

**PUBLIC ACCOUNTS COMMITTEE**  
**MINUTES OF MEETING OF THURSDAY, 23 NOVEMBER 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), Alan Dillon, Colm Burke, Cormac Devlin, Imelda Munster, James O'Connor, Marc Ó Cathasaigh and Paul McAuliffe

**Apologies:** Deputy John Brady and Deputies Catherine Murphy

**Permanent**

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

**1. Witnesses Examined:**

**Department of Further and Higher Education, Research, Innovation and Science**

- Dr. Colm O' Reardon, Secretary General
- Dr. Deirdre Lillis, Assistant Secretary General, Research, Innovation, Evidence for Policy and EU/International
- Mr. Keith Moynes, Assistant Secretary General, Higher Education Policy Division
- Mr. Paul Lemass, Assistant Secretary General, Corporate Services and Capital Division
- Ms. Valerie Considine, Principal Officer, Finance Unit
- Mr. William Beausang, Assistant Secretary General, Further Education and Training, Apprenticeship and Skills Policy

**Department of Public Expenditure, National Development Plan Delivery and Reform**

- Ms. Georgina Hughes-Elders, Principal Officer

**Matters for discussion:**

- **Appropriation Accounts 2022**
  - Vote 45 – Department of Further and Higher Education, Research, Innovation and Science
- **Financial Statements 2022**
  - National Training Fund
- **Report on the Accounts of the Public Services 2022**
  - Chapter 19 – National Training Fund

The Committee suspended at 11:09.

The Committee resumed in **Public** Session at 11:17.

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 12:37

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

## 2. Minutes

The minutes of the meeting of 16 November 2023 were agreed.

## 3. Financial Statements and Accounts

There were 4 sets of financial statements and accounts laid before the Dáil between 13 November and 17 November 2023.

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
1	<b>University College Dublin</b> ( <a href="#">click here to view accounts</a> )	2021/2022 €718 million	11 Sep 2023	15 Nov 2023	Clear audit opinion  Attention is drawn to <ul style="list-style-type: none"><li>a material level of non-compliant procurement (<a href="#">click here for further information</a>)</li><li>capital expenditure write-offs of €29.5 million (<a href="#">click here for further information</a>)</li><li>provision for accrued employment benefit obligations of €2.1 million arising from previous non-compliance with employment legislation in respect of casual employees (<a href="#">click here for further information</a>)</li></ul>
2	<b>Private Security Authority</b> ( <a href="#">click here to view accounts</a> )	2022 €7.4 million	12 Jun 2023	15 Nov 2023	Clear audit opinion
3	<b>Heritage Fund</b> ( <a href="#">click here to view accounts</a> )  Fund balance at 31 Dec 2022: €212,000	2022 €670	30 Sep 2023	17 Nov 2023	Clear audit opinion

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
4	<b>Leopardstown Park Hospital Board</b> ( <a href="#">click here to view accounts</a> )	2022 €16.9 million	22 Sep 2023	17 Nov 2023	Clear audit opinion

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

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

#### 4. Correspondence

Correspondence received		
A – Briefing Documents and Opening Statements		Decision
R2235 PAC33	Correspondence received from Dr Colm O’ Reardon, Department of Further and Higher Education, Research, Innovation, and Science dated 11/11/2023.	Note and publish.
R2236 PAC33	Correspondence received from Dr Colm O’ Reardon, Department of Further and Higher Education, Research, Innovation, and Science dated 22/11/2023.	Note and publish.
B – Correspondence from Accounting Officers and/or Ministers and follow up to PAC meetings		Decision
R2231 PAC33	Correspondence received from Kevin O'Brien, Government Accounting Unit, Department of Public Expenditure, NDP Delivery and Reform, dated 14/11/2023.	Note and publish.
R2232 PAC33	Correspondence received from Maria Browne, Chief State Solicitor, Chief State Solicitor's Office, dated 14/11/2023.	Note and publish.
C - Correspondence from and related to private individuals and any other correspondence		Decision
R2226 PAC33	Correspondence received from an individual, dated 09/11/2023.	It was agreed to defer consideration of this item
R2237 PAC33	Correspondence received from an individual, dated 22/11/2023	It was agreed to note this correspondence.
R2238 PAC33	Correspondence received from an individual, dated 20/11/2023	It was agreed to note this correspondence.

Correspondence received		
R2239 PAC33	Correspondence received from an individual, dated 22/11/2023	It was agreed to note this correspondence.

## 5. Work Programme

The Committee agreed its draft work programme.

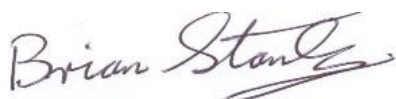
The Committee went into **private** session at 13.40.

Sensitive - for consideration in Private session		Decision
R2227 PAC33	Correspondence received from an individual, dated 13/11/2023.	It was agreed to defer consideration of this item.
R2228 PAC33	Correspondence received from an individual, dated 13/11/2023.	It was agreed to advise the correspondent of the Committee's decision.

The Committee resumed in **Public** Session at 14:27.

It was agreed to schedule a meeting with representatives of the FAI, Sport Ireland and the Department of Tourism, Culture, Arts, Gaeltacht, Sport, and Media on 1 February 2023.

The Committee **adjourned** at 14:32 until Thursday 30 November 2023.




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Brian Stanley, T.D.  
Cathaoirleach  
30 November 2023