurance can be placed on the current system of internal control to mitigate and / or manage key inherent risks to which financial activities are exposed. Instances of non-compliance observed reduce the level of assurance that can be provided. Improvements in these areas will continue to receive significant focus from the HSE in the short- to medium-term and in particular through the various improvement programmes running across the organisation including the Internal controls improvement programme amongst others.

The control weaknesses observed in the review are set out in Section 11 Internal Control Issues along with management action that is being taken to address these issues.

## 10. Internal Control Framework Improvement Plan

Work continued in 2023 with the progression of the Internal Controls Improvement Programme, under the leadership of the office of the Chief Financial Officer (CFO). Four out of six work streams are now completed and embedded in daily process and the completion of remaining developments are on target for rollout in 2024.

This plan focuses on the following six major work streams, which will help underpin strong controls across all key areas within the HSE.

All work streams are expected to have successfully moved to business as usual activities during 2024 and will assist in the ongoing improvements in the HSE's system of internal controls as each is progressed.

**Work Stream 1** which is the revision and rewrite of the HSE's National Financial Regulations is now complete with a new and improved NFR framework launched on January 31 2023 with a full training programme ran throughout the year across all areas.

In addition, an NFR awareness certificate online training programme was developed during 2023 and launched on the HSeLanD training platform in Feb 2024.

**Work Stream 2** communication and training is well developed and now business as usual. A full schedule of broadcasts and training webinars are completed annually on various control subjects including those highlighted as control concerns within recent audit and CARP findings.

Over 4,500 HSE staff have availed of these training supports which are available online and through digital channels such as YouTube and our HSeLanD training platform.

**Work Stream 3** is also now part of business as usual activity and is the provision of a controls database enabling improved reporting and monitoring of control findings so that management can easily determine what control issues require their attention in their own areas of responsibility.

These control reports are issued quarterly (including the issue of the annual CARP report to each area) providing an overview to senior management of key control concerns in their areas highlighted in CARP, Internal Audit and C&AG findings. In addition, action plans are agreed annually based on CARP results and progress monitored.

The controls database has been enhanced by the further development of an online data repository and reporting tool which will reduce manual activity and allow multiple users live but secure access to improve timeliness of reporting and response.

**Work Stream 4** relates to the development of an internal controls self-assessment controls tool, which will enable Health Regions and Divisions to benchmark their internal controls and to conduct a detailed review in their areas across all financial control headings.

A pilot has been completed and re-planning exercise is now in progress to review feedback and learnings to enable process improvement.

**Work Stream 5** relates to performance management.

As noted in Work Stream 3, Controls reporting is now in place combining an overview with senior management of key control concerns in their areas highlighted in CARP, Internal Audit and C&AG findings.

**Work Stream 6** refers to the enhancing of the HSE's second line of defence by ensuring that there are sufficient resources in place to support management in its objective to carry out regular checks as to the sufficiency of their internal controls.

Significant additional resources are in place in the key areas of National Governance and Compliance, Procurement, HR (Human Resources) oversight of payroll overpayments, and the setting up of Contract Management Support Units (CMSUs) to assist with the governance of grants to external agencies.

## 11. Internal Control Issues

The weaknesses identified are detailed below.

### I. Lack of Integrated Financial Management and Procurement System (IFMS)

The HSE does not have a single financial and procurement system. The absence of such a system in the HSE presents additional challenges to the effective operation of the system of internal financial control. Numerous external reviews have reiterated the consensus amongst the finance community in the HSE that the current financial systems are not fit for purpose.

## Statement on Internal Control (continued)

The absence of a single national system requires that significant work be undertaken manually to ensure that the local finance systems and the National Finance Reporting Solution are synchronised and reconciled. This approach is increasingly challenging in the light of changes to organisational structure and the ageing of the systems.

A key element of the Finance Reform Programme is the implementation of a single national integrated financial management and procurement system, or IFMS, based on a set of agreed national standard finance and procurement processes, a single National Chart of Accounts and National Enterprise Structure, and a new National Shared Services Model.

A significant enabler of the IFMS project is the development of a Financial Management Framework, which defines the process, governance and controls required to demonstrate effective financial management practice across the health system. The Framework is a living document, which is reviewed on a regular basis and has most recently been approved by the Finance Reform Programme (FRP) Steering Committee in January 2020. Development of the framework and associated strategies will continue as the programme progresses.

### Benefits of IFMS

Current limitations and constraints in reporting functionality of existing financial systems within the HSE will be addressed over the medium-term with the deployment of IFMS, which includes the roll out, on a phased basis to the larger voluntary organisations who are contracted and funded by the HSE to provide services on its behalf under Section 38 and Section 39 of the *Health Act 2004* (as amended). These services provided by voluntary organisations include acute hospital, disability, older persons, palliative care and mental health services.

This enhanced reporting functionality, including income and expenditure, cash-based and balance sheet / working capital reporting will be available at care group level and below, as specified in the detailed IFMS enterprise structure. The rollout of IFMS is aligned to the implementation of other strategic projects within the HSE in the Finance and related domains including the deployment of the National Integrated Staff Records and Pay Programme (NISRP) which is already underway and the further rollout of the Activity Based Funding (ABF) within the acute hospital system and the phased extension of ABF over time to community services.

### Impacts on Project Schedule

IFMS went live on schedule on Monday 3 July 2023 and is operational across all service areas in Implementation Group 1 – HSE East (incl. National and Corporate services, National Distribution Centre, Primary Care Reimbursement Service) and Tusla. However, there have been several challenges, which impacted on project delivery activities and led to a difficult go-live with significant issues experienced across various centralised operations and local service areas.

As with any major transformation programme of the scale and complexity of IFMS, it is taking the HSE time to adapt to the changes. It has been acknowledged that some of the go-live issues experienced required additional support and longer-term focus by the IFMS project team than had been anticipated. A sustained focus by IFMS project team both during and post Hypercare (HSE and System Integrator) has been put in place to support business and end users. In addition, System Integrator (SI) resources were focussed on technical optimisation post go-live to maximise efficiencies based on business and user feedback.

The project plan for completion of the IFMS programme was impacted, with IG2 activities planned in parallel with IG1 significantly delayed. Approval in principle to proceed with a detailed re-plan was granted by Programme Governance in September 2023.

Prior to the finalisation of the re-plan in October 2023, two material developments occurred:

- i. Members of the Fórsa trade union commenced industrial action from 6 October 2023 until 7 February 2024
- ii. The Department of Health provided additional funding of €40m in the HSE's 2024 Letter of Determination, for the purpose of accelerating the rollout of IFMS.

These two developments necessitated a new re-plan to proceed on the basis of an accelerated implementation schedule, with agreement of an associated change to the SI contract. This detailed re-plan, which aims to implement IFMS to the statutory health system by mid-2025, was presented to Programme Governance in February 2024 and approved.

### Alignment with Key Strategic Programmes

The IFMS project continues to work cross functionally with project teams from HR and Payroll on a number of strategically aligned initiatives, including the National Integrated Staff Records and Pay (NISRP) Programme, Children's Health Ireland (CHI) and the Health Regions.

## II. Compliance with Procurement Rules

The HSE estimates expenditure of approximately €4.2bn in 2023 in relation to goods and services which are subject to procurement regulations that are set out in detail in the HSE's National Financial Regulations and underpinned by EU Directive 2014 / 24 and Public Procurement Guidelines for Goods and Services. In line with the revised code of practice for the governance of state bodies, and the public procurement policy framework, the HSE is required to ensure that all contracts are secured competitively in line with public procurement requirements and to report the levels of non-compliance identified.

The findings of the review of the effectiveness of the HSE's internal control system indicates that the levels of awareness and compliance with procurement regulations for the most part provides a reasonable degree of controls assurance across the HSE with efforts required to continue improvement in education and awareness. The review also identified that there is growing awareness of various procurement supports such as the HSE's procurement contract information site [www.hsepass.ie](http://www.hsepass.ie), which all budget holders should utilise when procuring goods and services on the behalf of the HSE. Targeted procurement training and awareness programmes are planned as part of the controls improvement programme for 2024.

Challenges remain to increase awareness to report compliance and non-compliance as per Department of Public Expenditure and NDP Delivery and Reform (DPENDR) code and circulars and to ensure requirements to procure and source are satisfied in the first place from valid contracts already in place.

The HSE undertook a self-assessment review of its all procurable spend greater than €25,000 quarterly during 2023 to determine the level of compliance observed. 28,966 invoices were issued for review and 25,081 invoices were assessed representing a return rate of 87%, of this, 88% were deemed compliant and within the remaining 12%, 76% of the issues causing non-compliance are being addressed under the corporate procurement plan (CPP). The estimated total expenditure on invoices over €25,000 issued for PACT self-assessment is in the order of €1.584bn (involving 28,996 invoices) which is 38% of HSE procurable spend in 2023. All major budget holders are required to complete a self-assessment return to determine the level of non-competitive and non-compliant procurement.

External independent validation of the self-assessment review process in the past 3 years has determined the process to be robust.

The HSE is aware that there are limitations regarding the review as it currently does not capture expenditure below €25,000 and considers it likely that the actual non-compliance is higher particularly if spend is less than €25,000.

The HSE is aware that continuing work is required to improve the level of non-competitive procurement and remains committed to progress a transformational programme of reform to support the services in compliance with public procurement regulations and to increase the usage of contracts awarded by HSE and Office of Government Procurement (OGP). Additionally the HSE will continue to work collaboratively with the OGP to deliver a more extensive programme of compliant contracts for the health services. In the context of the HSE's current procurement systems and resourcing challenges, it is acknowledged that it will take a number of more years to fully address procurement compliance issues. However, in the interim, the HSE is in the process of developing and resourcing a structure to sustain and enhance the capability to drive multiannual procurement planning, compliance improvement and capacity development.

The HSE has completed a *Corporate Procurement Plan 2022-2024* which is a requirement of the *Code of Practice for the Governance of State Bodies (2016)* and has been approved by the HSE Board. The Corporate Procurement Plan focuses on a number of key priorities summarised below under key headings:

### Sourcing and Contracts:

- The HSE has co-ordinated and collaborated with all HSE organisations to agree a Multi-Annual Procurement Plan (MAPP), which is aligned to the implementation of the HSE Corporate Procurement Plan, for all participating Section 38 and Section 39 health sector agencies. The MAPP was expected to increase and maintain HSE Spend under Management (SUM) of 68% by the end of 2023 however; it exceeded this target and achieved a target of 75%. The target expected by the end of 2024 is 85%
- The HSE have increased small-to-medium enterprise (SME) participation through HSE MAPP pipeline of upcoming tenders that have been published each quarter on the HSE website to inform SME and Micro Enterprises of upcoming opportunities in advance of tender publication
- A training programme "Procurement Guide for Budget Holders" will be deployed in Q3 2024 on HSeLanD which will be accessible to HSE and funded agencies
- Work has commenced to develop and integrate a Central Assisted Sourcing Service to support publication of all tender opportunities >€50,000 on the new eTenders platform website [www.eTenders.gov.ie](http://www.eTenders.gov.ie)

## Statement on Internal Control (continued)

- Procurement have developed a bespoke CPP / Procurement Compliance Improvement Programme in collaboration with each participating health service organisation to assist each health service organisation to become compliant with legal and regulatory policy and corporate governance obligations
- Continue to support HSE Digital Transformation and Innovation, and Health Innovation Hub Ireland, to develop expertise and Standard Operating Procedures to enable optimum exploitation of the opportunities arising from pre-commercial and health innovation procurement initiatives
- The HSE have included a standard 5% in 2023 we intend to increase the base percentage rate to 10% by Q4 2024 in award criteria for sustainability Green Procurement across all categories of spend. There will continue to be an ongoing programme of work to reflect the appropriate level of award criteria percentage as appropriate to the category of spend. HSE Procurement have had a number of market engagements including face to face meetings and trade shows to develop a more sustainable approach to support innovation, social inclusion and economic and environmental sustainability priorities.

### Systems Development:

- SAP Ariba was successfully deployed to multiple cost centres in advance of IFMS go-live 3 July 2023 and will be subject to continuous rollout as required
- The new systems that have procurement related capabilities such as the National Estates Information System are fully aligned and consistent with the new Finance Operating Model and IFMS Target Operating Model. Governance and procedures are in place to ensure compliance e.g. Strategic Sourcing Digital Health and Innovation Portfolio Standard Operating Procedure (SOPs) including requirement for interfacing / interoperability with the IFMS and requirement for Digital Government Oversight Unit approval. IFMS comes with an integration engine (SAP Process Orchestration) to enable interfaces to be built to third party systems. The systems that IFMS integrates to include HR and Payroll, Procurement solutions, Patient Administration Systems (PAS), Claimsure, Estates, Bank systems
- An enhanced toolset has been developed to better support user interaction, compliance, visibility and corporate procurement planning and reporting functionality
- Microsoft Dynamics 365 was successfully implemented (3 July 2023) to support IFMS Helpdesk Operations. Continuous development of digitally enabled procurement processes through improved practices and usage of technologies is a key part of working plans.

### Logistics and Inventory Development:

- Two new National Distribution Centre (NDC) locations were rolled out during 2023 and 250 increased new cost centres added. Further Plans include the additional rollout of the NDC to statutory Hospitals, pending HSE resources and warehouse capacity availability
- IFMS – Extended Warehouse Management (EWM) implemented in NDC and IFMS rolled out to Logistics areas in IG1 group
- In 2024, plans continue to participate in further strategy / model development of the National Distribution Service to meet client requirements in line with *Sláintecare*
- Support the Global Health Programme deliver on the HSE's commitment to support the development and improvement of health systems in lower and middle-income countries as part of government policy for example Ukraine, African countries and Far East
- Sustainability and Decarbonisation – Our Ballycoolin site is carbon neutral. With regards to the NDC, overall electricity consumption is down 30% since 2018. All indoor and outdoor lighting has been changed including the installation of 45 battery-operated machines, which have timers on each charger unit to allow charging between the hours of 11pm and 8am availing of increased efficiency
- PPE – 3.8 million pieces are currently distributed per week and this requirement will continue to be met during 2024 as required.

### Organisational Development:

A 3 year Corporate Procurement Plan to support the implementation of new structures to facilitate the Programme for Government and the *Sláintecare* policy framework is in place. The objectives are to:

- Promote greater understanding of procurement regulations and individual obligations
- Support the continued deployment of IFMS including self-service procurement for purchases below €50,000; and Procurement Shared Services for strategic sourcing above €50,000
- Continue the engagement model between HSE Procurement and HSE Clients, Section 38 and Section 39 agencies and the OGP



- Implement a communication model for procurement that is aligned to the engagement model, including how the communication of contract status and promotional materials for procurement regulations awareness are made available
- Increase the ease of access and understanding of the end-to-end HSE procurement service from sourcing through to logistics and inventory management by improving the procurement website and ancillary documents
- Continue the delivery of the accredited Apprenticeship programme aligned to the European Competency Framework for Public Buyers and developed in partnership with the University in Supply Chain Management and Public Procurement (Public Procurement and Supply Chain Excellence PPSCE) – Level 7 certificate and Level 7 Diploma.

### Monitoring of the Corporate Procurement Plan

The monitoring of the Corporate Procurement Plan is through updates to DoH and DPENDPDR. In addition, the ARC of the HSE Board continues to have a review and monitoring role in this regard.

### III. Payroll and HR Controls

The findings of the HSE's review of the effectiveness of the system of internal control noted weaknesses including:

- Gaps in management oversight and timely adherence to administration process
- Inconsistent reviews in relation to the review of divisional personnel reporting
- Lack of evidence in relation to key payroll and HR controls and lack of awareness of and adherence to relevant processes
- Payroll integrity impacted by late submissions, inaccurate data and varying practices
- Growing levels of payroll overpayments.

### NiSRP

The HSE roll out of the National Integrated Staff Records and Pay Programme (NiSRP) has been in progress since 2019. Its purpose is to implement a single HR / Staff Records technical platform for national coverage of all people related data for the HSE using SAP HR. It also covers the implementation of one Payroll technical platform for all HSE employees using SAP Payroll. It will allow for the automation of appropriate staff processes through the introduction of Employee and Manager self-service.

The NiSRP Programme went live across HSE South in March 2023, bringing the total number of employees covered by the solution to circa 82,000 across the areas of HSE East, South-East, Mid-West, North-West, Midlands and now the South. Despite the impact of industrial action during 2023, which significantly reduced local engagement, the Programme remains committed to a May 2024 go-live in HSE West, and is working toward this with Governance support. This will bring solution coverage to circa 96,000 employees. The final remaining statutory deployment, HSE North-East was originally planned for September 2024 however due to delays caused by the impact of the Work to Rule, the Programme is in the process of re-planning a new rollout schedule with stakeholders (across a go-live window from October to May 2025). In addition, NiSRP is currently progressing a Business Case with DoH for implementation in Section 38s, following HSE review. Deployment is expected to commence in 2025.

The full rollout of NiSRP will support the mitigation of risk of payroll fraud and irregularity through workflow automation, inbuilt system controls and process standardisation. In addition, NiSRP, HR and Payroll SME's contributed to the revised National Finance Regulations, which include guidance on maintaining strong payroll controls (specifically B3). Each NFR has an accompanying checklist that provides guidance and assistance for local areas to establish their own local procedures and ensure appropriate governance is in place. A specific training video on the employee administration and payroll NFR document is available online to all staff. Specific payroll controls training webinars continue to feature in our annual training programme.

### Payroll and Overpayments:

Finance Shared Services Payroll working in conjunction with the NiSRP Programme have agreed a comprehensive suite of standard processes for Gross to Net Payroll related activities which have been approved at NiSRP Governance level.

Finance Shared Services (FSS) Payroll's objective is to ensure the implementation and adherence of these processes through:

- The implementation of the end-to-end HR Payroll SAP solution, which is being delivered by the NiSRP Programme
- Delivery of the agreed HSE Payroll Strategy, which will consolidate existing payroll processing locations into a reduced number of processing locations. These payroll hubs will deliver enhanced controls, process standardisation and support the new HSE structures
- Required SOPs have been identified, linked to the agreed processes and are in development

## Statement on Internal Control (continued)

- The development of internal FSS Payroll compliance capability is an integral element of the agreed HSE Payroll Strategy
- The single national management, governance and oversight of all HSE gross to net payroll activities delivered by HSE FSS Payroll and supported by the payroll strategy implementation will ensure these benefits are delivered
- A new database of overpayments has been implemented in 2023. This single repository of HSE overpayments facilitates a more efficient overpayment process for HSE FSS Payroll. Phase 2 will continue to be implemented through 2024 and will deliver a suite of additional reports which will assist in operational management and processing of overpayment recoupments.

To stem the growth in pay related overpayments, the HR Pay Compliance Unit (HRPCU) are progressing a number of initiatives which include:

- Growth in payroll overpayments for each Hospital Group and CHO reported as a KPI at NPOG meetings
- Appointment of a national business owner with responsibility for Time and Attendance operations within the HSE. No national business owner for Time and Attendance operations exists within the HSE
- Automation of removal of employee from payroll upon notification of resignation is currently being reviewed with SAP Centre of Excellence (CoE)
- In the absence of a control report available to Line Managers to validate employees pay, HRPCU will be reviewing with SAP CoE the creation of a Basic to Gross report
- Site visits including a compliance health check and follow-up engagement and monitoring of actions and recommendations
- Systemic overpayments identification and follow-up with relevant areas to understand key issues and ensure appropriate controls are implemented including the creation / updating of NFRs / policies as applicable
- Process awareness initiatives including those relating to HR forms impacting pay. This includes the issue of frequent reminders to areas noting forms to use, submission deadlines and submission email addresses
- Exception Reporting, targeting specific areas for identification of anomalies for follow-up and resolution e.g. contract end dates
- The creation, provision and automation of tailored overpayments reports to HSE areas to increase awareness and accountability and review of distribution audience to maximize impact
- Engagement with SAP CoE on proposed configuration changes to SAP HR to cease payment on expiration of contract
- The creation of a focused pay compliance webpage to inform all HSE employees of their roles and responsibilities in the avoidance of pay related overpayments and to provide useful links / documentation to assist with same.

### High Earners Review

Internal Audit findings in 2022 noted that in some instances additional payments to consultants were inconsistent with policy.

In 2022, the Chief Operations Officer established a review process and the HSE's EMT approved an action plan to address the issues identified in relation to consultant pay. A working group was put in place and a high-level plan agreed which set out a series of actions to improve the control environment. Work completed includes:

- Registers of Local Arrangements are now in place across individual hospital sites and CHOs
- Compliance monitoring has been incorporated into performance review processes
- Links have been established with key strategic programmes and initiatives including:
  - Recruitment Reform and Resourcing Programme
  - National Doctors in Training Programme
- Regular updates are provided on High Earners to National Operations Senior Team (NOST) and HSE ARC
- Development of high-level reports to facilitate in-year monitoring at national, Hospital Group and CHO level
- Redesign of monitoring reports to reflect changes to Hospital Group and CHO configurations in new Health Regions
- Meetings with Recruitment, Reform and Resourcing team to help inform recruitment strategies and reviews.

This remains an ongoing area of focus for the HSE which provides additional transparency on these consultant payment arrangements. Due to the nature of contractual and resourcing arrangements a small number of consultants continue to receive additional payments which are continuing to receive attention.

Note 7 of the financial statements provides total employee benefits in bandings of €10,000 from €60,000 upwards in compliance with DPENDR Circular 13 / 2014.

#### IV. Governance of Grants to Outside Agencies

In 2023, €6.74bn of the HSE's total expenditure related to grants to outside agencies. The legal basis under which the HSE provides grant funding to agencies is set out in the *Health Act 2004*. Annually the HSE funds circa 1,820 agencies, ranging from the large voluntary hospitals in receipt of over €500m to small community-based agencies in receipt of €500. The HSE's Governance Framework for funded agencies is consistent with the management and accountability arrangements for grants from Exchequer funding as set out in the instruction issued by DPENDPDR in September 2014, with one sanctioned exception in respect of prefunding arrangements.

Due to the specific nature of the funding arrangements with the Section 38 and Section 39 agencies, the HSE must continue to ensure timely funding particularly in respect of contractual pay and staffing costs, which account for up to 80% of expenditure.

Before entering any funding arrangement with an agency, the HSE determines the maximum amount of funding that it proposes to make available along with the level of service to be provided for that funding. For the larger agencies, cash is disbursed by the HSE's treasury unit based on agreed cash profiles.

The system of internal control operating in individual funded agencies is subject to review on a sample basis by Internal Audit.

The HSE has two types of contractual agreements with these agencies that are, in the main, tailored to reflect the level of annual funding involved.

- Service Arrangement (SA) for health agencies in receipt of funding in excess of €250,000
- Grant Aid Agreement (GA) for health agencies in receipt of funding of less than €250,000.

The requirement for agencies to submit financial reports and staffing returns and for the HSE to hold performance review meetings is dependent on the level of funding released to the agency.

During 2023 despite ongoing focus on this area, such as the establishment of the CMSUs; ongoing Governance Reviews; intense reporting on compliance levels, control weaknesses identified by the HSE's annual internal control review process continued to highlight issues relating to monitoring and oversight of some agencies.

Audits have found:

- Delays in the finalisation of signed SA / GAs remain a challenge
- Some gaps in governance arrangements and the levels of compliance with procurement requirements remains an issue
- Resource constraints in CMSUs have been identified during Internal Audit reports during 2023 which have impacted key areas such as regular review meeting, timeliness of review of Audited AFS and Annual Financial Monitoring Returns (AFMS).

The steps taken by the HSE to address the weaknesses identified are set out below. These initiatives have enabled the HSE, to a reasonable extent, to be satisfied that there are appropriate governance structures and procedures in place with these agencies.

As at the end of 2023, 83.4% of the 2023 funding is covered by a completed SA / GA. The HSE intends to continue its focus on ensuring that the level of compliance improves during 2024.

#### Contract Management Support Units

In accordance with the HSE's Performance and Accountability Framework, the CEOs of the Hospital Groups and the Chief Officers of the CHOs are the accountable officers for their areas of responsibility. This responsibility extends to ensuring that SAs and GAs are in place in respect of all funding, which is released by the Hospital Group or CHO to Section 38 and Section 39 agencies.

In relation to the discharge of these responsibilities, the HSE has established CMSUs in each of the nine CHOs to assist service managers in managing and documenting all aspects of the relationship with relevant Section 38 and Section 39 agencies.

These dedicated resources in the nine CHOs, where the majority of agencies are funded, provide an ongoing focus at local level in respect of the implementation of the Governance Framework for Funded Agencies (the Framework). It should also be noted that in each CMSU there is at least one staff member with a professional financial qualification who performs the role of Financial Analyst in respect of submitted Agencies' AFS and Annual Financial Monitoring Returns (AFMRs). All CMSUs are now established in the CHOs and these units will be assimilated into newly formed Health Regions during 2024.

## Statement on Internal Control (continued)

The key responsibilities of the CMSU are to ensure that:

- SAs and GAs are completed and finalised in a timely manner
- Audited Annual Financial Statements (AFS) and AFMRs are both received and reviewed
- A system is in place in each CHO to ensure performance review meetings are taking place in accordance with performance monitoring guidelines
- Key documents such as the Chairperson's Statement, Management Accounts and Activity Data are received and reviewed as appropriate
- The Service Provider Governance database is updated accurately.

It should be noted that where required the Compliance Unit works with the CMSU Managers so that any matters that emerge in relation to the Framework within a CHO are resolved in a standard manner.

Notwithstanding the issues identified in a number of Internal Audits during 2023 the HSE is committed to the further development of these CMSUs and focus in this regards will continue in 2024.

### Reporting

In addition to the establishment of the CMSUs, the Compliance Unit issues monitoring reports on a twice-monthly basis to all accountable officers on two crucial elements of the Framework, namely, (1) the completion of SAs and GAs and (2) the receipt and review of relevant agencies' AFSs / AFMRs. Furthermore, meetings are held and direct contact is made on a regular basis with representatives of the accountable officers to ensure that these aspects of the Governance Framework for funded agencies are being implemented in their areas.

In relation to the process for the review of AFS and AFMRs, it should be noted that all of the documentation required to underpin the reviews of the individual AFSs and AFMRs was updated by the Compliance Unit during 2022 and these processes are continuously under review so as to ensure that these reviews are undertaken and documented in a standard manner by the Financial Analysts in the CMSUs.

### Governance of Agencies

In relation to the HSE ensuring that the standard of governance in the funded agencies is of an appropriate standard, it should be noted that the following four mechanisms are in place:

1. ACSs are submitted by all voluntary agencies in receipt of in excess of €3m
2. AFMRs incorporate the provision of formal assurances in respect of financial controls and are submitted by all agencies in receipt of in excess of €250,000
3. Chairpersons' Statements are submitted by the Chairs of all agencies that have executed a GA with the HSE
4. External Reviews of Governance are undertaken in relevant agencies.

Phase II of the External Reviews of Governance at Board and Executive level is being undertaken by Mazars. When individual reviews are completed, there is an agreed standard follow-up process requiring Boards of the relevant agencies to submit updates on actions resulting from these Reviews.

The following should be noted in relation to Phase II:

Section 38 agencies: Mazars have completed five reviews and fieldwork is ongoing in two other agencies.

Section 39 agencies: HSE have received nine draft reports of reviews from Mazars with a further six reviews commenced. Two further reviews will commence shortly in Section 39 agencies.

### Review of SA documentation

There are four different types of SA, namely: Section 38, Section 39, For Profit and Out-of-State. In terms of the extent of the use of the SA, in excess of 99% of all of the funding released to non-statutory agencies is contractually underpinned through an SA. Accordingly, the SA documentation is the keystone of the Governance Framework for Funded agencies. SA documentation was last reviewed in 2015 and in 2023, the Compliance Unit commenced a process to review the SA documentation. The main objectives of the review from the perspective of the HSE are to (1) ensure the documentation reflects the HSE's new structures in terms of the establishment of the Health Regions and changes to the HSE's centre, (2) ensure there is no unnecessary duplication between the Parts 1 and Parts 2, (3) ensure the documentation is, where possible, simplified, (4) ensure the documentation is updated to remedy any deficiencies identified since last reviewed and (5) ensure the documentation remains contractually robust. The focus during 2023 was in respect of objectives (1), (2) and (3) and in this respect updated SA documentation will be piloted with all Section 38 and Section 39 agencies providing mental health

and palliative care services in 2024. This updated SA model will be evaluated during 2024 and is expected to be rolled out to all care-groups in 2025. Finally, it should be noted that this review is being undertaken in conjunction with our Law Agent and it will be the key project for the Compliance Unit during 2024.

## V. Information Communication Technology (ICT)

The eHealth division delivers information and communications technology (ICT) services and support throughout the HSE, facilitating integration within and across community services, hospitals, and other specialised care providers. During 2023, several developments were progressed including:

- Building on the successful completion of Phase 1 of the O365 programme, Phase 2 saw over 80% of our digital workforce enabled with safe, modern collaboration and mobility tools, with 54,600 of staff on-boarded to Office 365 and Microsoft Exchange Online in 2023
- Expansion continued of the rollout and restablisng of the HealthIRL digital migration programme which forms a key building block for digital transformation and enhanced cyber security. In 2023, 59,100 HSE users were on-boarded to secure cloud identity (HealthIRL)
- The *HSE Telehealth Roadmap 2024-2027: Building Blocks for the Embedding and Expansion of Telehealth* was launched which sets out the roadmap to transform the future of healthcare by improving outcomes, experience and safety for patients and staff
- Work continued to address the findings of the post-incident review following the criminal Conti cyberattack. The rollout of improvements in the security and resilience of critical national infrastructure continued, along with improving awareness of cyber security threats across the organisation including through cyber incident response workshops. In addition to cyber defence, a key focus is on investing in modernisation of the technology estate to mitigate the business and cyber risks of hosting legacy technology
- Further roll-out of the of the National Cancer Information System (NCIS) in the following sites – South Infirmary Victoria University Hospital, Connolly Hospital, Cavan General Hospital, Mercy University Hospital, Our Lady of Lourdes Hospital, St Luke's General Hospital, Kilkenny and St Vincent's University Hospital
- Implementation continued of the Specialised Care Services – Clinical Management System (SCS-CMS) Electronic Health Record (EHR) with a successful implementation at the National Forensics Mental Health Hospital
- Procurement is complete at Children's Health Ireland (CHI) for the majority of the key bundles including Core Infrastructure, Integration Engine, Patient Education System and Telephony, network installation to support construction activities (Building Management System (BMS) install) was completed on time. Children's Health Ireland EHR project plan was finalised and initial resources were hired and trained to initiate the implementation plan
- The Integrated Community Case Management System procurement was progressed to further inform service planning, needs assessment, evaluation and resource balancing decisions across services
- IFMSimplementation was completed in Group 1 (HSE East) with Group 2 sites underway.

It should be noted that the Fórsa work to rule effective 9 October 2023 resulted in delays in advancement of many projects with almost one in four programmes experiencing partial delays. In addition, the action impacted data reporting and achievement of KPIs / deliverable targets in areas such as financial reports and programme reporting.

In addition – some delays in cyber security developments and plans were experienced during 2023:

- The HSE did not return to compliance as an operator of essential service (OES) under Network and Information Security Directive 2016 / 1148, three of the 36 non-compliance actions remain uncompleted, however plans to completion are in place against those three
- The HSE did not regularise Article 32 contracts through procurements. This did not happen in 2023 as CISO tenders 1-3 remain at various stages of completion while Article 32 contracts continue to receive Contract Extensions. This will now be completed in 2024
- The ICT and Cyber Programme did not gain clarity on the approach to remediate the legacy application estate in the HSE. The Programme will continue to work with the Application Modernisation Programme to define a prioritised approach.

### Plans for 2024

In 2024, the allocation of funding to the eHealth division will be €155m capital funding, €259m operational budget and €55m for cyber security measures. The funding is expected to cover our ICT capital projects, the Cyber Transformation Plan, and the operational budget to fund pay costs for the largest technology landscape in the state, as well as some revenue funded initiatives such as the O365 programme.

## Statement on Internal Control (continued)

Of the workforce pool at our disposal, more than 50% is dedicated towards the safe and secure upkeep, operation and maintenance of our vast estate of devices, networked sites, users and data. The balance of our resources are primarily dedicated towards the implementation of digital strategic plans as articulated within the eHealth and ICT Capital Plan 2024 under the following six actions:

1. Give patients greater access to their health information and care options, while providing greater patient involvement, autonomy and choice in their healthcare
2. Support the health service in providing a digitally skilled and supported workforce with appropriate digital tools and connectivity allowing for collaborative working which will lead to improved efficiency and accessibility to healthcare services for patients
3. Deliver connected and co-ordinated digital health and social care systems enabling collaborative, evidence-based and timely decision-making, leading to improved patient outcomes, and continue the roll-out of secure telehealth video consultation technology to enable clinical staff to provide consultations to clients including one-to-one and virtual clinics
4. Enhance access to information and analytics to enable the evaluation of service planning and resource management to enhance patient care, including using both historic and current healthcare data to produce actionable insights, improve decision-making and optimise outcomes for patients
5. Provide the guidance, tools, and resources necessary to empower patients and the workforce across the healthcare ecosystem to unlock innovative solutions that improve the experience of both the patient and workforce, including through participation in pilot and prototype technology projects in the areas of Health Informatics (health information systems and infrastructures) that support open innovation and ecosystem development
6. Ensure clear governance, a supportive culture, enablement of the transition to Health Regions, and a secure infrastructure resilient to external factors, aligned to standards and legislation by embedding architecture, service design, cybersecurity, agile delivery, and data engineering within our health service.

Encompassed within the above are several mature programmes which will deliver major change and new capability across the next 12+ months, and which are at the peak of their investment lifecycle:

- Children's Hospital will invest €34.5m in digital in 2024 under our plan
- Single Financial system for Health will invest €11.5m
- Digital Imaging Diagnostics will invest €10.8m
- Medical Laboratories will see an investment of €11.3m

Alongside the major planned investments are many programmes, which, while requiring a lower relative investment, are significant priorities for both HSE and DoH; examples are:

- Health Digital App will empower patients and citizens to access care, cancel or re-schedule appointments and securely identify themselves to care givers
- Virtual Wards will help increase access to care and supports the drive to reduce waiting lists
- Prescribing technologies will greatly enhance the safety of prescribing
- Enterprise Wireless / WiFi access across many community, acute and corporate settings will empower patients and their families, whilst also enabling staff mobility across all six Health Regions.

### VI. Risk Management

In April 2023, the HSE launched its *Enterprise Risk Management Policy and Procedures 2023*, following Board approval. This document sets out the policy and procedures by which the HSE manages risk. The approach is aligned with the ISO 31000:2018 Risk Management – Guidelines.

The HSE's risk management policy involves proactively identifying risks that threaten the achievement of objectives and putting in place effective control measures to reduce these to an acceptable level. The policy sets out the risk management process in place and details the responsibility of all managers and staff at all levels within the HSE.

Also in 2023, the CRO agreed with the EMT, the ARC and the Board that a fundamental review of our corporate risks and by extension, review of the CRR would be undertaken. The review was conducted in a number of stages with workshops, briefing sessions and meetings held with EMT members, their risk teams, subject matter experts including clinicians and with Board Committees. An outcome of the review was the updating of the HSE's Corporate Risks, in addition, the format of the CRR was also updated and now includes a new structure and approach to risk descriptions, the reporting on key risk controls and actions and inclusion of a statement of a risk reduction strategy.



In addition to good practices that have been established over previous years, a number of other initiatives have been progressed including:

- The operation of a risk information system to record the CRR
- The approval of an update to the HSE's first Risk Appetite Statement by the ARC on behalf of the Board
- Significant levels of engagement with staff informing them of the launch of the updated policy and procedures
- Development of an online eLearning risk management training module accessible by all staff
- Numerous risk awareness training and briefing sessions

Significant activity has taken place during 2023 to monitor existing risks and continuing to bringing about improvements to the overall area of risk management in the HSE. While there has been progress centrally within the HSE, work is continuing to be progressed to embed a strong culture of risk management across the wider organisation.

### Planned Activity

Following approval of the revised Policy, the priority will be the further development and delivery of training and enhanced communications in relation to risk. Another area of focus will be the further implementation of the risk information system in identified pilot sites across the organisation. The new CRR marks a fundamental change to the way we record and report on our corporate risks. The review identified the need for the HSE to establish quantifiable Key Risk Indicators (KRIs) to inform the rating of risk. Work to identify these will continue during the first half of 2024. The use of KRIs in the medium and longer term will allow a review of trends in the areas identified which can serve to inform the trajectory of the risk.

The organisational changes in 2024 will have an impact on how we manage the CRR. Currently EMT members are named risk owners for individual corporate risks. An alternative way of reflecting ownership will need to be considered and alignment with the new structure reflected.

### VII. Fixed Assets

The report of the review of effectiveness of the System of Internal Control in the HSE combined with the 2023 audit findings of the C&AG has indicated that there are a number of control issues in the management of HSE Fixed Assets. These include:

- Lack of awareness of requirements of National Financial Regulations (NFRS)
- Inconsistent application of processes within areas of the HSE
- Inconsistencies and errors identified in Fixed Asset Registers
- Inconsistencies in application of depreciation policy.

The HSE intends to address these issues by the introduction of a Fixed Asset working group which is intended to:

- Review current Fixed Assets Policy and NFRS and to clarify where needed
- Identify opportunities to standardise process
- Develop a training programme
- Work alongside IFMS project team to ensure that the HSE leverages from the upgraded functionality of the SAP4Hana system.

### VIII. Patient Debtors

Note 17 to the financial statements for 2023 reports net patient debtors of circa €102m. This included an estimated €51m of claims requiring some form of HSE action and sign-off and therefore not yet submitted to the private insurers for recoupment. The HSE acknowledges that delays in submission of patient bills to private insurers can increase the risk that the invoices will not be paid and therefore may have to be written off as a bad debt. The risk of bad debt arising is most relevant to the claims with one private health insurer (PHI). The HSE estimates that the level of claims that were forfeit and therefore provided for in 2023 was in the order of €3.5m which accounts for circa 10% of the patient income debtor write offs in 2023 and represents 3.5% of net patient debtors.

The HSE provides monthly reporting on patient debtors and claims at risk of forfeit to all Hospitals to highlight such risks and engages with each Hospital on the root causes for such delays in order to support hospitals to mitigate such risks.

### 12. Conclusion

The report on the Review of Effectiveness of the System of Internal Control in the HSE has been considered by the HSE's ARC who have provided advice on same on behalf of the Board.

The HSE is an organisation undergoing significant change whilst continuing to operate and meet increasing demands on services. The HSE's control systems remain partially reliant on legacy financial systems however progress towards a single national integrated financial and procurement system continues to be made as detailed earlier in Section 11.

The HSE was subject to a work to rule which commenced in October 2023 and which was not resolved until February 2024. As a result of this work to rule normal month end reporting was substantially delayed into 2024 and forms part of the context in which the Statement of internal Control is written.

The review of the system of internal control which includes the limited audit opinion of the National Director of Internal Audit, indicates that there are limitations and weaknesses observed in the HSE's system of internal controls. However, where these weaknesses have been observed there is clear evidence of mitigation and / or management action plans that have been undertaken to reduce the risk exposure, sufficient to support the adoption of the Annual Financial Statements. Some of the mitigation and / or action plans will take a number of years to fully progress but there is evidence of progress in key areas as identified in the body of this document. While the review indicates limitations over the assurance that can be provided the HSE is satisfied that an appropriate control environment can be evidenced and that importantly weaknesses are identified and mitigating actions agreed.

The HSE acknowledges that there is an on-going requirement to improve overall levels of compliance with the system of internal control, and this continues to receive senior management attention. However, it is encouraging to note that the 2023 review indicates a continued growing awareness of the importance of improved accountability and responsibility at all levels of HSE staff and stronger engagement with the controls assurance process for 2023.

The Board acknowledges that it has overall responsibility for the system of internal control within the HSE and will continue to monitor and support further development of controls. Progress will be reassessed in the 2024 Review of the Effectiveness of the System of Internal Control.



**Ciarán Devane**  
*Chairperson of the HSE Board*

28 June 2024

## Report for presentation to the Houses of the Oireachtas Health Service Executive

### Opinion on the financial statements

I have audited the financial statements of the Health Service Executive for the year ended 31 December 2023 as required under the provisions of Section 36 of the *Health Act 2004*. The financial statements comprise

- the statement of revenue income and expenditure
- the statement of capital income and expenditure
- the statement of changes in reserves
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements

- properly present the state of the Health Service Executive's affairs at 31 December 2023 and its income and expenditure for 2023, and
- have been properly prepared in accordance with the accounting standards specified by the Minister for Health, after consultation with the Minister for Children, Equality, Disability, Integration and Youth, as set out in the basis of preparation section of the accounting policies.

### Basis of the opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Health Service Executive and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Report on information other than the financial statements, and on other matters

The Health Service Executive has presented certain other information together with the financial statements. This comprises the annual report, including the governance and Board members' report, the statement on internal control, and three appendices. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

#### 1 Losses related to COVID-19

##### Obsolete vaccines

The revenue income and expenditure account for 2023 includes a charge of €86.5 million in respect of COVID-19 vaccines that were written off having reached their expiry date (€64.5 million) or that are expected to reach their expiry date before use (€22 million). The equivalent charge in the 2022 financial statements was €94.4 million. See note 1(b) to the financial statements.

The total expenditure on purchases of COVID-19 vaccines up to 31 December 2023 was €449 million. The obsolescence write-offs to that date – amounting to a total of €181 million – represent 40% of the total spent.

##### Obsolete antigen tests

At 31 December 2023, the Health Service Executive held stocks of antigen tests that cost €12.5 million that are expected to reach the manufacturer's expiry date before they can be used. Full provision has been made in respect of these (€9 million in 2022 and a further €3.5 million in 2023).

##### Storage costs of obsolete personal protective equipment

In 2023, the Health Service Executive incurred costs of €2.3 million in respect of the storage of personal protective equipment (PPE) that it had classified as obsolete. This comprised around €1.3 million for storage of large quantities of hand gel, €500,000 for storage of protective suits and €500,000 for assorted other items of PPE. The cumulative storage costs for these obsolete items over the past three years is around €5.25 million.

## 2 Losses in relation to private patient charges

Section 11 (VIII) of the statement on internal control discloses that during 2023 a private insurer rejected health insurance claims to the value of an estimated €3.5 million from Health Service Executive hospitals on the basis that they had not been completed within the required claiming timeframe.

Separately, note 25 to the financial statements discloses that a settlement has been reached between the Health Service Executive and a private health insurer. The settlement is in respect of a claim from the insurer relating to the application of private patient treatment charges. The revenue income and expenditure account for 2023 includes a charge of €30 million in respect of the settlement, which is to be paid by the Health Service Executive in four equal annual instalments of €7.5 million from 2024 to 2027 (inclusive).

## 3 Non-compliant procurement

I have repeatedly drawn attention to the issue of non-compliant procurement in my annual reports on the audits of the Health Service Executive financial statements. Section 11 (II) of the statement on internal control discloses that non-compliance with procurement rules remains an issue for the Health Service Executive.

The Executive's estimated total expenditure on goods and services that are subject to procurement regulations was approximately €4.2 billion in 2023. The Executive undertook a self-assessment exercise to determine the level of non-compliant procurement in respect of purchases for which the invoices were valued in excess of €25,000. The self-assessment exercise indicated that the rate of non-compliant procurement in 2023 was around 12%.

In my view, the reported estimated rate of non-compliant procurement may not accurately represent the scale of the underlying problem of non-compliant procurement by the Health Service Executive, for two main reasons.

- Almost two thirds of the Health Service Executive's procurement (i.e. involving invoices each valued at €25,000 or less) was not within the scope of the self-assessment exercise. (The invoices within scope of the self-assessment exercise amounted to an estimated €1.6 billion, representing 38% of the Executive's spending.)
- Compliance self-assessments were not completed in respect of 13% of the invoices within the scope of the exercise, either because the manager responsible for the expenditure could not be readily identified centrally, or because the identified managers failed to respond to the exercise.

The Health Service Executive accepts that there are limitations to its review and considers it likely that there is a higher rate of non-compliance for amounts under €25,000. The statement on internal control sets out steps being taken by the Health Service Executive to address its non-compliance with procurement rules, but it reiterates that it will take a number of years to address fully the procurement compliance issues.

## 4 Inadequate monitoring and oversight of grants to outside agencies

In 2023, the Health Service Executive provided grant funding of €6.8 billion to outside agencies (section 38 and section 39 bodies). Section 11 (IV) of the statement on internal control discloses weakness in the Health Service Executive's system of oversight and monitoring of grants to these agencies. Annual grant funding of the agencies should be covered by the relevant form of contract agreement i.e. service arrangement (over €250,000) or grant aid agreement (less than €250,000). By the end of 2023, only 83.4% of grant funding issued for the year had been covered by a relevant form of contract agreement.

## 5 Weakness in controls over fixed assets

Section 11 (VII) of the statement on internal control discloses issues around the management and accounting for fixed assets. My audit, while satisfied that capital expenditure was correctly charged in the income and expenditure account, noted inconsistencies across the Health Service Executive in the application of its national financial regulations, instances where assets no longer in use remained on asset registers and capital projects where some costs were not included on asset registers. The statement on internal control discloses that the Health Service Executive intends establishing a working group to address the issues.

## 6 Payments to high earners

Note 7 to the financial statements analyses the remuneration of Health Service Executive personnel by pay band. This indicates ten employees were paid in excess of €500,000 each in 2023.

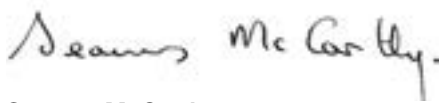
The highest earner in 2023 received almost €1 million in total remuneration. This included around €700,000 in respect of the treatment of patients during call-outs outside the employee's normal hours. The employee's contract provides for premium payments in respect of each individual patient treated during a rest period call out. For example, during a weekend night call out in 2023, the employee was paid at a rate of six hours pay per patient, for each of four patients treated within a single period of 60 minutes i.e. in excess of €2,800 for the call out.

Section 11 (III) of the statement on internal control discloses that an internal audit review of remuneration to the highest earners identified some potential internal control gaps around payments made to some hospital consultants under local arrangements. The Health Service Executive has stated that it is implementing an action plan to address these issues.

### 7 Settlement of employment case

Note 6 to the financial statements discloses payment by the Health Service Executive of termination of employment benefits totalling €1.69 million in respect of three cases.

One of the three settlement cases involved a termination of employment payment of €1.6 million. This comprised €1.37 million for loss of potential private earnings during the period when the former employee was on suspension (a period of three years and eight months); an ex gratia sum of €200,000; and €30,000 in respect of reputational damage. The employee was in receipt of full salary while on suspension.



**Seamus McCarthy**  
*Comptroller and Auditor General*

28 June 2024

## Appendix to the report

### Responsibilities of Board members

The members are responsible for

- the preparation of annual financial statements in the form prescribed under section 36 of the *Health Act 2004* and accounting standards specified by the Minister for Health
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under Section 36 of the *Health Act 2004* to audit the financial statements of the Health Service Executive and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Health Service Executive's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Health Service Executive to cease to continue as a going concern.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

### Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.





### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in receipt of substantial funding from the State in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

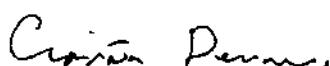
# Statement of Revenue Income and Expenditure

For the year ended 31 December 2023

	Notes	2023 €'000	2022 €'000
<b>Income</b>			
Department of Health Revenue Grant	3(a)	<b>20,750,200</b>	22,482,176
Department of Children, Equality, Disability, Integration and Youth Revenue Grant	3(a)	<b>2,720,918</b>	–
Deficit on Revenue Income and Expenditure brought forward	3(b)	<b>(185,163)</b>	(195,034)
		<b>23,285,955</b>	<b>22,287,142</b>
Patient Income	4	<b>333,018</b>	370,839
Other Income	5	<b>555,418</b>	520,326
		<b>24,174,391</b>	<b>23,178,307</b>
<b>Expenditure</b>			
Pay and Pensions			
Clinical	6 & 7	<b>5,356,980</b>	4,911,191
Non Clinical	6 & 7	<b>1,857,534</b>	1,739,687
Other Client / Patient Services	6 & 7	<b>1,250,500</b>	1,134,638
		<b>8,465,014</b>	<b>7,785,516</b>
Non Pay			
Clinical	8	<b>2,007,253</b>	2,189,035
Patient Transport and Ambulance Services	8	<b>121,162</b>	108,559
Primary Care and Medical Card Schemes	8	<b>4,510,297</b>	4,177,680
Other Client / Patient Services	8	<b>36,100</b>	32,728
Grants to Outside Agencies	8	<b>6,743,250</b>	6,342,192
Housekeeping	8	<b>428,196</b>	372,129
Office and Administration Expenses	8	<b>1,142,484</b>	1,090,080
Other Operating Expenses	8	<b>15,538</b>	12,163
Long Stay Charges Repaid to Patients	9	<b>(28)</b>	(366)
Hepatitis C Insurance Scheme	10	<b>1,109</b>	840
Payments to State Claims Agency	11	<b>506,365</b>	482,617
Nursing Home Support Scheme (Fair Deal) – Private Nursing Home only	12	<b>772,263</b>	770,297
		<b>16,283,989</b>	<b>15,577,954</b>
Total Expenditure		<b>24,749,003</b>	<b>23,363,470</b>
Net Operating Deficit for the Year		<b>(574,612)</b>	<b>(185,163)</b>

All gains and losses with the exception of depreciation and amortisation have been dealt with through the Statement of Revenue Income and Expenditure and the Statement of Capital Income and Expenditure.

The primary financial statements of the HSE comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Changes in Reserves, Statement of Financial Position and Statement of Cash Flows.



**Ciaran Devane**  
Chairperson  
28 June 2024



**Bernard Gloster**  
CEO  
28 June 2024

# Statement of Capital Income and Expenditure

For the year ended 31 December 2023

	Notes	2023 €'000	2022 €'000
<b>Income</b>			
Department of Health Capital Grant	3(a)	<b>1,096,695</b>	1,249,150
Department of Children, Equality, Disability, Integration and Youth Capital Grant	3(a)	<b>21,370</b>	–
Deficit on Capital Income and Expenditure brought forward	3(b)	–	(45,462)
		<b>1,118,065</b>	<b>1,203,688</b>
Revenue Funding Applied to Capital Projects		<b>2,481</b>	1,848
Application of Proceeds of Disposals		<b>1,158</b>	1,442
Government Departments and Other Sources	13(c)	<b>1,912</b>	8,097
		<b>1,123,616</b>	<b>1,215,075</b>
<b>Expenditure</b>			
Capital Expenditure on HSE Capital Projects	13(b)	<b>708,944</b>	635,904
Capital Grants to Outside Agencies (Appendix 1)	13(b)	<b>346,792</b>	531,706
		<b>1,055,736</b>	<b>1,167,610</b>
<b>Net Capital Surplus for the Year</b>		<b>67,880</b>	<b>47,465</b>

All gains and losses with the exception of depreciation and amortisation have been dealt with through the Statement of Revenue Income and Expenditure and the Statement of Capital Income and Expenditure.

The primary financial statements of the HSE comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Changes in Reserves, Statement of Financial Position and Statement of Cash Flows.



**Ciaran Devane**

Chairperson

28 June 2024



**Bernard Gloster**

CEO

28 June 2024

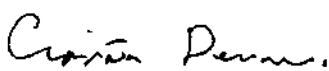
# Statement of Changes in Reserves

For the year ended 31 December 2023

	Notes	Revenue Reserves €'000	Capital Reserves €'000	Capitalisation Account €'000	Total €'000
<b>Balance at 1 January 2022 (as previously reported)</b>		(1,253,224)	(184,449)	5,675,287	4,237,614
Transfer of (Deficit) / Surplus in accordance with <i>Section 33(3) of the Health Act 2004, as amended</i>	3(b)	195,034	45,462		240,496
Net (Deficit) / Surplus for the year		(185,163)	47,465		(137,698)
Proceeds of Disposal Account – reserves movement	14		34		34
Additions to Property, Plant and Equipment in the year	13(a)			467,399	467,399
State Investment in PPP Service Concession Arrangements				5,490	5,490
Less: Net book value of Property, Plant and Equipment disposed in year				(26,440)	(26,440)
Less: Depreciation charge in year				(276,742)	(276,742)
<b>Balance at 31 December 2022</b>		<b>(1,243,353)</b>	<b>(91,488)</b>	<b>5,844,994</b>	<b>4,510,153</b>
<b>Balance at 1 January 2023</b>		(1,243,353)	(91,488)	5,844,994	4,510,153
Capitalisation of previous years expenditure*	13(a)			13,485	13,485
Transfer of Deficit / (Surplus) in accordance with <i>Section 33(3) of the Health Act 2004, as amended</i>	3(b)	185,163	(47,465)		137,698
Net (Deficit) / Surplus for the year		(574,612)	67,880		(506,732)
Proceeds of Disposal Account – reserves movement	14		(34)		(34)
Additions to Property, Plant and Equipment in the year	13(a)			475,751	475,751
State Investment in PPP Service Concession Arrangements				3,847	3,847
Less: Net book value of Property, Plant and Equipment disposed in year				(29,113)	(29,113)
Less: Depreciation charge in year	15			(272,339)	(272,339)
<b>Balance at 31 December 2023</b>		<b>(1,632,802)</b>	<b>(71,107)</b>	<b>6,036,625</b>	<b>4,332,716</b>

\* Expenditure incurred in prior years but not capitalised

The primary financial statements of the HSE comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Changes in Reserves, Statement of Financial Position and Statement of Cash Flows.



**Ciaran Devane**  
Chairperson  
28 June 2024



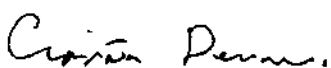
**Bernard Gloster**  
CEO  
28 June 2024

# Statement of Financial Position

As at 31 December 2023

	Notes	2023 €'000	2022 €'000
<b>Fixed Assets</b>			
Property, Plant and Equipment	15	6,172,651	5,984,866
Financial Assets		444	271
<b>Total Fixed Assets</b>		<b>6,173,095</b>	<b>5,985,137</b>
<b>Current Assets</b>			
Inventories	16	190,191	268,003
Trade and Other Receivables	17	1,272,157	1,214,834
Cash		237,325	331,570
Creditors (amounts falling due within one year)	18	(3,299,708)	(3,072,887)
<b>Net Current Liabilities</b>		<b>(1,600,035)</b>	<b>(1,258,480)</b>
Creditors (amounts falling due after more than one year)	19	(148,627)	(155,730)
Deferred Income	20	(91,717)	(60,774)
<b>Net Assets</b>		<b>4,332,716</b>	<b>4,510,153</b>
Capitalisation Account		6,036,625	5,844,994
Capital Reserves		(71,107)	(91,488)
Revenue Reserves		(1,632,802)	(1,243,353)
<b>Capital and Reserves</b>		<b>4,332,716</b>	<b>4,510,153</b>

The primary financial statements of the HSE comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Changes in Reserves, Statement of Financial Position and Statement of Cash Flows.



**Ciaran Devane**

Chairperson

28 June 2024



**Bernard Gloster**

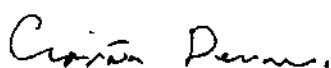
CEO

28 June 2024

# Statement of Cash Flows

For the year ended 31 December 2023

	Notes	2023 €'000	2022 €'000
<b>Net Cash Inflow from Operating Activities</b>	21	<b>(76,199)</b>	(327,652)
<b>Cash Flow from Investing Activities</b>			
Cash payments for Capital purposes		<b>(1,049,233)</b>	(1,154,909)
Cash payments from Revenue for Capital purposes	13(a)	<b>(33,995)</b>	(36,570)
Interest received from Investing Activities		<b>3,018</b>	61
Receipts from sale of property, plant and equipment (excluding trade-ins)	14	<b>1,125</b>	1,476
<b>Net Cash Outflow from Investing Activities</b>		<b>(1,079,085)</b>	<b>(1,189,942)</b>
<b>Cash Flow from Financing Activities</b>			
Capital Grant received		<b>1,118,065</b>	1,249,150
Capital receipts from other sources	13c	<b>1,912</b>	8,097
State Investment in PPP Service Concession Arrangements		<b>(3,847)</b>	(5,490)
Payment of capital element of finance lease		<b>(2,481)</b>	(1,848)
Interest paid on loans and overdrafts		<b>(9)</b>	(16)
Interest paid on Service Concession Arrangements		<b>(4,457)</b>	(3,766)
Interest paid on finance leases		<b>(679)</b>	(752)
Capital Surplus Transferred to DoH	3(a)	<b>(47,465)</b>	0
<b>Net Cash Inflow from Financing Activities</b>		<b>1,061,039</b>	<b>1,245,375</b>
Decrease in cash and cash equivalents in the year		<b>(94,245)</b>	(272,219)
Cash and cash equivalents at the beginning of the year		<b>331,570</b>	603,789
<b>Cash and cash equivalents at the end of the year</b>		<b>237,325</b>	<b>331,570</b>



**Ciaran Devane**  
Chairperson  
28 June 2024



**Bernard Gloster**  
CEO  
28 June 2024



# Notes to the Financial Statements

## Note 1 Accounting Policies

### Statement of Compliance and Basis of Preparation

The Financial Statements have been prepared on an accruals basis, in accordance with the historical cost convention. Under *Section 36(3) of the Health Act 2004*, the Minister specifies the accounting standards to be followed by the HSE in consultation with the Minister for Children, Equality, Disability, Integration and Youth. The HSE has adopted Irish and UK Generally Accepted Accounting Principles (GAAP), FRS 102, in accordance with accounting standards issued by the Financial Reporting Council subject to the following exceptions specified by the Minister:

1. Depreciation is not charged to the Statement of Revenue Income and Expenditure, rather it is charged against the Capitalisation (Reserve) Account balance. Under GAAP depreciation must be charged in the Statement of Revenue Income and Expenditure
2. Capital grants received from the State to fund the purchase of property, plant and equipment are recorded in the Statement of Capital Income and Expenditure. Under GAAP, capital grants are recorded as deferred income and amortised over the useful life of related property, plant and equipment, in order to match the accounting treatment of the grant against the related depreciation charge. Capital expenditure in relation to assets other than those purchased by way of service concession arrangement are recognised in the Statement of Capital Income and Expenditure as incurred. Under FRS 102, such expenditure is capitalised and charged to income and expenditure over the life of the asset
3. Pensions are accounted for on a 'pay as-you go' basis. The provisions of FRS 102 '*Section 28: Employee Benefits*' are not applied and the liability for future pension benefits accrued in the year has not been recognised in the financial statements
4. Claims under the Clinical Indemnity Scheme which are paid by the HSE, and administered by the State Claims Agency on the HSE's behalf, are accounted for on a 'pay as-you go' basis. This does not comply with FRS 102 '*Section 21 – Provisions and Contingencies*'. Details of the amount recognised in the Statement of Revenue Income and Expenditure in 2023, together with the actuarially estimated future liability attaching to this scheme at 31 December 2023, are set out in Note 11.

The HSE financial statements are prepared in Euro and rounded to the nearest €'000.

### Transfer of Functions to Department of Children, Equality, Disability, Integration and Youth

The responsibility for policy, functions and funding related to disability services transferred on 1 March 2023 from the Department of Health (DOH) to the Department of Children, Equality, Disability, Integration and Youth (DCEDIY). The transfer is provided for by the *Health (Miscellaneous Provisions) Act 2022*.

### Going Concern

The HSE has received the Letters of Determination for 2024 from both Minister's which are aligned to the National Service Plan for 2024 and confirms the total funding that the HSE has received from Government for the provision of Health and Social Services, including Disability. The National Service Plan for 2024 refers to the ongoing funding challenges faced by the HSE whilst noting the steps that are underway to meet this financial challenge. Despite these challenges the HSE has determined that these financial statements for 2023 continue to be appropriately prepared on the Going Concern basis, based on the following key determinations:

- The Minister for Health has provided Revenue and Capital Funding of €21.9bn for 2024
- The Minister for Children, Equality, Disability, Integration and Youth has provided Revenue and Capital Funding of €2.8bn for 2024
- Overall the HSE has been provided with Revenue and Capital Funding of €24.7bn in 2024
- The HSE has issued its approved National Service Plan for 2024 which sets out the quantum of services to be provided in 2024
- Health and care services must continue to be provided by the State, there is no evidence that the totality of health care services will cease which is a key consideration of going concern
- The Government has strongly committed to the move to the RHA governance structure to underpin future integrated care
- The HSE is currently implementing the RHA structures and has appointed six Regional Executive Officers (REOs) who will report directly to the Chief Executive Officer of the HSE.

### Income Recognition

#### Revenue and Capital Grant

Monies to fund the health service are voted to the Department of Health (Vote 38). The Department of Health provides grants to the HSE in respect of administration, capital and non-capital services.

Since 1 March 2023 monies to fund disability services are voted to the Department of Children, Equality, Disability, Integration and Youth (Vote 40). This funding includes non-capital and capital services.

Section 33(1) of *Health Act 2004*, as amended provides that each year the Minister for Health will issue a Letter of Determination to the HSE setting out the maximum expenditure it may incur in the relevant financial year. The final DOH Letter of Determination in relation to 2023 was received on 8 May 2024.

Section 30B(1) of *Health Act 2004*, as amended provides that each year the Minister for Children, Equality, Disability, Integration and Youth will issue a Letter of Determination to the HSE setting out the maximum expenditure it may incur in the relevant financial year. The final DCEDIY Letter of Determination in relation to 2023 was received on the 19 February 2024.

In accordance with the accounting standards prescribed by the Minister for Health, the HSE accounts for grants on an accruals basis. Accordingly, the amount specified in both Letters of Determination for the relevant financial year are recognised as income in that year.

Grant income in respect of administration and non-capital services is accounted for:

1. in the Statement of Revenue Income and Expenditure where it is applied to non-capital areas of expenditure;
2. In the Statement of Capital Income and Expenditure under the heading '*Revenue Funding Applied to Capital Projects*' where non-capital grants monies are used to fund capital expenditure.

Grant income in respect of capital services is accounted for in the Statement of Capital Income and Expenditure.

Section 33(3) of the *Health Act 2004*, as amended, requires the HSE to manage and deliver services in a manner that is in accordance with an approved Service Plan and within the determinations notified by the Ministers. The Act provides for any deficits to be charged to income and expenditure in the next financial year and, subject to the approval of the Minister for Health or the Minister for Children, Equality, Disability, Integration and Youth with the consent of the Department of Public Expenditure and Reform, for surpluses to be credited to income and expenditure in the next financial year. In 2023 the deficit arising from the 2022 Statement of Revenue Income and Expenditure has been brought forward and charged to the Revenue Statement of Income and Expenditure this year on the instruction of the Department of Health. The surplus arising from the 2022 Capital income is reflected as a creditor in the Statement of Financial Position as any surplus arising from a prior year may not be carried forward without the appropriate Ministerial approval.

#### Other Income

- (i) Patient and service income is recognised at the time the service is provided.
- (ii) Superannuation contributions from staff are recognised when the deduction is made (see pensions accounting policy below).
- (iii) Income from all other sources is recognised when received with the exception of advanced payments for specified products and services that are to be delivered in the future where the expenditure has not yet occurred.

#### Grants to Outside Agencies

The HSE funds a number of service providers and bodies for the provision of health and personal social services on its behalf, in accordance with the provisions of *Sections 38 and 39 of the Health Act 2004*. Before entering into such an arrangement, the HSE determines the maximum amount of funding that it proposes to make available in the financial year under the arrangement and the level of service it expects to be provided for that funding. This funding is charged, in the year of account, to income and expenditure at the maximum determined level for the year, although a certain element may not actually be disbursed until the following year.

#### Leases

Operating Leases – Rentals payable under operating leases are dealt with in the Financial Statements as they fall due. Lease incentives are recognised over the lease term on a straight line basis.

Finance Leases – The HSE is not permitted to enter into finance lease obligations under the Department of Public Expenditure and Reform's Public Financial Procedures, without prior sanction or approval. Where assets of predecessor bodies have been acquired under finance leases, these leases have been taken over by the HSE on establishment.

For these leases, the capital element of the asset is included in fixed assets and is depreciated over its useful life.

Assets purchased by way of finance lease are stated at initial recognition at an amount equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments at inception of the lease. At initial recognition, a finance lease liability is also recognised at an amount equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments.

In addition to the normal GAAP treatment for assets acquired under finance leases, the cost of the asset is charged to the Statement of Capital Income and Expenditure and the Capitalisation (Reserve) Account is credited with an equivalent amount. The outstanding capital element of the leasing obligation is included in creditors. Interest is calculated using the effective interest rate method and charged to income and expenditure over the period of the lease.

### Capital Grants

Capital grant funding is recorded in the Statement of Capital Income and Expenditure. In addition to capital grant funding some minor capital expenditure is funded from revenue. The amount of this revenue funding expended in the year in respect of minor capital is charged in full in the Statement of Revenue Income and Expenditure. This accounting treatment, which does not comply with generally accepted accounting principles, is a consequence of the exceptions to generally accepted accounting principles specified by the Minister.

### Property, Plant and Equipment and Capitalisation Account

Valuation – Property, Plant and Equipment comprise Land, Buildings, Work in Progress, Equipment and Motor Vehicles.

- The carrying values of assets taken over from predecessor bodies by the HSE were included in the opening balance sheet on establishment day, 1 January 2005, at their original cost / valuation. The related aggregate depreciation account balance was also included in the opening Statement of Financial Position. On establishment of the HSE, land of predecessor bodies was included at valuation based on rates per hectare / square metre supplied by the Department of Health and Children following consultation with the Valuation Office. These valuations were last updated in 2002. The HSE continues to value land taken over from predecessor bodies using these rates. It should be noted that lands owned by the HSE are held for the provision of health and personal social services.
- Property plant and equipment additions since 1 January 2005 are stated at historic cost less accumulated depreciation.

Capital Expenditure Recognition – In accordance with the accounting standards prescribed by the Minister, expenditure on property, plant and equipment additions is charged to the Statement of Revenue Income and Expenditure or the Statement of Capital Income and Expenditure, depending on whether the asset is funded by capital or revenue funding.

Capitalisation Policy – Capital funded assets and revenue funded assets are capitalised if the cost exceeds €10,000. This is in line with Central Government Departments with effect from 1 January 2022. Asset additions below the €10,000 threshold and funded from revenue are written off in the year of purchase. Asset additions below this threshold funded from capital are included in Note 13(b) under '*Expenditure on HSE projects not resulting in Property, Plant and Equipment additions*'. A breakdown of asset additions by funding source is provided in Note 13(a) to the accounts.

Primary Care Centres acquired under Public Private Partnership (PPP) service concession arrangements are capitalised and accounted for using the finance lease liability model.

The value of the Primary Care Centre asset and the service concession liability is recognised as assets and liabilities in the Statement of Financial Position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. Future minimum lease payments are calculated from the unitary charge payments set out in the contract, to be made directly by the HSE. The property elements of the unitary charge plus any reliably measured capital element of operational payments are used as the basis of the future minimum lease payments.

PPP service concession arrangements are accounted for in the HSEs accounts using the Capital Investment Approach. This provides for the accumulation of capital value reflecting the State's equity in PPP property assets. Using this approach the PPP capital commitment is recognised in the Capitalisation (Reserve) Account at an amount equal to the related finance lease liability. Over the life of the concession, the reduction in the outstanding finance lease liability is amortised annually through the Statement of Capital Income and Expenditure with the corresponding entry to the Capitalisation (Reserve) Account.

Depreciation – In accordance with the accounting standards specified by the Minister for Health, depreciation is not charged to the Statement of Income and Expenditure over the useful life of the asset. Depreciation is reflected on the Statement of Financial Position, through the reserve account. This reserves entry (in the Capitalisation Account), is the reciprocal entry to Property, Plant and Equipment. Depreciation is charged to the Capitalisation Reserve Account over the useful economic life of the asset.

## Notes to the Financial Statements (continued)

Assets are not depreciated where they have been acquired or are managed under PPP service concession agreements which guarantee residual useful lives and operating capacity at the end of the concession term that would be equivalent to that of the asset when it was first commissioned. Other fixed assets, where subject to depreciation, are depreciated for a full year in the year of acquisition.

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

Depreciation on all other property, plant and equipment is calculated to write-off the original cost / valuation of each asset over its useful economic life on a straight line basis at the following rates:

- Land: land is not depreciated.
- Buildings: depreciated at 2.5% per annum.
- Modular buildings (i.e. prefabricated buildings): depreciated at 10% per annum.
- Work in progress: no depreciation.
- Equipment – computers and ICT systems: depreciated at 33.33% per annum.
- Equipment – other: depreciated at 10% per annum.
- Motor vehicles: depreciated at 20% per annum.

On disposal of fixed assets both the Property Plant and Equipment and Capitalisation Accounts are reduced by the net book value of the asset disposal. An analysis of the movement on the Capitalisation Account is provided in the Statement of Changes in Reserves.

The Letter of Sanction for Capital provides for an allowance to re-invest proceeds of sale of fixed assets of up to €1.5 million in 2022 (2023: €1.5 million). The proceeds of the sale of assets in the 2023 AFS is below this €1.5 million threshold and is not considered to be Extra Exchequer Receipts (EERs) and in 2023 are reflected under Capital and Reserves.

### Public Private Partnerships Service Concession Agreements

The HSE has entered into a public private partnership (PPP) or service concession agreement with a private sector entity to design, build, finance and maintain infrastructure assets for a specified period of time (concession period). This is a single PPP contract for the delivery of fourteen Primary Care Centres (PCC).

The HSE controls or regulates what services the operator must provide using the PCC infrastructure assets, to whom, and at what price; and the HSE controls the residual interest in the assets at the end of the term of the concession period.

The HSE makes payments over the life of the concession for the construction, financing, operating, maintenance and renewal of the PCC infrastructure assets and the delivery of services that are the subject of the concession.

The contract entered into is on an availability basis and is for a 25 year service period from the date of service commencement for each PCC, it is payable by way of an annual unitary charge. The unitary charge is subject to deductions for periods when the assets are unavailable for use.

Service charge elements of the unitary charge payments are expensed in the Statement of Capital Income and Expenditure. Obligations to make payments of an operational nature are disclosed in Note 22 to the financial statements.

### Pensions

Eligible HSE employees are members of various defined benefit superannuation schemes. Pensions are paid to former employees by the HSE. The HSE is funded by the Department of Health on a pay-as-you-go basis for this purpose. Funding from the Department of Health in respect of pensions is included in income. Pension payments under the schemes are charged to the Statement of Revenue Income and Expenditure when paid, as follows:

- (i) Superannuation paid to retired HSE employees is accounted for within the pay classification (see Note 6);
- (ii) Superannuation paid to retirees from the voluntary health service providers are accounted for under grants to outside agencies within the non-pay classification (see Note 8 and Appendix 1).

Contributions from HSE employees who are members of the schemes are credited to the Statement of Revenue Income and Expenditure when received. Contributions from employees of the voluntary health service providers who are members of the scheme are retained as income of the health service provider.

No provision has been made in respect of pension benefits earned by employees and payable in future years under the pension scheme, consistent with the accounting treatment in previous years. This continues to be the treatment adopted by the HSE following the accounting specifications of the Minister.

The *Public Service (Single Scheme and Other Provisions) Act 2012* introduced the new Single Public Service Pension Scheme ("Single Scheme") which commenced with effect from 1 January 2013. All new staff members to the Health Service Executive, who are new entrants to the Public Sector, on or after 1 January 2013 are members of the Single Scheme. Single Scheme member contributions are paid over to the Department of Public Expenditure and Reform.

### **Additional Superannuation Contribution (ASC)**

ASC was introduced and operative from 1 January 2019 and replaces the Pension Related Deduction (PRD). Whereas PRD was a temporary emergency measure, ASC is a permanent contribution in respect of pension. Details of the amounts collected in respect of the ASC are set out in Note 5(a) to the Financial Statements.

### **Inventories**

Inventories are stated at the lower of cost or replacement cost. The HSE historically carries a provision against specific vaccine inventories and any other write offs. Adjustments for obsolescence are charged in the current year against revenue income and expenditure.

### **Patients' Private Property**

Monies received for safe-keeping by the HSE from or on behalf of patients are kept in special accounts separate and apart from the HSE's own accounts. Such accounts are collectively called Patients' Private Property accounts. The HSE is responsible for the administration of these accounts. However, as this money is not the property of the HSE, these accounts are not included on the HSE's Statement of Financial Position. The HSE acts as trustee of the funds. Patients' Private Property accounts are independently audited each year.

### **Critical Accounting Judgements and Estimates**

The preparation of the financial statements requires the HSE to make significant judgements and estimates that effect the amounts reported for assets and liabilities as at the Statement of Financial Position date and the amounts reported for revenue and capital income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements and estimates are applicable for AFS 2023.

### **Accounting for Write-offs**

The AFS includes an overall write down in respect of COVID-19 vaccines of €86.5m which is a material charge for 2023.

These write-offs are based on stocks that are out of date as at the end of December and those that are due to be out of date or considered obsolete during 2024. Additionally there is a write down in respect of obsolete antigen tests of €12.5m following an assessment of their likely usage.

### **Accounting for Bad and Doubtful Debts**

Known bad debts are written off in the period in which they are identified. Specific provision is made for any amount which is considered doubtful. Provision is made for patient debts which are outstanding for more than one year.

### **Accrued Holiday Pay**

Salaries, wages and employment related benefits are recognised in the period in which the service is received from employees. The cost of leave earned but not taken by employees at the end of the financial year is recognised in the financial statements to the extent that employees are permitted to carry forward unpaid annual leave into the following year. The estimates underlying the holiday pay accrual, for which amounts are recognised in the financial statements, are determined (including employee profiles and the pattern of holidays taken) based on current conditions.

### **Apportionment of costs – DCEDIY**

Appendix 3 to the AFS provides an analysis of the HSE's expenditure in relation to disability services now funded by DCEDIY. The information in appendix 3 is derived from specific disability cost centres across all the legacy systems and collated as part of the AFS 2023. There is a level of estimation in relation particularly to some non-pay expenditure categories arising from legacy arrangements in different parts of the HSE. This is not considered material in the context of either the overall expenditure on disabilities or the wider HSE. Additionally the HSE continues to be funded for specific central management costs through the Vote for the Minister for Health.

### Primary Care Centres: Valuation, Depreciation, Residual Values and Future Minimum Lease Payments

Primary Care Centres (PCC) purchased by way of Public Private Partnership (PPP) service concession arrangements are capitalised and accounted for using the finance lease liability model.

The value of the PCC asset and the service concession liability is recognised as assets and liabilities in the Statement of Financial Position at amounts equal to the present value of the minimum lease payments.

Assets acquired under service concession agreements are, under specific contractual obligations in those agreements, handed back to the HSE at the end of the concession term with useful lives equivalent to that of the asset when originally commissioned. Performance of the 'hand back' provisions is guaranteed by significant financial retentions and penalties provided for in the concession agreements. As a result of these provisions the HSE does not charge depreciation on these assets.

Future minimum lease payments are calculated from the unitary charge payments set out in the construction contract financial model, to be made directly by HSE. The property elements of the unitary charge plus any reliably measured capital element of operational payments as used at the basis of the future minimum lease payments. In line with FRS 102, the effective interest rate is used to discount the future construction related liabilities arising from concession agreements. The HSE selected a discount rate of 3.32% after consultation with the National Development Finance Agency (NDFA), on the basis that it reflects an appropriate rate for long-term infrastructure assets.

The HSE have reviewed the asset lives and associated residual values of the Primary Care Centres and have concluded that the asset lives and residual values are appropriate.

## Note 1(b) COVID-19

### COVID-19 note for AFS

The HSE received specific funding COVID-19 funding of €662 million from both the Department of Health and the Department of Children, Equality, Disability, Inclusion and Youth.

This €662 million was provided to ensure that the HSE's COVID-19 strategy was appropriately funded whilst ensuring the delivery of ongoing health and disability services in a continuing COVID-19 environment.

### Vaccine Stock Write-offs and Provision for Expiry in AFS 2023 (€86.5m)

The AFS for 2023 includes an overall write down or provision in respect of COVID-19 vaccines of €86.5m which is a material charge for 2023. (FY2022: €94.4m).

This charge of €86.5m includes an in year write down of €64.5m in relation to COVID-19 stocks that have expired, ie, they have passed the manufacturers expiry date and are therefore no longer suitable for administration.

There is also a provision charged in 2023 of €22m in respect of COVID-19 Vaccines that have been assessed as likely to have expired in 2024 and therefore will not be utilised and therefore the HSE is required to appropriately assess the value of these stocks in its AFS 2023.

### Antigen Stock Write-offs in AFS 2023 (€12.5m)

At the end of 2023 the HSE also reported a provision for obsolete antigen tests of €12.5m after an assessment of their likely usage before their expiry date.

### The cost of Personal Protective Equipment (PPE)

The overall expenditure for 2023 has been estimated as €41m (2022: €146m).

The charge in 2023 is reflective of more stable markets and unlike previous years there are no material write offs in relation to stock prices.

### Overall Summary of all key areas of COVID-19 related expenditure in 2023

- COVID-19 Vaccination Programme has been estimated at €221m (2022: €425m) which is recorded in the income and expenditure account. (This includes the vaccine write off and provisions referred to above.)
- The costs of testing and tracing in 2023 are estimated as €68m (2022: €408m)
- The Acute Hospital and Community COVID-19 costs are estimated €523m including a figure of €173m in relation to waiting list measures, testing and tracing €68m and €39m access to care fund. (2022: €598m)
- The overall expenditure for PPE as above is circa €41m
- Antigen Stock write offs €12.5m.



The HSE has considered the impact of COVID-19 when determining whether it is appropriate to prepare these Annual Financial Statements on the basis of a going concern. Given the significant investment by the State in the HSE and its services during 2023 as detailed above along with the fact that funding has been secured for 2024 as well as the longer term *Sláintecare* plan for the provision of future health services the HSE has determined that these Annual Financial statements are prepared on the going concern basis.

The review and impact on the HSEs governance and controls environment is considered in the Statement of Internal Control.

## Note 2 Operating Surplus

	2023 €'000	2022 €'000
Net operating surplus for the year is arrived at after charging:		
Audit fees	707	707
Remuneration CEO*	356	490

\* The Interim CEO (1st of January 2023 to 5th of March 2023) received total payments of €64,929 in basic pay in this capacity. The Interim CEO's expenses for 2023 amounted to €58.

The CEO (6th of March 2023 to 31st of December 2023) received a total remuneration of €290,972. This comprised of basic pay of €290,972 only. The CEO is not in receipt of any allowances or benefit in kind (BIK). The CEO's total expenses for 2023 amounted to €2,519. The CEO is a member of the HSE pension scheme and their pension entitlements do not extend beyond the standard entitlements of the public sector model scheme.

	2023 €	2022 €
<b>Board members' expenses*</b>		
Ciarán Devane	5,523	4,083
Professor Deirdre Madden	1,278	739
Fergus Finlay	0	0
Michelle O'Sullivan	0	0
Aogán Ó Fearghail	1,514	461
Dr Yvonne Traynor	387	131
Tim Hynes	449	262
Professor Fergus O'Kelly	0	0
Dr Sarah McLoughlin	712	131
Brendan Lenihan ( <i>resigned 25 March 2023</i> )	282	592
Anne Carrigy	279	255
Brendan Whelan	1,061	511
Matt Walsh ( <i>appointed 15th May 2023</i> )	0	0
	<b>11,485</b>	<b>7,165</b>

\* The Board of the HSE was established on 28th June 2019 as governing body of the HSE in accordance with the Health Service Executive (Governance) Act 2019. The Act provides for a Chief Executive Officer who is accountable to the Board, but is not a Board member. Fees are paid to Board members.

### Note 3 Department of Health and Department of Children, Equality, Disability, Integration and Youth Revenue and Capital Grants

#### 3(a) Department of Health Revenue and Capital Grant

	2023 €'000	2022 €'000
Net Revenue Funding allocated to HSE	21,846,895	23,706,949
Less: Capital Funding Department of Health 2023	(1,096,695)	(1,249,150)
Net Revenue Funding allocated to HSE	20,750,200	22,457,799
Once Off funding deferred until 2022	0	24,377
<b>Department of Health Revenue Grant</b>	<b>20,750,200</b>	<b>22,482,176</b>

#### 3(a) Department of Children, Equality, Disability, Integration and Youth Revenue Grant

	2023 €'000	2022 €'000
Net Revenue Funding allocated to HSE	2,742,288	0
Less: Capital Funding 2023	(21,370)	0
<b>Department of Children, Equality, Disability, Integration and Youth Revenue Grant</b>	<b>2,720,918</b>	<b>0</b>

The responsibility for policy, functions and funding related to disability services transferred on the 1st March 2023 from the Department of Health to the Department of Children, Equality, Disability and Youth. Details of the funding and expenditure in relation to disability services are provided in Appendix 3.

The table below provides further analysis of Department of Health funding received.

	2023 €'000	2022 €'000
Opening Revenue Grant Balance due from Department of Health as at 1 January 2023	530,930	92,737
Revenue Grant – Funding allocation from the Department of Health	20,750,200	22,482,176
Less: Remittances from Department of Health between 1 January and 31 December	(20,748,308)	(22,019,606)
Less DoH Deferred income released from 2021	0	(24,377)
Revenue Grant balance due from Department of Health (up to Approved Allocation) as at 31 December	532,822	530,930
Opening Capital Grant Owed to Department of Health as at 1 January 2023	(67,406)	(67,406)
Capital Grant – Funding allocation from the Department of Health	1,096,695	1,249,150
	1,029,289	1,181,744
Less: Remittances from Department of Health between 1 January and 31 December	(1,096,695)	(1,249,150)
Less: Retraction of Capital First Surplus 2022 to the Department of Health	(47,465)	0
Capital Grant owed to the Department of Health as at 31 December	(114,871)	(67,406)
<b>Total Revenue and Capital Grant due from Department of Health, up to Approved Allocation, as at 31 December (Note 17)</b>	<b>417,951</b>	<b>463,524</b>

The table below provides further analysis of Department of Children, Equality, Disability, Integration and Youth funding received.

	2023 €'000	2022 €'000
Opening Revenue Grant Balance due from DCEDIY as at 1 January 2023	0	0
Revenue Grant – Funding allocation from DCEDIY	2,720,918	0
Less: Remittances from DCEDIY between 1 January and 31 December	(2,720,400)	0
Revenue Grant balance due from DCEDIY 2023 (up to Approved Allocation)	518	0
Opening Capital Grant Owed due from DCEDIY as at 1 January 2023	0	0
Capital Grant – Funding allocation from DCEDIY	21,370	0
Less: Remittances from DCEDIY between 1 January and 31 December	(15,387)	0
Capital Grant due from DCEDIY as at 31 December	5,983	0
<b>Total Revenue and Capital Grant due from DCEDIY up to Approved Allocation, as at 31 December (Note 17)</b>	<b>6,501</b>	<b>0</b>

### 3(b) Transfer of (Deficit) / Surplus in accordance with Section 33(3) of the Health Act 2004, as amended

In 2022, the Revenue Income and Expenditure Account recorded a deficit for the year of €185.2m and the Capital Income and Expenditure Account recorded a surplus of €47.5m. These deficits / surpluses were included in the HSE Reserves at 31 December 2022. As directed by the Minister, pursuant to Section 33 of the Health Act (as amended), the Revenue deficit should be brought forward by the HSE and charged to the 2023 Income and Expenditure respectively and the Capital surplus should not be carried forward by the HSE against the 2023 Income and Expenditure.

In 2023, total payments issued from the Health Vote to the HSE were less than the amount set out in the Minister's annual letter of determination by an amount of €1.89m. The DoH has offset the 2022 Capital surplus of €47.5m against the DoH debtor giving a net balance owed to the HSE of €417.95m for 2023.

In 2023, total payments issued from the DCEDIY Vote to the HSE were less than the amount set out in the Minister's annual letter of determination by an amount of €6.5m.

## Note 4 Patient Income

	2023 €'000	2022 €'000
Private Charges	214,114	239,605
Inpatient Charges	8,231	24,613
Emergency Department Charges	18,128	17,320
Road Traffic Accident Charges	4,912	4,104
Long Stay Charges	82,169	77,634
EU Income – E111 Claims	5,464	7,563
	<b>333,018</b>	<b>370,839</b>

## Note 5 Other Income

### (a) Other Income

	2023 €'000	2022 €'000
Superannuation Income	<b>165,618</b>	159,225
Additional Superannuation Contributions (ASC) deductions from HSE own staff	<b>169,878</b>	156,849
Additional Superannuation Contributions (ASC) deductions from service providers	<b>70,231</b>	69,253
Other Payroll Deductions	<b>9,867</b>	9,617
Secondment Recoupments of Pay	<b>17,121</b>	18,126
Agency / Services – provided to Local Authorities and other organisations	<b>6,032</b>	7,037
Canteen Receipts	<b>12,610</b>	10,199
Certificates and Registration Income	<b>11,748</b>	12,255
Parking	<b>9,607</b>	7,510
Refunds	<b>13,338</b>	13,546
Rental Income	<b>5,818</b>	4,460
Donations	<b>1,636</b>	1,226
Legal Costs Recovered	<b>3,951</b>	31
Income from other Agencies (See Note 5(b) analysis below)	<b>41,710</b>	39,146
Miscellaneous Income	<b>16,253</b>	11,846
	<b>555,418</b>	<b>520,326</b>

## (b) Income from Other Agencies\*

	2023 €'000	2022 €'000
Department of Foreign Affairs and Trade – Irish Aid: programme for overseas development	272	148
Friends of St Luke's Rathgar	433	1,270
Department of Arts, Heritage, Regional and Gaeltacht Affairs – Helicopter Services	334	249
DCEDIY – Create II, Thalidomide and AMIF Grant Funding	586	169
Pobal / <i>Sláintecare</i>	1,076	231
National Centre for Clinical Audit / <i>Sláintecare</i>	420	810
Clinical Trials Ireland – Clinical Research Trials	393	535
EU Income – various projects	724	3,988
Genio Trust (Mental Health Projects)	926	2,353
Education and Training Boards / Solas	919	790
Regional Drug Task Force	0	245
IAEMO Multi-agency Funding (South)	156	92
Katherine Howard Foundation – Nurture	49	157
National Treatment Purchase Fund	29,186	25,130
Jigsaw (Mental Health Project)	0	589
UCC Oncology Clinical Trials	734	482
UHW Clinical Trials	108	154
Nursing and Midwifery Board of Ireland	286	218
Merck Sharp Dohme Clinical Trials	443	448
Aimmune Therapeutics UK Ltd (IQVIA Ltd.) Clinical Trials	139	5
UHG Clinical Trials	966	118
Pharma Research	48	160
MaryMount Donation	1,600	0
NEIC Development Grant	153	267
Galway Bay Radio Share proceeds	1,112	0
Friends of Wexford Hospital	0	138
DoH other special Projects	647	0
Kerry Hospice Donation	0	400
	<b>41,710</b>	<b>39,146</b>

\* Only income from agencies in excess of €100,000 in either year are shown. Income from Other Agencies that did not exceed €100,000 in either year is shown at Note 5(a) under Miscellaneous Income. Accordingly, the 2022 comparatives above have been re-stated where appropriate.

## Note 6 Pay and Pensions Expenditure\*

	2023 €'000	2022 €'000
<b>Clinical HSE Staff</b>		
Medical / Dental	1,303,821	1,155,644
Nursing	2,209,068	2,012,078
Health and Social Care Professional	887,997	799,677
Superannuation	633,095	550,545
	<b>5,033,981</b>	<b>4,517,944</b>
<b>Clinical Agency Staff</b>		
Medical / Dental	136,508	119,164
Nursing	149,508	130,032
Health and Social Care Professional	37,920	44,896
	<b>323,936</b>	<b>294,092</b>
<b>Non Clinical HSE Staff</b>		
Management / Administration	1,030,811	922,544
General Support Staff	423,694	411,246
Superannuation	228,574	217,977
	<b>1,683,079</b>	<b>1,551,767</b>
<b>Non Clinical Agency Staff</b>		
Management / Administration	80,671	100,906
General Support Staff	93,784	87,014
	<b>174,455</b>	<b>187,920</b>
<b>Other Client / Patient Services HSE Staff</b>		
Other Patient and Client Care	965,351	880,854
Superannuation	136,303	129,549
	<b>1,101,654</b>	<b>1,010,403</b>
<b>Other Client / Patient Services Agency Staff</b>		
Other Patient and Client Care	148,846	124,235
	<b>148,846</b>	<b>124,235</b>
<b>Pandemic Special Recognition Payment**</b>		
HSE Staff	2,088	85,888
Agency Staff	(3,025)	13,267
	<b>(937)</b>	99,155
<b>Total Pay Expenditure</b>	<b>8,465,014</b>	<b>7,785,516</b>

\* In 2023 certain grade codes in some areas were reviewed, and this resulted in re-classifications of pay categories.

\*\* The Pandemic Special Recognition Payment is included with Clinical Pay in the Statement of Revenue Income and Expenditure.



## Note 6 Summary Analysis of Pay Costs

	Clinical 2023 €'000	Non Clinical 2023 €'000	Other Client / Patient Services 2023 €'000	Pandemic Special Recognition Payment 2023 €'000	Total 2023 €'000	Total 2022 €'000
Basic Pay	3,316,936	1,251,353	697,263	0	5,265,552	4,730,778
Allowances	110,183	7,312	25,959	0	143,454	190,614
Overtime	235,934	21,098	46,525	0	303,557	276,579
Night duty	79,395	6,331	26,342	0	112,068	100,741
Weekends	160,214	34,398	78,192	0	272,804	240,057
On-Call	81,644	2,812	108	0	84,564	72,126
Arrears	10,886	4,102	1,360	0	16,348	5,030
Pandemic Special Recognition Payment	0	0	0	2,088	2,088	85,888
<b>Wages and Salaries</b>	<b>3,995,191</b>	<b>1,327,406</b>	<b>875,749</b>	<b>2,088</b>	<b>6,200,434</b>	<b>5,701,813</b>
Employer PRSI	405,695	127,099	89,602	0	622,396	566,118
Superannuation*	633,095	228,574	136,303	0	997,972	898,071
<b>Total HSE Pay</b>	<b>5,033,981</b>	<b>1,683,079</b>	<b>1,101,654</b>	<b>2,088</b>	<b>7,820,802</b>	<b>7,166,002</b>
Agency Pay	323,936	174,455	148,846	(3,025)	644,212	619,514
<b>Total Pay</b>	<b>5,357,917</b>	<b>1,857,534</b>	<b>1,250,500</b>	<b>(937)</b>	<b>8,465,014</b>	<b>7,785,516</b>

Total Pay Costs above relate to HSE services only. Pay costs for employees in the voluntary sector are accounted for under Non-Pay Expenditure (Revenue Grants to Outside Agencies). See Note 8 and Appendix 1.

### Superannuation

Eligible staff employed in the HSE are members of a variety of defined benefit superannuation schemes.

Superannuation entitlements (i.e. pensions) of retired staff are paid out of current income and are charged to income and expenditure in the year in which they become payable. In accordance with a Directive from the Minister for Health, no provision is made in the financial statements in respect of future pension benefits and no charge is made to the Statement of Revenue Income and Expenditure in respect of this. Superannuation contributions from employees who are members of these schemes are credited to the Statement of Revenue Income and Expenditure when received. No formal actuarial valuations of the HSE's pension liabilities are carried out. The Pension charge to the Statement of Revenue Income and Expenditure for 2023 was €998m (2022: €898m), which included payments in respect of once-off lump sums and gratuity payments on retirement of €171m (2022: €159m).

	2023 €'000	2022 €'000
* Analysis of Superannuation		
Ongoing superannuation payments to pensioners	826,965	739,073
Once-off lump sums and gratuity payments	171,007	158,998
	<b>997,972</b>	<b>898,071</b>

## Notes to the Financial Statements (continued)

### Termination Benefits

	2023 €'000	2022 €'000
Termination benefits charged to Statement of Revenue Income and Expenditure	1,692	426
	<b>1,692</b>	<b>426</b>

The termination benefits above relate to settlements with three staff members during 2023 (2022: two staff members).

In addition to the payments outlined above, no staff member was granted added years on termination. The value of enhanced pension arrangements was €nil.

Legal costs of €96,716 (2022: €26,867) were also incurred in relation to concluding the termination agreements.

### Note 7 Employment

Employment levels at 31 December by Sector and Care Group expressed as whole time equivalents (WTEs):\*

	2023	2022*
Acute Hospital Services	44,047	41,114
Mental Health	10,444	10,023
Primary Care	11,868	11,284
Disabilities	4,408	4,200
Older Persons	13,389	13,216
Community Health and Wellbeing	390	322
Health and Wellbeing	636	676
Ambulance Services	2,321	2,067
National Services and Central Functions**	6,204	5,492
CHO Operations	989	833
<b>Total HSE employees</b>	<b>94,696</b>	<b>89,227</b>
Section 38 Acute Hospitals	33,210	30,874
Section 38 Voluntary Agencies	18,079	17,645
<b>Sub-total Section 38 Sector employment levels***</b>	<b>51,289</b>	<b>48,519</b>
<b>Total Health Sector Employment levels (WTE)</b>	<b>145,985</b>	<b>137,746</b>

Source: Health Service Personnel Census.

\* All figures are calculated to 2 decimals and expressed as whole-time equivalents (WTE) under a methodology as set out by the Department of Health

\*\* National Services and Corporate Functions includes HR, Finance and other central services together with PCRS, National Screening Services, Environmental Health etc.

\*\*\* Health Sector staffing figures relate to direct employment levels as returned through the Health Service Personnel Census (HSPC) for the public health sector (HSE and Section 38 Voluntary Hospitals and Agencies).

### Additional Analysis – Department of Expenditure and Reform Circular 13 / 2014 requirement

The number of HSE employees whose total employee benefits (including basic pay, allowances, overtime, night duty, weekends, on-call, arrears and excluding employer PRSI, employer pension costs) for the reporting period fell within each band of €10,000 from €60,000 upwards are as follows:

Pay Band (Number of Staff)	2023	2022
€60,001 to €70,000	<b>14,394</b>	12,805
€70,001 to €80,000	<b>8,869</b>	7,228
€80,001 to €90,000	<b>4,394</b>	3,738
€90,001 to €100,000	<b>2,840</b>	2,132
€100,001 to €110,000	<b>1,391</b>	1,078
€110,001 to €120,000	<b>777</b>	679
€120,001 to €130,000	<b>541</b>	439
€130,001 to €140,000	<b>359</b>	223
€140,001 to €150,000	<b>199</b>	175
€150,001 to €160,000	<b>150</b>	168
€160,001 to €170,000	<b>152</b>	178
€170,001 to €180,000	<b>142</b>	196
€180,001 to €190,000	<b>160</b>	215
€190,001 to €200,000	<b>154</b>	220
€200,001 to €210,000	<b>179</b>	164
€210,001 to €220,000	<b>175</b>	217
€220,001 to €230,000	<b>174</b>	170
€230,001 to €240,000	<b>152</b>	197
€240,001 to €250,000	<b>150</b>	111
€250,001 to €260,000	<b>180</b>	84
€260,001 to €270,000	<b>132</b>	69
€270,001 to €280,000	<b>147</b>	43
€280,001 to €290,000	<b>92</b>	37
€290,001 to €300,000	<b>74</b>	30
€300,001 to €310,000	<b>45</b>	15
€310,001 to €320,000	<b>47</b>	9
€320,001 to €330,000	<b>44</b>	17
€330,001 to €340,000	<b>28</b>	6
€340,001 to €350,000	<b>19</b>	8
€350,001 to €360,000	<b>16</b>	6
€360,001 to €370,000	<b>12</b>	5
€370,001 to €380,000	<b>13</b>	1
€380,001 to €390,000	<b>11</b>	6
€390,001 to €400,000	<b>8</b>	5
€400,001 to €410,000	<b>7</b>	2
€410,001 to €420,000	<b>5</b>	2
€420,001 to €430,000	<b>4</b>	1
€430,001 to €440,000	<b>2</b>	0
€440,001 to €450,000	<b>4</b>	0
€450,001 to €460,000	<b>1</b>	1
€460,001 to €470,000	<b>1</b>	3
€470,001 to €480,000	<b>2</b>	1
€480,001 to €490,000	<b>1</b>	0
€490,001 to €500,000	<b>2</b>	1

## Notes to the Financial Statements (continued)

Pay Band (Number of Staff) continued	2023	2022
€500,001 to €510,000	0	2
€510,001 to €520,000	2	0
€540,001 to €550,000	0	2
€560,001 to €570,000	1	0
€570,001 to €580,000	0	1
€580,001 to €590,000	0	1
€590,001 to €600,000	3	0
€620,001 to €630,000	1	0
€670,001 to €680,000	1	0
€700,001 to €710,000	1	0
€710,001 to €720,000	0	1
€960,001 to €970,000	1	0
€970,001 to €980,000	0	1
<b>Total HSE employees</b>	<b>36,259</b>	<b>30,693</b>

\* The HSE does not have an integrated payroll system and this disclosure which is required by DPER circular 13 / 2014 has therefore been prepared from multiple payroll systems across HSE areas.

### Note 8 Non Pay Expenditure\*

	2023 €'000	2022 €'000
<b>Clinical</b>		
Drugs and Medicines (excl. demand led schemes)	586,596	644,394
Less Rebate from Pharmaceutical Manufacturers*	(15,593)	(12,385)
Net Cost Drugs and Medicines (excl. demand led schemes)	571,003	632,009
Blood / Blood Products	36,514	31,942
Medical Gases	22,632	15,959
Medical / Surgical Supplies	477,108	531,447
Other Medical Equipment	207,057	200,432
X-Ray / Imaging	120,215	92,258
Laboratory	233,023	398,375
Professional Services (e.g. therapy costs, radiology etc.)	245,897	201,927
Education and Training	93,804	84,686
	<b>2,007,253</b>	<b>2,189,035</b>
<b>Transport and Ambulance Services</b>		
Patient Transport	88,365	73,768
Vehicles Running Costs	27,285	25,393
Transport and Logistical relating to purchase of PPE	5,512	9,398
	<b>121,162</b>	<b>108,559</b>

	2023 €'000	2022 €'000
<b>Primary Care and Medical Card Schemes</b>		
Pharmaceutical Services	3,115,039	2,899,290
Less Rebate from Pharmaceutical Manufacturers**	(343,087)	(270,814)
Less Prescription Levy Charges	(65,298)	(63,579)
Net Cost Pharmaceutical Services	2,706,654	2,564,897
Doctors' Fees and Allowances	888,730	856,650
Pension Payments to Former District Medical Officers / Dependants	1,134	1,399
Dental Treatment Services Scheme	65,382	51,474
Community Ophthalmic Services Scheme	27,809	26,217
Cash Allowances (Blind Welfare, Mobility etc.)	26,504	28,162
<i>Capitation Payments:</i>		
Treatment Abroad Schemes and Related Expenditure	66,173	54,626
Intellectual / Physical Disabilities, Psychiatry, Therapeutic Services etc.	493,212	393,086
Elderly and Non-Fair Deal Nursing Home Payments	189,067	151,798
Rehabilitative and Vocational Training	16,393	20,733
Respite Beds	29,239	28,638
	<b>4,510,297</b>	<b>4,177,680</b>
<b>Other Client / Patient Services</b>		
Professional Services e.g. care assistants, childcare contracted services etc.	34,732	31,813
Education and Training	1,368	915
	<b>36,100</b>	<b>32,728</b>
<b>Grants to Outside Agencies</b>		
Revenue Grants to Outside Agencies (Appendix 1)	6,743,250	6,342,192
	<b>6,743,250</b>	<b>6,342,192</b>
<b>Housekeeping</b>		
Catering	94,010	78,075
Heat, Power and Light	116,045	88,785
Cleaning and Washing	170,692	161,125
Furniture, Crockery and Hardware	29,084	27,398
Bedding and Clothing	18,365	16,746
	<b>428,196</b>	<b>372,129</b>

## Notes to the Financial Statements (continued)

	2023 €'000	2022 €'000
<b>Office and Administration Expenses</b>		
Maintenance	211,463	215,566
Finance Costs	4,253	3,367
Prompt Payment Interest and Compensation	2,518	1,874
Insurance	10,189	8,468
Audit	707	707
Legal and Professional Fees	245,164	224,298
Bad and Doubtful Debts	41,265	38,030
Education and Training	28,231	21,014
Travel and Subsistence	91,246	72,848
Vehicle Costs	3,630	4,644
Office Expenses	224,559	239,936
Rent and Rates	127,149	134,906
Computers and Systems Maintenance	152,110	124,422
	<b>1,142,484</b>	<b>1,090,080</b>
<b>Other Operating Expenses</b>		
Licences	1,402	1,199
Sundry Expenses	9,878	7,191
Burial Expenses	106	98
Recreation (Residential Units)	1,600	1,311
Materials for Workshops	260	273
Meals on Wheels Subsidisation	1,661	1,587
Ex Gratia Payments to Patients (Cervical Check)	0	4
Refunds	631	500
	<b>15,538</b>	<b>12,163</b>

\* Note 1(b) provides additional analysis in respect of material year on year increases.

\*\* In respect of current IPHA Agreement and special arrangements for specific drugs and medicines.

### Note 9 The Health (Repayment Scheme) Act 2006

The Health (Repayment Scheme) Act 2006 provides the legislative basis for the repayment of what has been referred to as 'long stay charges', which were incorrectly levied on persons with full medical card eligibility prior to 14 July 2005. The scheme allows for the repayment of charges to the following people:

- Living people who were wrongly charged at any time since 1976
- The estates of people who were wrongly charged and died on or after 9 December 1998

A special account was set up which is funded by monies provided by the Oireachtas and from which repayments are made. An amount of €0.5m was set aside in 2023 for this purpose but not expended. The majority of this funding refers to a provision for payments that will arise as a result of follow-on claims and offer acceptances.

The scheme closed to new applicants on 31 December 2007. 14,000 claims have been received in respect of living patients and nearly 27,000 claims in respect of estates. Up to 31 December 2023, 20,304 claims were paid. As at December 2023, there were no outstanding claims being processed to offer stage under the scheme. €0.5m has been provided in the HSE's 2024 budget to fund repayments for outstanding claims and associated administrative costs.



The cumulative total expenditure of the scheme (including administrative costs) to 31 December 2023 is €485.96m.

In 2023, the following expenditure has been charged to the Statement of Revenue Income and Expenditure in respect of the Repayments Scheme:

	2023 €'000	2022 €'000
<b>Pay</b>	<b>0</b>	0
<b>Non Pay</b>		
Repayments to Patients*	(28)	(366)
	(28)	(366)
Office Expenses**	0	0
<b>Total Non Pay</b>	<b>(28)</b>	<b>(366)</b>
<b>Total</b>	<b>(28)</b>	<b>(366)</b>

\* Income €39k was received and one repayment to a claimant of €11k was repaid in 2023.

\*\* All expenditure in relation to the Health (Repayment Scheme) Act 2006 is included in HSE expenditure.

## Note 10 The Hepatitis C Compensation Tribunal (Amendment) Act 2006

The Hepatitis C Compensation Tribunal (Amendment) Act 2006 established a statutory scheme to address insurance difficulties experienced by persons infected with Hepatitis C and HIV through the administration within the State of blood and blood products. This scheme addresses the problems faced by these persons due to their inability to purchase mortgage protection and life assurance policies as a result of contaminated blood products being administered to them. The scheme covers the insurance risk, regardless of any other medical conditions these persons may have, when payment is made of the standard premium that an uninfected person of the same age and gender would be entitled to.

The overall cost over the lifetime of the scheme was originally estimated at €90m. The cumulative expenditure on the insurance scheme to 31 December 2023 was €14.8m.

In 2023, the following expenditure has been charged to the Statement of Revenue Income and Expenditure in respect of the Insurance Scheme:

	2023 €'000	2022 €'000
<b>Pay</b>	<b>92</b>	91
<b>Non Pay</b>		
Payments of premium loadings	441	437
Payments of benefits underwritten by HSE	668	403
	<b>1,109</b>	<b>840</b>
Office Expenses*	5	4
<b>Total Non Pay</b>	<b>1,114</b>	<b>844</b>
<b>Total**</b>	<b>1,206</b>	<b>935</b>

\* All expenditure in relation to the Hepatitis C Compensation Tribunal (Amendment) Act 2006 is included in HSE expenditure.

\*\* These costs are included in the Hepatitis C Insurance Scheme Special Account. Other Hepatitis C Costs are included in the Hepatitis C Special Account and the Hepatitis C Reparation Account.

## Note 11 State Claims Agency

Since 1 July 2009, the HSE is funded for claims processed by the State Claims Agency under the terms of the Clinical Indemnity Scheme. From 1 January 2010, the National Treasury Management Agency (Delegation of Functions) Order 2009 extended the State indemnity to personal injury and third party property damage claims against the HSE. Awards paid to claimants under the terms of the scheme are accounted for on a pay-as-you-go basis. The State Claims Agency's best current estimate of the ultimate cost of resolving each claim, includes all foreseeable costs such as settlement amounts, plaintiff legal costs and defence costs such as fees payable to counsel, consultants etc. In 2023, the charge to the Statement of Revenue Income and Expenditure was €506.3m (2022: €482.6m). Based on actuarial estimates, the charge to the Statement of Revenue Income and Expenditure is expected to increase significantly in future years. In accordance with the directions of the Minister for Health, no provision has been made for this liability in the financial statements.

The Estimated Outstanding Liability is revised on a regular basis in light of any new information received for example past trends in settlement amounts and legal costs. At 31 December 2023, the Estimated Outstanding Liability incurred to that date under the Clinical Indemnity Scheme and General Indemnity was €4,864m (2022: €4,627m). Of this €4,864m, approximately €4,141m relates to active claims in respect of clinical care, with the balance of the estimated liability relating to non-clinical care claims. Active claims are those that have been notified to the State Claims Agency through legal process and that have not yet been finalised as at the reporting date.

## Note 12 Long-Term Residential Care (incorporating Nursing Homes Support Scheme / Fair Deal)

The Nursing Homes Support Scheme (Fair Deal) commenced in 2009 and phases out the former Nursing Homes Subvention Scheme and the 'contract beds' system for older persons. Under the scheme, people who need long-term residential care services have their income and assets assessed, and then contribute up to 80% of assessable income and up to 7.5% per annum of the value of the assets they own, subject to a maximum period of three years in respect of their principal private residence, towards the cost of their care. The HSE pays the balance, if any, of the costs of their care in both registered public and private nursing homes covered under the scheme.

### Costs of Long-Term Residential Care (Nursing Homes Support Scheme / Fair Deal)

	2023 €'000	2022 €'000
Private Nursing Homes	737,608	686,227
Section 39 Agencies	21,915	21,412
Private Nursing Homes Contract Beds and Subvention Payments	3,827	5,669
COVID-19 Temporary Assistance Payment Scheme (TAPS)*	3,296	22,762
Temporary Inflation Payment Scheme (TIPS)**	4,383	4,132
Pandemic Special Recognition Payment (PSRP)***	1,234	30,095
Total Payments to Private Nursing Homes including Section 39 Agencies	772,263	770,297
Gross NHSS Cost of Public Nursing Homes****	371,360	330,808
Payments to Section 38 Agencies	22,456	23,983
Nursing Home Fixed and Other Unit Costs	145,496	138,743
<b>Total Long-Term Residential Care</b>	<b>1,311,575</b>	<b>1,263,831</b>

\* COVID-19 Temporary Assistance Payment Scheme (TAPS)

The Temporary Assistance Payment Scheme (TAPS) offered support to private and voluntary nursing homes with additional costs due to COVID-19 to cover the period from 1st March 2020 to the scheme end date on 30th April 2023.

In 2023, the cost of the COVID-19 Temporary Assistance Payment Scheme (TAPS) was €3.30m (2022: €22.76m).

\*\* Temporary Inflation Payment Scheme (TIPS)

The Temporary Inflation Payment Scheme (TIPS) offered support to private and voluntary nursing homes with energy cost increases to cover the period from 1st July 2022 to the scheme end date on 30th June 2023.

In 2023, the cost of the Temporary Inflation Payment Scheme (TIPS) was €4.38m (2022: €4.13m).

\*\*\* Pandemic Special Recognition Payment (PSRP)

The Pandemic Special Recognition Payment (PSRP) information contained in this note is for employees from private and voluntary nursing homes who, between 1st March 2020 and 30th June 2021, worked in a frontline COVID-19 exposed clinical environment and were eligible under the Government decision for the 'pandemic bonus' of maximum €1,000.

In 2023, the cost of the Pandemic Special Recognition Payment (PSRP) for private and voluntary nursing homes was €1.23m (2022: €30.09m).

\*\*\*\* Public nursing homes costs are included under the relevant expenditure headings in the Statement of Revenue Income and Expenditure.

### Patient contributions

NHSS recipient contributions for those patients in public homes amounted to €65.04m (2022: €60.37m) and are included in the HSE Financial Statements – Revenue Income and Expenditure Account.

NHSS recipient contributions for those patients in voluntary centres (S38 Organisations) amounted to €5.55m (2022: €5.52m), and is retained by those centres and does not constitute income for the HSE.

### Additional Income

Under Section 27 of the Nursing Homes Support Scheme Act 2009, a Schedule of Assets must be submitted to the HSE in respect of a deceased person who received financial support under the Scheme. This is checked to identify and calculate any overpayment of financial support that is repayable to the HSE pursuant to Section 42 of the Act. During 2023 the HSE collected income of €7.85m (2022: €7.76m) in respect of non-declared income and assets of Fair Deal clients.

### Contract beds and Subvention beds

In 2023, payments of €3.83m (2022: €5.67m) were made in relation to contract beds and nursing home subvention.

These schemes are being phased out having had no new entrants since the Nursing Homes Support Scheme commenced in 2009.

### Expenditure within public facilities

Within the public nursing homes in 2023 there was an additional €145.50m (2022: €138.74m) of costs relating to long-term care. These costs related to fixed unit costs and other costs incurred which were in excess of the reimbursed 'money follows the patient' rate paid under the Nursing Homes Support Scheme.

### Cost of Public Nursing Homes

In 2023, the cost of public nursing homes amounted to €371.36m (2022: €330.81m), these costs are gross and the client contribution element amounted to €65.04m (2022: €60.37m). The contributions are recognised as income in Long Stay Charges in Statement of Income and Expenditure.

### Ancillary State Support

Ancillary State Support is an optional extra feature of the Nursing Homes Support Scheme for people who own property or assets in the State. Instead of a person paying their assessed contribution for care from their own resources, a person can choose to apply for a Nursing Home Loan, to cover the portion of their contribution, which is based on property or land-based assets within the State. The HSE then pays that portion of the cost of care on top of the State Support payment. The loan is paid back to the State following the occurrence of a relevant event e.g. sale of the asset or death of the person. Repayment of the loan is made to the Revenue Commissioners. In certain cases, repayment of the loan can be deferred. This part of the scheme is designed to protect people from having to sell their home during their lifetime.

The total gross amount of Ancillary State Support advised to Revenue as at 31 December 2023 for recoupment from the commencement of the Nursing Homes Support Scheme (where a relevant and non-relevant event has occurred) was €381.69m, representing 14,081 client loans. As at 31st December 2023 the Revenue Commissioners have advised that they are collecting €350.34m, representing 12,804 clients. The difference accounts for clients where their Nursing Home loan is not due for repayment such as the Further Deferral option, as mentioned above, and also clients who wish to make a voluntary repayment prior to a relevant event occurring. The Revenue Commissioners have confirmed that they had received €278.16m of loan repayments paid in full, representing 10,951 client loans.

The total amount of Nursing Home Loan payments made under the Nursing Homes Support Scheme that are outstanding (i.e. where a repayable amount has not been notified to Revenue for collection – a relevant event has not occurred), as at 31 December 2023 is €190.65m. This amount does not include an adjustment for CPI as a relevant event has not yet occurred.

## Notes to the Financial Statements (continued)

Ancillary State Support details at 31 December are as follows:

	2023 €'000	2023 Number of loans	2022 €'000	2022 Number of loans
Advised by HSE to Revenue for recoupment	381,696	14,081	318,053	12,295
Confirmed by Revenue as being paid*	(278,163)	(10,951)	(223,741)	(9,384)
<b>Subtotal</b>	<b>103,533</b>	<b>3,130</b>	<b>94,312</b>	<b>2,911</b>
Not yet advised to Revenue for recoupment	190,653	5,950	173,271	5,456
<b>Total Ancillary State Support outstanding</b>	<b>294,186</b>	<b>9,080</b>	<b>267,583</b>	<b>8,367</b>

\* Amounts confirmed by Revenue does not include part payments and only includes loans fully repaid.

### Note 13 Capital Expenditure

#### (a) Additions to Fixed Assets

	2023 €'000	2022 €'000
Additions to Property, Plant and Equipment (Note 15) Land and Buildings – Service Concession*	–	–
Additions to Property, Plant and Equipment (Note 15) Land and Buildings – Other	331,742	270,642
Additions to Property, Plant and Equipment (Note 15) Other than Land and Buildings	157,494	196,757
	<b>489,236</b>	<b>467,399</b>
Funded from Department of Health Capital Grant	441,756	430,829
Funded from Department of Health Revenue Grant	33,995	36,570
Funded from Department of Health Capital Grant in previous years**	13,485	–
	<b>489,236</b>	<b>467,399</b>

#### (b) Analysis of Expenditure Charged to Statement of Capital Income and Expenditure

	2023 €'000	2022 €'000
Expenditure on HSE's own assets (Capitalised)	441,756	430,829
Expenditure on HSE projects not resulting in property, plant and equipment additions***	263,341	199,585
Capitalised Interest – PPP Service Concession Arrangements* ***	3,847	5,490
Total expenditure on HSE Projects charged to capital****	<b>708,944</b>	635,904
Capital grants to outside agencies (Appendix 1)***	346,792	531,706
<b>Total Capital Expenditure per Statement of Capital Income and Expenditure</b>	<b>1,055,736</b>	<b>1,167,610</b>

\* Relates to Primary Care Centre assets acquired under Public Private Partnership (PPP) service concession arrangements.

\*\* Expenditure incurred in prior years but not capitalised.

\*\*\* Total capital expenditure not capitalised amounts to €613.98m (2022: €736.78m)

\*\*\*\* Capital funded assets and Revenue funded assets are capitalised if the cost exceeds the €10,000 value threshold.

### (c) Analysis of Capital Income from Other Sources

	2023 €'000	2022 €'000
Income from Government Departments and Other Sources in respect of Capital Projects:		
National Rehabilitation Hospital Foundation – Contribution towards National Rehabilitation Hospital	0	8,042
Danske Bank Interest Received	1,077	0
Sale of Mammography Systems	495	0
NUIG – Sligo and Donegal Medical Academies	304	0
Other Miscellaneous Income	36	55
<b>Total Capital Income from Other Sources</b>	<b>1,912</b>	<b>8,097</b>

### Note 14 Proceeds of Disposal of Fixed Asset Account

	2023 €'000	2022 €'000
Gross Proceeds of all Disposals in year	1,167	1,483
Less: Net Expenses Incurred on Disposals	(42)	(7)
Net Proceeds of Disposal	1,125	1,476
Less Application of Proceeds	(1,159)	(1,442)
Movement in the year	(34)	34
At 1 January	72	38
<b>Balance at 31 December</b>	<b>38</b>	<b>72</b>

### Note 15 Property, Plant and Equipment

	Land* €'000	Buildings €'000	Work in Progress (L&B) €'000	Motor Vehicles €'000	Equip-ment €'000	Work in Progress (P&E) €'000	Total 2023 €'000
<b>Cost / Valuation</b>							
At 1 January 2023	1,675,966	5,332,801	435,188	125,142	1,716,885	19,885	9,305,867
Additions	2,931	52,120	276,691	11,373	124,052	22,068	489,236
Transfers from Work in Progress	0	76,154	(77,151)	10,849	93	(9,945)	0
Disposals / Write offs	(14,056)	(15,650)	(1,855)	(4,325)	(109,343)	(4,205)	(149,434)
<b>At 31 December 2023</b>	<b>1,664,841</b>	<b>5,445,425</b>	<b>632,873</b>	<b>143,039</b>	<b>1,731,687</b>	<b>27,803</b>	<b>9,645,669</b>
<b>Depreciation</b>							
Accumulated Depreciation at 1 January 2023	0	1,887,070	0	88,077	1,345,854	0	3,321,001
Charge for the Year	0	127,065	0	17,852	127,422	0	272,339
Disposals / Write offs	0	(8,549)	0	(4,075)	(107,698)	0	(120,322)
<b>At 31 December 2023</b>	<b>0</b>	<b>2,005,586</b>	<b>0</b>	<b>101,854</b>	<b>1,365,579</b>	<b>0</b>	<b>3,473,018</b>
<b>Net Book Values</b>							
At 1 January 2022	1,675,966	3,445,731	435,188	37,065	371,031	19,885	5,984,866
<b>At 31 December 2023</b>	<b>1,664,841</b>	<b>3,439,839</b>	<b>632,873</b>	<b>41,186</b>	<b>366,109</b>	<b>27,803</b>	<b>6,172,651</b>

\* The current carrying value of land amounting to €1.665bn held by the HSE at 31 December 2023 is based on the 2002 Department of Health Valuation rates.

## Notes to the Financial Statements (continued)

### \*\*Building assets held under Finance Leases / Service Concession Arrangements

	2023 €'000	2022 €'000	2023 €'000	2022 €'000	2023 €'000	2022 €'000
	Finance Lease	Finance Lease	Service Concession	Service Concession	Total	Total
Cost	45,824	45,824	165,217	165,217	211,041	211,041
Accumulated Depreciation at 1 January	(30,933)	(29,071)	0	0	(30,933)	(29,071)
Depreciation charged for the year	(2,600)	(1,862)	0	0	(2,600)	(1,862)
Net Book Values at 31 December	12,291	14,891	165,217	165,217	177,508	180,108

\*\* Relates to Primary Care Centre (PCC) assets acquired under Public Private Partnership (PPP) service concession arrangements. All fourteen PCC sites have reached service commencement.

PCC Assets are not depreciated where they have been acquired or are managed under service concession agreements which guarantee residual useful lives and operating capacity at the end of the concession term that would be equivalent to that of the asset when it was first commissioned.

### Note 16 Inventories

	2023 €'000	2022 €'000
Medical, Dental and Surgical Supplies	75,819	81,319
Laboratory Supplies	9,931	25,659
Pharmacy Supplies	36,826	30,156
High Tech Pharmacy Inventories	45,040	40,528
Pharmacy Dispensing Inventories	392	450
Blood and Blood Products	1,612	1,568
Vaccine Inventories	9,438	77,997
Household Services	8,306	7,756
Stationery and Office Supplies	2,596	2,333
Sundries	231	237
	190,191	268,003

PPE stocks of €28.4m (2022: €37.3m) are included in the categories of medical, dental and surgical supplies, and household services. Included in HSE expenditure in 2023 there is a total of €86.5m (2022: €94.4m) write-offs for vaccines. See Note 1(b).

### Note 17 Trade and Other Receivables

	2023 €'000	2022 €'000
Receivables: Patient Debtors	102,371	119,787
Prepayments and Accrued Income	85,638	65,920
Department of Health (DoH) Debtor (Note 3a)	417,951	463,524
Department of Children, Equality, Disability, Integration and Youth (DCEDIY) Debtor (Note 3a)	6,501	0
Pharmaceutical Manufacturers	205,657	126,034
Payroll Technical Adjustment	11,908	13,065
Additional Superannuation Contributions (ASC) Deductions from Staff	9,922	11,211
Property Purchase Deposits	55,271	45,851
Local Authorities	1,102	677
Payroll Advances	114	116
Voluntary Hospitals – Grant Funding Advances	297,016	296,054
Sundry Receivables	78,706	72,595
	1,272,157	1,214,834



## Note 18 Creditors (amounts falling due within one year)

	2023 €'000	2022 €'000
Finance Leases	3,573	3,488
Service Concession Liability	4,457	3,766
Payables – Revenue	159,640	250,622
Payables – Capital	7,866	11,301
Accruals Non Pay – Revenue	1,169,214	980,654
Accruals Non Pay – Capital	18,170	16,535
Accruals – Grants to Voluntary Hospitals and Outside Agencies	871,796	719,555
Provisions Non Pay – Revenue	39,267	6,170
Accruals Pay	726,766	725,511
Taxes and Social Welfare	263,327	318,066
Department of Public Expenditure, NDP Delivery and Reform – Single Public Service Pension Scheme	6,974	9,801
Lottery Grants Payable*	197	442
Sundry Payables	28,461	26,976
	<b>3,299,708</b>	<b>3,072,887</b>

\* The HSE administers the disbursement of National Lottery grants for local programmes under the National Lottery's Health and Welfare Funded Schemes. The balance represents funding approved but not yet disbursed to grant recipients at year end.

## Note 19 Creditors (amounts falling due after more than one year)

	2023 €'000	2022 €'000
Finance Leases	17,058	19,623
Service Concession Liability	131,569	136,107
<b>Total Finance Lease obligations</b>	<b>148,627</b>	<b>155,730</b>

## Note 20 Deferred Income

	2023 €'000	2022 €'000
Donations and bequests*	20,449	21,091
Grant Funding from the State and other bodies	31,377	26,989
Funding from specific capital projects	14,902	4,582
General	24,989	8,112
<b>Balance at 31 December</b>	<b>91,717</b>	<b>60,774</b>

\* Unspent income arising from donations and bequests where the purposes to which money may be applied has been specified but the related expenditure has not been incurred.

## Note 21 Net Cash Inflow from Operating Activities

	2023 €'000	2022 €'000
Surplus / (Deficit) for the current year	<b>(574,612)</b>	(185,163)
Capital element of lease payments charged to revenue	<b>2,481</b>	1,848
Less Interest received	<b>(3,018)</b>	(61)
Purchase of equipment charged to Statement of Revenue Income and Expenditure	<b>33,995</b>	36,570
Finance Costs charged to Statement of Revenue Income and Expenditure	<b>688</b>	767
(Increase) / Decrease in Inventories	<b>77,812</b>	31,945
(Increase) / Decrease in Trade and Other Receivables	<b>(57,322)</b>	(746,049)
Increase / (Decrease) in Creditors (falling due within one year)	<b>227,844</b>	354,605
Revenue Reserves – transfer of Deficit in accordance with Section 33(3) of the Health Act, 2004, as amended	<b>185,163</b>	195,034
Share Revaluation	<b>(173)</b>	92
Increase / (Decrease) in Deferred Income	<b>30,943</b>	(17,240)
<b>Net Cash Inflow from Operating Activities</b>	<b>(76,199)</b>	<b>(327,652)</b>

## Note 22 Commitments

### Capital Commitments

	2023 €'000	2022 €'000
Future Property, Plant and Equipment purchase commitments:		
Within one year	<b>1,274,218</b>	1,213,104
After one but before year five	<b>4,222,467</b>	2,960,127
	<b>5,496,685</b>	<b>4,173,231</b>
Contracted for, but not provided for, in the financial statements	<b>1,410,657</b>	1,274,740
Included in the Capital Plan but not contracted for	<b>4,086,028</b>	2,898,491
	<b>5,496,685</b>	<b>4,173,231</b>

The HSE has a multi-annual Capital Investment Plan which prioritises expenditure on capital projects in line with goals in the Corporate Plan and the Annual Service Plan. The commitments identified above are in respect of the total cost of projects for which specific funding budgets have been approved at year end. These commitments may involve costs in years after 2023 for which budgets have yet to be approved and are therefore estimated.

### Operating Lease Commitments

	2023 €'000	2022 €'000
Operating lease rentals (charged to the Statement of Revenue Income and Expenditure)		
Land and Buildings	<b>109,858</b>	89,097
Motor Vehicles	<b>74</b>	459
Equipment	<b>1,292</b>	1,517
	<b>111,224</b>	<b>91,073</b>

The HSE has the following total amounts payable under non-cancellable operating leases split between amounts due:

	Land and Buildings 2023 €'000	Other 2023 €'000	Total 2023 €'000	Total 2023 €'000
Within one year	97,167	465	97,632	71,612
In the second to fifth years inclusive	363,201	464	363,665	271,424
In over five years	1,053,931	0	1,053,931	724,085
	<b>1,514,299</b>	<b>929</b>	<b>1,515,228</b>	<b>1,067,121</b>

### Public Private Partnership Forward Commitments

	2023 €'000	2022 €'000
Nominal Amount:		
Service Concession Arrangement – Primary Care Centres (14 sites bundle)	167,139	174,742

These commitments incorporate facilities management services, operational, and lifecycle costs, for the remaining life of the agreement. They are not discounted to present value.

### Finance Lease Commitments

The future minimum lease payments at 31 December are as follows:

	2023 €'000 Finance Lease	2022 €'000 Finance Lease	2023 €'000 Service Concession*	2022 €'000 Service Concession*
Not later than one year	4,160	4,160	8,936	8,383
Later than one year but not later than five years	13,265	12,640	37,052	36,654
Later than five years	5,365	9,150	139,328	148,742
<b>Total Gross Payments</b>	<b>22,790</b>	<b>25,950</b>	<b>185,316</b>	<b>193,779</b>
Less: Finance Charges	(2,159)	(2,838)	(49,290)	(53,906)
<b>Carrying Amount of Liability</b>	<b>20,631</b>	<b>23,112</b>	<b>136,026</b>	<b>139,873</b>
Classified as:				
– Creditors (amounts falling due within one year)	3,573	3,489	4,457	3,766
– Creditors (amounts falling due after more than one year)	17,058	19,623	131,569	136,107

\* The value of the PCC asset and the service concession liability is recognised as assets and liabilities in the Statement of Financial Position at an amount of €165.2m, which is equal to the present value of the minimum lease payments. In line with FRS 102, the effective interest rate is used to discount the future construction related liabilities arising from concession agreements. The carrying amount of the liability at 31 December 2023 is €136.03m.

### Note 23 Property

The HSE estate comprises 2,680 properties.

	2023 Number of Properties	2022 Number of Properties
Title to the properties can be analysed as follows:		
Freehold	1,578	1,579
Leasehold	1,102	1,053
<b>Total Properties</b>	<b>2,680</b>	<b>2,632</b>
Primary utilisation of the properties can be analysed as follows:		
Delivery of health and personal social services	2,583	2,539
Health Business Services and Support (including medical card processing etc.)	97	93
<b>Total Properties</b>	<b>2,680</b>	<b>2,632</b>

During the year there were 75 property additions to the healthcare estate, and 27 properties were removed through both disposals and lease terminations. The net result is an increase of 48 healthcare properties during 2023. The total number of properties in the HSE healthcare estate at the end of 2023 has been impacted by a combination of routine estate management activities, as well as the requirements of specific key healthcare strategies to deliver ongoing rollout of primary care centres, enhanced community care and relocation of disability services to community settings.

### Note 24 Taxation

The HSE is currently revising its tax risk based assessment as part of on-going process improvements. As such, the HSE has a provision of circa €2m in the 2023 financial statements which is in line with recent year's assessments. The HSE will pay over any tax liability identified by the risk assessment to Revenue in accordance with Revenue's Code of Practice for Revenue Audits and Compliance Interventions. The HSE has a dedicated in-house tax team resourced by tax professionals with access to external advisors where necessary. The HSE remains committed to exemplary tax compliance.

### Note 25 Contingent Liabilities

#### General

The HSE is involved in a number of claims involving legal proceedings which may generate liabilities, depending on the outcome of the litigation. The HSE has insurance cover for professional indemnity, fire and specific all risk claims. In most cases, such insurance would be sufficient to cover all costs, but this cannot be certain due to indemnity limits and certain policy conditions. The financial effects of any uninsured contingencies have not been provided for in the financial statements.

#### Clinical Indemnity Scheme

Details of the contingent liability in respect of the Clinical Indemnity Scheme are set out in Note 11.

#### Legal Settlement

The HSE has been involved in one material legal claim with a Private Health Insurer during 2023. A settlement has been reached and is provided for in the financial statements on the basis that it meets the requirements of the relevant accounting standards.

## Note 26 Contingent Asset

As part of the HSE's COVID-19 response, the HSE engaged with various third parties to provide laboratory testing (COVID-19 testing services).

From April 2020 to date, VAT has been charged on some of the COVID-19 testing services provided. The HSE considers these services as exempt from VAT on the basis that the services fall within the scope of medical tests prescribed by a medical practitioner but carried out by a third party.

The HSE's view, and that of its advisors, is that the services provided fall within the exemption and that the VAT paid should be recoverable.

The HSE is therefore treating the potential VAT amount recoverable of €61 million as a contingent asset on the basis that an inflow of economic benefits is deemed probable.

While the matter is not yet resolved, it is at a very advanced stage.

## Note 27 Related Party Transactions

The Health Service Executive adopts procedures in accordance with the Department of Public Expenditure, NDP Delivery and Reform's Code of Practice for the Governance of State Bodies, the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001, in relation to the disclosure of interests of the Health Service Executive. These procedures have been adhered to by the HSE during the year. A number of interests were noted by board members. It was deemed that none of the interests disclosed have a material commercial and / or financial impact on the HSE. No board members disclosed gifts or hospitality offered by external bodies in the last twelve months. No board members noted any contractual relationship with the HSE, and no board members noted any other conflicts not covered elsewhere.

### Key Management Personnel

The Executive Management Team (EMT) in addition to the Board are considered to be key management personnel. Overall remuneration, including those that were appointed and resigned during the year is €3.4m (2022: €2.9m). Three members of the EMT are on secondment from other positions. The Chief Clinical Officer (CCO) was seconded to the HSE from the Mercy Hospital Cork, on the 3rd of March 2020. The Chief technology and Transformation Officer (CTTO), is on secondment from Ernst and Young (EY) since 3rd July 2022. The National Director of Acute Operations commenced secondment from St James's Hospital on the 30th of August 2022, but only became an EMT member from the 15th of March 2023. The Chair of the Board was re-appointed on the 13th of November 2023 for another 3 year term commencing on the 28th of June 2024.

All members appointed to the Executive Management Team who are in receipt of remuneration, are members of the approved HSE pension schemes (and in the case of the Chief Clinical Officer, the Voluntary Hospitals Superannuation Scheme). Their pension entitlements with the HSE do not extend beyond the standard entitlements applicable to these schemes.

The Board members are in receipt of fees. There is one exception (not in receipt of fees) due to the "one person, one salary" rule. Other than disclosed in Note 2, all other key management who are in receipt of remuneration comprise of basic pay only.

## Note 28 Approval of Financial Statements

The financial statements were approved by the Board on the 28 June 2024.

# Appendix 1

## Revenue Grants and Capital Grants\*\*

### Analysis of Grants to Outside Agencies in Note 8 and Note 13

Name of Agency	Revenue Grants 2023 €000	Capital Grants 2023 €000	Total Grants* 2023 €000	Total Grants* 2022 €000
<b>Total Grants under €100,000</b>	<b>29,037</b>		<b>29,037</b>	<b>50,846</b>
<b>Grants €100,000 or more each</b>				
A Ghrá Homecare Services Ltd.	1,247		1,247	1,049
Ability West Ltd.	32,118		32,118	30,723
Abode Hostel and Day Centre	1,462		1,462	1,104
Access Nursing Ltd.	199		199	158
ACET Ireland	276		276	265
Acquired Brain Injury Ireland (formerly Peter Bradley Foundation)	15,684		15,684	14,532
Active Connections CLG	548		548	525
Active Retirement Ireland	362		362	448
Acts of Compassion Ministries	154		154	156
Addiction Response Crumlin (ARC)	1,024		1,024	992
Affinity Plus Home Support Ltd.	484		484	449
Aftercare Recovery Group	111		111	108
AGC Healthcare	147		147	277
Age Action Ireland	1,038		1,038	1,017
Age and Opportunity	767		767	641
Áiseanna Tacaíochta	3,328		3,328	3,251
Aiseiri	1,411		1,411	1,557
Aislinn Centre, Kilkenny	1,142		1,142	1,142
AKIDWA	189		189	176
AK Inspired	100		100	58
Alcohol Action Ireland	245		245	249
Alcohol Forum Ireland	154		154	106
All About Healthcare T/A The Care Team	2,254		2,254	1,603
All In Care	5,843		5,843	5,770
All Ireland Institute of Hospice and Palliative Care (AIHPC)	180		180	444
ALONE	5,785		5,785	5,976
Alpha One Foundation	127		127	124
Alpine Healthcare	757		757	0
Alzheimer Society of Ireland	19,294		19,294	16,624
An Saol Foundation	406		406	528
An Síol	220		220	139
Ana Liffey Drug Project	3,876		3,876	2,920
Anne Sullivan Foundation for Deaf / Blind	641		641	1,235
Ann's Home Care Ireland	29,372		29,372	18,355
APP Training Services	1,453		1,453	1,422
Applewood Homecare Ltd.	4,765		4,765	2,840



Name of Agency	Revenue Grants 2023 €000	Capital Grants 2023 €000	Total Grants* 2023 €000	Total Grants* 2022 €000
Áras Mhuire Day Care Centre (North Tipperary Community Services)	375		375	370
ARC Cancer Support Centre	384		384	366
Ard Aoibhinn Centre	5,938		5,938	5,841
Ardee Day Care Centre	300		300	316
Arlington Novas Ireland	4,622		4,622	4,593
Arthritis Ireland	197		197	223
AsIAm	250		250	205
ASPIRE Autism Spectrum Association of Ireland	421		421	318
Associated Charities Trust	244		244	234
Association of Parents and Friends of The Mentally Handicapped	1,336		1,336	1,236
Asthma Society of Ireland	242		242	31
Athlone Community Services Council Ltd.	301		301	284
Athlone Family Resource Centre	122		122	67
Attuned Programmes Ireland Ltd.	127		127	0
Aurora (St Patrick's Centre)	20,307		20,307	20,317
Autism Initiatives Group	6,338		6,338	6,112
Avista	151,795	320	152,115	145,035
Aware	553		553	543
Baile Mhuire Recuperative Unit for the Elderly	176		176	97
Ballinasloe Social Services	189		189	102
Ballincollig Senior Citizens Club Ltd.	498		498	472
Ballyfermot Advanced Project Ltd.	455		455	454
Ballyfermot Chapelizod Partnership	452		452	608
Ballyfermot Local Drug and Alcohol Task Force CLG	195		195	176
Ballyfermot Star Ltd.	409		409	431
Ballyhoura Development	153		153	52
Ballymun Local Drugs Task Force	209		209	284
Ballymun Regional Youth Resource (BRYR)	161		161	6
Ballymun Youth Action Project (YAP)	825		825	749
Ballyphehane and Togher Community Resource Centre	345		345	296
Banada Tourlestrane Housing Association Ltd.	68		68	102
Bandon Geriatric and Community Council	115		115	102
Barnardos	1,104		1,104	1,160
Barretstown Camp	168		168	366
Barrow Valley Enterprises for Adult Members with Special Needs Ltd. (BEAM)	3,502		3,502	3,240
Baylam Home Healthcare	6,035		6,035	4,966
Be Independent Home Care	9,604		9,604	9,184
Beacon Hospital	219		219	25,114
Beaufort Day Care Centre	236		236	239
Beaumont Hospital	532,172	28,283	560,455	505,999

## Appendix 1 Revenue Grants and Capital Grants\*\* (continued)

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
Beech Park Nursing Home	340		340	223
Belmont House	71		71	174
Belong to Youth Services Ltd.	235		235	293
Bergerie Trust	224		224	220
Best Home Care Services	1,000		1,000	1,396
Better Living Homecare	1,267		1,267	865
Blackrock Clinic	704		704	24,043
Blakestown and Mountview Youth Initiative (BMYI)	466		466	542
Blanchardstown and Inner City Home Helps	2,514		2,514	2,876
Blanchardstown Local Drugs Task Force	968		968	512
Blanchardstown Youth Service	0		0	147
Bloomfield Health Services	1,211		1,211	1,205
Bluebird Care	54,728		54,728	45,882
Bluestack Special Needs Foundation	335		335	328
Bodywhys The Eating Disorder Association of Ireland	466		466	469
Bon Secours Cork	55		55	2,154
Bon Secours Dublin	139		139	6,802
Bon Secours Galway	38		38	201
Bon Secours Limerick	18		18	113
Bon Secours Sisters	17,870		17,870	7,831
Bon Secours Tralee	0		0	3,667
Brampton Care Home	253		253	0
Bray Area Partnership	161		161	242
Bray Community Addiction Team	1,059		1,059	802
Bray Home Help / Care Service Company Limited by Guarantee	1,036		1,036	1,145
Bray Lakers Social and Recreational Club Ltd.	146		146	138
Bray Travellers Group	148		148	117
Breaking Through	222		222	286
Breffni Integrated	316		316	258
Brindley Healthcare	5,349		5,349	3,498
Brothers of Charity Services Ireland	308,261	1,205	309,466	307,447
Cabra Resource Centre	6		6	237
Caherciveen Social Services	410		410	117
Cairde	1,629		1,629	1,298
Cairdeas Centre Carlow	732		732	526
Camphill Communities of Ireland	15,550		15,550	18,135
Cancer Care West	726		726	724
Cappagh National Orthopaedic Hospital	55,336	2,313	57,649	51,546
Capuchins	103		103	30
Cara House Family Resource Centre	134		134	155
Care About You	3,596		3,596	3,650

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
Care Alliance Ireland	140		140	136
Care at Home Services Ltd.	4,160		4,160	4,154
Care For Me Ltd.	1,484		1,484	1,472
Care of the Aged, West Kerry	112		112	113
CareBright	3,350		3,350	3,160
Carechoice Group	195		195	15
Caredoc GP Co-operative	19,759		19,759	18,257
Caregiver's Ireland	5,444		5,444	5,006
Caremark Ireland	20,006		20,006	15,620
Careworld	9,449		9,449	4,563
Carlow Day Care Centre (Askea Community Services)	118		118	103
Carlow Social Services	334		334	230
Carlow / Kilkenny Home Care Team	0		0	138
Carnew Community Care Centre	171		171	177
Carrigaline Family Support Centre	86		86	126
Carriglea Cairde Services Ltd. (formerly Sisters of the Bon Sauveur)	15,032		15,032	15,250
Carrigoran Nursing Home – Day Care Centre	154		154	191
Casadh	207		207	200
Casla Home Care Ltd.	1,521		1,521	1,343
Castle Homecare	1,862		1,862	1,559
Castlebar Social Services Ltd.	106		106	59
Central Park Nursing Home	620		620	187
Central Remedial Clinic	24,699	840	25,539	23,353
Centres for Independent Living (CIL)	16,500		16,500	15,059
Charleville Care Project Ltd.	255		255	267
Charter Medical	30		30	1,580
Cheeverstown House Ltd.	35,057	277	35,334	32,687
Cheshire Ireland	30,132	150	30,282	29,903
Children's Grief Centre	495		495	0
Children's Health Ireland	527,041	21,289	548,330	494,706
Children's Sunshine Home	4,541		4,541	4,604
ChildVision (St Joseph's School For The Visually Impaired)	5,077	593	5,670	5,317
Chime	5,278		5,278	5,419
Christine Buckley Centre	238		238	236
Chrysalis Community Drug Project	1,011		1,011	740
Churchfield Community Trust	119		119	125
Cill Dara Ar Aghaidh	57		57	124
Citydoc, Galway	158		158	147
Clannad Care Waterford	1,020		1,020	889
Clare Immigrant Support Centre	60		60	115
Clare Local Development Company	189		189	178
Clarecare Ltd. Incorporating Clare Social Service Council	9,097		9,097	9,016

## Appendix 1 Revenue Grants and Capital Grants\*\* (continued)

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
Clarecastle Daycare Centre	520		520	423
Claregalway and District Day Care Centre	100		100	26
Clareville Court Day Centre	195		195	163
Clondalkin Addiction Support Programme (CASP)	896		896	913
Clondalkin Behavioural Initiative Ltd.	170		170	199
Clondalkin Drugs Task Force	343		343	248
Clondalkin Tús Nua Ltd.	503		503	504
Clonmany Mental Health Association	509		509	411
Clonmel Community Resource Centre	105		105	36
Clonmel Day Care Centre	81		81	114
Cluain Training and Enterprise Centre	672		672	681
Co-Action West Cork	10,814		10,814	10,133
Cobh General Hospital	972		972	769
Codladh Samh	471		471	457
Comfort Care Ltd. T/A Comfort Home Care	3,584		3,584	1,284
Comfort Keepers Ltd.	28,312		28,312	25,602
Communicare Healthcare Ltd.	13,614		13,614	10,761
Community Creations Ltd.	1,977		1,977	2,047
Community Response, Dublin	443		443	495
Community Substance Misuse Team Limerick	443		443	396
CONNECT – The National Adult Counselling Service (NOVA HELPLINE)	377		377	384
Contact Care	1,875		1,875	1,597
Coolmine Therapeutic Community Ltd.	5,692		5,692	4,748
Coombe Women's Hospital	102,452	4,809	107,261	101,966
COPD Support Ireland	259		259	43
COPE Foundation	78,930		78,930	77,621
COPE Galway	2,011		2,011	2,563
Coral Care Services	577		577	0
Cork Arc Cancer Support House	152		152	192
Cork Association for Autism	6,115		6,115	5,921
Cork City Council	323		323	229
Cork City Partnership Ltd.	156		156	110
Cork Counselling Services Ltd.	79		79	138
Cork Foyer Project	292		292	297
Cork Mental Health Association	407		407	234
Cork Radiation Oncology Associates Limited	11		11	1,852
Cork Social and Health Education Project (CSHEP)	966		966	921
Cork University Dental School and Hospital	3,354		3,354	3,147
County Kildare Leader Partnership	379		379	272
County Sligo Leader Partnership Company	471		471	266

Name of Agency	Revenue Grants 2023 €000	Capital Grants 2023 €000	Total Grants* 2023 €000	Total Grants* 2022 €000
County Wexford Community Workshop, Enniscorthy / New Ross Ltd.	8,838		8,838	8,346
County Wicklow Community Addiction Services Ltd.	130		130	0
County Wicklow Partnership	60		60	122
CPL Healthcare	338		338	297
Crescent Homecare Ltd.	422		422	218
CROI (West of Ireland Cardiology Foundation)	0		0	328
Crosscare	2,218		2,218	2,629
Cuan Mhuire	2,903		2,903	2,299
Cumann na Daoine	240		240	162
Cúram Altranais Ltd.	249		249	627
Cúram Altranais Paediatric and Adult Case Management Service Ltd.	771		771	748
CV Homecare Solutions	104		104	171
Cystic Fibrosis Registry of Ireland	140		140	140
Daisyhouse Housing Association	245		245	246
Dara Residential Services	103		103	36
Darndale Belcamp Drug Awareness	401		401	350
Darndale Belcamp Village Centre	103		103	133
Dawn Court Day Care Centre Ltd.	184		184	165
Delta Centre Carlow	8,417		8,417	7,174
Dental Health Foundation	140		140	131
Depaul Ireland	7,573		7,573	5,678
Diabetes Ireland	310		310	292
Dignity 4 Patients	108		108	103
Disability and Home Support Services Wexford	1,141		1,141	813
Disability Federation of Ireland (DFI)	1,451		1,451	1,354
Dolmen Clubhouse Ltd.	125		125	121
Donegal Homecare Limited	2,798		2,798	2,515
Donegal Horizons Ltd.	946		946	797
Donegal Local Development (DLDC)	233		233	214
Donegal Women's Refuge Group (DDVS)	131		131	145
Donnycarney and Beaumont Home Help Services Ltd.	433		433	489
Donnycarney / Beaumont Local Care	132		132	114
Donore Community Development	207		207	202
Down Syndrome Ireland	180		180	206
Drogheda Community Services	332		332	248
Drogheda Homeless Aid Association	183		183	149
Dromcollogher and District Respite Care Centre	759		759	768
Drumcondra Home Help	2,561		2,561	3,329
Drumkeerlin Care Of The Elderly	288		288	196
Drumlin House	554		554	358

## Appendix 1 Revenue Grants and Capital Grants\*\* (continued)

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
Dublin 12 Local Drug and Alcohol Task Force CLG	211		211	189
Dublin AIDS Alliance (DAA) Ltd.	738		738	697
Dublin Central Mission	469		469	96
Dublin City Council Housing and Community Services	159		159	159
Dublin Dental Hospital	8,622	548	9,170	8,300
Dublin Inner City Community Alliance	252		252	210
Dublin North East Drugs Task Force	497		497	509
Dublin Northwest Area Partnership	218		218	276
Dublin Region Homeless Executive	451		451	544
Dublin West Home Help	2,140		2,140	3,997
Dun Laoghaire Home Help	762		762	938
Dun Laoghaire Rathdown Community Addiction Team	478		478	469
Dun Laoghaire Rathdown Local Drugs Task Force	231		231	204
Dun Laoghaire Rathdown Outreach Project	417		417	277
Dundalk Outcomers	171		171	115
Dungarvan Care of the Aged	118		118	124
Easkey Community Council	110		110	43
Edward Worth Library	200		200	200
Embrace Community Services	266		266	0
Employment Response Northwest	248		248	262
Empower	344		344	299
Empowerment Plus	268		268	237
Enable Ireland	61,649	200	61,849	57,657
Engaging Dementia	129		129	96
Epilepsy Ireland	773		773	786
Errigal Truagh Special Needs Parents and Friends Ltd.	379		379	361
Extern Ireland	2,049		2,049	2,211
ExWell Medical	0		0	655
Familibase	296		296	281
Family Carers Ireland	11,452		11,452	9,626
Family Resource Centres National Forum	494		494	1,498
Farranree Sheltered Housing Association	102		102	117
Fatima Groups United	288		288	318
Ferns Diocesan Youth Services (FDYS)	581		581	388
Festina Lente Foundation	744		744	589
Fettercairn Community and Youth Centre	176		176	0
Fighting Blindness Ireland	123		123	144
Fingal Home Care	3,661		3,661	3,739
Finglas Addiction Support Team	825		825	697
Finglas Cabra Local Drugs and Alcohol Task Force	386		386	261
Finglas Home Help / Care Organisation	3,004		3,004	2,882
First Employment Services	169		169	120



Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
First Fortnight Ltd.	267		267	191
FirstLight (Formerly Irish Sudden Infant Death Association)	110		110	17
Flannery's Nursing Home	285		285	55
Focus Ireland	2,496		2,496	2,157
Fold Ireland	484		484	161
Foróige	476		476	852
Forum The North West Connemara Rural Project	1,051		1,051	990
Fusion CPL Ltd.	135		135	132
Future Care	268		268	2
Gaelic Athletic Association	142		142	147
Galway City Partnership	181		181	91
Galway Clinic	23		23	2,015
Galway Hospice Foundation	11,330		11,330	11,897
Galway Rural Development	161		161	71
Ganavan Ltd. (T/A Woodbrook Outreach and Homecare Services)	2,250		2,250	1,703
Gateway Community Care	3,886		3,886	3,054
Gay Health Network	333		333	723
Genio Trust	127		127	1,118
Gheel Autism Services Ltd.	5,418	154	5,572	5,477
Glenamaddy Community Care	185		185	147
Glenashling Nursing Home	248		248	233
Good People Homecare	231		231	5
Good Shepherd Services, Cork	1,185		1,185	641
Good Shepherd Sisters	582		582	504
GP Care For All	280		280	0
Graiguenamanagh Elderly Association	284		284	268
Grantstown Daycare Centre	218		218	218
Greenpark Nursing Home	464		464	45
Greystones Home Help Service Company Limited by Guarantee	1,406		1,406	1,477
GROW	1,897		1,897	1,811
Guardian Ad Litem and Rehabilitation Office (GALRO)	11,485		11,485	9,311
HADD Family Support Group	3		3	351
HADD-ADHD Ireland	368		368	104
Hail Housing Association for Integrated Living	1,235		1,235	1,278
Hamilton Park Care Facility	389		389	335
Hands On Peer Education (HOPE)	212		212	217
HCD Homecare Ltd.	627		627	755
Headway the National Association for Acquired Brain Injury	4,008	158	4,166	3,784
Health Research Board Ireland (HRB)	11		11	187
Heritage Homecare Ltd.	5,181		5,181	4,536

## Appendix 1 Revenue Grants and Capital Grants\*\* (continued)

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
Hibernia Home Care	2,368		2,368	720
Holistic Healthcare Ireland	541		541	343
Holy Angels Carlow, Special Needs Day Care Centre	956		956	692
Holy Ghost Hospital	416		416	286
Home and Away Care	2,692		2,692	2,198
Home Care Group	933		933	470
Home Care Plus	7,847		7,847	4,974
Home Instead Senior Care	76,730		76,730	67,713
Homecare Solutions Ltd.	1,221		1,221	711
HomeCarer Trusted Independent Living	1,149		1,149	937
Hope House	502		502	554
HUGG – Healing Untold Grief Groups	148		148	103
IADP Inter-Agency Drugs Project UISCE	260		260	156
ICARE (Inishowen Childrens Autism Related Education)	425		425	347
Ideal Care Services Ltd.	313		313	241
In Sync Youth and Family Services	11		11	156
Inchicore Community Drugs Team	615		615	619
Inclusion Ireland	646		646	624
Inclusive Care Supports Ltd. T/A Barróg Healthcare	867		867	834
Incorporated Orthopaedic Hospital of Ireland	21,834	349	22,183	19,488
Inis Care	5,240		5,240	874
Inishowen Development Partnership	312		312	252
Inspire Wellbeing	1,566		1,566	1,668
Inspiring Ways Caring Companions	242		242	146
Ionad Naomh Pdraig	118		118	76
Íontas Arts and Community Resource Centre, Castleblayney	184		184	182
Irish Advocacy Network	841		841	807
Irish Association for Spina Bifida and Hydrocephalus (IASBH)	1,011		1,011	989
Irish Cancer Society	1,843		1,843	1,594
Irish College of General Practitioners	247		247	191
Irish College of Ophthalmogists	100		100	75
Irish Community Rapid Response T/A Irish Community Air Ambulance	0		0	1,459
Irish Family Planning Association (IFPA)	1,417		1,417	1,883
Irish Guide Dogs for the Blind	808		808	840
Irish Haemophilia Society (IHS)	587		587	595
Irish Heart Foundation	406		406	356
Irish Hospice Foundation	2,024		2,024	1,934
Irish Kidney Association (IKA)	404		404	553
Irish Motor Neurone Disease Association	265		265	287
Irish Prison Service	256		256	256

Name of Agency	Revenue Grants 2023 €000	Capital Grants 2023 €000	Total Grants* 2023 €000	Total Grants* 2022 €000
Irish Society for the Prevention of Cruelty to Children (ISPCC)	329		329	312
Irish Wheelchair Association (IWA)	52,510	99	52,609	51,925
Jack and Jill Children's Foundation	1,604		1,604	1,614
Jigsaw	13,120		13,120	12,680
Jobstown Assisting Drug Dependency Project (JADD Project)	498		498	462
K Doc (GP Out of Hours Service)	3,405		3,405	5,222
KARE Plan Ltd.	13,760		13,760	11,593
Kare Plus Ireland	3,949		3,949	2,438
KARE, Newbridge	28,494	57	28,551	26,943
Kerry Deaf Resource Centre	100		100	113
Kerry Parents and Friends Association	15,313		15,313	14,779
Kerry Supported Employment	147		147	118
Kilbarrack Coast Community Programme Ltd. (KCCP)	597		597	586
Kildare County Council	111		111	137
Kildare Youth Services (KYS)	209		209	181
Kilkenny Leader Partnership	275		275	99
Killimor Retirement Home	142		142	0
Killinarden (KARP)	277		277	259
Kilmainhamwood Area Development Association	102		102	88
Kilmaley Voluntary Housing Association	448		448	338
Kingsriver Community	2,392		2,392	2,155
Kinsale Youth Support Services	111		111	83
Klaine Childcare Ltd.	177		177	0
Knocknagoshel Over 55's Social Club and Women's Group	159		159	162
Lamh	135		135	75
L'Arche Ireland	5,501	216	5,717	4,796
LauraLynn Children's Hospice Foundation	2,325		2,325	1,513
Lavina Nursing Agency	746		746	0
Le Chéile Family Resource Centre	49		49	190
Leap Ireland	132		132	132
Learghusa Healthcare	323		323	0
Leitrim Association of People with Disabilities (LAPWD)	892		892	756
Leitrim Integrated Development Company	1,030		1,030	636
Leopardstown Park Hospital	15,637	1,228	16,865	16,603
Letterkenny Community Development Project	118		118	91
LGBT Ireland	171		171	149
Liberties and Rialto Home Help	1,076		1,076	1,452
Liberty HomeCare	4,637		4,637	2,967
Lifetime Care	463		463	594
Lifford Clonleigh Resource Centre	75		75	132
Limerick Social Services Council	253		253	354

## Appendix 1 Revenue Grants and Capital Grants\*\* (continued)

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
Limerick Youth Service Community Training Centre	211		211	262
LINC	151		151	126
Link (Galway) Ltd.	177		177	180
Link Healthcare	1,068		1,068	0
Liscarne Court Senior Citizens	128		128	120
Little Angels Hostel Letterkenny	10		10	394
Little Wonders	112		112	157
Lochrann Ireland Ltd.	137		137	133
Longford Community Resources Ltd.	276		276	265
Longford Social Services Committee	205		205	162
Lorcan O'Toole Day Care Centre	139		139	111
Lotamore Family Centre	106		106	104
Lourdes Day Care Centre	270		270	229
Lumen Healthcare	630		630	480
Macroom Family Resource Centre	145		145	71
Macroom Senior Citizens Housing Development Sullane Haven Ltd.	151		151	210
Mahon Community Creche	243		243	282
Marian Court Welfare Home Clonmel	178		178	144
Martello Tower Healthcare	101		101	0
Marymount University Hospital and Hospice, Cork	15,544		15,544	15,640
Mater Misericordiae University Hospital Ltd.	486,135	36,665	522,800	512,116
Mater Private Hospital Cork	76		76	2,070
Mater Private Hospital Dublin	661		661	43,320
Matt Talbot Adolescent Services	884		884	1,427
Mayo Cancer Support	207		207	19
Mayo North East Leader Partnership	137		137	72
Meath County Council	2,550		2,550	200
Meath Partnership	730		730	560
Men's Health Forum in Ireland	85		85	105
Mental Health Associations (MHAs)	1,675		1,675	1,378
Mental Health Ireland	2,356		2,356	3,375
Mental Health Reform	401		401	395
Merchant's Quay Ireland (MQI)	4,761		4,761	4,372
Mercy University Hospital, Cork	148,978	5,480	154,458	153,646
MIDOC	831		831	3,665
Mid-West Regional Drugs Task Force	360		360	310
Migraine Association of Ireland	130		130	127
Mildlands Hospice Tullamore	0		0	1,000
Milford Care Centre	15,252	62	15,314	14,913
Monaghan Integrated Development	184		184	210
Monaghan Supported Employment	113		113	124

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
Moorehaven Centre Tipperary Ltd.	3,133		3,133	3,135
Mount Carmel Home, Callan, Co Kilkenny	328		328	285
Mount Carmel Nursing Home, Roscrea	205		205	0
MS Ireland – Multiple Sclerosis Society of Ireland	2,207		2,207	2,078
Muintir na Tíre Ltd.	153		153	181
Mulhuddart / Corduff Community Drugs Team	385		385	374
Multiple Sclerosis North West Therapy Centre Ltd.	330		330	275
Muscular Dystrophy Ireland	1,194		1,194	1,195
My Homecare Angels	4,392		4,392	2,216
My Life by Estrela Hall	454		454	301
My Project Minding You	168		168	138
Mymind Ltd.	748		748	231
Nasc (The Irish Immigrant Support Centre)	185		185	292
National Association of Housing for the Visually Impaired Ltd.	813		813	1,256
National Federation of Voluntary Bodies in Ireland	287		287	495
National Institute for Prevention and Cardiovascular Health	132		132	100
National Maternity Hospital	94,122	951	95,073	88,803
National Nutrition Surveillance Centre UCD	2		2	193
National Paediatric Hospital	0	177,559	177,559	340,275
National Rehabilitation Hospital	65,267	3,470	68,737	59,758
National Suicide Research Foundation (NSRF)	1,460		1,460	1,264
National University of Ireland, Galway (NUIG)	0		0	136
National Women's Council of Ireland	195		195	113
National Youth Council of Ireland	200		200	171
Nazareth House, Mallow	1,734		1,734	1,748
Nazareth House, Sligo	1,920		1,920	2,125
Neart Le Chéile	431		431	523
New Hope Residential Centre (NHRC)	113		113	80
Newgrange Hospice Foundation	0		0	1,000
NEWKD – North East West Kerry Development Programme	10		10	202
Newport Social Services, Day Care Centre	324		324	307
No Barriers Foundation	102		102	47
No Name Youth Club Ltd.	107		107	83
North Doc Medical Services	5,506		5,506	5,525
North Dublin Homecare	17		17	178
North Dublin Inner City Homecare and Home Help Services	5,127		5,127	5,054
North Fingal Community Development	150		150	144
North Tipperary Disability Support Services Ltd.	841		841	899
North Tipperary Leader Partnership	299		299	202

## Appendix 1 Revenue Grants and Capital Grants\*\* (continued)

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
North West Alcohol Forum	455		455	637
North West Parents and Friends Association	3,225		3,225	2,753
Northeast Doctor On Call	1,326		1,326	712
Northside Community Health Initiative (NICHE)	414		414	468
Northside Family Resource Centre	132		132	50
Northside Homecare Services Ltd.	4,655		4,655	4,809
Northside Partnership	467		467	451
Northstar Family Support Project	265		265	204
Northwest Hospice	174		174	2,359
Nua Healthcare Services	20,556		20,556	16,358
Nurse on Call – Homecare Package	1,749		1,749	1,465
Obair Newmarket-on-Fergus	236		236	118
O’Connell Court Residential and Day Care	332		332	320
Offaly and Kildare Community Transport	134		134	134
Offaly Local Development Company	212		212	214
Offaly Travellers Movement	488		488	457
Óglaigh Náisiúnta na hÉireann (ONE)	135		135	55
One Family	432		432	432
One In Four	616		616	644
Open Door Day Centre	373		373	386
Order of Malta	667		667	604
Ossory Youth Services	357		357	162
Our Lady of Lourdes Community Services Group	103		103	65
Our Lady’s Hospice and Care Services (Sisters of Charity)	47,241	113	47,354	44,776
Outhouse Ltd.	229		229	205
Paul Partnership Limerick	174		174	139
Pavee Point Traveller and Roma Centre	1,956		1,956	1,498
Peacehaven Trust	1,235		1,235	1,085
Peamount Hospital	46,204	138	46,342	43,330
Peter McVerry Trust	5,727		5,727	5,716
PHC Care Management Ltd.	5,530		5,530	5,607
Pieta House	2,215		2,215	2,036
Pioneer Homecare Ltd.	10,456		10,456	8,819
Positive Futures	1,342		1,342	1,511
Post Polio Support Group (PPSG)	384		384	386
Prague House	270		270	260
Praxis Care Group	9,083		9,083	7,618
Premium Homecare	405		405	345
Private Home Care, Lucan	219		219	200
Prosper Group	15,520	708	16,228	14,901
Purple House Cancer Support	200		200	197
R K Respite Services Ltd.	501		501	421



Name of Agency	Revenue Grants 2023 €000	Capital Grants 2023 €000	Total Grants* 2023 €000	Total Grants* 2022 €000
RADE (Recovery through Art Drama and Education)	142		142	135
Radius Housing Association	192		192	186
RAH Home Care Ltd. T/A Right At Home	5,738		5,738	5,075
Rath Mhuire and Dolmen Services	157		157	83
Reach Deaf Services	3,365	36	3,401	5,245
Réalta Homecare	1,746		1,746	1,113
Recovery Haven Kerry	282		282	329
Redwood Extended Care Facility	1,587		1,587	1,251
Regional and Local Drugs Task Forces	5,193		5,193	4,820
Rehab Group	95,957	45	96,002	88,989
Resilience Ireland (Resilience Healthcare Ltd.)	17,514		17,514	13,640
Respond	786		786	774
Rialto Community Development	120		120	168
Rialto Community Drugs Team	470		470	455
Rialto Partnership Company	816		816	925
Right of Place Second Chance Group	124		124	166
Ringsend and District Response to Drugs	413		413	417
Roscommon Home Services Co-op	4,555		4,555	3,434
Roscommon Partnership Company Ltd.	396		396	282
Roscommon Retail Therapy Society	102		102	94
Roscommon Support Group Ltd.	2,107		2,107	1,758
Rosedale Residential Home	284		284	286
Rossinver Youth and Community Project	140		140	93
Rotunda Hospital	95,197	5,931	101,128	91,239
Royal College of Physicians	185		185	1,806
Royal College of Surgeons in Ireland	5,621		5,621	3,864
Royal Hospital Donnybrook	24,154	1,959	26,113	23,852
Royal Victoria Eye and Ear Hospital	44,597	2,967	47,564	42,991
Ruhama Women's Project	247		247	250
Rutland Centre	387		387	205
S H A R E	253		253	227
Sacred Heart Family Resource Centre	217		217	121
Safeguarding Ireland	249		249	249
Safetynet Primary Care	454	206	660	1,424
Sage Advocacy	2,054		2,054	1,704
Salesian Youth Enterprises Ltd.	514		514	556
Salvation Army	1,803		1,803	2,009
Samaritans	629		629	661
Sancta Maria Senior Citizens Day Centre	110		110	10
Sandra Cooney's Homecare	1,013		1,013	2,722
Sankalpa	295		295	299
Saoirse Addiction Treatment Centre	295		295	132

## Appendix 1 Revenue Grants and Capital Grants\*\* (continued)

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
SAOL Project	392		392	377
SCJMS / Muiríosa Foundation	88,066		88,066	81,663
SDC South Dublin County Partnership (formerly Dodder Valley Partnership)	1,293		1,293	1,298
Senior Care Plus	315		315	86
Senior Citizens Concern Ltd.	130		130	88
Servisource Recruitment	7,235		7,235	6,703
Sexual Health West	370		370	316
Shalomar Finisklin Housing Association	272		272	397
Shankhill Old Folks Association	253		253	228
Shannodoc Ltd. (GP Out Of Hours Service)	5,412		5,412	5,156
SHINE	1,919		1,919	1,930
Simon Communities of Ireland	12,982		12,982	12,551
Simplicitas Ltd.	647		647	831
Sisters of Charity	195		195	467
Sisters of Mercy	532		532	524
Skibbereen Community and Family Resource Centre	134		134	163
Skibbereen Geriatric Society	104		104	79
Slif Eile Support Services Ltd.	460		460	480
Sligo Family Centre	357		357	243
Sligo Social Services Council Ltd.	816		816	629
Sligo Sport and Recreation Partnership	107		107	108
Snug Community Counselling	274		274	198
Social Action Group Rathmore	70		70	107
Social Innovation Growth Fund Ireland Ltd. (T/A Rethink Ireland)	0		0	1,500
Society of St Vincent De Paul (SVDP)	1,299		1,299	2,882
Sophia Housing Association	926		926	1,012
Sora Healthcare T/A Irish Homecare	20,937		20,937	19,235
SOS (Kilkenny) Ltd. Special Occupation Scheme.	17,324		17,324	16,116
South Doc GP Co-operative	15,434		15,434	14,948
South Infirmary Victoria University Hospital	82,975	2,639	85,614	75,971
South West Counselling Centre	49		49	248
South West Mayo Development Company	910		910	519
Southern Drug and Alcohol Services Limited	243		243	0
Southern Gay Health Project	130		130	197
Southside Partnership	268		268	182
Spinal Injuries Ireland	408		408	408
Spiritan Asylum Services Initiative (SPIRASI)	433		433	588
Spraoi agus Sport	29		29	155
St Aengus Community Action Group	150		150	146
St Aidan's Services	7,015		7,015	6,262

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
St Andrew's Resource Centre	1,024		1,024	1,029
St Bridget's Day Care Centre	137		137	141
St Carthage's House Lismore	462		462	365
St Catherine's Association Ltd.	7,744		7,744	6,957
St Christopher's Hospice Committee	0		0	1,000
St Christopher's Services, Longford	13,654		13,654	12,341
St Colman's Care Centre	333		333	197
St Cronan's Association	1,979		1,979	1,851
St Dominic's Community Response Project	441		441	436
St Fiacc's House, Graiguecullen	448		448	434
St Francis Hospice	17,590	610	18,200	19,141
St Gabriel's School and Centre	5,737		5,737	4,660
St Hilda's Services For The Mentally Handicapped, Athlone	7,447		7,447	7,493
St James' Hospital	578,720	13,168	591,888	539,760
St James' Hospital, Jonathan Swift Hostels	4,865		4,865	5,684
St John of God Hospitaller Services	215,222		215,222	207,526
St John's Hospital	35,545		35,545	33,059
St John's House	56		56	100
St Joseph's Foundation	24,843		24,843	25,257
St Joseph's Home For The Elderly	624		624	1,395
St Joseph's Home, Kilmoganny, Co Kilkenny	286		286	312
St Laurence O' Toole SSC	217		217	0
St Lazarian's House, Bagenalstown	432		432	415
St Luke's Home	1,292		1,292	1,333
St Margaret's Donnybrook (IRL-IASD)	3,439		3,439	3,298
St Martin's Special School	104		104	104
St Mary's Day Centre	135		135	134
St Michael's Hospital, Dun Laoghaire	39,376	2,126	41,502	39,373
St Michael's House	120,151	525	120,676	116,768
St Michael's Day Care Centre	226		226	228
St Monica's Community Development Committee	670		670	505
St Patrick's Special School	245		245	235
St Paul's Child and Family Care Centre	2,827		2,827	2,791
St Vincent's Hospital Fairview	16,382		16,382	16,395
St Vincent's Private Hospital	104		104	6,544
St Vincent's University Hospital, Elm Park	432,069	10,790	442,859	401,073
St Christopher's Services	170		170	100
Star Project Ballymun Ltd.	575		575	612
Stella Maris Facility	150		150	203
Stewart's Care Ltd.	72,740	246	72,986	66,591
Suicide or Survive (SOS)	303		303	313
Sunbeam House Services	38,354		38,354	35,171

## Appendix 1 Revenue Grants and Capital Grants\*\* (continued)

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
Support 4 U Ltd.	424		424	388
Tabor House, Navan	162		162	113
Tabor Lodge	1,161		1,161	1,025
Talbot Group	1,857		1,857	1,207
Talbot Grove Treatment Centre	387		387	220
Tallaght Home Help	1,195		1,195	1,363
Tallaght Rehabilitation Project	257		257	229
Tallaght Travellers Youth Service	140		140	109
Tallaght University Hospital	375,358	17,239	392,597	327,590
Tarasis Healthcare (formerly Homecare Independent Living)	8,457		8,457	5,904
TEAM Project Mullingar	97		97	129
Tearmann Eanna Teo	484		484	641
Tee Care Home Help Services Limited	232		232	241
Teen Challenge Ireland Ltd.	540		540	287
Templemore Community Social Services	262		262	0
Templemore Day Care Centre	0		0	239
TerraGlen Residential Care Services	246		246	67
The Arklow Home Help Service Company Limited by Guarantee	2,099		2,099	2,148
The Avalon Centre, Sligo	299		299	276
The Birches Alzheimer Day Centre	0		0	413
The Collective Sensory Group	721		721	387
The Eating Disorder Centre Cork	170		170	149
The Glen Resource Centre	104		104	150
The Great Care Co Op	223		223	121
The Heart of Variety (Ireland) Limited	350		350	0
The Hope Cancer Support Centre	104		104	157
The Irish Forum for Global Health (IFGH)	0		0	126
The Irish Men's Sheds Association (IMSA)	454		454	432
The Killarney Asylum Seekers Initiative (KASI)	205		205	221
The Men's Development Network	183		183	155
The Nightingale Placement Agency (TNPA)	229		229	200
The North Inner City Drugs and Alcohol Task Force	135		135	245
The Oasis Centre	222		222	216
The Paddy McGrath Housing Project (formerly Aids Fund Housing)	373		373	376
The RISE Foundation	114		114	52
The Sexual Health Centre	480		480	426
The Sports Surgery Clinic	18		18	558
The TCP Group	2,384		2,384	2,831
The Hermitage Medical Clinic	67		67	5,606
Third Age	336		336	316

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
Threshold National Housing Organisation	97		97	101
Thurles Community Social Services	306		306	245
Thurles Lions Trust Housing Association Ltd.	86		86	133
Tintean Housing Association Ltd.	183		183	305
Tipperary Association for Special Needs	134		134	137
Tipperary Hospice Movement	67		67	224
Tolka River Project	320		320	322
Tralee Community Care and Action Ltd.	51		51	103
Tralee Community Drugs Initiative	171		171	25
Tralee International Resource Centre	275		275	228
Transfusion Positive	138		138	140
Transgender Equality Network Ireland	287		287	214
Traveller Groups and Organisations	5,359		5,359	4,681
Traveller Support Group Galway	0		0	553
Travellers Education and Development Association, Tuam	179		179	231
Treoir	383		383	356
Tribli CLG, T/A Exchange House Ireland National Travellers Service Enterprise	1,057		1,057	1,108
Trinity Adult Resource Group For Education And Training	137		137	143
Trinity College Dublin	381		381	201
Trinity Community Care	4,602		4,602	3,918
Tullow Day Care Centre	218		218	199
Turas Counselling Services Ltd.	442		442	392
Turn2Me	336		336	363
Turners Cross Social Services Ltd.	208		208	56
TUSLA Child and Family Agency	680		680	1,375
University College Dublin	182		182	152
University of Limerick	809		809	676
UPMC Aut Even Hospital	132		132	2,299
UPMC Kildare Hospital	10		10	482
UPMC Whitfield Hospital	4		4	8,476
Valentia Community Hospital	170		170	170
Victoria Healthcare Organisation Ltd.	1,392		1,392	1,673
Village Counselling Service	148		148	179
Vision Ireland (formerly NCBI)	6,959	71	7,030	7,036
Walkinstown Association For Handicapped People Ltd.	207		207	24
Walkinstown Greenhills Resource Centre	290		290	278
Waterford and South Tipperary Community Youth Service	856		856	670
Waterford Association for the Mentally Handicapped	7,428		7,428	6,859
Waterford Community Childcare	234		234	190
Well Woman Clinics	1,027		1,027	888
West Cork Counselling and Support Services	164		164	148
West Limerick Resources Ltd.	206		206	182

Name of Agency	Revenue Grants	Capital Grants	Total Grants*	Total Grants*
	2023 €000	2023 €000	2023 €000	2022 €000
West Of Ireland Alzheimer Foundation	1,439		1,439	1,803
Westcare Homecare Ltd.	3,723		3,723	1,498
Westdoc (GP Out Of Hours Service)	6,154		6,154	5,063
Western Care Association	49,727		49,727	45,361
Western Region Drugs Task Force	0		0	150
Westmeath Community Development Ltd.	192		192	213
Westmeath County Council	82		82	107
Wexford Homecare Service	0		0	209
Wexford Local Development	406		406	219
White Oaks Housing Association Ltd.	448		448	426
Whitechurch Addiction Support Programme (WASP)	335		335	280
Wicklow Community Services Company Limited by Guarantee	2,508		2,508	2,528
Willow Health Care Ltd.	2,098		2,098	1,464
Windmill Therapeutic Training Unit	2,057		2,057	1,715
Youghal Community Health Project	118		118	93
Young Social Innovators Ltd.	117		117	119
Young Ballymun	240		240	63
Youth Advocacy Programme	447		447	282
Youth For Peace Ltd.	143		143	164
Youth Work Ireland	516		516	542
	<b>6,743,250</b>	<b>346,792</b>	<b>7,090,042</b>	6,873,898

\* Additional payments, not shown above, may have been made to some agencies related to services provided.

\*\* Agencies with grants exceeding €100,000 in either year are shown. All other grants are included at "Total Grants under €100,000". Accordingly, the 2022 comparatives above have been re-stated where appropriate.



## Appendix 2

### Disclosures required by the Code of Practice for the Governance of State Bodies 2016

#### Disclosures Required by the Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that the HSE has complied with the requirements of the Code of Practice for the Governance of State Bodies ('the Code'), as published by the Department of Public Expenditure and Reform in August 2016.

The following disclosures are required by the Code:

#### Employee Short-Term Benefits

Employee short-term benefits in excess of €60,000 are set out in Note 7 of the Annual Financial Statements.

#### Consultancy Costs\*

Consultancy costs include costs of external expert analysis and advice to management which contributes to decision making or policy direction. It excludes outsourced 'business as usual' functions.

	2023 €'000	2022 €'000
Legal Advice	224	263
Tax and Financial advisory	87	139
Public relations / marketing	75	344
Human Resources and Pensions	211	280
Strategic Planning and Business improvement**	79,493	59,442
IT Consultancy	13,325	5,392
Other	8,097	31,784
<b>Total consultancy costs</b>	<b>101,513</b>	<b>97,645</b>
Total consultancy costs further analysed as follows:		
Consultancy costs capitalised	–	–
Consultancy costs charged to Income and Expenditure and Retained Revenue Reserves	101,513	97,645
	<b>101,513</b>	<b>97,645</b>

\* included in Note 8 Non Pay Expenditure, Office and Administration Expenses, Legal and Professional Fees.

\*\* Includes costs related to COVID.

#### Legal Costs and Settlements\*

The table below provides a breakdown of amounts recognised as expenditure in 2023 in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the HSE which is disclosed in Consultancy costs above.

	2023 €'000	2022 €'000
Legal fees – legal proceedings	25,704	27,047
Conciliation and arbitration payments	147	111
Settlements	564	1,019
<b>Total</b>	<b>26,415</b>	<b>28,176</b>

\* included in Note 8 Non Pay Expenditure, Office and Administration Expenses, Legal and Professional Fees.

The HSE was not involved in any litigation against any state body in 2023 and no costs have been incurred. The number of cases covered by the above legal costs amounted to 2,116 in 2023 (2022: 2,428). Additional legal costs and settlements were paid by the HSE's Insurance Company. Note 11 of the Financial Statements discloses the costs and the future liability in relation to the Clinical Indemnity Scheme.

### Travel and Subsistence Expenditure\*

	2023 €'000	2022 €'000
Travel and subsistence expenditure is categorised as follows:		
Domestic		
– Board**	9	6
– Employees	90,717	72,412
International		
– Board**	3	1
– Employees	518	429
<b>Total</b>	<b>91,246</b>	<b>72,848</b>

\* included in Note 8 Non Pay Expenditure, Office and Administration Expenses, Legal and Professional Fees.

\*\* 2023 includes Board members T&S only. The CEO's expenses are disclosed in Note 2.

### Hospitality Expenditure\*

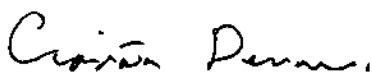
The aggregate total expenditure incurred in relation to hospitality was €Nil. All entertainment type expenses disclosed in the financial statements relate to Client / Patient clinical programmes and are disclosed under Miscellaneous / Recreation.

\* included in Note 8 Non Pay Expenditure, Other Operating Expenses, Recreation.

### Statement of Compliance

The HSE has complied with the requirements of the Code of Practice for the Governance of State Bodies, 2016 and has put in place procedures to ensure compliance with the Code.

Signed on behalf of the Board



**Ciaran Devane**  
Chairperson

28th June 2024

## Appendix 3

### Income and Expenditure – Revenue and Capital DCEDIY\* For the year ended 31 December 2023

	Revenue 2023 €'000	Capital 2023 €'000
<b>Income</b>		
Department of Children, Equality, Disability, Integration and Youth Grants	2,720,918	21,370
Patient Income	5,633	–
Other Income	2,025	–
	<b>2,728,575</b>	<b>21,370</b>
<b>Expenditure</b>		
Pay and Pensions	352,960	–
<b>Non Pay</b>		
Clinical	23,537	–
Patient Transport and Ambulance Services	17,050	–
Primary Care and Medical Card Schemes	429,921	–
Other Client / Patient Services	2,280	–
Grants to Outside Agencies	1,865,541	–
Housekeeping	16,420	–
Office and Administration Expenses	23,948	–
Capital Expenditure on HSE Capital Projects	–	15,388
	<b>2,378,697</b>	<b>15,388</b>
<b>Total Expenditure</b>	<b>2,731,657</b>	<b>15,388</b>
<b>Net Operating (Deficit) / Surplus for the Year</b>	<b>(3,082)</b>	<b>5,982</b>

\* The above values have been extracted from and are included in the primary HSE Statements of Income and Expenditure and the Notes to the Financial Statements.





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**July 2024**

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