

**PUBLIC ACCOUNTS COMMITTEE**  
**MINUTES OF MEETING OF THURSDAY, 26 OCTOBER 2023**

The Committee met in **Public** Session at 09:35 a.m., a quorum being present.

The following Members were present:

**Deputies:** Brian Stanley (Cathaoirleach), John Brady, Colm Burke, Cormac Devlin, Alan Dillon, Paul McAuliffe, Imelda Munster, Catherine Murphy, Verona Murphy, Marc Ó Cathasaigh and James O'Connor

**Apologies:** Deputy Alan Kelly

**Permanent**

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

**1. Witnesses Examined:**

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

- Ms Aine Stapleton, Assistant Secretary - Social Housing Delivery Division
- Ms Caroline Timmons, Assistant Secretary - Affordable Housing Division
- Mr Fintan Towey, Assistant Secretary – Water Division
- Ms Fiona Quinn, Assistant Secretary – Local Government Division
- Mr Graham Doyle, Secretary General
- Mr Paul Hogan, Assistant Secretary (Acting) – Planning Division

**Uisce Éireann**

- Mr Niall Gleeson, Chief Executive Officer
- Mr Sean Laffey, Director of Asset Management and Sustainability

**Commission for Regulation of Utilities**

- Ms Aoife MacEivilly, Commissioner
- Ms Karen Kavanagh, Director of Networks and Economic Regulation
- Ms Priti Dave-Stack, Revenue Strategy and Governance Manager

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

- Ms Jenny Connors, Principal Officer

**Matters for discussion:**

- **Appropriation Account 2022**  
Vote 34 – Housing, Local Government and Heritage
- **Report on the Accounts of the Public Services 2022**

Chapter 3 – Central Government Funding of Local Authorities  
Chapter 4 – Accountability for Central Funding of Local Authorities

The Committee suspended at 10.59am.

The Committee resumed in **Public** Session at 11:08am.

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 12:55.

The Committee resumed in **Public** Session at 13:56.

## 1. Minutes

The minutes of the meetings of 19 October 2023 were agreed.

## 2. Financial Statements and Accounts

There were 8 sets of financial statements and accounts laid before the Dáil between 16 and 20 October 2023.

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
1	<b>National Paediatric Hospital Development Board</b> ( <a href="#">click here to view accounts</a> )	2021 €303 million	22 Sep 2023	16 Oct 2023	Clear audit opinion  Attention is drawn to a settlement of just under €987,000 with the Revenue Commissioners in March 2022 in respect of underpayment of relevant contract tax and professional services withholding tax ( <a href="#">click here for further information</a> )
2	<b>National Tourism Development Authority (Fáilte Ireland)</b> ( <a href="#">click here to view accounts</a> )	2022 €290 million	30 Jun 2023	17 Oct 2023	Qualified audit opinion  Accounts give a true and fair view, except in relation to two matters: expected future pension funding, and recognition of a State grant debtor.  Unlike most other State grant funded bodies, the financial statements do not recognise a deferred retirement benefit funding asset in relation to some of its pension liability (€136 million). This is on the basis that the Authority considers that it has not been provided with a statutory or other guarantee in relation to the future funding of this scheme. ( <a href="#">click here for further information</a> )

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
					Separately, the Authority does recognise a State grant debt of €12.9 million, in respect of funding surrendered in 2019 at the request of the Department, to reduce the level of cash held by the Authority. ( <a href="#">click here for further information</a> )
3	<b>Crawford Art Gallery Cork Limited</b> ( <a href="#">click here to view accounts</a> )	2022 €5.3 million	30 Jun 2023	18 Oct 2023	Clear audit opinion
4	<b>An Bord Iascaigh Mhara</b> ( <a href="#">click here to view accounts</a> )	2022 €53.4 million	23 Jun 2023	18 Oct 2023	Clear audit opinion
5	<b>Sea-Fisheries Protection Authority</b> ( <a href="#">click here to view accounts</a> )	2022 €24.2 million	30 Jun 2023	18 Oct 2023	Clear audit opinion  Attention is drawn to the results of an EU Commission administrative enquiry that identified significant shortcomings in the weighing and reporting of pelagic fish landings and the lack of controls/enforcement over catches of bluefin tuna. ( <a href="#">click here for further information</a> )
6	<b>Economic and Social Research Institute</b> ( <a href="#">click here to view accounts</a> )	2022 €12.9 million	22 Sep 2023	18 Oct 2023	Clear audit opinion  Attention is drawn to non-compliance with procurement rules. ( <a href="#">click here for further information</a> )
7	<b>Marine Institute</b> ( <a href="#">click here to view accounts</a> )	2022 €65.6 million	30 Jun 2023	18 Oct 2023	Clear audit opinion
8	<b>Residential Institutions Statutory Fund Board (Caranua)</b> ( <a href="#">click here to view accounts</a> )	2022 €58,000	30 Jun 2023	19 Oct 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.

### 3. Correspondence

<b>Correspondence received</b>		
<b>A – Briefing Documents and Opening Statements</b>		<b>Decision</b>
R2187 PAC33	Correspondence received from Graham Doyle, Secretary General, Department of Housing, Local Government and Heritage, dated 23/10/2023	Note and publish.
R2191 PAC33	Correspondence received from Graham Doyle, Secretary General, Department of Housing, Local Government and Heritage, dated 24/10/2023	Note and publish.
R2193 PAC33	Correspondence received from Graham Doyle, Secretary General, Department of Housing, Local Government and Heritage, dated 25/10/2023	Note and publish.
<b>B – Correspondence from Accounting Officers and/or Ministers and follow up to PAC meetings</b>		<b>Decision</b>
R2176 PAC33	Correspondence received from Peter Walsh, Chief Executive, Transport Infrastructure Ireland, dated 28/09/2023	Note and publish.
R2177 PAC33	Correspondence received from Ray Mitchell, Assistant National Director, HSE, dated 13/10/2023	Note and Publish.  It was agreed to write to the HSE and ask if the waiting times for those assessed and waiting for home support will be impacted by budgetary constraints or other measures in the coming year.
R2181 PAC33	Correspondence received from Brendan Keehan, Assistant Secretary, Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, dated 17/10/2023	Note and publish.
R2184 PAC33	Correspondence received from Katherine Licken, Secretary General, Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, dated 18/10/2023	Note and publish.
<b>C - Correspondence from and related to private individuals and any other correspondence</b>		<b>Decision</b>

Correspondence received		
R2179 PAC33	Correspondence received from an individual, dated 02/07/2023	It was agreed to write to the correspondent to inform that the Committee does not investigate individual cases, but the Committee is continuing its examination of RTÉ and will be reporting in due course.

#### 4. Work Programme

The Committee's Work Programme was agreed.

It was agreed to invite the Department of Further and Higher Education, Research, Innovation and Science to attend on 23 November 2023 in relation to the 2022 Appropriation Account and Chapter 19 on the National Training Fund.

It was agreed to schedule an engagement with the Department of Housing, Local Government and Heritage and the Housing Agency to examine Chapter 11 on the utilisation of the Land Aggregation Scheme Sites on 14 December 2023.

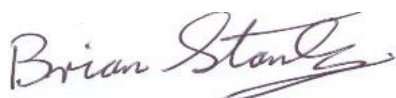
#### 5. Any Other Business

No matters were raised under Any Other Business.

The Committee resumed in **Private** Session at 14.16.

Sensitive – for consideration in Private session		
R2166 PAC33	Correspondence received from an individual, dated 06/07/2023	It was agreed to advise the correspondent of the Committee's decision.

The Committee **adjourned** at 14:23 until Thursday 9 November 2023.




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Brian Stanley, T.D.  
Cathaoirleach  
9 November 2023