

**PUBLIC ACCOUNTS COMMITTEE**  
**MINUTES OF MEETING OF THURSDAY, 19 JANUARY 2023**

The Committee met in **Public** Session at 09:37 a.m., a quorum being present.

The following Members were present:

**Deputies:** Brian Stanley (Cathaoirleach), Colm Burke, Matt Carthy, Cormac Devlin, Alan Dillon, Neasa Hourigan, Paul McAuliffe, Imelda Munster, Catherine Murphy.

**Apologies:** Verona Murphy.

**Permanent**

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

**1. Witnesses Examined:**

**The Housing Agency**

- Mr. Bob Jordan, Chief Executive
- Ms Claire Feeney, Director of Services and Inclusion
- Mr. Jim Baneham, Director of Delivery and Innovation

**The Approved Housing Bodies Regulatory Authority**

- Ms Susanna Lyons, Chief Executive Officer
- Ms Paula Nyland, Head of Finance and Corporate Services
- Mr. Steven Sheridan, Head of Performance and Communications

**Department of Housing, Local Government and Heritage**

- Mr. Feargal O'Coigligh, Assistant Secretary
- Mr. Roger Harrington, Principal Officer

**Matters for discussion:**

- **Financial Statements 2020**  
The Housing Agency
- **Financial Statements 2021**  
The Approved Housing Bodies Regulatory Authority
- **Report on the Accounts of the Public Services 2021:**
  - Chapter 7: The Housing Agency's revolving Acquisition Fund

The Committee suspended at 11:04.

The Committee resumed in **Public** Session at 11:15.

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 statements and briefing documents provided to the Committee for the meeting.

The Committee suspended at 12.36.

The Committee resumed in **Public** Session at 13:35.

## 2. Minutes

The minutes of the meeting of 15 December 2022 were agreed.

## 3. Financial Statements and Accounts

There were 36 sets of financial statements and accounts laid before the Dáil between 12 December and 13 January 2023.

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
1	<b>St Angela's College, Sligo</b> <a href="#">(click here to view accounts)</a>	2021 €15.3 million	22 Sep 2022	12 Dec 2022	Clear audit opinion  Attention is drawn to the assumptions underpinning the recognition of a deferred pension funding asset (standard for bodies with substantial non-State income such as universities).
2	<b>Travellers' Protection Fund, Travel Agents' and Tour Operators' Bond Accounts</b> <a href="#">(click here to view accounts)</a>	2021 €2.2 million	30 Sep 2022	12 Dec 2022	Clear audit opinion
3	<b>National Treatment Purchase Fund Board</b> <a href="#">(click here to view accounts)</a>	2021 €110 million	30 Sep 2022	12 Dec 2022	Qualified audit opinion  Accounts give a true and fair view, except that they account for the costs of retirement benefit entitlements of staff only as they become payable (standard for many health bodies).
4	<b>Commission for Aviation Regulation</b> <a href="#">(click here to view accounts)</a>	2021 €4.3 million	18 Nov 2022	14 Dec 2022	Clear audit opinion
5	<b>Sport Ireland</b> <a href="#">(click here to view accounts)</a>	2021 €180 million	26 Sep 2022	14 Dec 2022	Clear audit opinion
6	<b>Sport Ireland Facilities Designated Activity Company</b> <a href="#">(click here to view accounts)</a>	2021 €10 million	8 Jul 2022	14 Dec 2022	Clear audit opinion
7	<b>Credit Union Restructuring Board (ReBo)</b>	2018 €13,000	6 Dec 2022	15 Dec 2022	Clear audit opinion  Attention is drawn to inadequate

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	<a href="#">(click here to view accounts)</a>				accounting records. <a href="#">(click here for further information)</a>
8	<b>Credit Union Restructuring Board (ReBo)</b> <a href="#">(click here to view accounts)</a>	2019 €12,000	6 Dec 2022	15 Dec 2022	Clear audit opinion  Attention is drawn to inadequate accounting records. <a href="#">(click here for further information)</a>
9	<b>Credit Union Restructuring Board (ReBo)</b> <a href="#">(click here to view accounts)</a>	2020 €10,000	6 Dec 2022	15 Dec 2022	Clear audit opinion  Attention is drawn to inadequate accounting records. <a href="#">(click here for further information)</a>
10	<b>Credit Union Restructuring Board (ReBo)</b> <a href="#">(click here to view accounts)</a>	2021 €18,700	6 Dec 2022	15 Dec 2022	Clear audit opinion
11	<b>Beaumont Hospital Board</b> <a href="#">(click here to view accounts)</a>	2020 €505 million	21 Oct 2022	15 Dec 2022	Clear audit opinion  Attention is drawn to <ul style="list-style-type: none"> <li>Governance issues, including resignation of the Chairperson and appointment of an interim Chair; the audit Committee lacking members to represent a quorum for a period; and considerable delays in the preparation of annual financial statements <a href="#">(click here for further information)</a></li> <li>Failure by the Board to review the effectiveness of controls, as required by the Code of Practice <a href="#">(click here for further information)</a></li> <li>Breaches in controls resulting in payroll overpayments totalling €294,000 between 2019 and 2021 <a href="#">(click here for further information)</a></li> <li>Non-compliant procurement totalling €16.9 million in 2020 (11% of non-pay expenditure, up from 8% in 2019). <a href="#">(click here for further information)</a></li> </ul>
12	<b>Microfinance Ireland</b> <a href="#">(click here to view accounts)</a>	2021 2.5 million	29 Nov 2022	19 Dec 2022	Clear audit opinion  Attention is drawn to non-compliance with European Guarantee Fund conditions, which reduced the amount that Microfinance Ireland could potentially draw down under the funding guarantee by an estimated €968,000. <a href="#">(click here for further information)</a>

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
13	<b>Educational Research Centre</b> <a href="#">(click here to view accounts)</a>	2021 €5.3 million	21 Oct 2022	19 Dec 2022	Clear audit opinion  Attention is drawn to the assumptions underpinning the recognition of a deferred pension funding asset (standard for bodies with substantial non-State income such as universities).
14	<b>Sustainable Energy Authority of Ireland</b> <a href="#">(click here to view accounts)</a>	2021 €232 million	30 Jun 2022	19 Dec 2022	Clear audit opinion
15	<b>Sundry Moneys Account</b> <a href="#">(click here to view accounts)</a>	2021 €692 million	14 Dec 2022	20 Dec 2022	Clear audit opinion
16	<b>Grangegorman Development Agency</b> <a href="#">(click here to view accounts)</a>	2021 €32 million	29 Sep 2022	21 Dec 2022	Clear audit opinion
17	<b>Oberstown Children Detention Campus</b> <a href="#">(click here to view accounts)</a>	2021 €29 million	21 Dec 2022	22 Dec 2022	Clear audit opinion
18	<b>Special Account Hepatitis C – Insurance Scheme</b> <a href="#">(click here to view accounts)</a>	2021 €252,000	16 Dec 2022	28 Dec 2022	Clear audit opinion
19	<b>Dublin City University</b> <a href="#">(click here to view accounts)</a>	2020/2021 €249 million	25 Oct 2022	28 Dec 2022	Clear audit opinion  Attention is drawn to the assumptions underpinning the recognition of a deferred pension funding asset (standard for bodies with substantial non-State income such as universities).
20	<b>University College Dublin</b> <a href="#">(click here to view accounts)</a>	2020/2021 €638 million	28 Oct 2022	28 Dec 2022	Clear audit opinion  Attention is drawn to <ul style="list-style-type: none"> <li>the assumptions underpinning the recognition of a deferred pension funding asset (standard for bodies with substantial non-State income such as universities)</li> <li>a significant level of procurement non-compliance. <a href="#">(click here for further information)</a></li> </ul>
21	<b>Institute of Public Administration (CLG)</b> <a href="#">(click here to view accounts)</a>	2021 €13.3 million	14 Sep 2022	3 Jan 2023	Clear audit opinion
22	<b>Children's Health Ireland</b> <a href="#">(click here to view accounts)</a>	2021 €462 million	14 Oct 2022	3 Jan 2023	Qualified audit opinion  Accounts give a true and fair view, except that they account for the costs of retirement benefit entitlements of staff only

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
					as they become payable (standard for many health bodies).  Attention is drawn to the disclosure of a significant level of non-compliant procurement. <a href="#">(click here for further information)</a>
23	<b>National Council for Special Education</b> <a href="#">(click here to view accounts)</a>	2021 €15 million	20 Dec 2022	4 Jan 2023	Clear audit opinion
24	<b>Digital Hub Development Agency</b> <a href="#">(click here to view accounts)</a>	2021 €3.9 million	20 Jun 2022	5 Jan 2023	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 2021 as a result of a vacant site levy charge by the local authority. <a href="#">(click here for further information)</a>
25	<b>Horse Racing Ireland group accounts</b> <a href="#">(click here to view accounts)</a>	2021 €69 million	20 Oct 2022	9 Jan 2023	Clear audit opinion  Attention is drawn to a further loss of €1.3 million in 2021 related to Horse Racing Ireland's investment in an associate company, Curragh Racecourse Limited. The cumulative loss on the investment to end 2021 was €7.7 million. <a href="#">(click here for further information)</a>
26	<b>HRI Racecourses Limited</b> <a href="#">(click here to view accounts)</a>	2021 €4.9 million	22 Sep 2022	9 Jan 2023	Clear audit opinion
27	<b>The Leopardstown Club Limited</b> <a href="#">(click here to view accounts)</a>	2021 €6.7 million	22 Sep 2022	9 Jan 2023	Clear audit opinion
28	<b>Fairyhouse Club Limited</b> <a href="#">(click here to view accounts)</a>	2021 €3.3 million	22 Sep 2022	9 Jan 2023	Clear audit opinion
29	<b>Navan Races Limited</b> <a href="#">(click here to view accounts)</a>	2021 €2.1 million	22 Sep 2022	9 Jan 2023	Clear audit opinion
30	<b>Tipperary Race Company PLC</b> <a href="#">(click here to view accounts)</a>	2021 €1.1 million	22 Sep 2022	9 Jan 2023	Clear audit opinion
31	<b>Cork Racecourse Limited</b> <a href="#">(click here to view accounts)</a>	2021 €24,000	22 Sep 2022	9 Jan 2023	Clear audit opinion
32	<b>Tote Ireland Limited</b>	2021 €1.2 million	27 Sep 2022	9 Jan 2023	Clear audit opinion

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
	<a href="#">(click here to view accounts)</a>				
33	<b>Tote Arena Limited</b> <a href="#">(click here to view accounts)</a>	2021 €13,000	22 Sep 2022	9 Jan 2023	Clear audit opinion
34	<b>Irish Thoroughbred Marketing Limited</b> <a href="#">(click here to view accounts)</a>	2021 €2.1 million	22 Sep 2022	9 Jan 2023	Clear audit opinion
35	<b>Louth and Meath Education and Training Board</b> <a href="#">(click here to view accounts)</a>	2020 €150 million	28 Oct 2022	10 Jan 2023	Clear audit opinion Attention is drawn to <ul style="list-style-type: none"> <li>cost overruns on two school extension projects <a href="#">(click here for further information)</a></li> <li>settlement related to VAT of €300,000 due for the period 2015 to 2021, resulting in interest and penalty charges totalling €98,000. <a href="#">(click here for further information)</a></li> </ul>
36	<b>Tourism Ireland</b> <a href="#">(click here to view accounts)</a> <i>North South body</i>	2021 €97 million	25 Nov 2022	13 Jan 2023	Clear audit opinion

It was agreed to add Beaumont Hospital Board to the Committee's work programme and request an information note to include the steps taken to address the following:

- governance issues;
- review of the effectiveness of controls;
- overpayments on payroll; and
- non-compliant procurement.

It was agreed to note the listings of the accounts and statements.

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
R1666 PAC33	Correspondence received from Ms Susanna Lyons, Chief Executive Officer, Approved Housing Bodies Regulatory Authority, dated 13/01/2023	Note and publish.
R1672 PAC33	Correspondence received from Mr. Bob Jordan, Chief Executive, The Housing Agency, dated 16/01/2023	Note and publish.

<b>Correspondence received</b>		
R1683 PAC33	Correspondence received from Ms Susanna Lyons, Chief Executive Officer, Approved Housing Bodies Regulatory Board, dated 17/01/2023	Note and publish.
R1684 PAC33	Correspondence received from Mr. Bob Jordan, Chief Executive Officer, The Housing Agency, dated 18/01/2023	Note and publish.
<b>B – Correspondence from Accounting Officers and/or Ministers and follow up to PAC meetings</b>		<b>Decision</b>
R1621 PAC33	Correspondence received from Mr. Ray Mitchell, Assistant National Director, HSE, dated 12/12/2022	<p>Note and publish.</p> <p>It was agreed to include the following on the agenda for the meeting on 2 February 2023 with the Health Service Executive and request the following information to be included in the briefing document due in advance of the meeting:</p> <ul style="list-style-type: none"> <li>- General Practitioner services and in particular Out of Hours services; and</li> <li>- Funding of Voluntary Disability Services Agencies.</li> </ul>
R1618 PAC33	Correspondence received from Mr. John Hogan, Secretary General, Department of Finance, dated 09/12/2022	Note and publish.
R1620 PAC33	Correspondence received from Mr. David Moloney, Secretary General, Department of Public Expenditure and Reform, dated 12/12/2022	<p>Note and publish.</p> <p>It was agreed to request further details regarding rapid build volumetric modular units referenced in the correspondence including:</p> <ul style="list-style-type: none"> <li>- the cost per unit;</li> <li>- does the cost include connection to services;</li> <li>- how many units are on order and what is the lead time for delivery; and</li> <li>- when fire certification takes place, clarification if it is included in the lead time for delivery, and if fire certification costs are included in overall costs.</li> </ul>
R1622 PAC33	Correspondence received from Mr. David Moloney, Secretary General, Department of Public Expenditure and Reform, dated 12/12/2022	Note and publish.

Correspondence received		
R1625 PAC33	Correspondence received from Mr. David Moloney, Secretary General, Department of Public Expenditure and Reform, dated 06/12/2022	<p>Note and publish.</p> <p>It was agreed to add the Office of the Regulator of the National Lottery to the Committee's work programme. It was also agreed to request the Department of Agriculture, Food and the Marine for an information note regarding arrangements for the transfer of pension liabilities in cases where Department staff transfer to a semi-state body e.g. Coillte.</p>
R1628 PAC33	Correspondence received from Mr. Bernard Gloster, Chief Executive, Tusla, dated 15/12/2022	Note and publish.
R1629 PAC33	Correspondence received from Ms Orla Twomey, Chief Executive, Advertising Standards Authority of Ireland, dated 29/11/2022	Note and publish.
R1630 PAC33	Correspondence received from Mr. Kevin O'Brien, Government Accounting Unit, Department of Public Expenditure and Reform, dated 15/12/2022	Note and publish.
R1631 PAC33	Correspondence received from Mr. Mark Griffin, Secretary General, Department of the Environment, Climate and Communications, dated 16/12/2022	<p>Note and publish.</p> <p>It was agreed to request further information including:</p> <ul style="list-style-type: none"> <li>- clarification whether there has been any engagement with the Departments of Finance and Agriculture, Food and the Marine regarding the delivery of climate action plan targets in the context of a suggestion from within the European Commission that a larger Common Agricultural Policy should be delivered in 2024; and</li> <li>- whether the Department is planning to provide additional funding to the delivery of emissions reductions within the agriculture sector and how such funding would operate in practice.</li> </ul> <p>It was also agreed to request further details regarding electricity and power generation in relation to back up capacity and energy security and particularly in relation to the agriculture sector and what assistance is available to farmers to get directly involved in these initiatives.</p>
R1632 PAC33	Correspondence received from Ms Kerstin Mey, President, University of Limerick, dated 20/12/2022	Note and publish.
R1633 PAC33	Correspondence received from Mr. Ray Mitchell, Assistant National Director, HSE, dated 20/12/2022	Note and publish.



Correspondence received		
R1635 PAC33	Correspondence received from Ms Bernie McNally, Secretary General, Department of Education, dated 10/10/2022	Note and publish.
R1637 PAC33	Correspondence received from Mr. Noel Gorman, Interim Chief Executive Office, St. James's Hospital, dated 20/12/2022	Note and publish.
R1638 PAC33	Correspondence received from Mr. Ken Spratt, Secretary General, Department of Transport, dated 20/12/2022	Note and publish.
R1640 PAC33	Correspondence received from Mr. Mark Griffin, Secretary General, Department of the Environment, Climate and Communications, dated 21/12/2022	Note and publish.  It was agreed to hold over the item until the next meeting.
R1641 PAC33	Correspondence received from Mr. Mark Griffin, Secretary General, Department of the Environment, Climate and Communications, dated 21/12/2022	Note and publish.
R1642 PAC33	Correspondence received from Mr. David Gunning, Chief Executive, National Paediatric Hospital Development Board, dated 22/12/2022	Note and publish.  It was agreed to request the Department of Health to provide the following information: - the mechanism in the event the National Paediatric Hospital Development Board runs out of funding in advance of the project being completed and if there is a requirement for a Supplementary Estimate; and - the legal position in relation to the handover if there are outstanding claims under the contract.
R1643 PAC33	Correspondence received from Mr. Graham Doyle, Secretary General, Department of Housing, Local Government and Heritage, dated 22/12/2022	Note and publish.  It was agreed to ask An Bord Pleanála whether there is an internal mechanism to review planning permission decisions in advance of judicial reviews being initiated and, if not, whether there is any impediment to doing so.  It was also agreed to ask whether there is a mechanism to pause the decision-making process for planning applications when similar planning decisions are subject to judicial review.
R1644 PAC33	Correspondence received from Mr. Denis Cusack, Director and Board Member, Medical Bureau of Road Safety, dated 22/12/2022	Note and publish.

<b>Correspondence received</b>		
R1645 PAC33	Correspondence received from Mr. Eamon Ryan, Minister for Transport, dated 22/12/2022	Note and publish.
R1650 PAC33	Correspondence received from Mr. Kieran Tansey, Detective Sergeant, An Garda Síochána, dated 29/12/2022	Note and publish.
R1651 PAC33	Correspondence received from Mr. Shane Dempsey, Premier Lotteries Ireland, dated 09/12/2022	Note and publish.
<b>C - Correspondence from and related to private individuals and any other correspondence</b>		<b>Decision</b>
R1574 PAC33	Correspondence received from Deputy Neasa Hourigan, T.D., Houses of the Oireachtas, dated 11/11/2022	Note.  Hold Over until a response is received from the Charities Regulator.
R1577 PAC33	Correspondence received from Deputy Jennifer Carroll MacNeill, T.D., Houses of the Oireachtas, dated 15/11/2022	Note.  See R1574 PAC33
R1584 PAC33	Correspondence received from an individual, dated 19/11/2022	Note.  It was agreed to write to the Department of Agriculture, Food and the Marine to request a response to the matters raised.
R1634 PAC33	Correspondence received from Deputy Catherine Murphy, T.D, Houses of the Oireachtas, dated 20/12/2022	It was agreed to advise the correspondent of the Committee's decision.
R1639 PAC33	Correspondence received from Catherine Murphy, T.D, Houses of the Oireachtas, dated 21/12/2022	It was agreed to note the correspondence and consider the Deputy's proposal as part of the Committee's Work Programme.
R1646 PAC33	Correspondence received from an individual, dated 23/12/2022	See R1634 PAC33.
R1647 PAC33	Correspondence received from an individual, dated 02/01/2023	See R1584 PAC33.
R1648 PAC33	Correspondence received from an individual, dated 02/01/2023	Note.
R1649 PAC33	Correspondence received from an individual, dated 03/01/2023	See R1634 PAC33.

## 5. Work Programme

The Committee agreed its draft work programme and the following amendments:

It was agreed to include the following on the agenda for the meeting with the HSE on 2 February 2023 and request information to be included in the briefing document due in advance of the meeting:

- General Practitioner (GP) services and in particular Out of Hours GP services - the Committee noted that an interim solution is being examined in respect of Out of Hours GP services for

the Midlands Region. It was agreed to request details regarding overall funding and measures being taken to address gaps and shortfalls in GP service provision, including out of hours GP care, to include details on staff numbers and buildings provided for GP services by the HSE; and

- Funding of Voluntary Disability Services Agencies - the Committee requests an information note to include regional distinctions and the criteria in each Community Health Organisation for the provision of services to children.

It was also agreed to defer consideration of Business of the Committee on 2 February 2023 to facilitate attendance by Members at a joint sitting of the Dáil and the Seanad.

It was agreed to add the provision of modular units in respect of Direct Provision and International Protection accommodation to the agenda for the meeting with the Department of Children, Equality, Disability and Youth on 16 February 2023 -

It was agreed to re-schedule a meeting with An Bord Pleanála provisionally scheduled for 23 February 2023 to a later date. It was also agreed to schedule a meeting on 23 February 2023 with the Central Bank and to request representatives from the Office of the Revenue Commissioners and Department of Finance.

It was agreed to add the following to the Committee's work programme:

- Office of the Regulator of the National Lottery; and
- Department of Agriculture, Food and the Marine and request representatives from the Departments of the Environment, Climate and Communications and Public Expenditure and Reform.

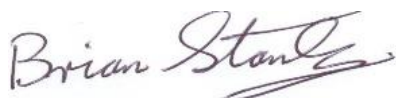
## 6. Any Other Business

There was no other business.

The Committee went into **private** session at 14:59.

Sensitive - for consideration in Private session		Decision
R1627 PAC33	Correspondence received from an individual, dated 15/12/2022	It was agreed to proceed as agreed by the Committee.
R1636 PAC33	Correspondence received from an individual, dated 20/12/2022	It was agreed to note the item and advise the correspondent of the role of the Committee.
R1652 PAC33	Correspondence received from an individual, dated 07/01/2023	It was agreed to advise the correspondent of the Committee's decision.

The Committee **adjourned** at 15:12 until Thursday 26 January 2023.



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Brian Stanley, T.D.  
Cathaoirleach  
26 January 2023