

**PAC RESPONSE – 11 December 2023****Reference: S1509-PAC33****1. Who was present for the Teams meeting on 7 May 2020?**

The teams meeting on 7 May 2020 was attended by the former DG, Dee Forbes, an RTÉ Solicitor, Mr. Noel Kelly and a member of the NK Management team.

**2. How many meetings, and on what dates, took place between RTÉ and representatives from NK Management between January 2020 and the end of May 2020 with regard to Mr. Tubridy's contract? Can the Committee be supplied with a copy of any available minutes or notes from these meetings?**

As far as can be ascertained, there were four meeting to include the meeting of 7 May 2020 between the Agent and representatives of RTÉ between January 2020 and May 2021. There are no minutes of those meetings but the attached emails from NK Management to RTÉ (previously supplied to the Committee dated 16 January 2020, 19 February 2020 and 28 February 2020) refer to what appears to have been discussed at those meetings.

**3. Can RTÉ confirm who took the note from the meeting that was supplied to the Committee on 10 November 2023?**

The note of the meeting on 7 May 2020 that was supplied to the Committee was taken by the RTÉ Solicitor in attendance. It should be noted that, as previously explained, this is not a verbatim transcript of the meeting, merely points noted down during the course of the meeting.

**4. On what basis, if any, does RTÉ believe itself to be liable for the two payments of €75,000 to Mr. Tubridy under years 1 and 2 of the commercial agreement in the presenter's contract, effective from 2020?**

At the meeting on 7 May 2020, the former DG, in her capacity as Director General and Chief Executive Officer of RTÉ gave a verbal guarantee and undertaking to the Agent that if there was no commercial sponsor during the course of the five-year contract for services with Mr. Tubridy, RTÉ would guarantee that payment to him. As Chief Executive and an ex-officio member of the Board of RTÉ, as provided for under statute, the former DG had the authority to bind RTÉ to such an agreement. The guarantee was within the capacity of the DG to provide and it is clear from subsequent actions that both the Agent and the DG (and by extension RTÉ) regarded this verbal guarantee to be binding. However, the former DG never sought legal advice on this issue from the RTÉ legal department.

**5. RTÉ confirmed, on page 5 of the chronology of events sent to the Committee, that the side letter, pertaining to the guarantee that Mr. Tubridy's salary would not be reduced, was signed by Ms Dee Forbes. Can RTÉ please supply the Committee with a copy of the signed letter?**

Attached.

- 6. The tripartite agreement ran from 29 September 2020 until the end of 2021, however it was only signed by Renault in April 2021.**

- **What nature of agreement did RTÉ have with Renault in relation to the commercial element of Mr. Tubridy's contract?**
- **Was there a written record of this agreement prior to April 2021?**

RTÉ did not have a separate agreement with Renault in relation to the Commercial element of Mr Tubridy's contract. RTÉ brokered an arrangement which was ultimately the provision of three events for an amount of €75,000 as outlined by the former DG at the meeting of 7 May 2020. There was no written agreement in relation to the commercial arrangement prior to April 2021.

- 7. RTÉ's chronology states on page 6 that Mr. Tubridy took part in three events for the commercial sponsor in 2022.**

- **How come these events took place after expiry of the tripartite agreement?**
- **Were these three events directly linked to Renault's payment for year 1 of the tripartite agreement or otherwise?**
- **Can RTÉ supply the Committee with a copy of any email(s) to/from Renault in relation to any deferral of events from 2020 to 2021 and/or 2022?**

The initial proposed dates for these events were between 29 September 2020 and 31 December 2021. Due to Covid-19 public health restrictions, no events could be scheduled during this period. The public health restrictions lifted in the latter half of 2021 and it was agreed that the events would take place in 2022 (email attached). These three events were performed pursuant to the Tripartite Agreement.

- 8. Can the Committee be provided with any notes or minutes taken during the Teams meeting of 12 April 2021, and the attendees?**

The diary invitation for a MS Teams meeting on 12 April 2021 issued from the office of the DG and included Mr. Noel Kelly, a representative of his office, the RTÉ Solicitor and the former DG. The RTÉ Solicitor has no recollection of this meeting and there are no notes or minutes of the meeting.

- 9. Can RTÉ outline the manner in which Mr. Tubridy was remunerated for his work on RTÉ Radio 1, from the end of his contract in May 2023 until the date upon which he was taken off-air?**

At the end of the Late Late Show season negotiations commenced with Tuttle Productions Limited (Mr. Tubridy's company that provided his services) for a radio only contract. Mr. Tubridy's agent was unhappy with the fee proposed and, pending agreement, the then RTÉ CFO, Mr. Collins suggested a short form agreement be put in place to cover radio services until either the new season in September 2023 or a new contract was entered into (whichever was sooner). The 2020 contract (without the TV service) was to form the basis for that short form arrangement. The fee proposed was 1/3<sup>rd</sup> of the contract figure (pro-rated to 3 months for June, July and August). The negotiations ended on the publication of the statement by the Board of RTÉ on 22 June. Subsequently, following the appointment of the new DG, a short-term agreement was put in place to cover payments for June, July and August at a rate of €12,500 per month.

- 10. Mr. Kelly told the Committee on 11 July (see page 26 of the transcript) that NK Management received RTÉ's statement of 22 June 2023 half an hour before it went out, and that they said there were inaccuracies in it. Can RTÉ respond to the time given for NK Management to review, and to any inaccuracies within the statement?**

Mr. Kelly was interviewed by Grant Thornton as part of the Independent Review it was commissioned to conduct by the Audit and Risk Committee of the RTÉ Board. Mr. Kelly would therefore have been aware that an independent Report was forthcoming.

The Board did not release the full Grant Thornton report to anyone interviewed or to any media prior to its general publication. However, in accordance with fair procedures undertaken by Grant Thornton, Mr. Kelly and/or his solicitor would have received advance sight of his responses which were detailed in the Report prior to its publication. We understand these procedures would have been applied to all people interviewed as part of the Grant Thornton review.

The press statement about the Report was shared with Mr. Tubridy, through his agent Mr. Kelly, a short time ahead of its release to media as a matter of courtesy, given it referenced him.

The Board fully accepts the findings set out in the Grant Thornton Report and does not accept that it, or the accompanying press statement, contained any inaccuracies.

- 11. Given that the tripartite agreement ensured that payments to Mr. Tubridy would be cost-neutral for the sponsor, does RTÉ have a record of how the reduction in commercial revenue was treated in its accounts for the year in which Mr. Tubridy was paid by the sponsor?**

**Was there a reduction in commercial revenue from the sponsor for the years in which Mr. Tubridy was paid by RTÉ, not the sponsor?**

a) A credit note was issued to the sponsor and the invoice to the advertising agency dated 31 July 2020 was reduced by €88,240 Gross which is €75,000 net. The commercial income for the year was reduced by this €75,000.

b) No.

- 12. The Committee notes the ongoing McCann Fitzgerald review into voluntary exit schemes at RTÉ. Mr. Lynch told the Committee on 13 July (see page 37 of the transcript) that it is 'absolutely factually correct' that the Executive Board had to sign off on the award of such schemes.**

**Why was this not done in the case of the award to Ms Breda O'Keeffe?**

McCann FitzGerald is carrying out a full review of this matters and a copy of this report will be provided to the Committee once completed.

- 13. Director General Kevin Bakhurst told the Committee on 13 July (see page 63 of the transcript) that emails show the voluntary exit scheme for Ms O'Keeffe was agreed between the individual and Ms Forbes.**

- **Can RTÉ send these emails to the Committee?**
- **Can RTÉ confirm whether any other schemes of this nature were agreed without sign-off from the full Executive Board?**

McCann FitzGerald is carrying out a full review of these matters and a copy of this report will be provided to the Committee once completed.

- 14. The total (or most up-to-date) costs of the third Grant Thornton report commissioned by RTÉ, and the McCann Fitzgerald report.**

To date RTÉ has spent €205,409.32 plus vat of €47,244.15 for a total of €252,653.47.

**15. Can RTÉ supply a copy of the RTÉ internal review undertaken by Deloitte in relation to the under-reporting of Mr. Ryan Tubridy's salary by €120,000?**

Deloitte did not undertake an internal review in relation to the under-reporting of Mr Tubridy's fees. There was an email from the then CFO, Mr. Collins to the Chair on 18 June 2023 which is the 'internal review'. The findings were subsequently verified independently by the first part of the second Grant Thornton report which was published by the RTÉ board and which we attach.

**16. Due to conflicting evidence provided to the Committee, can RTÉ confirm upon which date did Mr. Tubridy's contract commence in 2020?**

The Commencement date of the Contract was 1 April 2020. The contract was signed on 20 July 2020.

**17. Was former RTÉ Chief Financial Officer Richard Collins informed after the meeting on 7 May 2020 as to what was agreed during the meeting? If not, why not?**

There are no notes or records to any conversations that may have occurred between the former DG and the former CFO after the meeting on 7 May 2020.

**18. Can RTÉ provide further details in relation to the meeting on 7 May 2020, including who initiated the meeting, and any supporting documents or correspondence to resolve the timeline around the meeting?**

No other documents have been discovered in relation to this meeting. As indicated above, the diary invite was issued by the office of the DG.

**19. Did the RTÉ legal team raise concerns internally about the tripartite agreement after it was discussed on the TEAMS call? If not, why not?**

**Did they follow up with the Director General or other management about any concerns they had regarding such an agreement, and did they ever do an agreement like this in any shape ever before?**

The call concerned the request for a written guarantee by NK Management on which legal advice had already been given. The tripartite agreement was not issued by the Agent until April 2021.

No, as this was a commercial decision (and legal advice had already been given). RTÉ is not aware of any similar agreement.

**20. Evidence provided to the Committee indicates a solicitor from RTÉ Solicitor's Office attended a number of meetings to discuss issues relating to agreements subsequently entered into with Noel Kelly, who was acting as agent for Ryan Tubridy.**

**Did that solicitor who attended these meetings at all times fully brief the Director of Legal Services in RTÉ?**

Any meetings attended by the RTÉ Solicitor were also attended by a senior member of the Executive Team, either the former CFO, the former DG or the Director of Content. The Director of Legal Services was not informed of, or involved in, the commercial aspects of those



negotiations. The Director of Legal Services was copied on the legal advice given in relation to the proposed letter of guarantee as drafted by the Agent in March 2020 and the tripartite agreement as furnished by the Agent in April 2021 only.

**21. Was the Director of Legal Services aware of the draft invoice, which was prepared by an RTÉ employee and submitted to Noel Kelly for him to issue to Renault?**

No. The Director of Legal services was not aware of the draft invoice prepared by an RTÉ employee to be issued by the Agent on behalf of Tuttle Productions Limited to the sponsor.

**22. Was the Director of Legal Services aware that the monies to be paid to Noel Kelly, who was acting on behalf of Ryan Tubridy, would not go through the RTÉ accounts, and therefore aware that there was not full accountability in respect of the monies being paid?**

No. The Director of Legal services was not aware of the payment arrangements, or the nature of this arrangement until 30 March 2023.

**23. Did the Director of Legal Services furnish any oral or written advice to former Director General Dee Forbes?**

No. RTÉ Legal Department would often be called upon at short notice to give oral advice on a legal matter however, no such advice or opinion was sought from the former DG in relation to this matter.

**24. Was the Director of Legal Services furnished with a copy of the briefing note prepared after the meeting of the 7th of May 2020?**

No. The Director of Legal Services first received a copy of the note of 7 May 2020 in June 2023.

**25. In the briefing note on the meeting of 7th of May 2020, an issue was raised about a side letter and it was set out that this could not be provided, the reason given was "that will negate what we're trying to do". The solicitor who attended this meeting was therefore aware that there was a clear plan not to make full disclosure in RTÉ accounts.**

**Was the Director of Legal Services aware that this discussion took place?**

The Director of Legal Services was not aware of any discussions that had occurred, or decisions made at the meeting of 7 May 2020, until April 2023.

With respect, the first part of this question is unfair and is conjecture. The solicitor had no awareness that there was "*a clear plan not to make full disclosure in RTÉ Accounts*" nor does the handwritten note of that meeting say or indicate that.

The context of this meeting was to progress the negotiations for a contract for services which had stalled. RTÉ had agreed to broker a third-party commercial agreement with the Late Late Show sponsor. Mr. Tubridy's agent was reluctant to sign the substantive contract for services without a broad outline of the commercial arrangement and a guarantee that RTÉ would underwrite the arrangement in the event of there being no sponsor. A verbal guarantee was provided by the former DG. To conclude that there was an awareness of "*a clear plan*" by the former DG not to disclose any payment in RTÉ accounts made on foot of this guarantee if it was later called upon, is supposition, incorrect and not accepted.

- 26. Did the Director of Legal Services at any time, once she became aware that certain items in respect of the discussions between RTÉ and Noel Kelly would not be set out in writing, advise that at all times there must be full disclosure?**

The Director of Legal Services was not aware that the former DG had taken the commercial decision to provide a verbal guarantee until April 2023.

- 27. The Arthur Cox note of the meeting states, “No issue and want to continue on basis discussed”**
- a. Reading this note now, and in the context of its own internal review of correspondence and documentation, and the evidence presented to the Committee, what is the understanding of RTÉ (to include the Director General and Executive Board) as to what this means?**
  - b. Specifically, what is RTÉ’s understanding now as to:**
    - i. What was the “basis discussed”?**
    - ii. Who was aware of the basis that was discussed?**

Unfortunately, RTÉ believes it is the former DG who can fully shed light on this issue. We assume that it relates to the commercial sponsorship and the outline of that proposal which is noted below that sentence with regard to the three events. We assume that the former DG had spoken with the RTÉ Commercial Director who was the main point of contact with the sponsor and that an outline of the third-party arrangement had been previously communicated to the Agent by either of those parties. However, we do not definitively know.

- 28. The Arthur Cox note of the meeting states, “Noel, not an issue, do we know how invoices to be broken down; Don’t know until the CFO back”.**
- a. Is it RTÉ’s understanding from this extract of the note that it was intended that the Chief Financial Officer would be involved in advising as to how the invoices were to be broken down?**
  - b. What invoices does this refer to?**
  - c. Arising from this extract, can RTÉ identify from contemporaneous records when the CFO was back?**
  - d. Was the CFO ultimately involved in advising how the invoices were to be broken down? Was the CFO aware of this arrangement prior to the meeting of the 7th May 2020?**

It is our understanding that this portion of the note is referring to the CFO of the sponsor who was on leave and not the RTÉ CFO.

- 29. The Arthur Cox note of the meeting states: “Query about a Side Letter – No – The former Director General will ensure any sponsorship of the Late Late Show would involve a portion like they were talking a lot – but only oral: can’t write to confirm it as that will negate what we’re trying to do”.**
- a. Reading this note now, and in the context of its own internal review of correspondence and documentation and the evidence presented to the Committee, what is the understanding of RTÉ as to what this means?**
  - b. Specifically, what is RTÉ’s understanding as to:**
    - i. What was RTÉ trying to do?**
    - ii. How would the provision of a side letter have negated whatever it was that RTÉ was trying to do?**

- c. **What was the understanding of the RTÉ solicitor in attendance at the meeting/legal department as to what was meant by this statement?**
  - d. **Was it the view of the legal department that a written confirmation would negate what RTÉ was trying to do?**
  - e. **Did the legal department have/raise any concerns about the suggestions that what it was that RTÉ was trying to do would be negated by the provision of a written guarantee?**
- a. Unfortunately, we do not definitively know the meaning of the words set out above. From reading the note it appears to confirm that the intention was to ensure that the commercial sponsor and not RTÉ would be responsible for the payment to Mr Tubridy under this arrangement.
  - b. These questions ask RTÉ to retrospectively interpret the motivation and intent of the former DG which is not possible to do. Bearing this qualification in mind, we answer as follows:
    - i. It would appear that RTÉ was trying to put in place the third-party commercial arrangement.
    - ii. We have not had, and have been unable to have, a discussion with the former DG to shed light on the likely meaning of these notes and the meeting.
  - c. It is the RTÉ Solicitor's understanding that the former DG was attempting to provide comfort to the Agent that there would always be a third-party arrangement with a sponsor.
  - d. We do not know what the former DG was referring to. No advice was sought or given on the distinction between a written and a verbal guarantee.
  - e. We do not know what the former DG was referring to. No advice was sought or given on the distinction between a written and a verbal guarantee.

**30. The Arthur Cox note of the meeting states: "Refers to person from NK Management – we thought you'd underwrite –cannot in formal sense as that would compromise what we are trying to achieve".**

- a. **Reading this note now, and in the context of its own internal review of correspondence and documentation, and the evidence presented to the Committee, what is the understanding of RTÉ as to what this means?**
- b. **Specifically, what is RTÉ's understanding as to:**
  - i. **What was RTÉ trying to achieve?**
  - ii. **Why would the underwriting of the agreement compromise what RTÉ was trying to achieve?**
- c. **What was the understanding of the RTÉ solicitor in attendance/legal department as to what was meant by this statement?**
- d. **Did the legal department have/raise any concerns about what RTÉ was trying to achieve?**

We do not definitively know the answers to the above queries. RTÉ cannot retrospectively interpret the motivation and intent of the former DG. However, bearing this qualification in mind, we answer as follows:

- a. Negotiations on Mr Tubridy's substantive five-year contract for services with RTÉ were at an impasse. The Agent wanted certainty about the third-party commercial arrangement and, failing that, a guarantee from RTÉ to pay that sum annually to Mr Tubridy.
- b.
  - i. RTÉ was trying to conclude the negotiations.
  - ii. See responses to Q29 above. We do not know.

- c. This appears to be phrasing used by the former DG in the context of a commercial negotiation.
- d. The legal department had given advice previously in relation to the provision of a guarantee. The legal department understood that RTÉ was endeavouring to conclude negotiations; it had given advice on the provision of a guarantee and the DG was making a commercial decision.

**31. The Arthur Cox note of the meeting states that the former DG would personally ensure that a portion of the sponsorship will always be apportioned to the individual, but “rules/regs and sanctions prevented RTÉ providing a letter”.**

- a. Reading this note now, and in the context of its own internal review of correspondence and documentation and the evidence presented to the Committee, what is the understanding of RTÉ as to what this means?
- b. Specifically, what is RTÉ’s understanding as to what rules and regulations prevented RTÉ from providing a letter?
- c. What was the understanding of the RTÉ solicitor in attendance at the meeting/legal department as to the rules and regulations that prevented RTÉ from providing a letter?
- d. Had the legal department advised the Director General/RTÉ in respect of this?

- a. As stated above, we do not definitively know the meaning. Further, we do not know what rules, regulations or sanctions are being referred to. These queries are best directed to the former DG. However, it appears to be something said in the context of a commercial negotiation and it was not based on any legal advice sought or received.
- b. As above
- c. As above.
- d. As above.

**32. The Arthur Cox note of the meeting states, “NK Management indicate that this would be a problem – not what was agreed.”**

- a. What is RTÉ’s understanding now as to what this refers to, i.e., what had been agreed?
- b. In light of e-mail correspondence in respect of the matter, including from the 20 February 2020 to the 8 May 2020 (inclusive) between RTÉ and Noel Kelly (or representatives), what is RTÉ’s understanding now as to why RTÉ changed its position?
- c. What was the understanding of the solicitor in attendance/legal department as to what had been agreed, particularly in light of e-mail correspondence in respect of the matter which included the legal department?

Subject to the caveats already referred to above.

- a. The usual nature of negotiation is there is some backwards and forwards between parties before a position is agreed and settled in the form of a binding contract. It appears the Agent argued that the underwriting of the commercial arrangement had already been agreed which RTÉ rejected. The provision of the guarantee was at issue between the parties until the meeting of 7 May 2020.
- b. The negotiations had come to an impasse with the Agent insisting that the guarantee be provided at the same time as the signing of the substantive presenter contract for five years.
- c. Up until the meeting of 7<sup>th</sup> May 2020 the Agent was insisting on a written guarantee. When that was not forthcoming and the negotiation stalled, it was stated by the Agent that nothing would be signed until the guarantee was given. At the meeting of 7 May

2020, a guarantee was provided to the Agent and the presenter contract was subsequently signed.

**33. The Arthur Cox note of the meeting states that “NK management then queried the effect of another Director General being appointed”.**

- a. Reading this note now, and in the context of its own internal review of correspondence and documentation and the evidence presented to the Committee, what is the understanding of RTÉ as to what this means?
- b. What was the understanding of the RTÉ solicitor in attendance/legal department at the time as to what this meant?

Subject to the caveats already referred to above.

- a. The former DG had a limited time left to run in her contract, therefore it may be that the Agent was querying whether the verbal guarantee would be honoured on the occasion of her departure.
- b. RTÉ understands that the guarantee given by the former DG was intended to be binding on RTÉ and was to be regarded as binding on RTÉ.

**34. The Arthur Cox note of the meeting states that “The former Director General then advised that they thought they could do it, they can’t – no way around this”.**

- a. Reading this note now, and in the context of its own internal review of correspondence and documentation and the evidence presented to the Committee, what is the understanding of RTÉ as to what this means?
- b. Specifically, what is RTÉ’s understanding as to:
  - i. What was it that there was no way around?
  - ii. What had they thought they could do?
  - iii. Who is the 'they' referred to in this statement?
- c. What was the understanding of the RTÉ solicitor in attendance/legal department at the time as to what this meant?
- d. Was the legal department of the view that the former Director General was setting out legal advice that she had been given?

Subject to the caveats referred to above, we answer as follows: -

- a. The former DG had previously been given legal advice in relation to the provision of a written guarantee. No advice was sought or given in relation to a verbal guarantee.
- b.
  - i. We presume this refers to a written guarantee, but we do not know.
  - ii. We do not know. This may refer to the written guarantee.
  - iii. We do not know. It may refer to RTÉ generally.
- c. The RTÉ Solicitor understood that the former DG did not want to provide a written guarantee.
- d. No.

**35. The Arthur Cox note of the meeting went on to state, “The guarantee [essentially] says RTÉ will pay the talent”.**

- a. What is RTÉ’s understanding now as to what this meant?
- b. What was the understanding of the RTÉ solicitor in attendance/legal department at the time as to what this meant?

Subject to the caveats already referred to above, we answer as follows: -

- a. The note is not a minute and is an incomplete account of some of the interactions. This should be read in the context of the previous assertion by the Agent that it was up to RTÉ to ensure that the Late Late Show sponsorship would always include a separate commercial arrangement with Mr Tubridy. It appears the former DG made a commercial decision to provide comfort to the Agent and verbally commit to guarantee that arrangement.
- b. As above.

**36. Overall, in relation to all of the above extracts from the Arthur Cox note of the meeting, what is the understanding of RTÉ as to why RTÉ changed its view in respect of the provision of a written guarantee?**

It appears to RTÉ that the former DG wanted to retain the services of Mr Tubridy and the former DG made a commercial decision in an attempt to remove the impasse in the negotiations and ensure that the Agent would recommend that his client sign the contract for services with RTÉ.

**37. Was the legal department involved in the negotiation of Ryan Tubridy's contracts and related arrangements, to include the 5 year contract, the tripartite arrangement and underwriting arrangements?**

The RTÉ legal department was involved in the drafting and finalising of the substantive presenter contract for a term of 5 years.

The Tripartite Agreement was drafted by the Agent and sent to RTÉ already signed by the sponsor on 21 April 2021. This was sent to the Commercial Team in RTÉ for their consideration and review. Legal advice was provided to RTÉ on that contract. The contract does not appear to have been signed by RTÉ.

A member of the RTÉ legal department was in attendance at the meeting of 7 May 2020 when the verbal guarantee was provided by the former DG on behalf of RTÉ.

The RTÉ legal department were not consulted and had no knowledge of the invoices raised by the Agent and paid through the Barter account.

**38. a. What was the role of the RTÉ solicitor at the teams meeting on the 7 May 2020?**

**b. Specifically:**

- i. **Was the solicitor instructed by RTÉ at that meeting, or had the solicitor been instructed in advance of the meeting?**
- ii. **Was it intended that the solicitor would give advice on behalf of the legal department either at that meeting or after the meeting?**
- iii. **Was legal advice subsequently provided by the legal department to RTÉ on foot of the teams meeting on the 7 May 2020?**

- a. The RTÉ Solicitor was invited to attend the meeting on 7 May 2020 by the Office of the DG. The Solicitor was not called upon to give advice during the meeting and took a rough note of some of the exchanges. It seems the solicitor was primarily there to hear the discussion in the event that advice was requested at a later stage.

- b.
  - i. The Solicitor was not instructed on the nature of the meeting either before it occurred nor consulted after it.

- ii. Advice would not be given to a client during a meeting with a third party. However, a legal position could be explained by a solicitor if called upon to do so. No such explanation was sought at the meeting.
- iii. The former DG made a commercial decision to verbally underwrite the third-party commercial arrangement. No advice was sought or given on this matter either at the meeting or subsequently.

**39. a. Why is RTÉ of the view that an enforceable guarantee was given at the teams meeting on the 7 May 2020?**

**b. Is RTÉ's view that this is an enforceable agreement based on legal advice?**

- a. The former DG gave a verbal guarantee at the meeting on 7 May 2020. Mr. Tubridy's agent accordingly relied upon this guarantee. This guarantee was provided by the former DG in her capacity as Chief Executive of the Organisation. As Chief Executive and an ex-officio member of the Board of RTÉ, as provided for under statute, the former DG had the authority to bind RTÉ to such an agreement. Further, it is clear that the former DG regarded the guarantee as binding and acted to discharge the invoices raised on foot of the guarantee. RTÉ accordingly performed its obligations under such guarantee.
- b. No external legal advice was sought, but it is clear that RTÉ is bound by the verbal guarantee provided by the former DG.

**40. In light of the content of the summary note provided to the Committee of the Teams Call of the 7th of May 2020, is there any part of the evidence previously given by RTÉ to this Committee that RTÉ wishes to clarify or correct?**

RTÉ has used its best endeavours to address all queries raised by the Committee. If there is any clarification needed by the Committee with regard to any particulars of the evidence provided by RTÉ, RTÉ will address same.

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**Emails following Meetings Jan 2020 – May 2020 (Q2)**

**Side letter re fee guarantee (Q5)**

**Email re Events (Q7)**

**Second Grant Thornton report (Q15)**

**'Internal Review' document (Q15)**



21 July 2020

**Private & Confidential**

Ryan Tubridy  
Tuttle Productions Limited  
c/o CMS Marketing  
Unit B2 Calmount Office Park  
Ballymount  
Dublin 12

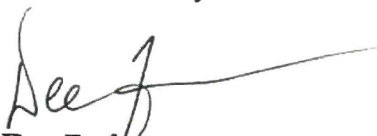
**Re: Agreement between Tuttle Productions Limited and RTÉ**

Dear Ryan

I refer to the contract for services between Tuttle Productions Limited and RTÉ dated 1 April 2020 to 31 March 2025 (the "Agreement") in relation to the services provided by you to RTÉ.

The purpose of this correspondence is to record in writing our guarantee and undertaking that the fees set out in this Agreement will be paid by RTÉ without any reductions and RTÉ shall not make any request or enquiry from you in relation to a reduction in the agreed fees during the currency of the Agreement save as to those that might be imposed by changes to legislation.

Yours sincerely



**Dee Forbes**

**Director-General, RTÉ**

EMAIL THREAD RE CHANGE OF RENAULT EVENTS FROM 2021 TO 2022 READ BOTTOM UP

**From:** [Niamh](#)  
**Sent:** Wednesday 2 February 2022 16:02  
**To:** [REDACTED] [Noel](#)  
**Cc:** [Geraldine O'Leary](#)  
**Subject:** RE: Renault events

Hi [REDACTED]

All great thanks and you?

Let me check those dates with Ryan and come back to you asap.

Any update on the format, who will be managing it, will the LL team be involved etc.?

Thanks,  
Niamh

**From:** [REDACTED]  
**Sent:** 02 February 2022 09:40  
**To:** Niamh <niamh.tyndall@nkmanagement.ie>; Noel <Noel@cmsmarketing.com>  
**Cc:** Geraldine O'Leary <Geraldine.OLeary@rte.ie>  
**Subject:** RE: Renault events

Hi Niamh  
Hope all is well.

Just coming back to you with some dates for the [REDACTED] events. [REDACTED] chatted through with [REDACTED] see below what they have suggested, all Wednesdays which should work for Ryan.

You might check his diary and we can set up a call then with [REDACTED] and re-group to start planning get these locked off now we are in February.

- 9<sup>th</sup> March – Kearys Cork
- 6<sup>th</sup> April – Dublin
- 11<sup>th</sup> May – TBC

Thanks  
[REDACTED]

**From:** [Niamh](#)  
**Sent:** Wednesday 3 November 2021 15:09  
**To:** [REDACTED] [Noel](#)  
**Cc:** [Geraldine O'Leary](#)  
**Subject:** RE: Renault events

Hi [REDACTED]

Thank you for the update – I have let Ryan know.

Will we regroup in January and lock in dates?

Kind regards,  
Niamh

**From:** [REDACTED]  
**Sent:** 02 November 2021 16:28  
**To:** Niamh <niamh.tyndall@nkmanagement.ie>; Noel <Noel@cmsmarketing.com>  
**Cc:** Geraldine O'Leary <Geraldine.OLeary@rte.ie>  
**Subject:** RE: Renault events

Hi Niamh,  
Hope all well with you.

So sorry for the delay I was on leave so just catching up on mails and firming up plans with [REDACTED] in [REDACTED]

[REDACTED] discussed the events with [REDACTED] and agreed it's best to start the events next year from February onwards. Kick off in Keary's Cork as we originally planned and then schedule the 2 events for Dublin.

So I have asked them to give me an idea of what months and we might re-group then for a meeting to discuss and lock them in early.

So sorry for the delay on this, they had a dealer conference to plan.

Thanks  
[REDACTED]



# Interim Report to the Audit and Risk Committee – para 1.1 of Terms of Reference

## INTRODUCTION

### Terms of reference

1. I am appointed by the Audit and Risk Committee of Raidió Teilifís Éireann (“**RTÉ**”) as the External Reviewer under the Terms of Reference (provided on Monday 26 June 2023) which states:

The Audit and Risk Committee of RTÉ (the “**Committee**”) has directed that a review be conducted in relation to:

- 1.1 the contracts of RTÉ’s top 10 most highly paid on-air presenters to independently validate that all remuneration figures have been correctly stated publicly and properly accounted for by RTÉ in each year during the period from 2008 to 2022 inclusive, i.e. the top 10 reported by RTÉ in each year during that period; and
  - 1.2 the understatement by RTÉ of Mr. Tubridy’s published remuneration by €120,000 in the period 2017-2019.
- (the “**Review**”).

2. The Terms of Reference for my review also states, amongst other things:

- (a) “The Review arises from and is supplemental to the Report of Grant Thornton dated 16 June 2023 (the “First Report”).” (paragraph 3)
- (b) “The Review will consider all relevant available documentation, including without limitation commercial contracts, books of account, details of any relevant ‘barter’ accounts, electronic documents and information and accounting systems, where relevant, and Grant Thornton will meet with relevant personnel, as necessary.” (paragraph 4).
- (c) “The Review will be conducted in accordance with the principles of natural justice.” (paragraph 9).
- (d) “Subject to the timing considerations set forth in paragraph 15, on completion of the Review, Grant Thornton shall produce a report for RTÉ (the “Second Report”) in one or more parts as required for the purposes of paragraphs 1.1 and 1.2. In advance of completing the Second Report, where appropriate to respect the principles of fair procedures, a draft of the Second Report and/or relevant extracts will be provided to individuals to afford them an opportunity to comment on its content prior to its finalisation. (paragraph 11).
- (e) “The Second Report shall include details of the methodology adopted, relevant evidence gathered and Grant Thornton’s findings of fact based on Grant Thornton’s analysis of same.” (paragraph 13).



- (f) "Refusal or failure to co-operate with the Review by any party will not prevent the Reviewers proceeding and issuing a Second Report based on the information available." (paragraph 14).
  - (g) "For the avoidance of doubt the Review and Second Report shall be limited to findings of fact. Facts shall be determined on the balance of probabilities. Grant Thornton shall not offer any views on the culpability (or otherwise) of any individual or the gravity of any such culpability ...". (paragraph 16).
- 3. This Interim Report addresses paragraph 1.1 of the June 2023 Terms of Reference.
  - 4. Whilst substantially complete, my work is ongoing and therefore this report is an Interim Report.
  - 5. The Terms of Reference refers, at paragraph 1.1 to the Top Ten reported by RTÉ in each year during that period. I have ascertained that over the period 2008 to 2022 there were a total of 13 Contractors and 8 Employees (including Mr. Tubridy).

## **METHODOLOGY – PARAGRAPH 1.1**

### **Overview 2008 to 2022**

- 6. For the purpose of this review, when I refer to the Top Ten Earners, this relates to the Top Ten On-air Presenter Earnings ("Top Ten Earners").
- 7. My methodology, involved the following:
  - (a) Perform a review of press releases from 2008 to 2021 to determine the identification of the Top Ten Earners within RTÉ for the years in scope.
  - (b) Request the list of the Top Ten Earners for 2022 (not yet published) from RTÉ.
  - (c) Obtain an understanding of the processes and procedures performed by RTÉ in identifying the Top Ten Earners on annual basis.
  - (d) Obtain a list of all supplier codes and their descriptions within RTÉ.
  - (e) Request Statements issued by Barter Agencies for the period 2008 to 2022.
  - (f) Perform the following steps in relation to Contractors for each of the years that they were identified as a Top Ten Earner:
    - (i) review the Contractor Agreements between RTÉ and the Contractor to determine the Contractor fees;
    - (ii) review PeopleSoft<sup>1</sup> to determine the invoices raised by Contractors;
    - (iii) compare invoice amounts and details to the Agresso Financial Management System (e.g. the General Ledger); and

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<sup>1</sup> The PeopleSoft system was implemented by RTÉ in 2001.

- (g) where differences arise between the Contractor agreements, the PeopleSoft Human Resources system and the General Ledger codes, identify the reason for these differences and determine the appropriateness of the published earnings.
8. My methodology also consisted of the following steps in relation to **Contractors and Employees** included in the Top Ten Earners:
- (a) review the statements issued by three Barter Agencies to determine whether there were any payments made to Top Ten Earners that relate to the payment of additional fees/salary;
  - (b) search the Supplier list for all Employee names;
  - (c) search the Supplier list for all Contractors related Company names;
  - (d) identify all bank account numbers for all Contractors and Employees (e.g. bank accounts that they received payments through);
  - (e) search the Supplier list for bank account numbers to determine supplier names associated to bank accounts;
  - (f) search the competition winners detailed supplier account (99999) and also the location fees, donation and music bands' accounts (99996, 99998 and 99994 respectively) for all Top ten Earners names and also Company names for Contractors; and
  - (g) seek and obtain confirmation from the current Head of Internal Audit as to what steps were performed during my review period.
9. My methodology in relation to **employees** included in the Top Ten Earners is as follows:
- (a) request from RTE all December year end payslips for all the Employees identified in the Top Ten Earners listings for all the years during which they were among the Top Ten earners;
  - (b) request employers' annual (December YTD) contribution towards employees' Pension, Salary Protect and Group Life, as identified in firstly, the payroll system, and secondly, other payroll records; and
  - (c) perform a reconciliation between the earnings as per Year-end payslips, payroll system, other payroll records and earnings disclosed.
10. I acknowledge that paragraph 1.1 of the Terms of Reference refers to Contracts. In the context of employees, in my view the most reliable source of information of actual earnings are payslips and recorded payroll system data. Further, in advance of my Final Report for paragraph 1.1 of the Terms of Reference, I need to complete testing of employee contracts for 2008 to 2022.

### **Barter Agencies**

11. I have been advised that these are the only three barter agencies that RTÉ have barter arrangements with.
12. On Thursday 6 July 2023, on foot of my request I received from RTÉ statements issued by three barter agencies ("**Barter Agencies**"). For the period under review, I note:
  - (a) **Active:** statements with a first transaction date of 8 November 2015 and a last transaction date of 22 December 2022.
  - (b) **Miroma:** trade statements with a first transaction date of 25 November 2021 and a last transaction date of 1 December 2022.
  - (c) **Astus:** statements with a first transaction date of 30 November 2012 and a last transaction date of 31 December 2022.
13. I am informed by RTÉ that it has received, or has requested, statements from the Barter Agencies for the current year, which I will review once provided to me.
14. I reviewed the respective Barter Agencies' statements for the following references to:
  - (a) Top Ten Earners names, whether employee or contractor;
  - (b) Top Ten Earners Contractors Company names;
  - (c) Noel Kelly and related entities / associated companies; and
  - (d) general descriptions (e.g. consultancy fees, top up's, fees).

### **De Minimis**

15. In devising my methodology I considered the procedures that I would adopt in the event that the published remuneration figures differed from the values shown in the books and records, contracts, and other documentation that I would examine ("difference").
16. In my view it would not be proportionate from a time and cost perspective for me to investigate in detail small differences identified from my review. For these purposes I have applied a De Minimis level of €1,000 per person per year.
17. In respect of both Contractors and Employees, in circumstances where I identified a difference below €1,000, I performed two additional steps.
  - Step 1: from my review of the documentation provided I identified the nature of the difference e.g. expenses that reimbursed by RTÉ.
  - Step 2: in respect of contractors, I performed a more detailed review of these differences.



18. In this Interim Report, where I use the phrase “correct” I mean that the published figures are correct having applied the De Minimis procedure described above. Likewise, where I use the phrase “no errors” it has a similar meaning i.e. no errors subject to the application of the De Minimis procedure described above.
19. These terms “De Minimis” and “correct” and “no errors” are specific to my report only.

### **This Interim Report**

20. This Interim Report addresses 2010 to 2022.
- (a) My work in relation to 2008 to 2009 inclusive is ongoing.
- (b) In relation 2022, I note that the 2022 Top Ten Earners, have not yet been published, and therefore I have reviewed the remuneration figures provided by RTÉ for that year.
21. Mr. Tubridy’s Earnings for 2008 to 2022 are separately dealt with in my report on paragraph 1.2 of the Terms of Reference. In this regard, I note:
- (a) Given the factual pattern, in order for me to address the Terms of Reference (paragraph 1.2), it was also necessary for me to consider the Tubridy 2020 Agreement between RTÉ and Mr. Tubridy dated 24 July 2020, and therefore I have considered 2017 to 2022 as one cohort.
- (b) It should be noted that my consideration of Mr. Tubridy’s earnings for 2008 to 2022 (it will be necessary to encompass paragraphs 1.1 and 1.2 of the Terms of Reference) and for those aspects to be addressed together in my Final Report on paragraph 1.2 of the Terms of Reference.
22. I can, however, based on my review to date, **in respect of 2008 to 2016, I have found no errors in the published remuneration figures by RTÉ for Mr. Tubridy.** The period 2017 to 2022 remains under review at the date of this Interim Report.

### **Limitations**

23. I have sought documentation for all periods including 2008 and 2009. Apart from contracts, there are other relevant types of documents e.g. documentation which assist in the consideration of any differences between published remuneration figures and the values shown in the books and records etc. I understand that RTÉ are experiencing difficulties in identifying whether it retains all of this documentation. RTÉ have informed me that it is committed to providing the documentation required. In my experience, it is not unusual for organisations to have difficulties locating all relevant documentation for a full period up to 15 years ago. I will provide an update in due course.
24. As part of my procedures I identified that RTÉ made accruals for fees owing at the end of the respective years (“Normal Fee Accruals”). Recently, I have identified that in addition to Normal Fee Accruals, RTÉ have made other accrual(s) for remuneration e.g. exit fees, performance fees etc. I am in the process of reviewing these other accruals, and as such, I reserve the right to amend this Interim Report.



25. I am continuing to meet, interact and interview individuals in the context of paragraph 1.2 of the Terms of Reference. If during those interviews, information comes to light which is relevant to paragraph 1.1 of the Terms of Reference I reserve the right to amend this Interim Report.
26. I also reserve the right to amend my report should additional information or documentation be provided to me.

#### **EXECUTIVE SUMMARY OF FINDINGS**

27. In my opinion, having regard to (a) the Terms of Reference, (b) the fact that the 2022 remuneration figures have not been published, and (c) noting and subject to my comments in relation to Mr. Tubridy (2017 to 2022):
- for the period 2010 to 2022 inclusive, all remuneration figures have been correctly stated publicly and properly accounted for by RTÉ in each year (as set out in Table 1 below).
28. My opinion at paragraph 27 above is subject to one minor exception. In respect of one employee who was in the Top Ten, I identified that the published remuneration exceeded my assessment of the valuation of the individual's employment entitlements by an amount of €1,359. I identified the reason for this overstatement (unpaid annual leave). In my view, the difference of €1,359 is not significant, particularly relative to the total published remuneration figures of the Top Ten Earners, and has no impact on the rankings of the Top Ten Earners, no further work was carried out in this regard.

12 July 2023



Paul Jacobs

Partner, Head of Forensic & Investigation Services

**Table 1a - Summary of earnings of the "Top Ten Earners" at RTÉ for the years 2010 to 2016 (including Mr. Tubridy):**

| Presenter's name   | Publically available information |        |          |        |          |        |          |        |          |        | Publically available information |        |          |        |          |        |          |        |          |        |
|--------------------|----------------------------------|--------|----------|--------|----------|--------|----------|--------|----------|--------|----------------------------------|--------|----------|--------|----------|--------|----------|--------|----------|--------|
|                    | 2010                             | Ranked | 2011     | Ranked | 2012     | Ranked | 2013     | Ranked | 2014     | Ranked | 2015                             | Ranked | 2016     | Ranked | 2017     | Ranked | 2018     | Ranked | 2019     | Ranked |
| Ryan Tubridy       | €643,333                         | 1      | €723,500 | 1      | €752,950 | 1      | €495,000 | 2      | €495,000 | 1      | €495,000                         | 1      | €495,000 | 1      | €495,000 | 1      | €495,000 | 1      | €495,000 | 1      |
| Joe Duffy          | €384,065                         | 4      | €377,776 | 4      | €300,000 | 5      | €303,750 | 3      | €416,893 | 2      | €389,988                         | 3      | €389,988 | 3      | €389,988 | 3      | €389,988 | 3      | €389,988 | 3      |
| Claire Byrne       |                                  |        |          |        | €187,738 | 10     |          |        |          |        | €201,500                         | 7      | €216,000 | 7      | €216,000 | 7      | €216,000 | 7      | €216,000 | 7      |
| Ray D'Arcy         |                                  |        |          |        |          |        |          |        |          |        | €400,000                         | 2      | €450,000 | 2      | €450,000 | 2      | €450,000 | 2      | €450,000 | 2      |
| Miriam O'Callaghan | €332,000                         | 6      | €307,250 | 5      | €306,000 | 4      | €293,167 | 5      | €280,445 | 5      | €299,000                         | 4      | €299,000 | 4      | €299,000 | 4      | €299,000 | 4      | €299,000 | 6      |
| Brendan O'Connor   |                                  |        | €228,540 | 6      |          |        |          |        |          |        |                                  |        |          |        |          |        |          |        |          |        |
| Bryan Dobson       |                                  |        | €197,936 | 10     | €196,758 | 9      | €197,338 | 7      | €195,816 | 6      | €195,913                         | 9      | €198,146 | 8      | €185,677 | 10     |          |        |          |        |
| Mary Wilson        |                                  |        |          |        |          |        |          |        |          |        |                                  |        |          |        |          |        |          |        |          |        |
| Darragh Maloney    |                                  |        |          |        |          |        |          |        |          |        |                                  |        |          |        |          |        |          |        |          |        |
| George Lee         |                                  |        |          |        |          |        | €180,020 | 10     | €179,031 | 7      | €188,803                         | 10     |          |        |          |        |          |        |          |        |
| Aine Lawlor        |                                  |        |          |        |          |        |          |        |          |        |                                  |        |          |        |          |        |          |        |          |        |
| Sean O'Rourke      | €207,748                         | 10     | €208,801 | 8      | €208,559 | 8      | €240,986 | 6      | €290,096 | 4      | €290,113                         | 6      | €308,964 | 4      |          |        |          |        |          |        |
| Marian Finucane    | €473,769                         | 3      | €491,770 | 3      | €437,005 | 3      | €295,000 | 4      | €295,000 | 3      | €295,000                         | 5      | €300,617 | 5      |          |        |          |        |          |        |
| George Hamilton    | €208,130                         | 9      | €202,853 | 9      | €214,122 | 6      | €182,107 | 9      |          |        |                                  |        | €186,195 | 9      |          |        |          |        |          |        |
| Nicky Byrne        |                                  |        |          |        |          |        |          |        |          |        |                                  |        |          |        |          |        |          |        |          |        |
| Pat Kenny          | €630,000                         | 2      | €630,000 | 2      | €630,000 | 2      | €728,417 | 1      |          |        | €200,583                         | 8      |          |        |          |        |          |        |          |        |
| Derek Mooney       | €247,923                         | 7      | €220,063 | 7      | €209,809 | 7      | €190,447 | 8      | €168,871 | 10     |                                  |        |          |        |          |        |          |        |          |        |
| Richard Crowley    |                                  |        |          |        |          |        |          |        | €174,120 | 8      |                                  |        |          |        |          |        |          |        |          |        |
| Colm Hayes         |                                  |        |          |        |          |        |          |        | €169,992 | 9      |                                  |        |          |        |          |        |          |        |          |        |
| Gerry Ryan         | €336,367                         | 5      |          |        |          |        |          |        |          |        |                                  |        |          |        |          |        |          |        |          |        |
| Eamon Dunphy       | €208,895                         | 8      |          |        |          |        |          |        |          |        |                                  |        |          |        |          |        |          |        |          |        |



**Table 1b - Summary of earnings of the "Top Ten Earners" at RTÉ for the years 2017 to 2022 (excluding Mr. Tubridy):**

| Presenter's name   | Publically available information |        |          |        | Publically available information |        |          |        | Not published |        |      |        |
|--------------------|----------------------------------|--------|----------|--------|----------------------------------|--------|----------|--------|---------------|--------|------|--------|
|                    | 2017                             | Ranked | 2018     | Ranked | 2019                             | Ranked | 2020     | Ranked | 2021          | Ranked | 2022 | Ranked |
| Ryan Tubridy       |                                  | 1      |          | 1      |                                  | 1      |          | 1      |               | 1      |      | 1      |
| Joe Duffy          | €398,738                         | 3      | €404,988 | 3      | €392,494                         | 3      | €360,650 | 2      | €351,000      | 2      |      | 2      |
| Claire Byrne       | €240,000                         | 7      | €250,000 | 7      | €250,000                         | 7      | €282,919 | 4      | €350,000      | 3      |      | 3      |
| Ray D'Arcy         | €450,000                         | 2      | €450,000 | 2      | €450,000                         | 2      | €305,000 | 3      | €305,000      | 4      |      | 4      |
| Miriam O'Callaghan | €299,000                         | 6      | €322,667 | 6      | €320,000                         | 6      | €263,500 | 5      | €263,500      | 5      |      | 5      |
| Brendan O'Connor   |                                  |        | €240,000 | 8      | €220,000                         | 8      | €238,753 | 6      | €245,004      | 6      |      | 6      |
| Bryan Dobson       |                                  |        | €209,282 | 9      | €209,282                         | 9      | €217,332 | 7      | €209,282      | 7      |      | 7      |
| Mary Wilson        |                                  |        |          |        | €196,961                         | 10     | €204,537 | 8      | €196,961      | 8      |      | 8      |
| Darragh Maloney    | €183,743                         | 9      |          |        |                                  |        | €190,804 | 9      | €183,738      | 9      |      | 9      |
| George Lee         |                                  |        |          |        |                                  |        |          |        | €179,131      | 10     |      | 10     |
| Aine Lawlor        |                                  |        |          |        |                                  |        | €183,662 | 10     |               |        |      |        |
| Sean O'Rourke      | €321,071                         | 4      | €325,263 | 5      | €327,988                         | 5      |          |        |               |        |      |        |
| Marian Finucane    | €314,809                         | 5      | €333,013 | 4      | €358,013                         | 4      |          |        |               |        |      |        |
| George Hamilton    | €191,496                         | 8      | €192,796 | 10     |                                  |        |          |        |               |        |      |        |
| Nicky Byrne        | €182,400                         | 10     |          |        |                                  |        |          |        |               |        |      |        |
| Pat Kenny          |                                  |        |          |        |                                  |        |          |        |               |        |      |        |
| Derek Mooney       |                                  |        |          |        |                                  |        |          |        |               |        |      |        |
| Richard Crowley    |                                  |        |          |        |                                  |        |          |        |               |        |      |        |
| Colm Hayes         |                                  |        |          |        |                                  |        |          |        |               |        |      |        |
| Gerry Ryan         |                                  |        |          |        |                                  |        |          |        |               |        |      |        |
| Eamon Dunphy       |                                  |        |          |        |                                  |        |          |        |               |        |      |        |

Please note that figures relating to 2022 Earnings of "Top Ten Earners" are not yet published.



Audit and Risk Committee



Grant Thornton

Record 2

**From:** Richard Collins <Richard.Collins@rte.ie>  
**Sent:** Monday 19 June 2023 09:36  
**To:** Peadar Faherty <Peadar.Faherty@rte.ie>  
**Subject:** Fw: Private & Confidential

Peadar,  
Please review the email below and we can discuss later.

Regards,  
Richard



**RICHARD COLLINS**  
Chief Financial Officer  
**RTÉ**

☎ +353 1 208 2807 | [REDACTED]  
✉ richard.collins@rte.ie  
🌐 www.rte.ie

**From:** Richard Collins  
**Sent:** Sunday, June 18, 2023 7:27 PM  
**To:** Siun Ni Raghallaigh <[REDACTED]>  
**Subject:** Private & Confidential

Record 3

Hi Siun,  
As requested I have gone back and reviewed RT's last two contracts and compared the published earnings versus what was actually paid to him.

RT's current contract is a 5 year contract running from 1.4.20 - 31.3.24. This annual fee in this contract was for €440k p.a.. In addition RTÉ underwrote and guaranteed a side deal of €75k. This is not mentioned in the contract, nor was it reported in the published earnings for 2020 or '21. It is confirmed in an email from NK to RTÉ's DG, previous CFO and Talent Contracts Lawyer dated 16.1.20.

The previous contract was also a 5 year contract and ran from 1.9.15 to 31.8.20. This was terminated 5 months early when the current contract replaced it. An end of contract loyalty bonus payment of €120k due under this contract was not paid, instead it was rolled into the annual fee in the current contract (ref : NK email 16.1.20).

The annual fees due under this contract were as follows :

| <u>Year</u> | <u>Fee</u> |
|-------------|------------|
| 1           | €495k      |
| 2           | €495k      |
| 3           | €545k      |
| 4           | €545k      |

I examined the payments made to RT over these two contract periods and conclude that RT was actually paid €251,250 more than was published over the period 2017-'21.

The reason for this was twofold :

- The €120k bonus due under the 2015-'20 contract was credited against earnings in 2017-'19. There is no logic for this. The bonus was not accrued for in those years and RT invoiced for, and was paid, the full amount of his annual contractual fee. He gave no subsequent credit note, nor did he repay any amounts.
- RTÉ ended up being liable for the side deal fee in the current contract. This was paid through a barter account the sat outside the normal accounting and internal control system. The fees were recorded in the books of RTÉ but camouflaged as a sponsorship credit note and two consultancy invoices.

The table below reconciles the published earnings for RT and his actual earnings over 2017-'21 (see Excel version and more detail in attached file) :

| RYAN TUBRIDY PUBLISHED EARNINGS                          |                |                |                |                |                |                  |
|--|----------------|----------------|----------------|----------------|----------------|------------------|
|  | 2017           | 2018           | 2019           | 2020           | 2021           | TOTAL            |
|  | €              | €              | €              | €              | €              | €                |
| <b>Published earnings</b>                                | <b>491,667</b> | <b>495,000</b> | <b>495,000</b> | <b>466,250</b> | <b>440,000</b> | <b>2,387,917</b> |
| Addback :  |                |                |                |                |                |                  |
| Bonus erroneously credited against fees paid             | 20,000         | 50,000         | 50,000         |                |                | 120,000          |
| Side deal not previously reflected in published earnings |                |                |                | 56,250         | 75,000         | 131,250          |
| <b>Actual earnings</b>                                   | <b>511,667</b> | <b>545,000</b> | <b>545,000</b> | <b>522,500</b> | <b>515,000</b> | <b>2,639,167</b> |
| <i>Understatement of published earnings</i>              | <i>20,000</i>  | <i>50,000</i>  | <i>50,000</i>  | <i>56,250</i>  | <i>75,000</i>  | <i>251,250</i>   |

The above shows also that at a time when RTÉ was seeking a 15% fees cut from Top Talent as part of the Revised Strategy savings plan, an actual 5.5% reduction was achieved from RT rather than the 11% reduction published.

I have reviewed the previous contract (2012-'15) and reported earnings match up with contractual fees.

Deloitte signed off on the 2017-'19 reported earnings and the allocation of the €120k credit over 2017-'19 earnings. I have spoken to [REDACTED] earlier today and explained my logic for why the earnings figures should be restated back to 2017 [REDACTED]

I am available to discuss this email tonight or tomorrow morning before the Board meeting.

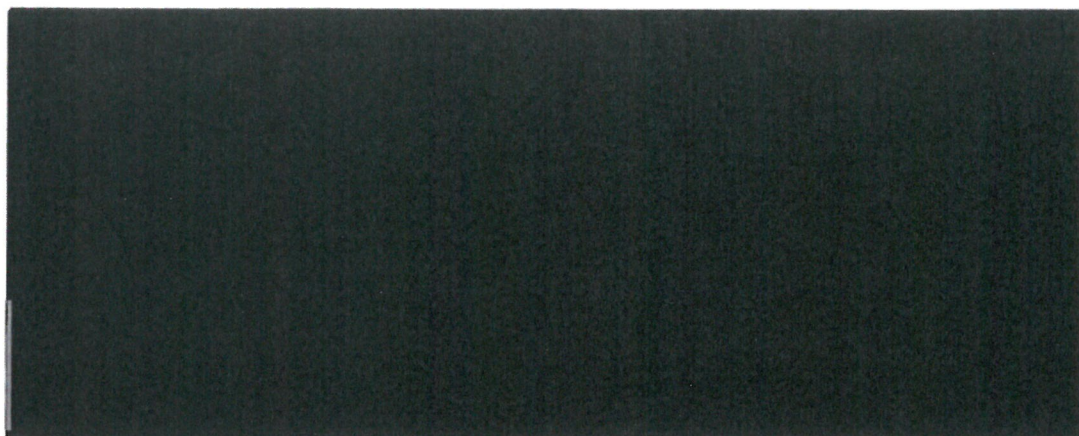
Regards,  
Richard



**RICHARD COLLINS**  
Chief Financial Officer  
RTÉ

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✉ richard.collins@rte.ie  
🌐 [www.rte.ie](http://www.rte.ie)





From: Noel [mailto:Noel@cmsmarketing.com]

Sent: 16 January 2020 13:35

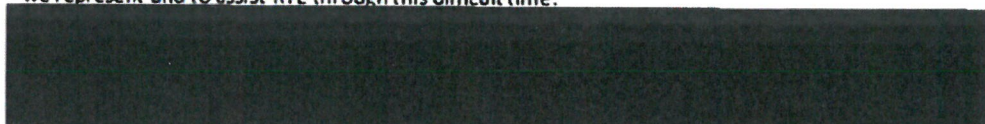
To: Dee Forbes <dee.forbes@rte.ie>; [redacted]@rte.ie; Breda O'Keeffe <Breda.OKeeffe@rte.ie>; Joe O'Malley <jomalley@hayes-solicitors.ie>

Cc: Noel <Noel@cmsmarketing.com>; [redacted]@nkmanagement.ie; Jim Jennings <Jim.Jennings@rte.ie>

Subject: FW: Follow Up

Dear Dee, [redacted] and Breda,

Lovely to see you all yesterday evening. I thought it was a very productive meeting, I feel that we are all working extremely hard to come to an agreement on all contracts ensuring fairness to the Talent that we represent and to assist RTÉ through this difficult time.



Considering our lengthy discussions regarding Ryan Tubridy I have outlined our position below.

- €450,000 per contract year paid and guaranteed by RTÉ
- €75,000 from commercial relationship
  - Terms and conditions of this:
    - Underwritten and guaranteed by RTÉ
    - Invoiced from NK Management to the commercial brand
    - Maximum of three PA's per annum by Ryan which have to be in association with RTÉ activity
    - All activity and contract details to be all agreed with NK Management before discussing with the commercial brand
- The fees above include the €120,000 owed to Ryan from his current contract
- Five year contract
- Less services:
  - Suggestion of four less Late Late Shows per contract year to be discussed and agreed
  - The Late Late Show to finish by 11.30pm every Friday
  - Reduction of radio shows to be discussed
- Letter of guarantee from the Director General that there will be no further cuts to the new contract, for the duration of the contract

- Permission for outside work by Ryan to be granted once the brand work does not conflict directly with TV or radio programme sponsors
- Need to discuss commercial rights for the Late Late Toy Show separately

Please note that these matters are private and confidential. Any PR set to be released by RTÉ needs to be discussed in advance of any publication, this includes both salaries and pay cuts. We look forward to hearing from you and we are available to meet if you would like to discuss anything in further detail.

Regards,  
Noel

**Noel Kelly**  
CEO

087 122 4400 and 011 411 4114  
6000 Mount Street  
Dublin 4, Ireland



**EMMY AWARD WINNING AGENCY FOR "50 WAYS TO KILL YOUR MAMMY"**

T: +

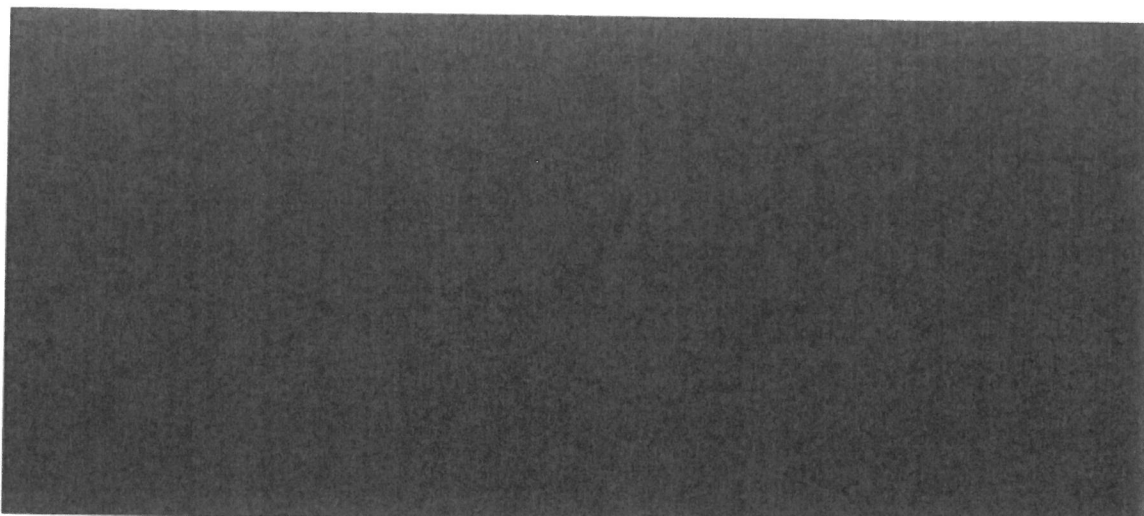
M:

W: [www.cmsmarketing.com](http://www.cmsmarketing.com)

[www.nkmanagement.ie](http://www.nkmanagement.ie)

**Noel Kelly Agent For:**

Ryan Tubridy Radio - TV Broadcaster, Columnist and Author  
Joe Duffy Radio - TV Broadcaster, Columnist and Author  
Claire Byrne Radio - TV Broadcaster  
Dave Fanning Radio - TV Broadcaster, Columnist and Author  
Pat Kenny Radio - TV Broadcaster and Columnist  
Baz Ashmawy Radio - TV Broadcaster and Columnist **From the SKY hit show 50 Ways to Kill Your Mammy**  
Doireann Garrihy Radio - TV Broadcaster and Social Media Personality  
Donncha O'Callaghan Radio and TV Broadcaster and Former Irish International Rugby Player  
Nancy Ashmawy TV Broadcaster **From the SKY hit show 50 Ways to Kill Your Mammy**  
Kathryn Thomas Radio - TV Broadcaster, Columnist and Author  
Conor Moore Impressionist, TV and Radio Broadcaster  
Dearbhail McDonald Journalist, Broadcaster and Author  
Diarmuid Gavin International Award Winning Garden Designer, TV and Radio Broadcaster, Author and Columnist  
Craig Doyle Radio - TV Broadcaster  
Tom Dunne Radio - TV Broadcaster, Columnist, Voiceover Artist and Musician  
Caitriona Perry Radio - TV Broadcaster and Author  
Colette Fitzpatrick Radio - TV Broadcaster and Columnist  
Maia Dunphy Radio - TV Broadcaster, Columnist and Author  
Dermot Whelan Radio - TV Broadcaster, Comedian, Mental Wellness Speaker and Voiceover Artist



**From:** Noel [mailto:Noel@cmsmarketing.com]

**Sent:** 19 February 2020 15:08

**To:** Breda O'Keeffe <Breda.OKeeffe@rte.ie>; [REDACTED]@nkmanagement.ie;  
jomalley@hayes-solicitors.ie

**Cc:** Dee Forbes <dee.forbes@rte.ie>; Jim Jennings <Jim.Jennings@rte.ie>; [REDACTED]  
[REDACTED]@rte.ie; Noel <Noel@cmsmarketing.com>

**Subject:** Private and Confidential: Tuttle Productions

Dear Breda,

Following our discussion yesterday, we had a meeting with our client and we are coming back to you on our position.

- We can agree to a fee of €435,000 per contract year for 38 Late Late Shows and 205 radio shows, with a sign off fee of €75,000 at the end of the 5 year contract in a side letter agreement. This represents a 41% reduction over the past five years.
- As discussed the fee from the commercial agreement would be €75,000 per contract year to cover three Late Late Show host style appearances (one Dublin and two outside of Dublin) we would also need a side letter agreement from RTE to guarantee and underwrite this fee for the duration of this contract and beyond into the next contract.
- A five year contract commencing 1st March 2020.
- Reduced services:
  - o In addition to the Country and Western Show, The Late Late Show run to include three pre recorded shows, one at Easter, one for the first show of the New Year/Christmas and another which would be agreed locally with Ryan and the production team.
  - o The Late Late Show to finish @11.30pm every Friday from the beginning of the new contract.
  - o An extra week non service on radio.
- A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract.
- Permission for Ryan to work outside would be reviewed on a case by case



basis and final sign off with the Director General.  
· The Late Late Toy Show Live – as agreed we look forward to discussing this  
in more detail as another commercial arrangement.

We look forward to concluding all of the above and getting the contract signed asap.

Regards,

Noel

Signature

**EMMY AWARD WINNING AGENCY FOR "50 WAYS TO KILL YOUR MAMMY"**

T: +

M:

W: [www.cmsmarketing.com](http://www.cmsmarketing.com)

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**Noel Kelly Agent For:**

Ryan Tubridy Radio - TV Broadcaster, Columnist and Author

Joe Duffy Radio - TV Broadcaster, Columnist and Author

Claire Byrne Radio - TV Broadcaster

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Colette Fitzpatrick Radio - TV Broadcaster and Columnist

Maia Dunphy Radio - TV Broadcaster, Columnist and Author

Dermot Whelan Radio - TV Broadcaster, Comedian, Mental Wellness Speaker and Voiceover Artist

Dermot Bannon Architect, Broadcaster and Author

Erin O'Connor Super Model and TV Broadcaster  
 David Coleman Clinical Psychologist, Radio - TV Broadcaster, Author and Columnist  
 Karl Henry Fitness Expert, Radio - TV Broadcaster, Columnist and Author  
 Dr Nina Byrnes Doctor, Radio - TV Broadcaster, Author and Columnist  
 Dr Ciara Kelly Doctor, Radio - TV Broadcaster and Columnist  
 Aoife Hearne Dietitian, Radio - TV Broadcaster and Author  
 Pete Wedderburn Veterinary Surgeon, Radio - TV Broadcaster, Columnist and Author  
 Declan O'Donnell Architect, Broadcaster, Columnist and Author  
 Celine Byrne Internationally Acclaimed Irish Soprano and Media Personality  
 Aidan Power Radio - TV Broadcaster  
 Bernard Dunne World Champion Boxer, Radio - TV Broadcaster and Author  
 Sonia O'Sullivan Olympic Medalist, Athletics Consultant, Broadcaster, Author and Columnist  
 Anna Geary TV- Radio Broadcaster, Athlete, Performance and Wellbeing Coach and Columnist  
 Derry Clarke Michelin Star Chef, Radio - TV Broadcaster, Columnist and Author  
 Oliver Dunne Michelin Star Chef, Radio and TV Broadcaster  
 Paul Flynn Award Winning Chef, TV Broadcaster, Columnist and Author  
 Martin Shanahan Award Winning Chef, TV Broadcaster and Author  
 Mark Moriarty Award Winning Chef and Broadcaster  
 Gary O'Hanlon Award Winning Chef, TV-Radio Broadcaster and Columnist  
 Martin King Radio - TV Broadcaster, Author and Voiceover Artist  
 Lottie Ryan Radio - TV Broadcaster and Columnist  
 Keith Walsh Radio and TV Broadcaster  
 Joanne Cantwell Sports Radio and TV Broadcaster  
 Jenny Buckley TV Broadcaster and Voiceover Artist  
 Jess Kelly Radio - TV Broadcaster and Tech Expert  
 Yvonne Connolly TV Broadcaster, Cook and Columnist  
 Karen Koster TV Broadcaster and Columnist  
 Emma O'Driscoll Radio - TV Broadcaster, Author, Voiceover Artist and Singer  
 Tracy Piggott Radio - TV Broadcaster and Columnist  
 Kian Egan Broadcaster and Musician  
 Ciara Doherty Radio - TV Broadcaster and Barrister  
 Cormac O'hEadhra Radio Broadcaster  
 Sinead Kennedy TV Broadcaster  
 Steve Lillywhite Grammy Award Winning Record Producer

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 12 email: [info@nkmanagement.ie](mailto:info@nkmanagement.ie) [REDACTED]

**From:** Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

**Sent:** Thursday 13 February 2020 11:42

**To:** Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)> [REDACTED];

[jomalley@hayes-solicitors.ie](mailto:jomalley@hayes-solicitors.ie)

**Cc:** Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>; Jim Jennings <[Jim.Jennings@rte.ie](mailto:Jim.Jennings@rte.ie)>; [REDACTED]  
[REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>; Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

**Subject:** Tuttle Productions

Dear Noel, [REDACTED]

We have had a number of productive discussions internally where we considered all the elements of your proposal. We can agree to many of your proposals as we too are very keen to conclude a new contract with Ryan for his services.

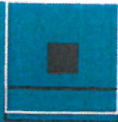
Here is our updated proposal and we look forward to discussing with you further on Tuesday when we meet.

- We can meet you half way and increase the fee offer to €435,000 per contract year. This represents a 12% reduction on the last published earnings for Ryan, which we have to be cognisant of given RTE's commitment to reduce top talent fees by 15%.
- €75,000 from a commercial relationship. We have progressed discussions with a 3rd party and look forward to discussing this with you in more detail next Tuesday.
- A five year contract commencing 1st March 2020.
- The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached side letter.
- Reduced services:
  - o The Late Late Show run to include two pre recorded shows, one at Easter and one for the first show of the New Year which would give Ryan and the team a longer break at Christmas.
  - o We will endeavor to ensure that the Late Late Show finishes by 11.30pm every Friday with the exception of the last quarter of each year where commercial revenue would be adversely effected.
  - o An extra week non service on radio
- A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract.
- Permission for Ryan to work outside would be reviewed on a case by case basis.

We look forward to meeting you next Tuesday to discuss further  
regards

Breda





**BREDA O'KEEFFE** Chief Financial Officer

Donnybrook, Dublin 4

T: [REDACTED] M: E: [Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)

M: [REDACTED] [www.rte.ie](http://www.rte.ie) | | [LinkedIn/RTÉ](#)

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[REDACTED]

---

**From:** Noel <Noel@cmsmarketing.com>  
**Sent:** 28 February 2020 14:44  
**To:** Breda O'Keeffe; Jim Jennings; [REDACTED] Dee Forbes  
**Cc:** jomalley@hayes-solicitors.ie; [REDACTED] Noel  
**Subject:** Private and Confidential: Tuttle Productions

Dear Dee,

It was great to see you this morning and I am delighted that we are now in a position to go to draft stage for the new contract.

Please see final contract details below and we will look forward to receiving the first draft from your office.

Please see final mark-ups in black below

*We can agree to a fee of €435,000 per contract year for 38 Late Late Shows and 205 radio shows, with a sign off fee of €75,000 at the end of the 5 year contract in a side letter agreement. This represents a 41% reduction over the past five years. The inclusion of a sign off fee was not discussed at our meeting and should it have been, we would have relayed to you that as a policy we no longer pay exit fees as they are problematic for us. We explained our position yesterday on the €435,000 pa fee and also agreed to extend the start date to 1st April 2020 as a modest gesture in this regard. €435,000 has never been our agreement or understanding, you brought this up at the last meeting after we had previously discussed €450,000 which represents a €95,000 reduction per annum as well as the €120,000 sign off from Ryan's current contract is not being paid by RTÉ. This offers RTÉ a saving of €595,000 over the five years for the new proposed contract based on RTÉ's remuneration for services set out below for a fee of €450,000.*

**Remuneration for Ryan from RTE € 440,000 per contract year of the new 5 year contract for 38 Late Late Shows and 205 radio shows**

- As discussed the fee from the commercial agreement would be €75,000 per contract year to cover three Late Late Show host style appearances (one Dublin and two outside of Dublin) we would also need a side letter agreement from RTE to guarantee and underwrite this fee for the duration of this contract and beyond into the next contract. We made good progress on what the commercial agreement would be and we agree to one in Dublin and two outside Dublin which are RTÉ led LLS events and we can provide you with a side letter to underwrite this fee for the duration of the contract. This is fine and we will need full view of this contract before it is signed.*

**This is fine and we will need full view of this contract before it is signed and CMS Marketing and NK Management to be introduced to client.**

- A five year contract commencing 1st March 2020. See above we agreed contract to commence on 1st April 2020. We are happy for the new contract to start from March 1<sup>st</sup> once all of the terms are agreed.*



Start date April 1<sup>st</sup> march Invoice to be paid at current rate.

- The exit fee of €120,000 due under the current contract will be written off and offset against 2017, 2018 and 2019 fees as outlined in the attached letter and in email of 13th February 2020. This is only agreed based on the fee level of €450,000 PA for services to RTE as outlined below as it is owed by RTE But not paid by RTE.
- Reduced services:
  - In addition to the Country and Western Show, The Late Late Show run to include three pre recorded shows, one at Easter, one for the first show of the New Year/Christmas and another which would be agreed locally with Ryan and the production team. We agreed 3 pre records (plus Country & Western show) in a year where there are 38 LLS's. In years where there are less than 38 shows, there will be less flexibility & options and we will agree 2 pre records (plus Country & Western show) We can only agree to the 3 pre records (plus Country & Western show) despite the number of LLS's per year.
  - The Late Late Show to finish @11.30pm every Friday from the beginning of the new contract. - Agreed except for Q4 (Sept to Dec of each year) where we may extend beyond 11:30pm given the commercial impact. We cannot agree to this, reduced fee has to reflect a reduced level of services so the show must finish @11.30pm every Friday unless under exceptional circumstances.
  - An extra week non service on radio. Agreed and to confirm that this means 205 radio shows per year as noted above Fine

We agreed 3 pre-records (plus Country & Western show) 1 Easter 1 Christmas 1 Midterm to be agreed with team  
205 radio shows per year as noted above agreed  
The Late Late Show to finish @11.30pm every Friday from the beginning of the new contract unless by agreement

- —A letter of guarantee from the Director General will be provided that there will be no further cuts to the new contract. Agreed subject to any changes in legislation which may cap or curtail presenter fees which are outside our control. Of course this is outside of your control so there is no need to state that in the letter of guarantee.

*A letter of guarantee from the Director General*

- Permission for Ryan to work outside would be reviewed on a case by case basis and final sign off with the Director General. Agreed We need a guarantee that this is reasonable and will only be in the case if it conflicts with sponsors of the Late Late Show and The Ryan Tubridy Radio Show.

*Permission for Ryan to work outside would be reviewed on a case by case basis and final sign off with the Director General. Agreed We need a guarantee that this is reasonable and will only be in the case if it conflicts with sponsors of the Late Late Show and The Ryan Tubridy Radio Show.*

- The Late Late Toy Show Live – as agreed we look forward to discussing this in more detail as another commercial arrangement. Agreed - should the project progress further we will

discuss as a separate arrangement to this contract I have sent a separate note to Dee in relation to this.

Discussed this morning.

Regards

Noel

From: Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

Sent: 20 February 2020 16:32

To: Noel <[Noel@cmsmarketing.com](mailto:Noel@cmsmarketing.com)>; [REDACTED] <[\[REDACTED\]@nkmanagement.ie](mailto:[REDACTED]@nkmanagement.ie)>

Cc: Dee Forbes <[dee.forbes@rte.ie](mailto:dee.forbes@rte.ie)>; Jim Jennings <[Jim.Jennings@rte.ie](mailto:Jim.Jennings@rte.ie)>; [REDACTED] <[\[REDACTED\]@rte.ie](mailto:[REDACTED]@rte.ie)>;

Breda O'Keeffe <[Breda.OKeeffe@rte.ie](mailto:Breda.OKeeffe@rte.ie)>

Subject: Private and Confidential: Tuttle Productions

Hi Noel and [REDACTED]

Thank you for your prompt follow up from Tuesday's meeting. We thought the meeting was very helpful and we note your updated position below which we have discussed internally and the response below is our final position. I'll take each of your points in turn which I have copied from your email and shown in italics below together with our response in red. I also have included the point on the exit fee (in red also) under the current contract which was included in our 13th Feb email.

We look forward to hearing from you as we too are keen to conclude the contract.

regards

Breda

- *We can agree to a fee of €435,000 per contract year for 38 Late Late Shows and 205 radio shows, with a sign off fee of €75,000 at the end of the 5 year contract in a side letter agreement. This represents a 41% reduction over the past five years. The inclusion of a sign off fee was not discussed at our meeting and should it have been, we would have relayed to you that as a policy we no longer pay exit fees as they are problematic for us. We explained*