

**PUBLIC ACCOUNTS COMMITTEE**  
**MINUTES OF MEETING OF THURSDAY, 25 JANUARY 2024**

The Committee met in **Public** Session at 09:37 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, Catherine Murphy, Marc Ó Cathasaigh and James O'Connor.

**Apologies:** Deputies Imelda Munster and Verona Murphy

**Permanent**

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

**1. Witnesses Examined:**

**Office of the Revenue Commissioners**

- Mr. Niall Cody, Chairman
- Ms. Anne Dullea, Principal Officer
- Mr. Joe Howley, Collector General
- Ms. Leeann Kennedy, Principal Officer

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

- Mr. Dermot Nolan, Principal Officer

**Matters for discussion:**

- **Appropriation Accounts 2022**
  - Vote 09 – Office of the Revenue Commissioners
- **Account of the Receipt of Revenue of the State collected by the Revenue Commissioners 2022**
- **Report on the Accounts of the Public Services 2022:**
  - Chapter 20 - Assessment and Collection of Local Property Tax
  - Chapter 21 - Revenues Tax Debt Warehousing Scheme
  - Chapter 22 - Corporation Tax Losses
- **Specific Areas of Interest:**
  - The classification of employment for contribution purposes and financial implications of the misclassification of workers

The Committee suspended at 11:00.

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

*Deputy Catherine Murphy took the Cathaoirleach at 11.14.*

*Deputy Brian Stanley resumed the Cathaoirleach at 11.41.*

Ref	Body/fund	Accounting period/turnover	Date certified	Date presented	Audit opinion/notes
<i>Dissolved body – cessation accounts</i>					
8	<b>Dublin City University</b> (click here to view accounts)	2021/2022 €283.6 million	6 Nov 2023	19 Jan 2024	Clear audit opinion  Attention is drawn to the disclosure in the statement on internal control of a settlement of €0.5 million to a former staff member (click here for further information)

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

R2320 PAC33 Briefing documents received from Niall Cody, Chairman, Revenue Commissioners, dated 19/01/2024

R2333 PAC33 Opening Statement received from Niall Cody, Chairman, Revenue Commissioners, dated 24/01/2024

##### Decision

Note and publish.

Note and publish.

##### B – Correspondence from Accounting Officers and/or Ministers and follow up to PAC meetings

R2311 PAC33 Correspondence received from Martin Whelan, Deputy Director, State Claims Agency, dated 15/01/2024

R2315 PAC33 Correspondence received from Robert Watt, Secretary General, Department of Health, dated 16/01/2024

R2318 PAC33 Correspondence received from Caroline O'Keefe, Personal Assistant to the Director General, RTÉ, dated 16/01/2024

##### Decision

It was agreed to republish correspondence item R2094 part (ii) with pages 3 & 4 removed

It was agreed to note and publish.

It was also agreed to defer consideration until the meeting on 1 February

It was agreed to note and publish.

It was also agreed to seek an extension to the Committee's order of reference to examine the matters in both reports

**Sensitive - for consideration in Private session**

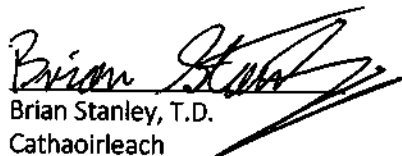
R2316 PAC33

Correspondence received from an individual, dated  
12/01/2024

**Decision**

It was agreed to inform the  
correspondent of the  
committee's decision

The Committee **adjourned** at 14:22 until Thursday 1 February 2024.

  
Brian Stanley, T.D.  
Cathaoirleach  
1 February 2024