

PUBLIC ACCOUNTS COMMITTEE
MINUTES OF MEETING OF THURSDAY, 21 JANUARY 2021

The Committee met in **Private** Session at 11:34 a.m. (online remotely), a quorum being present.

The following Members were present:

Deputies: Brian Stanley (Chairman); Colm Burke; Matt Carthy; Cormac Devlin; Alan Dillon; Neasa Hourigan; Paul McAuliffe; Marc MacSharry; Imelda Munster; Catherine Murphy; Verona Murphy; Seán Sherlock; Jennifer Carroll MacNeill.

Permanent

Witness: Comptroller and Auditor General, Mr. Seamus McCarthy.

1. Minutes

The minutes of the meeting of 14th January 2021 were agreed.

2. Business of the Committee

2.1 Consideration of draft Report of the Committee entitled ‘Examination of C&AG Special Report 110 – Nursing Homes Support Scheme (Fair Deal)’

It was agreed that the report be laid in the Library and brought to the attention of the House. It was also agreed that the Clerk will arrange for a motion that the Dáil take note of the report to be placed on the Order Paper, and that the report go in the lottery for consideration on alternate Thursdays under Standing Order 102(2).

It was also agreed that the report would be circulated to media outlets, published on the Oireachtas website, and that a press release would also issue.

2.2 Draft report on the Examination of the 2018 and 2019 Appropriation Accounts for Vote 26 – Education and Skills

It was agreed to circulate the draft report for consideration at next week's meeting.

2.3 Briefing by the OPLA

Representatives of the Office of Parliamentary Legal Advisers and the Committees' Secretariat briefed the Committee in relation to Standing Order 218, and in relation to the demotion of Committee documents.

3. Financial Statements & Accounts Received

Ref	Body/main purpose	Accounting period/ turnover	Date certified	Date laid	Audit opinion/notes
1	Galway and Roscommon Education and Training Board (click here to view accounts)	2019 €111 million	23 Oct 2020	16 Dec 2020	Clear audit opinion Attention is drawn to significant non-compliant procurement

Ref	Body/main purpose	Accounting period/ turnover	Date certified	Date laid	Audit opinion/notes
2	National College of Art and Design (click here to view accounts)	2018/2019 €19 million	30 Oct 2020	16 Dec 2020	Clear audit opinion Attention is drawn to <ul style="list-style-type: none"> • Deferred pension funding asset (standard for third-level) • Accumulated deficit of almost €1 million
3	Financial Services and Pensions Ombudsman (click here to view accounts)	2019 €8.4 million	12 Nov 2020	16 Dec 2020	Clear audit opinion Attention is drawn to pension liabilities
4	St. Angela's College, Sligo (click here to view accounts)	2019 €13.1 million	29 Oct 2020	17 Dec 2020	Clear audit opinion Attention is drawn to deferred pension funding asset (standard for third-level)
5	Kilkenny and Carlow Education and Training Board (click here to view accounts)	2019 €67 million	31 Aug 2020	17 Dec 2020	Clear audit opinion Attention is drawn to significant non-compliant procurement
6	Waterford and Wexford Education and Training Board (click here to view accounts)	2019 €116 million	18 Nov 2020	17 Dec 2020	Clear audit opinion Attention is drawn to significant non-compliant procurement
7	Cork Education and Training Board (click here to view accounts)	2019 €217 million	10 Sep 2020	17 Dec 2020	Clear audit opinion Attention is drawn to significant non-compliant procurement
8	Cork Institute of Technology (click here to view accounts)	2018/2019 €139 million	5 Nov 2020	18 Dec 2020	Clear audit opinion
9	Adoption Authority of Ireland (click here to view accounts)	2019 €4.9 million	9 Nov 2020	18 Dec 2020	Clear audit opinion
10	Health and Social Care Professionals Council (click here to view accounts)	2019 €5.9 million	15 Dec 2020	21 Dec 2020	Qualified audit opinion Accounts give a true and fair view, except that they account for costs of retirement benefit entitlements only as they become payable (standard for many health bodies)

Ref	Body/main purpose	Accounting period/ turnover	Date certified	Date laid	Audit opinion/notes
11	Horse Racing Ireland (click here to view accounts)	2019 €73 million	24 Jul 2020	21 Dec 2020	Clear audit opinion Attention is drawn to <ul style="list-style-type: none"> • Loss of €2.1 million incurred in 2019 (and cumulative loss of €4.5 million) related to investment in an associate company • Disclosure in statement on financial control of loss in 2019 of €389,000 of 'cash in transit'
12	Cork Racecourse Limited (click here to view accounts)	2019 €24,000	7 Jul 2020	21 Dec 2020	Clear audit opinion
13	Fairyhouse Club Limited (click here to view accounts)	2019 €3.1 million	7 Jul 2020	21 Dec 2020	Clear audit opinion
14	HRI Racecourses Limited (click here to view accounts)	2019 €4.7 million	6 Jul 2020	21 Dec 2020	Clear audit opinion
15	The Leopardstown Club Limited (click here to view accounts)	2019 €9.1 million	23 Jul 2020	21 Dec 2020	Clear audit opinion
16	The Tipperary Race Company plc (click here to view accounts)	2019 €1.1 million	7 Jul 2020	21 Dec 2020	Clear audit opinion
17	Tote Arena Limited (click here to view accounts)	2019 €13,000	6 Jul 2020	21 Dec 2020	Clear audit opinion
18	Tote Ireland Limited (click here to view accounts)	2019 €5.2 million	23 Jul 2020	21 Dec 2020	Clear audit opinion
19	Navan Races Limited (click here to view accounts)	2019 €2 million	7 Jul 2020	23 Dec 2020	Clear audit opinion
20	Land Bond (Winding Up) Account <i>Balance in fund: €138,000</i> (click here to view accounts)	2019 Nil	2 Dec 2020	22 Dec 2020	Clear audit opinion
21	Intestate Estates Fund Account <i>Balance in fund: €3.8 million</i> (click here to view accounts)	2019 €214,000	21 Dec 2020	22 Dec 2020	Clear audit opinion

Ref	Body/main purpose	Accounting period/ turnover	Date certified	Date laid	Audit opinion/notes
22	Local Loans Fund <i>Outstanding loans balance: €1,300</i> (click here to view accounts)	2019 €53,000	15 Dec 2020	22 Dec 2020	Clear audit opinion
23	Pobal (click here to view accounts)	2019 €786 million	30 Jun 2020	22 Dec 2020	Clear audit opinion Attention is drawn to significant non-compliant procurement
24	Office of the Planning Regulator <i>First period of operation</i> (click here to view accounts)	3 Apr to 31 Dec 2019 €1.4 million	14 Dec 2020	23 Dec 2020	Clear audit opinion
25	National Tourism Development Authority (Fáilte Ireland) (click here to view accounts)	2019 €164 million	31 Jul 2020	23 Dec 2020	Qualified audit opinion Accounts give a true and fair view, except that they do not account for a deferred retirement benefit funding asset
26	Teilifís na Gaeilge (TG4) (click here to view accounts)	2019 €39 million	26 May 2020	23 Dec 2020	Clear audit opinion
27	Sundry Moneys Account <i>Holding account for money received, while payment instructions are finalised</i> <i>Balance in fund: €10 million</i> (click here to view accounts)	2019 €305 million	22 Dec 2020	23 Dec 2020	Clear audit opinion
28	Broadcasting Authority of Ireland (click here to view accounts)	2019 €5.9 million	29 Jun 2020	23 Dec 2020	Clear audit opinion
29	Tourism Ireland (click here to view accounts)	2019 €81 million	26 Nov 2020	23 Dec 2020	Clear audit opinion
30	Louth and Meath Education and Training Board (click here to view accounts)	2019 €129 million	19 Nov 2020	6 Jan 2021	Clear audit opinion Attention is drawn to significant non-compliant procurement
31	Irish Museum of Modern Art (click here to view accounts)	2019 €8.8 million	26 Jun 2020	6 Jan 2021	Clear audit opinion

The Accounts and Statements were noted.

It was agreed to request an information note from the Department of Finance in relation to the pension liabilities of the Financial Services and Pensions Ombudsman.

In relation to Horse Racing Ireland (HRI), it was agreed to add HRI to the Work Programme for 2021, and to request an information note regarding the reported loss in 2019 of €389,000 of ‘cash in transit’ including the measures taken to prevent it recurring, as well as the circumstances which lead to the company holding significant cash reserves at the point of liquidation. It was also agreed to request an information note in relation to any Brexit related implications for Tote arrangements.

It was also agreed that the Secretariat will continue to follow up with bodies to request an explanation in relation to non-compliant procurement and also in relation accounts laid before the House more than three months after their certification by the C&AG.

4. Correspondence

4. Correspondence received		
B - Correspondence from Accounting Officers and/or Ministers and follow up to PAC meetings		Decision
R0233 PAC33	Correspondence received from Colm McGinty, Secretary, Sport Ireland, dated 01/12/2020	Note and publish.
R0252 PAC33	Correspondence received from Anne Graham, Chief Executive Officer, National Transport Authority, dated 26/11/2020	Held Over for discussion in Public meeting
R0253 PAC33	Correspondence received from John Dollard, Chief Superintendent, An Garda Síochána, dated 08/12/2020	Held Over for discussion in Public meeting
R0254 PAC33	Correspondence received from Bernard Gloster, Chief Executive, TUSLA, dated 08/12/2020	Held Over for discussion in Public meeting
R0257 PAC33	Correspondence received from Nick Ashmore, CEO, SBCI, dated 09/12/2020	Held Over for discussion in Public meeting
R0260 PAC33	Correspondence received from Ray Mitchell, Assistant National Director, HSE, dated 10/12/2020	Held Over for discussion in Public meeting
R0261 PAC33	Correspondence received from Ray Mitchell, Assistant National Director, HSE, dated 10/12/2020	Note and publish. Request confirmation and details (including dates) of engagements with the Department of Health, Nursing Homes Ireland and the National Treatment Purchase Fund.
R0263 PAC33	Correspondence received from Donal Cahalane, Company Secretary, Galway University Foundation, dated 14/12/2020	Note and publish. Request confirmation from the Charities Regulator that all matters raised in the inspector's report have been comprehensively dealt with.
R0264 PAC33	Correspondence received from Niall Cody, Chairman, Revenue, dated 14/12/2020	Held Over for discussion in Public meeting
R0266 PAC33	Correspondence received from Fergal Costello, Government Accounting Unit, Department of Public Expenditure and Reform, dated 16/12/2020	Note.

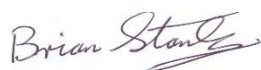
4. Correspondence received		
R0268 PAC33	Correspondence received from Ronnie Downes, Assistant Secretary, Department of Public Expenditure and Reform, dated 11/12/2020	Note and publish.
R0272 PAC33	Correspondence received from Marguerite Ryan, Finance Officer, Department of Housing, Local Government & Heritage, dated 18/12/2020	Held Over for discussion in Public meeting
R0273 PAC33	Correspondence received from Nick Ashmore, CEO, Strategic Banking Corporation of Ireland, dated 21/12/2020	Held Over for discussion in Public meeting
R0274 PAC33	Correspondence received from Derek Moran, Secretary General, Department of Finance, dated 21/12/2020	Held Over for discussion in Public meeting
R0284 PAC33	Correspondence received from Matt Shanahan, T.D. Waterford, dated 11/01/2021	Hold Over for discussion in Public meeting Clerk to draft proposal under SO 218 (10) for consideration at next week's meeting in relation to a wider examination of the issue of high-level remuneration in the public service.
R0289 PAC33	Correspondence received from Ray Mitchell, HSE, dated 13/01/2021	Note. At the meeting on 14 January 2021, the Committee agreed to accede to the request to defer the meeting.
R0290 PAC33	Correspondence received from Maurice Buckley, Chairman, Office of Public Works, dated 14/01/2021	Note and publish. In view of the contents of the reply, a schedule of costs only per project is to be requested.
R0292 PAC33	Correspondence received from Neasa Hourigan, Chair, Committee of Budgetary Oversight, dated 14/01/2021	Provide a response to the Committee as requested.
R0293 PAC33	Correspondence received from Seán Ó Feargháil, Ceann Comhairle, dated 15/01/2021	Note.
R0295 PAC33	Correspondence received from Rachel Downes, CEO, Caranua, dated 15/01/2021	Note and publish. Held Over for discussion in public meeting. Deputy Munster to forward correspondence to the Committee which will then be forwarded to Caranua for a substantive reply.
C - Correspondence from and related to private individuals and any other correspondence		Decision
R0267 PAC33	Correspondence received from an individual dated 14/12/2020.	Request the consent of the correspondent to forward the correspondence to the Department of Education for a response to the matters raised.

4. Correspondence received		
R0294 PAC33	Correspondence received, dated 15/01/2021	<p>Request the University to provide an update in relation to this case and advise the correspondent accordingly.</p> <p>Write to the Department of Further and Higher Education, Research, Innovation and Science to ask whether the current or previous Minister has given consideration to, or taken any steps, under section 20 of the Universities Act 1997. [Section 20 concerns 'Visitation'.]</p> <p>It was agreed to add the University of Limerick to the Committee's work programme</p>

5. Work Programme

It was agreed to add Horse Racing Ireland, the NTMA/State Claims Agency, and RTÉ, in the context of its funding Department, to the 2021 Work Programme.

The Committee adjourned at 2:15 p.m. until 22 January 2021.



Brian Stanley, T.D.
Chairman
29 January 2021