

DÁIL ÉIREANN

AN COISTE UM CHUNTAIS PHOIBLÍ COMMITTEE OF PUBLIC ACCOUNTS

Déardaoin, 17 Meán Fómhair 2026

Thursday, 17 September 2026

The Committee met at 9.30 a.m.

MEMBERS PRESENT:

Deputy Cathy Bennett,	Deputy James Geoghegan,
Deputy Grace Boland,	Deputy Eoghan Kenny,
Deputy Joanna Byrne,	Deputy Paul McAuliffe,
Deputy Martin Daly,	Deputy Séamus McGrath,
Deputy Albert Dolan,	Deputy Paul Murphy,
Deputy Aidan Farrelly,	Deputy Joe Neville.

DEPUTY JOHN BRADY IN THE CHAIR.

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

Tháinig an coiste le chéile i seisiún príobháideach go dtí 11.02 a.m.

The committee met in private session until 11.02 a.m.

Gnó an Choiste - Business of Committee

An Cathaoirleach: Everyone is welcome to the meeting. We have received no apologies.

Before we proceed, I have a few housekeeping matters to go through. Members are reminded of the provisions within Standing Order 226 that the committee shall refrain from inquiring into the merits of a policy or policies of the Government, or a Minister of the Government, or the merits of the objectives of such policies. Members are also reminded of the long-standing parliamentary practice that they should not comment on, criticise or make charges against a person outside the Houses or an official, either by name or in such a way as to make him or her identifiable. I also remind members of the constitutional requirement that in order to participate in public meetings they must be physically present within the confines of the Leinster House complex or within the precincts of Leinster House.

The agenda for today's meeting is as follows: the minutes, accounts and statements; correspondence; upcoming meetings; and aon ghnó eile. The minutes of the meetings of 16 July 2026 were agreed by the committee and these will be published on the committee's webpage.

There are 61 sets of accounts and financial statements laid between 13 July and 11 September 2026 which are due to be considered today. We are joined by Mr. Seamus McCarthy, the Comptroller and Auditor General, who is a permanent witness to the committee. I ask the Comptroller and Auditor General to address these before I open the floor to members.

Mr. Seamus McCarthy: First, we have the Intestate Estates Fund Account for 2025. It received a clear audit opinion.

No. 2 is the Credit Institutions Resolution Fund for 2025. It received a clear audit opinion.

No. 3 is the Social Insurance Fund for 2025. This received a clear audit opinion. However, I drew attention to payments in excess of entitlements under certain Social Insurance Fund schemes. I will, as usual, be writing more about that in a chapter of my report to be published in two weeks' time.

No. 4 is the Insurance Compensation Fund for 2025. That received a clear audit opinion.

No. 5 is the Credit Union Fund Account for 2025. That received a clear audit opinion.

An Cathaoirleach: I ask that we deal with each of the financial accounts for that sector first and then move on to the education sector. Maybe we will do it sector by sector to allow members to come in and comment.

Mr. Seamus McCarthy: Absolutely. I will finish this sector and then if there are questions I will take them.

No. 6, the finance accounts, which is one of the biggest accounts, for 2025, received a clear audit opinion.

An Cathaoirleach: We will deal with those first. Do members have any comments or queries? No. Is that agreed? Agreed.

Mr. Seamus McCarthy: The second sector I am presenting on is the education sector.

No. 7, the Educational Research Centre, for 2025 received a clear audit opinion.

No. 8, the Higher Education Authority financial statements for 2025 received a clear audit opinion.

No. 9, the State Examinations Commission for 2025 received a clear audit opinion.

No. 11, Laois and Offaly Education and Training Board for 2025 received a clear audit opinion. However, I drew attention to a material level of non-compliance with procurement rules in that case.

No. 12, Dundalk Institute of Technology for the financial year 2024-25 received a clear audit opinion.

No. 13, Technological University of the Shannon: Midlands Midwest for 2024-25 received a clear audit opinion.

No. 14, Munster Technological University for financial year 2024-25 received a clear audit opinion.

No. 15, the University of Limerick for 2024-25 received a clear audit opinion.

No. 16, Dún Laoghaire Institute of Art, Design and Technology for 2024-25 received a clear audit opinion.

An Cathaoirleach: Do any members wish to comment on any issues there?

Deputy Paul McAuliffe: Does Mr. McCarthy wish to comment on the notes in regard to the Laois and Offaly Education and Training Board, in particular in relation to non-compliant procurement, as well as taxation on high-value pensions? Are there any comments he wishes to expand on?

Mr. Seamus McCarthy: No. The non-compliant procurement in the Laois and Offaly Education and Training Board was €860,000.

Deputy Paul McAuliffe: Is that precise?

Mr. Seamus McCarthy: It is. What is interesting here is that non-compliant procurement had been an issue of many third level and education bodies but, actually, it has reduced. What is interesting is that, out of a sample of a dozen or so, there is only one where there is that non-compliant procurement.

An Cathaoirleach: In relation to the University of Limerick - I raised it in our private session under any other business - I refer to the reports over the summer of serious financial issues with regard to Student Life, the students' organisation within UL. There was a deficit of €1.6 million built up over three years. It had been suggested that there was some sort of a bailout by UL to Student Life. I am not sure whether that would be captured within the accounts but certainly there are issues of serious financial concern within that particular body. It was agreed here that we would write to UL because I think there was an emergency internal audit carried out on the

finances within Student Life. It is essential that we get an unredacted copy of that internal audit and any investigations and findings that stem from it. That piece around the alleged bailout of that organisation to the tune of €300,000, would that be captured or is that an issue that has---

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Mr. Seamus McCarthy: I am not sure when the support was provided to Student Life. Student Life is not a subsidiary of the University of Limerick; it is a separate entity. I do not audit it. Certainly it is a matter that we will be investigating when we come to do the 2025-26 financial statements for the University of Limerick.

An Cathaoirleach: I thank Mr. McCarthy. It has been agreed that we include UL on our work programme, given some very serious issues there previously with regard to acquisition of houses and sites within Limerick city.

It has been an issue of concern for this committee in the past. I thank the Comptroller and Auditor General for that.

Mr. Seamus McCarthy: I thank the Chair.

Turning now to the health sector, there are five bodies. The first one is the Health Service Executive financial statements for 2025, which had a total turnover of €30.384 billion. The financial statements received a clear audit opinion. However, I drew attention to a significant number of items that are included within the financial statements. I will run through these and then if members want to ask questions about that, I will pause. First of all, I drew attention to the writing-off of €8.4 million of expired vaccines. This is something that happens every year and which I have drawn attention to. I drew attention to costs of €1.5 million incurred in 2025 for storage of obsolete personal protective equipment, PPE. Again, there has been expense over a number of years in relation to that. There was a further €6.7 million spent to dispose of the equipment by a specialist service provider. That was incurred in 2025. I drew attention to continued delays in submitting patient charges claims to insurers, which resulted in estimated losses to the HSE of €3.4 million in 2025. In 2024, the equivalent figure was €4.1 million. I drew attention to the disclosure in the financial statements where the HSE is disclosing that there is a continuing material level of procurement non-compliance within the HSE. I also drew attention to payments to 11 employees who were all medical consultants who were remunerated in excess of €500,000 each in 2025. I think one figure was over €900,000. I also drew attention, as I have done before, to weaknesses in the monitoring and oversight of grants to outside agencies. I drew attention to weaknesses in controls over fixed asset recognition and valuation. I also drew attention to the undertaking by the Data Protection Commission of a review of two data breaches arising from failures in the HSE's handling of records. At the time I was signing off on the financial statements, the fine amount had not been finalised. However, it has been publicly noted recently that a figure of €645,000 was incurred in relation to that.

An Cathaoirleach: Does the Comptroller and Auditor General want to conclude those ones first and we will come back?

Mr. Seamus McCarthy: Sure. No. 18 is the financial statements of the Health Information and Quality Authority for 2025. These received a qualified opinion on the basis that the accounts give a true and fair view except that they account for the costs of retirement benefit entitlements only as they become payable. It is a standard issue for many health sector bodies

at the direction of the Minister for Health. Otherwise, it is a true and fair view financial statement.

No. 19 is the financial statements of the Health Products Regulatory Authority for 2025. Likewise, they received a qualified opinion on the same basis. The accounts give a true and fair view except for the manner of accounting for retirement benefit entitlements.

No. 20, the financial statements of the Irish Blood Transfusion Service for 2025, received a clear audit opinion.

No. 21, the financial statements of the Assisted Human Reproduction Regulatory Authority for 2025, received a clear audit opinion.

An Cathaoirleach: A number of members have indicated. Deputy Bennett may speak first.

Deputy Cathy Bennett: I thank the Comptroller and Auditor General for his report, as always. It is very concerning to me to hear today that there are staff within the HSE getting salaries of €500,000, and one got a salary of €900,000. I am wondering how that equates to value for the taxpayer. Are there no caps or thresholds in place for consultants who work for the HSE and who work for the Government? The HSE is under the Government. Are there no caps in place? To me, it actually cries out that it is as good as working for the banks. The bankers are on huge salaries and we have seen today that the HSE consultants are on huge wages like this as well. That is under the Government. How has this come about? Are there no thresholds? I was under the assumption that there were caps and thresholds for people who are employed within Government Departments and under the HSE.

Mr. Seamus McCarthy: It is obviously something the committee will have an opportunity to discuss with the chief executive of the HSE next week. It is fairly persistent. There are medical consultants who are on contract terms. There is a specified pay level but then there are additional working sessions that are undertaken. These are all provided for but there are exceptional cases where there are very significant additional earnings. It has been the case for a number of years and I have drawn attention to it before. The HSE has been taking steps to try to reduce the number of cases where these exceptional payments are made.

Deputy Cathy Bennett: Obviously, those steps are not enough.

An Cathaoirleach: I call Deputy Geoghegan.

Deputy James Geoghegan: I thank the Chair very much. I acknowledge the work of the Comptroller and Auditor General. It has been a busy summer with 61 accounts being presented to us today. I acknowledge that work.

On the HSE, for two years at least since we have sat on the Committee of Public Accounts, we have been challenging every public hospital that has appeared before us on the issue of the unclaimed moneys from private insurers. It is simply astonishing that €3.4 million is being left on the table for last year, slightly down from the €4.1 million in 2024, in all of the HSE-run hospitals. Let us add that on to the three Dublin hospitals. The Mater and Tallaght were certainly two of them and that figure was about €12 million. Officials from Beaumont Hospital appeared before us. That figure was about €2 million. If we put all the figures together right across the whole hospital system, we definitely get close to tens of millions of euro. As the hospitals, administratively, are not forcing the clinicians to submit the forms, they are running

out of money. There are people all around the country right now fundraising for foundations associated with hospitals and seeking to collect equivalent values of the money the hospitals are simply throwing out the door. It was really astonishing in the Beaumont Hospital hearing when we discovered that the clinician still gets paid. There is no penalty to the clinician when he or she is providing the service for an insured patient, but the hospital loses out. It is inexplicable how any hospital could not be chasing this money when we know the demands that are being placed on hospitals and we know the funding challenges of hospitals. This is money that they are entitled to. It is their money and they are just leaving it on the table and losing it because, administratively, they are not pursuing it. Obviously, we will be raising this with the HSE. At this stage it does not come to this with clean hands, but the HSE needs to drive this. It is the funder of all these voluntary hospitals. The board of each voluntary hospital should be accountable for this too. We absolutely need to hear from the HSE how it is going to eliminate tens of millions of euro that have been lost because of pure administrative failure.

An Cathaoirleach: Does Mr. McCarthy wish to comment?

Mr. Seamus McCarthy: No. This is exactly why I draw attention to this matter.

An Cathaoirleach: Okay. I call Deputy Farrelly.

Deputy Aidan Farrelly: I thank the Comptroller and Auditor General for such considerable work. I want to read out loud his words with regards to the remuneration:

The highest earner received almost €910,000 in 2025, of which over €616,000 was recorded as payments for additional work... [that includes] overtime, fees and session payments ... €324,000 of that related to 2023 and 2024. The employee has been paid in respect of additional work claims only up to May of 2025.

That is not even the totality of that person's remuneration for 2025. It was not actually even six months of it. I want us if we can in the time we have before the HSE comes in next week to issue some sort of correspondence saying we need a full detailed breakdown of how someone can earn that much in overtime and additional work on top of, I presume, their 40- to 50-hour working week.

There is something wrong. We need to make sure that there is not a culture of this around other parts of the organisation. A full detailed breakdown of those top ten earners is warranted so that we are not coming into next week's session with replies of people not knowing or that they will come back to us, but that the detail is ready for us.

An Cathaoirleach: Okay. I call Deputy McGrath.

Deputy Séamus McGrath: I thank the C and AG for his detailed work.

I share the concerns about the high earners, with the top ten earning €6.8 million, or €680,000 on average. We need to get more information on those earners in advance of the session next week. What are the basic salaries in those cases? What would be the typical basic base salary?

Mr. Seamus McCarthy: I am literally now just-----

Deputy Séamus McGrath: Mr. McCarthy would not know that.

Mr. Seamus McCarthy: -----taking a figure. I would imagine that it is somewhere in the region of €300,000 to €350,000.

Deputy Séamus McGrath: They almost get double their base salary ultimately-----

Mr. Seamus McCarthy: Or more than that.

Deputy Séamus McGrath: That is quite staggering. Certainly, we need to ask those questions in advance of the session so that we cannot have answers from people saying that they do not have the information to hand.

On No. 5 in Mr. McCarthy's report in relation to the oversight of grants to outside agencies, there is a staggering amount of money - €8.4 billion - paid out to outside agencies. Mr. McCarthy concluded that only 4 were governed by funding agreements. That is quite alarming. It is a huge amount of money. In advance of our session, we need to flag that this is an item that we want to get into great detail on because all the other issues pale into insignificance when we look at the scale of the funding involved here at €8.4 billion and the concerns that are being raised here about the lack of governance, lack of oversight and lack of formal agreements in place. This really needs our attention in advance of the session.

An Cathaoirleach: I call Deputy Neville.

Deputy Joe Neville: I have a couple of points. No more than the rest of the lads and ladies, something that jumped out at me was the high amounts paid. I could see this compared with last year. Does Mr. McCarthy know if there was any discernible reason for the increase? Was it a change in the contracts? I noticed that 13, I believe, received over €500,000 this year while that number last year was only eight. The 13 this year amounted to €8.5 million. Last year, the eight amounted to €4.5 million. The total given to people getting over €500,000 has almost doubled. Does Mr. McCarthy know if there is a specific reason that has been turbocharged?

I wish to clarify something going into next week. Regarding the write-off for the vaccines and materials, are they related to Covid or are they general vaccines?

Mr. Seamus McCarthy: From memory, that relates to Covid vaccines.

Deputy Joe Neville: I just wanted to check. It is Covid vaccines and PPE. Is the total of the write-off €30 million? There are written off amounts. There are charges for renting during the period. Actually, the total is €23 million because PPE disposal - I presume that is Covid as well - was €8.4 million and €8.8 million was for storage costs. Give or take about-----

Mr. Seamus McCarthy: That is the cumulative cost because-----

Deputy Joe Neville: Exactly. It is about €23 million.

Mr. Seamus McCarthy: -----the HSE has been storing it since 2020, I think.

Deputy Joe Neville: We were storing Covid stuff since 2020 and decided to write it off. It cost €8.4 million to destroy the vaccines and €6.7 million for PPE disposal.

Mr. Seamus McCarthy: It had already been determined that it was obsolete, but the HSE was storing it and trying to find a way of disposing of it properly.

Deputy Joe Neville: That is a €23 million cumulative charge.

I have one more question. In fairness, Deputy Geoghegan covered it in detail. Patient charges claims going from €4.1 million to €3.4 million was a slight decrease. Where exactly are we seeing that happen? Deputy Geoghegan alluded to all of the other areas that it was happening as well. Under the HSE, can we name the hospitals? Where is that €3.4 million? Who is responsible? Do we know-----

Mr. Seamus McCarthy: It is across HSE hospitals.

Deputy Joe Neville: Are there any one or two places where we are seeing a gap?

Mr. Seamus McCarthy: I do not have the detail with me today, but certainly, I think the HSE will be able to give detail next week when it is in front of the committee.

Deputy Joe Neville: Could we ask for a breakdown of that €3.4 million ahead of next week just so we can see? I want to see, if possible, if there are any one or two locations within the HSE where that happened so that we can know and the HSE representatives are not searching for the information.

Mr. Seamus McCarthy: Some of that is based on estimate. My recollection is that the HSE does not have the detail for all of the hospitals.

The Deputy asked about payments to high earners. Is there something that is driving-----

Deputy Joe Neville: What is the turbocharge?

Mr. Seamus McCarthy: It is related to the circumstances of individuals. In a case here, for example, an individual consultant submitted claims for additional work that was carried out in 2023 and 2024 and that was paid in 2025. That is very difficult to predict. It can happen at any stage where there is outstanding additional work to be claimed for.

Deputy Joe Neville: Those can be cumulative claims.

Mr. Seamus McCarthy: They can allow the claims to accumulate.

Deputy Joe Neville: They are related to previous periods.

Mr. Seamus McCarthy: Yes. For me, it raises a question about how we control it and confirm that the work was actually done.

Deputy Joe Neville: Has the HSE accrued for that in the accounts from previous-----

Mr. Seamus McCarthy: It paid it.

Deputy Joe Neville: No. Has it accrued for it?

Mr. Seamus McCarthy: No.

Deputy Joe Neville: It does not do accrual accounts, including on clinics. If the HSE incurred a cost in 2023 and 2024, it should have accrued for that in its accounts.

Mr. Seamus McCarthy: If it was able to estimate-----

Deputy Joe Neville: Its net profit.

Mr. Seamus McCarthy: It would be able to-----

Deputy Joe Neville: It should be able to because somebody should be able to say what their outstanding work is. This is basic accounting.

Mr. Seamus McCarthy: If it was never claimed-----

Deputy Joe Neville: It said that the work was done-----

Mr. Seamus McCarthy: The work was done.

Deputy Joe Neville: -----and everybody knows who is doing the work. Are we saying that people are doing work, nobody knows who is doing it and then, when the invoice pops in two years later, the HSE pays it? Who is going back two years later to check that the work was actually done?

Mr. Seamus McCarthy: I do not believe that it was accrued for.

Deputy Joe Neville: That is concerning in itself because that shows a lack of traceability into future periods. The HSE should be carrying an accrual at the year end and saying what the clinicians are owed. Yes, the HSE has an invoice, but it should accrue for it. In the following year, it still has not accrued. The HSE should be asking why they have not put in their invoices. Three years later, people pop up with an invoice for €900,000. Come on.

An Cathaoirleach: I call Deputy McAuliffe.

Deputy Paul McAuliffe: We have to take these accounts in conjunction with the annual report that will come in the next two weeks. We have to take a step back and look at how we as a committee are monitoring the spending of the HSE. Over the summer, we saw that four regions had effectively lost their day-to-day autonomy in terms of how they were spending. If we think of the numbers - we mentioned it in the private session - there is €30 billion in this one set of accounts all on its own. We have had agencies and bodies before us where the total spend might be a couple of hundred million euro. Deputy Geoghegan mentioned the figure - he is 100% right - in terms of claims for insurance companies alone. If we take that figure of €10 million, it would be a very significant amount of money in any other agency. In this set of accounts, we are talking about such an amount being hundredths of a percent of the total spending.

As a body, we need to step back. We have the meeting next week. I know what happens, in that stuff happens at a macro level in that discussion and we never really get to drill down into each of the areas. We all have our own questions around service delivery that we focus on as well. Next week, as a committee, we should be putting the HSE on notice that this year there will be a number of meetings with it in relation to its accounts. We should talk about taking a thematic approach to breaking it down. Some of the auditing notes that Mr. McCarthy has in here are significant in terms of fixed asset management and staffing levels. When I first joined the public accounts committee, the total budget for the HSE was €16 billion or €17 billion. Now, it is €30 billion. In six years, it has effectively doubled. As a committee, we have to ask ourselves questions about how we can help in terms of monitoring that spend. I do not think a single meeting is enough. To be fair to us, we often have more than one meeting per year. We need to take a step back, look at this and break down the Comptroller and Auditor General's auditing notes in a more thematic way so that we get to the bottom of it. There could be a meeting on each one of these auditing notes, given the scale of the spend.

An Cathaoirleach: I call Deputy Kenny.

Deputy Eoghan Kenny: I wish to touch on a few of the points that have been made. Deputy Geoghegan mentioned the patient charges claims and Deputy McAuliffe referenced the €30 billion budget. The claims actually amount to a very small amount of money, but it is almost the principle of it. We have raised it previously in relation to other hospitals. It is generally just a submission of paperwork that is not being done on time.

It is obviously the taxpayer who is footing the bill and who has lost out on €4.1 million in 2024 and €3.4 million in 2025. I would love to know what consequences are being faced by the individuals tasked with submitting this relevant paperwork in relation to the patient charges claim. If they do not submit, the individual who is ultimately tasked with that job is losing out on nothing. It is a tick-the-box exercise. They will probably come to us next week and say that lessons have been learnt and that the amount has gone from €4.1 million down to €3.4 million. I do not think that the committee we can accept that any more. It is consistent.

In relation to salaries, it is quite interesting what Deputy Neville and Mr. McCarthy said in regard to the €900,000, namely that there were outstanding claims for overtime in 2023 and 2024. It is almost like a savings scheme for that individual, where they can look back and say they did overtime in 2023 and 2024 and that they will not claim for it but can claim for it all in 2025. As an organisation, the HSE should, as Deputy Neville said, be able to account for that overtime, but it is such a fast-moving organisation. An individual consultant is using it almost as a savings scheme for himself or herself, where they are able to claim back overtime based off the two previous years.

Although it is €3.4 million for the patient charges claims, if you do not submit the relevant paperwork within a particular time, you do not get that money back. However, individuals working within the HSE are able to claim overtime two to three years after they actually worked it. How can the State, the HSE and the Department of Health allow that to continue? Is it under the remit of this committee to suggest to the Department that greater governance be put in place in relation to the claiming back of overtime over a period? The HSE cannot be used as a savings mechanism for members of staff. If they wish to claim overtime, they have to do so in a timely manner. They cannot come back two or three years later and claim it. In a budgetary context, it is difficult - despite what people would think - for an organisation as large as the HSE to be able to account for every person's overtime if people are waiting two or three years to claim it.

On the PPE and Covid, how much the HSE or the State pay to store that equipment? Has the HSE outlined why it has taken so long to get rid of the vaccines and the PPE - particularly the vaccines - considering that it knew they would never be used again? Has the State been paying for the storage of those vaccines and that PPE when the HSE or members of staff within it were well aware that these would never be used again and could have been got rid of in, say, 2022, when they were made aware that they would not be needed?

On salaries, if I was an ordinary member of the public hearing that there are people on more than €500,000 per year and that these salaries are only increasing, it would be deeply concerning. I do not underestimate at all the fantastic work that individuals within the HSE do, all the way down through every level and section within it. However, the fact that there are people in this State receiving significant sums of money, particularly for overtime, while other

people are really struggling is quite damning in the context of who the State supports the most. There are a number of questions there that the committee might put to the HSE prior to its representatives coming before us and there might be a number of others that Mr. McCarthy might be able to answer now.

Mr. Seamus McCarthy: Nearly all the points the Deputy made gave been part of my discussions with the team that does the audit and by the team with the HSE. They are all valid.

The suggestion that overtime or additional work claims could be presented two years late is a matter of significant concern. I would expect to see any claims for additional work being submitted within a month to three months at the outside. After that, if you have not claimed for it, then you are not getting paid. It would seem to be a sensible suggestion.

Deputy Eoghan Kenny: Is that the case in any other State agency? Is Mr. McCarthy aware of situations where people work overtime and claim for it within a certain period and where they do not get paid if they do not do so? Is it just the HSE where what I have outlined is happening?

Mr. Seamus McCarthy: I would be speculating now. In a lot of the Civil Service, there would not be additional claiming. Overtime would be unusual, but I think there are some sectors - An Garda Síochána, prisons and so on - where there is substantial claiming for additional time. Generally, the claims would be presented. The Deputy's point in this circumstance is, maybe, about a consultant who is already well paid, who does not need to make the claim and who, therefore, is not incentivised. They can leave it there to accumulate.

Deputy Eoghan Kenny: Exactly, as savings.

Mr. Seamus McCarthy: The situation would not be the same for, let us say, nurses who are entitled to additional payments, members of An Garda Síochána or whomever.

Deputy Eoghan Kenny: Nurses cannot claim, say, two years after they have worked the overtime.

Mr. Seamus McCarthy: I would imagine they could if there was a claim that was outstanding. My point is that the incentive is there for somebody who is paid less to claim earlier or more quickly.

Deputy Eoghan Kenny: Yes. In relation to the storage of the PPE and the Covid vaccines-----

Mr. Seamus McCarthy: I have been drawing attention to that since Covid and the publication of the 2020 financial statements.

Deputy Eoghan Kenny: Do we have an idea how much it has cost the State to store that equipment and the Covid vaccines?

Mr. Seamus McCarthy: The cumulative cost of storing the obsolete items to the end of 2025 was €8.85 million.

Deputy Eoghan Kenny: When was the HSE made aware that these vaccines were never going to be used or did not need to be used?

Mr. Seamus McCarthy: There is a certain amount of vaccine that is written off every year, but there was a very substantial write-off for 2021. The figure was in the tens of millions of euro at that stage. There were developments in vaccines. As a result, vaccines that could have been used were replaced by better vaccines.

Deputy Eoghan Kenny: So the HSE, perhaps in 2021, could have got rid of these vaccines knowing that they were never going to be used. Instead, it did not get rid of them until 2025, so we have spent €8.4 million storing them over the past four or five years.

Mr. Seamus McCarthy: It was the total of PPE. Hand gel, I think, was another item that was made obsolete and was in storage. I am not sure about the storage of the vaccines and whether there was additional cost. They have been getting rid of vaccines more quickly, but we will get the detail next week.

Deputy Eoghan Kenny: I suppose that with regard to the storage of something the HSE knows is becoming obsolete, it is taking a significant amount of time to make it obsolete.

Mr. Seamus McCarthy: The other items - the PPE and the gel - were bulkier, and that is why-----

Deputy Eoghan Kenny: Naturally they had to have a larger storage area for that-----

Mr. Seamus McCarthy: Yes.

Deputy Eoghan Kenny: -----and instead of just getting rid of it, it paid significant sums to store it.

Mr. Seamus McCarthy: That was the problem.

Deputy Martin Daly: My reflection would be - and I am supporting Deputy Paul McAuliffe here - that in a budget of €30 billion, we can very easily drill down in respect of individual pieces. I will come back to those in a second. They are important to drill down into because they reflect a serious and systemic lack of governance within the HSE. Some of this has to do with the lack of computerisation, for example, right throughout the organisation. I know this for a fact. The HSE is one of the last bastions of non-computerisation within the State. That leads to its own issues.

In regard to the continuing material level of procurement non-compliance, I suspect there is a lot of money involved. There is no figure. I will drill down into the detail. I refer to weaknesses in the monitoring and oversight of grants to outside agencies. There is a note on that. There is considerable money involved. There are continued weaknesses in controls relating to fixed assets.

If we drill down into the individual pieces, they involve, in the overall scheme of things, small amounts of money from €30 billion but they reflect a problem. I refer to patient charges. This a recurring issue. It cannot be beyond the imagination of those in the HSE to have engaged with the private insurers and to have found a different way of claiming their costs without requiring third-party signatures from clinicians who have already been paid.

It beggars belief that this has not happened. That may be less of an issue going forward because of the public-only contract but it is a reflection of that.

My concern around the consultants' pay is that you have 4,500 consultants. The Comptroller and Auditor General was asked about the salary. I think the public-only contract salary is between €230,000 and €300,000. It is not only the levels and the fact that there is only a small number, but in those individual cases the amount of overtime that needed to be done by an individual clinician to claim down that type of money would suggest there are safety issues there as well that need to be looked into. If you have someone who is literally trebling their salary, the amount of overtime they would have to do to achieve that would make it patently unsafe for the delivery of care to patients. That is a bigger question to ask. If you go back down through the list, you will see headline figures of over €500,000. There are a number of others who are earning more than that. There are issues about claiming overtime - the payment - and also, for example, being able to take holidays and not being paid for that. I understand that in certain peripheral hospitals around the country, there is difficulty in recruiting and retaining staff. We need to look at that from a patient safety perspective also.

In relation to vaccines, there is a natural wastage of vaccines because there can be very tight expiry dates. The Comptroller and Auditor General mentioned 2022. With Covid vaccinations, there were very tight schedules around expiry dates, when you drew up a vaccine, when we would get it and when you had to deliver it, and there can sometimes be a break in the supply chain.

All of these issues reflect an overall systemic issue within the HSE. In themselves, they involve small amounts of money in the context of the €30 billion budget. I have a real concern about the lack of digitalisation within the health service. We can throw tonnes of additional money at it - as Deputy McAuliffe quite rightly said, we have doubled the health budget - but it is not clear to the public that we have doubled productivity or that we have doubled the delivery of services. We have a growing population. We have a greater expectation of the health services and we have greater depth and breadth of services, but it is not clear we are getting the return for that investment. I think a substantial part of that is the lack of thorough digitalisation of the health services. As the Comptroller and Auditor General might have alluded to, there are systems within the HSE which are not fit for purpose for the types of moneys that are being managed.

An Cathaoirleach: I thank Deputy Daly. I will make a number of comments before we move on.

In relation to the €8.4 million write-off for expired vaccines and the €1.5 million incurred in 2025 for the storage of obsolete PPE, it is scandalous to see any wastage and any money being wasted the way it is. The C and AG has done extensive work on this to bring a spotlight on it. We had previous engagement with the HSE. We had previous briefing notes from the HSE. They said that there were a number of legal cases to try to recoup some of the money for defective ventilators and defective PPE. It would be timely to get an update from the HSE with regard to what money has been recouped, if any, and if there are any outstanding cases. We all heard the examples of ventilators being ordered that did not work, and PPE equipment coming in that disintegrated when nurses and doctors put it on them. We will get an update with regard to that, and also get a note on how much more equipment is in storage and how much longer it will be in storage before a decision is taken that this stuff is ultimately to be written off. We need to get a timeframe and a cost around all of that.

The delays in submitting patient charges claims to insurers is something that we have drawn attention to. It is an issue of very serious concern. Before the summer recess, I asked for a full briefing note from the HSE which is included in the correspondence here. The contents of the note in relation to the unclaimed private health insurance income over the past five years make grim reading. It states:

At December 2025, the level of Private Health Insurer debt outstanding was €200m and is summarised as follows [this is very grim] ... €68M relating to claims yet to be submitted to the insurers with €54M of this relating to claims awaiting full completion and sign-off by the consultant.

On top of what has been written off over the past number of years, there is €54 million lying there that has not been signed off on by consultants. Unless it is done soon, I imagine that will be written off over the next number of years. That is extremely concerning.

The correspondence goes further, and we know this. It explicitly states that the HSE does not have data for voluntary hospitals for claims written off. Through our own investigations of the voluntary hospitals in Dublin, we know what has been written off, but that sets off alarm bells. It is something we have drawn attention to. These voluntary hospitals are getting huge public moneys via the HSE and the HSE has no line of sight of where the money is going and what is being written off. From a financial accounting perspective, it is completely unacceptable. We have embarked on a piece of work with regard to the remit of the C and AG and the remit of the public accounts committee. It is a glaring omission that the voluntary hospitals remain outside the scope of the C and AG, where this money can be accounted for and where we can, not only a voluntary basis but legitimately, call in these hospitals. There is a massive glaring hole there in terms of accountability.

The correspondence in question also refers to a table that is included in it. It details some of the write-offs and states that it is "important" to note that "in general, write offs relate to cases where a [statutory] charge has been raised". It also notes that "the table above would indicate total PHI debt requiring write off for the 6 years in the region of €78m". Some €78 million has been written off over the past six years around private health insurance and claims not progressing. The correspondence continues:

The primary causes of non-recovery from insurers are:

1. Consultants not completing the claim form on a timely basis and insurer refuses to process the claim as it has exceeded their allowable time for claim submission.

That is the number one reason. That is a very serious issue. The correspondence goes on to refer to a mechanism; namely "a national private insurer claims management system in place since 2016". You have to ask what the hell that system is doing if we are seeing this level of debt being written off on an annual basis. To me, it seems to be a toothless tiger. Certainly, the correspondence goes through what its role is and what its remit is. Therein lies the problem. There is no proper oversight at a national level as to what is going on within our hospitals when we see this level of debt being written off because a consultant does not sign off on an insurance claim. It is something that I, and I am sure other members as well, intend to come back to. It is extremely concerning that there is another €54 million on top of the €4.1 million that has been written off in 2024 and the €3.4 million in 2025. Another €54 million, sitting on top of

that, is waiting for a consultant to sign off on. Otherwise, it will be written off. I am sure members will come back to that in correspondence as well.

Deputy James Geoghegan: Briefly, the points the Cathaoirleach raised are good ones that I agree with. Equally, it is important that it is well understood that the patient charges claims is guaranteed money on the table. There were efforts, I felt, when one of the hospitals was before us on the last occasion, to try to conflate the two things in terms of claiming insurance on claims outstanding, which is a very significant issue.

The patient charges claim is guaranteed money. It is coming. In terms of the level of frustration, governance and scandal, it is completely inexcusable that those levels of money are not being claimed. Obviously, there are major issues in respect of the outstanding debt Mr. McCarthy talked about, which is a very significant issue.

An Cathaoirleach: The debt is the claims.

Deputy James Geoghegan: Yes.

Deputy Séamus McGrath: To pick up on Deputy McAuliffe's point, €26 billion is the budget of the HSE. It is almost a quarter of overall public expenditure. It certainly does not get a quarter of our time or attention as a committee. We need to re-evaluate our approach to the HSE, given the scale of the funding. Realistically, we should meet it every quarter to go through the different issues.

What has become very clear from Mr. McCarthy's report this morning is that the HSE is simply distributing funds to myriad other organisations and agencies that are then beyond our reach. I presume the vast majority are not audited by the C and AG, for example. Some €8.4 billion is distributed to outside agencies, which is about a third of the HSE budget. That decision puts that money beyond our reach in terms of the scrutiny of public expenditure. That is the core and most serious point. In advance of next week's session, can we ask for a full list of all of those outside agencies? I do not know if the C and AG is aware of who or what they are, but we know the HSE has a tendency to procure service after service, pass on services to outside agencies and so on. We need to focus on those agencies and that expenditure, which is beyond our scrutiny, is something we have to consider.

Mr. Seamus McCarthy: The HSE financial statement provides a list of section 38 and 39 bodies that are funded. It provides a breakdown of how much is paid to each of those organisations. It is a useful starting point in identifying the substantial beneficiaries of that grant funding.

Deputy Séamus McGrath: That would not be the totality, in terms of section 38 and 39 organisations. There would be other agencies.

Mr. Seamus McCarthy: I think most of them-----

Deputy Séamus McGrath: It would capture most of them.

Mr. Seamus McCarthy: Yes. I think some of the smaller ones are aggregated at the end of the list. There might be X amount of money spent on a number of bodies. The larger ones are listed individually, in terms of the amount of money drawn.

Deputy Séamus McGrath: I ask Mr. McCarthy to comment briefly on the 4% having written agreements in place in terms of outside agencies. How serious is that, in his view?

Mr. Seamus McCarthy: The theory of funding, performance agreements and service-level agreements is that everybody would understand that we are providing this amount of money for that amount of service and if you do not have the agreement, then you will have a dispute about what it was that you were funded for and what it is that you are expected to deliver. It is important that those kinds of agreement be in place earlier in the year. Previous disclosures around that have tended to refer to the percentage of funding covered by agreements that were reached by the end of the year of account, but that is too late. The agreement has to be in place in the first part of the year if it is to have any control value.

An Cathaoirleach: Okay. We will move on to the other State bodies and funds.

Mr. Seamus McCarthy: I will take a page at a time. No. 22, financial statements for the Commission for Communications Regulation for the year 2024 to 2025, received a clear audit opinion. The certificate in relation to those was signed in December 2025, but was only presented on 13 July 2026. One of the items of correspondence the committee has explains the reasons for the delay in presentation.

No. 23, financial statements of An tSeirbhís Oideachais Leanúnaigh agus Scileanna, SOLAS, for 2025, received a clear audit opinion.

Nos. 24 to 32, inclusive, are all subsidiaries of Horse Racing Ireland. They were all signed on the same date. They all received a clear audit opinion. What the committee does not have is the group financial statements for Horse Racing Ireland. I understand they are with the Department and will be presented shortly. I do not propose to list those individually in the interests of time.

No. 33, the financial statements of Rásaíocht Con Éireann for 2025, comprises group accounts. There are four subsidiaries, which are listed, Nos. 34 to 37, inclusive. The group financial statements received a clear audit opinion. However, I drew attention to a suspected fraud in three greyhound stadiums that has resulted in losses estimated at over €60,000. An investigation by an independent third party of the circumstances surrounding the losses was ongoing when I signed off on the financial statements at the end of June. Rásaíocht Con Éireann may be able to provide the committee with an update in regard to that. If the committee wants, we can pause there.

Deputy Joe Neville: Do we know what type of fraud it was? Mr. McCarthy stated it was across three stadiums, which is interesting.

Mr. Seamus McCarthy: It was in respect of cash handling.

Deputy Joe Neville: Do the same group of people look after the same types of event in different stadiums? Is it something more omnipresent across three different areas with three different groups?

Mr. Seamus McCarthy: I cannot really provide any further detail on it.

Deputy Joe Neville: Cash handling-----

Mr. Seamus McCarthy: It involves cash handling in the stadiums.

Deputy Paul McAuliffe: Given that we are deciding what we do with the accounts presented before us, I propose we write to Rásaíocht Con Éireann and ask it what the nature of the investigation is and whether there is an outcome. We can then respond when we get the reply.

Deputy Paul Murphy: It is a significant issue, given that Greyhound Racing Ireland is in receipt of considerable public funds. If there is fraud happening, that has implications for public money. We will come to the work programme later in the meeting and there is a good proposal that we bring Greyhound Racing Ireland before the committee to discuss these and other issues.

An Cathaoirleach: Deputy Farrelly corresponded with the committee and asked us to include Rásaíocht Con Éireann in our work programme. It has been agreed that we will invite it on 22 October. Members will have an opportunity to discuss this and other issues that are of concern. Senator Chris Andrews wrote to the committee earlier in the year to request that we invite it to come before the committee. It is included in our work programme.

Mr. Seamus McCarthy: No. 38, financial statements of the Property Services Regulatory Authority, are marked for 2024. It received a clear audit opinion.

No. 39, the Medical Bureau of Road Safety, received a clear audit opinion for 2025.

No. 40, the Charities Regulatory Authority, received a clear audit opinion for 2025.

No. 41 is the charities managed by the Charities Regulatory Authority for 2025. It received a clear audit opinion.

No. 42 is the financial statements of InterTradeIreland, which is one of the North-South bodies, for 2024. They were signed off on by me and my colleague from Northern Ireland on 19 January. We audit these jointly. It received a clear audit opinion.

No. 43, financial statements of the Commission for Railway Regulation for 2025 received a clear audit opinion.

No. 44, financial statements of the Private Security Authority for 2025 received a clear audit opinion. However, I drew attention to the failure to identify the use of fraudulent documentation in certain licence applications, which resulted in the revocation of 355 security guard licences and a further 96 licence applications being refused.

No. 45, financial statements of Teagasc for 2025 received a clear audit opinion.

No. 46, financial statements of the subsidiary of Teagasc called Moorepark Technology Limited for 2025 received a clear audit opinion.

No. 47, financial statements of the Digital Hub Development Agency for 2025 received a clear audit opinion. However, I drew attention to a payment in December 2025 totalling just over €600,000 made to the Revenue Commissioners for a residential zoned land tax liability in respect of three vacant development sites.

No. 48, financial statements of Microfinance Ireland for 2025 received a clear audit opinion.

No. 49, the financial statements of the National Standards Authority of Ireland for 2025 received a clear opinion.

I might break there if Deputies want to return to those.

Deputy James Geoghegan: My query concerns the Private Security Authority, a body that has been around for a number of years. Has an issue like this arisen before?

Mr. Seamus McCarthy: Not that I am aware of. It may have happened on a small scale but this was quite significant. It reviewed possibly 20,000 certificates that had been issued but it identified a group of 355 licences that had been issued that it revoked. A further 96 applications were rejected.

Deputy James Geoghegan: There was a very serious attempt to perpetrate wide-scale fraud on behalf of people who purported to have the requisite training to be private security guards.

Mr. Seamus McCarthy: Correct.

Deputy James Geoghegan: Do we know the motivation? Is it likely that some external agency was making money from these people?

Mr. Seamus McCarthy: It may have been an organised fraud. I understand that the matter has been reported to An Garda Síochána and is being investigated.

Deputy James Geoghegan: Given the seriousness of this issue, we should write to the Private Security Authority on foot of the matters flagged by the Comptroller and Auditor General to get a better understanding of what has gone on here.

Deputy Joe Neville: I saw the note about 355 people. Does that mean 355 security licences for people to go out and do security at different locations - essentially bouncers, as we would have called them in previous days? Would those 355 people have been acting as bouncers and security personnel at different events at that point?

Mr. Seamus McCarthy: I would expect that they were. They probably would not have applied for the licence unless they expected to work in that field.

Deputy Joe Neville: We would have said that they were active. I read in the document that 21,094 applications were reviewed of which 355 were pulled and over 90 applications were refused. Do we know how it was circumvented? I do not want to cause alarm but is there a risk that people with criminal records were able to get work as bouncers whereas they would have been refused previously? That would be a basis for refusal but, all of a sudden, somebody might have been able to have that. Security people and bouncers have important roles where they have power, I will call it, so there would be concerns.

Mr. Seamus McCarthy: There is a vetting aspect to the granting of the licences and a training requirement, for example, in things like restraint or legal matters. As I understand it, it involved fraudulent training results - certificates that were presented. In anticipation of qualifications being issued and the training being verified, it was trying to speed up the processing of the certification. That may need to be slowed down now. It has put steps in place to try to ensure that documents presented are valid by checking back with the authorised trainers.

Deputy Joe Neville: That provides a bit of clarity.

Deputy Paul McAuliffe: I agree with Deputy Geoghegan that we should write to the authority, seek greater detail and see what action we will take following on from that. Was there a financial element to the cost of carrying out this work? Why does it feature as part of the audit? Is it because there was a risk to the organisation?

Mr. Seamus McCarthy: I suppose that in order to avail of the training, a payment might have needed to be made. If one could get the certificate of results of training at a cheaper price, there might have been an economic incentive there. The significant thing would be if people are expected to have a certain standard of training to undertake the duties, for example, in shops, nightclubs or bars. We do not want improperly trained people in those kinds of roles.

Deputy Paul McAuliffe: Why did it feature in the financial audit?

Mr. Seamus McCarthy: Because it is an aspect of control. It was the case in the past that financial statements would have a statement of internal financial control but it has broadened in recent years to focus on key operational controls as well. In the course of the audit, we saw that the authority had undertaken work - a big exercise - reviewing certificates that had been issued. I felt that this is the authority's core function. One must pay to make an application for a licence so I felt that it was close enough to a financial matter to warrant drawing attention to.

An Cathaoirleach: Like other members, I have a lot of concerns around this because anyone who gets a licence like that is primarily front-facing and deals with members of the public, for example, a bouncer. In addition, a lot of security personnel work in shops in towns and cities across the State. We know the importance of having people properly trained in things like restraint. Unfortunately, there have been recent examples of restraint gone wrong. That is not to make any assumptions but there are consequences and there are some very serious questions we need to ask the authority. Do we know the timeframe during which these were issued? Were they recent or was the authority looking back over a period of time? Have some operators been operating these licences over a number of years without having the necessary training and qualifications?

Mr. Seamus McCarthy: From memory, a licence is valid for two years. One has to reapply for the licence and an expired licence obviously cannot be withdrawn. It may have been a longer-term thing but my understanding is that the authority examined licences that were in issue, so that would have been in the preceding two years.

An Cathaoirleach: We need further information from the authority about whether it looked back, how long this was happening and whether one entity was responsible for issuing these certificates to say the necessary training had been undertaken.

It is an issue of extreme concern, to say the least. Unless any other member wishes to contribute, we will move on. We will follow up with the Private Security Authority. The Comptroller and Auditor General may move on to the next page.

Mr. Seamus McCarthy: On No. 50, the financial statements of the National Transport Authority, NTA, for 2025 received a clear audit opinion. However, I drew attention again to matters I have drawn attention to previously. The committee is aware of these matters and has been dealing with them. I refer to the delay and cost overrun regarding the national train control centre project. There is a disclosure in relation to that. I also drew attention to a disclosure around costs of almost €7 million incurred in the storage and servicing of new electric buses,

which are not yet in use, and that expense was incurred over the period 2022 to 2025. There was also a material level of non-compliance with procurement rules.

Deputy Grace Boland: In relation to the NTA, we should have it in again, for a number of reasons, the first relating to buses. I see in its annual accounts, and the comptroller has referred to this, that the NTA is saying inflation costs were avoided by having the buses in storage, yet we know many of them have been in storage since 2022, and that this is continuing. We also know from comments from former Taoiseach Leo Varadkar over the summer that it was never the intention to have the buses in storage for longer than six months or for the procurement of electrical charging facilities to be so protracted.

Operating costs for public transport have increased by 42% since 2019, from €971 million to almost €1.4 billion. I think it is really important that we get a detailed brief from the NTA as to what the operating costs are. The NTA states that they are related to inflationary costs, but I think it is important that this committee, the public accounts committee, get the detailed brief on that.

Similarly, in relation to the buses, I have asked for a detailed brief on the NTA's claim and analysis. I have asked at this committee and in the Dáil, and I have not received it. If we have not written to the NTA asking for it, I would very much request that the clerk do so.

In terms of outsourced personnel, one third of the people working in the NTA are outsourced. What is the cost of outsourcing personnel as a whole as opposed to having permanent employees? What are the functions that these people are carrying out? Are they carrying out critical functions or any governance functions? Again, we need to see detailed information from the NTA. It has huge projects under its remit and we need to ensure that money is being spent wisely and the appropriate governance and control measures are in place.

Deputy Joe Neville: I look forward to having the NTA in as well because it all ties back into the Irish Rail situation that we had, including the write-off. The NTA does have some oversight, so it would be worth bringing its representatives in. As Deputy Boland alluded to, costs are increasing. Are services necessarily increasing as a result? We have to see the commonality between the two. With increased spending, services have to increase and improve. We also need clarification from the NTA as to where it believes the improvements have come from. Definitely, it is important that we get its representatives in.

Deputy Séamus McGrath: I share those concerns. I know we had the NTA witnesses before the committee as late as July, but I would support the view that we should have them before us again as soon as possible.

Can I check with the Comptroller and Auditor General, in terms of the bus storage, whether I am correct in saying he said €12 million in bus cost inflation was effectively saved?

Mr. Seamus McCarthy: No, I did not say that.

Deputy Séamus McGrath: The NTA said that. Okay. Has the Comptroller and Auditor General been able to interrogate that?

Mr. Seamus McCarthy: I understand what the NTA is saying. I am not necessarily in agreement with its economic logic.

Deputy Séamus McGrath: Effectively, the NTA is saying there is no net loss because of the storage costs being offset.

Mr. Seamus McCarthy: The NTA is almost saying it is making money.

Deputy Séamus McGrath: Yes. That is the point I am getting at. Has the Comptroller and Auditor General been able to scrutinise that further-----

Mr. Seamus McCarthy: It is a matter for the committee.

Deputy Grace Boland: I have raised it. I still have not seen that in writing.

Deputy Séamus McGrath: I agree.

Mr. Seamus McCarthy: I am not strongly persuaded by it as an argument. Let me put it that way.

Deputy Séamus McGrath: It does not seem to be good management to purchase something five years in advance and store it, but anyway.

Deputy Joe Neville: Depreciation.

Deputy Grace Boland: I know.

Deputy Séamus McGrath: There is a piece in the report on BusConnects. In Dublin, expenditure is over €683 million. In Cork, there is €71.3 million in overall expenditure to the end of 2025. Dublin has seen delivery, albeit partial, in terms of BusConnects. Cork has seen no delivery in terms of BusConnects, but €71.3 million has been spent. Could the committee follow up in writing with the NTA to ask how much has been spent to date on consultancy fees in relation to Cork BusConnects and request a clear answer?

Deputy Cathy Bennett: I want to ask the Comptroller and Auditor General about the non-compliant procurement within Bord Bia.

Mr. Seamus McCarthy: I am coming to Bord Bia.

Deputy Cathy Bennett: He is still on the NTA. I thought he had finished the page.

Mr. Seamus McCarthy: Okay. Will I continue?

Deputy Cathy Bennett: I thank the Comptroller and Auditor General.

An Cathaoirleach: Deputy Boland wants to come in.

Deputy Grace Boland: I want to take the opportunity to also raise the fact that we should write to the NTA and Irish Rail and ask them about the status of the EY report into the national train control centre. If it has not concluded, we should ask when it will conclude and, if it has concluded, ask that a copy be sent to us immediately.

An Cathaoirleach: I know Mr. McCarthy has not gone through the page, but I will just jump in on the NTA. I agree with other members. We do need to get it back in. There have been many developments over the course of the summer. We have a considerable amount of correspondence in from Irish Rail, the NTA, etc., in regard to the traffic management system, TMS, and the potential liabilities. Things have changed in terms of the legal case that has been

initiated. We also know that there are outstanding claims from Indra to Iarnród Éireann and potential liabilities there if they are not paid over.

There are very serious concerns, but there are also issues in relation to the Cork signalling system and the potential financial repercussions if there is not a TMS in place to support that new signalling system, which is due to come in next summer. I am not sure whether any of those potential liabilities would be captured, whether there is a responsibility on the NTA or whether Irish Rail would have to carry any potential liabilities of that nature.

Mr. Seamus McCarthy: I am not sure. I would just be speculating.

An Cathaoirleach: That definitely is one we need to keep our eye on and we need to bring the NTA back in.

Does the Comptroller and Auditor General want to continue?

Mr. Seamus McCarthy: On No. 51, the Economic and Social Research Institute financial statements for 2025 received a clear audit opinion.

On No. 52, the Pensions Authority received a clear audit opinion for 2025.

No. 53 is the cessation accounts of The Gathering Project 2013, which was a subsidiary of Fáilte Ireland and has now been wound up. It had been a dormant company for a number of years. The accounts for 2025 received a clear audit opinion.

On No. 54, the Grangegorman Development Agency received a clear audit opinion for 2025.

On No. 55, Bord Bia's financial statements for 2025 received a clear audit opinion. However, I drew attention to a material level of non-compliant procurement. I am not sure whether Deputy Bennett wishes to speak to that. The non-compliant procurement in 2025 was €1.2 million. That was down from €2.6 million, identified as non-compliant in 2024.

An Cathaoirleach: Does the Deputy wish to speak to that or come back in when the Comptroller and Auditor General has concluded?

Deputy Cathy Bennett: I will come back to it. I will allow him to finish.

Mr. Seamus McCarthy: No. 56 is the financial statements of the Garda Síochána Ombudsman Commission. These are the cessation accounts of the commission. They relate to the period from 1 January 2024 to 1 April 2025. They received a clear audit opinion. However, I drew attention to a stalled case management system ICT project.

By 31 December 2025, costs totalling €2.26 million had been incurred on the project by Vote 24 - Justice, Home Affairs and Migration and GSOC-Fiosrú, they each were involved in paying some of that total of €2.26 million and I think that the project is being reviewed with a view to completing it.

No. 57, the financial statements of the Strategic Banking Corporation of Ireland for 2025 received a clear audit opinion. No. 58, the Environmental Protection Agency financial statements for 2025 received a clear audit opinion. No. 59, the Approved Housing Bodies Regulatory Authority for 2025 received a clear audit opinion. No. 60, the Heritage Council financial statements for 2025 received a clear audit opinion and No. 61, the financial statements for the Maritime Area Regulatory Authority for 2025 received a clear audit opinion.

Deputy Cathy Bennett: Can the C and AG explain to me why Bord Bia would have €3.8 million of non-compliant procurement over two years? It is an awful lot of money, to be honest. Is Bord Bia being funded through the Department of agriculture, and has the Department looked into this? What has happened? Have any measures been put in place to ensure that this does not happen again? What was the non-compliant procurement in?

Mr. Seamus McCarthy: I do not have the detail. The Deputy would have to get the detail from Bord Bia. It has not disclosed the items that make up the totals. However, it has explained that it has taken steps to reduce it and it points to the reduction from 2024 to 2025. It expects to eliminate non-compliant procurement, or at least to bring it to a minimum level, in the future.

Deputy Cathy Bennett: Should it not be taking it to a zero level? On going from to €2.8 million to €1.2 million the following year and thinking it should be getting a clap on the back for doing that, I ask that we write to Bord Bia and ask it what the non-compliant procurement was in, and what steps it has taken to ensure that this does not happen again. Not that it reduces it but to ensure that it does not happen and there is full compliance.

Deputy James Geoghegan: In relation to GSOC-Fiosrú, this seems a very strange ICT situation where, if I have read the note correctly, it issued a tender. Do we know what the value of that tender was for the ICT project?

Mr. Seamus McCarthy: I do not think it was disclosed in the financial statements.

Deputy James Geoghegan: That might be something that we could follow up with Fiosrú on. It issued a tender. The contract was awarded in May 2024-----

Mr. Seamus McCarthy: Correct.

Deputy James Geoghegan: -----and then it terminated the contract in August 2025, a little bit over a year later, after having identified issues. However, in the meantime, if I understood the note correctly, it still relied on that vendor to create a kind of a hybrid version of their original case management system. Is that correct?

Mr. Seamus McCarthy: No. I think it was the original vendor of the original system-----

Deputy James Geoghegan: Right. It went back to the well.

Mr. Seamus McCarthy: It went back to the original-----

Deputy James Geoghegan: It went back to the well where the original software provider of the case management system was. It got rid of the other guys.

Mr. Seamus McCarthy: The vendor that was, as they say, onboarded in May 2024 withdrew from the project quite quickly. I think it was gone by around November 2024 and then there were negotiations. A formal termination of the vendor contract took place in August of 2025, but the work had stalled.

Deputy James Geoghegan: So, the vendor that won the procurement competition was gone within three months.

Mr. Seamus McCarthy: Very shortly.

Deputy James Geoghegan: So, regarding the spend, who got that money, that is, the €2 million?

Mr. Seamus McCarthy: The vendor received a commencement payment, as I understand it, of €526,000, but there was not much delivered.

Deputy James Geoghegan: The vendor got half a million euro and was gone within three months.

Mr. Seamus McCarthy: Correct.

Deputy James Geoghegan: What about the rest of the €2 million? Is that gone to the-----

Mr. Seamus McCarthy: That is basically on the other work, the bridging work to keep the existing-----

Deputy James Geoghegan: That was done by the original software firm.

Mr. Seamus McCarthy: Yes, and then development to try to get a new case management system up and running.

Deputy James Geoghegan: I presume that those additional moneys were not subject to public procurement. Do we know?

Mr. Seamus McCarthy: Some of it would be internal expense and I am not sure what the breakdown is between internal expenses in the Department of justice Vote and in the Fiosrú Vote.

Deputy James Geoghegan: They burned half a million euro within three months that does not seem to have added any value that we can identify or associate with it.

Mr. Seamus McCarthy: They paid half a million euro-----

Deputy James Geoghegan: They paid half a million euro, but that half a million euro of spent money has not delivered anything that we can tangibly point to.

Mr. Seamus McCarthy: As far as I understand it, no, it has not delivered anything.

Deputy James Geoghegan: Then, in addition to the moneys already spent, they are being given another €6 million into the future for 2026 and 2027. Is that right?

Mr. Seamus McCarthy: I do not think that the figure is disclosed but I think from previous correspondence, the committee has been advised of a figure like that.

Deputy James Geoghegan: I would be strongly of the view that we bring in Fiosrú and GSOC as part of our work programme to interrogate on this ICT issue, not just because there are significant issues in relation to this specific problem specific to Fiosrú, but it is kind of like *déjà vu* in respect of what we have seen. Getting all this stuff out in the wash; there are definite State agencies and Departments that are doing this well, and then there are examples of it not being done well. We need to bring a bit of sunlight to this issue and they should come before the committee in order that we can tease these matters out further.

An Cathaoirleach: The original project was approved for €4.4 million and it is captured in our broader report on the ICT projects, which we will be bringing forward fairly soon for

publication. We can include them on the work programme and maybe on publication of that report it might be a timely opportunity to bring them in at that stage.

Deputy Paul McAuliffe: I agree with Deputy Geoghegan. In the first instance, we should write to the organisation and ask it to outline its position in advance of inviting it in because it may be that there is enough in that to augment the report we are already preparing. The danger is that we hang on for every new thing we discover and the report does not get published.

There are definitely clear themes that we have discovered that we need to get out there in the form of a publication. This is serious, given the context that it has come before us on a number of occasions seeking additional resources. I suppose it is difficult to marry that with the level of spending here.

I think it is referenced specifically in the national development plan. I have not seen other ICT projects referenced in that way. I wonder whether that provides an additional level of control because other ICT projects that we have dealt with are not specifically referenced in the national development plan. That might be a matter for the Department of public expenditure and reform. In our letter to it, could we ask specifically about what level of control that particular status brought? As it no doubt helped to secure the funding, therefore does it have additional controls as well? We should definitely write to it and in advance of our work programme meeting, we will hopefully have a reply.

An Cathaoirleach: Is that it on the Comptroller and Auditor General's end?

Mr. Seamus McCarthy: That is it for now.

An Cathaoirleach: That concludes a comprehensive-----

Mr. Seamus McCarthy: There are another 45 to come in two weeks' time.

An Cathaoirleach: If ever we need reminding of the extensive work that goes within the C and AG's office, this is just a snapshot of it. I thank Mr. McCarthy and the whole team behind him for that.

Do members agree to note the listing of accounts and financial statements? Agreed.

At this point before we move on to another comprehensive list of correspondence, I propose that we suspend for ten or 15 minutes. Is that agreed? Agreed.

Cuireadh an suí ar fionraí ar 12.29 p.m. agus cuireadh tús leis arís ar 12.51 p.m.

Sitting suspended at 12.29 p.m. and resumed at 12.51 p.m.

An Cathaoirleach: We will move to correspondence. There are a number of B items of correspondence to consider today. These have been received from Departments and public bodies. We will start with one item that was deferred from a previous meeting. I ask members to indicate if they wish to make a contribution on any of the items as I list them.

No. R2026/0375 is correspondence, dated 17 July 2026, from the Secretary General of the Department of the Taoiseach. Is it agreed to note and publish this correspondence? Agreed.

No. R2026/0377 is correspondence, dated 17 July 2026, from the Secretary General of the Department of Further and Higher Education, Research, Innovation and Science in response to

the committee's request for further information. I flagged this for discussion because there are a number of issues I want to speak to. The first relates to the update provided by the Department in relation to the My SUSI ICT project, on which €3.6 million has already been spent. This dates back to 2022. Discovery is planned to be completed by the end of quarter 4 of this year, with subsequent phases progressing thereafter, including implementation and deployment in advance of the 2029-30 application cycle. The process relating to this project seems to be very lengthy and costly. More than €3.6 million has already been spent and we are only at the discovery stage. This is another ICT project. We discussed it previously. We know the City of Dublin Education and Training Board, ETB, is the body with responsibility for this project. It would be timely to bring the City of Dublin ETB before us to discuss the My SUSI ICT project. I propose we do so.

The other issue with the correspondence relates to the infamous trip to Aruba that cost €28,000. That involved EU funding. Eight senior teachers and school leaders travelled to the Caribbean for a diversity, inclusion and mindfulness retreat. It is stated that a full and final report was due to be submitted 60 days after the event took place, which would have brought us up to 31 August, at which time Léargas was to undertake an assessment with regard to the trip. Given that we are beyond 31 August, the date for completion and submission, I suggest that we request a copy of the report? Paying €28,000 in respect of a trip to the Caribbean for a mindfulness retreat sets off all sorts of alarm bells and gives rise to many questions.

Another matter I want to flag in respect of this correspondence is the reply from the Department to the OPW in relation to the national children's science centre. It is no surprise that the Department states that there is no budgetary provision available within the national development plan and that it has no interest in taking part in the project. This is something we have seen come back from nearly all Departments. We did issue our interim report just before the summer recess. We are still within the three-month timeframe for a response to our recommendations in that. Hopefully, that response will come soon. It should again be noted that no Department has any interest in moving the project forward and that there is provision for it within the national development plan. Do any other members wish to speak on that matter?

Deputy Cathy Bennett: The first thing I noticed about this document is that many of the figures in it have been redacted. Why were they redacted? The summary states that each institution had a surplus of the figure that was redacted. Why would that be the case? Maybe the C and AG can indicate why information being submitted to the Committee of Public Accounts would be redacted. I request that we get the unredacted version of this document in order to ensure the colleges to which it relates are fully compliant and that we might know what is going on. Every college listed except for one had a surplus. I would like to know why they have surpluses. At a time when students cannot get accommodation, if these colleges have surpluses, why are they not investing the money involved in student education?

I also noticed that Trinity College received income of €50 million from the Government. Why was it given that amount? The other colleges seemed to receive a lot less funding. Could we get an answer from the Higher Education Authority as to why some colleges get less funding than others?

There was a letter in this document in relation to Carlow College. At the moment, that college is on stand-by and may be closing. I would like an update on that. The education

committee asked for an update in respect of Carlow College, where there is a prospect of 86 staff losing their jobs. There are 600 students in that college, which is currently in a teach-out phase. What is going on with that college. Has Mazars compiled a report to identify what is going on there? Can we get an update on Carlow College?

An Cathaoirleach: Is it agreed to take those proposed actions? Agreed. Is it agreed to note and publish the correspondence? Agreed.

No. R2026/0378, dated 20 July 2026, is correspondence from Children's Health Ireland in response to the committee's request for information regarding the national children's hospital of Ireland. Deputy Farrelly and I both flagged this. The correspondence provides an update regarding the commissioning process, which we had asked for, and the potential for further delays. Essentially, Children's Health Ireland bats all of the questions to one side and directs us to the National Paediatric Hospital Development Board. I think we need to follow up with the latter with regard to some of the ongoing concerns. There were specific issues regarding the contamination of the ventilation system within the new hospital that we wanted clarity on. New issues emerged quite recently regarding flaws with the fire door system.

It is just to get an update from the National Paediatric Hospital Development Board with regard to those issues and other issues that may well be causing other delays. Also, quite alarmingly, we have not got any sight of a new revised timeframe for the handing over of the new hospital to CHI. That is really concerning. It is incredible really. Here we are, many months after the last missed timeline, and we still have no idea when the hospital is going to open. CHI is batting the issue back over to the National Paediatric Hospital Development Board. We need to get clarity. We need to get the information with regard to these issues of concern.

There is also an issue I have flagged numerous times. I forget now the percentage of equipment that has been installed in the hospital, but the question has been posed whether some of these issues, such as contamination of the ventilation system with dust and other particles, have had an impact in terms of the warranty or the operation of some of the medical equipment that has been installed. Is the equipment that has been installed under warranty? I suppose there is a warranty in terms of the number of years that equipment will be within warranty. The clock is ticking down on that. How long is this medical equipment installed in the hospital? We need full sight of that. I propose, therefore, that we write to the National Paediatric Hospital Development Board and get clarity on all of those issues. Is that agreed? Agreed.

Do any other members wish to come in? No. Do we agree to note and publish? Agreed.

No. R2026/0379, dated 20 July 2026, is from the deputy director and head of public affairs and communications at the National Treasury Management Agency, NTMA, in response to the committee's request for further information. I flagged that piece of correspondence as well. I know it goes through a number of issues. It is on the screen for members. We were seeking further information regarding the reported expenditure of €492,000 on investigative fees; specifically, the number of investigations to which the figures relate and whether the investigations concern individual cases or classes. That information has been provided. There were also questions - this is where I want to focus - on Ireland Strategic Investment Fund, ISIF, investments in companies that appear on the UN database as providing services in the occupied territories in the West Bank. Unfortunately, we see that we are still invested. ISIF is still

investing in companies that appear on the UN database. We have investments in Airbnb, Altice, Booking Holdings, Heidelberg Materials and Motorola Solutions to the value of €6.744 million. We are shareholders in companies that make the illegal settlements viable by providing these services.

The other issue there is quite concerning. We got a table that shows the number of shares held by ISIF in Palantir. It goes back over the five years. For anyone who does not know what Palantir is at this point, it is a company that provides quite concerning systems. It has an AI-powered automated decision-making system, which is being used in Gaza to target and murder innocent civilians and has been used extensively by the Israeli occupational forces to carry out their genocide. The shares held in Palantir by us - the State has made us shareholders in Palantir - have increased from 2021 when we had 1,134 shares valued at €18,233. Over the years when genocide was being carried out up until 2025, our shareholding in Palantir has increased up to 22,073 shares and a value of €3,340,504. For me, it is grotesque that we are investing in and profiteering from the aiding and abetting of genocide within Gaza by investing in Palantir. It is deeply concerning. We need to write to the NTMA and ISIF and get justification for why, over the years when this genocide has been taking place, rather than divesting, which is the right thing to do, from Palantir and other companies that are profiteering, we have actually been increasing our shareholdings within these organisations and bodies. A Member of the Oireachtas, when elected, had shares within Palantir. There was public anger when it was found out that a Member of the Oireachtas had undeclared shares in the register in the Oireachtas. He was forced, correctly and rightfully so, to divest in those shareholdings. The fact that we have all been made shareholders in genocide by investing in Palantir is grotesque.

Unless any other members wish to come in on that, is it agreed that we note and publish that item? Agreed.

Deputy Cathy Bennett: I might come in on something I raised previously on the NTMA in relation to prize bonds. I have a question. The first prize bond ever issued in 1957 remains active. When was the last time this person was contacted or engaged with? If a person wins and he or she is uncontactable, where does the money go? The NTMA states that there is no limit in claiming prizes but the oldest outstanding prize is still unclaimed. I want to go back to it in relation to prize bonds. I do not think what is going on with prize bonds is very transparent and I would like more clarity on it. If we could get that, I would appreciate it.

An Cathaoirleach: We will go back to it and get further clarification on that.

We will move on to the next item, No. R2026/0380, dated 21 July 2026, from the chief executive officer of the HSE in response to the committee's request for further information. Unless there is some personal information contained within that correspondence, the proposal is that we note and publish but redact the personal information contained within. Is that agreed? Agreed.

We will move on to No. R2026/0381, dated 21 July 2026, from the Secretary General of the Department of Justice, Home Affairs and Migration in response to the committee's request for further information. The proposal is to note and publish. Is that agreed? Agreed.

No. R2026/0382, dated 22 July 2026, is from the Secretary General of the Department of Education and Youth in response to the committee's request for information. I had flagged that. Does Deputy Bennett want to speak on that?

Deputy Cathy Bennett: This is in relation to the rental of modular buildings. The Department sent us out a briefing document in relation to modular buildings, and what an asset they are now to schools, and modern methods of construction for schools. That is fine; it has explained within the document the high quality these modular buildings now provide and that they are not like the older modular buildings.

My worry is that in the past five years we have rented these modular accommodations. Over that time, it has cost us a total of €222.5 million. How much is it going to cost into the future to rent this modular accommodation for schools? Previously when a school was built, there was no rental on it for its lifetime. We now have a situation whereby we are renting modular buildings for education. It seems that there is no end in sight. The Government is going to continue to rent buildings for the foreseeable future. We have a diagram that explains to us how much it is costing in total. Between the rental of the land and the modular prefabs, it has cost €222.5 million over the past five years. That has been a big expense for modular buildings over the past five years. How much is it going to cost into the future? Schools are not going to have permanent buildings, going forward. Is the Government going to continue to pay for modular buildings into the future? Perhaps we could send that question to the Department of Education and Youth.

An Cathaoirleach: Do any other members wish to come in on that point? I agree. That is a huge expenditure. When Department officials were before the committee, they said that they had embarked on a piece of work. They were going to be carrying out an audit of modular accommodation. It was clear they did not have a full line of sight for what modular accommodation was in place going back over the years. I cited a number of schools, including one of in my constituency that has had the same unit of modular accommodation for over 30 years. There is a lifespan to any of these prefabs. You would not put the prefab that I mentioned in a farmyard to house animals. It is that bad, and is still being used by pupils. We need a line of sight on that audit and where it is at. Is it complete? Can it be furnished to the committee? Unless any other members wish to come in, is it agreed that we would note and publish that piece of correspondence? Agreed.

No. R2026/0395, dated 24 July 2026, is correspondence from the chief executive officer at the National Asset Management Agency in response to the committee's request for information. The proposal is to note and publish that, unless any members wish to speak. Is that agreed? Agreed.

No. R2026/0387, dated 24 July 2026, is correspondence from the chief executive officer of Beaumont Hospital board in response to the committee's request for further information. I flagged that piece of correspondence to raise concerns. There are questions around Professor Samuel McConkey and his appearance here. He did not disclose the fact that he was a director of the Beaumont Private Clinic Limited. The correspondence clarifies that he was not a beneficiary of any income arising from the referenced contracted radiological services and had no role in the decision to award the 2019 or 2024 contract to that particular company. It is still incredible that Professor McConkey did not disclose his association with the company to the committee on the day he was present. That arrangement was the central focus of our engagement and the fact that Professor McConkey stayed silent I find bizarre, to be quite honest.

I want to raise a separate concern arising from the correspondence. It cites the level of expenditure on PR consultants. It is extraordinary for a hospital to be spending €8,333 per month on PR consultants. That is an extraordinary level of money to be spending. It is questionable, to be quite honest. We need further information on that. What exactly is the PR company doing on behalf of Beaumont Hospital? Why is it spending that much money per month on a PR company? It would be a high level of spending for an organisation that was selling stuff to the public or whatever, but this is a hospital providing a public service and public goods. We need further information in that regard.

Deputy James Geoghegan: Also in that letter, there is a reference to a letter that the clerk received about correcting the record of the Dáil. It refers to the fact that the deputy CEO confirmed during that hearing that up to four consultants from this company were the sole beneficiaries of the unprocured moneys. I do not know if they were all there for the entire €6.2 million over the whole 2019 time period. The deputy CEO, in the presence of Professor McConkey, who to the best of my knowledge did not say anything during the hearing, stated that the income-sharing arrangement meant that the money went to three or four consultants. What the CEO has said in this letter is that it was not a matter for them to say one way or another what the arrangements for income-sharing were in a private company. However, the letter does not tell us that the deputy CEO gave us wrong testimony or incorrect information. The letter asks us to correct the record of the Dáil while at the same time, when it suits the hospital, it refers to Professor McConkey explaining that he is one of the ten directors, as he has now identified, and that he was not in receipt of any of the income from the income-sharing. I do not know what we would be correcting on the Dáil record. What the deputy CEO said was the reflective of the state of his knowledge and was truthful at the time, which it clearly was because if it were not true, surely Professor McConkey, who is the director and has full knowledge of the income-sharing arrangement, would have said something different. I do not understand what we are being asked to do about the testimony that has been given.

An Cathaoirleach: I am not quite sure. It does not make sense from my perspective. We can write back and try to get clarity on what it is they are looking for us to correct in the record of the Dáil but it does not make sense. Unless any other members wish to come in, is it agreed to note and publish the piece of correspondence? Agreed.

No. R2026/0388, dated 27 July 2026, is correspondence from the Secretary General of the Department of Foreign Affairs and Trade in response to the committee's request for information. Is anyone looking to speak? Is it agreed to note and publish? Agreed.

No. R2026/0390, dated 31 August 2026, is correspondence from the Secretary General of the Department of Justice, Home Affairs and Migration, in response to the committee's request for further information. I flagged this piece of correspondence. It relates to deportation flights and payments provided to Tiglin. I want to home in on the expenditure. I have consistently raised questions about the flights for deportations. The correspondence gets into some specifics, breakdowns of costs, the rationale for the number of gardaí, etc., as well as other specifics. I have some specific concerns around the number of gardaí on the flights. When those gardaí are out of the State, there is obviously a net loss of gardaí on the beat in divisions and districts throughout the State.

It does not give us line of sight as to how long they are out of the State or any breakdown of costs of providing accommodation for gardaí when they are out of the State. It gives a rationale

as to why they may not come back on the chartered flight. It may use alternative flights back to the State, etc. Some of it raises even more concerns. We need to go back to the Department and An Garda Síochána to get a full breakdown of those costs and the amount of time gardaí are out of the State. I know they say some of this money is being picked up elsewhere by the EU but it is still important that we get a full line of sight of the expenditure. A considerable number of gardaí are involved. I am not sure that the rationale for the numbers actually justify them. Certainly in some cases, there are individuals who may be on these flights who need additional security provision, which is fine, but according to the information we were provided with previously, it is predominantly families, women and children who are on these flights. In my view, the number of gardaí is excessive.

Deputy James Geoghegan: Regarding payments to Tiglin, it does not seem to me that these payments are subject to any form of public procurement. Obviously, initially, it was dealing with an emergency in 2023 and that is when the greatest amount was given - €1.6 million, almost €1.7 million - but that seems to have continued. The copy it gave us of a grant agreement seems to just deal with 2026. I do not know if there were agreements before that so it would be helpful to seek that clarification from the Department.

Regarding deportation flights, they have clearly given us some information here. When An Garda Síochána appears before us, we will obviously get more from it in terms of the number of gardaí and all of the issues mentioned by the Cathaoirleach. We only have visibility of the cost to the Department of justice, some of which is recoupable from the EU fund. It is representing how much the Garda Vote cost was for a certain time and we will obviously pursue that. There is also a governance piece about which I am not clear. Perhaps we could write to the Department. We will then hear from the Garda Commissioner. The Garda National Immigration Bureau ultimately determines who goes on these flights but, somewhat unusually I suspect in Garda operational matters, the funding all comes from the Department Vote so it would be interesting to understand how these decisions work. Similarly, some of these flights include EU prisoners. How does the process work in terms of selecting those prisoners? Who makes those decisions because there are clearly consequences in terms of the number of gardaí who have to be taken off the beat to carry out these flights? Are Department officials making these decisions? How does that function? Perhaps there are a few written questions we can tease out with the Department. I know that when An Garda Síochána is before us, we will be able to tease this out further.

An Cathaoirleach: Is it agreed to follow those?

Deputy Séamus McGrath: I fully support the idea. We need to bottom out the full costs here. We are getting information from the Garda side and the Department of justice side but as the Cathaoirleach says, it involves return flights, accommodation, etc. We have to get the full cost of deportation flights. When An Garda Síochána appears before us, will a representative from the Department of justice be there as well?

An Cathaoirleach: Yes.

Deputy Séamus McGrath: Could we flag that we want to address this issue when both are present?

An Cathaoirleach: Yes. Is it agreed to note and publish that piece of correspondence? Agreed.

No. R2026/0391, dated 31 August 2026, is correspondence from the Secretary General of the Department of the Taoiseach in response to the committee's request for information. Is it agreed to note and publish that piece of correspondence? Agreed.

No. R2026/0392, dated 31 August 2026, is correspondence from the chief executive officer of the National Transport Authority, NTA, in response to the committee's request for information regarding the latest quarterly update on the current status of next generation ticketing. That was flagged by Deputy Farrelly. I also indicated to the clerk that I wished to discuss this. It does provide an update on this huge project. We know the costs, the body - Indra - tasked with bringing this forward and the ongoing issues in which Indra is embroiled with Irish Rail regarding the train management system.

Reading through this correspondence, I can see that when it mentioned the risks and challenges, one line certainly set off alarm bells for me. It stated that one of the key challenges relates to the complexity of the overall solution and the aggressive timelines being pursued. It stated that there are resource, technical and project management challenges, particularly on the vendor side, with knock-on impacts on the client side. That is a very important and significant line that is buried in there. There were serious issues with the train management system that had been cited over a number of years, for example, not having sufficient people in place on the vendor side, that is, Indra. That added to some of the challenges, delays and knock-on repercussions that stemmed from that. We know where the train management system has ultimately landed. Here we are with a different project with the same actors and the same players and a significantly increased budget. One of the key issues has been identified as a risk and a challenge at this point. We have questioned the NTA on this and sought information from it. It has said that everything is proceeding well, all timelines are being met, there are no concerns and everything is moving along smoothly, yet a line like this appears. What are the knock-on impacts to which it has alluded if it has already said that there have been no delays? We need further information on that. To me, that is extremely concerning given the players involved, so I propose that we write to the NTA and get a complete explanation of this and find out what actions, if any, have taken to address these concerns; rectify the technical and project management deficiencies that have been identified; and ensure there are no further delays and future landmines, which we saw with the train management system. Is it agreed to write to the NTA and get clarity on that and to note and publish the correspondence? Agreed.

No. R2026/0393, dated 31 August 2026, is correspondence from the principal officer in the postal, internet and emergency planning division in the Department of Culture, Communications and Sport regarding the Commission for Communications Regulation's annual report and financial statements for 2024-2025. Deputy Farrelly flagged that. We will defer that until next week if that is agreed by members. Is that agreed? Agreed.

No. R2026/0394, dated 31 August 2026, is correspondence from the head of public affairs at RTÉ in response to the committee's request for information following RTÉ's appearance at the meeting dated 9 July 2026.

Deputy Joanna Byrne: My contribution is in relation to section 4 of this response to the request for additional documentation on RTÉ's unsuccessful bid for the League of Ireland broadcasting rights. Anybody who was in the room at that meeting, or who was watching or listening in, will remember that myself and Mr. Bakhurst had a very lengthy and robust discussion on this specific topic. I explicitly asked Mr. Bakhurst if there were documents that

could be provided to the committee in relation to the failed bid or RTÉ's intention to try to win the bid. I explicitly asked him twice if there were documents he could provide to the committee. It is on the record of the hearing that day and he said that there was. Not only have we not got any documents, we now have a new narrative outlined in this response saying that there were ongoing discussions, largely verbal. As a committee, we need to respond to RTÉ, and specifically to Mr. Bakhurst, and ask him to clarify the contribution he made on that day stating that he could provide documents to the committee unless they were commercially sensitive, which I understand, but there is no mention of commercially sensitive documents here. We need to ask once again, and reiterate my initial calls, about the commitment he did give to the Committee of Public Accounts that he would provide those documents. It is very unsatisfactory that we have a one-paragraph response considering it was quite a lengthy discussion. The last line of the response says that RTÉ increased its bid for an increased number of matches on the basis that the shared coverage with Virgin Media had been working well and would continue. It is pretty pathetic that RTÉ has failed and to advise us that the derisory bid it submitted was actually only submitted on the morning of the National League Committee meeting that it referenced that made the decision, which was one month before the league started. It was too late at that stage. That is contrary to the point, however, and the main area of concern for me is in relation to the documents, in relation to showing a match a week, and that was where the breakdown in negotiations came from. Mr. Bakhurst did commit to providing them so if we could follow up on that it would be much appreciated.

An Cathaoirleach: Okay. Is that agreed? Agreed. Is it agreed to note and publish that piece of correspondence? Agreed.

No. R2026/0396, dated 5 August 2026, from an Ard Rúnaí at the Department of Culture, Communications and Sport is in response to the committee's request for further information. I flagged that. It was in relation to the expenses to date related to developing the national cell broadcast public warning system, which is the system that would broadcast alerts such as a weather warning or storm warning to members of the public. It is stated that €200,832 has been spent on a contract with Analysys Mason for advisory services in relation to the procurement of a cell broadcast public warning system. The national cell broadcast public warning system is currently expected to be between €12 million and €15 million on completion. I note that in recent weeks the Government approved the procurement of the cell broadcast public warning system. That was done by the Department. I think we need further information as to when that will be completed, and if the committee can continue to be updated on the progress on this. It is something that is standard in most European countries, if not more widely, and the fact is that here we are, still talking about it. We will ask for information as to when it will be completed and to be updated on progress. Is that agreed? Is it agreed to note and publish the correspondence? Agreed.

No. R2026/0397, dated 6 August 2026, is from the HSE's communications and public affairs division. This is in response to the committee's request for further information. Unless anyone wants to speak to that, is it agreed to note and publish it? Agreed.

The next piece was flagged by Deputy Farrelly and is from the OPW. I propose that we defer it. Can we defer it or does the committee wish to-----

Deputy Cathy Bennett: Can I just come in on something here? Maybe we will have more information on it before next week as well. It is in relation to refurbishment works at the

National Museum of Ireland, NMI, and the Natural History Museum next door to Leinster House. I see that €3.3 million has been spent to date by the OPW and the NMI on site investigation works and integrated design teams. Before anything has happened in relation to refurbishment, €3.3 million has been spent. I ask that maybe we be given an outline of the schedule of works and the estimated completion date. I completely agree that we need to keep our historical buildings and provide for their upkeep but I would like to query with the Department the expected costs and when this project will be completed. A sum of €3.3 million is an extraordinary amount of money to have spent already and we have not even seen a stone turned, basically, or any refurbishment work done. It is just investigations.

An Cathaoirleach: We can ask for a briefing note from the OPW on that.

Deputy Cathy Bennett: Please.

An Cathaoirleach: I will defer the correspondence until next week.

Deputy Cathy Bennett: Thank you.

An Cathaoirleach: No. R2026/0404 dated 13 August 2026 is from the chairperson of the Corporate Enforcement Authority. This is in response to the committee's request for information regarding the Workplace Relations Commission litigation. I had flagged this. Does Deputy Geoghegan wish to come in on it?

Deputy James Geoghegan: The sum of money here is pretty eye-watering. The Corporate Enforcement Authority spent, of its own moneys, if my maths are correct, roughly €350,000 towards investigation costs related to this issue. Then it ended up paying the legal costs of the complainant and he withdrew the WRC as part of the settlement. In total it has spent €385,646 and it is unclear how that amount of money could have been incurred in a situation that ultimately ended in a settlement where it actually had to pay a contribution for legal costs of the other side. The Cathaoirleach may recall that when we had the Corporate Enforcement Authority before us the witness was very clear that he was only dying to give us a full account of the situation when he could do so. I am not sure what the appropriate next course of action here will be. I do not know when the accounts of the Corporate Enforcement Authority, or the relevant ones related to this issue, are due for the Comptroller and Auditor General to look at. It is a kind of extraordinary situation that this amount of money would have been spent in an employment dispute that actually ultimately was incurred by the State body itself.

An Cathaoirleach: I agree with that. We probably need more clarity. There has been a lot of criticism of the Corporate Enforcement Authority, including by members of this committee, that when it comes to enforcement it is very slow in bringing cases to enforce in areas of responsibility. To see this level of expenditure certainly sets off all sorts of alarm bells. I recall some of the commentary around the Corporate Enforcement Authority and the allegations around the toxic culture and all. A lot of things have been cited but the authority seems to be nearly slapping itself on the back here for being successful in defending this Workplace Relations Commission litigation, even though it ended up having to pay nearly €37,000 of legal costs incurred by the complainant. It is quite concerning. We can try to get further clarity on it. I am not sure what course of action is the most appropriate. For similar reasons as Deputy Geoghegan, it has certainly set off alarm bells for me. Unless anyone else wants to come in on this, is it agreed that we note and publish the piece of correspondence? Agreed.

No. R2026/0405, dated 21 August 2026, is from the chief executive officer of the Football Association of Ireland in response to the committee's request for information regarding the UEFA men's Nations League fixtures between Ireland and Israel.

Deputy Byrne wishes to comment on that.

Deputy Joanna Byrne: I understand that the Football Association of Ireland, FAI, is not accountable to the committee but we wrote to it asking for an evaluation of what it would cost to proceed with the rescheduled Nations League fixture abroad as opposed to hosting it here. The response to the committee included an additional document relating to the association's extraordinary general meeting, EGM, which gave us an unsubstantiated cost of not fulfilling the fixtures. However, the letter itself does not provide any cost evaluation of proceeding with the fixture. I am not sure what the point of the response was when it did not give us any of the information for which we asked. That is setting aside the questions we asked regarding bodies in receipt of public money, their obligations to uphold international law and any legal implications that may arise from our not fulfilling this fixture. The letter does not respond to the questions we asked, including for a cost assessment of proceeding with the fixture.

Again, I understand that the FAI is not accountable to the committee and we are relying on the goodwill of the chief executive. He says in the last line of the response that should we have any further questions, we should please advise him of same. I propose that we take him up on that offer and ask again for the information we originally requested.

An Cathaoirleach: Is that agreed? Agreed. Is it agreed to note and publish the correspondence? Agreed.

No. R2026/0406, dated 20 August 2026, is correspondence from the Department of Transport regarding the laying of the annual report and accounts of Transport Infrastructure Ireland, TII, before the Oireachtas. Is it agreed to note and publish the correspondence? Agreed.

No. R2026/0407, dated 21 August 2026, is correspondence from the Secretary General of the Department of Defence in response to the committee's request for further information. This correspondence was flagged by me. It relates to the levy being imposed on all Departments due to the over-expenditure by the Department of education. To my mind, that Department was not properly accommodated within the budget. Unfortunately, as a consequence, a decision was taken by the Department of public expenditure to impose a levy on all Departments. We decided to write to each Department to find out the impact, if any, of that levy. Some of the correspondence we have received back is quite insightful. This is the first of that correspondence, with more letters subsequently coming in from other Departments.

The Department of Defence has had a levy of €12 million imposed on it. The letter states that while the levy can be managed in the short term through reprioritising and expenditure controls, it creates significant additional pressures on the implementation of the Commission on the Defence Forces transformation programme and will reduce flexibility to address any emerging or unforeseen operational exigencies. This is deeply concerning. The levy must not lead to a failure to deliver long-term commitments. The comprehensive body of work carried out by the Commission on the Defence Forces is now being undermined and potentially could be partially derailed or delayed because of the levy. It is quite concerning. It will, in my view, have an impact on the delivery of improvements for current members of the Defence Forces.

It is also impacting on the ability to address some of the major failures within the Defence Forces and is a factor in the failure to address the recruitment and retention crisis. Is it agreed to note and publish the correspondence? Agreed.

No. R2026/0408, dated 21 August 2026, is correspondence from the Secretary General of the Department of Climate, Energy and the Environment in response to the committee's request for further information. I have flagged this for discussion. Deputy Byrne is indicating.

Deputy Joanna Byrne: I am probably on the same train of thought as the Cathaoirleach on this matter. The hands-off approach by the Department is shocking. This correspondence is linked to No. R2026/417, which is correspondence from the Department of justice on the same issue. Both letters relate to the huge costs involved in the disposal of seized nitrous oxide canisters, with an allocation of €3 million to Revenue for that purpose. The Department of justice is referring us to the Department of climate, while the latter Department is saying it has nothing to do with it and is a matter for local authorities. I understand a range of stakeholders have a role in this but we need to get real here.

This is a huge problem in all of our communities. In every corner of the country, these canisters can be seen strewn around parks and public areas. There is a huge issue with teenagers and young people using nitrous oxide. It is a massive issue in Drogheda, where I come from, and many other urban areas are also inflicted with this blight. The most recent figures we have indicate that 160,000 containers are being disposed of safely at a cost of just over €2 million. The €3 million allocation seems to be a recognition by the Government that this problem is ongoing and is increasing year on year. Dublin City Council alone saw a 490% increase in the number of canisters of which it had to dispose. There have been 120 explosions in waste facilities. There has been a 130% rise in people seeking treatment for the symptoms and complications of using this substance. Young people are reporting frostbite and burns. Studies report a huge amount of long-lasting spinal cord damage from nitrous oxide usage.

I am particularly disappointed by both Departments' responses, which amount to saying there is nothing to see here, it has nothing to do with them and we need to move on. The cost to the State of doing nothing to tackle this issue will be insurmountable in years to come. We need an interdepartmental, cross-agency approach, not only to the disposal of nitrous oxide canisters but also in terms of tackling its usage, particularly by young people.

An Cathaoirleach: I agree with all the Deputy's sentiments. Without repeating them, I concur that there is a real do-nothing approach to this issue while our communities are screaming out for action. Going through any town or village, one will see disposed nitrous oxide canisters. That is a concern and should set off an alarm bell at any time, but particularly at this time of year. Coming up to Hallowe'en, as has happened in previous years, a lot of these nitrous oxide canisters will end up on bonfires throughout the State, which poses its own risks. These things contain compressed gas. Once they explode, they become missiles. It is beyond me how a child or someone else has not been killed by an exploding nitrous oxide canister. We know people, predominantly children, are ending up in hospital. In my constituency, a number of children have gone into hospital with spinal injuries and issues as a result of the inhalation of nitrous oxide.

The responses we have had are do-nothing responses. There is no co-ordinated approach. A total of €3 million has been allocated but local authorities are being left to their own devices.

There is no system of disposal for communities that want such a solution. The failure to regulate the usage of nitrous oxide is one issue. The other issue is the illegal dumping of the canisters, with no waste facility willing to take them because of the explosions that have occurred at those facilities. No recycling facility will take them. Householders are going out and doing the right thing, whether by way of Tidy Towns groups or otherwise, but they do not know what to do with these containers.

The approach the Government is taking is to set up a working group. That is what the Department is telling us.

It has said that a working group has been established, chaired by the regional waste management planning offices with Local Government Management Agency support, to address the issue of the disposal of the nitrous oxide canisters. Another group has been set up to spend a long time talking about it, while the core issue is the regulation. We know there is legislation in place. Unfortunately, it was kicked down the road by the Government when it was brought forward by Deputy Mark Ward. Instead of advancing the legislation and dealing with the core issue - the regulation of nitrous oxide - unfortunately there is a do-nothing approach. The working group has been established. We need an update on its work. I ask that we follow up on this and get that information. We need to know the terms of reference of that working group, as well as what it is looking at and what it hopes to achieve. Ultimately, we need legislation to be passed. We need local authorities to be empowered to be able to deal with the fallout from the dumping of these lethal canisters. Is it agreed to note and publish that piece of correspondence? Agreed.

No. R2026/0409, dated 24 August 2026, is from the Secretary General of the Department of Agriculture, Food and the Marine and is a response to the committee's request for further information. It was flagged by me. Again, this concerns the levy of €26 million being imposed on the Department of agriculture. I want to draw attention to one line from the Secretary General within the correspondence. He said it is obviously very challenging to identify €26 million of reduced expenditure for 2027 at this stage of the 2026 calendar year across the administration budget and the four programmes under the Department's Vote. He went on to say that the Department continues to engage with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation on efficiency and reform proposals. The difficulties imposed by the levy are very clear. I wish to highlight that. Is it agreed to publish and note that piece of correspondence? Agreed.

No. R2026/0410, dated 25 August 2026, is from the assistant secretary general of the Department of Rural and Community Development and the Gaeltacht in response to the committee's request for further information. Is it agreed to note and publish that piece of correspondence? Agreed.

No. R2026/0411, dated 25 August 2026, is from the Secretary General of the Department of Education and Youth in response to the committee's request for information. Is it agreed to note and publish that piece of correspondence? Agreed.

No. R2026/0412, dated 25 August 2026, is from the Secretary General of the Department of Finance in response to the committee's request for information. Is it agreed to note and publish that? Agreed.

No. R2026/0413, dated 25 August 2026, is from the chief executive officer of the HSE in response to the committee's request for further information regarding car parking charges. That was flagged by me. Deputy Bennett wants to come in on this as well. I note the information. It is an issue to which we have given considerable attention at this committee in light of the level of revenue generated by hospital car parking charges over the past five years. Over €73 million has been generated. It is shocking. Testimony from a number of hospitals makes it clear that they deem it now to be a valuable source of revenue due to the underfunding of our hospitals. Some eight years after a review carried out by the HSE at the request of the then Minister for Health, Deputy Simon Harris, another review is being carried out. That speaks volumes about the failure to deal with the issue of hospital car parking charges, something that causes huge pressures for families and people undergoing treatment. I listened to organisations speak about this, in particular the Irish Cancer Society and others. They have said when someone is sick and undergoing treatment there is a financial impact, only for people to be then faced with an additional financial burden in the form of having to pay for car parking charges.

The failure to regulate means that it is a free-for-all for hospitals. St. Vincent's University Hospital increased its maximum rate to €17 per day. If you do the maths on that, that means someone would have to pay €120 a week at the maximum rate simply to access a hospital in order to undergo treatment. We do not need a review. Rather, we need a process to ultimately abolish car parking charges. The response gave no real information on the review that has been initiated. It has given no timeframe for when the work will be concluded. We need more information on the timeframe for the review. It referred to reducing or capping costs. It is a lot of the same language that was used in 2018, which ultimately led to no solution being brought forward to address this issue. We need further information on how long the process will take. We need to know whether it is an attempt to kick the issue down the road again and not deal with it.

Deputy Cathy Bennett: I think the Cathaoirleach has covered everything. Was there a review of car parking charges? What was the outcome? Were its recommendations not implemented?

An Cathaoirleach: A review was carried out in 2018. We can ask for a copy of the proposals.

Deputy Cathy Bennett: I thank the Cathaoirleach.

An Cathaoirleach: Ultimately, nothing happened-----

Deputy Cathy Bennett: We will have a review of a review.

An Cathaoirleach: -----and hence we are here talking about it. Is it agreed to note and publish that correspondence? Agreed.

No. R2026/0414, dated 25 August 2026, is from the Secretary General of the Department of Climate, Energy and the Environment. It is a response to the committee's request for information regarding the Whitestown landfill remediation project in County Wicklow. It is an issue I flagged. This is a legacy issue that has been going on for many years, much to the shock and horror of people in my constituency of Wicklow, in particular in west Wicklow and the Whitestown area. After a botched operation to try to address waste, almost 25 years later the bulk of the waste is still *in situ*. We have a breakdown of some of the costs. There is correspondence from Wicklow County Council which gives a further breakdown of the costs.

Wicklow County Council has received some grant funding from the Department to deal with the waste, but the costs the council has had to carry are colossal, something that, unfortunately, it has inherited because the landfill site is in the county. Over €1.3 million has been spent on legal costs for this case alone, and that is being carried by rate payers and by people in County Wicklow who pay the property tax, etc. That means other services are not being delivered in the county. I would argue the costs should be borne by the Department. A further breakdown is given.

We know that over €11 million has been spent to date and the bulk of the waste remains. They give a breakdown of three different scenarios to deal with the issue between 2026 and 2031. There is a fairly wide range of potential costs of a further €32 million up to €38 million over that period. As I said, the landfill remediation grants are issued to the council, but some of those other costs are not being carried.

I think we need to write back to the Department to question why the full costs are not being carried by the Department and why Wicklow County Council has to bear significant costs due to issues that are outside its control. Is it agreed that we follow that course of action? Agreed. Is it agreed that we note and publish the correspondence? Agreed.

The next correspondence is No. R2026/0415, dated 25 August 2026, from the Secretary General of the Department of Justice, Home Affairs and Migration. It concerns IPAS accommodation contracts. I want to flag it again. This was in relation to cases that are being taken by service providers that had carried out considerable works on properties offered to the Department to be used for IPAS accommodation. We know that a number of cases have been taken looking for compensation where the providers had deemed there was an intention or a perceived agreement that a contract was in place for the accommodation to be used.

We know a number of those cases have been settled. Some of the reported figures that these providers had been looking for went up to €17 million. However, while some of the cases have been settled, we have not had sight of, or been provided with, any figures. I feel that the Committee of Public Accounts should be given full sight of whatever agreements have been reached in the courts and whatever payments have been made. I believe a significant amount of money has been paid out. It sums up the Department's and the Government's failure in progressing and providing IPAS accommodation, something that we have given extensive focus and coverage. I propose that we write back and demand a full breakdown of all of those figures from the Department. Is that agreed? Agreed. Is it agreed to note and publish the correspondence? Agreed.

There are some other items. We said we would try to finish at 2 p.m. Are members okay to go on for another five or ten minutes to try to get through some more items, or do they want to defer the rest? If it is okay, we will continue for another ten minutes. A number of items have been flagged, so maybe we will focus on them.

The next item is No. R2026/0419, dated 26 August 2026, from the HSE communications and public affairs division. It is in response to the committee's request for information regarding the unclaimed income from private health insurance. I have flagged that for discussion, and I alluded to it earlier in our discussion on the financial accounts. Again, it is something that we have given considerable focus. It states that in December 2025, the level of private health insurer debt outstanding was €200 million. It summarised that as €68 million

relating to claims yet to be submitted to the insurers, with €54 million of that relating to claims awaiting full completion and sign-off by the consultant. I mentioned this earlier. I find it extraordinary and quite concerning. Some €40 million relates to claims submitted to the insurers yet to be adjudicated and assessed, and €92 million relates to claims under query by insurers, with €29 million that has been initially rejected for payment by the insurer.

I do not think the document gives sufficient detail in relation to the moneys forgone by hospitals as a result of administrative failure or failures by consultants to sign off. There is also a significant lack of detail with regard to accountability. Reference is made to claims management performance being discussed at local, regional and national performance meetings, but that is totally insufficient. We need more information from the HSE on all of this. I propose that we write to the HSE and try to get clarity on it.

Deputy James Geoghegan: For the voluntary hospitals that the Comptroller and Auditor General audits, we probably have the equivalent figures.

Mr. Seamus McCarthy: What we have are figures where payment was declined. We may not have all of the detail of claims that are in process.

Deputy James Geoghegan: Okay. I would have thought that, as a useful exercise, we could write to all of the voluntary hospitals. Remind me again, but are there some voluntary hospitals that are not under the audit of the Comptroller and Auditor General?

Mr. Seamus McCarthy: That is correct.

Deputy James Geoghegan: And the HSE does not have the data for those hospitals in these figures.

Mr. Seamus McCarthy: No, it says that it does not have them for any of the section 38s.

Deputy James Geoghegan: We can write to the voluntary hospitals that are within our audit. Can we write to the voluntary hospitals that are not within our audit and see what happens?

Mr. Seamus McCarthy: We can write to anyone.

Deputy James Geoghegan: I think we should undertake that exercise. We have all the figures somewhere. We do not need to write to them about the patient charges and unrecovered sums. However, I think it would be a useful internal exercise for us to put a total figure on that. If we put the voluntary hospitals with the HSE, there might be something useful if that could be shared with us. It might inform our future work. We could write to them all separately.

An Cathaoirleach: Yes.

We will move on to No. R2026/0420, dated 27 August 2026, from the Secretary General of the Department of Further and Higher Education, Research, Innovation and Science. It is in relation to the committee's request for information regarding the funding reprioritisation levy on the Department's expenditure and service delivery. Again, this is something I had flagged for discussion. This is the levy being imposed on Departments, and a levy of €53 million is being imposed on this Department. As part of the Estimates for 2027, the Department at this stage is engaging with colleagues in the Department of public expenditure, with the application of the funding reprioritisation levy as part of the engagement. It has outlined an ambitious reform agenda to be pursued across the further and higher education, research and innovation

sectors, together with the implementation. Again, it is a huge burden on the Department. We know there are huge gaps in funding for further and higher education. The question is how a €53 million loss is going to be carried by the Department. This refers back to the document that was redacted, to which Deputy Bennett alluded earlier. There are concerns within the Department of further and higher education with regard to the level of funding. The document has been redacted, so we do not know the full extent. It is important that we get that document.

A further €53 million levy on top of the underfunding there is going to have immense repercussions. Unless any other members wish to comment, is it agreed to note and publish that? Agreed.

No. R2026/0423 is dated 28 August 2026. It is from the chief executive officer of the NTA and is in response to the committee's request for information. Again, that was flagged by me. It relates to the park-and-ride facility in Wicklow where €11 million has been spent on it but due to a lack of funding, the NTA has not been able to make it operational. There is no clarity as to when it will be operational, which is a huge issue of concern. The NTA had cited previously that the level of moneys to provide security on the site would not exceed €50,000. It says in the latest correspondence that, by the end of September, approximately €50,000 will have been spent. The NTA has stated that it will not be this year, but next year before the park-and-ride facility is open. That is absolutely scandalous. I do not think we have the full line of sight of the costs and what the final cost of security is going to be in relation to that. The NTA also gives information in terms of the procurement of an operator to operate that site and say that the tender is valid for six months. It has identified the person but it has not issued the contract. If it does not get the funding within the six-month period to make the park-and-ride facility operational, the project will have to go back to tender. This makes a mockery of the whole process. We need more clarity on that.

I had also asked for specific information on another park-and-ride facility in Wicklow - the Ashford and Rathnew park-and-ride facility. Funding had been pulled from that. It was due to commence construction this year but it was pulled. The site has been purchased. It was acquired by Wicklow County Council through funding from the NTA. We did not get the cost or find out how much that site was, so we need a full breakdown of the figures and how much has been spent on the Ashford and Rathnew park-and-ride facility, which has been pulled. It emerged this week that funding had been pulled by the NTA for another park-and-ride facility, this time in Hollywood in west Wicklow, which was due to move forward. There has been a real kicking of public transport provision in Wicklow and I am sure right across the State as well. We need clarity and further information with regard to the new park-and-ride facility in Hollywood in west Wicklow. How much money has been spent on it to date? Has a site been acquired? It is a crazy situation. I do not need to get into it. Members know only too well people's experiences on the roads with congestion. Unless any other members wish to comment, is it agreed to note and publish that correspondence? Agreed.

We will just note No. R2026/0424, dated 28 August 2026, from Wicklow County Council. It relates to the Whitestown landfill. I mentioned that already. Is it agreed to note and publish that? Agreed.

No. R2026/0426 is dated 28 August 2026. It is from the Secretary General of the Department of Enterprise, Tourism and Employment in response to the committee's request for information on the levy. It was flagged by me. This is the most explicit response that we have

got back from any of the Departments. A levy of €8 million is being imposed on this Department. It has said that it has been able to identify just over €2 million in savings, arising from efficiency and reform initiatives, but it has to find €6 million in additional cuts. It has highlighted a number of bodies that are going to receive cuts to their funding. The principal programme areas affected by these expenditure reductions include Fáilte Ireland, IDA Ireland, local enterprise offices, the Corporate Enforcement Authority, the national clustering programme, the Workplace Relations Commission and Companies Registration Office operations. That sets off alarm bells for me. These are some of the most needy organisations. They are entities out there dealing with employment and corporate enforcement, and we now see them facing a reduction in their funding because of the failure to properly budget at a national level and give an appropriate level of funding to the Department of education. That speaks volumes and it is quite concerning. Unless any other members wish to comment, is it agreed to note and publish that? Agreed.

Next is No. R2026/0438 and is dated 2 September 2026. It is from the finance officer at the Department of Housing, Local Government and Heritage. It is in response to the committee's request for further information. That is again the levy, so I do not intend speaking on it. Is it agreed to note and publish that? Noted.

No. R2026/0445 is dated 7 September 2026. It is from the principal officer in the road safety division of the Department of Transport. It is in response to the committee's request for further information regarding a delay in the submission and laying before the Oireachtas of the 2025 audited financial statements of the Road Safety Authority. This was flagged by me. I spoke to the Comptroller and Auditor General just to get clarification around this. I do not know whether he wants to comment.

Mr. Seamus McCarthy: I will speak very briefly. There is a question about recognition of deferred income, which has been accumulating due to cancellation of tests or failure of applicants to turn up. Once it is resolved, it is a question of figuring out how to account for it and how to bring the income to account.

An Cathaoirleach: Unless anyone else wishes to comment, is it agreed to note and publish that correspondence pack? Agreed. Is it agreed that we will defer all other correspondence and deal with it at next week's meeting?

Deputy James Geoghegan: We agreed that but would it be better now to just have it done?

An Cathaoirleach: I think we need to read them into the record, though.

Deputy James Geoghegan: If they have not been flagged, we could maybe agree them and clean it up?

An Cathaoirleach: I thought there was a requirement for us to read them into the record but if that is not the case, we can agree to note and publish all other correspondence that was listed here today and we can publish it then on our website, bar the few caveats that we had agreed and discussed in our private session. Is that agreed? Agreed.

I will move on to the work programme. The following meetings have been agreed: on 24 September, which is next week, we will have the HSE; on 1 October, we will have the Child and Family Agency, Tusla; on 8 October it will be An Garda Síochána; on 15 October we will have Uisce Éireann; and then on 22 October we will have Greyhound Racing Ireland or-----

Mr. Seamus McCarthy: Rásaíocht Con Éireann.

An Cathaoirleach: Rásaíocht Con Éireann. I thank the Comptroller and Auditor General for that.

I will move on to any other business. Are there any other items that members wish to discuss at this point?

Deputy Cathy Bennett: I would like to ask that the Department of Transport and the Department of Education and Youth be invited in before the committee and the Comptroller and Auditor General in relation to school transport. Every year, I believe all TDs get endless emails about school transport and the chaos that ensues every single September. What is going on is an annual farce. Parents are at their wits' end every year looking for goodwill from family and friends to get their children to school. This is going on every single year.

There was a review done in 2024 and I want to know whether anything was implemented from that and why the school transport system is still in such chaos and is still such a mess. I want to know when the review was commissioned, when the Minister received it and what progress has been made in implementing that review to ensure school-going children have a bus going to school. Every year it is the same issue over and over again. I want to see it corrected and something done about it. It cannot go on that next September we run into the same issues again. There is good money being spent here - taxpayers' money - on the operation of this service, so we have to ensure it is working correctly. Every year it fails to work correctly and something needs to happen, so I am asking that something happen as soon as possible. I am asking that the Department of Education and Youth be invited here to answer question on Bus Éireann and the school transport scheme.

An Cathaoirleach: Is that agreed by members? It is. We will include that in our work programme.

Deputy Cathy Bennett: Thank you.

An Cathaoirleach: That concludes our engagement for today. I thank the Comptroller and Auditor General for his attendance once again. Is it agreed the clerk will seek any follow-up information and carry out any agreed actions arising from the meeting? It is.

Cuireadh an choiste ar athló ar 2.21 p.m. go dtí 9.30 a.m. Deardain, an 24 Meán Fómhair 2026.

The committee adjourned at 2.21 p.m. until 9.30 a.m. on Thursday, 24 September 2026.