

PUBLIC ACCOUNTS COMMITTEE
MINUTES OF MEETING OF THURSDAY, 18 January 2024

The Committee met in **Public Session** at 09:34 a.m., a quorum being present.

The following Members were present:

Deputies: Brian Stanley (Cathaoirleach), Colm Burke, Cormac Devlin, Alan Dillion, Paul McAuliffe, Catherine Murphy, Verona Murphy, Marc Ó Cathasaigh and James O'Connor.

Apologies: Deputy Imelda Munster

Permanent

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

1. Witnesses Examined:

Department of Social Protection

- Mr. John McKeon, Secretary General
- Ms. Teresa Leonard, Deputy Secretary General
- Mr. Niall Egan, Assistant Secretary, Corporate
- Mr. Liam Daly, Assistant Secretary (Acting), Control
- Ms. Philomena McShane, Principal Officer, Chief Accountant

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

- Mr. Robert Scott, Principal Officer
- Ms. Ivana McGarr, Assistant Principal

Office of the Comptroller and Auditor General

- Mr. Ronan McCabe, Audit Manager

Matters for discussion:

- **Appropriation Accounts 2022**
 - Vote 37 - Social Protection
- **Social Insurance Fund 2022**
- **Report on the Accounts of the Public Services 2022**
 - Chapter 13 - Regularity of Social Welfare Payments
 - Chapter 14 - Ex-gratia Payments of €1.4m to Social Welfare Branch Managers
 - Chapter 15 - Raising Social Welfare Overpayments
 - Chapter 16 - Recovery of Welfare Overpayments
 - Chapter 17 - Actuarial Review of the Social Insurance Fund

- **Specific Areas of Interest:**

- The classification of employment for contribution purposes and financial implications of the misclassification of workers

The Committee suspended at 11:01.

The Committee resumed in **Public** Session at 11:13.

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 12:39

The Committee resumed in **Public** Session at 13:33.

2. Minutes

The minutes of the meeting of 14 December 2023 were agreed.

3. Financial Statements and Accounts

There were 19 sets of financial statements and accounts laid before the Dáil between 11 December 2023 and 12 January 2024.

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
1	Pobal (click here to view accounts)	2022 €961 million	21 Sep 2023	14 Dec 2023	Clear audit opinion
2	Grangegorman Development Agency (click here to view accounts)	2022 €23.6 million	7 Sep 2023	14 Dec 2023	Clear audit opinion
3	Microfinance Ireland (click here to view accounts)	2022 €2.6 million	23 Oct 2023	14 Dec 2023	Clear audit opinion
4	Special Account Hepatitis C – Insurance Scheme (click here to view accounts)	2022 €nil	29 Nov 2023	15 Dec 2023	Clear audit opinion
5	Health Research Board (click here to view accounts)	2022 €44.3 million	10 Oct 2023	19 Dec 2023	Qualified audit opinion Accounts give a true and fair view, except that they account for the costs of retirement benefit entitlements of staff only as they become

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
					payable (standard for many health bodies).
6	The Leopardstown Club Limited (click here to view accounts)	2022 €15.8 million	15 Nov 2023	19 Dec 2023	Clear audit opinion
7	Fairyhouse Club Limited (click here to view accounts)	2022 €5.2 million	15 Nov 2023	19 Dec 2023	Clear audit opinion
8	Navan Races Limited (click here to view accounts)	2022 €2.4 million	15 Nov 2023	19 Dec 2023	Clear audit opinion
9	Tipperary Race Company PLC (click here to view accounts)	2022 €1.2 million	15 Nov 2023	19 Dec 2023	Clear audit opinion
10	Cork Racecourse Limited (click here to view accounts)	2022 €24,000	15 Nov 2023	19 Dec 2023	Clear audit opinion
11	Tote Ireland Limited (click here to view accounts)	2022 €3.5 million	28 Nov 2023	19 Dec 2023	Clear audit opinion
12	Tote Arena Limited (click here to view accounts)	2022 €nil	15 Nov 2023	19 Dec 2023	Clear audit opinion
13	HRI Racecourses Limited (click here to view accounts)	2022 €nil	15 Nov 2023	19 Dec 2023	Clear audit opinion
14	Irish Thoroughbred Marketing Limited (click here to view accounts)	2022 €2.5 million	15 Nov 2023	19 Dec 2023	Clear audit opinion
15	National Concert Hall (click here to view accounts)	2022 €19.1 million	5 Oct 2023	21 Dec 2023	Clear audit opinion
16	Tourism Ireland CLG (click here to view accounts) <i>North South body</i>	2022 €118 million	15 Nov 2023	21 Dec 2023	Clear audit opinion
17	Competition and Consumer Protection Commission (click here to view accounts)	2022 €23.1 million	5 Dec 2023	21 Dec 2023	Clear audit opinion
18	Oberstown Children Detention Campus (click here to view accounts)	2022 €30.7 million	21 Dec 2023	22 Dec 2023	Clear audit opinion

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
19	Corporate Enforcement Authority (click here to view accounts) <i>New body</i>	7 Jul 2022 – 31 Dec 2022 €2.7 million	18 Dec 2023	29 Dec 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
R2310 PAC33	Correspondence received from John McKeon, Secretary General, Department of Social Protection, dated 12/01/2024	Note and publish.
R2312 PAC33	Correspondence received from John McKeon, Secretary General, Department of Social Protection, dated 16/01/2024	Note and publish.
B – Correspondence from Accounting Officers and/or Ministers and follow up to PAC meetings		Decision
R2272 PAC33	Correspondence received from, Niall Glesson, Chief Executive Officer, Uisce Eireann, dated 11/12/2023	Note and publish.
R2279 PAC33	Correspondence received from Orla Feely, President, University College Dublin, dated 14/12/2023	Note and publish.
R2281 PAC33	Correspondence received from Kevin Bakhurst, Director General, RTÉ, dated 14/12/2024	Note and publish.
R2282 PAC33	Correspondence received from Siún Ní Raghallaigh, Chairperson, RTÉ Board, dated 14/12/2023	Note and publish.
R2285 PAC33	Correspondence received from Aileen Healy, Director of Administration, Garda Síochána Ombudsman Commission, dated 22/12/2023	Note and publish.

Correspondence received

R2288 PAC33	Correspondence received from Fiona Ross, Group Chair, CIÉ, dated 19/12/2023	<p>Note and publish.</p> <p>It was agreed to write to the Minister for Transport to seek his views on the CIÉ pension scheme and fact that there has been no increase in payments for those receiving the CIÉ pension since 2008.</p>
R2289 PAC33	Correspondence received from Kevin McCarthy, Secretary General, Department of Children, Equality, Disability, Integration and Youth Affairs, dated 18/12/2023	Note and publish.
R2290 PAC33	Correspondence received from David Moloney, Secretary General, Department of Public Expenditure NDP Delivery and Reform, dated 19/12/2023	Note and publish.
R2291 PAC33	Correspondence received from Helena Hughes, Programme Manager, Sustainable Energy Authority of Ireland, dated 15/12/2023	<p>Note and publish.</p> <p>It was agreed to request the following in relation to the 22,747 homes built pre 1940 which have received energy upgrade grants since 2009:</p> <ul style="list-style-type: none"> - how many protected structures are included in this figure, if that is known, - how many listed structures, - a note on challenges presented by these older properties including the kinds of works carried out by virtue of the way the houses are built
R2293 PAC33	Correspondence received from, John Hogan, Secretary General, Department of Finance, dated 05/01/2024	Note and publish.
R2295 PAC33	Correspondence received from Bernard Gloster, Chief Executive officer, HSE, dated 07/12/2023	Note and publish.
R2296 PAC33	Correspondence received from David Gunning, Chief Officer, National Paediatric Hospital Development Board, dated. 05/01/2024	Note and publish.
R2299 PAC33	Correspondence received from Tina Somers, Department of Housing, Local Government and Heritage, dated 13/12/2023	Note and publish.
R2300 PAC33	Correspondence received from Bernard Gloster, Chief Executive Officer, Health Service Executive, dated 13/01/2024	Note and publish.

Correspondence received		
R2305 PAC33	Correspondence received from Katherine Licken, Secretary General, Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, dated 08/01/2024	Note and publish.
C - Correspondence from and related to private individuals and any other correspondence		Decision
R2273 PAC33	Correspondence received from the Committees' Secretariat, dated 11/12/2023	Note
R2280 PAC33	Correspondence received from the Committees' Secretariat, dated 14/12/2023	Note
R2283 PAC33	Correspondence received from Alan Dillon, TD, Fine Gael, dated 14/12/2023	Note and publish. It was agreed to invite the HR director and former finance director of the FAI to the meeting of 22 February and to request that the FAI provide the emails that detailed the exceptional circumstances under which an agreement for payments in lieu of holidays was made with the former chair of the board, the former director of finance and the HR director of the FAI.
R2284 PAC33	Correspondence received from an individual, dated 25/12/2023	Note
R2286 PAC33	Correspondence received from an individual, dated 21/12/2023	Note
R2287 PAC33	Correspondence received from an individual, dated 02/01/2024	Note
R2292 PAC33	Correspondence received from Deputy Brian Stanley, dated 04/12/2023	It was agreed to seek the consent of the original correspondent to forward this correspondence to the NTA and the Department of Transport for a response to the funding and governance matters raised. Advise the correspondent that matters of policy related to the Wayfinding Centre should be forwarded to the Committee on Transport and the Committee on Disability.
R2294 PAC33	Correspondence received from Tony Murphy, President, European Court of Auditors, dated 07/12/2024	Note

Correspondence received		
R2297 PAC33	Correspondence received from the Clerk of the Dáil Committee on Parliamentary Privileges and Oversight, dated 12/12/2023	Note
R2301 PAC33	Correspondence received from an individual, dated 19/12/2023	Note
R2302 PAC33	Correspondence received from an individual, dated 28/12/2023	Note
R2303 PAC33	Correspondence received from an individual, dated 04/12/2023	Note
R2304 PAC33	Correspondence received from an individual, dated 07/12/2023	Note
R2306 PAC33	Correspondence received from an individual, dated 10/01/2024	It was agreed to seek the consent of the correspondent to forward this correspondence to the Department of Education for a response on the matters raised. It was also agreed to write to the HSE to ask that where land is being transferred to other bodies that the HSE estates section expedite that process, particularly in relation to schools and urgent infrastructure.

5. Work Programme

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

- It was agreed to schedule a meeting with GSOC on 8 February 2024
- It was agreed to schedule a meeting with the Department of Justice on 15 February 2024
- It was agreed to schedule a meeting with Tusla on 29 February 2024
- It was agreed to schedule a meeting with Inland Fisheries Ireland on 7 March 2024
- It was agreed to schedule a meeting with An Garda Síochána on 21 March 2024


6. Any Other Business

No matters were raised under Any Other Business.

The Committee went into **private** session at 14:18.

Sensitive - for consideration in Private session		Decision
R2298 PAC33	Correspondence received from an individual, dated 13/12/2023	<p>It was agreed to inform the correspondent of the Committee's decision.</p> <p>It was agreed to write to the OPW in relation to the oversight and governance of grant funding to Dublin Zoo and it was agreed to write to the Department of Agriculture, Food and the Marine to seek a briefing on its oversight role in relation to animal welfare in Dublin Zoo.</p>
R2307 PAC33	Correspondence received from an individual, dated 25/12/2023	It was agreed to inform the correspondent of the Committee's decision.

The Committee **adjourned** at 14:31 until Thursday 25th January 2024


 Brian Stanley, T.D.
 Cathaoirleach
 25 January 2024