

**PUBLIC ACCOUNTS COMMITTEE**  
**MINUTES OF MEETING OF THURSDAY, 16 DECEMBER 2021**

The Committee met in **Public** Session at 09.33 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, Paul McAuliffe, Imelda Munster, Catherine Murphy (Leas-Chathaoirleach), Verona Murphy, James O'Connor.

**Permanent**

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

**1. Witnesses Examined**

**Department of Health**

- Mr. Robert Watt, Secretary General
- Mr. Kevin Coleman, Principal Officer
- Mr. John O'Grady, Principal Officer
- Ms. Fiona Larthwell, Principal Officer

**Department of Public Expenditure and Reform**

- Mr. Jim Deane, Principal Officer

**Matters for discussion**

- **Appropriation Account 2020 – Vote 38 Health**

The Committee suspended at 11.01.

The Committee resumed in **Public** Session at 11.12.

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 12.42.

The Committee resumed in **Public** Session at 13.33.

**2. Minutes**

The minutes of the meeting of 9 December 2021 were agreed.

### 3. Financial Statements and Accounts Received

Ref	Body/main purpose	Accounting period/ turnover	Date certified	Date laid	Audit opinion/notes
1	<b>University College Cork</b> <a href="#">(click here to view accounts)</a>	2019/2020 €426 million	30 Sep 2021	3 Dec 2021	<p>Qualified audit opinion</p> <p>The University recognises an asset in respect of deferred pension funding (which is standard practice for universities). However, the amount of the asset recognised includes €11.1 million in respect of liabilities related to professional added years for transferred-in service. This amount is an estimated €3.8 million more than is provided for in an agreement between the University and the HEA. The account is therefore qualified in that respect.</p> <p><a href="#">(click here for further information)</a></p> <p>Attention is also drawn to significant non-compliance with procurement rules.</p> <p><a href="#">(click here for further information)</a></p>
2	<b>Oberstown Children Detention Campus</b> <a href="#">(click here to view accounts)</a>	2020 €29 million	2 Dec 2021	6 Dec 2021	Clear audit opinion
3	<b>Credit Union Restructuring Board (ReBo)</b> <a href="#">(click here to view accounts)</a>  <i>ReBo's restructuring operations ended in July 2017. Dissolution of the Board, and transfer of assets and liabilities to the Minister for Finance, was provided for in the Credit Union Restructuring Board (Dissolution) Act 2020</i>	2017 €4.4 million	17 Nov 2021	6 Dec 2021	<p>Clear audit opinion</p> <p>However, the finalisation of the 2017 financial statements has been very significantly delayed because the Board did not keep adequate accounting records in the year. The accounting records failed to correctly record and explain the transactions of the Board, or to enable the financial statements to be readily and properly audited. In 2021, the Board appointed external accounting expertise to investigate and rectify the accounting records.</p> <p><a href="#">(click here for further information)</a></p>
4	<b>Qualifications and Quality Assurance Authority of Ireland</b> <a href="#">(click here to view accounts)</a>	2020 €11.4 million	30 Sep 2021	7 Dec 2021	Clear audit opinion

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.

#### 4. Correspondence

Correspondence received		
A – Briefing Documents and Opening Statements		Decision
R0969 PAC33	Briefing Documents received from Robert Watt, Secretary General, Department of Health, dated 14/12/2021	Note and publish.
R0973 PAC33	Opening Statement received from Robert Watt, Secretary General, Department of Health, dated 15/12/2021	Note and publish.
B - Correspondence from Accounting Officers and/or Ministers and follow up to PAC meetings		Decision
R0948 PAC33	Correspondence received from Ciarán Ó hÓgartaigh, President, NUI Galway, dated 30/11/2021	Note and publish.
R0953 PAC33	Correspondence received from Vivienne Flood, Head of Public Affairs, RTÉ, dated 03/12/2021	Note and publish. Request an update in advance of the meeting on 20 January 2022 in relation to those who were previously classified as contractors, their current situation in respect of PRSI credits including the years in which they were wrongly classified, and any other benefits they would have been due if they had been categorised as PAYE workers during that time.
R0957 PAC33	Correspondence received from Martin Whelan, Head of Public Affairs and Communications, National Treasury Management Agency, dated 06/12/2021	Note and publish.
R0959 PAC33	Correspondence received from Jim Breslin, Department of Further and Higher Education, Research, Innovation and Science, dated 06/12/2021	Note and publish. Request the University of Limerick to provide: - a progress update in relation to the KPMG report in relation to the purchase of the Limerick City Centre site and when the Committee can expect to receive the report; - the Terms of Reference for the review and who drafted them up.
R0960 PAC33	Correspondence received from John Hogan, Secretary General, Department of Finance, dated 06/12/2021	Note and publish.
R0961 PAC33	Correspondence received from Bernard Gloster, Chief Executive, TúsIa, dated 07/12/2021	Note and publish with personal information redacted. Request further details regarding the breakdown of costs including legal fees.
R0963 PAC33	Correspondence received from Bernard Gloster, Chief Executive, TúsIa, dated 08/12/2021	Note and publish.

Correspondence received		
R0966 PAC33	Correspondence received from John Dollard, Chief Superintendent, An Garda Síochana, dated 08/12/2021	Note. Request GSOC to provide: - details of the impact that industrial relations issues in An Garda Síochana is having on GSOC investigations and what particular aspects of its work are affected by the dispute. Request the Department of Justice to provide: - clarification as to whether there is any conflict between the current industrial relations issues in AGS and legislation that applies to it or GSOC.
R0967 PAC33	Correspondence received from Ken Spratt, Secretary General, Department of Transport, dated 09/12/2021	Hold over for consideration at the meeting on 20 January 2022.
R0972 PAC33	Correspondence received from Robert Watt, Secretary General, Department of Health, dated 15/12/2021	Note and publish.
R0974 PAC33	Correspondence received from David Gunning, Chief Officer, National Paediatric Hospital Development Board, dated 15/12/2021	Note and publish.
<b>C - Correspondence from and related to private individuals and any other correspondence</b>		<b>Decision</b>
R0949 PAC33	Correspondence received from the Clerk to the Committee on Environment and Climate Action, dated 01/12/2021	Note.
R0951 PAC33	Correspondence received from an individual, dated 02/12/2021	Note. Advise the correspondent of the Committee's decision.
R0958 PAC33	Correspondence received from an individual, dated 03/12/2021	Note. Advise the correspondent of the Committee's decision.

## 5. Work Programme

It was agreed to proceed with the draft work programme in the new year.

In relation to the meeting on 10 Feb 2022 it was agreed to hold over the Business of the Committee until the meeting of the 17 February 2022.

## 6. Any Other Business

There was no other business.

The Committee went into **Private** Session at 14.04.

For consideration in Private Session		Decision
R0956 PAC33	Correspondence received from an individual, dated 06/12/2021	Note. It was agreed to advise the correspondent of the Committee's decision.

The Committee agreed a broad approach to dealing with certain types of correspondence.

The Committee agreed changes to the Committee's webpages.

The Committee adjourned at 14.30 until Thursday 20 January 2022.



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Brian Stanley, T.D.  
Cathaoirleach  
20 January 2022