

22 April 2021

Dear Mr. Coyle,

I refer to your request under the Freedom of Information Act 2014 for “*access to audits by Irish Aid of any charities they support since the start of 2019*”. I have decided to refuse it on administrative grounds under section 15 (1) (a) as I have not identified any relevant records.

The Department has not directly audited any Irish charities in receipt of Irish Aid funding in the time period above. However, the Department reserves the right to monitor and evaluate any programmes it supports and, may, from time to time, commission third parties to carry out independent reviews or audits of charities in receipt of grants from the Department.

The Department’s Development Cooperation and Africa Division also follows a Standard Approach to Grant Management, which includes rigorous appraisals of applications, reports, evaluations and audited accounts. There is ongoing engagement with grant recipients, including formal meetings with board and senior management representatives including in relation to governance, financial oversight, results based management systems and evidence of change.

The Standard Approach to Grant Management also includes ensuring that grantees meet the requirements of the Department of Public Expenditure and Reform Circular on Managing and Accountability of Grants from Exchequer Funds. Grantees are also expected to comply with the Charities Regulatory Authority Governance Code.

In addition, our contracts require charities to ensure transparency in the preparation of their financial statements. As appropriate, these should be published, audited and in line with the Financial Reporting Standard applicable in the UK and Ireland as issued by the Financial Reporting Council (FRS 102) and the UK Charities Commission Statement of Recommended Practice (SORP).

Yours sincerely,

Carina Connellan
Civil Society Unit