

PUBLIC ACCOUNTS COMMITTEE
MINUTES OF MEETING OF THURSDAY, 30 NOVEMBER 2023

The Committee met in **Public** Session at 09:42 a.m., a quorum being present.

The following Members were present:

Deputies: Brian Stanley (Cathaoirleach), John Brady, Cormac Devlin, Imelda Munster, Catherine Murphy and Marc Ó Cathasaigh

Apologies: Deputies Colm Burke and Alan Dillion

Permanent

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

1. Witnesses Examined:

Department of Finance

- Mr. John Hogan, Secretary General
- Ms. Scline Scott, Principal Officer
- Ms. Emma Cunningham, Assistant Secretary
- Ms. Lurna Cunningham, Assistant Principal
- Mr. John McCarthy, Assistant Secretary
- Mr. Des Carville, Assistant Secretary
- Mr. Michael McGrath, Assistant Secretary

Department of Public Expenditure, National Development Plan Delivery and Reform

- Mr. Dermot Nolan, Principal Officer

Matters for discussion:

- **Appropriation Accounts 2022**
 - Vote 7 – Office of the Minister of Finance
- **Finance Accounts 2022**
- **Report on the Accounts of the Public Services 202X:**
 - Chapter 1 – Exchequer financial outturn for 2022
 - Chapter 2 – Reporting Ireland’s EU transactions
 - Chapter 24 – Performance of the Ireland Apple escrow fund
 - Chapter 25 – Irish Fiscal Advisory Council

The Committee suspended at 11:11.

The Committee resumed in **Public** Session at 11:23.

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 12:26.

The Committee resumed in **Public** Session at 13:34.

2. Minutes

The minutes of the meeting of 23 November 2023 were agreed.

3. Financial Statements and Accounts

There were 10 sets of financial statements and accounts laid before the Dáil between 20 November and 24 November 2023.

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
1	Insurance Compensation Fund (click here to view accounts)	2022 €117 million <i>Net liabilities at 31 Dec 2022: €324 million</i>	4 Oct 2023	21 Nov 2023	Clear audit opinion
2	Commission for Railway Regulation (click here to view accounts)	2022 €2.6 million	10 Oct 2023	21 Nov 2023	Clear audit opinion
3	Letterkenny Institute of Technology (click here to view accounts) <i>Dissolved body – cessation accounts for the period 1 Sep 2020 – 31 March 2022</i>	2020-2022 €91 million	11 Sep 2023	21 Nov 2023	Clear audit opinion
4	Sligo Institute of Technology (click here to view accounts) <i>Dissolved body – cessation accounts for the period 1 Sep 2020 – 31 March 2022</i>	2020-2022 €142 million	7 Sep 2023	21 Nov 2023	Clear audit opinion

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
5	Land Bond (Winding Up) account (click here to view accounts)	2022 Nil	17 Nov 2023	22 Nov 2023	Clear audit opinion
		<i>Fund balance at 31 Dec 2022: €137,000</i>			
6	Local Loans Fund (click here to view accounts) Fund is now effectively dormant	2022 Nil	17 Nov 2023	22 Nov 2023	Clear audit opinion
7	Intestate Estates Fund Account (click here to view accounts)	2022 €259,000	17 Nov 2023	22 Nov 2023	Clear audit opinion
		<i>Fund balance at 31 Dec 2022: €1.34 million</i>			
Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
8	Ireland-United States Educational Fund (click here to view accounts)	2022 €1,600	17 Nov 2023	23 Nov 2023	Clear audit opinion
		<i>Fund balance at 31 Dec 2022: €1.4 million</i>			
9	Travellers' Protection Fund Investment Account (click here to view accounts)	2022 Nil	17 Nov 2023	23 Nov 2023	Clear audit opinion
		<i>Fund balance at 31 Dec 2022: nil</i>			
10	The Housing Agency (click here to view accounts)	2022 €50.6 million	27 Oct 2023	23 Nov 2023	Clear audit opinion Attention is drawn to chapter 11 of the <i>Report on the Accounts of the Public Services 2022</i> , which examines the progress made in the utilisation of the Land Aggregation Scheme sites (click here to view the chapter).

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
R2244 PAC33	Correspondence received from John Hogan, Secretary General, Department of Finance, dated 23/11/2023	Note and publish.
R2245 PAC33	Correspondence received from John Hogan, Secretary General, Department of Finance, dated 23/11/2023	Note and publish
B – Correspondence from Accounting Officers and/or Ministers and follow up to PAC meetings		Decision
R2233 PAC33	Correspondence received from Mr Ray Mitchell, Assistant National Director, Health Service Executive, dated 15/11/2023	Note and publish.
R2241 PAC33	Correspondence received from Mr Justice Rory McCabe, Garda Síochána Ombudsman Commission, dated 16/11/2023	Note and publish. It was agreed to write to the Department of Justice to express the committees concern about the inadequate resourcing of GSOC and the length of time it is taking them to deal with cases as a result
C - Correspondence from and related to private individuals and any other correspondence		Decision
R2234 PAC33	Correspondence received from an individual, dated 16/11/2023	Note and inform the correspondent that it is not the role of the Committee to investigate individual cases.
R2240 PAC33	Correspondence received from an individual, dated 19/11/2023	Note
R2243 PAC33	Correspondence received from an individual, dated 20/11/2023	It was agreed to write to the Department of Agriculture, Food, and the Marine to request an update on recommendation 2 of the Committee's report, <i>Examination of the 2019 and 2020 Financial Statements for Horse Racing Ireland, and related financial matters</i> . It was also agreed to inform the correspondent accordingly.

5. Work Programme

The Committee agreed to add meetings with the following organisations to the work programme:

- Department of Justice
- Garda Síochána Ombudsman Commission
- An Garda Síochána
- Department of Education
- Residential Tenancies Board

6. Any Other Business

No matters were raised under Any Other Business.

The Committee went into **private** session at 14:06.

It was agreed to make a request to the Committee on Remit Oversight for an extension of the Committee's Standing Orders.

Sensitive - for consideration in Private session		Decision
R2242 PAC33	Correspondence received from an individual dated 20/11/2023	It was agreed to inform the correspondent of the Committee's decision

The Committee **adjourned** at 14:36 until Thursday 7 December 2023.



Brian Stanley, T.D.
Cathaoirleach
7 December 2023