

DÁIL ÉIREANN

AN COISTE UM CHUNTAIS PHOIBLÍ

COMMITTEE OF PUBLIC ACCOUNTS

Déardaoin, 4 Samhain 2021

Thursday, 4 November 2021

The Committee met at 9.30 a.m.

MEMBERS PRESENT:

Deputy Colm Burke,	Deputy Paul McAuliffe,
Deputy Matt Carthy,	Deputy Imelda Munster,
Deputy Cormac Devlin,	Deputy Catherine Murphy,
Deputy Alan Dillon,	Deputy James O'Connor,
Deputy Neasa Hourigan,	Deputy Sean Sherlock.

DEPUTY BRIAN STANLEY IN THE CHAIR.

Mr. Seamus McCarthy (*An tArd Reachtaire Cuntas agus Ciste*) called and examined.

Business of Committee

Chairman: Apologies have been received from Deputy Carroll MacNeill. The Comptroller and Auditor General, Mr. Seamus McCarthy, is a permanent witness to the committee. I ask members and all in attendance to exercise personal responsibility to protect themselves and others from the risk of Covid-19, particularly with the figures increasing in the past week or so. I ask for their full co-operation in that regard.

Members participating remotely must continue to do so from within the precincts of Leinster House. The public business before us this morning is comprised of the minutes, accounts and financial statements, correspondence, work programme and any other business. I propose we go briefly into private session before resuming in public session to consider those items of business. Is that agreed? Agreed.

The committee went into private session at 9.33 a.m. and resumed in public session at 9.43 a.m.

Chairman: The first item is the minutes of the meeting of 21 October 2021, which have been circulated to members. Do any members wish to raise an issue regarding the minutes? Are the minutes agreed? Agreed. As usual, the minutes will be published on the committee's website.

The second item is accounts and financial statements. We have a fairly short list in front of us today. Four financial statements and accounts were laid before the Dáil between 18 and 29 October 2021. I will ask the Comptroller and Auditor General to address these before opening the floor to members.

Mr. Seamus McCarthy: This relates to four sets of financial statements that appeared on the Order Paper and are now available publicly in the Oireachtas Library. These are the Health and Safety Authority financial statements for 2020, which received a clear audit opinion; the Pobal financial statements for 2020, for which there is a clear audit opinion; the Commission for Regulation of Utilities financial statements for 2020, for which there is a clear audit opinion; and the Ombudsman for the Defence Forces financial statements for 2020, for which there is a clear audit opinion. The only matter I would draw the committee's attention to is that there appears to be a delay in the laying of the Commission for Regulation of Utilities financial statements. I signed off on those on 21 May. They have just been presented now so the committee may want to follow up in line with its policy to get an explanation for why there was such a delay.

Deputy Cormac Devlin: When was the last time the Ombudsman for the Defence Forces appeared before this committee?

Mr. Seamus McCarthy: I do not have any recollection of the Ombudsman for the Defence Forces ever having been called to the committee. My memory would probably go back at least ten or 12 years.

Deputy Cormac Devlin: Given that, I suggest that we add the Ombudsman for the Defence Forces to the work programme for the new year.

Chairman: I am open to clarification on this but I think that office would have been established in recent years. I do not know if any members of the committee have knowledge of that but my recollection is that this was created in the fairly recent past. However, we can add it to the list. Can we agree to note the accounts and statements?

Mr. Seamus McCarthy: I am looking at the financial statements. The Ombudsman (Defence Forces) Act 2004 was probably what established the office so it has been around for 17 years.

Chairman: It has been there for a bit longer than I thought. I thought it was a more recent creation. Can we note the accounts and statements? Is that agreed? Agreed. As usual, the listing of accounts and financial statements will be published as part of the minutes. Regarding the delay involving the Commission for Regulation of Utilities, I would ask the clerk to send correspondence to it regarding that delay. The financial statements were certified on 21 May but were not laid before the House until 18 October.

Seven items of correspondence were flagged for today. No. 828B is correspondence from Mr. Ray Mitchell, assistant national director, HSE, dated 18 October 2021, providing information requested by the committee relating to compliance with procurement guidelines in respect of section 38 hospitals. Is it agreed to request an information note from the HSE setting out the latest information regarding the compliance of section 38 hospitals with procurement guidelines? Section 38 hospitals are the Mater, St. Vincent's and Tallaght Hospital. Is it agreed to note and publish this item? Agreed. This has been flagged by Deputy Carthy. Members will note that there is a pie chart on page 4 of the document showing that 85.96% of procurement information requested by the HSE was not supplied by section 38 hospitals and only 14.04% was supplied. This related to €131 million of expenditure. Does Mr. McCarthy wish to comment on this?

Mr. Seamus McCarthy: The first thing to note is that there are more than three section 38 hospitals. I think the number is 39. The reference to the three hospitals may be because the original correspondence from Beaumont referred to those three hospitals. It was making a specific point regarding that but there are more such hospitals than just the three. The information is useful. It describes what the system is but it does not give a significant amount of information about compliance. Certainly that graphic is concerning. That there would be non-response to the HSE from these hospitals is concerning. One would expect the HSE to chase up on that and ensure it gets the explanations and information it needs or seeks to oversee compliance with procurement rules.

Chairman: We need to address this when the HSE appears before us because those section 38 hospitals receive in excess of €4 billion. The Comptroller and Auditor General is correct about the number of such hospitals. I just mentioned three specific ones. Information on procurement not being supplied by those section 38 institutions is very concerning. When the HSE appears before us, we need to address how progress can be made on this because substantial public expenditure is involved and taxpayers' money is going out. The HSE, which is the funding body, the Department and this committee need to know that proper procurement practices are being followed. The fact that such sparse information is coming back is of huge concern. If Members have any more queries, they can raise them with me after the meeting.

Deputy Catherine Murphy: Yes.

Chairman: No. 830 is correspondence from Ms Mary Lawlor, senior communications and

public affairs manager with the National Asset Management Agency, dated 18 October. It is information requested by the committee arising from our meeting with NAMA on 30 September 2021. NAMA states:

Approximately 2,450 units were deemed unsuitable or were not required by local authorities at the time. Such units were then offered to the open market for sale by the debtor/receiver.

Another 2,000 units subsequently became unavailable; as part of a live portfolio, they were sold or let, on the open market, by the NAMA debtor/receiver in order to repay debt.

Where demand was confirmed and the unit remained vacant and available, NAMA endeavoured to facilitate delivery of the units for social housing and provided funding for any required remediation works. As at end-August 2021, NAMA had delivered 2,629 units for social housing from its secured portfolio.

It is proposed to note and publish this correspondence. Is that agreed? Agreed. Deputy Carthy wished to raise this issue. I do not know if he has joined us but the information is there from Ms Lawlor of NAMA. There are two charts on the back of the correspondence that show the amount of housing offered and the amount of housing taken up. Members can see the information for themselves. Does any Member wish to comment? No.

I propose that we take Nos. 841 and 845 together as they concern RTÉ. I will summarise each of them. No. 841 is correspondence from Mr. John McKeon, Secretary General, Department of Social Protection, dated 22 October, in which he provides information requested by the committee on the examinations by the Department and the Office of the Revenue Commissioners of RTÉ's treatment of certain individuals as contractors who should have been treated as employees. In terms of Revenue's collection of PRSI from RTÉ, the Secretary General notes that Revenue's organisational tax audit of RTÉ incorporated PRSI between 2015 and 2018. The Secretary General states that it is not possible to say at this point what level of PRSI liability, if any, will arise from the Department's own investigation. It includes over 500 contractors and will start from their original dates of engagement with RTÉ. The Secretary General states that the process can be complex and demanding and says:

RTE is fully engaged in this process and is cooperating fully with the Department as are the contractors with whom the Department has engaged. Given the number of individual contractors involved and the duration of contracts to be considered, this investigation will take some time to complete.

No. 845 is correspondence from Ms Vivienne Flood, head of public affairs, RTÉ, dated 21 October, in which she provides information requested by the committee on the Revenue Commissioner's audit report and defamation settlements. In terms of the audit report, RTÉ states that it cannot supply a breakdown of the contractors concerned due to personal data considerations relating to the GDPR. However, RTÉ do confirm that the contractors cover a broad range of roles and pay scales. From our previous item of correspondence we know that this involves some 500 contractors.

As regards the committee's request for a copy of the Revenue Commissioner's audit report, RTÉ states that to the best of its knowledge no formal report was prepared. RTÉ does provide the letter of confirmation from Revenue on its audit, which confirms that Revenue accepted over €1.2 million from RTÉ in respect of Revenue's conclusion that some individuals treated as

contractors should have been treated as employees.

In the context of defamation settlements, RTÉ states that the total amount paid for media settlements for the period 2010 to date is more than €10.4 million. This amount does not take into account refunds from RTÉ's insurers.

No. 851B is correspondence from Ms Dee Forbes, the head of RTÉ. She declined our invitation to attend today on the basis that she is unavailable. As Members are aware, RTÉ has indicated that it can come before the committee in early January, which is the next slot available. Is it agreed that we proceed with our engagement with RTÉ on that date? Agreed.

We will have representatives from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, which is RTÉ is subject to, before us later this month. That Department provides funding to RTÉ and ensures that it has a clear line of accountability. In the first instance, I ask that Members raise any governance or control issues with the public funding provided to RTÉ and we can follow up on any such matters in January.

I propose that we note and publish the two items regarding Revenue and the Department of Social Protection. Is that agreed? Agreed.

Deputies Carthy and Catherine Murphy have flagged these items.

Deputy Imelda Munster: And me, Chair.

Deputy Catherine Murphy: I wish to refer to the Department's letter. Even though I know that the Department can only supply an indicative timeline, I would like to know the following. Is the investigation going to be completed within a specific timeframe or when does the Department hopes to conclude it? With any finding, there is the possibility of an appeal. Therefore, I ask the Department to outlines any appeals mechanism so that we know where we are and can timetable meetings accordingly. It would be useful to have such information before the January meeting.

RTÉ has cited the GDPR. We do not seek specific details on individuals and, therefore, I see no reason we could not have a general response even if it is categorised by the class of employees. For example, people who are now employees but were formerly self-employed. I suggest that we ask RTÉ for general information as opposed to specific information on individuals.

Did I hear the Chairman say that no audit report was issued but that one has now been concluded according to the letter from Revenue? If there is a report, it would great if we could have it in redacted form. I understand now that there was an audit but no audit report. What did Revenue do? Did it write to RTÉ stating that the station owed €1.2 million without qualifying how the sum was arrived at? That seems a little bit strange.

If there is no report then there must be correspondence from Revenue to RTÉ and that is what we probably mean. It may not be described as a report but it is still correspondence. I urge people to not start playing with words in respect of this matter.

Chairman: We will ask for the correspondence.

Deputy Catherine Murphy: Yes, the correspondence.

Chairman: Okay. We will come back to that in a moment. I call Deputy Munster.

Deputy Imelda Munster: Nos. 841 and 845 raise more questions than answers. As we said, Revenue has said its audit is complete and RTÉ has said there is no report and it is unable to furnish the committee with a copy because of that, but as other speakers have said, there must be some paper trail there. It might be no harm to write to Revenue just to ask it about the paper trail, correspondence or whatever and whether, if RTÉ was to request same, it would be furnished with it. Then at least RTÉ would have the details and would have to, I imagine, furnish us with that.

The other point was the Department of Social Protection has said the amount was under €1 million and RTÉ has said it cannot provide a breakdown because of GDPR, but can we write to RTÉ asking it about the difference in figures between Revenue and the Department? I think it said the Department used a figure of €953,000 and Revenue had said over €1.2 million. Could we also ask it for a breakdown in relation to this? We are not asking for individuals to be identified but how many individuals were involved. We are talking about €1 million. How many were paid above brackets of, say, €20,000, €50,000 and €100,000?

Chairman: The letter referred to came from Revenue to RTÉ and I understand that came in correspondence from RTÉ. Do any other members wish to come in?

Deputy Matt Carthy: I concur with what others have said. Essentially, in respect of the Revenue audit, are we saying this is the only correspondence that was issued between the parties, namely, Revenue and RTÉ? The item from Revenue to RTÉ says:

I wish to advise you that RTE's offer of €1,223,252 in respect of the conclusion that some individuals treated as contractors should have been treated as employees, has been accepted by the Revenue Commissioners.

It is hard to believe that is the only page available in respect of that finding. I think we should, as Deputy Catherine Murphy suggested, ask for a detailed provision of all correspondence. Of course if individuals are named or if there is personal information, that can be redacted. The committee will accept that. Likewise, I support Deputy Munster on the request for a breakdown of the RTÉ personnel involved in the Revenue settlement. There is a little bit of playing with words here on RTÉ's part. It has taken this as a suggestion we are requesting personal information relating to individuals whereas the debate we had makes it clear we are looking for the numbers within each of the bands, as Deputy Munster said. That, therefore, is absolutely appropriate and it would help this committee in its deliberations so we should follow up on it.

I put on record my disappointment RTÉ is not here today. To suggest it did not have enough notice - it would be a worrying precedent if RTÉ was to contact any of us for an interview on a given matter and we were to tell it we would come back to it in two and a half months. That is essentially what it has told the Committee of Public Accounts. I do not think that is good enough and I wanted to put that on the record.

Chairman: We share that.

Deputy Catherine Murphy: The only difference is we will be asked again.

Chairman: I share Deputy Carthy's disappointment at the fact RTÉ is not here. I will let Mr. McCarthy in in a moment but on this GDPR issue, to my mind RTÉ is free to supply the information without naming the individuals. If you just ask for general information you are liable to get very little but we should look for firm information without naming the individuals

involved and that should get RTÉ over that hurdle.

Mr. Seamus McCarthy: On the general point, obviously I have no sight of correspondence between RTÉ and the Revenue Commissioners but I looked previously at settlement and audit procedures in Revenue. In this case, there was a comprehensive piece of work undertaken by Eversheds on behalf of RTÉ. As I understand it from the correspondence, that would have been submitted to the Revenue Commissioners so, if you like, the factual base for the settlement would have been provided in that report and so Revenue would not then need to produce its own report on the matter. However, I expect there would be some kind of correspondence where they write to RTÉ and say they do or do not accept what it has presented and why and what they think the figure is. Revenue will not release a document themselves in relation to that. If anybody is to release this it must come from RTÉ. That is just a background and context for that correspondence.

Chairman: Okay. I mention also the letter from the Secretary General of the Department of Social Protection, Mr. John McKeon, on 22 October. In the middle of it he says:

I also understand that, separately, the Revenue Commissioners conducted an organisational tax audit of RTE (which incorporated PRSI between 2015 and 2018) resulting in approximately €953,000 being collected in respect of PRSI.

I am wondering are there any figures since 2018 we could follow up on with the Department. We could ask the Secretary General for any information there may be on 2019 or indeed 2020, if that is agreed by the committee. I take that as agreed.

Mr. Seamus McCarthy: It may be Chairman, that as far as 2019 is concerned, having done the Eversheds report exercise, RTÉ would then have moved staff members into a different category that is accepted as the correct one. Thus, the figure here is effectively an arrears figure and from then on the employees would have been treated as employees and proper PRSI and so on would be paid in line with all other taxes. There would be no further liability to make payments.

Chairman: On the letter from Revenue and the €1.223 million in respect of the conclusion about some individuals treated as contractors, there is a question over how many. As I recall, some 78 workers were found not to be employed properly as employees but as contractors, through the Eversheds process. There was some information in the media it related to 12 workers at the time. We should ask Revenue how many workers the settlement of €1.223 million actually related to. We should seek information on how many out of the 78 that related to.

Deputy Catherine Murphy: Yes. The Eversheds report went back two years. The issue we have been constantly raising is the demands to be treated as employed rather than self-employed actually go back way longer than that. Not only is that the case but if contributions had been paid for people for those preceding years then they would have, for example, different pension entitlements. It is that particular component we have been following up on. Does it go beyond the Eversheds report or is it confined to the two years that report looked at? There could be additional revenue liabilities, be that tax or PRSI, but there is also an issue with entitlements arising out of that. Am I missing something? That was one of the key issues we were following up on.

Chairman: The Department of Social Protection has said it will look back from when the individuals were first employed as contractors, which would deal with that.

Deputy Catherine Murphy: Okay.

Chairman: We will request that further information and the secretariat will follow up on that. We will note and publish the correspondence.

No. 842 is correspondence from Ms Kerstin Mey, president, University of Limerick, UL, dated 21 October 2021, responding to the committee's requests for a copy of the KPMG review regarding the acquisition of the property - known as the former Dunnes Stores site in Limerick, which we discussed with Ms Mey in June - and providing a further breakdown of entertainment expenditure relating to a ceremony for the award of an honorary doctorate in New York. This matter was raised by Deputy Carthy. Ms Mey states that the KPMG report has not yet been finalised. A draft has been circulated to those involved and they have requested more time to consider it, which has been granted. UL states: "Once the University has received and considered the Report, it can be shared with the Committee subject to any legal restrictions and required redactions." As regards the entertainment expenditure relating to a ceremony for the award of an honorary doctorate in New York, total costs, including travel and accommodation, are just short of €37,000. UL states that the expenditure relates to three events, including an event at Carnegie Hall to announce scholarships, which UL states is worth in the region of €30,000 to it annually. It is proposed to note and publish this correspondence. Is that agreed? Agreed. Deputy Carthy raised this item. Is he okay with that for now?

Deputy Matt Carthy: Yes.

Chairman: One recent development in that regard is that we had a fairly full engagement with UL on these issues. In reply to a recent Dáil question, the Minister indicated that his Department was withholding some funding from UL because of a number of outstanding issues. It might be worthwhile if we wrote to the Secretary General of the Department of Further and Higher Education, Research, Innovation and Science to request information as to the nature of the issues the Department wants resolved and how much money is being withheld. As I recall, there was a reply to a question a couple of weeks ago on the floor of the Dáil and the gist of what the Minister said was that some funding was being withheld. We will seek clarification on that, if that is agreed. Agreed.

No. 846 is correspondence on a recurring theme. It comes from Mr. Maurice Buckley, cathaoirleach of the Office of Public Works, and is dated 26 October 2021. It is a response to our request for up-to-date information regarding vacant Garda properties, as well as an update on negotiations regarding the Miesian Plaza lease. We also requested confirmation of the timing of the provision of quarterly updates to the committee, given that we requested quarterly updates in our report on our most recent engagement with the OPW. The OPW states that at the end of September 37 former Garda were under consideration for disposal, alternative State use or community use.

In regard to an update on negotiations on Miesian Plaza, further meetings have taken place but there is nothing of substance to report. The OPW confirms that updates will follow within a week of the beginning of each quarter, starting in January 2021. It is proposed that we note and publish this item. Deputies Carthy and Catherine Murphy flagged this item. I call Deputy Carthy.

Deputy Matt Carthy: In regard to Miesian Plaza, I do not know what to say. It is bizarre that this is still going on. The OPW, on behalf of the taxpayer, is overpaying substantially for property and it appears that this process has gone on far too long. We have been told that the

OPW will update us by 12 January of next year. In my view, it should have this matter resolved by then, pure and simple. I do not know if the Chair can give us a timeline as to when the OPW officials are next in with us or whether we have it on the schedule as yet.

Chairman: I do not know.

Deputy Matt Carthy: If not, I suggest we have them in very early next year.

Chairman: There is a grid included in that correspondence which shows that 19 former stations are being prepared for disposal. Consideration is being given to transferring nine of them to local authorities and some are being progressed as 20-year leases to local authorities or communities. A further four are being considered for community groups. It is good to see those being progressed at least. I call Deputy Catherine Murphy.

Deputy Catherine Murphy: I agree with Deputy Carthy on having officials from the OPW in early in the new year. At this stage, we have met them that often, they are our new best friends. There has been nothing but meetings, but there has been little outcome from those. It is clear that we are not going to let this go. It will be an issue we will want to deal with when they come before us in the new year. We will want an update at that stage, if the matter has not already been concluded. It has gone on for far too long.

In the context of the Garda stations, I had a look at those before. Some of the stations were disposed of for very little money - a number in quite rural areas - and some looked as if they could be repurposed. Are the terms of the lease sufficiently attractive to encourage those who take up leases, including local authorities, to invest in refurbishment? Every one of these stations would require some degree of refurbishment in order to be repurposed. I hope there is no impediment to their use. It is good to see these buildings being used for community purposes, if that can be done and if there is an appropriate use for them.

One matter I would like us to look at when the officials come before us is the cost-effectiveness appraisal carried out by the OPW. I have to say that one of the items raised a very serious flag with me and it looked to me that it was pretty much in the same family as Miesian Plaza, and that is the new headquarters for the Data Protection Commissioner. I can send the Chair a note on that. I think it is on page 88 but, in any event, I will send the note on and it can be circulated. There appeared to be some significant issues in regard to the location that was selected and whether alternative properties were looked at. I want to raise that very specifically with them when they come in. I will send the Chair a note on it because we cannot keep on repeating the same mistakes. While there are issues that they work on and they do very good work, the whole area of property is one we have looked at before in regard to whether or not we get best value for money.

Chairman: With regard to Miesian Plaza, the problem is we are basically depending on the OPW, which is caught in a situation where it is appealing for goodwill. A contract is a contract, and the mismeasurement on day one is, I presume, was stitched into that contract. It is a matter of appealing to the goodwill of the landlord, and I wish them luck in that regard. The meetings and exchanges between the senior officials in the OPW and the landlord do not at this point seem to be making progress or providing any good news in terms of a remedy in respect of the mismeasurement relating to Miesian Plaza.

Deputy Matt Carthy: I do not have the file with me. Does the Chairman recall the timeframe of that lease? Do we have that information to hand?

Chairman: It is a ten-year lease, as far as I recall.

Mr. Seamus McCarthy: Sorry, Chairman, but I think it may be 20 or 25 years. I do not think there is a break clause in it. I can certainly look back on the report and come back to the committee on it.

Deputy Matt Carthy: It would be useful if Mr. McCarthy were able to provide us with a note on the terms of the lease.

Mr. Seamus McCarthy: We will ask the liaison officer to circulate something.

Chairman: On the issue raised by Deputy Catherine Murphy, we will write to the OPW to get some information on it. Is that agreed? Agreed. As I recall, given I think this arose at a previous meeting, there was not a break clause in the contract. Twenty or 25 years is the length of time. We will follow up on that.

We move now to category C, correspondence relating to private individuals and other correspondence. No. 858 is from the clerk of the Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach, dated 1 November 2021. It encloses a confidential draft report of the examination of the processes and procedures for the determination and review of senior executives' remuneration in the public service. This arises from an agreement between us and the joint committee to investigate the matter. Members of this committee attended hearings held on the matter. In accordance with that agreement between the joint committee and this committee, we have the opportunity to forward reviews on the draft to the joint committee. As it is a draft report, we will note the correspondence and consider it further in private session.

I cannot allow discussion on it at this point. I have read the information in the draft report. Suffice it to say at this point, it is comprehensive. It is summarised at the start and there are a number of recommendations. The work done by the finance committee and the four members of this committee who were involved is covered comprehensively by the 14 recommendations. If any members wish to make a suggestion on it, they might send it to the clerk of the committee.

Deputy Matt Carthy: Is there a timeframe for that?

Chairman: As far as I recall, there is not. This committee is due to meet again next week, so if the Deputy has a suggestion-----

Deputy Matt Carthy: By next Thursday. That is fair enough.

Chairman: It is a substantial report. Members might peruse the recommendations and make any suggestions they have.

There is one item of correspondence that was not flagged and arose at an earlier meeting. It is something I raised with the secretariat. I wished to get an update. Members will recall the issue of Perrigo and its settlement with Revenue for €297 million. There was a tax liability of €1.64 billion. It ended up with a write-down of approximately 84%, which was the issue other members and I were concerned about. Correspondence may have been received in recent days but this is before us today. I ask the secretariat to see whether we have received further correspondence or replies on this from Revenue and the Tax Appeals Commission, which we wrote to at the time. If nothing is received by the end of this week, the secretariat might follow up with the Tax Appeals Commission and Revenue seeking an explanation as to why there was an

84% write-down in respect of the €1.64 billion Perrigo was liable for. Is that agreed? Agreed.

The next matter is the work programme. At our meeting of 21 October, we agreed our work programme to the end of the year. It was mentioned earlier that RTÉ was unable to attend today's meeting. As all our meeting slots until the end of the year have been confirmed, the clerk has advised that RTÉ has indicated its availability to reschedule the meeting to 20 January, the next available slot we have. Is it agreed the committee will proceed with that meeting? Agreed.

In respect of our speaking slots, as there are no public engagements, is it agreed that the rotation for today's meeting will be extended to next week, to be fair to members who were selected to be first? Agreed. On 11 November, the Department of Transport will appear before the committee; on 18 November, the Department of Enterprise, Trade and Employment; on 25 November, the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media; on 2 December, the Office of the Revenue Commissioners; on 9 December, the Department of Social Protection, at which members will have an opportunity to raise some of the issues raised today; and on 16 December, the Department of Health. If there are matters members want raised with any of those Departments or bodies, they might flag them with the secretariat.

We have a busy agenda next week with the Department of Transport. The issues relate to the 2020 appropriation account for Vote 31, transport; the motor tax account; from the 2020 report on the accounts of the public services, chapter 5, expenditure and night-vision technology and training for search and rescue; the recently published Comptroller and Auditor General's special report 113, in respect of the procurement of vehicles for the Irish Coast Guard; and our request for information regarding expenditure on the following projects, which is due by tomorrow, namely, MetroLink, the DART extension and underground, BusConnects and the all-Ireland strategic rail review. At our last meeting, we agreed to revisit the work programme for the year later this month. There were two suggestions today, which will be added to the end of the work programme.

That concludes our consideration of the work programme. I propose we will go into private session before adjourning until 9.30 a.m. on Thursday, 11 November 2021, when we will engage with the Department of Transport.

The witness withdrew.

The committee went into private session at 10.28 a.m. and adjourned at 12.20 p.m. until 9.30 a.m. on Thursday, 11 November 2021.