

**PUBLIC ACCOUNTS COMMITTEE**  
**MINUTES OF MEETING OF THURSDAY, 09 March 2023**

The Committee met in **Public** Session at 09:33 a.m., a quorum being present.

The following Members were present:

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

**Apologies:** Deputy James O'Connor.

**Permanent**

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

**1. Witnesses Examined:**

**Sustainable Energy Authority of Ireland**

- Mr. William Walsh, Chief Executive Officer
- Mr. Ciaran Byrne, Director of National Retrofit
- Mr. Declan Meally, Director of Business, Public Sector and Transport
- Ms Marion O'Brien, Director of Corporate Services
- Ms Olivia O'Connor, Head of Finance and ICT
- Mr. Tom Halpin, Head of Marketing and Communications

**Department of Environment, Climate and Communications**

- Mr. Barry Quinlan, Assistant Secretary
- Ms Linda O'Rourke, Assistant Principal

**Department of Transport**

- Ms Aoife O'Grady, Principal Officer

**Matters for discussion:**

- **Financial Statements 2021**
  - Sustainable Energy Authority of Ireland

The Committee suspended at 11:08.

The Committee resumed in **Public** Session at 11:18.

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 12:49.

The Committee resumed in **Public** Session at 13:32.

## 2. Minutes

The minutes of the meeting of 2 March 2023 were agreed.

## 3. Financial Statements and Accounts

Six sets of financial statements and accounts were laid before the Dáil between 27 February and 3 March 2023.

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
1	<b>Criminal Assets Bureau</b> ( <a href="#">click here to view accounts</a> )	2021 €10.1 million	19 Dec 2022	28 Feb 2023	Clear audit opinion
2	<b>Royal Irish Academy</b> ( <a href="#">click here to view accounts</a> )	2021 €7 million	23 Dec 2022	1 Mar 2023	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).
3	<b>Insolvency Service of Ireland</b> ( <a href="#">click here to view accounts</a> )	2021 €8.6 million	22 Dec 2022	2 Mar 2023	Clear audit opinion
4	<b>Irish Horseracing Regulatory Board CLG</b> ( <a href="#">click here to view accounts</a> )	2021 €11.7 million	21 Dec 2022	2 Mar 2023	Clear audit opinion  Attention is drawn to <ul style="list-style-type: none"><li>the Board's non-compliance with the requirement to disclose CEO remuneration and staff salary band information for 2021 (<a href="#">click here for further information</a>)</li><li>the former CEO's early retirement payment in 2021 which was significantly in excess of the terms of the Board's early retirement scheme. (<a href="#">click here for further information</a>)</li></ul>
5	<b>Commission for Railway Regulation</b> ( <a href="#">click here to view accounts</a> )	2021 €2.5 million	12 Dec 2022	2 Mar 2023	Clear audit opinion

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
6	<b>Nursing and Midwifery Board of Ireland</b> ( <a href="#">click here to view accounts</a> )	2021 €11.2 million	23 Dec 2022	3 Mar 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 as they become payable (standard for many health bodies).

It was agreed to note the accounts and statements.

It was agreed to request the Department of Agriculture, Food and the Marine for an information note to include what steps it is taking in relation to the termination payment that is not in compliance with the provisions of the Irish Horseracing Regulatory Board early retirement scheme and what measures has it taken to ensure this will not arise again.

It was also agreed to request the Department of Public Expenditure, NDP Delivery and Reform for an information note regarding non-disclosure agreements related to termination payments and settlements made by public bodies.

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
R1775 PAC33	Correspondence received from Mr. William Walsh, Chief Executive Officer, Sustainable Energy Authority of Ireland, dated 03/10/2023	Note and publish.
R1782 PAC33	Correspondence received from Mr. William Walsh, Chief Executive Officer, Sustainable Energy Authority of Ireland, dated 03/10/2023	Note and publish.
R1783 PAC33	Correspondence received from Mr. William Walsh, Chief Executive Officer, Sustainable Energy Authority of Ireland, dated 03/10/2023	Note and publish.
B – Correspondence from Accounting Officers and/or Ministers and follow up to PAC meetings		Decision

Correspondence received		
R1726 PAC33	Correspondence received from Ms Mary Hurley, Secretary General, Department of Rural and Community Development, dated 07/02/2023	<p>Note and publish.</p> <p>It was agreed the Secretariat would prepare a synopsis of information received to date and provide an overview of what additional information may be required.</p>
R1755 PAC33	Correspondence received from David Moloney, Secretary General, Department of Public Expenditure, NDP Delivery and Reform, dated 21/02/2023	<p>Note and publish.</p> <p>See R1726 PAC33.</p>
R1758 PAC33	Correspondence received from Ms Helen Martin, CEO, Charities Regulator, dated 23/02/2023	Note and publish.
R1761 PAC33	Correspondence received from Ms Dee Forbes, Director General, RTÉ, dated 23/02/2023	<p>Note and publish.</p> <p>It was agreed to request RTÉ to advise whether there is a business case for the project and, if so, to provide a copy of it to the Committee and to ascertain whether it includes information regarding the number of tickets that would need to be sold in order to cover the costs of the production.</p>
R1764 PAC33	Correspondence received from Mr. John Hogan, Secretary General, Department of Finance, dated 27/02/2023	<p>Note and publish.</p> <p>It was agreed to hold over this item for consideration at the next meeting.</p>
R1766 PAC33	Correspondence received from Mr. David Gunning, Chief Executive, National Paediatric Hospital Development Board, dated 27/02/2023	<p>Note and publish.</p> <p>It was agreed to request further information as follows:</p> <ul style="list-style-type: none"> <li>- whether there are delays or logistical issues regarding specialist material or medical equipment to be integrated into the building that would have a bearing on the expected opening in March 2024; and</li> <li>- details of the protocols for completion and the current progress in that regard.</li> </ul> <p>It was agreed to examine the information provided regarding the Dispute Management Process including claims and adjustments to the contract at the next meeting with the Board.</p>
R1767 PAC33	Correspondence received from Ms Carol Boate, Regulator of the National Lottery, Office of the Regulator of the National Lottery, dated 28/02/2023	<p>Note and publish.</p> <p>It was agreed to request the Regulator to advise whether any sanction has been applied regarding the breaches of the licence referenced in the correspondence and, if not, why not.</p>

Correspondence received		
R1768 PAC33	Correspondence received from Mr. Brendan Gleeson, Secretary General, Department of Agriculture, Food and the Marine, dated 27/02/2023	Note and publish.
<b>C - Correspondence from and related to private individuals and any other correspondence</b>		<b>Decision</b>
R1759 PACC	Correspondence received from Deputy Denis Naughton, Cathaoirleach, Joint Committee on Social Protection, Community and Rural Development and the Islands, dated 23/02/2023	Note.  It was agreed to advise Deputy Naughton of the Committee's decision.
R1763 PACC	Correspondence received from and individual, dated 25/02/2023	Note.
R1770 PACC	Correspondence received from Catherine Murphy, T.D., Houses of the Oireachtas, dated 02/03/2023	Note.  It was agreed to add the Irish Horseracing Regulatory Board to the Committee's work programme.

## 5. Work Programme

The Committee agreed its draft work programme.

It was agreed to schedule a meeting with the Health Service Executive to discuss the following:

- Comptroller and Auditor General Special Report 114 - Emergency procurement of ventilators by the Health Service Executive;
- the national treatment purchase fund; and
- waiting lists.

It was agreed to schedule meetings with the University of Limerick and the Department of Agriculture, Food and the Marine.

## 6. Any Other Business

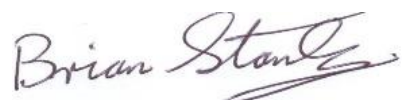
It was agreed to make further enquiries regarding outstanding information arising from engagements with the following bodies:

- Department of Housing, Local Government and Heritage, and the Housing Agency
- Health Service Executive;
- Department of Health; and
- Department of Children, Equality, Disability, Integration and Youth

The Committee went into **private** session at 14:33.

The Committee agreed to publish a composite report in respect of certain engagements.

The Committee **adjourned** at 14:37 until Thursday 23 March 2023.

A handwritten signature in dark ink, reading "Brian Stanley". The signature is written in a cursive style with a long, sweeping underline.

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Brian Stanley, T.D.  
Cathaoirleach  
23 March 2023