

PUBLIC ACCOUNTS COMMITTEE
MINUTES OF MEETING OF THURSDAY, 02 DECEMBER 2021

The Committee met in **Public** Session at 09.29 a.m. (online remotely), a quorum being present.

The following Members were present:

Deputies: Brian Stanley (Cathaoirleach), Colm Burke, Jennifer Carroll MacNeill, Matt Carthy, Cormac Devlin, Alan Dillon, Neasa Hourigan, Imelda Munster, Catherine Murphy (Leas-Chathaoirleach), Verona Murphy, James O'Connor.

Permanent

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

1. Witnesses Examined

Office of the Revenue Commissioners

- Mr. Niall Cody, Chairman
- Mr. Gerry Harrahill, Commissioner
- Mr. Brian Doyle, Assistant Secretary

Matters for discussion

- **Appropriation Account 2020 – Vote 9 Office of the Revenue Commissioners**
- **Account of the Receipt of Revenue of the state collected by the Revenue Commissioners**
- **Accounts of the Public Services 2020 – Chapter 12:**
Controls over the temporary wage subsidy scheme
- **Accounts of the Public Services 2020 – Chapter 13:**
Revenue's management of suspicious transactions reports

It was agreed that the Clerk would request any follow-up information and carry out any agreed actions arising from the meeting. It was also agreed to note and publish the opening statement and briefing documents provided to the Committee for the meeting.

The Committee suspended at 11.03.

The Committee resumed in **Public** Session at 11.13.

The Committee suspended at 12.38.

The Committee resumed in **Public** Session at 14.07.

2. Minutes

The minutes of the meeting of 25 November 2021 were agreed.

3. Financial Statements and Accounts Received

Ref	Body/main purpose	Accounting period/ turnover	Date certified	Date laid	Audit opinion/notes
1	Land Bond (Winding Up) Account (click here to view accounts) <i>Balance in fund:</i> €137,000	2020 €400	16 Nov 2021	17 Nov 2021	Clear audit opinion
2	An Foras Teanga/The Language Body (click here to view accounts) <i>North South body</i>	2019 €19.2 million	29 Apr 2021	19 Nov 2021	Clear audit opinion
3	Institute of Technology Carlow (click here to view accounts)	2019/2020 €65 million	13 Sep 2021	23 Nov 2021	Clear audit opinion
4	Local Loans Fund (click here to view accounts) <i>Loans outstanding at 31 Dec 2020: nil</i>	2020 €1,300	23 Nov 2021	24 Nov 2021	Clear audit opinion
5	Digital Hub Development Agency (click here to view accounts)	2020 €4 million	31 Aug 2021	24 Nov 2021	Clear audit opinion Attention is drawn to note 6 to the financial statements, which discloses that the Agency incurred expenditure of €227,500 in respect of 2020 as a result of a vacant site levy charge by the local authority. (click here for further information)

The Accounts and Statements were noted.

The Committee has a standing agreement to request explanations for any significant non-compliant procurement or delays in laying accounts before the Houses of the Oireachtas.

It was agreed to request an information note from the Digital Hub Development Agency regarding the vacant site levy referenced in its accounts.

4. Correspondence

Correspondence received		
A – Briefing Documents and Opening Statements		Decision
R0930 PAC33	Briefing Documents received from Niall Cody, Chairman, Office of the Revenue Commissioners, dated 26/11/2021	Note and publish.
R0946 PAC33	Opening Statement received from Niall Cody, Chairman, Office of the Revenue Commissioners, dated 26/11/2021	Note and publish.
B - Correspondence from Accounting Officers and/or Ministers and follow up to PAC meetings		Decision
R0899 PAC33	Correspondence received from Alan Esslemont, Director General, TG4, dated 17/11/2021	Note and publish.
R0900 PAC33	Correspondence received from Séan Ó Foghlú, Secretary General, Department of Education, dated 17/11/2021	Note and publish. It was agreed to consider all responses in relation to An Taisce together when they are received.
R0901 PAC33	Correspondence received from Niall Cody, Chairman, Revenue Commissioners, dated 18/11/2021	Note and publish. It was agreed to request further information in relation to the treatment of the transaction and the difference between the applied rate of 33% and the applicable rate of 12.5%, which does not account for the difference between the initial tax assessment of €1,636,047,645 and the settlement figure of €297,000,000.
R0902 PAC33	Correspondence received from Peter Walsh, Chief Executive, Transport Infrastructure Ireland, dated 18/11/2021	Note and publish. It was agreed to request further details regarding the "incomplete wording" and what it has been replaced with.
R0903 PAC33	Correspondence received from Derek Tierney, Head of Health Infrastructure, Department of Health, dated 18/11/2021	Note and publish. It was agreed to request the Department to : 1. Provide a specific timeframe regarding when the Committee can expect the Department's review regarding the Nursing Homes Support Scheme and an explanation for the delay thus far; and 2. Distinguish between the Department's current position regarding contract negotiations and commercially sensitive information, and financial information previously provided to the Committee in relation to the National Children's Hospital.
R0904 PAC33	Correspondence received from Katherine Licken, Secretary General, Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, dated 18/11/2021	Note and publish. It was agreed to consider all responses in relation to An Taisce together when they are received.
R0905 PAC33	Correspondence received from Oonagh McPhillips, Secretary General, Department of Justice, dated 18/11/2021	Note and publish.

Correspondence received		
R0907 PAC33	Correspondence received from William Walsh, CEO, Sustainable Energy Authority of Ireland, dated 12/11/2021	Note and publish. It was agreed to consider all responses in relation to An Taisce together when they are received.
R0908 PAC33	Correspondence received from Jim Breslin, Secretary General, Department of Further and Higher Education, Research, Innovation and Science, dated 19/11/2021	Note and publish.
R0910 PAC33	Correspondence received from Bernard Gloster, Chief Executive, Tusla, dated 22/11/2021	It was agreed to hold over the item for consideration at the meeting on 9 December 2021.
R0911 PAC33	Correspondence received from John Hogan, Secretary General, Department of Finance, dated 22/11/2021	Note and publish.
R0912 PAC33	Correspondence received from Mark Griffin, Secretary General, Department of Environment, Climate and Communication, dated 22/11/2021	Note and publish. It was agreed to request further details on the nature of the "internal delays" and steps taken to prevent reoccurrence.
R0914 PAC33	Correspondence received from Katherine Licken, Secretary General, Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, dated 19/11/2021	Note and publish.
R0915 PAC33	Correspondence received from Mark Griffin, Secretary General, Department of Environment, Climate and Communication, dated 23/11/2021	Note and publish. It was agreed to consider all responses in relation to An Taisce together when they are received.
R0916 PAC33	Correspondence received from Janet Jacobs, Assistant Principal, Departmental Finance Unit, Department of Housing, Local Government and Heritage, dated 23/11/2021	Note and publish.
R0917 PAC33	Correspondence received from Maurice Buckley, Chairman, Office of Public Works, dated 24/11/2021	Note and publish. It was agreed to consider all responses in relation to An Taisce together when they are received.
C - Correspondence from and related to private individuals and any other correspondence		Decision
R0928 PAC33	Correspondence received from the Working Group of Committee Cathaoirligh, dated 28 November 2021	Note.

For consideration in Private Session		Decision
R0913 PAC33	Correspondence received from an individual, dated 22 November 2021	It was agreed to advise the correspondent of the Committee's decision.

5. Work Programme

It was agreed to proceed with the work programme and to schedule meetings with RTÉ, the National Transport Authority and Transport Infrastructure Ireland in the new year.

6. Any Other Business

There was no other business.

The Committee went into **Private** Session at 14.28.

Consideration of draft Committee Report

The Committee agreed its report on the 2019 Appropriation Account for Vote 34 – Housing, Planning and Local Government and related financial matters.

The Committee adjourned at 14.35 until Thursday 9 December 2021.



Brian Stanley, T.D.
Cathaoirleach
9 December 2021