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Tithe an
Oireachtais
Houses of the
Oireachtas

An Coiste um Chuntais Phoiblí

Scrúdú ar leithreasú airgid phoiblí ar RTÉ, agus caitheamh an chéanna aige

Márta 2024

Committee of Public Accounts

Examination of the appropriation of public moneys to RTÉ, and its expenditure of same

March 2024

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Foreword of An Cathaoirleach



Dáil Éireann passed a [motion](#) on 28 June 2023 permitting the Committee of Public Accounts to examine RTÉ's expenditure, and commercial arrangements entered into by the broadcaster and its presenters from 2017 to date, which have impacted on, and relate to, the expenditure of public moneys.

In accordance with the motion, the Committee has prepared this report on its examination of a significant volume of correspondence, three public meetings with RTÉ (two of which included representatives from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media), and one public meeting with Mr. Ryan Tubridy and his agent Mr. Noel Kelly.

The issues highlighted by the Committee are:

- Underwriting of additional payments to Mr. Ryan Tubridy,
- Understatement by RTÉ of Mr. Tubridy's published earnings from 2017-2019,
- The use of a barter account by RTÉ outside regular financial controls,
- Executive pay and allowances at RTÉ, and exit packages,
- Expenditure on Toy Show the Musical, and lack of oversight thereof, and
- Matters of current expenditure at RTÉ, liabilities and estimated loss of TV Licence revenue.

This report sets out an overview of the evidence considered and the key issues identified during the examination, which give rise to the conclusions, observations and recommendations of the Committee.

The Committee makes 21 recommendations. In particular, the Committee calls for RTÉ to be brought back within the remit of the Comptroller and Auditor General, and recommends that RTÉ implements, without delay, a register of gifts, and reports to the Committee on its register of interests and its register of outside activities for staff at RTÉ.

On behalf of the Committee, I would like to thank all those who attended meetings and provided the Committee with written evidence.

I wish to acknowledge the work of the Joint Committee on Tourism, Culture, Arts, Sport and Media, which has held several meetings with RTÉ, and a meeting with Mr. Ryan Tubridy and Mr. Noel Kelly, to discuss the transparency of RTÉ's expenditure of public funds and governance issues arising from a statement issued by the RTÉ Board on 22 June 2023¹. I look forward to the Joint Committee's report on its examination.

I wish to thank the members of the Committee of Public Accounts for their work in relation to the Committee's consideration of the issues, and in the preparation of this report. It is a concise report in spite of the breadth of the discussion and related correspondence, and I recommend reading the report and its recommendations in full.

Finally, the Committee is committed to ensuring that the recommendations in the report are acted upon and implemented.



Brian Stanley, T.D.

Cathaoirleach, Committee of Public Accounts

5 March 2024

¹ [Statement by the RTÉ Board – 22 June 2023](#)

Introduction to the report

The purpose of this report is to identify the key issues arising from the Committee's engagements with Raidió Teilifís Éireann (RTÉ), Mr. Ryan Tubridy, Mr. Noel Kelly and representatives from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (the Department), and the evidence available to it, and to make recommendations arising from same.

Meeting dates and transcripts		
29 June 2023	Transcript	Witnesses
11 July 2023	Transcript	Witnesses
13 July 2023	Transcript	Witnesses
12 October 2023	Transcript	Witnesses

Motion passed by Dáil Éireann

The following motion was passed by Dáil Éireann on 28 June 2023:

That whereas Raidió Teilifís Éireann (RTÉ) is in receipt of significant public funding paid under Vote 33, and in the context of the examination by the Committee of Public Accounts (PAC) of the appropriation of public moneys in relation to that Vote, and whereas it is in the public interest that there is transparency and probity in relation to the use of public moneys, pursuant to Standing Orders 93B and 218(10)—

(a) the Committee on Remit Oversight hereby recommends to Dáil Éireann that PAC be permitted to examine expenditure by RTÉ of public

moneys for the period from 2017 to date, including the commercial arrangements entered into by RTÉ and its presenters in relation to that period, including those underwritten by RTÉ, which have impacted on, and relate to, the expenditure of public moneys, and matters relating thereto; and

(b) it be an instruction to PAC that it has the power as described in paragraph (a) until 31st December, 2023, to conduct the aforementioned examination, and that it shall lay a report before Dáil Éireann on the matter as soon as practicable thereafter.

Figure 1a:
Chronology of
key events in
relation to Mr.
Ryan Tubridy's
2020-2025
contract (*Part 1*)

January 2020

Richard Collins commences work as Chief Financial Officer at RTÉ, with Breda O'Keeffe continuing to work at RTÉ until the end of March 2020.

NKM requests exit fee be added to the new offer of €450,000pa. NKM proposes:

- €450,000pa contract guaranteed by RTÉ
- €75,000 from commercial sponsorship/relationship
- Fee to include the €120,000 due under previous contract
- Guarantee from RTÉ Director General that no further cuts be made to contract

13 February 2020

RTÉ sends a revised contract offer to NKM which includes a reference to a proposed €75,000pa fee to Mr. Tubridy from a commercial relationship (the 'Renault contract').

20 February 2020

Responding to an email from NKM's Noel Kelly requesting that the €75,000 fee from the commercial relationship be underwritten and guaranteed in a side letter by RTÉ, Breda O'Keeffe writes *"we can provide you with a side letter to underwrite this fee for the duration of the contract"*.

20 January 2021

RTÉ publish the earnings of its top 10 most highly paid presenters for the years 2017, 2018, and 2019. In the document, Mr. Tubridy's earnings are listed as €491,667, €495,000 and €495,000, respectively.

April 2021

A tripartite agreement between Renault, RTÉ and Mr. Tubridy is signed by Renault.

June 2021

NKM seeks update from RTÉ on Renault contract and payments for years 2-5.

December 2021

Tripartite agreement concludes. Contract ultimately signed by NKM and by on behalf of Mr. Tubridy on 21 April 2023. No evidence of signature by RTÉ representatives.

2015-2019

2020

(January-February)

2020

(March-August)

2021

2022

24 October 2019

At a meeting between RTÉ and NK Management (NKM), RTÉ proposes that Mr. Tubridy write off an exit fee of €120,000 due on the expiry of his 2015-2019 contract. It is proposed that the exit fee be written off against his earnings.

November 2019

15% pay cut for Mr. Tubridy proposed by RTÉ, commencing 1 January 2020.

19 December 2019

In an email to NKM sent by Ms. O'Keeffe, the following offer is made:

- 15% pay cut from 1 January 2020
- Write off of €120,000 exit fee over 2017-2019
- New contract from 1 January 2020 "or soonest"

Proposed fee to be €420,000pa with an additional commercial sponsorship with a third-party facilitated by RTÉ for €75,000pa.

31 March 2020

Breda O'Keeffe finishes work at RTÉ.

7 May 2020

At virtual meeting, RTÉ DG Dee Forbes makes a verbal agreement to guarantee certain payments to Mr. Tubridy.

24 July 2020

NKM send signed copies of a new contract providing for an annual salary of €440,000, a side letter relating to the termination of Mr. Tubridy's previous contract, and a side letter guaranteeing that Mr. Tubridy's fees would not be reduced, to RTÉ by email.

31 July 2020

NKM invoices Renault for the first €75,000 fee. On the same date RTÉ issues a corresponding credit worth €75,000 to Renault.

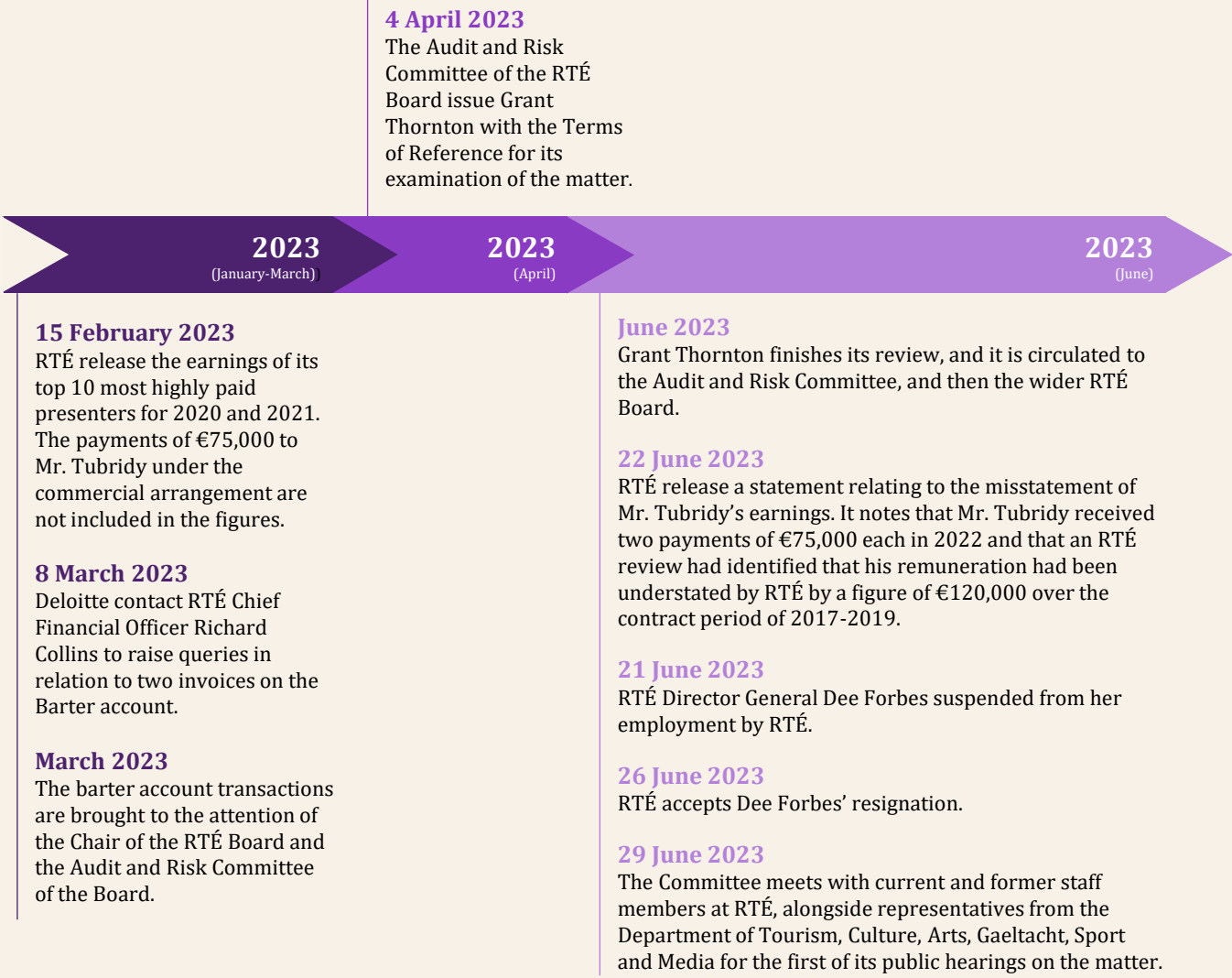
March – May 2022

Mr. Tubridy participates in three events for the commercial sponsor in Cork, Dublin, and Louth.

May-July 2022

NKM raise two invoices for €75,000 each to barter company Astus, dated 9 May 2022 and 6 July 2022. Two payments of €75,000 are received by Mr. Tubridy (via his agent), and RTÉ records transactions on 25 May 2022 and 20 July 2022, with the value in each case recorded as €115,380, and described as 'fee agreed by Director General' on the barter account.

Figure 1b:
Chronology of
key events in
relation to Mr.
Ryan Tubridy's
2020-2025
contract (*Part 2*)



Evidence considered by the Committee

This section provides a brief overview of the evidence considered by the Committee in its examination of the matters set out in the motion passed by Dáil Éireann on 28 June 2023.

Meetings

The Committee held four public meetings in relation to its examination of RTÉ. A full list of witnesses present at each meeting is available in [Appendix 3](#) of this report.

There were several individuals that the Committee sought to invite to public meetings but who were unable or declined to attend. Former RTÉ Director General Dee Forbes and RTÉ Director of Content Jim Jennings were invited to attend the meetings of 29 June, 13 July, and 12 October 2023, but were unable to attend any meeting.

Former RTÉ Chief Financial Officer Breda O'Keeffe was invited to the meeting of 13 July and declined to attend, stating that she had nothing to add to the statement she made at the public meeting of the Joint Committee on Tourism, Culture, Arts, Sport and Media on 5 July 2023. Ms O'Keeffe was also invited to the meeting of 12 October 2023 and again declined to attend. Subsequently she provided written correspondence outlining her position on the matters under examination by the Committee².

Parallel examination by the Joint Committee on Tourism, Culture, Arts, Sport and Media

The Joint Committee on Tourism, Culture, Arts, Sport and Media met with representatives of RTÉ on [28 June 2023](#), [5 July 2023](#) and [13 September 2023](#) to discuss the transparency of RTÉ's expenditure of public funds and governance issues arising from a statement issued by the RTÉ Board on 22 June 2023³. The Joint Committee also met with Mr. Ryan Tubridy and Mr. Noel Kelly to discuss the matter on the afternoon of [11 July 2023](#).

² R2268 – Letter from Ms Breda O'Keeffe to the Committee of Public Accounts. It was agreed by the Committee during its meeting on 14 December 2023 to note, but not to publish this item.

³ [Statement by the RTÉ Board – 22 June 2023](#)

The transcripts of the Joint Committee's proceedings assisted the Committee of Public Accounts in its examination, as did the sharing of documentation received from RTÉ by the Joint Committee.

The Joint Committee is empowered to consider legislation, policy, governance, expenditure and administration of the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and State bodies for which the Department is responsible, including RTÉ, and will be reporting on its examination in due course.

Written evidence

In addition to evidence arising from the examination of witnesses at Committee meetings, the Committee has sought and received further documentation and briefing from RTÉ, NK Management, the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, and relevant individuals.

A large volume of documentation was requested from and received from RTÉ between June and December 2023.

Key items requested and received include:

- The statements of the three barter companies with which RTÉ trades, with details of purchases made by RTÉ through the Astus barter company,
- Copies of signed side letters relating to:
 - o Mr. Tubridy's exit fee from his previous contract, and
 - o A guarantee that Mr. Tubridy's fees would not be reduced over the course of the contract,
- A copy of the side letter drafted by NK Management relating to the commercial agreement,
- A chronology of events signed by Director General Kevin Bakhurst, from 2017 to present, on matters at RTÉ being examined by the Committee,
- Copies of 81 emails between RTÉ and NK Management, relating to Mr. Tubridy's contract, and the negotiations on same,
- Copies of reports submitted by the internal audit department at RTÉ to the RTÉ audit and risk committee from 2013 to 2023,

- A copy of the most recently approved terms of reference for the Remuneration and Management Development Committee at RTÉ, and the previous terms of reference for the committee,
- The cost to date as of November 2023, and the estimated total cost, of the reviews commissioned by RTÉ since the issue with the invoices was flagged by Deloitte in March 2023,
- The number of individuals to which RTÉ's €1.2 million settlement to Revenue relates,
- Copies of the minutes of all Executive Board meetings for the past five years, and
- A summary of the note taken at the meeting of 7 May 2020.

Details not provided

At the meeting of 29 June 2023, the then Chair of the RTÉ Board, Ms Siún Ní Raghallaigh stated that the publication of salaries and payments to the top earners at RTÉ was under consideration and undertook to publish the details of the top 100 earners. RTÉ has published the top 100 salaries at RTÉ⁴ but has advised the Committee that, on legal advice, it is not in a position to release the names of the top earners⁵.

The Committee has requested details of the specific persons and roles at RTÉ which were in receipt of pension top-ups, allowances and/or voluntary exit packages. In response, RTÉ has stated that, for legal and contractual reasons, it cannot provide information that would identify individuals⁶.

Note of meeting of 7 May 2020

A key piece of evidence sought by the Committee was a note that was taken by an RTÉ solicitor during the meeting of 7 May 2020.

This meeting was first referenced in a statement⁷ published by RTÉ on its website on 27 June 2023 which contains a chronology of events, including the following:

⁴ R2030 (ii) PAC33 – Briefing requested from RTÉ in advance of meeting of 13 July 2023

⁵ R2172 (ii) PAC33 – Legal advice from Arthur Cox to RTÉ regarding the publication of detailed personnel information, dated 5 October 2023

⁶ Meeting Transcript – 12 October 2023, page 15

⁷ RTÉ Statement – 27 June 2023

7th May 2020 Video (Microsoft Teams) meeting with the Agents and the RTÉ Director General and an RTÉ solicitor providing verbal guarantee that RTÉ would underwrite the commercial agreement⁸.

The statement goes on to say that:

The Director General verbally agreed (via video meeting) to underwrite the terms of the commercial arrangement. Present at this meeting was the Director General, two representatives of the Agent and the RTÉ solicitor⁹.

At the meeting of 29 June 2023, representatives of RTÉ maintained the position that the former Director General, Ms Dee Forbes, was the only member of the Executive who was aware of all the details of the agreement, and that she gave a commitment that RTÉ would underwrite the commercial contract at the meeting of 7 May 2020. At the meeting of 29 June 2023, the then Interim Deputy Director General of RTÉ, Adrian Lynch, stated that:

From what I can see, there was a commercial decision made on 7 May 2020 between the director general and NK Management that this contract would be underwritten.¹⁰

At the same meeting, Ms Paula Mullooly, Head of Legal Affairs at RTÉ, informed the Committee that there are no minutes or recordings of the meeting of 7 May 2020, but that,

There is a note of the call taken by the lawyer who was present at the meeting.¹¹

When a Member of the Committee requested that this note be provided to the Committee, Ms Mullooly responded that:

The note forms part of the legal advice in the context of this file. It is covered by legal professional privilege. I have an issue in the context of this matter where there is a number of active and threatened litigation and I need to protect the legal professional privilege in respect of this matter.¹²

⁸ RTÉ Statement – 27 June 2023

⁹ RTÉ Statement – 27 June 2023

¹⁰ Meeting Transcript – 29 June 2023, pg. 38

¹¹ Meeting Transcript – 29 June 2023, pg. 77

¹² Meeting Transcript – 29 June 2023, pg. 78

Later in the meeting the Cathaoirleach asked RTÉ to consider waiving privilege in relation to the document, to which Ms Mullooly responded:

I do not think I am in a position to do that,

adding,

*I got strong legal advice on the point.*¹³

On Tuesday 11 July 2023, the Committee engaged with Mr. Noel Kelly and Mr. Ryan Tubridy. Documents provided to the Committee by Mr. Kelly and Mr. Tubridy included an email from then RTÉ Chief Financial Officer, Breda O’Keeffe, to Mr. Kelly, copying Ms Forbes and RTÉ Director of Content, Jim Jennings, dated 20 February 2020¹⁴ – over two months prior to the meeting of 7 May 2020.

The email contains follow-up to a meeting regarding the tripartite agreement and states that ‘the response below is our final position’.

The email goes on to state that:

we can provide you with a side letter to underwrite this [€75,000 per contract year] fee for the duration of this contract.

Mr. Kelly addressed the Microsoft Teams call in his opening statement as follows:

*Ms [Breda] O’Keeffe’s email also casts a new light on the contribution of Adrian Lynch, deputy director general, to the committee. Mr. Lynch told the committee that agreement to underwrite the contract was given verbally on a Zoom call with NK Management on 7 May by the then director general. He described this as ‘the significant point at the centre of this’. RTÉ has tried to portray the guarantee as a decision given late in the negotiations on a Zoom call by Dee Forbes without the awareness of the executive board. Clearly, that is not correct. The decision was taken early by RTÉ and was known widely within the executive board of RTÉ.*¹⁵

During further questioning, Mr. Kelly confirmed that four people were present on the Microsoft Teams call; Mr. Kelly, Ms Forbes, a member of RTÉ staff from the Legal Department and Mr. Kelly’s colleague¹⁶.

¹³ Meeting Transcript – 29 June 2023, pg. 79

¹⁴ Email from Ms Breda O’Keeffe to Mr. Noel Kelly – 20 February 2020

¹⁵ Meeting Transcript – 11 July 2023, pg. 7

¹⁶ Meeting Transcript – 11 July 2023, pg. 28

The Committee further engaged with RTÉ on 13 July 2023. In advance of the meeting of 13 July, the Committee had requested copies of any minutes and any notes, including the note taken by the RTÉ staff member present at the meeting, relating to the virtual meeting on 7 May 2020. RTÉ's response states:

The notes of the meeting prepared by the solicitor who attended the meeting are legally privileged. However, we attach copies of two emails sent on behalf of NK Management on 19 April 2023 and 5 May 2023 which outline what was agreed at that meeting¹⁷.

The email dated 19 April 2023 states:

Meanwhile, the requirement for a third side letter was overtaken by confirmations provided by Dee Forbes on behalf of RTE at a video meeting that occurred on 7 May 2020 attended by Dee Forbes, [name redacted by RTÉ], Noel Kelly and myself [name redacted by RTÉ].

It was confirmed at that meeting by Dee Forbes on behalf of RTÉ that in consideration of the new agreement, RTÉ guarantees the payments required to be made by Renault under the tripartite agreement and indemnifies Tuttle Productions Limited in relation to these payments for the duration of the contract¹⁸.

At the meeting on 13 July, RTÉ Deputy Director General Adrian Lynch addressed, in his opening statement, comments made by Mr. Kelly during the meeting on 11 July:

Regarding the e-mail that was sent by the former CFO of RTÉ to NK Management on 20 February 2020, RTÉ does not accept that a contractual commitment was given to underwrite the commercial agreement in this e-mail. Second, regarding the proposal to underwrite Mr. Tubridy's payments, RTÉ again states that the request was known within RTÉ. However, the commitment to do so was not widely known. RTÉ's position is that until the verbal commitment was given by the former director general during the call of 7 May 2020, it had not agreed to underwrite the €75,000 payment per contract year¹⁹.

¹⁷ R2030 (i) PAC33 – Briefing requested from RTÉ in advance of meeting of 13 July 2023

¹⁸ R2030 (xv) PAC33 – Briefing requested in advance of the meeting of 13 July with RTÉ

¹⁹ Meeting Transcript – 13 July 2023, page 6

In response to a query as to whether notes had been taken at the various RTÉ meetings referred to in emails received by the Committee, Ms Mullooly responded:

Someone from legal affairs was at certain meetings. There are notes of those meetings, but other meetings are referred to and there are no notes...notes drafted by a solicitor in the context of giving advice would be legally privileged and we are going to assert privilege. However, if there are other documents I can give that will provide the same information, we will do that²⁰.

In July and August 2023, the Committee made several requests in writing for a copy of the note and explanation as to the reasons why it could not be provided.

In a letter dated 21 August 2023, Mr. Bakhurst responded that:

As outlined in a previous letter...we have sought and taken legal advice on the status of the RTÉ legal file, to include the note taken by the lawyer present at the Teams meeting of 7 May 2020 referenced in your letter.

The note is the subject of solicitor-client confidentiality which, as noted in the Law Society's Guide to Good Professional Conduct for Solicitors ("the Guide") is the ***professional duty of solicitors to keep their clients' affairs confidential***. [emphasis added]

The professional rule of confidentiality is wider than legal privilege and applies to all communications passing between a solicitor and their client or former client and the solicitor file. It is also an implied term of the contract for legal services between the solicitor and the client²¹. [emphasis added]

At the start of the meeting of 12 October 2023 with representatives of RTÉ, the Cathaoirleach stated that the Committee had not yet received the note of the meeting of 7 May 2020 and noted that RTÉ had previously claimed legal privilege, but was now claiming that client confidentiality applied. The Cathaoirleach also noted that RTÉ could waive client confidentiality and asked the Director General, Kevin Bakhurst, to respond²².

²⁰ Meeting Transcript – 13 July 2023, page 18

²¹ R2117 PAC33 – Letter from RTÉ Director General Kevin Bakhurst to the Committee of Public Accounts – 21 August 2023

²² Meeting Transcript – 12 October 2023, page 6

Mr. Bakhurst stated:

[...] on this document specifically, there is an important issue at play. I am not trying to hide behind legal advice but the Chair will appreciate that as a responsible organisation, if we have taken legal advice about what we can, cannot and should disclose, it would be remiss of us to act against that.

[...] For any organisation in this country to function successfully, it has to be able to take confidential legal advice and have client confidentiality with the legal advice given from a solicitor within the organisation.

[...] RTÉ has always had a position whereby legal advice needs to remain within the organisation and confidential across the piece. It would set a unique precedent if we moved away from that. It is an important principle for us²³.

The Committee was of the view that sight of the note was central to its examination of the expenditure of public moneys by RTÉ, as the processes, or lack of processes, regarding sign off of commercial agreements within RTÉ gave rise to the legally binding agreement which RTÉ considers itself subject to. The Committee explored its options to obtain a copy of the note, including issuing a direction compelling RTÉ to produce the note in accordance with section 83(1)(b) of the Houses of the Oireachtas (Inquiries, Privileges and Procedures) Act 2013²⁴.

However, following an exchange of correspondence, RTÉ provided the Committee with a copy of the original note, under the condition that it would be viewed in private and not published. The Committee was also provided with a summary of the note, compiled by solicitors on behalf of RTÉ, which sets out the content of the original note and could be discussed in public and published²⁵.

The Committee notes the protracted nature of this engagement with RTÉ, which could have been avoided by the prompt production of the material when originally requested.

²³ Meeting Transcript – 12 October 2023, page 6

²⁴ Section 83 of the Houses of the Oireachtas (Inquiries, Privileges and Procedures) Act 2013

²⁵ R2224 PAC33 – summary of note of Teams meeting of 7 May 2020

Issues identified by the Committee of Public Accounts arising from its examination of RTÉ

Based on its examination of the matters set out in the motion passed by Dáil Éireann on 28 June 2023, and its engagement with RTÉ and relevant individuals, the Committee highlights six issues arising, draws relevant conclusions and makes 21 corresponding recommendations. Evidence gathered by the Committee giving context to the following issues can be found in the chronology in this report.

Issue One – Underwriting of additional payments to Mr. Ryan Tubridy as part of the presenter's 2020-2025 contract

- 1.1 During its engagement with RTÉ on 29 June 2023, the Committee heard evidence of a commercial agreement through which Ryan Tubridy would be paid an additional €75,000 per contract year. This so-called 'tripartite agreement' existed between Renault, RTÉ and NK Management (NKM).
- 1.2 The Committee received a copy of the agreement, which was signed by a representative of Renault on 15 April 2021, and by a representative of NKM on 21 April 2023²⁶. Then RTÉ Director of Legal Services Paula Mullooly told the Committee on 13 July 2023 that she had 'not located a copy with an RTÉ signature'²⁷.
- 1.3 RTÉ supplied a copy of a side letter that was drafted by NKM and sent to RTÉ on 20 March 2020, which included the following key paragraph:

The purpose of this correspondence is to record in writing that in addition to the fees paid by RTE under the Agreement, RTE shall also enter into an agreement with the Sponsor of the Late Late Show that will provide for an additional payment to you of €75,000 per annum for the duration of the Agreement and RTE shall guarantee these payments without deduction and indemnify you in relation to these payments²⁸.

- 1.4 RTÉ Deputy Director General Adrian Lynch²⁹ and Ms Mullooly³⁰ confirmed to the Committee that this letter was never signed. An email from NKM to the RTÉ Solicitors' Office on 19 April 2023 states that:

the requirement for a third side letter was overtaken by confirmations provided by Dee Forbes on behalf of RTE at a video meeting that occurred on 7 May 2020³¹.

- 1.5 This position is further supported by an email from NKM to Ms Mullooly on 5 May 2023, which states:

As previously stated, it was confirmed at a meeting on 7 May 2020 by Dee Forbes on behalf of RTE that in consideration of the new agreement, RTE guarantees the payments required to be made by Renault under the tripartite

²⁶ R2030 (v) PAC33 – Briefing requested from RTÉ in advance of meeting of 13 July 2023

²⁷ Meeting Transcript – 13 July 2023, page 71

²⁸ R2030 (xvi) PAC33 – Briefing requested from RTÉ in advance of meeting of 13 July 2023

²⁹ Meeting Transcript – 13 July 2023, page 7

³⁰ Meeting Transcript – 13 July 2023, page 34

³¹ Email from NK Management to RTÉ – 19 April 2023

agreement and indemnifies Tuttle Productions Limited in relation to these payments for the duration of the contract³².

1.6 Mr. Lynch told the Committee in public session on 29 June 2023:

From what I can see, there was a commercial decision made on 7 May 2020 between the director general and NK Management that this contract would be underwritten. That is the only evidence I can see of a commitment...she had given this undertaking to NK Management that if the sponsorship deal did not happen, RTÉ would pay the bill³³.

1.7 Mr. Tubridy's agent Noel Kelly and Mr. Tubridy contend that a commitment to give a guarantee was already given in writing, in Ms O'Keeffe's email to Mr. Kelly on 20 February 2020. During his engagement with the Committee on 11 July 2023, Mr. Tubridy stated:

The sixth untruth is that RTÉ's underwriting of Renault's payment obligations was a secret. This is not true...RTÉ committed in February 2020 to provide this guarantee in the early stages of contract negotiations around my 2020 to 2025 contract. This is unequivocally confirmed in an email entitled "critical document", dated 20 February 2020 from Breda O'Keeffe to my agent³⁴.

1.8 In the email in question, then RTÉ Chief Financial Officer (CFO) Ms O'Keeffe states:

we can provide you with a side letter to underwrite this fee for the duration of the contract³⁵.

1.9 RTÉ disputes this in its chronology of events supplied to the Committee, in which it states that:

It is NKM's position that this is confirmation of RTÉ agreeing to underwrite the commercial arrangement. It is RTÉ's position that this is one email in an ongoing negotiation chain which did not bind RTÉ³⁶.

1.10 An RTÉ solicitor took a note of the meeting that took place between the Director General and NK Management on 7 May 2020. A summary of the note³⁷ states that:

³² [Email from NK Management to Ms Paula Mullooly – 5 May 2023](#)

³³ [Meeting Transcript – 29 June 2023, pg. 38](#)

³⁴ [Meeting Transcript – 11 July 2023, pg. 4](#)

³⁵ [Email from Ms Breda O'Keeffe to Mr. Noel Kelly – 20 February 2020](#)

³⁶ [Chronology of events provided by RTÉ, page 3](#)

³⁷ [R2224 PAC33 – summary of note of Teams meeting of 7 May 2020](#)

the former Director General will personally ensure that a portion of the sponsorship will always be apportioned to the individual.

The summary states the agreement is:

only oral; can't write to confirm it as that will negate what we're trying to do.

and that:

rules/regs and sanctions prevented RTÉ providing a letter.

- 1.11 An email, which was referred to as an internal review in RTÉ's statement on 22 June 2023, from then RTÉ CFO Mr. Richard Collins to the then Chair of the RTÉ Board, Siún Ní Raghallaigh, on 18 June 2023 states that:

RTÉ underwrote and guaranteed a side deal of €75k...confirmed in an email from NK to RTÉ's DG, previous CFO and Talent Contracts Lawyer dated 16.1.20³⁸.

- 1.12 Mr. Collins, in correspondence to the Committee, stated that he attended a meeting on 30 April 2020 with Ms Forbes, RTÉ Director of Content Jim Jennings and an RTÉ solicitor, and that:

The discussion concluded with the Director General confirming that "we can't give a cast iron indemnity" to Mr. Tubridy³⁹.

- 1.13 Mr. Collins stated that:

It would appear to me that the intention was to conceal from me that the decision made at the meeting of 30 April 2020 had been reversed⁴⁰.

- 1.14 Former RTÉ Commercial Director Geraldine O'Leary confirmed to the Committee on 19 June 2023 that Renault made payment for year 1 of this agreement⁴¹. However, this was offset by a reduction of €75,000 of the cost of Renault's sponsorship of the Late Late Show through the issuing of a credit note from RTÉ to the sponsor. Thus, the agreement was cost-neutral to Renault, but resulted in a reduction of RTÉ's commercial revenue⁴². When questioned by the Committee about the arrangement to make the tripartite agreement cost-neutral to the sponsor, Mr. Collins stated he was not aware of the details⁴³, while Mr. Coveney and former Chair of the RTÉ Board

³⁸ [R2211 \(iii\) PAC33 – Email from Mr. Richard Collins to Ms Siún Ní Raghallaigh – 18 June 2023](#)

³⁹ [R2253 PAC33 – Email from Mr. Richard Collins to the Committee of Public Accounts – 1 December 2023](#)

⁴⁰ [R2253 PAC33 – Email from Mr. Richard Collins to the Committee of Public Accounts – 1 December 2023](#)

⁴¹ [Meeting Transcript – 29 June 2023, pg. 68](#)

⁴² [First report of Grant Thornton to RTÉ Audit and Risk Committee, 1.12 \(b\), page 5](#)

⁴³ [Meeting Transcript – 29 June 2023, pg. 71](#)

Moya Doherty both stated they had no knowledge of the arrangement⁴⁴. Ms Mullooly stated:

I was not aware of the cost-neutral nature of it. I was aware when the tripartite agreement came in from Noel Kelly Management in, I think, March 2021. I was copied on that email⁴⁵.

- 1.15 In her evidence to the Committee, Ms O’Leary stated that following her meeting with the sponsor Renault in relation to the proposed commercial agreement:

the clarification to the director general was that it had to be cost-neutral⁴⁶.

Ms O’Leary went on to state:

I was advised by the director general that this was what I was to do.

- 1.16 RTÉ made payments of €75,000 to Mr. Tubridy for a further two years of his contract on top of his salary. In addition, three commercial sponsor events were held in 2022, at a total cost to the broadcaster of just under €70,000, involving RTÉ production staff⁴⁷.
- 1.17 The cost of €70,000 to RTÉ of facilitating these events, and €75,000 in foregone commercial revenue from the sponsor, amounts to expenditure and lost commercial revenue totalling approximately €145,000 for year one of the commercial arrangement.

Issue One – Conclusions and Observations

- 1.18 The Committee is concerned that, based on the evidence before it, very few people within RTÉ were privy to the tripartite agreement, and even fewer people within the broadcaster were aware that the agreement was to be cost-neutral to the sponsor, at a cost of €75,000 to RTÉ, which received 55% of its income from licence fee revenue in 2022⁴⁸.
- 1.19 The Committee further points to the additional expense to RTÉ of hosting the commercial sponsor events, and underlines that Mr. Tubridy received

⁴⁴ Meeting Transcript – 29 June 2023, pg. 71

⁴⁵ Meeting Transcript – 29 June 2023, pg. 71

⁴⁶ Meeting Transcript – 29 June 2023, pg. 72

⁴⁷ R2030 (i) PAC33 – Briefing requested from RTÉ in advance of meeting of 13 July 2023

⁴⁸ RTÉ 2022 Annual Report, pg. 28

payments of €75,000 for a further two years of his contract, despite the sponsor events not taking place for those two years.

- 1.20 The Committee highlights both Ms O’Keeffe’s email to NK Management on 20 February 2020, in which RTÉ gave a commitment to give a written undertaking to underwrite the proposed commercial agreement, and the oral underwriting of the tripartite agreement purported to have been given at a Microsoft Teams meeting on 7 May 2020 as key events that precipitated two payments of €75,000 to Mr. Tubridy in 2022 and significant additional costs to RTÉ.
- 1.21 Furthermore, the content of the summary of the note taken of the meeting of 7 May 2020 suggests an attempt to circumvent normal regulations and procedures on the part of RTÉ and to conceal the purported underwriting of the contract and payments to Mr. Tubridy, and appears to refer to a commitment by then Director General Dee Forbes to guarantee certain payments to Mr. Tubridy.
- 1.22 The Committee expresses its reservations about the position taken by RTÉ, that an enforceable guarantee was given during the meeting of 7 May 2020 in relation to the underwriting of the commercial agreement between RTÉ, Renault and Mr. Tubridy.
- 1.23 In this respect, the Committee notes that the guarantee was given verbally only and that it appears to relate to an agreement which was not yet in place (the tripartite agreement).
- 1.24 The Committee notes that, from the evidence it has seen, the RTÉ solicitor present at the meeting appears to have been there to take notes, rather than to give legal advice.
- 1.25 The Committee believes that these decisions on the part of RTÉ indicate a lack of rigorous financial controls in place at the broadcaster, in addition to a dearth of communication with the Board and within the Executive at RTÉ surrounding key decisions. Additionally, the events leading to the underwriting of the tripartite agreement indicate a culture of overriding and circumventing the controls in place.

- 1.26 Ms Ní Raghallaigh made a recommendation, while attending the Joint Committee on Tourism, Culture, Arts, Sport and Media on 5 July 2023, as follows:

I make one last recommendation today. The auditing of RTÉ's finances was once a matter for the Comptroller and Auditor General. I feel it is time that it comes under the Comptroller and Auditor General's purview once again⁴⁹.

- 1.27 The Committee agrees with Ms Ní Raghallaigh's sentiment and makes a recommendation in this regard on page 47 of this report.

⁴⁹ Joint Committee on Tourism, Culture, Arts, Sport and Media – Meeting Transcript – 5 July 2023, page 4

Issue Two – Significant understatement by RTÉ of Mr. Tubridy's published earnings from 2017 to 2019

- 2.1 Grant Thornton was commissioned by RTÉ's Audit and Risk Committee to conduct a second review, to examine issues surrounding the public disclosure of Mr. Tubridy's earnings by RTÉ. This second Grant Thornton report was published by RTÉ on 16 August 2023⁵⁰. It was commissioned by RTÉ on foot of its discovery, following an internal review, that Mr. Tubridy's earnings between 2017 and 2019 were publicly under-reported by RTÉ by €120,000. This was disclosed in a statement published by the RTÉ Board on 22 June 2023⁵¹.
- 2.2 Mr. Tubridy, as part of his 2015-2020 contract, was entitled to an exit fee of €120,000 on completion of the contract⁵². Emails provided by RTÉ, and the second Grant Thornton report provide considerable detail in relation to the negotiations around Mr. Tubridy's contract agreed in 2020.
- 2.3 RTÉ's chronology as supplied to the Committee states that a proposal was made at a meeting on 24 October 2019, between Mr. Noel Kelly, Mr. Kelly's solicitor, then RTÉ Chief Financial Officer Breda O'Keeffe and two unnamed people, to terminate Mr. Tubridy's existing contract early, and that the presenter would forego the €120,000 exit fee⁵³. Emails supplied to the Committee by RTÉ show continued negotiations over the ensuing months, with the first record of an offer in writing appearing to have been made by Ms O'Keeffe to Mr. Kelly on 19 December 2019⁵⁴.
- 2.4 The offer proposed that 'the exit fee of €120,000 [was] to be written off on the basis that the additional services contracted for in 2017, 2018 and 2019 were not required and were not delivered', with RTÉ attributing the amount foregone in each year as follows: €20,000 in 2017, €50,000 in 2018 and €50,000 in 2019. It is not apparent from records provided to the Committee by RTÉ how those amounts were calculated in that offer.
- 2.5 A draft side letter outlining the offset of the exit fee was circulated internally between the RTÉ Solicitors' Office and RTÉ Finance on 29 January 2020⁵⁵. The side letter included the following key paragraph:

⁵⁰ [Second report of Grant Thornton to RTÉ Audit and Risk Committee](#)

⁵¹ [Statement by the RTÉ Board – 22 June 2023](#).

⁵² [Mr. Ryan Tubridy's 2015-2020 contract, 8.1, page 2](#)

⁵³ [Chronology of events provided by RTÉ, page 1](#)

⁵⁴ [Email from Ms Breda O'Keeffe to Mr. Noel Kelly – 19 December 2019](#)

⁵⁵ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 3.27, page 27](#)

It is hereby agreed that the fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro rate or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTÉ or provided by the Presenter during the Contract Term⁵⁶.

- 2.6 The draft side letter also included the amounts per year between 2017-2019 as suggested in the offer in December 2019. The draft side letter was sent to Mr. Kelly on 13 February 2020. NK Management amended the side letter to remove the above paragraph, and any mention of a write-off of the exit fee, and sent the amended letter to RTÉ by email on 20 March 2020⁵⁷. The amended draft included the following key wording:

all pre-existing agreements are terminated and neither party shall have any continuing obligations or entitlements thereunder.

This side letter, as amended by NK Management, was signed by RTÉ on 21 July 2020⁵⁸, and by NKM on 24 July 2020⁵⁹, with no further amendments.

- 2.7 On 20 January 2021, RTÉ published the earnings of its top 10 most highly paid presenters for the years 2017, 2018, and 2019⁶⁰. Mr. Tubridy's earnings were underreported by a total of €120,000 over the three years, and the record was corrected by the RTÉ Board on 22 June 2023⁶¹. The figures were reported as follows on both dates:

	2017 earnings	2018 earnings	2019 earnings
Published on 20 January 2021	€491,667	€495,000	€495,000
Corrected on 22 June 2023	€511,667	€545,000	€545,000

- 2.8 An email from then RTÉ CFO Mr. Richard Collins to the then Chair of the RTÉ Board, Siún Ní Raghallaigh, on 18 June 2023 states that:

⁵⁶ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 3.29, page 28](#)

⁵⁷ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 3.40, page 32](#)

⁵⁸ [Email from RTÉ Solicitors' Office to NK Management – 21 July 2020](#)

⁵⁹ [Email from NK Management to RTÉ – 24 July 2020](#)

⁶⁰ [Top 10 highest paid presenters at RTÉ on an earnings basis for 2017, 2018 and 2019](#)

⁶¹ [Statement by the RTÉ Board – 22 June 2023](#)

*As requested, I have gone back and reviewed [Mr. Tubridy's] last two contracts and compared the published earnings versus what was actually paid to him.*⁶²

- 2.9 In this email, Mr. Collins concludes that Mr. Tubridy 'was actually paid €251,250 more than was published over the period 2017-'21' and states that one of the reasons for this was that:

The €120k bonus due under the 2015-'20 contract was credited against earnings in 2017-'19. There is no logic for this.

- 2.10 On 22 June 2023, the RTÉ Board published a statement which includes the following paragraph:

*In addition and following the furnishing of the findings of the Grant Thornton review, RTÉ carried out a review of Mr. Tubridy's previously stated remunerations. Through this review, it was identified that Mr. Tubridy's remuneration had been understated by RTÉ by a figure of €120,000 over the contract period of 2017-2019. The circumstances that led to this understatement by RTÉ are currently under examination.*⁶³

- 2.11 The second Grant Thornton report included a table which provides what Grant Thornton believes to be the correct accounting treatment of the write-off of the exit fee, which can be found in Table 7.2 of that report⁶⁴. In the table, the exit fee is recognised, as is the waiving of same. The report states that Mr. Collins confirmed 'his agreement to Table 7.2, noting that the bottom line agrees to the position after the 2023 restatement by RTÉ'⁶⁵.

⁶² R2211 (iii) PAC33 – Email from Mr. Richard Collins to Ms Siún Ní Raghallaigh – 18 June 2023

⁶³ Statement by the RTÉ Board – 22 June 2023.

⁶⁴ Second report of Grant Thornton to RTÉ Audit and Risk Committee, Table 7.2, page 65

⁶⁵ Second report of Grant Thornton to RTÉ Audit and Risk Committee, 7.34, page 65

Issue Two – Conclusions and Observations

- 2.12 The Committee believes that the under-reporting of Mr. Tubridy's earnings by €120,000 between 2017 and 2019 seriously undermined public trust in RTÉ.
- 2.13 The Committee questions the accounting practices in place at RTÉ, given that it published the earnings of its 10 most highly paid presenters, with such a significant understatement of earnings in the case of its most highly paid presenter. In light of the evidence presented to the Committee, any objective assessment could not discount the possibility that the figures were deliberately misrepresented by RTÉ.
- 2.14 The Committee is not satisfied with RTÉ's explanation as to how and why the exit fee was offset against, and subtracted from, Mr. Tubridy's earnings as originally published for 2017, 2018 and 2019. At best, this arrangement points to a complete failure in financial controls at the broadcaster.
- 2.15 The Committee underlines the significant additional expenditure, resulting from this issue, by RTÉ on reviews into practices at the broadcaster arising from its own governance failures. RTÉ provided the costs of the three Grant Thornton reviews commissioned – taken together, those three reviews had cost RTÉ almost €500,000 as of its correspondence to the Committee on 1 November 2023⁶⁶.
- 2.16 The Committee is concerned at the absence of stringent financial controls and accounting practices at the broadcaster, which in 2022 received public funding in excess of €211 million through subhead E.3 of Vote 33 – Tourism, Culture, Arts, Gaeltacht, Sport and Media⁶⁷.

⁶⁶ R2207 PAC33 – Briefing requested from RTÉ arising from meeting of 12 October 2023 – Item 10

⁶⁷ 2022 Appropriation Account for Vote 33 – Tourism, Culture, Arts, Gaeltacht, Sport and Media – Programme E Broadcasting

Issue Three – The use of a barter account by RTÉ outside of regular financial controls

3.1 The Committee first engaged with RTÉ on the issue of barter accounts in operation at the broadcaster on 29 June 2023. At that meeting, the Committee heard evidence from RTÉ that it made two payments of €75,000 to Ryan Tubridy through its barter account for years two and three of the tripartite agreement.

3.2 Mr. Noel Kelly emailed former Director General Dee Forbes on 21 April 2022, asking:

is there any update in relation to the payment for last year this year and the following two years

of the tripartite agreement⁶⁸.

3.3 Mr. Kelly sent an email to Ms Forbes on 25 April, stating:

It was good to catch up with you today. If you could please get Ger to send me on the invoicing details⁶⁹.

3.4 An RTÉ staff member (whose name is redacted by NK Management) instructed Geraldine O’Leary on 29 April 2022 by email as follows:

If invoice addressed as follows [...] [address for barter company Astus]

Do not put any person’s name on the invoice. If he sends it back to me I will then sort everything else out⁷⁰

Ms O’Leary forwarded this email later that day to Mr. Kelly⁷¹.

3.5 The Committee saw evidence which shows that the description used for payment on each of the invoices raised by NKM was ‘Consultancy Fees’⁷². RTÉ states payments of €75,000 were made through barter company Astus on each of 25 May 2022, and 20 July 2022⁷³.

3.6 Ms O’Leary, according to Grant Thornton, advised that:

the Director General asked to use the Barter Account to pay these Year Two and Year three amounts⁷⁴.

⁶⁸ Email from Mr. Noel Kelly to Ms Dee Forbes – 21 April 2022

⁶⁹ Email from Mr. Noel Kelly to Ms Dee Forbes – 25 April 2022

⁷⁰ Email from RTÉ staff member to Ms Geraldine O’Leary – 29 April 2022

⁷¹ Email from Ms Geraldine O’Leary to Mr. Noel Kelly – 29 April 2022

⁷² Invoices dated 9 May 2022 and 6 July 2022 raised by NK Management to barter company Astus

⁷³ Chronology of events provided by RTÉ, pages 6-7

⁷⁴ First report of Grant Thornton to RTÉ Audit and Risk Committee, 2.32, page 15

According to Grant Thornton, Ms O'Leary,

did not ask whether these payments could be paid through RTÉ

and,

organised, (following the Director General's suggestion, through [name redacted by Grant Thornton] that these invoices be raised by the Talent's Agent and paid by the Barter Company.

3.7 Ms O'Leary confirmed this to the Committee on 29 June 2023:

I can confirm that I was instructed by the director general to raise the invoices through the barter account⁷⁵.

3.8 In her appearance before the Committee on 29 June 2023, then Chair of the RTÉ Board, Siún Ní Raghallaigh, stated:

It appears to me that this was an act designed to deceive

in relation to how additional payments to Mr. Tubridy through the tripartite agreement were recorded and presented in the RTÉ accounts⁷⁶. RTÉ Deputy Director Adrian Lynch, when asked if the executive agreed with this sentiment, stated:

in the evidence I have seen, yes. Payments were concealed to Ryan Tubridy⁷⁷.

3.9 Then RTÉ Chief Financial Officer Richard Collins told the Committee that:

the barter account sat outside the normal system of controls in RTÉ⁷⁸.

Furthermore, at the time of the transactions, the barter account was off balance sheet.

3.10 There was also confusion during the meeting as to the establishment of the barter account. Mr. Collins stated, 'it looks like 2014'⁷⁹, while former RTÉ Director of Commercial Willie O'Reilly told the Committee that it was in fact established in 2012⁸⁰. Mr. O'Reilly's assertion was confirmed by RTÉ in correspondence, which also clarified that 'there are three barter companies with which RTÉ trades: Astus, Active & Miroma which are managed within RTÉ within one barter account'⁸¹.

⁷⁵ Meeting Transcript – 29 June 2023, pages 101-102

⁷⁶ Meeting Transcript – 29 June 2023, page 33

⁷⁷ Meeting Transcript – 29 June 2023, page 59

⁷⁸ Meeting Transcript – 29 June 2023, page 52

⁷⁹ Meeting Transcript – 29 June 2023, page 96

⁸⁰ Meeting Transcript – 29 June 2023, page 104

⁸¹ R2030 (vii) PAC33 – Briefing requested from RTÉ in advance of meeting of 13 July 2023

- 3.11 In the same letter to the Committee, RTÉ clarified the following in relation to oversight of the barter account:

The Director of Commercial previously had oversight of the barter account and was solely responsible for its operation. Until the appointment of Richard Collins as Chief Financial Officer in early 2020, the barter account had not been reflected in the RTÉ Financial Statement. At this point he instructed that it be brought into the year end financial statements to increase transparency and ensure it was recorded in the accounts. Since April 2023 it has been under the Finance function of RTE.

- 3.12 RTÉ states that:

the barter mechanism generates advertising revenues via barter agencies
and that:

barter campaigns are billed on 50% in cash and 50% in credit

as opposed to traditional advertising campaigns which are billed and paid for solely in cash. RTÉ informed the Committee that:

typically, the clients who advertise with a media company or with RTÉ through barter agency would not transact business with RTÉ outside this model.

- 3.13 RTÉ confirmed that it:

used approximately €1.6 million of barter account revenue for client entertainment and corporate hospitality

between 2012 and 2022.

- 3.14 In July 2023, the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin, appointed Mazars to examine the use of the barter account and any other identified off-balance sheet accounts in RTÉ. The Government published the interim report by Mazars in August 2023, which highlighted the following key findings:

*RTÉ does not appear to have a formally approved policy and procedure in place around making purchases through barter media agencies,
these purchases do not appear to be subject to the formal purchase approval requirements applicable to general purchases,*

these purchases do not appear to be based on formal procurement or quotation procedures applicable to general purchases,

the cumulative amount of purchases through barter media agencies does not appear to be tracked as part of monthly budgetary reporting, and

access to such purchases do not appear to have been limited to an approved list of RTÉ staff⁸².

3.15 Mr. Lynch, during the Committee's meeting with RTÉ on 13 July 2023, stated:

purchases by RTÉ against the [barter] account ceased in April and will no longer return. Surpluses from the account will simply be cashed out, returned to group revenue and reinvested⁸³.

Subsequent correspondence to the Committee in November 2023 underlines this position and provides further detail on the current operation of the barter account⁸⁴.

Issue Three – Conclusions and Observations

- 3.16 The Committee is concerned by Mazars' findings in relation to the lack of policy and procedures around purchases through the barter account, and that such purchases do not appear to be subject to formal purchase approval requirements, or tracked as part of monthly budgetary reporting.
- 3.17 While the Committee welcomes that the barter account will no longer be used for the purchase of goods and services, the Committee believes that the operation of the barter account 'outside the normal system of controls in RTÉ' gave rise to significant risks.
- 3.18 Furthermore, the use of the barter account to process the payments to Mr. Tubridy precipitated an examination process which has cost RTÉ significant moneys through commissioning its own reviews into its processes, as well as a considerable loss of TV Licence fee payments.

⁸² [Interim report by Mazars, published by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin, 25 August 2023, paragraph 2.2.11, page 9](#)

⁸³ [Meeting Transcript – 13 July 2023, page 6](#)

⁸⁴ [R2207 PAC33 – Briefing requested from RTÉ arising from meeting of 12 October 2023 – Item 17](#)

3.19 The Committee notes Mr. Lynch's explanation of why RTÉ uses a barter account for advertising and other commercial revenue. However, the Committee questions why the account was used for the payment of one of RTÉ's presenters, and other off-balance sheet transactions.

3.20 The Committee notes that the definition of a slush-fund, as per Black's Law Dictionary, is:

*a reserve of money held secretly by a company that has no accountability for its use*⁸⁵.

The Committee is of the view that the barter account was used in this fashion, and its use did not align with good accounting practices.

3.21 The Committee believes that the evidence it has seen in relation to the use of the barter account to process the two payments to Mr. Tubridy supports Ms Ní Raghallaigh's assertion that it was an 'act designed to deceive'.

⁸⁵ Definition of 'slush fund', as per Black's Law Dictionary, 2nd Edition

Issue Four – Executive pay, allowances and exit packages at RTÉ

- 4.1 The Committee first considered the issue of the top earners at RTÉ during its meeting with the broadcaster on 29 June 2023. The then Chair of the RTÉ Board, Siún Ní Raghallaigh, gave an undertaking during the engagement to publish details of the top 100 earners at RTÉ⁸⁶.
- 4.2 The Committee received a list of the top 100 earners (as of 31 December 2022) that included each person's salary, any allowance received and whether they worked as a presenter, on the Executive Board or in management at RTÉ⁸⁷. However, the top 100 earners were not identified by name, or role, with RTÉ citing GDPR concerns⁸⁸.
- 4.3 During RTÉ's engagement with the Committee on 12 October 2023, RTÉ Director General Kevin Bakhurst stated that the Chair of the RTÉ Board 'accepts the legal advice from Arthur Cox about the GDPR ramifications'⁸⁹.
- 4.4 The Committee noted in public session on 13 July 2023 that a substantial number of staff and presenters at RTÉ are earning over €100,000 annually, with Deputy Director General Adrian Lynch informing the Committee that 120 staff at the broadcaster were at a managerial grade⁹⁰.
- 4.5 During its engagement with RTÉ on 13 July 2023, the Committee asked whether any exit packages had been received by either former RTÉ Chief Financial Officer Breda O'Keeffe, or former RTÉ Commercial Director Geraldine O'Leary.
- 4.6 In relation to Ms O'Keeffe, in subsequent correspondence, RTÉ stated:

*We are not in a position to comment on Breda O'Keeffe's arrangements [...] there are no minutes because it was not approved at the Executive Board*⁹¹.

Regarding Ms O'Leary, RTÉ stated:

*We are precluded from providing personal information because of legal and contractual obligations*⁹².

⁸⁶ Meeting Transcript – 29 June 2023, page 36

⁸⁷ R2030 (ii) PAC33 – Briefing requested from RTÉ in advance of meeting of 13 July 2023

⁸⁸ R2172 (ii) PAC33 - Legal advice from Arthur Cox to RTÉ regarding the publication of detailed personnel information, dated 5 October 2023

⁸⁹ Meeting Transcript – 12 October 2023, page 24

⁹⁰ Meeting Transcript – 13 July 2023, page 44

⁹¹ R2148 PAC33 – Briefing requested from RTÉ arising from meeting of 13 July 2023 - Item 2

⁹² R2148 PAC33 – Briefing requested from RTÉ arising from meeting of 13 July 2023 - Item 2

4.7 In correspondence received in October 2023, RTÉ stated it could not provide the Committee with a breakdown of the roles at RTÉ for which a voluntary exit package was agreed, as it would ‘risk identifying individuals’⁹³.

4.8 The Committee was furnished with relevant booklets for voluntary exit programmes (VEP) in operation at RTÉ in 2017 and 2021⁹⁴. The Committee heard evidence on 12 October 2023 that the 2017 programme required:

*up to 80% savings on each role so that where a role was released, cost savings would be made*⁹⁵.

However, RTÉ Director of Human Resources Eimear Cusack confirmed during the same meeting that, in relation to the 2017 programme:

*a small number of people were released where other roles were suppressed*⁹⁶

and that:

*cost savings were achieved but not directly through the appointment of a new CFO*⁹⁷

regarding Ms O’Keeffe’s exit package.

4.9 During the same meeting, the Committee also queried whether all senior and executive appointments at RTÉ were publicly advertised, and requested details where this had not been the case, including who made any such appointment. Despite Section 90 of the 2009 Broadcasting Act setting out that appointments at RTÉ should be publicly advertised⁹⁸, and the existence of agreements between RTÉ and employee representatives, RTÉ informed the Committee that there had been ‘a very small number of appointments outside these agreements’⁹⁹.

4.10 The Committee asked RTÉ, during the meeting of 29 June 2023, about its Remuneration and Management Development Committee. According to the committee’s terms of reference prior to September 2023:

*The committee shall meet at least twice a year*¹⁰⁰.

⁹³ R2207 PAC33 – Briefing requested from RTÉ arising from meeting of 12 October 2023 – Item 6

⁹⁴ R2148 PAC33 – Briefing requested from RTÉ arising from meeting of 13 July 2023 - Item 4

⁹⁵ Meeting Transcript – 12 October 2023, page 29

⁹⁶ Meeting Transcript – 12 October 2023, page 29

⁹⁷ Meeting Transcript – 12 October 2023, page 30

⁹⁸ Broadcasting Act 2009, Section 90

⁹⁹ R2148 PAC33 – Briefing requested from RTÉ arising from meeting of 13 July 2023 - Item 11

¹⁰⁰ Remuneration and Management Development Committee - previous terms of reference, paragraph 3.1

- 4.11 That committee had only one meeting in 2021¹⁰¹, and no meetings at all in 2020¹⁰² or 2022¹⁰³, despite other RTÉ committees meeting regularly during those periods. Former Chair of the RTÉ Board Moya Doherty told the Committee of Public Accounts on 29 June 2023 that:

*committee meetings are normally set by the system within RTÉ...[she] would accept responsibility*¹⁰⁴

and that one meeting scheduled for March 2020:

fell through the gaps.

Former RTÉ Director of Legal Services Paula Mullooly stated that:

if there was a lapse in calling meetings during that time...[she] must bear some responsibility

as company secretary to the RTÉ Board¹⁰⁵.

- 4.12 Ms Doherty stated that she had regular discussions with former RTÉ Director General Dee Forbes in relation to the negotiations with Mr. Tubridy¹⁰⁶.

However, Ms Mullooly stated that, although she could not be certain, she did not recall Ms Forbes briefing or presenting to the committee on the negotiations when it met in 2021¹⁰⁷.

- 4.13 According to the previous terms of reference of the Remuneration and Management Development Committee at RTÉ, it could only **consult** with the Director General in relation to the remuneration of executives at the broadcaster, and 'in relation to "top talent" contractor contracts'¹⁰⁸.

- 4.14 The new terms of reference include amongst the duties of the committee that it must **approve** the remuneration of executives at the broadcaster, and the top 15 highest earners at RTÉ¹⁰⁹. The changes to the terms of reference were discussed further by Ms Mullooly during the Committee's meeting on 12 October 2023:

It is designed to cover not only executive pay and presenters' pay but also things like exit packages or voluntary exit programmes, VEPs, for executive

¹⁰¹ RTÉ Annual Report 2021, page 85

¹⁰² RTÉ Annual Report 2020, page 81

¹⁰³ RTÉ Annual Report 2022, page 99

¹⁰⁴ Meeting Transcript – 29 June 2023, page 81

¹⁰⁵ Meeting Transcript – 29 June 2023, page 94

¹⁰⁶ Meeting Transcript – 29 June 2023, page 82

¹⁰⁷ Meeting Transcript – 29 June 2023, page 94

¹⁰⁸ Remuneration and Management Development Committee - previous TOR, paragraphs 4 (b) and (c)

¹⁰⁹ Remuneration and Management Development Committee - updated TOR, paragraphs 4 (b) and (c)

members. It is more thorough. The remuneration committee has met five times since April this year. It will report to the board at every meeting. All subcommittees will now present a report to the board at every board meeting¹¹⁰.

McCann FitzGerald Report – January 2024

- 4.15 RTÉ commissioned a detailed review on the voluntary exit programmes in 2017 and 2021, which was undertaken by McCann FitzGerald LLP (Solicitors). The report was initially due to be completed at the end of September 2023, however, the report was delayed on three occasions, and eventually published on 31 January 2024¹¹¹.
- 4.16 McCann FitzGerald states, in its report, that Ms Forbes agreed in September 2017 that Ms O’Keeffe would leave RTÉ under the terms of the 2017 VEP¹¹². McCann FitzGerald’s view is that this agreement was unlikely to have been legally binding on RTÉ, however, it documents the understanding between both parties.
- 4.17 The report states that a business case was originally discussed by Ms O’Keeffe and Ms Forbes whereby cost savings of around €200,000 would be made by RTÉ, based on a named individual being appointed as Ms O’Keeffe’s successor to the role of Chief Financial Officer¹¹³.
- 4.18 However, by November 2019, an externally advertised recruitment process for the role had taken place. McCann FitzGerald find that at this point it was clear that the aforementioned savings would not be made, and that no alternative business case was put forward¹¹⁴.
- 4.19 According to the report, formal VEP letters of offer had already been issued to Ms O’Keeffe in May and September 2019, and these letters, which followed the same format as the letters that issued to all successful applicants to the 2017 VEP, stated that the Executive Board had approved her application¹¹⁵.

¹¹⁰ Meeting Transcript – 12 October 2023, page 36

¹¹¹ McCann FitzGerald report to RTÉ in respect of Voluntary Exit Programmes operated in 2017 and 2021

¹¹² McCann FitzGerald report to RTÉ in respect of Voluntary Exit Programmes operated in 2017 and 2021, paragraph 1.5 (a), page 4

¹¹³ McCann FitzGerald report to RTÉ in respect of Voluntary Exit Programmes operated in 2017 and 2021, paragraph 1.5 (a), page 4

¹¹⁴ McCann FitzGerald report to RTÉ in respect of Voluntary Exit Programmes operated in 2017 and 2021, paragraph 1.5 (a), page 4

¹¹⁵ McCann FitzGerald report to RTÉ in respect of Voluntary Exit Programmes operated in 2017 and 2021, paragraph 1.5 (b), page 5

- 4.20 However, the report notes that the letters were issued by the Director of Human Resources on instruction from the former Director General¹¹⁶, and that the Executive Board had not in fact approved Ms O’Keeffe’s VEP application¹¹⁷.
- 4.21 The Committee notes that Mr. Bakhurst stated, during the meeting of the Joint Committee on Tourism, Culture, Arts, Sport and Media on 14 February 2024, that Ms O’Keeffe received €450,000 on her departure from RTÉ¹¹⁸. It was subsequently revealed by RTÉ that this figure was rounded down to €400,000 in RTÉ’s 2020 annual report¹¹⁹.

Issue Four – Conclusions and Observations

- 4.22 The Committee believes that the issuing of formal letters under RTÉ’s 2017 VEP, that incorrectly stated that the Executive Board had approved Ms O’Keeffe’s application, underlines the breakdown in governance and oversight of the significant sum of money paid to the former CFO, and an override of management controls whereby the application was approved without the necessary authorisation of the Executive Board at RTÉ.
- 4.23 The Committee notes that McCann FitzGerald was unable to meet with Ms Forbes. The Committee questions why Ms Forbes gave sanction to Ms Cusack to issue letters which incorrectly stated that approval was given by the Executive Board for Ms O’Keeffe’s exit package¹²⁰.
- 4.24 Further, the Committee questions why Ms Forbes did not require a business case to be brought forward when it was clear that cost savings of around €200,000 would not be realised by RTÉ, and why she permitted Board approval, which was the appropriate governance process, to be bypassed in relation to Ms O’Keeffe’s exit package.

¹¹⁶ [McCann FitzGerald report to RTÉ in respect of Voluntary Exit Programmes operated in 2017 and 2021, paragraph 1.5 \(b\)\(i\), page 5](#)

¹¹⁷ [McCann FitzGerald report to RTÉ in respect of Voluntary Exit Programmes operated in 2017 and 2021, paragraph 1.5 \(b\)\(iii\), page 6](#)

¹¹⁸ [Joint Committee on Tourism, Culture, Arts, Sport and Media – Meeting Transcript – 14 February 2024, page 36](#)

¹¹⁹ [Article on rte.ie entitled ‘O’Keeffe’s €450,000 exit payment “recorded as €400,000” in RTÉ annual report’ – 16 February 2024](#)

¹²⁰ [McCann FitzGerald report to RTÉ in respect of Voluntary Exit Programmes operated in 2017 and 2021, paragraph 1.5 \(b\), page 5](#)

- 4.25 The Committee notes that Ms O’Keeffe was not available for interview by McCann FitzGerald and is disappointed that Ms O’Keeffe declined to attend public meetings to assist the Committee’s examination of this and other matters set out in this report. The Committee is of the belief that Ms O’Keeffe’s refusal to attend frustrated the work of the Committee in resolving certain conflicts in evidence presented to it.
- 4.26 The Committee also draws attention to the accounting treatment of the significant amount paid to Ms O’Keeffe when she exited RTÉ, whereby the amount paid was rounded down from €450,000 to €400,000, which further demonstrates what is at best a lack of transparency and a further failure in financial reporting at the broadcaster.
- 4.27 The Committee highlights McCann FitzGerald’s finding that ten applications under the 2017 VEP were approved, and termination payments made, despite none of those departures satisfying the requirements of a redundancy within the meaning of the Redundancy Payments Act (in the view of McCann FitzGerald)¹²¹. As a result, there is a potential liability to the Revenue Commissioners. The Committee calls into question the expertise in place at the broadcaster when those ten applications were approved.
- 4.28 The Committee welcomed Ms Cusack’s confirmation at the meeting of 12 October 2023 that, in order to be eligible for the 2021 voluntary exit programme, the role had to be suppressed in full¹²².
- 4.29 The Committee welcomes the finding in the McCann FitzGerald report that all applications under the 2021 Voluntary Exit Programme were considered in a consistent manner by RTÉ, and that all departures were in compliance with the terms of the VEP¹²³.
- 4.30 The Committee also welcomes the broadening of the terms of reference and oversight controls of the Remuneration and Management Development Committee, confirmation that it is meeting and reporting to the appointed Board regularly, and that it covers executive pay and exit

¹²¹ [McCann FitzGerald report to RTÉ in respect of Voluntary Exit Programmes operated in 2017 and 2021, paragraph 1.6, page 6](#)

¹²² [Meeting Transcript – 12 October 2023, page 29](#)

¹²³ [McCann FitzGerald report to RTÉ in respect of Voluntary Exit Programmes operated in 2017 and 2021, paragraph 1.9, page 7](#)

packages. The Committee also welcomes stronger governance procedures at Interim Leadership Team level.

- 4.31 The Committee welcomes confirmation from RTÉ that the pay of the new permanent Leadership Team, along with top 10 presenters' pay, will be published in RTÉ's annual report¹²⁴. However, given the significant number of people at RTÉ earning in excess of €150,000, the Committee sets out recommendations on page 47 of this report in relation to improved transparency around salaries and allowances paid to senior staff and presenters at RTÉ, including exit packages.

¹²⁴ Meeting Transcript – 13 July 2023, page 5

Issue Five – Significant financial loss on Toy Show the Musical, and lack of financial scrutiny of the project by the RTÉ Executive Board

- 5.1 RTÉ's Toy Show the Musical project was the subject of a third Grant Thornton report, published on 21 January 2024¹²⁵. The report was subsequently republished on 13 February 2024¹²⁶ to include the names of certain persons who had been anonymised in the original report.
- 5.2 The report states that both the then Director of Strategy Rory Coveney and external consultant Julian Erskine, were of the view that 'there was little interrogation of the financials and audience numbers' for the project, which recorded an overall loss of €2.27 million¹²⁷.
- 5.3 Grant Thornton identified a short form business plan that had been shared between Mr. Coveney and two external consultants in March 2021. This 15-page document sets out a SWOT analysis and a projected production budget for 24 performances over 10 days. Grant Thornton found that this document was in the possession of "a small number of individuals from the Executive" but:
- found no evidence that the 2021 Business Plan was shared with Members of the Board of RTÉ.*¹²⁸
- 5.4 The report refers to a meeting of the RTÉ Executive Board on 1 March 2022, the minutes of which state:
- [name redacted by Grant Thornton] *thanked all involved in this phenomenal project. Next steps to the Audit and Risk Committee (ARC)*¹²⁹.
- 5.5 The report details the relevance of a meeting on 29 March 2022, attended by five Board members (two of which sat on the ARC), as well as then Director General Dee Forbes, Mr. Coveney, then RTÉ Director of Legal Services, Paula Mullooly and four additional individuals (including Mr. Erskine). Grant Thornton quotes a number of attendees as stating that the project was presented as a 'fait accompli' at the meeting¹³⁰.

¹²⁵ Third report of Grant Thornton to RTÉ Audit and Risk Committee, with names anonymised

¹²⁶ Third report of Grant Thornton to RTÉ Audit and Risk Committee, updated with names that had been anonymised

¹²⁷ Third report of Grant Thornton to RTÉ Audit and Risk Committee, 2.60, page 27

¹²⁸ Third report of Grant Thornton to RTÉ Audit and Risk Committee, 2.21, page 17

¹²⁹ Third report of Grant Thornton to RTÉ Audit and Risk Committee, 2.98 (a), page 39

¹³⁰ Third report of Grant Thornton to RTÉ Audit and Risk Committee, 2.115-2.117, page 43

- 5.6 According to Grant Thornton, the then Chair of the RTÉ Board Moya Doherty was sent documents relating to the project on the day before the meeting and was asked for her view on circulating the documents before the meeting. Grant Thornton records Ms Doherty as replying:

I would not send the document out in advance of the meeting. I believe the idea is best presented at the zoom [meeting on 29 March]¹³¹.

The Committee has examined emails sent throughout RTÉ in the week leading up to the meeting of 29 March 2022. Mr. Coveney sent an email to the Director General's office on the morning of the meeting asking for the presentation to be sent to those attending the meeting. However, the Committee has not been provided with any evidence that this was done. Grant Thornton concluded that briefing materials were not provided in advance to attendees of the meeting¹³². Grant Thornton states that Mr. Coveney referred to this meeting as 'having green-lit' the project¹³³.

- 5.7 Member of the RTÉ Board and Chair of the ARC Anne O'Leary told Grant Thornton:

how could we have interrogated the risk when we had no information about the project¹³⁴... [name redacted by Grant Thornton] should have presented the project to the ARC with financial analysis and risk register and analysis. This was not done¹³⁵.

- 5.8 The report also quotes then member of the RTÉ Board and the ARC Ian Kehoe as stating that:

the project never came to ARC or Board for approval. It was announced by the time it came to Board¹³⁶.

- 5.9 Grant Thornton found that approval of the Board was required for the project¹³⁷, and found no evidence that approval had been given in that regard¹³⁸. The report confirmed tickets to the musical went on sale on 19 May 2022¹³⁹, and that the first formal discussion of the project by the ARC did not occur until its meeting of 24 October 2022¹⁴⁰.

¹³¹ Third report of Grant Thornton to RTÉ Audit and Risk Committee, 2.41, page 22

¹³² Third report of Grant Thornton to RTÉ Audit and Risk Committee, 2.43, page 22

¹³³ Third report of Grant Thornton to RTÉ Audit and Risk Committee, 2.91, page 37

¹³⁴ Third report of Grant Thornton to RTÉ Audit and Risk Committee, 2.110 (a), page 42

¹³⁵ Third report of Grant Thornton to RTÉ Audit and Risk Committee, 2.110 (c), page 42

¹³⁶ Third report of Grant Thornton to RTÉ Audit and Risk Committee, 2.79 (c), page 34

¹³⁷ Third report of Grant Thornton to RTÉ Audit and Risk Committee, 1.15, page 9

¹³⁸ Third report of Grant Thornton to RTÉ Audit and Risk Committee, 1.16, page 9

¹³⁹ Third report of Grant Thornton to RTÉ Audit and Risk Committee, A1.2, Item 26, page 58

¹⁴⁰ Third report of Grant Thornton to RTÉ Audit and Risk Committee, 2.106, page 41

- 5.10 Responding to correspondence from the Committee, issued in in December 2022, requesting information in relation to Toy Show the Musical, Dee Forbes informed the Committee by correspondence on 11 January 2023¹⁴¹ that RTÉ:

has an obligation to diversify its commercial activities beyond advertising

and that this was:

a project that we [RTÉ] plan to return to in the future¹⁴².

- 5.11 The information note accompanying the letter from Ms Forbes stated:

the budgeting and financial management of the project was managed by the producers and the RTÉ finance team, with all appropriate controls [...] the business case was presented to the RTÉ finance team for review and interrogation of the assumptions and the risks¹⁴³.

- 5.12 The note went on to confirm that:

the Chair of the RTÉ Board, Director General and the RTÉ Executive were also briefed on the project [...] the final green light on the project was given on 29 March 2022 by a subset of the RTÉ Board (the Audit and Risk Sub-Committee and the Programme Sub-Committee).

- 5.13 A subsequent letter from RTÉ to the Committee on 23 February 2023¹⁴⁴ stated that:

the Audit and Risk Committee of the RTÉ Board and the full RTÉ Board were fully briefed on year one of Toy Show the Musical (both in advance of the show run and since)¹⁴⁵.

- 5.14 The Committee sought the business case for the project from RTÉ on three occasions between December 2022 and April 2023. RTÉ provided a copy of the short form business plan to the Committee on 28 February 2024.

¹⁴¹ in response to the Committee's request for the business case for Toy Show the Musical, which was sought arising from discussion during the Committee's meeting of 15 December 2022 – see page 71 of [transcript](#)

¹⁴² [R1658 \(ii\) PAC33 – Letter from then RTÉ Director General Dee Forbes to the Committee of Public Accounts – 11 January 2023](#)

¹⁴³ [R1658 \(iii\) PAC33 – Information note on Toy Show the Musical – 11 January 2023, page 6](#)

¹⁴⁴ in response to the Committee's discussion of R1658 during its meeting of 26 January 2023 – see pages 67-69 of [transcript](#)

¹⁴⁵ [R1761 \(ii\) PAC33 – Letter from then RTÉ Director General Dee Forbes to the Committee of Public Accounts – 23 February 2023, page 2](#)

Issue Five – Conclusions and Observations

- 5.15 The Committee concludes that the loss of €2.27 million on a project for which sanction was given without recorded approval at Board level, despite such approval being required, underlines a continuation of an apparent disregard for adherence to prescribed governance processes at RTÉ.
- 5.16 The failure to adhere to controls in place at the broadcaster is further demonstrated by the minutes of the Board on 1 March 2022, that state ‘next steps to Audit & Risk Committee’, despite the project first being discussed at the ARC over five months after tickets to the musical went on sale.
- 5.17 The only business case for the project appears to be the short form document that was only shared with external consultants and a subset of the Executive Team in March 2021, and which Grant Thornton concludes was not shared with the appointed Board.
- 5.18 The Committee underlines that the short form document only provides high level financial details and does not outline the audience numbers required for the projected box office revenue. Therefore, the Committee concludes the document is a weak business case for a project of this scale.
- 5.19 The fact only a subset of the Board was invited to the meeting on 29 March 2022, and that briefing materials were not provided in advance to attendees, operated to hinder effective interrogation of the details of the project by the Board.
- 5.20 Having examined the presentation for the meeting of 29 March 2022, the Committee highlights that the revenue projections assumed sell out of all shows planned. Taking into account the weaknesses and threats identified in the short form document, the Committee believes that assuming sell out was overly ambitious and exemplified poor financial controls over the project. The actual revenue from the shows bears this out.
- 5.21 The Committee cannot reconcile the assertion in previous correspondence to the Committee that all appropriate controls were

followed in relation to the project, and that the ARC and the full RTÉ Board were fully briefed in advance of the musical's run, with the facts as presented and the findings of the Grant Thornton report. The Committee is of the view that this correspondence was misleading and omitted key information.

5.22 In direct contrast to what was outlined in Ms Forbes' letters to the Committee on 11 January 2023 and 23 February 2023, the head of the ARC told Grant Thornton that the ARC had no information on the project, and that no financial analysis or risk analysis on the project was presented to it.

5.23 The Committee believes that the findings of the Grant Thornton report, and the manner in which the Committee believes it was misled by the broadcaster in correspondence, indicates a failure of corporate governance at RTÉ, management override of the controls of its elected Board, a lack of transparency of its processes, and a lack of accountability generally, including to elected Members of Dáil Éireann.

Issue Six – Matters of current expenditure at RTÉ, including costs arising from Eversheds Sutherland report and estimated loss of TV Licence revenue

- 6.1 The Committee previously examined matters arising from Eversheds Sutherland's report into RTÉ's use of contractors in its report published 5 July 2022¹⁴⁶. Of the 433 contractual arrangements reviewed by Eversheds, the contracts of 157 individuals were found to be in need of a further review, of which 106 contractors were identified as having 'attributes akin to employment' and 51 contractors were found to have 'attributes akin to both employment and self-employment'.
- 6.2 RTÉ subsequently offered 82 of these individuals a contract of employment, with 79 acceptances. RTÉ confirmed to the Committee that the period under examination was 2015 to 2018, and that it had made a settlement with Revenue of approximately €1.2 million 'in respect of identified liabilities'. At the time of that report's publication, no indication had been given as to how this figure was reached.
- 6.3 The Committee received correspondence in November 2023 in which RTÉ confirmed that the settlement to Revenue related to 35 individuals¹⁴⁷.
- 6.4 During the Committee's engagement on 20 January 2022, then RTÉ Director General Dee Forbes informed the Committee 'that we have to be open to further settlements'¹⁴⁸.
- 6.5 The Department of Social Protection's Scope investigation unit launched a separate investigation, reviewing PRSI arrangements at RTÉ over a period of time that could date back to the 1980s. The investigation is looking at a total of 695 individuals, of which 149 had been reported on at the time of the Committee's meeting on 12 October 2023¹⁴⁹. RTÉ Director General Kevin Bakhurst told the Committee at that meeting that the broadcaster had set aside a figure of less than €20 million as a potential liability to the Department¹⁵⁰.
- 6.6 RTÉ Director of Human Resources Eimear Cusack informed the Committee at the same meeting that the investigation could take another 15 years to complete, and

¹⁴⁶ [Report of the Committee of Public Accounts, published 5 July 2022](#)

¹⁴⁷ [R2207 PAC33 – Briefing requested from RTÉ arising from meeting of 12 October 2023 – Item 12](#)

¹⁴⁸ [Meeting Transcript – 20 January 2022, page 15](#)

¹⁴⁹ [Meeting Transcript – 12 October 2023, page 32](#)

¹⁵⁰ [Meeting Transcript – 12 October 2023, page 30](#)

that three out of the 20 staff in RTÉ's Human Resources section are working exclusively on the process¹⁵¹.

- 6.7 RTÉ confirmed to the Committee in subsequent correspondence that it had paid over €74,000 (excluding VAT) in legal costs appealing findings against it by the Scope section¹⁵². The Secretary General of the Department of Social Protection, John McKeon, informed the Committee on 18 January 2024 that he

*had originally hoped [the Scope investigation] would take us three years, not 15 years...my sense is that we will be able to make substantially faster progress in the next year or two*¹⁵³.

- 6.8 At the beginning of the Committee's engagement with RTÉ in October 2023, Mr. Bakhurst gave the following summary of the broadcaster's efforts to cut costs at RTÉ:

*We are managing our finances carefully and working to cut costs in the face of declining revenue from the TV licence. Recent initiatives, such as the freeze on recruitment of staff and stopping discretionary spending, alongside deferring some investment in digital and capital projects, have saved several million euro. RTÉ's commercial performance has been good.*¹⁵⁴

- 6.9 RTÉ Group Financial Controller Mike Fives stated RTÉ had €68 million in cash reserves at the end of August 2023, and that he expected this to last until mid-2024 if the broadcaster did not receive additional funding sought from the Exchequer¹⁵⁵. Mr. Fives told the Committee that RTÉ estimates (based on trends at the time of the meeting) that due to the public discussion over controls at RTÉ, non-payment of the TV Licence fee will cost it €21 million more than it estimated in 2022¹⁵⁶, i.e., €86 million rather than €65 million.
- 6.10 Mr. Fives stated that the estimated €20 million liability arising from the Scope investigation is included in the €68 million cash reserves at the broadcaster¹⁵⁷.

¹⁵¹ Meeting Transcript – 12 October 2023, page 59

¹⁵² R2207 PAC33 – Briefing requested from RTÉ arising from meeting of 12 October 2023 – Item 8

¹⁵³ Meeting Transcript – 18 January 2024, page 29

¹⁵⁴ Meeting Transcript – 12 October 2023, page 3

¹⁵⁵ Meeting Transcript – 12 October 2023, page 16

¹⁵⁶ Meeting Transcript – 12 October 2023, page 47

¹⁵⁷ Meeting Transcript – 12 October 2023, page 32

Issue Six – Conclusions and Observations

- 6.11 The Committee concludes that, taking into account the settlement to Revenue, the estimated liability to the Department of Social Protection, and the legal costs to date in appealing findings of the Department's investigation, RTÉ has badly mismanaged the classification of a significant number of workers at RTÉ for PRSI purposes, which could cost the broadcaster tens of millions of euros.
- 6.12 The Committee highlights that the settlement only relates to approximately a third of the individuals identified as having attributes akin to employment, or 22% of the 157 total individuals that were found to be in need of a further review. The Committee is concerned that, given the low percentage of individuals covered by the settlement, further RTÉ liabilities to Revenue could equate to millions of euros.
- 6.13 The Committee is alarmed at how long RTÉ expects the full process to take, and points to the further costs arising from having three of its staff working full-time on this process.
- 6.14 While the Committee welcomes RTÉ's efforts to stabilise the financial situation at the broadcaster, the Committee expresses its alarm at the cost to RTÉ of its liabilities to Revenue and the Department of Social Protection, and the resulting legal costs, the loss of TV Licence fee revenue arising from the manner in which the broadcaster handled issues surrounding the issues considered in this report, and the considerable fees paid by RTÉ for reviews into the latter.
- 6.15 Taken together, the actions and decisions that have caused this significant expenditure from the broadcaster point to serious failings of governance and accounting practices at RTÉ.

Recommendations made by the Committee of Public Accounts

Recommendations of the Committee

1. The Committee recommends that the Government brings RTÉ back under the statutory remit of the Comptroller and Auditor General.
2. The Committee recommends that RTÉ ensures that no side deals (commercial or otherwise), akin to that agreed in addition to Mr. Tubridy's 2020-2025 contract, are undertaken in relation to contracts for employees or contractors going forward. Furthermore, the Committee recommends that staff at RTÉ must comply with codes of professional bodies of which they are a member.
3. To avoid management override by the Director General, the Committee recommends that RTÉ puts a policy into place to ensure that sign-off is required by the leadership team/management team with regard to the issuing of credit notes of significant value, and any guarantees entered into with third parties.
4. The Committee recommends that all invoices issued by RTÉ be clearly and accurately labelled as to the goods and services in respect of which they are issued.
5. The Committee recommends that RTÉ introduces a written policy in relation to negotiations with presenters and/or their representatives, to ensure that:
 - the leadership team and the appointed Board are fully informed of same,
 - more than one member of the leadership team is involved in any such negotiation,
 - negotiations are documented,
 - meetings relating to negotiations are officially recorded and minuted by RTÉ, and
 - legal advice is given in relation to such negotiations.

6. The Committee recommends that RTÉ discloses in its financial statements the activity and revenues flowing through the barter account during the financial year in question, commencing with its 2023 financial statements.
7. The Committee recommends that RTÉ implements, without delay, a register of gifts, and that RTÉ furnishes the Committee with a progress report on same, its new register of interests, and its new register of external activities in June 2024.
8. The Committee recommends that RTÉ develops a policy for its staff and contractors in relation to promotional work, and use of social media, and that RTÉ reports back to the Committee on this matter in June 2024.
9. The Committee recommends that RTÉ publishes the salary received by each member of staff at the broadcaster earning more than €150,000 per annum in its annual financial statements.
10. The Committee recommends that RTÉ reports the exact amounts paid out to former members of staff, who received a lump sum of more than €150,000 upon their departure from the broadcaster, in its annual accounts going forward, without rounding the figure down or up.
11. The Committee recommends that RTÉ puts in place a clear methodology in relation to how it enters into exit agreements with staff, and that such agreements are subject to Board oversight, with clear lines of communication to the Minister, which is recorded in writing.
12. The Committee recommends that RTÉ ensures that the terms of any future exit agreements with staff do not contain any confidentiality clauses and that it be a condition of any exit agreement that the former employee must cooperate with any internal or external inquiries or investigations, including Oireachtas Committees, and that such agreements align with the observations of the C&AG's Special Report 91: Management of Severance Payments in Public Sector Bodies¹⁵⁸.
13. The Committee recommends that the Audit and Risk Committee is sufficiently equipped to ensure it can effectively monitor and review the

¹⁵⁸ C&AG Special Report 91: Management of Severance Payments in Public Sector Bodies

effectiveness of the internal audit function, and that it can evaluate the overall effectiveness of the internal control and risk management frameworks within RTÉ.

14. The Committee recommends that the Audit and Risk Committee at RTÉ is fully briefed and appraised on a quarterly basis, on the financial aspects of projects at the broadcaster going forward, and that prudent financial controls are put in place for such projects to avoid further significant financial losses to RTÉ.
15. The Committee recommends that RTÉ provides the Committee with an update in June 2024 with regard to the investigation by the Scope section at the Department of Social Protection into the historic PRSI classification of workers at RTÉ, and any revisions to the estimated liability to the Department, including any settlements made to it.
16. The Committee recommends that RTÉ keeps it informed on a quarterly basis regarding any further settlements with Revenue, in relation to the classification of workers at the broadcaster or any moneys paid to former members of staff.
17. The Committee recommends that RTÉ provides a report to the Committee in June 2024 detailing the cash reserves available to the broadcaster at the end of 2023, and progress made in stabilising the financial position at RTÉ, including the amount saved by the broadcaster in that period.
18. The Committee recommends that the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media supplies the Committee in August 2024 with the total amount lost to it between July 2023 and end-June 2024 in non-payment of TV Licence fees.
19. The Committee recommends that RTÉ provides it with the total expenditure on the three reviews by Grant Thornton and the review by McCann FitzGerald that were commissioned by the broadcaster since March 2023.
20. The Committee recommends that the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, upon completion of all reviews commissioned into practices at RTÉ by the Department and/or the

Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media since July 2023, provides it with the total expenditure on same.

21. The Committee recommends that RTÉ furnishes the Committee with a report in June 2024 detailing all changes made up to that point in the broadcaster in relation to improved governance, transparency of financial controls and practices, and accountability to the taxpayer at RTÉ.

Appendix 1 Committee Membership

The following Deputies were members of the Committee of Public Accounts when the report was agreed:

John Brady	Sinn Féin
Colm Burke	Fine Gael
Cormac Devlin	Fianna Fáil
Alan Dillon	Fine Gael
Alan Kelly	Labour
Paul McAuliffe	Fianna Fáil
Imelda Munster	Sinn Féin
Catherine Murphy	Social Democrats
Verona Murphy	Independent
Marc Ó Cathasaigh	Green Party
James O'Connor	Fianna Fáil
Brian Stanley (Cathaoirleach)	Sinn Féin

Appendix 2 Committee Orders of Reference

Dáil Standing Order 218 – Committee of Public Accounts

218. (1) There shall stand established, following the reassembly of the Dáil subsequent to a General Election, a Standing Committee, to be known as the Committee of Public Accounts, to examine and report to the Dáil upon—

- (a) the accounts showing the appropriation of the sums granted by the Dáil each year to meet the public expenditure and such other accounts as they see fit (not being accounts of persons included in the Second Schedule of the Comptroller and Auditor General (Amendment) Act 1993) which are audited by the Comptroller and Auditor General and presented to the Dáil on an annual basis, together with any reports by the Comptroller and Auditor General thereon;
- (b) the Comptroller and Auditor General's reports on his or her examinations of economy, efficiency, effectiveness evaluation systems, procedures and practices; and
- (c) other reports carried out by the Comptroller and Auditor General under the Act.

(2) In considering particular accounts pursuant to paragraph (1)(a), the Committee shall examine whether, having regard to changes in—

- (a) the volume or quality of services or other outputs delivered, and
- (b) associated expenditure,

over time, it can be demonstrated that value for money has or has not been achieved.

(3) The Committee shall bring conclusions and recommendations reported to the Dáil pursuant to paragraph (1)(a) in relation to particular accounts to the attention of the relevant Committee established pursuant to Standing Order 95.

(4) The Committee may suggest alterations and improvements in the form of the Estimates submitted to the Dáil and shall bring any such suggestions as reported to the Dáil to the attention of the Committee on Budgetary Oversight.

(5) The Committee may proceed with its examination of an account or a report of the Comptroller and Auditor General at any time after that account or report is presented to Dáil Éireann.

(6) The Committee shall have the power to send for persons, papers and records.

(7) Paragraphs (4) to (9) inclusive of Standing Order 96 shall not apply to the Committee.

(8) Every report which the Committee proposes to make shall, on adoption by the Committee, be laid before the Dáil forthwith whereupon the Committee shall be empowered to print and publish such report together with such related documents as it thinks fit.

(9) The Committee shall present an annual progress report to Dáil Éireann on its activities and plans.

(10) Notwithstanding the provisions of paragraph (1) of this Standing Order, the Committee shall have the power to examine and report upon a specific matter of general public interest relating to the appropriation of public moneys, which is not comprehended by appropriation accounts or reports of the Comptroller and Auditor General within the meaning of paragraph (1), subject to—

- (a) a positive determination having been made by the Committee on Remit Oversight under Standing Order 93A pursuant to a request by the Committee of Public Accounts under Standing Order 93B for an extension to its orders of reference for the purpose of examining the matter; and
- (b) the approval of the Dáil by way of an appropriate motion under Standing Order 93B to instruct the Committee in conducting its examination of the matter.

(11) The Committee shall refrain from—

- (a) enquiring into in public session, or publishing, confidential information regarding the activities and plans of a Government Department or office, or of a body which is subject to audit, examination or inspection by the Comptroller and Auditor General, if so requested either by a member of the Government, or the body concerned; or
- (b) enquiring into the merits of a policy or policies of the Government or a member of the Government or the merits of the objectives of such policies.

(12) The Committee may, without prejudice to the independence of the Comptroller and Auditor General in determining the work to be carried out by his or her Office or the manner in which it is carried out, in private communication, make such suggestions to the Comptroller and Auditor General regarding that work as it sees fit.

(13) The Committee shall consist of thirteen members, none of whom shall be a member of the Government or a Minister of State, and four of whom shall constitute a quorum. The Committee and any sub-Committee which it may appoint shall be constituted so as to be impartially representative of the Dáil.

Appendix 3 Witnesses

The Comptroller and Auditor General Mr. Seamus McCarthy is a permanent witness to the Committee and attends all of its engagements.

The following table contains the names of witnesses who provided information to the Committee during its meetings on 29 June 2023, 11 July 2023, 13 July 2023, and 12 October 2023, and their title at the time.

Meeting on 29 June 2023

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	
Ms Katherine Licken	Secretary General
Ms Triona Quill	Assistant Secretary, Broadcasting and Media

Raidió Teilifís Éireann	
Ms Siún Ní Raghallaigh	Chair of the Board
Mr. Adrian Lynch	Interim Deputy Director General
Ms Geraldine O'Leary	Director of Commercial
Ms Paula Mullooly	Director of Legal Affairs
Mr. Rory Coveney	Director of Strategy
Mr. Richard Collins	Chief Financial Officer
Ms Anne O'Leary	Chair of the Audit and Risk Committee
Mr. Robert Shortt	Member of the Audit and Risk Committee and RTÉ staff representative on the Board
Dr. P.J. Mathews	Member of the RTÉ Board

Office of the Comptroller and Auditor General

Mr. Seamus McCarthy	Comptroller and Auditor General
Mr. Andrew Harkness	Deputy Director of Audit

Private Individuals

Ms Moya Doherty	Former Chair of the RTÉ Board
Mr. Willie O'Reilly	Former RTÉ Director of Commercial

Meeting on 11 July 2023

Office of the Comptroller and Auditor General

Mr. Seamus McCarthy	Comptroller and Auditor General
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Private Individuals

Mr. Ryan Tubridy
Mr. Noel Kelly

Meeting on 13 July 2023

Raidió Teilifís Éireann

Ms Siún Ní Raghallaigh	Chair of the Board
Mr. Kevin Bakhurst	Director General
Mr. Adrian Lynch	Deputy Director General
Ms Paula Mullooly	Director of Legal Affairs
Mr. Richard Collins	Chief Financial Officer

Raidió Teilifís Éireann	
Mr. Declan McBennett	Group Head of Sport
Mr. Conor Mullen	Commercial Director, Sales and Strategy
Mr. Robert Shortt	Member of the Audit and Risk Committee and RTÉ staff representative on the Board

Office of the Comptroller and Auditor General	
Mr. Seamus McCarthy	Comptroller and Auditor General

Private Individuals	
Mr. Noel Curran	Former RTÉ Director General

Meeting on 12 October 2023

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	
Ms Katherine Licken	Secretary General
Ms Triona Quill	Assistant Secretary, Broadcasting and Media
Mr. Stephen Ryan	Principal Officer

Raidió Teilifís Éireann	
Mr. Kevin Bakhurst	Director General
Mr. Adrian Lynch	Deputy Director General
Ms Paula Mullooly	Director of Legal Affairs
Mr. Conor Mullen	Head of Strategy & Commercial Compliance
Mr. Mike Fives	Group Financial Controller

Raidió Teilifís Éireann	
Ms Eimear Cusack	Director of Human Resources

Office of the Comptroller and Auditor General	
Ms Colette Drinan	Secretary and Director of Audit

Appendix 4 References

Information from the following sources informed the Committee's issues and recommendations in this report:

References
Meeting Transcript – 20 January 2022
Meeting Transcript – 15 December 2022
Meeting Transcript – 26 January 2023
Meeting Transcript - 29 June 2023
Meeting Transcript - 11 July 2023
Meeting Transcript - 13 July 2023
Meeting Transcript - 12 October 2023
Meeting Transcript – 18 January 2024
R1658 PAC33
R1761 PAC33
R2029 PAC33
R2030 PAC33
R2072 PAC33
R2117 PAC33

R2127 PAC33

R2148 PAC33

R2162 PAC33

R2171 PAC33

R2172 PAC33

R2207 PAC33

R2224 PAC33

R2253 PAC33

R2267 PAC33

R2275 PAC33

Report of the Committee of Public Accounts, published 5 July 2022

Joint Committee on Tourism, Culture, Arts, Sport and Media – Meeting Transcript – 5 July 2023

Ms Breda O’Keeffe’s opening statement to the Joint Committee on Tourism, Culture, Arts, Sport and Media, 5 July 2023

Joint Committee on Tourism, Culture, Arts, Sport and Media – Meeting Transcript – 14 February 2024

Broadcasting Act 2009

Houses of the Oireachtas (Inquiries, Privileges and Procedures) Act 2013

2022 Appropriation Account for Vote 33 – Tourism, Culture, Arts, Gaeltacht, Sport and Media

C&AG Special Report 91: Management of Severance Payments in Public Sector Bodies

First report of Grant Thornton to RTÉ Audit and Risk Committee

Second report of Grant Thornton to RTÉ Audit and Risk Committee

Third report of Grant Thornton to RTÉ Audit and Risk Committee

McCann FitzGerald report to RTÉ in respect of Voluntary Exit Programmes operated in 2017 and 2021

Interim report by Mazars, published by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin, 25 August 2023

Statement by the RTÉ Board – 22 June 2023

Statement by the RTÉ Board – 23 June 2023

Statement from the RTÉ Board dated 26 June 2023 – 1

Statement from the RTÉ Board dated 26 June 2023 – 2

Resignation statement from Dee Forbes – 26 June 2023

RTÉ Statement – 27 June 2023

Statement by Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin – 4 July 2023

Statement by Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin – 5 July 2023
RTÉ Statement – 9 July 2023
RTÉ Statement – 10 July 2023
Statement by Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin – 12 July 2023
RTÉ Statement – 17 August 2023
RTÉ Annual Report 2020
RTÉ Annual Report 2021
RTÉ Annual Report 2022
Article on rte.ie entitled ‘Tubridy-hosted Renault events cost RTÉ more than publicly stated’ – 6 July 2023
Article on rte.ie entitled ‘Review commences into RTÉ voluntary exit schemes’ – 11 August 2023
Article on rte.ie entitled ‘O’Keeffe’s €450,000 exit payment "recorded as €400,000" in RTÉ annual report’ – 16 February 2024
Black’s Law Dictionary, 2nd Edition

It is the practice of the Committee of Public Accounts to publish correspondence received from bodies it corresponds with on the Committee’s [webpage](#).

Appendix 5 Detailed Chronology of events

This chronology outlines the key dates and events in relation to the matters examined by the Committee in the four meetings being reported upon, and provides context to the key issues discussed in this report.

This information is primarily based on evidence given by witnesses at the Committee hearings and the documentation provided to the Committee by RTÉ, and on behalf of Noel Kelly and Ryan Tubridy.

Where relevant, reference is also made to the Grant Thornton report of 16 June 2023 into the two payments of €75,000 to Ryan Tubridy (GT1)¹⁵⁹, the Grant Thornton report of 14 August 2023 into the understatement of earnings of Ryan Tubridy from 2017 to 2019 (GT2)¹⁶⁰. This report makes reference also to the Grant Thornton report on Toy Show the Musical (GT3)¹⁶¹, and the McCann FitzGerald report on RTÉ's 2017 and 2021 Voluntary Exit Programmes¹⁶². Reference is also made to evidence given by witnesses to the Joint Committee on Tourism, Culture, Arts, Sports and Media, which held hearings in parallel with the Committee of Public Accounts.

¹⁵⁹ [First report of Grant Thornton to RTÉ Audit and Risk Committee](#)

¹⁶⁰ [Second report of Grant Thornton to RTÉ Audit and Risk Committee](#)

¹⁶¹ [Third report of Grant Thornton to RTÉ Audit and Risk Committee](#)

¹⁶² [McCann FitzGerald report to RTÉ in respect of Voluntary Exit Programmes operated in 2017 and 2021](#)

Negotiations on Mr. Ryan Tubridy's new contract	
September 2015 – September 2019	There was a five-year contract in place between RTÉ and Mr. Ryan Tubridy for Television and Radio Services from 1 September 2015 – 31 August 2020 . RTÉ stated there were no issues with the services provided by Mr. Tubridy, and that there are no records of any meetings or conversations with the then RTÉ Director General Dee Forbes, the then RTÉ Chief Financial Officer Breda O'Keeffe, or the RTÉ Solicitors' Office in the period 2017 – September 2019 ¹⁶³ .
October 2019	
24 October 2019	<p>GT2 and the RTÉ chronology provide details of a meeting on this date, attended by Mr. Tubridy's agent Mr. Noel Kelly, a representative of NK Management, Mr. Kelly's solicitor Joe O'Malley, and Ms O'Keeffe. Two further attendees are not named in GT2. However, the RTÉ chronology confirms that both RTÉ Director of Content Jim Jennings and an RTÉ solicitor attended¹⁶⁴.</p> <p>During this meeting, according to RTÉ, there was a proposal to terminate Mr. Tubridy's existing contract early, and a request 'as a gesture of goodwill' that the presenter would forego an exit fee of €120,000 due on the expiry date of the contract.</p> <p>It was also proposed that that the exit fee be written off against earnings. GT2 refers to 'Person 3'¹⁶⁵. Person 3, as interviewed for GT2, stated that RTÉ 'had negotiated for additional TV services' year-on-year from Mr. Tubridy that were not called upon, and therefore were asking Mr. Tubridy not to invoice for the exit fee¹⁶⁶.</p>
25 October 2019	<p>An email, provided by RTÉ in correspondence to the Committee, sent from Mr. Kelly to Mr. Jennings, Ms O'Keeffe, and an RTÉ solicitor on 25 October refers to the meeting of the previous day¹⁶⁷. In the email, Mr. Kelly states that:</p> <p><i>it was an extremely disappointing meeting and we are gravely concerned in relation to contract negotiations going forward</i>¹⁶⁸.</p>
November 2019	
19 November 2019	According to RTÉ's chronology, Ms Forbes wrote to Mr. Tubridy, asking him to take a 15% cut in his fee from 1 January 2020 and for the remainder of his contract ¹⁶⁹ .

¹⁶³ [Chronology of events provided by RTÉ, page 1](#)

¹⁶⁴ [Chronology of events provided by RTÉ, page 1](#)

¹⁶⁵ As GT2 states that 'Mr. Jennings was unable to participate in the review', it appears that this person is the RTÉ solicitor referred to in RTÉ's chronology

¹⁶⁶ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 3.10, page 20](#)

¹⁶⁷ [Email from Mr. Noel Kelly to RTÉ – 25 October 2019](#)

¹⁶⁸ [Chronology of events provided by RTÉ, page 1](#)

¹⁶⁹ [Letter from Ms Dee Forbes to Mr. Ryan Tubridy – 19 November 2019](#)

20 November 2019	An RTÉ solicitor emailed Mr. Kelly (copying Ms O’Keeffe, Mr. Jennings, and one person whose name is redacted by RTÉ), setting out the revised fee for the new contract, and separating out the fee for TV and Radio (€220,000 and €200,000 respectively). There was no reference to the exit fee, and RTÉ stated it ‘cannot consider any upward revision of this offer’ ¹⁷⁰ .
December 2019	
2 December 2019	RTÉ’s chronology states there was a meeting on that day between NK Management (NKM ¹⁷¹), Ms O’Keeffe, and an RTÉ solicitor to discuss the offer, with RTÉ agreeing to put its final offer in writing ¹⁷² .
16 December 2019	According to RTÉ, a further meeting was held between Mr. Kelly, Ms O’Keeffe, and Ms Forbes. However, RTÉ states there are no notes or records to confirm what was proposed or discussed at this meeting ¹⁷³ . Records provided by RTÉ appear to show that Ms Forbes held a pre-meeting with Ms O’Keeffe and Mr. Jennings prior to the meeting between Mr. Kelly, Ms O’Keeffe, and Ms Forbes ¹⁷⁴ .
19 December 2019	<p>Ms O’Keeffe sent an email to Mr. Kelly with an offer that included the following key proposals¹⁷⁵:</p> <ul style="list-style-type: none"> • a 15% cut in Mr. Tubridy’s fees, • to write off a portion of Mr. Tubridy’s 2017, 2018 and 2019 fees, • the new contract, as proposed on 20 November 2019, to apply ‘from 1/1/2020 or soonest’ <p>The offer proposes that:</p> <p><i>the exit fee of €120,000 to be written off on the basis that the additional services contracted for in 2017, 2018 and 2019 were not required and were not delivered.</i></p> <p>The fees attributed to those years were noted in the email as €20,000 in 2017, €50,000 in 2018 and €50,000 in 2019. RTÉ states that no information is available as to how the exit fee yearly breakdown was calculated. The final paragraph of the email notes the proposed fee to Mr. Tubridy as €420,000 per annum, with reference to an additional commercial sponsorship with a third-party, facilitated by RTÉ, for €75,000 annually.</p> <p>This email is the first record provided by RTÉ which references a third-party commercial arrangement.</p>

¹⁷⁰ [Email from an RTÉ solicitor to Mr. Noel Kelly – 20 November 2019](#)

¹⁷¹ Please note, where correspondence issues from/to an unidentified or redacted name in Noel Kelly Management, or where Mr. Noel Kelly refers to ‘we’ during contract negotiations, this report will refer to this person or entity as NKM.

¹⁷² [Chronology of events provided by RTÉ, page 2](#)

¹⁷³ [Chronology of events provided by RTÉ, page 2](#)

¹⁷⁴ [Record of pre-meeting on 16 December 2019](#)

¹⁷⁵ [Email from Ms Breda O’Keeffe to Mr. Noel Kelly – 19 December 2019](#)

January 2020	
15 January 2020	<p>New CFO Richard Collins commenced work with RTÉ¹⁷⁶, with Ms O’Keeffe continuing to work at RTÉ until the end of March 2020.</p> <p>On the same date, a meeting took place between Mr. Kelly, Ms Forbes, Ms O’Keeffe, and an RTÉ solicitor. RTÉ states in its chronology that the services provided by Mr. Tubridy and associated fees, his exit fee, and the commercial agreement contained in the offer to Mr. Tubridy were discussed, including the proposed write-off of the exit fee against services that were neither required nor delivered over the years 2017, 2018 and 2019.</p> <p>According to evidence provided by Person 3 in GT2, Mr. Kelly:</p> <p><i>expressed confusion about the proposal to write off the exit fee over the years 2017, 2018 and 2019, wanted the exit fee added to the new offer and requested a fee of €450,000 per annum¹⁷⁷.</i></p> <p>Grant Thornton was advised on behalf of Mr. Kelly and Mr. Tubridy that:</p> <p><i>the confusion that we had expressed is because we could not understand why RTÉ were planning to write-off the fee which Ryan waived, against his 2017-2019 earnings’,</i></p> <p>and that they:</p> <p><i>were actually very clear; we did not agree with what they [RTÉ] were doing¹⁷⁸.</i></p>
16 January 2020	<p>Mr. Kelly emailed Ms Forbes, Ms O’Keeffe, and an RTÉ employee whose name has been redacted by RTÉ, with Mr. Jennings copied, to seek conditions in the new contract including (amongst others):</p> <ul style="list-style-type: none"> • €450,000 per contract year paid and guaranteed by RTÉ, • €75,000 from commercial relationships; <ul style="list-style-type: none"> ○ Underwritten and guaranteed by RTÉ, ○ Invoiced from NK Management to the commercial brand. • Fees to include the €120,000 owed to Mr. Tubridy from his 2015-2020 contract, and • A letter of guarantee from the Director General that there will be no further cuts to the new contract, for the duration of the contract.¹⁷⁹

¹⁷⁶ [Chronology of events provided by RTÉ, page 2](#)

¹⁷⁷ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 3.24, page 27](#)

¹⁷⁸ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 3.25, page 27](#)

¹⁷⁹ [Email from Mr. Noel Kelly to RTÉ – 16 January 2020](#)

29 January 2020	<p>According to GT2, a draft side letter dealing with the write-off of the exit fee was circulated internally between the RTÉ Solicitors Office and RTÉ Finance¹⁸⁰.</p> <p>The draft side letter includes the following provision around the exit fee:</p> <p><i>It is hereby agreed that the fee of €120,000 due on the expiry date of 31 August 2020 will not be paid either pro rate or in full but will be set off against the additional contracted services set out in the Schedule but not sought by RTÉ or provided by the Presenter during the Contract Term.</i>¹⁸¹</p>
February 2020	
12 February 2020	<p>Ms O’Keeffe had a call with Deloitte, following which three emails were exchanged between both parties¹⁸². The new RTÉ CFO, Mr. Collins, and two people, identified as Person 1 and Person 2 by GT2, were copied in these emails. In one of these emails, the draft side letter relating to the exit fee is included with an explanation of the proposed arrangement¹⁸³.</p> <p>Deloitte stated:</p> <p><i>that will be okay from our perspective in terms of the netting of expense in those years for the purposes of Top Talent on the basis that [2017] and [2018] have not yet been closed</i>¹⁸⁴.</p>
13 February 2020	<p>Ms O’Keeffe emailed a revised contract offer to Mr. Kelly, Mr. O’Malley, Person 3¹⁸⁵, and another individual whose name has been redacted by RTÉ, which included, among others, the following conditions:</p> <ul style="list-style-type: none"> • €435,000 per contract year, • €75,000 from a commercial relationship, • A five year contract commencing 1 March 2020, • The exit fee of €120,000 due under the existing contract written off, and offset against 2017, 2018 and 2019 fees that were neither required nor delivered, and • A letter of guarantee from the Director General that there would be no further cuts to the new contract. <p>Furthermore, the proposal states that RTÉ:</p> <p><i>have progressed discussions with a 3rd party’ in relation to the proposed commercial relationship. The draft side letter relating to the exit fee was also attached</i>¹⁸⁶.</p>

¹⁸⁰ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 3.27, page 27](#)

¹⁸¹ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 3.29, page 28](#)

¹⁸² [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 3.30, page 28](#)

¹⁸³ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 4.19, page 39](#)

¹⁸⁴ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 4.21, page 40](#)

¹⁸⁵ As identified in the second report of Grant Thornton to RTÉ Audit and Risk Committee

¹⁸⁶ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 3.33, page 31](#)

	<p>The email is copied to Mr. O'Malley, Ms Forbes, Mr. Jennings and an RTÉ solicitor¹⁸⁷. In the email, Ms O'Keeffe states:</p> <p><i>we have had a number of productive discussions internally where we considered all the elements of your proposal. We can agree to many of your proposals as we too are very keen to conclude a new contract with Ryan for his services.</i></p> <p>The email also refers to a planned meeting on Tuesday [18 February 2020].</p>
18 February 2020	<p>RTÉ confirm in its chronology of events that a meeting took place between Ms Forbes, Ms O'Keeffe, an RTÉ solicitor, and NKM¹⁸⁸.</p>
19 February 2020	<p>Mr. Kelly emailed Ms O'Keeffe, and copied Ms Forbes, Mr. Jennings and an employee of RTÉ (whose name is redacted by RTÉ), responding to RTÉ's latest offer¹⁸⁹. Therein:</p> <ul style="list-style-type: none"> • NKM agree to the fee of €435,000 per contract year. However, NKM request a sign-off fee of €75,000 at the end of the five year contract in a side letter agreement, • NKM agree to the €75,000 fee per contract year from commercial relationships, and makes the following requests not provided for in the RTÉ offer of 13 February; <ul style="list-style-type: none"> ○ This would cover three Late Late Show host style appearances, and ○ the fee to be underwritten and guaranteed by RTÉ in a side letter agreement for the duration of the contract and beyond into the next contract. • NKM agree a five-year contract term from 1 March 2020, and • NKM request a letter of guarantee from the Director General that there will be no further cuts to the new contract is agreed. <p>The email does not make reference to the €120,000 exit fee.</p>
20 February 2020	<p>Ms O'Keeffe responded to Mr. Kelly by email. In this email, Ms O'Keeffe rejects the request for an exit fee in the new contract, stating that 'we no longer pay exit fees'.</p> <p>She further stated that:</p> <p><i>the €120,000 exit fee due under the current contract will be written off and offset against 2017, 2018, and 2019 fees as outlined in the attached letter and in email of 13th February 2020</i></p> <p>Ms O'Keeffe goes on to say that:</p> <p><i>we made good progress on what the commercial agreement would be [...] and we can provide you with a side letter to underwrite this fee for the duration of the contract</i> ¹⁹⁰.</p>

¹⁸⁷ [Chronology of events provided by RTÉ, page 3](#)

¹⁸⁸ [Chronology of events provided by RTÉ, page 3](#)

¹⁸⁹ [Email from Mr. Noel Kelly to RTÉ – 19 February 2020](#)

¹⁹⁰ [Email from Ms Breda O'Keeffe to Mr. Noel Kelly – 20 February 2020](#)

25 February 2020	Mr. Kelly responded to the email of 20 February, agreeing to the write-off of the €120,000 exit fee only on the basis that a fee of €450,000 per contract year is agreed ¹⁹¹ .
28 February 2020	<p>RTÉ provided a diary entry for a meeting between Ms Forbes and Mr. Kelly that day. RTÉ states that it has no information as to what was discussed at this meeting¹⁹².</p> <p>On the same date, Mr. Kelly emailed Ms Forbes, Ms O'Keeffe, Mr. Jennings, and an individual whose name has been redacted by RTÉ, to request a draft contract from RTÉ. The email would appear to suggest that a fee of €440,000 per contract year was agreed between both parties¹⁹³.</p>
March 2020	
10 March 2020	<p>An RTÉ solicitor¹⁹⁴ sent an email to NKM and another person (whose name is redacted by RTÉ), copying Ms O'Keeffe and another person (whose name is redacted by RTÉ), enclosing the draft contract and two draft side letters relating to the exit fee write-off, and a guarantee that Mr. Tubridy's fee would not be reduced for the duration of the contract¹⁹⁵. The first side letter notes that the €120,000 exit fee was due on the expiry date of 31 August 2020.</p> <p>The email also states that:</p> <p style="padding-left: 40px;"><i>the sponsorship agreement will be handled by our Commercial team and will [be] agreed separately to these documents.</i></p>

¹⁹¹ [Email from Mr. Noel Kelly to RTÉ – 25 February 2020](#)

¹⁹² [Chronology of events provided by RTÉ, page 3](#)

¹⁹³ [Email from Mr. Noel Kelly to RTÉ – 28 February 2020](#)

¹⁹⁴ Identified as Person 3 in GT2 (3.39, page 32)

¹⁹⁵ [Email from RTÉ Solicitors' Office \(Person 3\) to Mr. Noel Kelly and NK Management – 10 March 2020](#)

<p>20 March 2020</p>	<p>NKM responded by email to Person 3¹⁹⁶ and Mr. Kelly, with Ms O’Keeffe copied, making several changes to the draft contract and side letters¹⁹⁷. As GT2 notes, the most significant change made is the removal of the paragraph in the side letter pertaining to the €120,000 exit fee which provides a breakdown as to how the exit fee would be offset¹⁹⁸.</p> <p>Instead, the following text is inserted into paragraph 3:</p> <p style="text-align: center;"><i>all pre-existing agreements are terminated and neither party shall have any continuing obligations or entitlements thereunder.</i></p> <p>An additional draft side letter is attached by NKM, in relation to the commercial agreement. RTÉ states that this letter was prepared by NKM. It includes the following key paragraph:</p> <p style="text-align: center;"><i>The purpose of this correspondence is to record in writing that in addition to the fees paid by RTÉ under the Agreement, RTÉ shall also enter into an agreement with the Sponsor of the Late Late Show that will provide for an additional payment to you of €75,000 per annum for the duration of the Agreement and RTÉ shall guarantee these payments without deduction and indemnify you in relation to these payments.</i></p> <p>Records provided by RTÉ indicate that a member of staff in the RTÉ Solicitors’ Office, whose name is redacted by RTÉ, emailed Mr. Kelly and [name redacted by RTÉ] later that day, copying Ms O’Keeffe and [name redacted by RTÉ], and suggesting ‘maybe we could talk Monday afternoon’ [23 March]¹⁹⁹.</p>
<p>31 March 2020</p>	<p>A member of staff in the RTÉ Solicitors’ Office emailed NKM, copying other persons whose names are redacted by RTÉ, stating:</p> <p style="text-align: center;"><i>just got comments back from Jim last night so will be [back] to you this week²⁰⁰.</i></p> <p>In her opening statement to the Joint Committee on Tourism, Culture, Arts, Sport and Media on 5 July 2023, a copy of which was provided to the Committee of Public Accounts, Ms O’Keeffe states that she ‘left RTÉ’s employment at the end of March 2020’²⁰¹. RTÉ states in its chronology that Ms O’Keeffe finished work at the broadcaster on 31 March 2020²⁰².</p>
<p style="text-align: center;">April – August 2020</p>	
<p>RTÉ provided the Committee with a comprehensive suite of emails that detail further negotiations between the broadcaster and NKM in order to fine-tune details in the new contract, and the related side letters. This chronology, from this point, will focus on key agreements or contributions made during this period.</p>	

¹⁹⁶ As identified in the second report of Grant Thornton to RTÉ Audit and Risk Committee

¹⁹⁷ [Email from NK Management to ‘Person 3’ and Mr. Noel Kelly – 20 March 2020](#)

¹⁹⁸ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 3.40, page 32](#)

¹⁹⁹ [Email from RTÉ Solicitors’ Office to Mr. Noel Kelly – 20 March 2020](#)

²⁰⁰ [Email from RTÉ Solicitors’ Office to Mr. Noel Kelly – 31 March 2020](#)

²⁰¹ [Ms Breda O’Keeffe’s opening statement to the Joint Committee on Tourism, Culture, Arts, Sport and Media, 5 July 2023, page 1](#)

²⁰² [Chronology of events provided by RTÉ, page 3](#)

6 April 2020	<p>It appears from emails made available to Grant Thornton that RTÉ CFO Richard Collins had a call with Deloitte²⁰³. That evening, he sent Deloitte an email with the subject title 'RT side letter for auditors', attaching a copy of the amended side letter provided by NKM on 20 March 2020. The amended side letter excluded any reference to the €120,000 exit fee or the offset of same²⁰⁴.</p> <p>According to GT2, Mr. Collins stated that he discussed the matter verbally with Deloitte and that:</p> <p><i>Deloitte said they could live with this and the accounting treatment</i>²⁰⁵.</p>
8 April 2020	<p>A call took place between NKM and a member of staff in the RTÉ Solicitors' Office.</p> <p>Following the call, NKM emailed [name redacted by RTÉ] in RTÉ, which included the following²⁰⁶:</p> <p><i>Thanks for the call. I will ask [Redacted] to reduce the invoice based on the €440,000 per annum. You said you'll come back to me next week re comments on the contract and the side letters, we can then discuss how we can invoice the payment of the additional €75,000.</i></p>
15 April 2020	<p>A member of staff in the RTÉ Solicitors' Office emailed Mr. Kelly and a person whose name is redacted by RTÉ. The email included the following statement²⁰⁷:</p> <p><i>The other side letter [relating to the exit fee] as amended by Joe as attached is fine. Finally, the talks with the LLS sponsor in relation to the other contract have been delayed by recent events however once that contract is agreed to everyone's satisfaction we can look at the wording of the third letter [the side letter guaranteeing the payments of €75,000 per annum].</i></p>
27 April 2020	<p>Mr. O'Malley emailed a person, whose name is redacted by RTÉ, in RTÉ, copying Mr. Kelly and two other persons whose names are redacted by RTÉ, stating²⁰⁸:</p> <p><i>Further to our call last Friday, I understand that the side letter in relation to the sponsor's payment is currently holding up finalisation of the agreement and related side letters. I also understand per Noel's email to RTÉ on 20.2.2020 that it was agreed that RTÉ would guarantee and underwrite this annual payment of €75,000 and that critical point of agreement has informed all other aspects of the agreement...this agreed arrangement can only properly be achieved by RTÉ providing the side letter that was provided on 19.3.2020 in the attached form. We cannot agree to any amendments to this version.</i></p>

²⁰³ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 4.25, page 40](#)

²⁰⁴ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 4.26, page 40](#)

²⁰⁵ [Second report of Grant Thornton to RTÉ Audit and Risk Committee, 4.28, page 40](#)

²⁰⁶ [Email from NK Management to RTÉ – 8 April 2020](#)

²⁰⁷ [Email from RTÉ Solicitors' Office to Mr. Noel Kelly – 15 April 2020](#)

²⁰⁸ [Email from Mr. Joe O'Malley to RTÉ – 27 April 2020](#)

<p>30 April 2020</p>	<p>According to correspondence received from Mr. Collins on 1 December 2023, a meeting took place between Ms Forbes, Mr. Collins, Mr. Jennings and an RTÉ solicitor²⁰⁹.</p> <p>Mr. Collins states:</p> <p><i>At this meeting the question of whether an indemnity could be given to Ryan Tubridy was discussed. The discussion concluded with the Director General confirming that “we can’t give a cast iron indemnity” to Mr Tubridy. As far as I was concerned that was the final decision and the agreed company policy on the matter.</i></p>
<p>7 May 2020</p>	<p>A Microsoft Teams meeting took place between Mr. Kelly, Ms Forbes, a representative from NK Management, and an RTÉ solicitor on this date. RTÉ has described this as a:</p> <p><i>Video (Microsoft Teams) meeting with the Agents and the RTÉ Director General and an RTÉ solicitor providing verbal guarantee that RTÉ would underwrite the commercial agreement²¹⁰.</i></p> <p>Arthur Cox Solicitors, acting on behalf of RTÉ, provided a summary to the Committee in November 2023 of a note taken by the RTÉ solicitor present at the meeting²¹¹. The summary includes the following extracts relevant to the verbal guarantee given:</p> <p><i>Query about a Side Letter – No – The former Director General will ensure any sponsorship of the Late Late Show would involve a portion like they were talking about/a lot here – but only oral; can’t write to confirm it as that will negate what we’re trying to do. [...]</i></p> <p><i>Refers to person from NK Management – we thought you’d underwrite – cannot in formal sense as that would compromise what we are trying to achieve.</i></p> <p><i>The former Director General will personally ensure that a portion of the sponsorship will always be apportioned to the individual. [...]</i></p> <p><i>NK Management indicate that this would be a problem – not what was agreed</i></p> <p><i>NK Management – can we look at something if another sponsor, what if no sponsor?</i></p> <p><i>The former Director General responded that this was unlikely to happen.</i></p> <p><i>NK Management – big problem, teams change and we’ve no guarantee on this.</i></p> <p><i>The former Director General appears to indicate that we all want this to work; we’ve reputations to uphold. “Cold comfort” in this time.</i></p> <p><i>Not perfect – Best we can do.</i></p> <p><i>NK Management then queried the effect of another Director General being appointed.</i></p>

²⁰⁹ R2253 PAC33 – Correspondence from Mr. Richard Collins to the Committee of Public Accounts – 1 December 2023

²¹⁰ RTÉ Statement – 27 June 2023

²¹¹ Summary of note taken at meeting of 7 May 2020 by Arthur Cox

	<i>The former Director General then advised that they thought they could do it, they can't – no way around this. The guarantee [essentially] says RTE will pay the talent'.</i>
18 June 2020	<p>An email from NKM to RTÉ references the commercial sponsor, Renault:</p> <p><i>have the team given you any update on the Renault outline?</i>²¹²</p> <p>An RTÉ solicitor replied to NKM, stating:</p> <p><i>we need to agree with [name redacted by RTÉ] as to how we handle the credit note as it needs to go through [Renault's] media agency. Once that is agreed, we will issue the credit note immediately, and you will be able to raise an invoice</i>²¹³.</p>
21 July 2020	<p>The RTÉ Solicitors' Office emailed NKM a copy of the new contract, dated 20 July 2020, and a copy of a side letter agreeing to an early termination of Mr. Tubridy's previous contract, both signed by Mr. Jennings²¹⁴. RTÉ also sent the side letter guaranteeing that Mr. Tubridy's fees would not be reduced, signed by Ms Forbes, to NKM²¹⁵.</p>
24 July 2020	<p>The new contract, and the side letters relating to the termination of the previous contract and the guarantee that Mr. Tubridy's fees would not be reduced, were returned signed by email from NKM to RTÉ on 24 July²¹⁶.</p> <p>The RTÉ Solicitors' Office sent an email to Mr. Kelly, and a person whose name is redacted by RTÉ, to instruct NKM to 'send an invoice for €75k to Renault Ireland, for the attention of [name redacted by RTÉ]', and provides the wording to be included in said invoice²¹⁷:</p> <p><i>Bespoke Partnership between Renault Ireland and Ryan Tubridy to [include] personal appearances. Programme of activity to be agreed between Renault Ireland, RTE and NK Management.</i></p>

²¹² Email from NK Management to RTÉ – 18 June 2020

²¹³ Email from an RTÉ Solicitor to NK Management – 18 June 2020

²¹⁴ Email from RTÉ Solicitors' Office to NK Management – 21 July 2020

²¹⁵ R2030 (xx) PAC33 – Briefing requested from RTÉ in advance of meeting of 13 July 2023

²¹⁶ Email from NK Management to RTÉ – 24 July 2020

²¹⁷ Email from RTÉ Solicitors' Office to Mr. Noel Kelly – 24 July 2020

Events subsequent to the signature of Mr. Tubridy's 2020-2025 contract	
31 July 2020	<p>The first Grant Thornton report (GT1) states that NKM raised an invoice to the commercial partner (Renault) in July 2020. The report also states that on 31 July 2020, RTÉ issued a credit note:</p> <p><i>for the full amount of the original sponsor invoice, and an invoice was issued on the same date for a reduced amount, which in combination provided a reduction of sponsorship due from the Commercial Brand of €75,004²¹⁸.</i></p> <p>The GT1 report states that RTÉ Commercial Director Geraldine O'Leary advised that there was a:</p> <p><i>corresponding credit from RTÉ to the Commercial Brand to make it cost neutral to the Commercial Brand²¹⁹.</i></p>
20 August 2020	<p>Deloitte issued independent reasonable assurance reports for the years ending 31 December 2017, 31 December 2018, and 31 December 2019 to RTÉ Finance. These reports were addressed to the RTÉ Board. However, the reports were not provided to the Board, or to the RTÉ Audit and Risk Committee. GT2 views this as:</p> <p><i>a missed opportunity for the Audit and Risk Committee and the RTÉ Board to raise questions</i></p> <p>in relation to the accounting of the offset of the €120,000 exit fee²²⁰.</p>
January 2021	
20 January 2021	<p>RTÉ released the earnings of its top 10 most highly paid presenters for the years 2017, 2018, and 2019. In the document, Mr. Tubridy's earnings were listed as €491,667, €495,000 and €495,000 respectively²²¹. These figures were amended on 22 June 2023, with Mr. Tubridy's earnings listed as €511,667, €545,000 and €545,000 for 2017, 2018 and 2019 respectively.</p>
March 2021	
23 March 2021	<p>Mr. Coveney shares a short form business plan for Toy Show the Musical with two external consultants.²²²</p>

²¹⁸ First report of Grant Thornton to RTÉ Audit and Risk Committee, 2.15, pages 11-12

²¹⁹ First report of Grant Thornton to RTÉ Audit and Risk Committee, 2.8 (h), page 11

²²⁰ Second report of Grant Thornton to RTÉ Audit and Risk Committee, 7.36 (e), page 67

²²¹ Top 10 highest paid presenters at RTÉ on an earnings basis for 2017, 2018 and 2019

²²² Microsoft Word - Report - Working version of De-Anonymised 12 February 2024 6pm.docx (oireachtas.ie)

26 March 2021	<p>Mr. Kelly emailed Ms Forbes, copying an RTÉ solicitor and other people (names redacted by RTÉ), to request a call the following week:</p> <p><i>regarding Ryan Tubridy's contract [with] which we are experiencing some difficulty²²³.</i></p>
April 2021	
12 April 2021	<p>RTÉ's records show a diary entry for a Microsoft Teams meeting between Ms Forbes, Mr. Kelly, and two other persons whose names are redacted by RTÉ²²⁴. RTÉ states it has no information as to what was discussed at this meeting²²⁵.</p>
21 April 2021	<p>NKM emailed a staff member at RTÉ (name redacted by RTÉ) in relation to Renault's payment for year 1 of Mr. Tubridy's contract²²⁶. NKM states in the email:</p> <p><i>Renault are putting us under pressure to sign the contract in order to get payment for Year 1 of Ryan's contract, they won't pay until the contract is signed. Can you please confirm if you are happy with us to sign it? I have attached it here for you to review, Geraldine has advised that we just sign to get paid. It is a very basic contract that we created with some amendments from Renault.</i></p> <p>A copy of the tripartite agreement between Renault, RTÉ and Mr. Tubridy is enclosed with the email from NKM to RTÉ. A representative from Renault had already signed the agreement on 15 April 2021. RTÉ states in its chronology that the broadcaster 'was not involved in the drafting of this agreement'. The agreement 'sets out the events as ultimately delivered by the presenter and as facilitated by RTÉ'²²⁷.</p> <p>The agreement also sets out the following stipulation:</p> <p><i>2.1 Renault agrees to engage the Talent from 29th September 2020 – 31st December 2021 for the sole purposes of this agreement²²⁸.</i></p> <p>GT1 states that an individual signed the agreement on behalf of Mr. Tubridy on 21 April 2023, however:</p> <p><i>the version of the agreement that Grant Thornton have received is not signed by RTÉ²²⁹.</i></p>

²²³ Email from Mr. Noel Kelly to Ms Dee Forbes – 26 March 2021

²²⁴ Microsoft Teams entry for meeting on 12 April 2021

²²⁵ Chronology of events provided by RTÉ, page 5

²²⁶ Email from NK Management to RTÉ – 21 April 2021

²²⁷ Chronology of events provided by RTÉ, pages 5-6

²²⁸ Tripartite agreement between RTÉ, Mr. Ryan Tubridy and Renault, paragraph 2.1, page 2

²²⁹ First report of Grant Thornton to RTÉ Audit and Risk Committee, 2.7 (d)(iii), page 10

June 2021	
4 June 2021	The Managing Director of NK Management emailed Ms Forbes, Mr. Kelly, copying an RTÉ staff member (whose name is redacted by RTÉ), referring to a meeting with RTÉ in April 2021, and seeking an update on payments through the commercial arrangement for years 2, 3, 4 and 5 of the contract ²³⁰ .
December 2021	
31 December 2021	The tripartite agreement concluded. RTÉ states in its chronology that: <i>there were no additional or follow-on agreements entered into with [Mr. Tubridy's] agent, the Sponsor, or RTÉ</i> ²³¹ .
January 2022	
13 January 2022	According to records provided by RTÉ, Mr. Kelly emailed Ms Forbes and an RTÉ staff member (whose name is redacted by RTÉ) to follow up on the payment of €75,000 for year 2 of the contract, stating that: <i>we need to get this sorted asap</i> ²³² .
March 2022	
1 March 2022	A presentation on Toy Show the Musical was delivered to the RTÉ Executive Board. The minutes of this meeting note: <i>Next steps to the Audit and Risk Committee.</i> ²³³
8 March 2022	Mr. Kelly requested a meeting with Ms Forbes and an RTÉ staff member (whose name is redacted by RTÉ) in relation to payment for year 2 of the contract ²³⁴ .
9 March 2022	Ms Forbes suggested that she and Mr. Kelly have a call to discuss the year 2 payment ²³⁵ , and a meeting between Ms Forbes, an RTÉ solicitor and NKM was arranged to take place on 23 March . This meeting was later postponed to 24 March ²³⁶ .

²³⁰ [Email from Managing Director at NK Management to Ms Dee Forbes and Mr. Noel Kelly – 4 June 2021](#)

²³¹ [Chronology of events provided by RTÉ, page 6](#)

²³² [Email from Mr. Noel Kelly to Ms Dee Forbes – 13 January 2022](#)

²³³ [Third report of Grant Thornton to RTÉ Audit and Risk Committee, 2.32, page 20](#)

²³⁴ [Email from Mr. Noel Kelly to Ms Dee Forbes – 8 March 2022](#)

²³⁵ [Email from Ms Dee Forbes to Mr. Noel Kelly – 9 March 2022](#)

²³⁶ [Email from Mr. Noel Kelly to Ms Dee Forbes – 23 March 2022](#)

24 March 2022	A meeting took place between Ms Forbes, Mr. Kelly, and an RTÉ staff member (whose name is redacted by RTÉ). RTÉ states it has no information as to what was discussed at this meeting ²³⁷ .
29 March 2022	A meeting convened with Ms. Forbes, Mr. Coveney, Ms Mullooly, a subset of the RTÉ Board and four additional individuals. Grant Thornton refers to this as the 'Combo meeting' and concludes that no agenda or briefing documents were supplied in advance of the meeting. A briefing is given at this meeting on the Toy Show the Musical project ²³⁸ .
April 2022	
21 April 2022	Mr. Kelly emailed Ms Forbes requesting an update on 'payment for last year this year and the following two years', and refers to a 'proposal we discussed' ²³⁹ .
25 April 2022	Mr. Kelly sent an email to Ms Forbes which states: <i>It was good to catch up with you today. If you could please get Ger to send me on the invoicing details</i> ²⁴⁰ . RTÉ states it has no further information as to what was discussed at that meeting ²⁴¹ .
29 April 2022	A staff member at RTÉ, whose name is redacted by NKM, emailed Ms O'Leary to instruct her that the invoice should be addressed to Astus, the barter company ²⁴² . The email also includes the following line: <i>Do not put any person's name on the invoice. If he sends it back to me I will then sort everything else out.</i> The email is signed off by 'J'. Later that day, Ms O'Leary forwarded the email to Mr. Kelly, stating 'as discussed', and signs off as 'G' ²⁴³ .
May to July 2022	
19 May 2022	Tickets for Toy Show the Musical go on sale. ²⁴⁴

²³⁷ [Chronology of events provided by RTÉ, page 6](#)

²³⁸ [Third report of Grant Thornton to RTÉ Audit and Risk Committee, page 22](#)

²³⁹ [Email from Mr. Noel Kelly to Ms Dee Forbes – 21 April 2022](#)

²⁴⁰ [Email from Mr. Noel Kelly to Ms Dee Forbes – 25 April 2022](#)

²⁴¹ [Chronology of events provided by RTÉ, page 6](#)

²⁴² [Email from RTÉ staff member \(signed off as 'J'\) to Ms Geraldine O'Leary – 29 April 2022](#)

²⁴³ [Email from Ms Geraldine O'Leary to Mr. Noel Kelly – 29 April 2022](#)

²⁴⁴ [Third report of Grant Thornton to RTÉ Audit and Risk Committee, page 24](#)

RTÉ states that Mr. Tubridy participated in three events for the commercial sponsor in Cork, Dublin, and Louth between **March and May 2022**²⁴⁵. The cost of such events to RTÉ was supplied to the Committee²⁴⁶.

NKM raised two invoices for €75,000 each to barter company Astus, dated **9 May 2022** and **6 July 2022**²⁴⁷.

Each of the invoices shows an amount of €75,000 listed against the description 'Consultancy Fees', with no VAT applicable.

According to GT1, two payments of €75,000 were received by Mr. Tubridy (via his agent), and RTÉ recorded transactions on **25 May 2022** and **20 July 2022**, with the value in each case recorded as €115,380, and described as:

*fee agreed by Director General*²⁴⁸

on the barter account.

Ms O'Leary, according to Grant Thornton, advised that:

*the Director General asked to use the Barter Account to pay these Year Two and Year three amounts*²⁴⁹.

According to Grant Thornton, Ms O'Leary:

did not ask whether these payments could be paid through RTÉ

and:

organised, (following the Director General's suggestion, through [redacted by Grant Thornton] that these invoices be raised by the Talent's Agent and paid by the Barter Company.

GT1 states that Mr. Kelly:

*believes that the Commercial Director and/or the [redacted by Grant Thornton] identified on a call with him what the description on the invoice was to be*²⁵⁰.

Ms O'Leary advised Grant Thornton that she did not know:

*who determined the description 'Consultancy Fees'*²⁵¹ [...] [and] *believed that the Talent's Agent [Mr. Kelly] came up with the reference "Consultancy Fees" as they needed to get paid*²⁵².

Ms O'Leary stated a:

call probably did take place where the decision on how the invoice should be worded was discussed

but could not remember who was on the call²⁵³.

GT1 stated Ms Forbes advised that she:

*did not recall the conversations around it [the invoice subject]*²⁵⁴.

²⁴⁵ [Article on rte.ie entitled 'Tubridy-hosted Renault events cost RTÉ more than publicly stated' – 6 July 2023](#)

²⁴⁶ [R2030 \(i\) PAC33 – Briefing requested from RTÉ in advance of meeting of 13 July 2023](#)

²⁴⁷ [Invoices dated 9 May 2022 and 6 July 2022 raised by NK Management to barter company Astus](#)

²⁴⁸ [First report of Grant Thornton to RTÉ Audit and Risk Committee, 2.25 \(b\), page 13](#)

²⁴⁹ [First report of Grant Thornton to RTÉ Audit and Risk Committee, 2.32, page 15](#)

²⁵⁰ [First report of Grant Thornton to RTÉ Audit and Risk Committee, 2.33 \(b\), page 15](#)

²⁵¹ [First report of Grant Thornton to RTÉ Audit and Risk Committee, 2.36 \(a\), page 16](#)

²⁵² [First report of Grant Thornton to RTÉ Audit and Risk Committee, 2.36 \(b\), page 16](#)

²⁵³ [First report of Grant Thornton to RTÉ Audit and Risk Committee, 2.36 \(d\), page 16](#)

²⁵⁴ [First report of Grant Thornton to RTÉ Audit and Risk Committee, 2.38, page 16](#)

October 2022	
24 October 2022	It appears from minutes reviewed by Grant Thornton that the first time that the Toy Show the Musical project was discussed by the Audit and Risk Committee of the RTÉ was at a meeting of the ARC on this date. ²⁵⁵
November 2022	
2 November 2022	RTÉ records show a diary entry for a Microsoft Teams meeting between Ms Forbes and Mr. Kelly that day ²⁵⁶ . RTÉ again states that it has <i>no information as to what was discussed at this meeting</i> ²⁵⁷ .

Key events in 2023 prior to the Committee's engagements with RTÉ	
February 2023	
15 February 2023	RTÉ released the earnings of its top 10 most highly paid presenters for 2020 and 2021. The payments of €75,000 to Mr. Tubridy under the commercial arrangement are not included in the figures released ²⁵⁸ .
March 2023	
7 March 2023	Deloitte contacted RTÉ CFO Richard Collins to raise queries in relation to two invoices on the barter account ²⁵⁹ .
8 March 2023	Mr. Collins spoke to Ms Forbes about the invoices. Ms Forbes advised that: <i>they were consultancy invoices relating to Noel Kelly Management.</i> Mr. Collins relayed her response back to Deloitte, who were unhappy with the explanation ²⁶⁰ . According to RTÉ's chronology of events:

²⁵⁵ [Third report of Grant Thornton to RTÉ Audit and Risk Committee, page 41](#)

²⁵⁶ [Microsoft Teams entry for meeting on 2 November 2022](#)

²⁵⁷ [Chronology of events provided by RTÉ, page 7](#)

²⁵⁸ [Top 10 highest paid presenters at RTÉ on an earnings basis for 2019, 2020 and 2021](#)

²⁵⁹ [Meeting Transcript – 29 June 2023, pg. 41](#)

²⁶⁰ [Meeting Transcript – 29 June 2023, pg. 42](#)

	<p><i>the CFO discussed this with the DG who stated that the invoices related to consultancy fees for advice in relation to adapting the broadcast side to the business to cope with [Covid-19] restrictions [and that]</i></p> <p><i>the CFO relayed this explanation to the auditors and suggested that they speak directly with the DG²⁶¹.</i></p>
13 March 2023	NKM informed Mr. Jennings that Mr. Tubridy no longer wished to continue with the Late Late Show after the end of the season.
17 March 2023	The Chair of the RTÉ Audit and Risk Committee (ARC) Anne O'Leary had a call with Deloitte ²⁶² .
18 March 2023	According to RTÉ, the Deputy Chair of the RTÉ Board and fellow member of the ARC 'had a zoom call with the auditor to discuss the transactions' ²⁶³ .
29 March 2023	<p>RTÉ state that the auditor met with Ms Forbes and reported back to the Chair of the ARC and the Deputy Chair of the RTÉ Board²⁶⁴. RTÉ provide the following further details:</p> <p><i>the auditors stated that following that meeting that they did not have any further evidence beyond the DGs' representations that the payments were in fact for consultancy services received. The auditor confirmed its intention to request that a forensic IT search be carried out.</i></p>
31 March 2023	<p>RTÉ state that Ms Forbes spoke with the Chair about the actual nature of the transactions.</p> <p>RTÉ states the following in its chronology:</p> <p><i>The Chair immediately notified the Chair of the ARC and the [Deputy Chair]. A meeting was scheduled with lawyers for the Board. The lawyers advised the ARC to retain a third-party accountancy/forensic firm to establish the facts independently and they began preparing the terms of reference for the examination²⁶⁵.</i></p>
April 2023	
4 April 2023	RTÉ provided Grant Thornton with the Terms of Reference for the examination ²⁶⁶ .

²⁶¹ Chronology of events provided by RTÉ, page 7

²⁶² Meeting Transcript – 29 June 2023, pg. 56

²⁶³ Chronology of events provided by RTÉ, page 7

²⁶⁴ Chronology of events provided by RTÉ, page 8

²⁶⁵ Chronology of events provided by RTÉ, page 8

²⁶⁶ Meeting Transcript – 29 June 2023, pg. 57

18 April 2023	The RTÉ Solicitors' Office sent an email to NKM referencing a call from NKM that morning, and sought signed copies of both the tripartite Agreement and the side letter that guaranteed the underwriting of the commercial arrangement in Mr. Tubridy's contract ²⁶⁷ .
19 April 2023	NKM responded, committing to reviewing their records for a fully signed copy of the tripartite agreement ²⁶⁸ . In relation to the side letter, the following assertion is made in the email: <i>The requirement for a third side letter was overtaken by confirmations provided by Dee Forbes on behalf of RTÉ at a video meeting that occurred on 7 May 2020 attended by Dee Forbes, [name redacted by RTÉ], Noel Kelly and myself.</i> <i>It was confirmed at that meeting by Dee Forbes on behalf of RTÉ that in consideration of the new agreement, RTÉ guarantees the payments required to be made by Renault under the tripartite agreement and indemnifies Tuttle Productions Limited in relation to these payments for the duration of the contract.</i>
21 April 2023	A further response from NKM attaches a copy of the tripartite agreement signed by NKM and dated 21 April 2023 ²⁶⁹ . In subsequent correspondence to the Committee on 7 December 2023, NKM states: <i>our client [Renault] believes that it was only discovered in April 2023 that through inadvertence the contract had not been countersigned by NK Management when it had been agreed back in April 2021²⁷⁰.</i>
May 2023	
3 May 2023	RTÉ Director of Legal Affairs Paula Mullooly emailed NKM, on foot of queries from RTÉ's auditors, seeking confirmation in writing that CMS had raised two invoices with Astus on 9 May 2022 and 6 July 2022 for €75,000 each, that CMS had been paid in full for both, and that Tuttle Productions/Ryan Tubridy had been paid in accordance with the two invoices ²⁷¹ .
5 May 2023	NKM responded to Ms Mullooly to confirm that both invoices 'were issued and paid, in accordance with the tripartite agreement'. In the same email NKM reiterated that a verbal guarantee was given by Ms Forbes on 7 May 2020 ²⁷² .
26 May 2023	The final Late Late Show with Mr. Tubridy aired on RTÉ.

²⁶⁷ [Email from RTÉ Solicitors' Office to NK Management – 18 April 2023](#)

²⁶⁸ [Email from NK Management to RTÉ – 19 April 2023](#)

²⁶⁹ [Email from NK Management to RTÉ – 21 April 2023](#)

²⁷⁰ [R2267 PAC33 - correspondence on behalf of Mr. Tubridy](#)

²⁷¹ [Email from Ms Paula Mullooly to NK Management – 3 May 2023](#)

²⁷² [Email from NK Management to Ms Paula Mullooly – 5 May 2023](#)

June 2023	
16 June 2023	<p>Grant Thornton finished its review. RTÉ states that the report was examined by the ARC, who:</p> <p><i>agreed that the report should be provided to the DG and that she be asked to resign.</i></p> <p>RTÉ confirms that the Chair spoke to Ms Forbes that evening and asked her to resign²⁷³.</p>
18 June 2023	<p>Mr. Collins emailed the Chair of the RTÉ Board to inform her he had reviewed Mr. Tubridy's last two contracts and compared the published earnings to the payments made to the presenter. Mr. Collins stated that Mr. Kelly had confirmed that:</p> <p><i>RTÉ underwrote and guaranteed a side deal of €75k' in an email to 'RTÉ's DG, previous CFO and Talent Contracts Lawyer dated 16.1.20'²⁷⁴.</i></p> <p>Mr. Collins found in his calculations that Mr. Tubridy was actually paid €251,250 more than was published over the period 2017-2021²⁷⁵.</p>
19 June 2023	<p>RTÉ state that the Grant Thornton report was circulated to all Board members at 8am that day:</p> <p><i>followed by a Board meeting at 10am during which the document and its implications were discussed at length²⁷⁶.</i></p> <p>According to RTÉ, the Board:</p> <p><i>adopted the recommendations of the ARC subcommittee and agreed that a Disciplinary Subcommittee would be formed with the duty to "determine whether disciplinary action (up to and including suspension and/or dismissal) should be taken against the DG in relation to the facts as found in the Grant Thornton Report and the information provided by the DG to the Audit and Risk Committee, the Chair of the Board and the Auditors in respect of the transactions set out in that Report to carry out any disciplinary process on behalf of the Board".</i></p> <p>RTÉ states the Chair notified Ms Forbes about the recommendations of the ARC.</p> <p>The Chair of the RTÉ Audit and Risk Committee Anne O'Leary told the Committee of Public Accounts on 29 June 2023 that she:</p> <p><i>thought that what had occurred was significantly serious enough to ask her [Ms Forbes] for her resignation. Subsequent to that, she decided not to reply to our letter on that so we then put her on suspension following a HR disciplinary approach.²⁷⁷</i></p>

²⁷³ Chronology of events provided by RTÉ, page 9

²⁷⁴ R2211 (iii) PAC33 – Email from Mr. Richard Collins to Ms Siún Ní Raghallaigh – 18 June 2023

²⁷⁵ R2211 (iii) PAC33 – Email from Mr. Richard Collins to Ms Siún Ní Raghallaigh – 18 June 2023

²⁷⁶ Chronology of events provided by RTÉ, page 9

²⁷⁷ Meeting Transcript – 29 June 2023, pg. 48

	<p>The Committee has not seen any evidence that legal advice, written or otherwise, was given in relation to the decision to ask for the resignation of Ms Forbes.</p>
21 June 2023	<p>RTÉ confirmed that the matter was discussed again at a full board meeting and the decision to suspend the DG was agreed²⁷⁸.</p>
22 June 2023	<p>RTÉ released a statement relating to the misstatement of Mr. Tubridy's earnings in January 2021, including a corrected statement of his actual earnings²⁷⁹.</p> <p>In this statement, Mr. Tubridy's earnings were listed as €511,667, €545,000 and €545,000 for 2017, 2018 and 2019 respectively.</p> <p>However, these earnings were previously listed on 20th January 2021 as €491,667, €495,000 and €495,000 for 2017, 2018 and 2019 respectively.</p> <p>In its statement, RTÉ spoke about the commercial agreement under which:</p> <p><i>a payment of €75,000 was received by Mr. Tubridy in July 2020 from a commercial partner.</i></p> <p>NKM disputes this, stating in correspondence to the Committee in December 2023 that:</p> <p><i>it is unequivocal that such payment was received on 31st May 2021²⁸⁰.</i></p> <p>NKM's statement also contradicts the finding of GT1, which stated that:</p> <p><i>from the evidence available to me I find that this amount of €75,000 was received by the Talent in 2020 (via its Agent)²⁸¹.</i></p> <p>Mr. Tubridy was taken off-air by RTÉ on this date. RTÉ Deputy Director Adrian Lynch confirmed to the Committee on 29 June 2023 that he made the decision to take Mr. Tubridy off-air, in consultation with the RTÉ Director of Content Jim Jennings²⁸². RTÉ informed the Committee in subsequent correspondence that:</p> <p><i>following the appointment of the new DG, a short-term agreement was put in place to cover payments for June, July and August at a rate of €12,500 per month²⁸³.</i></p>
23 June 2023	<p>RTÉ released the following statement²⁸⁴:</p> <p><i>The RTÉ Board confirms that Dee Forbes, the Director General was suspended from her employment on Wednesday 21 June 2023. There are processes on-going and RTÉ must be mindful of its legal responsibilities and the rights of individuals. RTÉ will not be commenting further on this issue at this time.</i></p>

²⁷⁸ [Chronology of events provided by RTÉ, page 9](#)

²⁷⁹ [Statement by the RTÉ Board – 22 June 2023](#)

²⁸⁰ [R2267 PAC33 - correspondence on behalf of Mr. Tubridy](#)

²⁸¹ [First report of Grant Thornton to RTÉ Audit and Risk Committee, 2.13, page 11](#)

²⁸² [Meeting Transcript – 29 June 2023, pg. 64](#)

²⁸³ [R2275 \(ii\) PAC33 – correspondence from RTÉ](#)

²⁸⁴ [Statement by the RTÉ Board – 23 June 2023](#)

<p>26 June 2023</p>	<p>A communication was received from Ms Forbes of her intention to resign, according to RTÉ, and her resignation was accepted²⁸⁵.</p> <p>Following the publication of Ms Forbes' resignation statement²⁸⁶, two further statements were published by RTÉ. The first²⁸⁷ confirmed Dee Forbes' resignation:</p> <p><i>We acknowledge receipt this morning of correspondence from Dee Forbes confirming her resignation as Director General with immediate effect. We note the contents of her accompanying statement.</i></p> <p><i>Representatives of the RTÉ Board and Executive will be attending the Joint Oireachtas Committee and Public Accounts Committee this week."</i></p> <p>The second²⁸⁸ states that:</p> <p><i>RTÉ is acutely aware that the issues that were communicated by the RTÉ Board in its statement last Thursday have raised profound questions. The public, public representatives and RTÉ staff want to know what happened, how it happened and who is accountable. We are very mindful of the need to provide clarity as soon as possible, and we are committed to doing so.</i></p> <p>RTÉ also stated that it would publish as much of the Grant Thornton report as possible.</p>
<p>27 June 2023</p>	<p>RTÉ published the first Grant Thornton report. On the same date, then Interim Deputy Director General Adrian Lynch issued a statement²⁸⁹ on behalf of the RTÉ Executive, 'outlining dates and information (as identified at that point)'.</p> <p>The statement contains a chronology of events, including the following:</p> <p><i>7th May 2020 Video (Microsoft Teams) meeting with the Agents and the RTÉ Director General and an RTÉ solicitor providing verbal guarantee that RTÉ would underwrite the commercial agreement.</i></p> <p>The statement goes on to say that:</p> <p><i>No member of the RTÉ Executive Board, other than the Director General, had all the necessary information in order to understand that the publicly declared figures for Ryan Tubridy could have been wrong.</i></p> <p>and that:</p> <p><i>'The Director General verbally agreed (via video meeting) to underwrite the terms of the commercial arrangement. Present at this meeting was the Director General, two representatives of the Agent and the RTÉ solicitor.</i></p>

²⁸⁵ Chronology of events provided by RTÉ, page 9

²⁸⁶ Statement from Dee Forbes dated 26 June 2023

²⁸⁷ Statement from the RTÉ Board dated 26 June 2023 – 1

²⁸⁸ Statement from the RTÉ Board dated 26 June 2023 – 2

²⁸⁹ RTÉ Statement – 27 June 2023

Committee meetings with RTÉ and relevant parties, and subsequent events to date	
June 2023	
29 June 2023	Current and former staff members at RTÉ, alongside representatives from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, engaged with the Committee.
July 2023	
4 July 2023	Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media Ms Catherine Martin announced an independent root and branch examination of RTÉ ²⁹⁰ .
5 July 2023	Minister Martin stated that the Chair of the RTÉ Board 'will initiate a further Grant Thornton investigation of Toy Show the Musical' ²⁹¹ .
9 July 2023	RTÉ released a statement confirming that 'Rory Coveney has resigned from his role as RTÉ Director of Strategy with immediate effect' ²⁹² .
10 July 2023	RTÉ Commercial Director Ms. Geraldine O'Leary took early retirement with immediate effect. RTÉ published a statement confirming that Director General Kevin Bakhurst had stood down the Executive Board, which was replaced by a temporary interim leadership team that included four RTÉ staff members that were not on the Executive Board ²⁹³ . CFO Richard Collins and Director of Content Jim Jennings were not included in the new leadership team.
11 July 2023	The Committee engaged with Mr. Ryan Tubridy and his agent Mr. Noel Kelly to discuss the matters examined by the Committee in accordance with its extension of remit.
12 July 2023	Minister Martin appointed Mazars as the forensic accountant under Section 109(7)(a) of the Broadcasting Act ²⁹⁴ .

²⁹⁰ [Statement by Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin – 4 July 2023](#)

²⁹¹ [Statement by Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin – 5 July 2023](#)

²⁹² [RTÉ Statement – 9 July 2023](#)

²⁹³ [RTÉ Statement – 10 July 2023](#)

²⁹⁴ [Statement by Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin – 12 July 2023](#)

13 July 2023	The Committee engaged once more with current and former staff members at RTÉ.
14 July 2023	Minister Martin, in correspondence to the Committee ²⁹⁵ , stated she was: <i>happy to provide the Committee with interim and final reports from the forensic accountant and the expert advisory committees, subject to there being no legal or other constraints to doing so.</i>
August 2023	
11 August 2023	RTÉ announced that it had appointed legal firm McCann FitzGerald to undertake a review of voluntary exit schemes at RTÉ in 2017 and 2021 ²⁹⁶ . RTÉ stated Mr. Bakhurst was seeking the report by the end of September 2023.
17 August 2023	RTÉ released a statement in which Mr. Bakhurst confirmed he had: <i>decided not to continue with negotiations and, as such, there are no plans for Ryan to return to his presenting role with RTÉ at this time</i> ²⁹⁷ .
25 August 2023	Minister Martin published the Interim Report from the forensic accountants, Mazars, and provided a copy of same to the Committee ²⁹⁸ .
October 2023	
3 October 2023	Minister Martin wrote to the Cathaoirleach of the Committee to advise of an expansion of the terms of reference of the Mazars examination, as requested by the Expert Advisory Committee appointed by Minister Martin ²⁹⁹ . The Minister stated that Mazars had informed her Department that this expansion would not impact on the timelines for the completion of its report. This report is named Mazars 2 by the Minister, with an additional Mazars 3 examining the matters set out in the expanded terms of reference. Both reports were expected to be completed by the end of November 2023.

²⁹⁵ R2072 PAC33 – correspondence from Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin RE Mazars Interim Report

²⁹⁶ Article on rte.ie entitled ‘Review commences into RTÉ voluntary exit schemes’ – 11 August 2023

²⁹⁷ RTÉ Statement – 17 August 2023

²⁹⁸ R2127 PAC33 – correspondence from Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin RE Mazars Interim Report

²⁹⁹ R2162 PAC33 – correspondence from Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin RE Mazars Interim Report

9 October 2023	RTÉ sent the Committee an update on the progress of the McCann FitzGerald report. In the update, the firm advised RTÉ that it was working towards completing the report by the end of October 2023 ³⁰⁰ .
11 October 2023	RTÉ CFO Richard Collins resigned.
12 October 2023	The Committee engaged with current staff members at RTÉ, alongside representatives from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.
November 2023	
3 November 2023	RTÉ provided another update to the Committee which stated that both the McCann FitzGerald report into voluntary exit schemes at RTÉ, and the Grant Thornton's investigation of Toy Show the Musical were 'likely to be available closer to the end of' November 2023 ³⁰¹ .
December 2023	
31 December 2023	RTÉ Director of Legal Services Paula Mullooly left the broadcaster.
January 2024	
25 January 2024	RTÉ published Grant Thornton's report on Toy Show the Musical.
31 January 2024	RTÉ published the McCann FitzGerald report on the 2017 and 2021 voluntary exit programmes at RTÉ.
February 2024	
23 February 2024	Siún Ní Raghallaigh resigned from her position as Chair of the RTÉ Board.

³⁰⁰ [R2171 PAC33 - update from McCann FitzGerald on its review of VEP schemes at RTÉ](#)

³⁰¹ [R2211 \(ii\) PAC33 – correspondence from RTÉ](#)

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