

DÁIL ÉIREANN

AN COISTE UM CHUNTAIS PHOIBLÍ COMMITTEE OF PUBLIC ACCOUNTS

Déardaoín, 1 Deireadh Fómhair 2026

Thursday, 1 October 2026

The Committee met at 9.30 a.m.

MEMBERS PRESENT:

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

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 10.36 a.m.

The committee met in private session until 10.36 a.m.

Gnó an Choiste - Business of Committee

An Cathaoirleach: I welcome everyone to today's meeting of the Committee of Public Accounts. We have received apologies from Deputy Joanna Byrne. Before proceeding I will go through a few housekeeping matters. Members are reminded of the provisions of Standing Order 226 whereby the committee shall refrain from inquiring into the merits of a policy or policies of the Government, 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 requirements that in order to participate in public meetings they must be physically present within the confines of the Leinster House complex or precinct.

The agenda for today is to discuss the minutes, accounts and statements, correspondence and upcoming meetings and we will then suspend and begin our engagement with officials from Tusla, the Child and Family Agency. The minutes of the meetings of 17 September and 24 September 2026 have been agreed and will be published on the committee's webpage.

I welcome the Comptroller and Auditor General. Yesterday the C and AG published the 2025 appropriation accounts and the 2025 report on the public services. These accounts and chapters are now available and will provide material for the committee to examine. In addition, there are six sets of accounts of financial statements laid between 21 September and 25 September 2026, which are due to be considered today. I open the floor to the C and AG to discuss these and to present new financial accounts.

Mr. Seamus McCarthy: The appropriation accounts for 2025 were submitted to Dáil Éireann yesterday. There are 46 appropriation accounts. I do not propose to list or go through them. I think a briefing has been provided, drawing attention in some cases to matters that are disclosed and explaining the chapters that were included in the Report on the Accounts of the Public Services for 2025. These are matters that arise from the audits of the appropriation accounts, so they are connected.

Of the other financial statements that were presented, no. 1 is the financial statements of the National Paediatric Hospital Development Board for 2025. These received a qualified opinion. Like a number of other bodies in the health sector, the accounts give a true and fair view except that they account for costs of retirement benefit entitlements only as they become payable. It is a standard accounting approach. Otherwise, the accounts give a true and fair view.

No. 2 is the financial statements for the National Council for Curriculum and Assessment for 2025. They received a clear audit opinion.

No. 3 is the financial statements of Taighde Éireann, Research Ireland, for 2025. These received a clear audit opinion.

No. 4 is the financial statements of the National Economic and Social Development Office for 2025. These received a clear audit opinion.

No. 5 is the financial statements of Galway and Roscommon Education and Training Board for 2025. These received a clear audit opinion.

No. 6 is the financial statements of Cork Education and Training Board for 2025. These received a clear audit opinion.

However, I drew attention to a material level of non-compliance with procurement rules in that case.

An Cathaoirleach: Do members wish to comment on any of those? Okay. I thank the C and AG and his team for the report on the public services and the appropriation accounts that were published yesterday. I know members are still making their way through the 28 chapters in it. I commend the C and AG and the entire team in the office. I know it is a comprehensive piece of work that goes on for the full year annually. I commend and thank everyone. There is invaluable information there that will certainly help to map the work programme for this committee in the time ahead. Fortunately, or unfortunately, again, it puts a spotlight on huge issues in terms of control of public finances. I thank the C and AG personally and the entire team for that work.

Mr. Seamus McCarthy: I thank the Chair and the committee for those kind words on behalf of the staff of the office, who really do put in a huge effort to deliver that. We have to present all of that material together because that is the way the legislation is written and it is a big ask for a relatively small organisation.

An Cathaoirleach: Okay. We will move on, if no one else wants to come in.

There are a number of B items of correspondence to consider today, and these have been received from the Departments and public bodies. We will start with the three deferred items from last week's meeting.

No. R2026/0471 is correspondence from the chief executive officer of the Legal Aid Board regarding non-compliant procurement, dated 17 September 2026. Is it agreed to note and publish that? Agreed.

No. R2026/0473 is correspondence from the Secretary General of the Department of Culture, Communications and Sport regarding the late laying of financial statements, dated 17 September 2026. Is it agreed to note and publish the item? Agreed.

No. R2026/0474 is correspondence from the Secretary General of the Department of Housing, Local Government and Heritage regarding the delay in laying the accounts of the Residential Tenancies Board for 2025, dated 17 September 2026. Is it agreed to note and publish the item? Agreed.

No. R2026/0476 is correspondence received from the chief executive officer of the Dublin and Dún Laoghaire Education and Training Board regarding non-compliant procurement, dated 17 September 2026. Is it agreed to note and publish the item? Agreed.

No. R2026/0477 is correspondence received from the chief executive officer of the Beaumont Hospital board regarding non-compliant procurement, dated 17 September 2026. I

flagged this item for further discussion. I will hold off on that and the next item I flagged as well. I will take the two of them together because they are similar. Can we agree to note and publish that piece from Beaumont and we will come back to it? Agreed.

No. R2026/0478 is correspondence received from the chief executive officer of St. James's Hospital regarding non-compliant procurement, dated 18 September 2026. Again, I flagged that item for discussion and I will speak to the two of them. They are both section 38 hospitals, voluntary hospitals, that fall outside the remit of the C and AG and the public accounts committee. The levels of non-compliant procurement are extraordinary. In St. James's, I think it is over €36 million and in Beaumont, it is nearly €18 million in non-compliant procurement. These are huge levels, which is really concerning in my view. We need further information about that. It puts a spotlight on something that members of this committee have cited time and time again. I mentioned it again last week. A massive gap in governance and control is allowed to exist whereby only four of the voluntary hospitals are audited by the C and AG and there is not the proper scrutiny and oversight. I fear this is allowing these extraordinary levels of non-compliant procurement to continue, something that is totally unacceptable in my mind. It is an issue we are going to come back to time and time again because of that gap in oversight and financial control and because they are not under the remit.

Deputy James Geoghegan: I agree on the general point but I think those two hospitals are audited by the Comptroller and Auditor General.

An Cathaoirleach: Those two are.

Mr. Seamus McCarthy: Yes, they are.

Deputy James Geoghegan: I understand the wider point.

An Cathaoirleach: Okay. Yes, it was a broader point. We need to get a further breakdown of those.

Did Deputy Kenny wish to come in there?

Deputy Eoghan Kenny: Yes, on Beaumont Hospital. I asked a question previously about the payroll system at Beaumont Hospital. It has clearly outlined here, through IBM Ireland, €2.2 million on the payroll system that did not comply with procurement regulations. That is a significant amount of money for a payroll system. It identified the last time that when it changed the payroll system, it did not go to a procurement or tender process and instead went with the HSE's model.

Mr. Seamus McCarthy: I think it is a bit more complicated than that. It went with what it thought was the HSE's model but there were differences.

Deputy Eoghan Kenny: I think the HSE uses a German model or something. Is that correct?

Mr. Seamus McCarthy: I think it is with the same supplier, but it is actually a different model and so there are compatibility issues there.

Deputy Eoghan Kenny: Okay. Would the wider question be: how did a section 38 hospital make this decision? Was the HSE aware of it?

Mr. Seamus McCarthy: I do not know. I cannot answer that.

Deputy Eoghan Kenny: That is maybe something for the committee. In the case of Vodafone Ireland, €250,000 was accumulated on mobile phone network charges through non-compliant procurement. That is a significant amount of money and I do not think Vodafone makes any reference to it in its letter or appendix. We do not actually know who was using these mobile phones or the amount of money that was spent on them. Who availed of this? Do hospitals use mobile phones? I am not sure, but €250,000 on mobile phone charges through non-compliant procurement is a significant issue. I have no idea from the appendix or the letter how this was used within the hospital itself. Is that something for the committee to examine? I think it possibly is.

An Cathaoirleach: We can write and try to get a full briefing note on it. We will write to the HSE as well and get one. I call Deputy McAuliffe.

Deputy Paul McAuliffe: In regard to St. James's and Beaumont, I have to give credit to Deputy Geoghegan on this issue. I refer to the issue of insurance claims, the non-completion of forms by consultants and the loss to the State. Deputy Kenny asked a question of the HSE about it last week. It is such a significant issue and we have done such good work on it. I know we are going to do a broader report on voluntary hospitals and so on but I think we should be looking to do a short report on that issue with very specific recommendations. I do not think the answers that came out of last week were strong enough and, certainly, I would like us to crystallise our view of how unacceptable that issue is. It might be worth reflecting on that maybe in private session or whenever, but I do not want us to wait for a significant amount of time and allow it to get lost among all the other HSE issues. There is enough for a dedicated or specific report on it because we would have some strong recommendations to make.

Deputy James Geoghegan: We have raised this before and I do not know whether this has been actioned yet or not. Maybe we did not fully agree the action. I think we should agree to write to every single hospital on this specifically. What we have is an accumulation of figures by chance, to some extent. We had three Dublin hospitals here. That amounted to €12 million. We had Children's Health Ireland, CHI; I think that was €2 million or €3 million. On the HSE, through the C and AG's reports, we know what that figure is. However, we do not have the picture right across the hospital system as to what the actual cumulative figure is. It would surprise me if it was not close to between €30 million and €50 million when you put it all together across all of the hospitals. We do not have those figures.

An Cathaoirleach: I questioned this last week and we did get an overall figure but we did not get it per hospital. It was for the section 38 hospitals. Again, there is a huge gap there. I think we need to write to all hospitals and get the figure for all of them.

Deputy James Geoghegan: Moreover, we need to make sure they know exactly what we are writing for because there have been loads of attempts to muddy the waters between the patient insurance charges and then the debt claims on insurance outstanding.

They are two very distinct things. One is guaranteed and there are vagaries associated with the other one. They are both challenging issues but the one that can absolutely be fixed is the patient charges insurance claims and to put that figure together.

An Cathaoirleach: We can certainly look at doing a short report on that. I think it certainly would be very worthwhile and maybe we will have a look at who we have written to and what

information we need just to bookend that piece of work. Is it agreed to note and publish that particular item of correspondence from St. James's Hospital? Agreed.

No. R2026/0479 is correspondence received from the Secretary General of the Department of Health in response to the committee's request for information regarding the national children's hospital, dated 18 September 2026. This item has been flagged by Deputy Farrelly and me.

Deputy Aidan Farrelly: This is about the remediation works in particular. I was struck by the report which showed us that 2,000 fire doors had to be remediated. How do you get 2,000 fire doors wrong? I would like us to go back to the board and to the Department to ask specifically for the specifications included in the design, and compare them with the actual make and model of the door installed. What were the costs associated with that? Who bore the brunt of that?

This sheds light on some of the overall issues in terms of the culture there. Either the specification was wrong or the product installed was wrong. It seems very difficult to get those things wrong. That is really what I want to highlight today. Of the many thousands of remediation works that have had to go on because of the specification, what really stood out to me was 2,000 fire doors. They have all had to be remediated. Why? Who bore the brunt of that cost? I would like to get more detail on that in further correspondence. I think it would be very helpful.

An Cathaoirleach: Deputy Farrelly and I also flagged a separate piece of correspondence from the National Paediatric Hospital Development Board. I will speak to the two of them at this point. It is quite concerning. There is new information in terms of the completion of rooms within the hospital. There seems to be some improvement. I think about 5,000 of the rooms are now completed. Of the 5,700, there remain 700 rooms to be completed. There has been an improvement there, but there is no completion date and there is no handover date. The briefing note there from the National Paediatric Hospital Development Board is probably the most up-to-date information out there. It was sent to us last week and that is quite concerning.

There are other areas of concern in it. The fire doors absolutely are one, but they talk about the floors in the theatres. In one theatre the floor had to be done three times. How does something like that happen? Who is looking over this? Where is the clerk of works or the person with responsibility? Looking at the amount BAM has in claims; it is nearly €1 billion. There are fundamental flaws here at every level. Who is responsible for it? I do not think it is for this committee to get stuck into that but somebody is seriously at fault to allow situations like that arise.

There is another situation that has arisen now with the bathrooms. Out of the 244 bathrooms and wet areas that have been fitted, 126 need remediative action to address issues with them. How does a situation like that arise? It goes right back to the initial contract. There were serious issues in terms of the weakness in the contract. There are other issues there with the fire doors, the floors, the ventilation systems, and all of these issues, and again, there is no deadline.

The correspondence given to us is kind of a back and forth between BAM and the Minister. I do not think members of the public want to see that. They do not want to hear that. They

want a hospital delivered, not a kind of backwards and forwards between the Minister and BAM, pointing fingers at each other.

The other point that is concerning and that has come before this committee time and time again is the number of workers on site in the hospital. Again, concern is being drawn to a substantial reduction in workers on site and that has set off serious alarm bells in terms of the inability to provide a completion date. A question was put at committee yesterday as to whether we would see a completion date before 2029 and there was an inability to answer even that question. That does not give much hope to anybody out there.

We need to follow up again and continue to request up-to-date information, progress reports and those specific areas that we have referenced in our discussions here. Unless any other members wish to comment, is it agreed to note and publish that item? Agreed.

No. R2026/0480 is correspondence received from the chief executive officer at the Land Development Agency regarding non-compliant procurement, dated the 18 September 2026. Is it agreed to note and publish this correspondence? Agreed.

Correspondence has been received from the chief executive officer of Bord Bia regarding non-compliant procurement, dated 18 September 2026. I flagged this item for discussion as there were some interesting points. There was a huge level of non-compliant procurement, but the issue that jumped off the page was €65,000 for a Dutch supermarket for non-compliant procurement. I want to get further information in relation to that. Bord Bia has a specific role. I am not sure what the engagement with a Dutch supermarket relates to, so I want to get some information on that. Is it agreed to note and publish this item? Agreed.

No. R2026/0482 is correspondence received from the chief executive officer of the Cork Education and Training Board regarding non-compliant procurement, dated 18 September 2026. Is it agreed to note and publish this? Agreed.

No. R2026/0483 is correspondence received from the chief executive officer at the Limerick and Clare Education and Training Board regarding non-compliant procurement, dated 18 September 2026. Is it agreed to note and publish? Agreed.

No. R2026/0484 is correspondence received from the chief executive officer of Inland Fisheries Ireland regarding non-compliant procurement, dated 18 September 2026. I flagged this item for discussion. It makes reference to an expenditure of quarter of a million euro for weed control with no compliant procurement. It seems like an extraordinary amount of money for it not to go through that process. Given it is Inland Fisheries Ireland, what are the requirements for weed control? I wish to get further information from Inland Fisheries Ireland in relation to that expenditure. Is it agreed to note and publish this item? Agreed.

No. R2026/0485 is correspondence received from the president of University College Cork regarding non-compliant procurement, dated 18 September 2026. Is it agreed to note and publish this item? Agreed.

No. R2026/0486 is correspondence received from the Secretary General of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation regarding the late laying of the 2024 financial statements regarding the National Lottery Fund, the Office of the Regulator of the National Lottery and the Institute of Public Administration dated 18 September 2026. Is it agreed to note and publish the item? Agreed.

No. R2026/0488 is correspondence received from the Secretary General of the Department of Enterprise, Tourism and Employment regarding the late laying of the Competition and Consumer Protection Commission accounts for 2024, dated 21 September 2026.

Is it agreed to note and publish this item? Agreed.

No. R2026/0489, dated 21 September 2026, is correspondence received from the chief executive officer of the Road Safety Authority, RSA, regarding non-compliant procurement. I flagged this for brief discussion. There was expenditure of €2.7 million on a creative agency and, again, there was non-compliant procurement for that. I would like to request a breakdown of what that spending was for, what the campaign was for, etc. Is it agreed to note and publish this item? Agreed.

No. R2026/0490, dated 21 September 2026, is correspondence received from the director of the Residential Tenancies Board, RTB, regarding non-compliant procurement. Is it agreed to note and publish this item?

Deputy Séamus McGrath: Can I just query that one? There are quite a number of issues of non-compliance there but one in particular is €5.4 million in relation to Capita, a supplier, for an extension to business process outsourcing. Do we know what exactly that is? It is a substantial amount of money. Can we query it if we do not know what it is?

Mr. Seamus McCarthy: From memory, I think it is the customer, that is, dealing with people who have to register tenancies and so on, but it may be best if the committee asks for details.

Deputy Séamus McGrath: Yes, business process outsourcing is very vague. Given that it is over €5.4 million, I think we need to get more information.

An Cathaoirleach: We can write and get further information on that. Okay, is it agreed to note and publish that item? Agreed.

No. R2026/0493, dated 24 September 2026, is correspondence received from the Secretary General of the Houses of the Oireachtas Service regarding the Oireachtas broadcasting contract. Deputy Murphy and I both flagged this. I am happy just to move on. Is it agreed to note and publish this item but to redact some of the information? Agreed.

No. R2026/0494, dated 24 September 2026, is correspondence received from the chief executive officer of the National Paediatric Hospital Development Board regarding the progress of the national children's hospital. Deputy Farrelly and I have flagged this. I have already discussed this under previous correspondence, so I am happy to move on. Is it agreed to note and publish this item? Agreed.

Moving on to the work programme, we have the following meetings: on 1 October, today, we have Tusla; on 8 October, it will be An Garda Síochána; on 15 October, we have Uisce Éireann; on 22 October, it will be the Department of Social Protection, chapter 26 - procurement of hot school meals; on 5 November, we are looking at bringing in the Department of education again to discuss school transport; and on 12 November, we have Greyhound Racing Ireland, GRI.

Just moving on to aon ghnó eile, do members wish to raise any other items at this point? No? That concludes session 2. We will now suspend for about five minutes until we bring in our witnesses. I thank the members.

Cuireadh an suí ar fionraí ar 11.03 a.m. agus cuireadh tús leis arís ar 11.08 a.m.

The committee suspended at 11.03 a.m. and resumed at 11.08 a.m.

Financial Statements 2025: Tusla - the Child and Family Agency

Ms Kate Duggan (*Chief Executive Officer, Tusla - the Child and Family Agency*) called and examined.

An Cathaoirleach: This morning, we are engaging with Tusla - the Child and Family Agency to examine its financial statements for 2025. On behalf of the committee, I welcome officials from Tusla - the Child and Family Agency: Ms Kate Duggan, chief executive officer; Mr. Pat Smyth, national director for finance and corporate services; Ms Rosarii Mannion, national director for people and change; Mr. Gerry Hone, national director of services and integration; and Ms Cróna Barry, head of financial excellence and governance.

We are also joined by officials from the Department of Children, Disability and Equality who are attending in a representative capacity. I welcome Ms Lara Hynes, assistant secretary general, and Mr. Andrew Patterson, principal officer.

Finally, we are joined by officials from the Office of the Comptroller and Auditor General, including: Mr. Seamus McCarthy, Comptroller and Auditor General, who is a permanent witness to the committee, and Ms Irena Grzebieniak, deputy director of audit. They are all very welcome here this morning.

Before we begin, I wish to explain some limitations to parliamentary privilege and the practice of the Houses as regards references witnesses may make to other persons in their evidence. The evidence of witnesses physically present or who give evidence from within the parliamentary precincts is protected pursuant to both the Constitution and statute by absolute privilege. This means that witnesses have an absolute defence against any defamation action for anything they say at the meeting. However, they are expected not to abuse this privilege. It is my duty as Cathaoirleach to ensure that this privilege is not abused. Therefore, if witnesses' statements are potentially defamatory in relation to an identifiable person or entity they will be directed to discontinue their remarks. It is imperative that they comply with any such direction. Witnesses are reminded of the long-standing parliamentary practice that they should not criticise or make charges against any person or entity by name, or in such a way as to make him, her or it identifiable or otherwise engage in speech that might be regarded to the good name of the person or entity.

I call on the Comptroller and Auditor General to deliver his opening statement.

Mr. Seamus McCarthy: The Child and Family Agency's financial statements for 2025 record total income of €1.3 billion. Vote 40 - Children, Disability and Equality provided recurrent funding of €1.26 billion, and €28.75 million for capital investment. Vote 26 - Education and Youth supplied a further €61 million, of which more than 60% went towards the school completion programme. Vote 24 - Justice, Migration and Home Affairs provided €2.2 million in support of separated children seeking international protection.

The agency's expenditure in 2025 amounted to €1.3 billion. Some €449 million was incurred in payroll and pension costs. This included €17 million spent on hiring agency staff. At the end of 2025, Tusla employed 5,661 whole-time equivalent staff. This was up 6% from

end 2024, continuing a trend of increased staffing. Non-pay expenditure of €875 million was incurred in 2025. This included €359 million spent on the provision of independent placements for children or young people in need of a place of safety. Some placements are in accommodation procured under special emergency arrangements due to a shortfall in existing alternative care capacity. Expenditure on independent placement provision included €94.6 million related to the placement of separated children seeking international protection. This was up from €61.3 million in 2024, representing an increase of 54% year on year. Some €232 million was spent on direct grants to community, voluntary and charitable organisations delivering a range of child and family services. A total of €141 million was spent on statutory foster care and related allowances. Expenditure on legal services and guardian *ad litem* costs totalled €44 million in 2025. This was up more than 16% from the 2023 spend.

I issued a clear audit opinion in respect of the agency's financial statements for 2025. However, I drew attention to the disclosure by the agency in its statement on internal financial control that in 2025 it continued to incur significant expenditure where the procedures followed did not comply with public procurement guidelines.

An Cathaoirleach: I thank Mr. McCarthy. I will now ask the chief executive officer to deliver the opening statement on behalf of Tusla. As set out in her letter of invitation, Ms Duggan has five minutes.

Ms Kate Duggan: I thank the Cathaoirleach and members for the invitation to appear before the committee today. I am joined by my colleagues Pat Smyth, national director of finance and corporate services, Crona Barry, head of financial excellence and governance, Rosarii Mannion, national director of people and change and Gerry Hone, national director of services and integration. We welcome the opportunity to assist the committee in its important work of scrutinising the use of public resources and ensuring accountability for the delivery of public services.

As chief executive, I am conscious that we are entrusted with significant public funding and with significant responsibility for children, young people and families, often during the most difficult and vulnerable times in their lives. That responsibility requires us to demonstrate not only that public money is properly accounted for but also that it is being used effectively to achieve better outcomes for children and families. My commitment is to be open and transparent with all stakeholders in relation to our services, the progress made, the challenges we face, areas for further improvement and, most importantly, our absolute commitment to continually improve our services.

Tusla provides a broad range of services across the country, working in every community across Ireland, either directly or through one of the 597 community and voluntary organisations that we fund. Approximately 60% of our work is preventative. Through family support, educational welfare, early intervention and community-based services, we engage with and support thousands of children and families right across Ireland each year in the context of promoting their well-being and development. During 2025, we responded to over 106,000 child protection and welfare referrals, an increase of more than 100% since the agency's establishment in 2014 and an annual increase of 10% on 2024. At the end of 2025, we had almost 6,000 children and young people in State care. Almost nine in ten children in care were cared for by 3,529 foster carers. A further 526 live in residential care homes, supported by professionals from Tusla and our partners. A total of 94% of our children in care were engaged

in education and 81% of those transitioning to aftercare remaining in education or training or securing employment.

In 2025, as part of our commitment to reduce reliance on private providers, we opened 38 additional statutory beds, with a further 57 beds expected to open across late 2026 and 2027. We recently announced significant progress in provision and governance of temporary emergency placements, to replace special emergency arrangements. These measures strengthen compliance with standards, improve oversight, and ensure that emergency placements are safer, regulated and operating fully within the legislative framework of the Child Care Act 1991.

In 2025, we also received almost 800 referrals to our separated children seeking international protection, SCSIP, service, a 500% increase in referrals, while caring for or accommodating approximately 1,200 unaccompanied minors. In providing special care, we remain committed to increasing our staffing levels, to enable us to open more special care beds. We regret sincerely that despite our best efforts that we have been unable to meet our statutory and legal obligations in relation to special care provision. We are more confident that our ongoing efforts, combined with the new initiatives outlined in our special care strategic programme, that we will be able to increase special care capacity in 2027.

The demand for all of our services continues to grow, and the complexity of the needs of many children and families we engage with and support has increased significantly. We are operating in an environment of demographic and social change, workforce and property pressures, increasing complexity of need and constraints in the availability of appropriate placements and specialist supports such as addiction, mental health and disability. These factors have consequences both for service delivery and for providing services.

While managing this increased demand across our services, we have implemented significant reform in the agency over the last three years, to improve outcomes for children and families, to better support our workforce, to maximise efficiencies and ensure better value for money. Services are now integrated, closer to the communities they serve, with more equitable access to supports based on population needs and levels of disadvantage. Our workforce is more stable, with new supply routes through the social work and social care apprenticeships, we are recruiting more foster carers and we have completed a significant digital transformation programme, including the development a Tusla case management system, a single digital integrated file for all children, all delivered in house and within budget allocation.

For 2026, Tusla's total budget is €1.44 billion. Thanks to the support of the Minister, Deputy Foley, and her Department, compared with 2025, the budget increased by approximately €188 million, primarily to cover residential costs across separated children seeking international protection, and mainstream special care services, to support foster care, to cover existing levels of service, inflationary pressures, and workforce costs. Approximately 46% of our budget is being spent on providing care placements, with residential care cost of €487 million and foster care costs of €180 million. As CEO, I am clear that increased investment must be accompanied by increased accountability. We must be able to demonstrate what additional resources are delivering, understand where expenditure is exceeding plan and intervene early where performance is not where it should be.

A key focus for the executive management team has been strengthening the connection between funding, workforce, activity, performance and outcomes. This includes improving financial and workforce planning, strengthening performance management and governance, developing more consistent approaches to resource allocation, and ensuring that managers at every level understand their responsibility for both service and financial performance.

This year, the agency is delivering annualised cost savings of over €112.7 million as a result of decisions we have taken to achieve value for money. This is equivalent to more than 8.5% of our annual funded allocation and reflects Tusla's continued commitment to maximising the effective stewardship of public resources and our commitment to ensuring that every euro spent by the agency delivers better outcomes for children and families and maximum value for the taxpayer.

At this point, we anticipate that we will deliver our service plan for 2026 within our allocated resource. However, the demand for placements for at-risk children remains very high. Any further cost containment beyond the measures already taken would significantly impact front-line services and placements, impacting directly on services to the most vulnerable children in the State. Financial management cannot be considered separately from the reality of delivering child and family services. Some of the greatest pressures facing the agency arise in areas where demand is increasing and where suitable services or placements are difficult to secure. These pressures can have significant financial consequences, but they also have very real consequences for children and families. Our responsibility is to seek to address these pressures in a way that is both financially stable and firmly focused on the best interests of children.

Tusla is a large and complex national organisation operating in an environment of increasing demand, significant work pressures and growing complexity of need. We have made important progress in strengthening services, governance and organisational capability. However, I also acknowledge that there remain areas where our performance must further improve, enabling better outcomes for all children and families, further growing and developing our front-line services to ensure that we meet all of our statutory and legal obligations, better supporting our foster carers, seeking to strive a better balance between statutory, community and voluntary and private provision and further strengthening oversight of third-party providers. I am confident that as we reflect on progress made, and in the context of our current focus on developing our next corporate plan, we will improve our performance in these areas. None of this work would be possible without the commitment of our staff, foster carers and partners across the community and voluntary sector. Every day, they work with professionalism, compassion and dedication to support children and families in Ireland.

I thank the committee. I will be happy to take questions.

An Cathaoirleach: I thank Ms Duggan. I ask people to note that we will suspend the meeting at about 12.30 p.m. for a 15-minute break and then resume. The lead speaker today is Deputy Kenny, who will have 15 minutes. All other members will have ten minutes. If time allows, and with the agreement of our witnesses, members will be able to come back in for a short round of supplementary questions.

Deputy Eoghan Kenny: Go raibh maith agat, a Chathaoirleach, agus go raibh maith agat to the witnesses. On 31 August, *The Irish Times* reported that Tusla's internal assessment panel recommended against awarding Dunlicky View Residential Holdings Limited a contract to

accommodate 15 vulnerable children. The reported concerns included potential undisclosed conflicts of interest involving former Tusla employees, pricing significantly above normal limits and a failure to demonstrate value for money. Despite that recommendation, senior management subsequently approved the centre. The reported annual contract value is €2.5 million. My understanding is that Mr. Hone and Ms Duggan were involved. Why was the assessment panel's recommendation overruled? Who had ultimate authority to make this decision?

Ms Kate Duggan: I do not know whether Mr. Hone wants to come in or whether I should start.

Mr. Gerry Hone: This relates to our capacity and ability to provide placements. We are under severe pressure to find sufficient numbers of placements to provide for children. Numbers of separated children seeking international protection, particularly last year, were coming at us thick and fast in terms of what we had to provide in a very short space of time.

Deputy Eoghan Kenny: Was the internal assessment panel not aware of that when making the recommendation?

Mr. Gerry Hone: Absolutely. Any issues to do with a conflict of interest would have been examined.

Deputy Eoghan Kenny: The conflicts of interest were examined before the accommodation was provided.

Mr. Gerry Hone: Yes. They would have been examined at that point. We have to balance all of the time the needs of the children who we have in front of us and who have come into the country and need a roof over their heads today-----

Deputy Eoghan Kenny: In the context of these examinations, were the financial and safeguarding risks formally recorded? Were they escalated to Tusla's board or the audit and risk committee?

Ms Kate Duggan: We have very clear governance in place for the oversight of residential service provision broadly.

Deputy Eoghan Kenny: Absolutely, and I know that.

Ms Kate Duggan: To come back the Deputy's first point, Mr. Hone has the power to make exceptions or derogations on the basis of the totality of information provided, looking at conflict and addressing or mitigating any risks.

Deputy Eoghan Kenny: I just find it hard to understand that the internal assessment panel would have known the complex level of the number of children coming before Tusla and, I suppose, the necessary requirement to provide accommodation, yet it still made a recommendation not to go ahead with Dunlicky View Residential. It reported concerns but the senior management subsequently approved the centre. On the one hand, the internal assessment panel would have known the level and the number of children who required placements and made a recommendation that it was not suitable but, on the other hand, the senior management team said it was needed and decided to go ahead anyway.

Ms Kate Duggan: To be clear, the internal assessment panel looks at the very highest level of standards, which is what we want and where we want the level of governance to be at. It would not look at it from the point of view of the number of children who need the service; it would look at it as a desktop exercise in terms of the information presented to it. What Mr. Hone spoke about with regard to getting the result and seeing that the provider was still interested in providing involved the right people in the service making an assessment on the levels of risk. For example, one of the levels identified was that there was a conflict of interest whereby somebody senior who had worked in Tusla was now working in that organisation. We do have a policy in the organisation of not engaging with former employees and that there has to be a period of gardening leave-----

Deputy Eoghan Kenny: In investigating this conflict of interest, what conclusion did Tusla come to?

Ms Kate Duggan: Mr. Hone can speak about this but at a very high level the conclusion was that the level of risk and the mitigations in place did not warrant that we would not provide services to separated children. The alternatives were that they would have been in unregistered special emergency arrangements or they would have remained in the separated children's centre for one, two or three months.

Deputy Eoghan Kenny: It is difficult to comprehend that an internal assessment panel would recommend against awarding a particular residential accommodation and the senior management team would overrule this. I understand both points of views, in relation to what the internal assessment panel looks at and what the senior management team looks at, but I struggle to understand the point of having an internal assessment panel if the senior management team is just going to overrule it anyway. I will move on, but I want to make the extremely important point that I do not understand why a body would have an internal assessment panel if it was just going to be overruled anyway by the senior management team at a cost of €2.5 million.

Non-compliant training and support expenditure is listed on page 4 of Tusla's procurement appendix. Tusla identifies that €45,345 was paid to Paul Gaffney Psychological Consulting for workshops, trauma-informed support and postvention support. This expenditure was specifically identified as non-compliant because the contract was entered into without a competitive process. Very simply and quickly please, what exactly was delivered for this amount of money?

Ms Kate Duggan: Our director of HR will answer this question.

Ms Rosarii Mannion: There was a requirement to provide supports for our staff in residential and, specifically, in special care services. There were workshops, in-person sessions, online support and Teams meetings.

Deputy Eoghan Kenny: How many people benefited from it?

Ms Rosarii Mannion: Forty-eight.

Deputy Eoghan Kenny: Forty-eight people benefited.

Ms Rosarii Mannion: Yes and it is continuing. It was not for a single period and involves therapeutic intervention and one-to-one counselling.

Deputy Eoghan Kenny: I fully appreciate it is continuing but it is non-compliant procurement.

Ms Rosarii Mannion: That is right and the reason it is not is-----

Deputy Eoghan Kenny: Tusla is continuing with a service that is non-compliant.

Ms Rosarii Mannion: I accept that and the reason we entered into the contract was that this support is-----

Deputy Eoghan Kenny: Ms Mannion cannot just accept it; it is non-compliant procurement and Tusla is continuing with it.

Ms Rosarii Mannion: That is a fact.

Deputy Eoghan Kenny: Ms Mannion is accepting the fact that it is non-compliant.

Ms Rosarii Mannion: I am.

Deputy Eoghan Kenny: Why is Tusla not going back to put in the procurement?

Ms Rosarii Mannion: The reason it is non-compliant is that we had to put in that support immediately, in response to a specific instance that occurred at the time. We have since gone out to recruit a staff member to come into the role and this process is ongoing. There is no intention to continue with external provision around psychological-----

Deputy Eoghan Kenny: It is still continuing, however.

Ms Rosarii Mannion: It is still continuing and the recruitment process is ongoing.

Deputy Eoghan Kenny: I understand that but why can it not go through the procurement process now?

Ms Kate Duggan: We not going to procurement, we are employing a staff member directly and internally as a Tusla employee.

Deputy Eoghan Kenny: Yes but Tusla is continuing with the same company.

Ms Kate Duggan: It has built up relationships with the staff it is supporting in very difficult circumstances.

Deputy Eoghan Kenny: How does Tusla know it is getting the correct value for money if it has not gone to procurement?

Ms Rosarii Mannion: In this specific case, I know certainly that three tenders were sought.

Deputy Eoghan Kenny: In this specific case?

Ms Rosarii Mannion: Absolutely, yes.

In the case of Mr. Gaffney.

Deputy Eoghan Kenny: How is it non-compliant?

Ms Rosarii Mannion: It is non-compliant because-----

Ms Kate Duggan: It was procured.

Ms Rosarii Mannion: -----it exceeded €25,000. There was not an intention that it would but such was the need we need to continue with that support. There were three quotes taken, Specifically in relation to that particular service it had to be done immediately. We had-----

Deputy Eoghan Kenny: So it was a competitive process.

Ms Kate Duggan: Yes.

Deputy Eoghan Kenny: All right.

Ms Rosarii Mannion: It was a competitive process with the view this was going to be a short-term intervention to provide safe systems for work and safe places for our colleagues in an environment where we are extremely challenged. At that point in time I had not anticipated this would extend beyond the €25,000. Such were the issues that-----

Deputy Eoghan Kenny: Okay. When did it begin?

Ms Kate Duggan: We can get the Deputy that date.

Ms Rosarii Mannion: I can come back to him with it.

Deputy Eoghan Kenny: What about the length of time from when it began to when the €45,345 was paid?

Ms Rosarii Mannion: I can give the Deputy those dates. I do not want to give him something that is inaccurate.

Deputy Eoghan Kenny: What about an estimation of it? How many months?

Ms Rosarii Mannion: I would say 12 months. If we are providing psychological support, which we must and should in that case and ideally it should be internally, sometimes there are specifics that cannot be provided internally.

Deputy Eoghan Kenny: Are 48 employees still receiving all of that?

Ms Rosarii Mannion: Yes. I know that service is available as required and it is something staff can volunteer for themselves because obviously, in some of those instances, that is a very private and personal matter.

Deputy Eoghan Kenny: Who awarded the contract?

Ms Rosarii Mannion: I did.

Deputy Eoghan Kenny: Okay. Did Ms Mannion have to approve it with senior management or the board?

Ms Rosarii Mannion: No.

Ms Kate Duggan: Not at that cost.

Ms Rosarii Mannion: From memory, I certainly would have briefed the EMT on this because it was not a secret, such was the requirement in terms of providing this specific service. I did approve that contract.

Ms Kate Duggan: Just to be clear, there would not be a requirement for that amount of money.

Ms Rosarii Mannion: It would not have met the criteria to go to the board.

Deputy Eoghan Kenny: Okay. Ms Mannion said there were three companies.

Ms Rosarii Mannion: Yes.

Deputy Eoghan Kenny: What were the price of the other two companies? If we are saying 12 months is €45,000, how much would the other two companies have cost for that same period? Has she no idea?

Ms Rosarii Mannion: I do not have an idea at all and I am not sure it would be appropriate for me to give specific figures because it would be absolutely possible to identify who the other two providers are, but I am very happy, with the agreement of the Chair, to provide that to the committee in a supplementary note.

Deputy Eoghan Kenny: Yes, it absolutely is required. Would you accept that, Chair? You would. While this training is required it is difficult to understand why the procurement process for it is non-compliant. While the committee will receive a note, we have no real understanding of how much those other two companies would have cost. It is difficult to comprehend.

On the emergency placements over eight months, the briefing the agency has given us confirms expenditure on these special emergency arrangements and their successor temporary emergency placements reached €57.7 million by the end of August 2026. That already exceeds the €52.7 million spent in all of 2025. What is the projected full-year expenditure for 2026?

Ms Kate Duggan: The director of finance will take the Deputy through that.

Mr. Pat Smyth: That expenditure will continue on to a figure of I think about €65 million. I can clarify that afterwards.

Deputy Eoghan Kenny: We are talking about €8 million more than last year.

Mr. Pat Smyth: Yes.

Deputy Eoghan Kenny: What accounts for that increase?

Mr. Pat Smyth: There are a number of things worth mentioning about emergency placements. They are obviously at the extreme end of care in Tusla where we have unavailability of centres which in the past would have had three or four children in them, whereas all of the emergency placements are for single children.

Deputy Eoghan Kenny: I just asked the question of what accounts for the increase.

Mr. Pat Smyth: Extra numbers. The demand-----

Deputy Eoghan Kenny: What are the numbers on last year and this year?

Mr. Pat Smyth: I can give the Deputy full details of the increase on that. Last year we were looking at an average of 60 children per week, effectively, across the year in those.

Deputy Eoghan Kenny: What about now?

Mr. Pat Smyth: It is about 80.

Ms Kate Duggan: Yes.

Deputy Eoghan Kenny: About 80 children, okay.

Mr. Pat Smyth: Those are expensive placements, no doubt about it, but where you have a single child you require an average of ten staff across the 168 hours in the week to look after that child.

Deputy Eoghan Kenny: Do we have an idea of the highest daily rate paid to private-----

Mr. Pat Smyth: We do. We have a contract with each of these companies that provide these services. They were prices we set with these companies, because obviously you cannot go out and procure, or we could not do that in the past, for those specific types of arrangements. We set new prices with those companies back in 2023.

Deputy Eoghan Kenny: The price was the same with all the companies.

Mr. Pat Smyth: At the time we reduced the existing price by about €150,000 per year, so there was a saving put in place at that stage. On 60 places, that worked out at about €8 million per annum, so it is a very competitively-priced arrangement.

Deputy Eoghan Kenny: Are all companies paid the same price?

Mr. Pat Smyth: Yes. It is the same rate. It is a standard rate. It is called locally the rate card on those.

Deputy Eoghan Kenny: How much would be a normal rate to pay?

Mr. Pat Smyth: About €750,000 per annum. About 90% of that is staffing costs.

Deputy Eoghan Kenny: Is there someone in Tusla who independently verifies these providers are delivering the staffing and services involved?

Mr. Pat Smyth: Yes. There is a very comprehensive process around emergency providers that includes not just the pricing arrangements but staffing, Garda vetting of those staff, standards and-----

Deputy Eoghan Kenny: That is verified by someone working within Tusla.

Mr. Pat Smyth: Yes.

Ms Kate Duggan: We established a central compliance unit because again we were cognisant of the risk that may be there. We established that unit under the department of human resources. All these providers have to provide the CVs, qualifications and the references for all staff that are going to go on a roster.

Deputy Eoghan Kenny: Based on the services being received by the children, does Tusla believe it is getting the best value for money?

Ms Kate Duggan: We have ceased our special emergency arrangements that were in place when we were before the committee last year and we now have three categories. We have one group of providers who are new providers and are going through a registration process. We have a group of providers that have failed the registration process and Tusla has taken them over in terms of providing services to children. We have increased the number of registered SEA providers. We now we feel we are getting much better value for money-----

Deputy Eoghan Kenny: Some of the providers failed.

Ms Kate Duggan: They were just never going to achieve registration - the standards we would expect. We now-----

Deputy Eoghan Kenny: What are those standards?

Ms Kate Duggan: We would have to share those with the Deputy. It is a whole list of residential standards, similar to what HIQA does.

Deputy Eoghan Kenny: It covers staffing the services, etc.

Ms Kate Duggan: Yes. It means when we have taken them over, HIQA comes in and inspects and monitors them, which is what we had wanted to do. Yes, value for money-----

Deputy Eoghan Kenny: Has HIQA ever found an issue with a provider while the provider was operational?

Ms Kate Duggan: We only started this at the end of June this year. It has been a huge amount of work for the last year but we brought this in from 1 July and HIQA has just started inspecting and monitoring those services. There is value for money but we are only meeting as an executive this week to see if in 2027 we can achieve further savings in terms of occupancy levels and also differentiating between those providers that are on a path to registration and those who are not. That will be the next phase next year.

Deputy Eoghan Kenny: I thank the officials very much. I wish them the best of luck.

Deputy James Geoghegan: I thank the witnesses. A society is judged by how we look after our vulnerable children. Tusla is at the coalface of that. I think everybody in this room acknowledges that. That is why it is especially shocking the High Court would find a State agency in contempt of court for looking after one of our most vulnerable children. What can Ms Duggan say about how the agency found itself in contempt of court for failing to be able to provide a placement for a child?

Ms Kate Duggan: To give the committee some context, special care is the most significant form of care that can be made under the direction of a High Court order and it is where a young person is deprived of their liberty. They have committed no crime but they are deprived of their liberty because of the risk they are to themselves or others. It is supposed to be a very short, stabilising period of intervention for those children and young people because I do not think any of us want to have children deprived of their liberty if there is no need for it, and if there is then it should be for the shortest possible period.

In the legislative context at the moment in Ireland it is the only legislation where resource cannot be used as a defence in terms of being able or unable to provide a service. It is the only legislation within the public service that extends to that, as I understand it. When we feel that a child is so vulnerable they need to be placed in special care there is an internal committee within Tusla. I should add that has been changed this year and now we are delighted to have the support of An Garda Síochána and the HSE in determining care planning for those young people. An application is then made to the High Court. Since the establishment of this agency we have the potential for 26 beds, as in 26 physical beds, across three units.

Today, we have only 13 beds. HIQA registers those beds. Based on the staffing levels that are available, HIQA will provide us with a registration or licence in terms of the number of people we can have in. At the moment, our registration is for 14. We have 13 young people in because that is all the staff to provide for them within special care. To be open and honest, we have one person today who is subject to a High Court direction who we will not be able to facilitate in a placement until at least next week but we are found in contempt-----

Deputy James Geoghegan: In her opening statement, Ms Duggan spoke about savings of €117 million made by Tusla, and the additional budgets Tusla politely asked for and the Minister for children gave it. How then does she explain the fact that Tusla does not have enough money to pay staff to support the most vulnerable children?

Ms Kate Duggan: We obviously work within public sector terms and conditions regarding pay and conditions. It is a very competitive market for us. We are seeking to attract social care workers, social workers and therapeutic staff. We have to be very honest. The special care environment is a very challenging place to work. We are dealing with the most complex children in society who are a great risk to themselves. They might be young people engaged in criminality or who have an addiction-----

Deputy James Geoghegan: I do not think anyone underestimates the challenge for those staff but is Ms Duggan really saying that there are 13 people in Ireland who are willing to do this job?

Ms Kate Duggan: Not 13. There are 13 children in special care.

Deputy James Geoghegan: Sorry, 13 children.

Ms Kate Duggan: We have about 98 staff working across our three centres doing liaison work.

Deputy James Geoghegan: Ms Duggan said Tusla could only provide for 13 children.

Ms Kate Duggan: We are short about 100 staff. If we are to be fully operational, we are short of about 100 staff.

Deputy James Geoghegan: Is Ms Duggan saying that Tusla simply cannot find staff to do those jobs?

Ms Kate Duggan: Ms Mannion can take the Deputy through what we have done in terms of landing a social care apprenticeship. We have opened up our own training school to attract people and give them the competencies, we have spent about €500,000 on recruitment initiatives and we have worked on retention, but we still have a net loss of staff working in that service. We are obviously engaged with the Department in terms of ongoing supports that could be provided.

Deputy James Geoghegan: What is the solution when it comes to finding those staff?

Ms Kate Duggan: It is multifactorial. What we see across Ireland is a shortage in the supply of social care and social work staff. We have worked really hard over the last three years, led by Ms Mannion, to work with the educational sector and other State agencies to provide this apprenticeship model. That only started for social care this year and it started two years ago for social work. Approximately 220 graduates were graduating in social work every year when

there was a need for about 1,000. Through the new sponsorship programme, earn while you learn, we are now sponsoring individuals with life experience to qualify-----

Deputy James Geoghegan: Let me ask the question another way. Are there people working in other areas in social care who would work in this area if they were given more money or redeployed?

Ms Kate Duggan: Obviously, we have tried redeployment because of course we are taking every measure to maximise the staff who are there. What attracts people to roles? Is it monetary? Is it value-based work? We are engaging with the Department around a suite of measures in terms of increased allowances and perhaps increased supports recognising, first, that the legislation is separate to any other legislation in Ireland because we do not want to be found in contempt of court and, second, these are the most vulnerable children in the State.

Deputy James Geoghegan: It seems a bit meaningless. Tusla has been found in contempt and Ms Duggan is telling me that there is another child in respect of whom Tusla will not be able to comply with orders. What is the point of having a law and a courts system if Tusla cannot even fulfil that obligation?

Ms Kate Duggan: We have taken every effort within our control as an agency to attract, recruit and retain staff. We are back in negotiations with the Department to see if there are any other opportunities we will be supported on in relation to trying to increase the level of staff recruited and retained in that service.

Deputy James Geoghegan: Obviously, Tusla is spending lots of money in lots of different areas. I do not like doing the "either-or" comparisons but the growth in expenditure for unaccompanied minors is eye-watering. It has gone from €33 million in 2023 to €95 million in 2025. What is it trending towards in 2026?

Ms Kate Duggan: It is trending down. It is to about-----

Mr. Pat Smyth: It is going to be around the same figure as in 2026.

Deputy James Geoghegan: It is going to be around the same figure-----

Ms Kate Duggan: It is starting to trend downwards in 2026 based on what we are seeing for early 2027. The Deputy knows that we receive funding for a particular purpose and have to use it for that purpose. We cannot make unilateral decisions on pay, policy, terms and conditions or any of those things.

Deputy James Geoghegan: How many social care workers work in this space who are employed by Tusla?

Ms Kate Duggan: Ms Mannion would have the figures for social work and social care.

Ms Rosarii Mannion: The figure is 98.

Deputy James Geoghegan: There are 98 social care workers working in-----

Ms Kate Duggan: Special care.

Deputy James Geoghegan: No, I am talking about unaccompanied minors.

Ms Rosarii Mannion: I will get that specific figure for the Deputy.

Deputy James Geoghegan: Would it be 30, 40 or 50?

Mr. Pat Smyth: It is more than that.

Ms Rosarii Mannion: It is much more.

Deputy James Geoghegan: How many? Ms Mannion said there were 98. Was she referring to special care?

Ms Rosarii Mannion: Yes.

Deputy James Geoghegan: Is the number of social workers working with unaccompanied minors greater than the number working in special care?

Mr. Pat Smyth: It would be. There are about 500 separated children in residential care so it is a very different model.

Ms Rosarii Mannion: We will get that figure for the Deputy.

Deputy James Geoghegan: Am I right in saying that the presentations of unaccompanied minors is vastly different in the vast majority of cases compared to children in special care?

Ms Kate Duggan: Yes.

Deputy James Geoghegan: It is like night and day.

Ms Kate Duggan: Yes.

Deputy James Geoghegan: Yet Tusla's remit has been to care for children who have come here as unaccompanied minors. From our last engagements, we know that some people who purport to be children who are not children end up in Tusla's care and get referred back. Has this added significant strain to what I would view as Tusla's primary function of looking after the most vulnerable children in the State?

Ms Kate Duggan: We talked about the figure in 2025 of 1,200 referrals. To give an image of that, that is where a young person turns up with a bag on their back and we have to find them a place of safety within 24 hours.

Deputy James Geoghegan: Were children being better looked after in this State before Tusla had to be responsible for such high numbers of unaccompanied minors?

Ms Kate Duggan: No. I certainly could not say that because we have received significant investment to look after those children. That has been largely privatised in that the private sector has come in and provided properties and residential services.

Deputy James Geoghegan: We know the problem is that those type of providers are much more likely to take on unaccompanied minors. It is more attractive because the complexities are lower.

Ms Kate Duggan: We have experienced that, yes.

Deputy James Geoghegan: It is having a distorting effect on looking after those most vulnerable children.

Ms Kate Duggan: It is stretching the resource that is there in the State to look after children and families-----

Deputy James Geoghegan: It must be very hard to explain to a High Court judge, "Look, we're spending millions on the care here. We have hundreds of social care workers working here but we can't look after this highly problematic child who has faced multitudes of trauma and potentially might be involved in crime." How does Tusla explain that to a judge?

Ms Rosarii Mannion: There are 115 staff there.

Deputy James Geoghegan: There are 115 social care workers working-----

Ms Rosarii Mannion: -----with separated children.

Ms Kate Duggan: Our evidence to the High Court demonstrated in all of our efforts that this has not been wilful. Anything we could have done, we have sought to do. This week, we worked with our board to get approval for the first stage of progressing the establishment of a fourth special care centre in Cork because we also recognise that it is difficult to recruit in Dublin across our sector.

Deputy James Geoghegan: Does Ms Duggan believe Tusla should have responsibility for accommodating all unaccompanied minors seeking international protection? Should this be the responsibility of some entity under the Department of justice which, ultimately, has the responsibility here for dealing with international protection in this country?

Ms Kate Duggan: The rights of a child is the principle of equity in terms of the provision of services. We are the agency for children and families.

Deputy Aidan Farrelly: I have had the privilege of interacting with Ms Duggan and her colleagues at various different committee forums in the past couple of years. I am always keen to stress the context within which any appearance happens. It is my belief that Tusla does some of the most important work in our State in engaging with children, young people and their families. I always try to emphasise that. What Tusla does, what every worker within Tusla does and what every foster care worker does is to be commended at every level. Very often, it is grey as opposed to black and white. It is very complex and challenging. Aside from any committee appearance, it would be really worthwhile to consider a way to communicate the complexity of that work so that we can collectively better understand that and its nuance.

Regarding the headline figure of 106,000 referrals last year, when I was a youth worker, one of the things that used to frustrate me most when you put in the effort to make the referral, if and when you believed it was necessary, was to get a letter back saying that after initial review no further intervention was required. What percentage of those 106,000 referrals last year have received "no intervention is required at this time"?

Ms Kate Duggan: I will let Mr. Hone talk to that in a second. I am delighted to say our reform programme went live in terms of our new local integrated service model. That means that across 30 parts of the country now, we have a single point of access into Tusla. Beforehand, if a teacher in a school concerned about a child made a referral to Tusla, it was screened by a social worker who said the child does not meet the threshold for Tusla because it was a child protection response. Depending on which part of the country it was, they were either sent that letter and a thank you or they may have been referred. Now, there is a single point of entry.

The child is screened holistically and needs are identified. If they need a family support response, we have now set up and established 90 family support workers from existing resources. We have a childhood protection team and our care team, and we are connected into the community and voluntary sector. Now, we have seen-----

Deputy Aidan Farrelly: I am just looking for a percentage.

Ms Kate Duggan: Since January, there will not be anybody getting that letter because people will either need another State agency or they will get a service from Tusla or a community-funded service. For 2025, Mr. Hone might have the average number.

Mr. Gerry Hone: Last year, 2025, 50,755 children received a family support service.

Deputy Aidan Farrelly: That is a marked difference from the 106,000 figure, which is often the headline.

Ms Kate Duggan: There were about 20,000 opened to social work and the, obviously, our care. We are probably looking at about 25,000 children who got that response.

Deputy Aidan Farrelly: One in four of those referrals did not get it?

Ms Kate Duggan: Our re-referral rate was about one in five until the end of this year. Since we started the new way of working in January, that has now reduced to 18% rather than 22%. Re-referral is usually the best indicator of a child who came in, did not get a response and came back again.

Deputy Aidan Farrelly: I thank Ms Duggan.

Mr. Gerry Hone: What the Deputy is referencing was a real problem and it was recognised that, for families to receive that type of letter under the old system, was a real problem. The reform programme was geared towards families not receiving that type of letter. We are integrating our family support services at the front door. With every request that comes in for help, we decide what help is actually required and who is the best person to deliver it. That is the new system.

Deputy Aidan Farrelly: I thank Mr. Hone.

Following on from the conversation with Deputy Geoghegan, in correspondence Tusla sent the committee in September with regard to non-compliant procurement, my ears pricked up a little when I saw that €1.7 million was allocated to security services. Overall in 2025, what was the total expenditure on security companies?

Mr. Pat Smyth: I will give the Deputy some high-level figures. There are two parts to security. In 2025, we went out with an overall contract to address the two parts of that. One part is the general security services for buildings, as there is for any public building. It is the same as it is here, that on the way in, there is somebody who is checking people in and out. The more important security service is what we call close personal protection, which involves protecting both staff and children. Our staff are subject to a huge amount of physical violence. Over the last number of years, there has been huge demand to ensure that both staff and clients are protected.

Deputy Aidan Farrelly: I am just looking for the figures from Mr. Smyth.

Mr. Pat Smyth: There was about €3 million spent last year on close personal protection.

Deputy Aidan Farrelly: They are contracts with private companies.

Mr. Pat Smyth: Yes, that is correct. It is with one company.

Deputy Aidan Farrelly: It is just one company.

Mr. Pat Smyth: Yes, one company was procured last year for that service.

Deputy Aidan Farrelly: We saw G4S got something. Which company was procured?

Mr. Pat Smyth: They are the generally security companies. There was again a new company-----

Deputy Aidan Farrelly: Which company was only working directly in the services?

Ms Kate Duggan: With children?

Deputy Aidan Farrelly: Yes.

Mr. Pat Smyth: SRMI is the name of the company.

Deputy Aidan Farrelly: It is SRMI.

Ms Kate Duggan: Yes.

Deputy Aidan Farrelly: What relationship does Tusla have with SRMI? Does it determine the suitability of its staff? I am not sure what their title would be. Are they security officers?

Ms Kate Duggan: They are close protection personnel.

Deputy Aidan Farrelly: Does Tusla determine their suitability to work or is it the management company that does that work?

Mr. Pat Smyth: Obviously, these security personnel are in and around vulnerable places and children. We need to ensure, through our own vetting process-----

Deputy Aidan Farrelly: Does Tusla put them through Garda vetting?

Mr. Pat Smyth: Including the others we talked about earlier, we have a process to vet people who are in there-----

Deputy Aidan Farrelly: No. Does Tusla put every close protection officer through Garda vetting?

Ms Kate Duggan: No, we do not.

Deputy Aidan Farrelly: Either Tusla does or it does not.

Ms Kate Duggan: We do not.

Deputy Aidan Farrelly: Mr. Smyth said Tusla did.

Ms Rosarii Mannion: The Private Security Authority, PSA, regulates the close personal protection, CPP, personnel but there would-----

Deputy Aidan Farrelly: Does Tusla go through a police check for that?

Ms Rosarii Mannion: Generally, there would be a very different standard of vetting for the PSA to apply to CPP personnel from what we would apply to staff in Tusla. Within our central compliance unit, we vet all staff hired through those agencies because the standards are different. We are putting any CPP staff through Garda vetting.

Deputy Aidan Farrelly: Tusla is putting them through Garda vetting.

Ms Rosarii Mannion: Yes, we are.

Ms Kate Duggan: Not the other security staff, though.

Deputy Aidan Farrelly: No, I am only talking about those engaged with young people.

Ms Kate Duggan: Apologies.

Deputy Aidan Farrelly: Tusla puts them through Garda vetting. Does it check their references?

Ms Rosarii Mannion: We have a central compliance unit, CCU, that has been established--

Deputy Aidan Farrelly: Does Tusla check the references of every CCP worker who engages with vulnerable children and young people?

Ms Rosarii Mannion: Our CCU takes the files of everybody who comes in and rechecks and revalidates them. If there is anything they are concerned about, they do not put them through. Yes, they are checking them.

Deputy Aidan Farrelly: The unit carries out reference checks?

Ms Rosarii Mannion: It does a reference check.

Deputy Aidan Farrelly: It contacts the referees of all CPP workers to determine suitability to work with vulnerable children and young people?

Ms Rosarii Mannion: The unit is taking the files that come in-----

Deputy Aidan Farrelly: No. The company does the reference check-----

Ms Rosarii Mannion: The company does the reference check. The file comes in to our CCU, which rechecks-----

Deputy Aidan Farrelly: The CCU reads that file.

Ms Rosarii Mannion: Yes, it will read that file.

Deputy Aidan Farrelly: Is that strong enough?

Ms Rosarii Mannion: Our CCU has picked up numerous issues.

Deputy Aidan Farrelly: I am a qualified social care worker-----

Ms Kate Duggan: I think you have to be-----

Deputy Aidan Farrelly: No, this is critical. I have to go through a degree in social studies and register with CORU to get a determination that I am an eligible person to work in these settings. I just want to check the safeguards are in place because we know the workforce

conditions are not suitable to have an influx of social workers or social care workers who work in these settings. Instead, we are using security-----

Ms Kate Duggan: They are not working. I think that is where there is some confusion. We just need to give some context here. When we talk about close protection personnel, they are not additional people on the roster. They have no authority to restrain children. They do not engage with children. They are on-site-----

Deputy Aidan Farrelly: They are on-site, though.

Ms Kate Duggan: They are on-site, yes.

Deputy Aidan Farrelly: That is enough.

Ms Kate Duggan: We engage commissioned and private services all of the time to be on-site providing services for children.

Deputy Aidan Farrelly: Absolutely, but they are on-site.

Ms Kate Duggan: They are on-site with our staff.

Deputy Aidan Farrelly: Is Ms Duggan telling me they never engage with children and young people?

Ms Kate Duggan: It is very limited. They engage. They are there and present but they do not restrain.

Deputy Aidan Farrelly: What training do they have to engage with our most vulnerable children and young people? Are they receiving child protection awareness training? Are they receiving safeguarding training?

Ms Kate Duggan: That is all part of the contract.

Deputy Aidan Farrelly: Are they receiving trauma-informed training?

Ms Kate Duggan: No. They are not receiving trauma-informed training because that is not a standard training that is required as part of the commissioning of a service or a private provider.

Deputy Aidan Farrelly: I see this as something of an opportunity. If we are going to spend millions of euro on that industry in settings where our most vulnerable children and young people are and providing what Tusla has deemed to be a necessary service, there will be situations - I have worked in residential services before - where those different people interact. That just happens. We have to be absolutely sure that while they also need the security training and they will kick in whenever something happens, it is a non-averse approach to ensure de-escalation.

Ms Kate Duggan: Yes, that is what it is.

Deputy Aidan Farrelly: Brilliant. Naturally, the human instinct will be to talk.

Ms Kate Duggan: Of course.

Deputy Aidan Farrelly: Exactly. It will be to build relationships.

Ms Kate Duggan: To give a little bit of context, we are a highly regulated service by HIQA. With the use of CPP, we firstly worked with HIQA to agree the policy. We worked with HIQA to agree the criteria of when the CPP personnel can be utilised. They are reviewed every week in terms of the social work team and the co-ordinator who has commissioned them. If there are any restraints that had to happen, which has happened maybe once or twice, those are recorded and reported to HIQA. It is really important to know the context of the overall governance we have. As the Deputy said, there is one element for procurement and financial oversight. We have a contract with the company in which all of the specifications in relation to training and qualifications are set out. They are never on-site on their own without our staff.

Deputy Aidan Farrelly: I am not trying to cast aspersions.

Ms Kate Duggan: I will just give some context in terms of their use. At the moment, we have six centres across the whole country. We have 6,500 children in care and we have six centres. That is in the context of an organisation where, if we go back to 2022, there were 894 noted incidents of violence, harassment and aggression.

This year to date, there have been 1,574, of which 37 have caused a staff member to be out on leave for more than three days. Recently, a young person was targeting staff with home-made weapons and liquid items. The staff had verbal, physical and sexual aggression from the young person. We engaged a CPP provider to be there to make sure there was a presence on-site, so the staff felt safe to be on-site with the young person.

Deputy Aidan Farrelly: I am not professionally qualified enough to challenge Ms Duggan on the policy decision to do that. Tusla workers are telling it they need that. I am not targeting that.

Ms Kate Duggan: HIQA, as the regulator, has also agreed with the process.

Deputy Aidan Farrelly: However, when they are there, we have to be absolutely sure from our perspective that we are doing everything within our power to determine suitability to be there, not just from a security perspective but everything else as well.

Deputy Albert Dolan: I want to say a massive thank you to Tusla for the work it has done in its purchase order publishing. I thank Ms Barry for meeting me earlier this year to take me through all the work Tusla is doing to be as transparent as possible, I appreciate that and it needs to be recognised here today, especially the work Ms Barry has been doing in her section. On purchase order publishing, is Tusla operating on the integrated financial management system, IFMS, at present?

Ms Cróna Barry: Yes.

Deputy Albert Dolan: When did it move over to that?

Ms Cróna Barry: In July 2023.

Deputy Albert Dolan: Does Tusla believe it is possible to implement a golden thread of information? It has so many contracts across the State with so many entities. For Tusla to be able to manage them and understand whether it got what it was looking to get, the purchase orders and ultimate payments need to be linked back to the original contracts in a very visible way. Does Ms Barry believe that is possible in the IFMS system, or is there anything that would hinder Tusla from doing that?

Mr. Pat Smyth: I will answer that, just to give a bit of context. All of us in the future are going to require a system that looks like that. On how it is going to be delivered, the question in my mind is whether IFMS does that or some further development is required. At this point in time, I would have to say that some further development is required. It is not there in terms of what we see within IFMS at the moment. That said, the implementation of IFMS in Tusla, outside of the staff that we put there, did not cost Tusla. There was good cost-saving in terms of that whole project, because it meant we were able to piggy-back on what was happening.

Deputy Albert Dolan: Okay. I am conscious of the time. I listened with intent to the opening statement. To be fair, Tusla is probably one of the only State bodies that has come in here and outlined what cost savings it has achieved in the last year. Can the witnesses confirm that amount? How were the savings achieved?

Mr. Pat Smyth: I will answer that. There are three tranches within it. The most recent one is €3 million that we have put in place this year. The controls for 2026 have been very rigid and we have been under quite stringent control with our Department and through the Department of public expenditure in terms of trying to deliver services within the funding we have this year. The smallest of the savings was achieved this year in terms of really going after administrative areas, in one case putting in a digital process that gave us some extra saving on that. That was €3 million that we have achieved this year. I referred earlier to the reduction in the price of the emergency placements. We achieved a €9 million saving in 2023 that has continued to-----

Deputy Albert Dolan: How did Tusla achieve that €9 million saving?

Mr. Pat Smyth: We sat down with the companies. We had a zero-base cost arrangement built with them. We implemented what was very clearly an unarguable case in terms of staff, taking the rates for those and taking what looked like a lot of profit out of the system.

Deputy Albert Dolan: It is absolutely critical that Tusla continue to use its position as a huge buyer in the State to put downward price pressure on any of its existing suppliers, obviously without breaking the relationship. Tusla should absolutely be seeking out every saving it can for the betterment of the organisation and for the ability of the State to respond then to other situations that arise. On staff, Tusla is spending €427 million on residential care. Is that correct?

Mr. Pat Smyth: On residential care, yes.

Deputy Albert Dolan: What was its own staff cost? It was said that Tusla has over 5,000 staff.

Mr. Pat Smyth: That is about €400 million.

Deputy Albert Dolan: Tusla is spending €400 million. I know there is a huge separation.

Mr. Pat Smyth: Some of the staff cost of €400 million is within the residential cost. The residential cost of €427 million is made up of third parties and it is made up of our own residential staff.

Deputy Albert Dolan: Does Tusla believe the State is getting value for money for the €427 million spent on residential placements in 2025? I am not saying it is an area where we are going to see reduced cost immediately.

Mr. Pat Smyth: I will give the Deputy a really quick piece of context on this. The external cost in 2025, the average cost, was about €415,000 or €416,000 per child per annum. That is covering every child, day and night, weekends and bank holidays. Dividing that figure by 365 days and by 24 hours, we get a figure of €46 per hour. That is the cost per hour to the State of looking after a child. I think in Ireland in 2026, in comparison to the cost that each of us would pay for lots of services, €46 per hour is not expensive. The bigger economic question for us is this. As regards the money we spend on the 6,000 children, the evidence we have is that 85% to 90% of those children who are in the care of the State and whom the State needs to support have very good outcomes. I think that is very good value for money. I do think we are getting value at the moment.

Deputy Albert Dolan: Are there any discrepancies or differences in terms of approach that Tusla sees across residential providers? Are there good residential providers and bad ones? What is Tusla doing to raise the bar on standards across those providers?

Ms Kate Duggan: We have given the committee an example in respect of the residential services. There is very little differentiation in cost between the statutory provision, the community and voluntary provision and private provision. That is a really important thing to say. We still want to reduce our dependency on private providers as a public State body. From 2018 to 2023, there was not significant investment in that space and we are playing catch-up. Certainly our ambition over the next three years is to reduce our reliance on private provision.

Deputy Albert Dolan: On private provision, it is very visible how much Tusla is spending on it. We all know the number. We know the purchase orders and can see that. However, there is no real understanding of outcomes. How does Tusla evaluate outcomes with its providers?

Ms Kate Duggan: In residential services, we have the well-being model, which is the outcomes-based framework for looking at outcomes for children, the goals we want, having them in education, etc. All of that will be looked at as part of the child's care plan. Financial oversight and financial governance is one thing. The other thing is the child's care plan, what is in it, what they are achieving, whether they are staying in education and all of those issues. Those providers are inspected and monitored. They are registered as private providers. There is a whole system of regulation and oversight in respect of them. There are annual meetings with them, meetings around care planning. There would be meetings if there was any change to costs. I think, around this table, we are demonstrating an absolute commitment to value for money, but an absolute commitment to making sure the money we are getting is delivering better outcomes for children. We are seeing that over the last three years it has been doing so. This can be seen in outcomes across the CSO data, and outcomes in terms of transitioning to aftercare.

As I speak today, there are at least 200 or 300 young people in Ireland who I am really concerned about. I am concerned about them, about their engagement in criminal activity and their risk of exploitation by criminal gangs. I am concerned about the fact that they cannot access mental health services. It is not to say that everything is great.

Everything is not great but everything is better than it was. We know what needs to be done. Certainly for us, in terms of looking forward to the lobbying for investment in the Government's new whole-of-government alternative care policy, that is where we have to see more progress.

Deputy Albert Dolan: Following on from Deputy Farrelly's point about the people who are ultimately employed to do these services and provide these jobs, there was an article on RTÉ on 22 April 2026 which said that fake references were used for staff at a children's care home company. I cannot blame Tusla for the fact-----

Ms Kate Duggan: We picked it up.

Deputy Albert Dolan: Exactly. That is what I am saying. I cannot blame Tusla for somebody putting in a fake reference, but is Ms Duggan confident that she has robust controls to identify instances like that?

Ms Kate Duggan: Our system of governance picked it up.

Mr. Pat Smyth: We have done that in a number of providers' cases as well. It is not just one-----

Ms Kate Duggan: I think we have stopped about six.

Mr. Pat Smyth: -----where we have had evidence of that.

Deputy Albert Dolan: So there were six instances-----

Mr. Pat Smyth: I am taking prosecutions.

Ms Kate Duggan: I am sorry, I am not saying there were six such instances but we have ceased working with six providers where-----

Deputy Albert Dolan: Okay. Has Tusla cut off relationships with providers where it found that they were providing fake references?

Ms Kate Duggan: No, it was not to do with fake references. There could be other issues. We can get the data on the number.

Deputy Albert Dolan: Okay, there were other issues. What I wanted to get at was that if somebody comes to Tusla with a fake reference, I assume it is not going to continue with that provider.

Ms Kate Duggan: I thank Deputy Dolan for what he has recognised. As I understand it, we are the only public sector agency that has a central compliance unit that has taken on that level of work because we are so concerned about the risks to children and families. We also notify other State agencies if we are aware that we have found anything through our systems to make sure they are aware of any possible risk within their system.

Deputy Albert Dolan: I thank Ms Duggan.

Deputy Martin Daly: I thank the witnesses for coming in this morning. I pay tribute to the really complex and difficult work that Tusla's front-line staff have to carry out and the huge burden of responsibility that Ms Duggan, as their manager, carries because of that. I can sense that even from her concern about the 300 children she is worried about who are going to fall into long-term issues around criminality.

That brings me to my questions. Any question I ask is not contentious; it is just to seek out information. Ms Duggan says that 60% of Tusla's work is preventative, and about 50% of the budget goes to placements. What sorts of ways does Tusla measure outcomes with its

preventative work to see that it works in terms of, let us say, recidivism - I do not like using that word for children - for children whose outcomes do not match the supports that were put into place?

Ms Kate Duggan: One of the reasons I accepted this role is because of my commitment to early intervention and prevention and wanting to turn the ship and the tide in the provision of child protection and welfare services. Again, I am only going to stand here before the committee and be very honest. As an agency, we were not in a position to be able to collect all of the information and data we wanted because a number of our services are outsourced to absolutely brilliant community and voluntary services. I think of Barnardos and all of the different agencies that we fund right across the State. We did not have enough information to be able to measure outcomes. It is great sometimes when a child gets some service, but is it the right service? We try to make sure there is not a duplication of effort within communities and services. The very first thing we have had to do - it only started this year - is to get one single file, as we have said, for the child. All of the data around family support services that we provide either internally or externally through commissioned services is now on our Tusla case management system. For the first time ever in 2026, we are going to have the right data collected in the same way right across the country. That is the first important step. Second to that - it is a very important part of our reform programme after the last two years - is that we have developed an outcomes framework. I am very happy to send Deputy Daly a copy of that. The outcomes framework has now been built into the new processes that we have just described in terms of the provision of services to children when they need a service from Tusla. We will be able to start to monitor those outcomes now that we have the data, the recording system and a way of measuring outcomes. We are moving much more away from an output model into that outcomes-based system.

Deputy Martin Daly: That is hugely important given the level of investment, but it is not even about the level of investment; it is about outcomes for the individual children.

Ms Kate Duggan: To give an example, up until this year a family might be referred to a community and voluntary sector agency. We may not have known whether that intervention worked. Now there is a system in place where we check on the intervention work from the point of view of meeting the child's needs at an earlier stage. That allows us to do work around the commissioning of rights services in communities in response to need.

Deputy Martin Daly: I will move on and follow on from what Deputy Dolan was asking. Tusla told this committee previously that it costs about €13,000 per child per week in residential care. That is about €700,000 per annum. It seems like a huge amount of money. It is a large amount of money, but Ms Duggan put it into context in terms of the 365-day care of children with particular needs. I accept that it is not going to be an inexpensive service. I also note from her statement, which I listened to, the information on the public provision of beds. We have 526 living in residential care homes and then Ms Duggan talked about an additional 38 additional statutory residential beds with a further 57 to open. It is slow progress. Again, I am not being critical because these things take time. I am interested in making a comparison between fully staffing a publicly provided provision compared to the private provision. There are stories outside of Tusla, in business circles, which say this is a hugely profitable exercise and that companies are making substantial profits in this area, in spite of the type of care that is being provided and the complexity of that care.

Ms Kate Duggan: The risk is that while we have agreed a price, they then start to look for increased pricing based on individual children's needs. We all know they have shareholders to keep satisfied. Certainly that is why we would like to reduce our reliance, but it is going to take some time. We would estimate that at any one time today we would probably need an extra 300 to 400 statutory beds to be able to rebalance that provision.

Deputy Martin Daly: For people like the witnesses who have committed to public service and the provision of care for children, and who have many different backgrounds coming into this career, there must be some regret about the dependency on shareholders. I am not anti-business, but this is the provision of care for children. I question whether the value that is being hived off to the shareholders cannot be invested into the care of the most vulnerable children in the State.

Mr. Gerry Hone: It is important to understand that when we provide services, through the tendering process that we put out, the way our residential provision is actually structured is that it is tiered. It is tiered along the complexity of the children who are looked after in those particular units. We have some young people who will need a wraparound service by a team of staff on their own because they cannot live on their own. A pricing structure is agreed for the type of care and that is consistently applied across all residential provision. It is worked out between operations and finance to make sure it is reasonable and the cost is reasonable. We do the same for dual-occupancy units and multi-occupancy units. Those figures have been worked out and tiered and systemically applied across the system.

Deputy Martin Daly: This is a final question. Has any economic analysis been done into the provision of care in a public bed or public residential service?

Mr. Pat Smyth: We have done our own internal assessment of this and it is quite comprehensive. I just want to clarify the issue, as I do not want to get too lost in the figures.

Deputy Martin Daly: Sure.

Mr. Pat Smyth: The average cost of a child with all the different types of residential care for what we call mainstream kids was €416,000 per child last year. That does contain those very high-cost ones that we talked about. There are now 80 of those, but there were 60 of them last year. We mentioned the €13,000 a week. On average, when we take those with the other placements, we are looking at about €400,000 per year.

The Department of public expenditure has done an analysis of the disability costs on the other side. They are more expensive than the children's costs for possibly a similar type of placement. The UK did a study last year on its costs. Our costs are a little bit less than those. In terms of those points, we are in the same zone. Another point I would make is that at the moment the pricing we have for private placements is less than what our statutory services run at.

Just one other point is that our ambition is to try and get to about 50:50 in this, so that we have 50% State and 50% private. At the moment it is about----

Deputy Martin Daly: I note the HIQA inspections - how do we ensure that those standards are being maintained and that profit is not the only driving motive?

Ms Kate Duggan: They are inspected, monitored and registered so there is a process. One of the concerns we are starting to see, to be very honest with the committee, is the private providers in services starting to almost cherry-pick. That is not just in children's services. We sometimes see that across the board, such as in older person's services. That is one thing we are very mindful of. We are also seeing a change in complexity of need. When we talk about our temporary emergency placements, over half of those young people will already have been in a residential service or foster care placement but due to complexity of need, that broke down and then we had to place them in an emergency placement. It is more about that consistency in provision, not discharging young people with more complex behaviours.

Deputy Martin Daly: I thank Ms Duggan for that answer. I have one last question I really want to come to. It is probably historical but the witnesses might be able to explain it to me. The State Claims Agency settles actions against Tusla. My concern is not that someone sues, it is determined and it is settled. My concern is this: within an organisation that is not responsible for the cost of its own indemnity, what safeguards are there to encourage better practices and better behaviour and to reduce risk within the organisation?

Mr. Pat Smyth: Tusla sits as one of the better performers with regard to the State Claims Agency in terms of the information that is given. We operate in the A rating, the highest level within that. The relationship with State Claims Agency is very strong so reporting the information around claims etc. is extremely high.

Deputy Martin Daly: That is fine; Mr. Smyth has answered that. It is just an unfortunate part of our modern society - I see that litigation is rising.

Deputy Joe Neville: I will ask some general questions and then we might get to specifics around financials. Typically, how does the average child end up under Tusla's care?

Ms Kate Duggan: There are three main groups of children. First of all is the group of children we have been working with in a supported way, trying to support a family where often there are issues like domestic violence, addiction, parental mental health issues, poverty and social challenges. It reaches a point where we believe the family is no longer safely able to care. We make an application to the court for either an interim care order-----

Deputy Joe Neville: Are they children living in, shall we say, regular houses but for one reason or another-----

Ms Kate Duggan: Yes, living at home in regular houses.

Deputy Joe Neville: Are there 6,500 in Tusla's care?

Ms Kate Duggan: There are 6,000 in Tusla's care.

Deputy Joe Neville: How many of the 6,000 come from that cohort?

Ms Kate Duggan: I will get the Deputy a proper breakdown. I would think two thirds.

Deputy Joe Neville: That is 4,000.

Ms Kate Duggan: I will get the exact breakdown for the Deputy.

The second group is where there is an incident. Gardaí are called to a house when an incident occurs. The family may not have been known to us before-----

Deputy Joe Neville: The kids need to be taken out of there.

Ms Kate Duggan: The kids have to be taken out of there urgently on an emergency basis.

Deputy Joe Neville: How many would that be, roughly?

Ms Kate Duggan: I am afraid to say because I do not have the facts.

Deputy Joe Neville: I will not hold Ms Duggan to it; do not worry. I am just trying to get a breakdown for myself.

Ms Kate Duggan: There are probably 1,000 every year through section 12s and emergency care orders. I am conscious that Mr. Hone, who is much closer to operations than me, might have-----

Deputy Joe Neville: Mr. Hone is nodding his head so Ms Duggan is probably not far off.

Ms Kate Duggan: It is about 1,000. I can get it to the Deputy tomorrow. Then there are children who come here as unaccompanied minors.

Deputy Joe Neville: How many would that be?

Ms Kate Duggan: In 2025, 1,200 were referred and about 500 were in care or accommodated by us.

Deputy Joe Neville: Some 90% of the children are in foster care homes. Is that correct?

Ms Kate Duggan: It has reduced from 90% to about 87% in foster care. As an agency, our first commitment is to try to keep children safely at home. Our wish is to have the support of the wider State to build resilient families so that where parents have issues, they are able to seek supports they need. If a child has to come into care-----

Deputy Joe Neville: Where there are children with antisocial behaviour or under JLO agreements, does Tusla get involved at that point? Is it notified when children are involved with the JLO?

Ms Kate Duggan: Yes. The next category is the number of young people volunteered into care by their parents. The parents approach the State to say that they cannot cope any more. There are probably two cohorts in that regard. We see a small number where the child or young person has a disability and they are unable to get State supports. They may volunteer that child into the care of the State seeking State supports. This is a low number. The second group - while it is still a low number, we are seeing an increase - is where young people, in particular teenagers, are engaging with or being groomed by criminal gangs or engaging in antisocial behaviours and the family may decide they are unable to keep them safe and they look to the State to seek to provide a response.

Deputy Joe Neville: I think we are all aware of cases like that. On the 1,200 from international protection, did I see somewhere that 300 people were found to be adults?

Ms Kate Duggan: Does the Deputy mean in terms of age determination?

Deputy Joe Neville: Are we saying that up to one quarter of the numbers that come through are over 18?

Ms Kate Duggan: That is not deemed when they come through. They are referred to us and presumed to be a minor.

Deputy Joe Neville: Tusla finds that out.

Ms Kate Duggan: That has changed since January. With the new EU migration pact, the Department of justice is now taking over. It was always responsible for age assessment but it has taken over and has a new process in place around age determination. We are seeing much lower numbers referred to us and much more alignment with the determination that the person is a minor.

Deputy Joe Neville: Instead of going to Tusla, they go to IPAS centres. What is the annual average annual cost for an applicant?

Mr. Pat Smyth: It is about €200,000 per child.

Deputy Joe Neville: It is €200,000 per child per year.

Mr. Pat Smyth: Yes.

Deputy Joe Neville: So, we have 1,200-----

Ms Kate Duggan: There are 500 in care. Some 1,200 were referred. Within a year 1,200 came through our system but at any point in time 500-----

Deputy Joe Neville: At any point in time, Tusla has 500.

Ms Kate Duggan: Yes.

Mr. Pat Smyth: It is €100 million.

Deputy Joe Neville: Is that €100 million a year part of Tusla's €1.1 billion budget?

Ms Kate Duggan: Yes.

Deputy Joe Neville: That is a significant amount. Nearly 10% of Tusla's budget is for 500 people coming through IPAS. It is one of the costs of immigration that people would not be conscious of. The figure of €100 million a year is massive.

Mr. Pat Smyth: They are children under the age of 18.

Deputy Joe Neville: That is in addition. It is just the cost. Typically, when people think of IPAS they look at the Department of justice figure of €1.2 billion, but there is another €100 million here.

Tusla's budget was €1.4 billion for 2026. Will it seek an increase for next year?

Ms Kate Duggan: Yes, we have sought an increase.

Deputy Joe Neville: I like to use 2019 as a pre-Covid reference point. What was Tusla's budget then?

Ms Kate Duggan: We got a 14% increase this year on 2025.

Deputy Joe Neville: Public spending has gone up by, I think, 62% since 2018.

Ms Kate Duggan: We have probably been about 10% or 11%.

Mr. Pat Smyth: We will get that for the Deputy. I suppose the-----

Deputy Joe Neville: If Tusla could get that for me, I would appreciate it. It is important.

Mr. Pat Smyth: I will give the Deputy a couple of figures on that. We probably have got 1,000 extra staff since then. The funding for that is in place.

Deputy Joe Neville: Public service staffing has hugely increased.

Mr. Pat Smyth: Correct. That is about a 20% increase in that number since then.

Ms Kate Duggan: Placement costs are our biggest driver. The increase in placement costs-----

Mr. Pat Smyth: Residential costs, absolutely.

Deputy Joe Neville: They have gone through the roof as well.

Mr. Pat Smyth: They have increased very significantly because there is a large increase in the number of kids. The average cost has not increased that much.

Deputy Joe Neville: So 10% of Tusla's budget is for those 500 a year who come through the system. I think it was said that 46% is for foster care.

Ms Kate Duggan: No, it is placement costs.

Deputy Joe Neville: What are placement costs?

Ms Kate Duggan: Generally either residential or foster care.

Deputy Joe Neville: So both.

Ms Kate Duggan: Yes.

Deputy Joe Neville: Does that include the €100 million on IPAS?

Mr. Pat Smyth: It does, yes.

Deputy Joe Neville: Half of Tusla's total budget is on placement.

Ms Kate Duggan: Yes.

Deputy Joe Neville: What is the other half?

Mr. Pat Smyth: There are staff costs because the core of the service is social work and social care at the front door. We have about 3,100 social workers and social care workers.

Ms Kate Duggan: Ms Mannion has the breakdown in terms of staffing levels and front-line versus management which is also an important metric to call out as an agency.

Ms Rosarii Mannion: If the question is what the breakdown is, then 91% of our staff are front-line or front-facing, and 9% are management and administration.

Deputy Joe Neville: Would Ms Mannion say it is management and administration or just management?

Ms Rosarii Mannion: It is just management.

Deputy Joe Neville: How many are in administration?

Ms Rosarii Mannion: They are not strictly administration. That is a wrong categorisation. We have management and then we have front-line staff. We have a new resource allocation model where we can break things down by team-----

Deputy Joe Neville: I am just saying that for me, front-line staff would be those out dealing with cases.

Ms Rosarii Mannion: Sure, or it could be a clerical person on a social work team, or a receptionist dealing with child protection and welfare. I can give the Deputy this information as a follow-up, if he wants, because we have gone into the minutiae.

Deputy Joe Neville: Can Ms Mannion give me the average salary as well, by category, afterwards, just so that I can get a clear picture of the situation?

Ms Rosarii Mannion: Absolutely, we can. Indeed, if the Deputy wants, we can send on a presentation on this information, because we have put a lot of work into it and we have it in very granular detail.

Deputy Joe Neville: Yes, that would be very helpful. I thank Ms Mannion.

Mr. Pat Smyth: I might just clarify a point. The financial statements highlight some of the figures the Deputy is trying to get at there. We have talked about the staff. We provide approximately €230 million in funding to voluntary agencies as part of that budget as well.

Ms Kate Duggan: That would be Barnardos, and other well-known child and voluntary NGOs.

Mr. Pat Smyth: Those organisations would be included in that figure.

Deputy Joe Neville: How many NGOs does Tusla fund?

Mr. Pat Smyth: We have about 450 agencies, but that includes-----

Deputy Joe Neville: How much money is given? What is the link there?

Mr. Pat Smyth: We have got a pretty wide range of agencies. We have the family resource centres, and there are about 130 of those around the country.

Ms Kate Duggan: I am sure we fund those.

Mr. Pat Smyth: They get funding of about €30 million a year. We have the schools completion programmes, which are an initiative of the Department of education. It is concerned with trying to keep at-risk kids in school.

Deputy Joe Neville: I have ten seconds left and I have two questions. Who signs off on the staffing? I know the HSE has had issues. It has, essentially, hired too many people. We were in here last week discussing it.

Ms Kate Duggan: We have never broken our pay allocation. We have a pay and numbers strategy, and we are going to deliver within budget.

Deputy Joe Neville: Tusla has not broken it like the HSE.

Mr. Pat Smyth: No.

Ms Kate Duggan: No.

Deputy Joe Neville: What is the amount that can be signed off on from a control perspective? I ask because it emerged last week that every purchase order, PO, over €10,000 went to the chief financial officer. Does Tusla have anything similar?

Mr. Pat Smyth: No, that is not the case in Tusla.

Ms Kate Duggan: We do not have that. We have both pay and numbers in every region, so every regional chief officer has to live within their budget from both a pay and a numbers perspective. There are then the escalation points in terms of what has to come to the executive management team, EMT, and what has to go to the board in terms of broader purchases. We are, though, within our pay and numbers. We have agreed to it and we are going to deliver our services within budget this year. We have not reached our pay numbers and we have very low agency levels.

Mr. Pat Smyth: Our controls are very comprehensive. We have a very comprehensive internal audit process as well that checks controls.

Ms Kate Duggan: We have very tight controls.

Mr. Pat Smyth: The internal controls are quite strong. People understand them, and the organisation is smaller than the HSE, so their implementation is probably easier.

Deputy Joe Neville: A budget of €1.1 billion is still big. It is a lot of money. I know the budget has been going up, so maybe the organisation needs less funding. I am always slightly concerned about whether organisations operating within their budgets means they are potentially being overfunded, and are working up to the amount.

Mr. Pat Smyth: It is a reasonable question, but I think if we-----

Deputy Joe Neville: I know. If an organisation stays within its funding every time, then we have to question whether it is getting too much money.

Mr. Pat Smyth: We can demonstrate very clearly where the money is being spent. I think it is an easy business case to demonstrate it.

Deputy Joe Neville: That is fine. I thank the witnesses very much for all their help.

An Cathaoirleach: It is just after 12.30 p.m., so we will now take a 15-minute break.

Cuireadh an suí ar fionraí ar 12.34 p.m. agus cuireadh tús leis arís ar 12.54 p.m.

Sitting suspended at 12.34 p.m. and resumed at 12.54 p.m.

Deputy Cathy Bennett: I welcome the witnesses. I want to get a brief overview. What was the total expenditure in 2025?

Mr. Pat Smyth: It was €1.3 billion.

Deputy Cathy Bennett: In 2026, what is it going to be, approximately?

Mr. Pat Smyth: It will be €1.44 billion.

Deputy Cathy Bennett: In 2026, how many staff did Tusla have?

Mr. Pat Smyth: Is that in 2025?

Deputy Cathy Bennett: Yes, in 2025. I am going to take 2026 as well.

Mr. Pat Smyth: It is in the financial statements. Some 5,661 was the employee number, but we had around 200 agency staff on top of that.

Deputy Cathy Bennett: Is that for 2026?

Mr. Pat Smyth: No, that is at the end of December 2025, when it was 5,661.

Ms Kate Duggan: It is 5,686 plus 249 agency, so it is 5,935 currently.

Deputy Cathy Bennett: In 2025 and 2026, how many children under 18 would have been under Tusla's remit?

Ms Kate Duggan: In 2025, as we said, we received 106,444 referrals. There were also 6,000 children in care. Out of those referrals, nearly 51,000 received a family support service. At any one point in time, there would be about 20,000 to 23,000 children open to our child protection and welfare, and there would be 6,000 children in care. We then have a separated children service and our education support services.

Deputy Cathy Bennett: In total, how many children were in care and in foster care? Was it approximately 11,000 in 2025?

Mr. Pat Smyth: No. It was 5,879 up to 31 December.

Deputy Cathy Bennett: They were in care, and then 5,000 were in foster care.

Ms Kate Duggan: No, that is the total number in care.

Deputy Cathy Bennett: The total number in care was 5,800.

Mr. Pat Smyth: Yes, 5,879.

Deputy Cathy Bennett: There were 5,000 in foster care.

Ms Kate Duggan: This year, to date, we have gone over 6,000 for the first time.

Deputy Cathy Bennett: Is that the reason Tusla's expenditure has increased significantly?

Mr. Pat Smyth: No, there are probably two or three reasons for the expenditure increasing. One is the extra number of residential placements that we have in place for children in care, but also for separated children coming from abroad. That has been the big driver. The other increases relate to increases in the foster care rate, the second part of which came through in 2025 into 2026, and increases in general pay awards to staff. There was also additional funding to funded agencies under the WRC agreement. There was a 4% increase for that in the year.

Deputy Cathy Bennett: Tusla spent a significant amount on an IT system in 2025. How much did it spend?

Ms Kate Duggan: In 2025, the total spend was €20.8 million.

Mr. Pat Smyth: That is the total spend around ICT.

Ms Kate Duggan: It is for staffing and everything.

Deputy Cathy Bennett: Is that for ICT or staff?

Ms Kate Duggan: It is capital and revenue, which would be the staffing and the-----

Mr. Pat Smyth: There is one central system on the ICT side, which is our children in care system - we call it TCM. It is a system we have developed over recent years. It has been developed in-house with internal resources.

Deputy Cathy Bennett: Is that system working?

Mr. Pat Smyth: It is, yes.

Deputy Cathy Bennett: Tusla has had no issues with it.

Ms Kate Duggan: None. People come from abroad to look at it. We are one of the only countries in Europe to have a single child protection and welfare digital system. It means there is one view of the child, no matter what part of the agency or service they are in. It has also given us the opportunity for much greater efficiencies in terms of how we integrate.

Deputy Cathy Bennett: It gives Tusla all of its information completely.

Ms Kate Duggan: It is giving us all of our information, generating all of our reports and looking at integrated reporting. We are now looking at all it can deliver in terms of efficiencies, such as moving from paper to paperless and automating audit systems and labour-intensive processes.

The next three years are really going to be about that modernisation. Right now, in terms of a foster care payment, it is our expectation over the next corporate plan that, once a child goes into foster care, we will be able to automate all of our payments and processes through our ICT system.

Deputy Cathy Bennett: The ICT system works. How much will Tusla spend on it this year? Last year, it spent €20.8 million. How much is it going to spend this year?

Mr. Pat Smyth: We are looking at about €21 million-----

Deputy Cathy Bennett: Is that again this year?

Mr. Pat Smyth: Just to put that into context, €13 million of that is revenue. It is day-to-day spending. It is licences-----

Deputy Cathy Bennett: But Tusla spent €20.8 million last year-----

Mr. Pat Smyth: In total-----

Deputy Cathy Bennett: -----and €21.8 million-----

Mr. Pat Smyth: Yes.

Deputy Cathy Bennett: How much did Tusla spend in the years previous to that as well?

Mr. Pat Smyth: Previously, we would have spent-----

Deputy Cathy Bennett: Is it around €20 million every year that Tusla spends on it?

Mr. Pat Smyth: It would have been figures of €17 million, €18 million and I guess-----

Deputy Cathy Bennett: When did Tusla start with that IT system?

Mr. Pat Smyth: I think we will just give some context for a second. One of the huge issues for an organisation like Tusla is the sensitivity of the data that is contained within it. We need to be clear that one of the biggest expenses that any organisation like us has at the moment is actually software and services that protect that because we are constantly under attack.

Deputy Cathy Bennett: I have to say to Mr. Smyth that it is the same right across every organisation that we bring in here. IT is a huge expense.

Mr. Pat Smyth: It may be, but we are in a situation where our data is most sensitive.

Deputy Cathy Bennett: I am short on my time, so I would like to ask Mr. Smyth the questions. Over the past five years, how much has Tusla spent on IT systems?

Mr. Pat Smyth: I do not have an exact figure on that but-----

Deputy Cathy Bennett: Well, it is about €20 million a year. That is what Mr. Smyth told me.

Mr. Pat Smyth: We will get the Deputy those figures.

Deputy Cathy Bennett: It is about €20 million a year. Is that correct?

Ms Kate Duggan: Approximately.

Deputy Cathy Bennett: Whenever children were missing within Tusla and nobody knew where they were, how come this ICT system could not direct Tusla to that issue when it is working so well and Tusla is spending €20 million a year?

Ms Kate Duggan: Deputy, it would not find the children for us, but it would tell us that they were missing.

Deputy Cathy Bennett: It is telling Tusla that they are missing, but it does not tell it whereabouts they are supposed to be.

Ms Kate Duggan: Sure, we know.

Deputy Cathy Bennett: Should it not be recorded on that system?

Ms Kate Duggan: But sure, of course it is, where they are supposed to be.

Deputy Cathy Bennett: Well, it was not recorded on that system because nobody knew where the children were and nobody knew-----

Ms Kate Duggan: Where they were supposed to be and where they were are two different things, Deputy. We know-----

Deputy Cathy Bennett: Yes. So, who is in charge? Where were the Tusla workers that were in charge and were supposed to be monitoring these children?

Ms Kate Duggan: Sorry, Deputy. Can we just calm down a little bit here?

Deputy Cathy Bennett: Yes.

Ms Kate Duggan: So, first-----

Deputy Cathy Bennett: You calm down, Kate.

Ms Kate Duggan: No. I am just saying that, first of all and just to be conscious of this, there are 6,000 children in care.

Deputy Cathy Bennett: Yes, and the witnesses said that the system was working fantastically-----

Ms Kate Duggan: No, sorry-----

Deputy Cathy Bennett: -----and that Tusla knew where everybody was. Go ahead.

Ms Kate Duggan: There are also over 100,000 children known to Tusla every year who live with their families in communities. So, let us look at children who are in care. I am going to take last week as an example. We had 12 children who were in residential services who went missing. What "missing" means is that for over 15 or 20 minutes, they did not return from their curfew. That was notified in our system straight away.

Deputy Cathy Bennett: But there were children-----

Ms Kate Duggan: We immediately notified the Garda.

Deputy Cathy Bennett: Previously to this, there were children who were not notified on Tusla's system, which works so well at €20 million a year. There was nothing noted on the system that these children were missing. Am I not correct in saying that?

Ms Kate Duggan: What example is that? I am not familiar with that.

Deputy Cathy Bennett: Ms Duggan is not familiar with it. Was that not the one where children were staying in special emergency accommodation and they went missing from that centre? Is that not correct? Am I not correct in saying that? Tusla then had to very speedily get another accommodation setting for them.

Ms Kate Duggan: That would not relate to somebody missing from care.

Deputy Cathy Bennett: Is Miss Duggan telling me that there was nobody missing from care in those settings?

Ms Kate Duggan: There are people missing. Every week, we have young people who have not returned to their units where they should be. Our system tells us who is in care, where they should be, and if they have an episode from care where they are missing-----

Deputy Cathy Bennett: So, whenever Tusla uses unregulated-----

Ms Kate Duggan: -----and we notify the Garda then that the children are missing.

Deputy Cathy Bennett: So, when Tusla uses unregulated emergency accommodation-----

Ms Kate Duggan: We do not use those any more.

Deputy Cathy Bennett: Tusla does not use them any more.

Ms Kate Duggan: No.

Deputy Cathy Bennett: Where do the children who were in that unregulated emergency accommodation go? Where did Tusla send all of those children to?

Ms Kate Duggan: We just described that earlier in our appearance here. We described how we now had three categories. They are either in a registered emergency placement, in a Tusla emergency placement or with a provider where that provider is seeking to go through registration.

Deputy Cathy Bennett: I am just thinking of the welfare of the children first,-----

Ms Kate Duggan: One hundred percent.

Deputy Cathy Bennett: -----so I want to go back again. When Tusla had children in unregulated emergency accommodation, were those children on the IT system so that Tusla could monitor exactly where they were in every instance?

Ms Kate Duggan: Well, I can only-----

Deputy Cathy Bennett: Did Tusla know where they were when they were missing? Were there children not recorded on that system?

Ms Kate Duggan: But sure, if they are missing, we do not know where they are.

Deputy Cathy Bennett: I know, but that is what I am saying to the witnesses. If they were missing,-----

Ms Kate Duggan: But the system is telling us-----

Deputy Cathy Bennett: -----they were not on the system. Tusla did not know where they were. That is what I am trying to say to the witnesses. Tusla is paying €20 million for a system-----

Mr. Pat Smyth: I do not think that the Deputy is getting that right.

Ms Kate Duggan: The IT system tells us where somebody should be. The ICT system tells us-----

Deputy Cathy Bennett: But they were not where they were supposed to be in the unregulated emergency accommodation. Am I correct in saying that?

Mr. Pat Smyth: No.

Deputy Cathy Bennett: So, am I correct in saying that they were supposed to be in the unregulated emergency accommodation,-----

Ms Kate Duggan: And they went missing-----

Deputy Cathy Bennett: -----which Tusla paid for out of its budget-----

Mr. Gerry Hone: Their address, Deputy, is their placement address. Every placement has an address. It is a location, so the placement address is on the system-----

Ms Kate Duggan: If a child goes missing, Deputy-----

Deputy Cathy Bennett: If a child goes missing and Tusla has them in unregulated emergency accommodation-----

Ms Kate Duggan: That will be reported. They still have a care plan on the system.

Deputy Cathy Bennett: Was there not an instance whenever this was reported on the news that Tusla did not know where children were?

Ms Kate Duggan: But we do not know where they are because they are missing.

Deputy Cathy Bennett: I know that Tusla does not know, but it was not reported that they were missing. That is what I am trying to say to the witnesses.

Ms Kate Duggan: But it was, Deputy.

Deputy Cathy Bennett: It was?

Ms Kate Duggan: We report to the Garda as soon as the child is missing.

Mr. Gerry Hone: Every time.

Deputy Cathy Bennett: Okay.

I presume that some of the children within Tusla's system use criminal legal aid. At this stage, what is Tusla doing if the criminal legal aid system is not available?

Ms Kate Duggan: Where it is needed, we would pay for the legal costs. I think we have had instances-----

Mr. Pat Smyth: It is a small number of children who were impacted by this.

Ms Kate Duggan: There was a small number where we have had to pay.

Mr. Pat Smyth: We do pay-----

Deputy Cathy Bennett: How much will that be?

Mr. Pat Smyth: I do not know that at the moment because it is very recent, but we can look into it.

Ms Kate Duggan: We are waiting for the invoices to come in.

Deputy Cathy Bennett: How many children has Tusla had to pay for?

Mr. Pat Smyth: I do not know that because it is very recent.

Ms Kate Duggan: It is in single numbers. I think-----

Deputy Cathy Bennett: I thought Tusla had everything on this wonderful IT system that it is paying €20 million a year for.

Ms Kate Duggan: What I was about to say-----

Deputy Cathy Bennett: I thought everything was on this system.

Ms Kate Duggan: Sorry, I do not have the system in front of me today, so what I will do is get the Deputy that information first thing in the morning off the system.

Deputy Cathy Bennett: And let me know how much has been spent when we do not have the criminal legal aid facility and Tusla is using solicitors.

Mr. Pat Smyth: We will not have the invoices yet.

Deputy Cathy Bennett: Will the witnesses let me know how many children have been using solicitors?

Ms Kate Duggan: Yes. No problem.

Deputy Paul McAuliffe: I want to echo the comments made earlier in terms of the value of the work Tusla does. By and large, every time both Ms Duggan and her predecessor in Tusla have been before us, they have always done so in a very frank and open way. We very much appreciate that.

A question arises from Deputy Farrelly's question with regard to security guards. Are there occasions where security guards have unsupervised access to children? In that case, although the Garda vetting is important, it is a different standard than if they were elsewhere. Are there no occasions where security guards are present with children without other staff member?

Ms Kate Duggan: That is our expectation. They are still vetted to the same extent as somebody who is coming to work in Tusla.

Deputy Paul McAuliffe: On the issue of staffing, I look at the staffing from 2020 to date. Tusla has gone from about 4,500 up to 5,600 in 2025. What is it at the moment?

Mr. Pat Smyth: It is about 100 more than that.

Deputy Paul McAuliffe: So, there are about 1,100 or 1,200 more people since 2020. Is a significant portion of that as a result of the separated children seeking international protection or has Tusla been able to divert that staffing allocation into other resources as well?

Ms Kate Duggan: Ms Mannion will be able to give the Deputy more information, but to break it down, we are responsible for the implementation of the Birth Information and Tracing Act 2022. We have had a huge amount of work to do in that space. We have also increased our own provision of residential care services, so we had to assign Tusla staff into those services. As Ms Mannion will be able to point out, we have also had increases in social work through our apprenticeship programme. I know that Ms Mannion will give the Deputy any more detail that he wants, but there have been a number of other pieces of work that as an agency we have had to take on.

Deputy Paul McAuliffe: I would be interested in seeing where the increased staff have gone. It is hard to get into that. If the witnesses have information, maybe they can follow up afterwards in terms of the exact numbers.

Ms Rosarii Mannion: Absolutely. We have that information in granular detail, and I can assure the Deputy that the staff have gone into the front line. Some 91% are front-line focused and then the remainder are elsewhere, but I have it in granular detail and will follow up on that.

Deputy Paul McAuliffe: This is the first time that Tusla has been before us that I have seen the separated children seeking international protection separated from the special emergency arrangements. Am I right in saying that?

Ms Kate Duggan: Yes.

Deputy Paul McAuliffe: On the previous occasion, Tusla indicated that those special emergency arrangements were coming in at almost €1 million per child but that had been reduced to around €750,000. Where are we at now in terms of those special emergency arrangements?

Ms Kate Duggan: In terms of the arrangement, Mr. Smyth will speak to the cost, but when we were before this committee previously, we talked about special emergency arrangements for separated children, those being, children who were turning up from abroad, numbering 20 to 30 per week, whom we had to find placements for. We also had special emergency arrangements for-----

Deputy Paul McAuliffe: They were not treated as separated children seeking international protection.

Ms Kate Duggan: No, they were. Then we also had a cohort of people who may have been in a foster care or residential place. On the separated children side, and in line with the EU migration pact, what we were able to do was establish emergency intake units. We went out to the market and we got private providers to establish emergency intake units. They can be larger units than we would have in a mainstream residential service. That is where we made significant cost savings in terms of being able to have these people accommodated and assessed within these new units rather than as special arrangements.

Deputy Paul McAuliffe: That is useful to know. Has Ms Duggan given Mr. Smyth enough time to come up with the figures?

Mr. Pat Smyth: At the moment, the temporary emergency placements are almost exclusively in the mainstream service.

Ms Kate Duggan: They are not in separated children any more.

Mr. Pat Smyth: They are not in separated children. They are literally gone but when we had them there-----

Deputy Paul McAuliffe: They are not in separated children.

Mr. Pat Smyth: No.

Ms Kate Duggan: Under the regulations we work to, the most we can have is four young people in a mainstream residential unit that is inspected and monitored. That is a home that they live in. They are in care and they could be there until they are 18. An emergency intake unit, on the other hand, can have capacity for ten or 12 young people in the context of the EU migration pact. We were able to commission those units for separated children seeking international protection.

Deputy Paul McAuliffe: Did that deliver a cost saving? I presume that is what the witnesses are going to tell me.

Mr. Pat Smyth: Yes, it did. It is well below €200,000 per child-----

Ms Kate Duggan: Compared to separated children-----

Deputy Paul McAuliffe: I heard Mr. Smyth mention that figure earlier.

Ms Kate Duggan: Compared to a special emergency arrangement at the time, which cost about €750,000.

Deputy Paul McAuliffe: Okay. Special emergency arrangements obviously remain-----

Ms Kate Duggan: No. They are temporary emergency placements.

Deputy Paul McAuliffe: What are they called?

Ms Kate Duggan: They are called something different because they are something different.

Deputy Paul McAuliffe: Of course, yes.

Ms Kate Duggan: They are called temporary emergency placements now, for our mainstream children. That is children who are either coming directly into care or where there has been a breakdown-----

Deputy Paul McAuliffe: What is that number coming in at, as a cost per child?

Mr. Pat Smyth: Per head, it is still €750,000.

Deputy Paul McAuliffe: That is largely because of the staffing elements.

Mr. Pat Smyth: Yes.

Ms Kate Duggan: That is €48 per hour-----

Deputy Paul McAuliffe: That is an extraordinary and eye-watering figure, per child, but it underscores the value of parents in society and what they contribute.

Ms Kate Duggan: Absolutely.

Deputy Paul McAuliffe: It also, I would argue, underscores the value of foster carers.

Ms Kate Duggan: Yes.

Deputy Paul McAuliffe: On the previous occasion, I asked Tusla about the cost per child in this arrangement and the social protection payment to foster carers. Tusla indicated that there were often different levels of need-----

Ms Kate Duggan: Yes, for different young people-----

Deputy Paul McAuliffe: Has there been any engagement between Tusla and the Department of Social Protection on either identifying more capacity in terms of foster carers or an increased level of payment for increased responsibility? Is that something that has been explored?

Ms Kate Duggan: Just to say, there are two elements here. It is our own parent Department, the Department of children, that is responsible for the foster care allowance and the moneys that we pay to foster carers. Our engagement with the Department of Social Protection is around the concern foster carers have that they do not have a pension entitlement. That is what we have been trying to engage-----

Deputy Paul McAuliffe: I would also argue that they have said that the fee they receive does not reflect the value of what they provide.

Ms Kate Duggan: Yes.

Deputy Paul McAuliffe: It is not just a pension issue.

Ms Kate Duggan: No, but what I am saying is that there are two Departments involved. The pension element is for the Department of Social Protection while any engagement in relation-

Deputy Paul McAuliffe: My apologies, yes. I am thinking of the payments.

Ms Kate Duggan: -----to payment or allowances would be our own Department. I referenced already the new alternative care policy that the Department was working on on behalf of the Government. What we are hoping to see in that is a continuum of foster care. We recognise that there are foster carers today who are doing absolutely brilliant work looking after thousands of children but we also recognise that where we have young people with more complex needs, we may need different types of foster care.

Deputy Paul McAuliffe: Ms Duggan is talking about something that might happen. Is she essentially talking about an enhanced payment or enhanced support?

Ms Kate Duggan: An enhanced payment model. There would already be an enhanced payment, where a child or young person in foster care has additional needs. There is the option to have an enhanced payment of up to twice the regular foster care allowance. That can be approved, based on their needs. What we are talking about here-----

Deputy Paul McAuliffe: Does that help Tusla to divert people away from temporary emergency arrangements?

Ms Kate Duggan: No, it does not. That is what we are looking for, namely, that any policy, legislative or service change that may be helped through the alternative care strategy would have different, tiered levels of foster care, as per international best practice. That is what we are hoping to do.

Deputy Paul McAuliffe: I have ten more questions in my head but only two minutes. Tusla funds family resource centres. I know that school completion is in transition as well. How is Tusla's regular social work service using those places and interactions in the context of the work they do? There has to be a complementary element to it. I am particularly interested in the family resource centres. On Wednesday, I was in the Ballymun family resource centre, which is doing great work.

Ms Kate Duggan: Brilliant.

Deputy Paul McAuliffe: All of the centres would say that the staffing levels in family resource centres are way too low. I would argue that, in what one might call DEIS areas, the ratio is even more insufficient. The solution might be to have better alignment between the staff, because it is the same children. It is the same children with school completion as well. Has Tusla identified greater levels of support for family resource centres or alignment of staffing with those centres?

Ms Kate Duggan: The first thing to point out that people might not know is that we fund the CEO of the Family Resource Centres National Forum. We fund that post because we believe it is very important to have a consistency in approach. We fund 136 family resource centres and they are not an homogenous group. As the Deputy knows, they have been set up to provide cradle to grave services. They look at that wider, broad-based, universal service provision.

The one I visited most recently was in Carlow about two weeks ago and it did everything in terms of supporting Travellers, new parents, men and all of the different aspects that are really important. What we see around the country, and where we are trying to get to across our 30 networks, is that we can look at the needs of children within the network. We can then look to see, based on those needs, where Tusla should provide a service, where community or voluntary agencies should provide a service and so on. Family resource centres are funded today to provide a certain type of service. What we see around the country is that, where possible, Tusla will then engage the family resource centre to deliver extra services, which it funds on their behalf. There are lots of examples around Cavan, Monaghan and different parts of the country of Tusla and the family resource centres working together.

Deputy Paul McAuliffe: We have DEIS in education. That programme was massively rolled out and we ended up having to introduce DEIS plus for those that were not there at the beginning. In the same way, there are centres within the family resource centre network that are doing front-line work, like what Tusla itself is doing.

Ms Kate Duggan: Again, it is the funding model. That is the issue, in terms of the Department and colleagues, and whether there need to be particular models for particular areas.

Deputy Paul McAuliffe: Just in relation to separated children seeking international protection, is Tusla looking at trends or reasons as to why those children might be presenting? Is it reporting them in an anonymous way? How do Tusla's one-on-one interactions relate back to policy analysis?

Ms Kate Duggan: First of all, there is the analysis in terms of numbers. Where are these young people coming from? Is it reflective of geopolitical changes around the world? Of course, we saw a huge influx post the Ukraine war and the invasion of Ukraine by Russia. When we look at geopolitical developments, we are always looking ahead to see whether they could possibly have an effect on the movement of young people across the globe. We can see that there is a significant cohort from Somalia and Afghanistan, and we are starting to see an increase from Vietnam. We are looking to see the countries that these young people are travelling from and then sharing that information with wider agencies that would obviously be planning in terms of legislation and policy. In terms of what they need-----

Deputy Paul McAuliffe: I am thinking about, for example, forced prostitution.

Ms Kate Duggan: Yes. It is part of their assessment and their care plan. That is where we are going to identify whether there has been forced prostitution, a risk of trafficking, issues in relation to exploitation and so on. Working with the child-----

Deputy Paul McAuliffe: Tusla is feeding that back to the Department

Ms Kate Duggan: -----through the care plan, we then feed it back into our own internal services, to An Garda Síochána in terms of the work we are doing jointly on sexual exploitation and, of course, to the Department in the context of different policies. We also feed back into the Department of justice in terms of work around the national referral mechanism and work that we want to see progressing there.

Deputy Paul McAuliffe: I have one last question. Is that learning being shared informally as opposed to in a reported way?

Ms Kate Duggan: Probably informally, at this stage. We do lots of engagement with advocacy groups, the Children's Rights Alliance and so on but it would not be a static report that we would report back in detail.

Deputy Séamus McGrath: I thank all of the witnesses for being here. Like every other speaker, I acknowledge the very challenging and difficult role they have. I would say it is an increasingly difficult role. I will start off on the issue of separated children seeking international protection, IP. In the opening statement, Ms Duggan mentioned that the figure was 782 in 2025 but she also mentioned a 500% increase. Will she explain that 500%?

Ms Kate Duggan: On the increase, I will talk about my personal experience. When I came into Tusla back in 2022, we were looking after 96 separated children who were seeking international protection. At that time, we had to plan to support the transition of 36 young people from Greece. We had time to plan that. If we look back at that baseline and then look at where we are today-----

Deputy Séamus McGrath: The increase is over a number of years.

Ms Kate Duggan: Yes, it is since 2022.

Deputy Séamus McGrath: It is over a number of years. I see that the expenditure on this area was up to €94.6 million in 2025. That increased from €33 million in 2023. Ms Duggan mentioned that the trend this year suggests it will level off or decrease.

Ms Kate Duggan: It is starting to level off. It looked like it was decreasing back in April and May. We then started to see an increase again as we came towards the end of the summer and the start of the educational year.

Deputy Séamus McGrath: There was levelling off in terms of-----

Mr. Pat Smyth: It is the number of places that we require.

Deputy Séamus McGrath: It is somewhat similar to the 2025 levels.

Mr. Pat Smyth: Yes.

Deputy Séamus McGrath: We are still looking at significant expenditure in 2026.

Mr. Pat Smyth: Yes.

Ms Kate Duggan: Yes.

Deputy Séamus McGrath: It will be of the same order as 2025. It will be close to €100 million.

Ms Kate Duggan: That is how it appears at the moment.

Deputy Séamus McGrath: There are 526 children in care. What percentage are seeking IP?

Ms Kate Duggan: Those 526 are all separated children. If they are under 16, they are in care. If they are aged 16 to 18, we are accommodating them under section 5 of the Act. We do not have to take them into care.

Deputy Séamus McGrath: That figure relates to all separated children seeking-----

Ms Kate Duggan: Yes. The figure of approximately 6,000 relates to the mainstream children.

Deputy Séamus McGrath: It is the overall number. Tusla is saying the average age is 16 to 17.

Ms Kate Duggan: Yes.

Deputy Séamus McGrath: What has been the youngest age?

Ms Kate Duggan: Oh God, I do not have that information to hand. There were certainly 11-year-old or 12-year-old-----

Mr. Gerry Hone: I know of an eight-year-old but that is a highly unusual case.

Deputy Séamus McGrath: How does that happen? An eight-year-old did not travel from another country.

Ms Kate Duggan: They would have travelled with an older sibling or there is a risk that it was trafficking.

Deputy Séamus McGrath: There are adults involved somewhere but an eight-year-old presented to Tusla and was taken into care.

Mr. Gerry Hone: Yes. A lot of the young people, wherever they are coming from, will have had paperwork on the side they came from, but that often disappears by the time they get to this country. It is then very hard to trace and track back. That is difficult. On the previous question regarding trends, I will give an example. There was a period when we were noticing a lot of children coming in from Vietnam. These were teenage children. That is unusual. What were they fleeing? There turned out to be several concerns regarding trafficking in respect of the children in that cohort. We dealt directly with An Garda Síochána in dealing with that.

Deputy Séamus McGrath: With regard to the presentations, what percentage does Tusla deem not to be minors?

Ms Kate Duggan: Age determination is done by the Department of justice, which has changed its processes since January.

Deputy Séamus McGrath: That is because of the pact.

Ms Kate Duggan: We often see disputes over the age. I do not have the numbers to hand.

Deputy Séamus McGrath: It must be difficult to determine the age.

Ms Kate Duggan: Yes. Now that-----

Deputy Séamus McGrath: How is it done?

Ms Kate Duggan: Under the EU migration pact, you can look for evidence and documentation. You can look at phone evidence and their bags can be searched. The Department has different powers. Our assessment was very subjective at the time. It was based on talking and looking at physical features. We do not have any objective-----

Deputy Séamus McGrath: It has become more evidential.

Ms Kate Duggan: Yes.

Deputy Séamus McGrath: The determination was more subjective, as Ms Duggan has said.

Ms Kate Duggan: We never had the responsibility to do it.

Deputy Séamus McGrath: I know. The accuracy levels of the determination have increased.

Ms Kate Duggan: They are much higher, yes.

Deputy Séamus McGrath: What percentage are determined to be-----

Ms Kate Duggan: I will have to get the Deputy that information in the morning. At the moment, I believe it is down to about 10%. It was higher. I would prefer to get the Deputy the correct figure.

Mr. Gerry Hone: It is important to note that, where there is a doubt, the assumption of minority remains. That is what we assume.

Deputy Séamus McGrath: The assumption is in favour of minority.

Mr. Gerry Hone: That is to make sure that young people get the services they require.

Deputy Séamus McGrath: I asked about the youngest but what is the oldest age Tusla finds presenting and claiming to be a minor?

Ms Kate Duggan: It is 17. That is the-----

Deputy Séamus McGrath: I am talking about those who are not minors but who are claiming to be.

Ms Kate Duggan: They would be into their 20s. That is the concern. For us, the risk is putting a child in an IPAS centre or putting an adult in a children's centre.

Deputy Séamus McGrath: Can I tease this out? Tusla is saying the 526 are separated children are in care. What is the average stay? What is the end journey? Will Ms Duggan explain to us what happens?

Ms Kate Duggan: When they are 18, if they have been in care for more than a year, they are entitled to an aftercare service, as is the case with any child in Ireland. If they have been accommodated under section 5 and have not been determined to need to go into State care, they go into the IPAS system once they turn 18.

Deputy Séamus McGrath: How many are reunited with family?

Ms Kate Duggan: There is obviously reunification. There were entitlements around reunification. That has obviously changed.

Deputy Séamus McGrath: There is a mix of outcomes.

Ms Kate Duggan: Yes.

Deputy Séamus McGrath: The number of staff and the budget are both increasing. Does Ms Duggan believe Tusla has sufficient staff to provide its services to the standards it would like?

Ms Kate Duggan: We do not. An objective analysis would show that. Recent HIQA reports talk about doing well with the resources we have while obviously not having adequate resources.

Deputy Séamus McGrath: How many staff does Tusla need? How many is it short at present?

Ms Kate Duggan: The identified need on the front line is probably 300 to 400.

Deputy Séamus McGrath: Tusla is short that many.

Ms Kate Duggan: Yes. That is what we would need to be able to do what we want to do. We now have to prioritise.

Deputy Séamus McGrath: Tusla needs 400 staff.

Ms Kate Duggan: Yes.

Deputy Séamus McGrath: Is Tusla seeking a budget for that?

Ms Kate Duggan: Yes. One of the challenges we have had up to now has not been about money, it has been about supply. What we have looked for over the past two years, which we have got from the Department and the Government, has been funding for our apprenticeship scheme. That is going to be the game-changer. This was not just about not getting the staff; the supply was not there. The first of our social work graduates have graduated from UCC this year. They were paid as they learned and they are all now working in Tusla. It is about continuous engagement with the Department on being able to fund the apprenticeships.

Deputy Séamus McGrath: I need to move on but, with that level of staff shortage, 300 to 400, how can we be assured the service Tusla is providing is up to standard?

Ms Kate Duggan: I will take a line from HIQA. It is not ours. It is that we are seen to do what we can for those most in need. When we talk about caseload allocation, about 18% to 20% of children are not allocated to a social worker. They are not those with the greatest need. Their cases are not the most urgent or----

Deputy Séamus McGrath: Should they be allocated to social workers?

Ms Kate Duggan: Of course they should. They require a service.

Deputy Séamus McGrath: How many did Ms Duggan say should have social workers but do not?

Ms Kate Duggan: Of those in care or open to child protection and welfare, 100% should have allocated social workers. Anywhere between 70% and 80% have them. That is an example. We do not have the number of staff we need to-----

Deputy Séamus McGrath: Some 20% to 30% of those who should have a social worker do not.

Ms Kate Duggan: We also do not have an adequate number of staff to open all of our residential beds or all of our special care beds.

Deputy Séamus McGrath: What is Tusla's staff turnover? Are people leaving due to stress?

Ms Kate Duggan: Ms Mannion would be able to speak to that.

Ms Rosarii Mannion: We have a retention rate of about 92%.

Deputy Séamus McGrath: It is obviously a difficult front-line role. Does Tusla see a lot of staff members presenting to say they can no longer do the role purely on the basis of the personal impact it has on them? Is that something the witnesses see?

Ms Rosarii Mannion: Absolutely. We have a full analysis of our staffing and all of that but, as the CEO has outlined, there are deficits across the system. There is no quick fix. It really points to a lack of long-term strategic integrated workforce planning across the sector. We are probably looking at three to five years before we have grown our own workforce to address these gaps.

Deputy Séamus McGrath: I will come back to Ms Duggan in relation to the budget for 2027. In letters obtained under freedom of information legislation, she has said that she feels the levy due to be imposed on Tusla as the result of overruns in education will result in additional risk, harm and poorer outcomes. How serious is that?

Ms Kate Duggan: Any constriction of our budget is very serious. I hope that we have demonstrated to the committee today that we are seeking value for money and that we have strong governance systems. Any reduction in budget would therefore lead to consequences for front-line services. On a positive note, right now, we do not have a formal indication that this levy is going to apply to us as the State agency responsible for the most vulnerable children in the State. It is our view that it will not be applied to us but we obviously have not yet seen the budget allocations for next year.

Deputy Séamus McGrath: It is Ms Duggan's view that it is not going to happen. It was previously communicated that it would.

Ms Kate Duggan: It was communicated that it may happen, yes.

Deputy Séamus McGrath: Tusla obviously pushed back on that.

Ms Kate Duggan: We did.

Deputy Séamus McGrath: It had success in that.

Ms Kate Duggan: I hope so.

Deputy Séamus McGrath: That is good. I will ask about cases against Tusla.

I know how they are settled through the HSE and so on. Was the sum involved €8.8 million in 2025?

Mr. Pat Smyth: Yes, that was the payout.

Deputy Séamus McGrath: How many cases did that relate to?

Mr. Pat Smyth: We can get full details on that for the Deputy. A comprehensive report was done by the State Claims Agency. I have a copy of it here. The amount related to 94 cases in total.

Deputy Séamus McGrath: There were 94 cases concluded.

Mr. Pat Smyth: A lot of those cases were at zero. A figure of 34% was indicated. The cases related to a combination of violence and aggression against staff members and o child abuse. Many of these cases relate to the period prior to 2014. There is a breakdown we can send the Deputy.

Deputy Séamus McGrath: Ninety-four cases were completed in some way in 2025.

Mr. Pat Smyth: Yes.

Ms Kate Duggan: Yes, and some of the cases were historical.

Deputy Séamus McGrath: The liability increased from €5.2 million in 2024. That was a significant increase.

Mr. Pat Smyth: That is the payout figure. The contingent liability, namely the assessment the State Claims Agency gives for all the cases against Tusla, is actually contained in the financial statements. From memory, I think it was €70-odd million.

Deputy Séamus McGrath: It was €68 million for 2025. That was down from €71 million in 2024.

Mr. Pat Smyth: That contingent liability has remained constant over the past three or four years. As I said earlier, the State Claims Agency can see the issues that are emerging-----

Deputy Séamus McGrath: What was settled for 2025 is one thing, but how cases are pending against Tusla at present?

Mr. Pat Smyth: There is whatever is in the figure that makes up the contingent liability of €68 million. There are 311 claims at the moment.

Deputy Séamus McGrath: There are 311 claims. On average, they go on for a long longer than 12 months by the sounds of it.

Ms Kate Duggan: They go on for years.

Mr. Pat Smyth: That is correct.

Deputy Séamus McGrath: I thank the witnesses.

An Cathaoirleach: Deputy Boland is next.

Mr. Pat Smyth: Can I just clarify one figure that has come up a few times? The actual budget for Tusla for the Ukraine side of separated children is €52 million. For separated children, it is €92 million. The budget is €144 million in total.

An Cathaoirleach: I thank Mr. Smyth.

Deputy Grace Boland: As the witnesses know, I very much value the work of the people who work for Tusla, particularly those who deal with the very complex cases. The remit of Tusla is huge, and it is very important that it is supported in dealing with the most vulnerable in our society.

I want to concentrate on special care. Does Tusla track the number of High Court orders that are granted in circumstances where children could not be placed immediately?

Ms Kate Duggan: Yes.

Deputy Grace Boland: What does that look like on an annual basis? Is it trending upwards?

Ms Kate Duggan: It is not trending upwards. I should have brought the relevant table with me, but I can get it to the Deputy this evening. I do not think Ms Mannion has it either. In terms of what we can identify and what is there, there is the number of referrals, the number that were approved, the number that were not improved and the number getting their placements following High Court orders and the average length of time they waited for.

Deputy Grace Boland: The average length of time was the subject of my next question. What was the greatest length of time involved? Are we talking about days or weeks?

Ms Kate Duggan: From memory, and I do not want to give the Deputy-----

Deputy Grace Boland: Will Ms Duggan follow up on that?

Ms Kate Duggan: Yes. It was almost four to five months in one case.

Deputy Grace Boland: How long?

Ms Kate Duggan: In one case it was four to five months.

Deputy Grace Boland: What happens to the child in a case like that?

Ms Kate Duggan: The first thing is that it is under the jurisdiction of the court. As a result, every Thursday, Tusla representatives have to appear before the court to assure the judge of the care arrangements we have in place for that young person. That young person will be in a placement. He or she will have wraparound therapeutics supports and different programmes will be planned for them. It is a great risk. To put it in context, imagine being a social worker with the responsibility for that young person and their care plan, knowing they need to be in special care and not able to place them there.

Deputy Grace Boland: I absolutely accept that. It is essential that special care units are properly resourced and that staff are properly trained and have all the supports they require. Staff are dealing with very complex children, and it is really important they are supported in that regard.

There are only 13 beds that are fully resourced. I assume that has been trending down in recent years and that there were more resources available and beds open. Why is it trending down?

Ms Kate Duggan: To provide context, it is probably only just at one time since the agency was established that there were 18 beds in the area of special care. That was for a very short period.

Deputy Grace Boland: Was that the maximum number of beds?

Ms Kate Duggan: That was the maximum number, and it was for a short period. It has fluctuated between 14 and 16 beds operational beds since I have been with Tusla.

Deputy Grace Boland: There are only 13 beds now.

Ms Kate Duggan: We are now at 13 beds because we had to close two additional beds at one of our sites.

Deputy Grace Boland: Why was that?

Ms Kate Duggan: There were significant levels of absenteeism at that site. On foot of a concern about that, HIQA has not given us approval or registration. HIQA has given Tusla registration for only a certain number of beds at that site, and we have now lost one registered bed there. Due to the staffing levels, HIQA was concerned that we could not provide a safe place of care.

Deputy Grace Boland: That was this year.

Ms Kate Duggan: It was just recently.

Deputy Grace Boland: HIQA published a report identifying serious concerns. Is that the first time that the issues mentioned in the HIQA report regarding special care arose.

Ms Kate Duggan: I will defer to Mr. Hone. In my time, I think it was the first time.

Deputy Grace Boland: Had there been a lot of staff turnover? Had there been people transferring out? If so, was that voluntary or at management's instigation?

Ms Kate Duggan: First, within special care, there is always a high level of absenteeism. Second, there was a high level of sick leave within one particular unit. Almost 20 of the staff in that unit were on sick leave at a particular point. That created this very significant issue.

Deputy Grace Boland: What is driving the sick leave? Is it day-to-day issues or was there a particular-----

Ms Kate Duggan: Maybe Ms Mannion will come in on this. It is certified sick leave, so staff are out. In terms of all of our sick leave policies, certification and supports and referrals to employee assistance, the level of it was new.

Deputy Grace Boland: That was new. What happened in that year that HIQA was giving clear and positive reports on this special care unit and then suddenly there was a very serious report? Something went seriously wrong.

Ms Kate Duggan: There are probably two things, and I will ask Ms Mannion to come in after this. First, the new grade of special care worker was introduced. We were very grateful to get approval for that from the Departments of Health and public expenditure in terms of helping us with the recruitment and retention of staff. The introduction of that new role did bring about changes to the supervisory and management structures. In this particular unit, there were concerns and dissatisfaction about that. We have not seen that across the other units. It was particular to this unit.

In addition, there had been a change in management within the unit in question. I can only give the Deputy the evidence. I cannot indicate it leads directly to the high level of absenteeism, but that provides a picture of what has happened.

Deputy Grace Boland: Tusla is saying that it is doing everything it can, in particular to recruit and retain special care workers. Yet Ms Duggan is telling me that something has gone seriously wrong within a 12-month period in a special care unit. That has to be worthy of

further investigation. The staff here should be supported as opposed to being transferred out. What is the turnover rate in this unit?

Ms Kate Duggan: There are a number of disciplinary processes under way within special care at the moment. This was not about transferring staff out. Perhaps Ms Mannion will speak to it.

Deputy Grace Boland: What is the turnover rate in this particular unit?

Ms Rosarii Mannion: The retention rate is 78%.

Deputy Grace Boland: Why people left then? Have they been transferred into other roles within Tusla? If so, was that at management's instigation?

Ms Rosarii Mannion: I do not want to avoid the question. This a very complex matter. We have been engaged in an ongoing programme of change and looking at introducing risk-based staffing levels. Traditionally, there would have been a ratio of 7:1 or maybe 8:1 staff per young person in a unit. We have been trying to move away from set levels to risk-based staffing levels to make sure we have the appropriate staff. That is one issue.

There is another issue around the introduction of the special care worker grade. The introduction of that grade was a very good thing. It will not solve the problems we have, but it will be of assistance. There have been challenges around that in the context of supervision, existing structures, etc. There have been ongoing issues with absenteeism. The level of the latter has become higher than it was. At the moment, it is trending at 33%. Traditionally, it would have been 22%. There are 46 reportable incidents on average per week at this particular centre. It is generally a difficult place to work in which to work. I agree with the Deputy that we need to do better in terms of support. I refer to the point I made to Deputy Kenny earlier, namely that we need to have dedicated psychological support. That is just one aspect.

We are committed to doing that. We have engaged an external mediator to assist us with this to see if we can get a pathway through that. We are not blind to the fact at all because our capacity has reduced, when we want to actually do the exact opposite. We are genuinely committed to resolving this and we are doing everything we can to do so.

Deputy Grace Boland: The particular unit is in north County Dublin, so it is something that I am very focused on. I have local knowledge of what is happening there, so I will be keeping a very close eye on how things are moving. It is essential that this unit is properly functioning and that everyone working there supported. I cannot overstate the value of the work they do. It is invaluable to the State. I assume the next place a lot of these children will end up is in the courts, the criminal system and Oberstown. The work these people are doing in trying to prevent our children ending up in the criminal system and in Oberstown is vital.

Ms Rosarii Mannion: I agree with the Deputy. We really value the cohort of staff in Crannóg Nua. That is without doubt. However, we have to look at the model we are providing. Models that worked in the past around a ratio of 7:1 or 8:1 are perhaps not the models we need. Maybe they are not the appropriate models. We also need expanded qualifications and we need different levels and grades. Things that worked traditionally might not work, but we have to find a solution and we are committed to doing so. We totally value the staff cohort there. I am in no way being critical of them.

Deputy Grace Boland: Is there a reliance on agency staff across the special care units, in particular in this one?

Ms Rosarii Mannion: We always have too high a propensity to have agency staff. At the moment, we should have 200 or so staff in special care, but we are at around 96 or 97. We are supplementing all the time with agency staff, which is less than desirable.

Deputy Grace Boland: Do the agency staff have the requisite training to deal with the most vulnerable?

Ms Rosarii Mannion: Absolutely. No one is employed without the requisite training and without being screened appropriately.

Deputy Grace Boland: In terms of consistency of care it is far from ideal.

Ms Rosarii Mannion: Absolutely. Everybody there has to have the relevant social care qualification, but we need to look at different models.

Ms Kate Duggan: It is also important to say that HIQA's most recent report talked about the quality of the care to the child being very good. The report talked about a lot of the positives. The concern was about the staffing levels *vis-à-vis* the children. The work being done in Crannóg Nua is very good. The children are being well supported, and HIQA noted that in its second visit in July. The concern was that with the high level of absenteeism, the ratio of staff to children would not support that bed being opened. We would be very happy to meet Deputy Boland to take her through more of the details around that because it is important to have the full context.

Deputy Grace Boland: There is an issue of morale at that unit and that was noted in the HIQA report, so it really needs to be focused on. Deputy Eoghan Kenny raised training, mentoring and support. I assume that all of the special care units are getting much more than €45,000 for training in a year in terms of supporting them. That figure seems very low to me. Is there any other training support being provided?

Ms Rosarii Mannion: Yes, it is too low, and I would like to see it being much higher. We have established our own Tusla training college internally to try to get ahead of this and support the staff and bring them in for training, whether that is therapeutic crisis intervention, TCI, training, ligature knife training, manual handling or whatever it may be. We want to invest in our staff, provide the CPD and make sure we know they are getting what is required and that we can monitor that supervision, training, coaching, mentoring, etc. The figures the Deputy is looking at would indicate that is not working in the way we would want it to work. That is correct and we are aware that we have more to do. We are waiting the outcome of the mediated report. We want our staff healthy and well and we want safe systems, safe places of work and safe and effective colleagues. I cannot say all of that is in place at the moment for numerous reasons, which I have outlined. We are very alive to them and we are addressing them.

Mr. Gerry Hone: We are doing a lot of work trying to identify what model works best for this cohort of young people. Social care workers within the system do a wonderful job day to day in special care, and they are to be commended for it. However, they are also challenged by the complexity in front of them that crosses several areas of complex needs, such as mental health and disability. We try as best we can to provide support through our therapeutic services to make sure their skills are complemented. We are examining how we can broaden that skills

base even further within special care in order to respond better to the complexity that we are being met with. Obviously, staff need a lot of support with that and we need to take it very seriously.

Deputy Paul Murphy: I will start with some questions about Supervised Access Ireland. Can Mr. Hone confirm that the services of the private firm Supervised Access Ireland are no longer used?

Mr. Gerry Hone: I am not aware that we use this company.

Ms Kate Duggan: I understand we do not but we will get that information to the Deputy in writing tomorrow. No, we longer use it.

Deputy Paul Murphy: Certainly, an answer to a parliamentary question I submitted in October 2024 indicated that Tusla had stopped using those services. Why did Tusla stop using this company's services?

Ms Kate Duggan: Concerns were raised with us in relation to staff qualifications and staff vetting, if I recall.

Deputy Paul Murphy: Yes, it was quite incredible. I was in touch with some whistleblowers and put it on the record at the time in the Dáil. In some cases, it appeared that staff were deployed supervising visits when they had not even been interviewed face to face, never mind being Garda vetted, as well as lots of other issues. Were other arms of the State warned against using Supervised Access Ireland, given Tusla's experience of the company?

Ms Kate Duggan: No, I am just checking notes from my office. I do not recall. Where there were concerns about some of our special emergency arrangements providers, we notified the HSE in case it was using them, but I do not recall in the case of Supervised Access Ireland. I certainly did not notify.

Deputy Paul Murphy: The company still advertises its services in relation to family law cases. I am not sure if the State is not using it in another capacity. What lessons were learned from that? Obviously, children were exposed to potentially dangerous situations via Supervised Access Ireland. What was put in place to try to ensure that those dangers do not exist again?

Ms Kate Duggan: We talk about having three categories of provision. Where we commission community and voluntary services, we have very rigorous systems of oversight and contract management through our section 56 service level agreement. When it comes to the procured private services we again have systems of oversight and governance, both financially and from the perspective of child safety and safeguarding. Where we identified concerns in relation to either special emergency arrangements or a number of small providers, such as the example of Supervised Access Ireland, we recognised that we had to do something differently in terms of the oversight and not taking organisations and companies at their word. Of course, we would ask if there had been vetting and if there were references. The first thing we did was establish a central compliance unit in Tusla, which we have talked about already, so it is on the record of the committee for members.

The second thing is that in July 2025, we brought in a new system where no new provider could be engaged with without going through a national system, which runs the checks on

vetting qualifications and everything that would be expected. That has created delays and frustrations for staff on the ground who may need access to something like a therapeutic support or something else quickly, but it certainly is safer.

We have also established a new programme of work with the support of the Department. We have had additional resources for the oversight of third-party providers in each region. Ms Barry is leading a programme of work for us on shoring up and becoming a best-in-class operating model for the oversight of third parties.

Deputy Paul Murphy: There is still supervised access happening under the authority or care of Tusla. Is that correct?

Ms Kate Duggan: Yes.

Deputy Paul Murphy: Is that still happening through private companies and, if so, which ones?

Ms Kate Duggan: As I said, it is through community and voluntary services. I do not have a breakdown and I do not know if Mr. Hone has one.

Mr. Gerry Hone: No, I do not have that either.

Ms Kate Duggan: We can get that information for the Deputy.

Mr. Gerry Hone: Some of our funded partners-----

Deputy Paul Murphy: Supervised Access Ireland was contracted previously to provide the service. Did a different company step in?

Mr. Gerry Hone: No.

Ms Kate Duggan: Around the country there are different things. Our family resource centres would do it, Barnardos-----

Deputy Paul Murphy: Tusla does it itself.

Ms Kate Duggan: No, our community and voluntary organisations that we commission would do it on our behalf. We can find out if there is a list of private providers doing it.

Mr. Gerry Hone: Mostly, that will happen with either a social care worker or a social worker in the room. The ideal situation - which we try to meet all the time - is that it is somebody the child knows. The function of access is to be a positive experience for the child and the family. It is to make that access positive for all concerned. Also, there is a professional assessment going on about the quality of the interaction and what needs to happen to improve it.

Supervising that is a professional task. It is not straightforward and energy is put into it.

Deputy Paul Murphy: Tusla does not think for-profit companies are being used for that.

Mr. Gerry Hone: We will check that.

Ms Kate Duggan: We will get the list for the committee.

Deputy Paul Murphy: I thank Ms Duggan.

I will move on to what were special emergency arrangements, not regulated by HIQA, and are now effectively private temporary placements. That is the unregulated bit still, as I understand it.

Ms Kate Duggan: No, again, there are three categories. Where they are registered-----

Deputy Paul Murphy: I have those here. Registered private residential care meets HIQA standards. Tusla emergency centres are inspected by HIQA. Private temporary placements are not inspected by HIQA.

Ms Kate Duggan: No, but we have a defined timeline within which they can be operation under the Act. They have to demonstrate to us within 45 days that they have applied for registration to become registered providers. If they do not-----

Deputy Paul Murphy: How long does the application take? They could apply for it on day 45 and would still be operating.

Ms Kate Duggan: It could be 60 days, so the process from start to finish is 105 days in total, but we have much more robust oversight of those placements now than we did. Certainly, if they are not applying and we do not see any indication, the children will be moved.

Deputy Paul Murphy: Can Ms Duggan tell me what companies have contracts as private temporary placement providers?

Ms Kate Duggan: There are 12 providers. They are 24-Hour care, Tarian Healthcare, Kare Plus Dublin City North, Kare Plus Dublin South, Kare Plus South Cork, Kare Plus Wexford, MCMA, Medforce, Move Healthcare, Spring Life and Tender in Victoria.

Deputy Paul Murphy: Kare plus pops up four times.

Ms Kate Duggan: They are different franchises.

Deputy Paul Murphy: Yes, but they are under Baig and Mirza Health Services Limited. I think it is the parent company.

Ms Kate Duggan: One of them is under it.

Deputy Paul Murphy: It was mostly Kare Plus Dublin South that was the subject of the "RTÉ Investigates" programme, which was broadcast about a year ago. Various issues were raised. In May last year, Tusla received a detailed report of forgeries. The report concluded the case involved a "serious employee fraud, which involves collusion, forgery, misusing and compromising company's staff sensitive and confidential information". Is Tusla confident that any issues with Kare Plus are-----

Ms Kate Duggan: To date, there have been ten providers about which we had concerns. When I say "we had concerns", the concerns could be to do with a practice a team might have observed when it was out. We have a summary. For example, there was a concern in Kare Plus South Cork. Those issues are now resolved and there are no restrictions on the company. We keep an ongoing analysis. If we feel we need to cease operating with the company, we do. There are about six companies we ceased operating with. Then with others, there are more operational issues so we might put a service improvement plan in place or additional oversight. However, there are no current issues with that organisation.

Mr. Gerry Hone: We work closely with these companies in an environment where it is difficult to find placements. I make sure we work closely with these companies to make sure they are safe. That is the first and foremost consideration. The second consideration is to provide continuity of care for the young person. We support providers, where we can, to keep continuity of care going. When we ask them to register, they come under our list of registered providers and recently two have come under our national placement team by moving across to the official tender. We are moving the companies through the system and regularising them and improving them all the time through service improvement plans and various governance structures - I spend a lot of my time on that - to make sure it is done and thorough.

Deputy Paul Murphy: Would Tusla like to get away from the reliance on private companies altogether? Is there not an inherent conflict of interest between companies whose legal job is to maximise profit, versus Tusla's job, which is to protect the interests of children? A District Court judge said in an official judgment that the fact these special emergency arrangements are owned by private businesses and individuals who are profiteering out of a placement crisis for the most vulnerable children in care is just wrong and shameful.

Does Tusla want to get to a situation where everything is Tusla operated?

Ms Kate Duggan: At the moment, two thirds are in private placements and one third in statutory and voluntary placements and we are trying to get to 50:50 through the purchasing of centres, employment of staff and fitting up of services. However, we reckon it will take approximately three to five years to get to that fully.

Deputy Paul Murphy: I have one final question. The 12 companies Ms Duggan listed might be operating as a mix of registered private residential centres, Tusla emergency centres and private temporary placements. Might they be across those three categories or would they just be in one category?

Ms Kate Duggan: They might be. I do not have a breakdown in front of me, but-----

Mr. Pat Smyth: They do not operate as part of the-----

Ms Kate Duggan: They could be section 59 or section 36 organisations. If they are section 59, we take over their governance. They may have another centre that is a section 36.

Deputy Paul Murphy: They could be at different stages or levels of the regulation process.

Ms Kate Duggan: Yes.

Deputy Paul Murphy: I thank the witnesses.

An Cathaoirleach: I have a number of questions. I will quote someone.

If Tusla were a parent in the community, it would be prosecuted by An Garda Síochána and pursued by social workers for exposing the most vulnerable children to extreme risk.

They are not my words, but those of Mr. Justice John Jordan in the High Court. Tusla was also found to be in contempt of court and a number of cases were taken by parents for the failure of Tusla to provide care to some of the most vulnerable children in the State. What is a vulnerable child who needs a special care bed? What sets that child apart from any other child who comes to Tusla's attention?

Ms Kate Duggan: It is set out in the legislation. It is a child who is at significant risk or is of significant risk to themselves and potentially for whom no other intervention is working. It is for a short period of stabilisation. One of the challenges we have had in the provision of special care is that, even when a young person goes into special care, makes progress and is stabilised, often when we seek to transition them out-----

An Cathaoirleach: These are very vulnerable children. Again, to quote the judge. Where Tusla failed to provide a bed, he said it was matter of urgency that the teenager get a bed. The counsel went on that the child was suffering actual and avoidable harm due to not getting the special care required. It was a serious failure by Tusla.

Tusla cited the figure of 26 beds. Does that go right back to its foundation in 2012?

Ms Kate Duggan: Yes. It is a potential for 26 beds but 13 have been opened to date.

An Cathaoirleach: It has never been achieved. Eighteen was the highest number.

Ms Kate Duggan: Yes, and that was just for a few months. We had normally been at around 15 or 16 beds until the recent issues we have had.

An Cathaoirleach: Tusla will follow up on Deputy Boland's request to provide a breakdown of the failures to provide care, including what is the longest a child has had to wait to get a care bed on foot of a High Court order. Tusla might furnish that, going back over the full lifespan of Tusla.

Ms Kate Duggan: I do not know if we have that level of detail for the lifespan, since the agency was established, but we will certainly have it for the past few years and I will share what we have.

An Cathaoirleach: I ask Ms Duggan to go back as far as possible because it is important we get the full picture.

A number of court cases have been taken by families due to the serious failure of Tusla to provide the required care for their children. How many cases are live?

Mr. Pat Smyth: I think it is single figures, but we will get him some detail on it.

Ms Kate Duggan: We will get that to you tomorrow as well.

An Cathaoirleach: I ask Tusla to provide it to the committee, as opposed to me personally.

Ms Kate Duggan: Yes, I meant to the committee.

An Cathaoirleach: The witnesses do not have the figure for how many live litigations there are.

Ms Kate Duggan: Ms Hynes will get it for the committee. It is in a different document.

An Cathaoirleach: Tusla provided a figure of €8.8 million for legal cases in 2025.

Were there any cases settled last year in relation to the failure to provide special care beds?

Mr. Pat Smyth: The €8.8 million is awards that were made through the State Claims Agency. That is separate. Any awards made to anybody for something like claims is paid directly from business, so we can do-----

An Cathaoirleach: The question I am asking is, of that €8.8 million, is any of that-----

Ms Kate Duggan: No, it is none of that.

An Cathaoirleach: At any point, can Tusla look back over the last 12 years and give us the information as to how many cases have been found against Tusla?

Ms Kate Duggan: Is that in relation to special care and the costs awarded?

An Cathaoirleach: Yes, and the costs awarded.

Ms Kate Duggan: I am sorry, I do not have that report with me.

An Cathaoirleach: That is fine. In relation to retention, a figure of 92% overall within Tusla was given. Specific reference was made to one of the care homes where I believe the figure was seventy-something percent. What is the overall figure? Are there two or three care homes providing the special care beds?

Ms Rosarii Mannion: There is three. They are Crannóg Nua, Ballydowd and Coovagh House, and we have the retention by each area.

An Cathaoirleach: What is the retention there?

Ms Rosarii Mannion: I do not want to give an inaccurate figure. It is generally around 70%. We will put it into that report.

An Cathaoirleach: According to another court ruling from Ms Justice Egan, between January 2021 and February 2025 177 staff were recruited while 159 left the service. That is specific to special care. She said in short that staff are leaving almost as quickly as they are recruited. That paints a very dark picture of what is going on there.

Ms Kate Duggan: That is the evidence we would have provided.

An Cathaoirleach: It is considerably different from the rosy picture in terms of the 92% retention figure. I would be very interested to delve into that and get those specific figures.

Ms Kate Duggan: We have significant challenges in special care.

An Cathaoirleach: The staff are leaving as quickly as they are recruited, by the sound of it. When all of those staff leave, are exit interviews carried out with them?

Ms Kate Duggan: Yes.

An Cathaoirleach: This has obviously been going on over the last 12 years. How do you shape the approach? We still have significant issues.

Ms Rosarii Mannion: We have, absolutely. I would not want to convey to the committee a rosy picture that 92% is an across the agency average. In terms of special care, we had 29 hires in 2025 and 24 leavers, so the Cathaoirleach is right that the staff are leaving almost as quickly as they are joining. We do exit interviews. The themes coming through from those are the emotional impact of the work, burn-out, stress, family issues, bereavement and some pay issues, although that is not the first one we hear. There is a multiplicity of reasons around that. The environment in special care is extremely difficult for staff to work in. I made an earlier point around the integrated workforce planning across the sector and making sure we are

producing enough staff to meet the demands we are going to need in society. We are not doing that in relation to social work, social care or many other professions. Unfortunately, that is going to take time to catch up.

An Cathaoirleach: Unfortunately, those most vulnerable in the State have not got time.

Ms Rosarii Mannion: They have not. You are quite right.

An Cathaoirleach: A requirement figure of 200 staff was given for special care. We are currently at about 96 or 97.

Ms Rosarii Mannion: We are 50% down.

Ms Kate Duggan: That would be to open all 26 beds.

An Cathaoirleach: Yes, to open all 26 beds. Reference was made to agency staff. Of the staff currently engaged, what is the percentage for agency staff?

Ms Rosarii Mannion: It varies week to week but when we look at capacity *vis-à-vis* of what we should have, there is generally a deficit of around 50%.

An Cathaoirleach: It is 50% of staff are directly employed by Tusla and 50% are agency staff.

Ms Rosarii Mannion: No. Today, there are 98 directly employed Tusla staff. We will supplement that by 25, 30 or 35, depending on the situation, but to have our 26 beds open across the sector we would need 200, 205 or 210 staff. As members know, Crannóg Nua has capacity for 12, Ballydowd for ten and Coovagh for four.

An Cathaoirleach: Reference has been made to a number of providers of the special emergency arrangements being referred to An Garda Síochána and the Garda National Vetting Bureau over serious vetting concerns. Do we know the status of those investigations with An Garda Síochána? What point are they at?

Ms Kate Duggan: Two moved to prosecution.

An Cathaoirleach: Do we know what the penalty was?

Ms Kate Duggan: I do not know where it is at with the investigation by An Garda Síochána.

An Cathaoirleach: That was for the providers. How many in total were referred? Was it over five?

Ms Kate Duggan: We ceased using six providers, but I will have to check how many referrals were made to An Garda Síochána. I will come back on that. We did disengage with six providers, but I will confirm in the same report how many were referred to An Garda Síochána.

An Cathaoirleach: Are those providers still active in the wider market?

Ms Kate Duggan: I do not know.

An Cathaoirleach: Has Tusla re-engaged any of them?

Ms Kate Duggan: No.

An Cathaoirleach: Separate to that, there was an audit carried out by Tusla on qualifications for staff working within the special emergency arrangements. When was that audit carried out?

Ms Rosarii Mannion: That was carried out by our central compliance unit.

An Cathaoirleach: When was that carried out?

Ms Rosarii Mannion: The central compliance unit were engaged in ongoing audits.

An Cathaoirleach: That was an ongoing audit. Following a freedom of information request, an audit was obtained by a journalist that looked at these concerns and revealed that one quarter of staff working in special emergency arrangements last year did not have the required documentation to work with vulnerable children. Would the ongoing audit have picked that up? Was this a specific audit that identified a quarter of all staff working in those SEAs did not have the required documentation?

Ms Rosarii Mannion: Every week our central compliance unit will go through the providers we are using. They will make sure files are up to date, that there is Garda vetting and, in fact, they do spot checks. I will clarify that for the committee.

An Cathaoirleach: This report seems to speak to a specific audit where 25% were identified in that audit as not having the necessary documents. Documents may have included a CV, Garda vetting, qualifications, work permits, references or overseas police clearance. Will Tusla come back to us in relation to that? The report went on to say that a further 29% of staff were missing minor documents such as evidence of first aid training, fire safety training and no proof of address. The reference there is that 50% of staff working within the SEAs at that point in time did not have the necessary documentation.

Ms Kate Duggan: When we engage a provider, they provide us with the names and files of the staff, and we go through that, but because we wanted to put in place what we are calling a triple-lock in terms of the oversight of that, since 12 June 2024, we have also done 2,740 spot checks. We might believe that Kate Duggan, for example, was working in the Oireachtas emergency placement provider, but to give ourselves the second level of reassurance we did not take that at face value and we have gone out to check. We have done 723 spot checks this year to date. That is where the third level of assurance has indicated there may have been a concern with the person on site. That is why we are continuously doing that, following up and checking.

An Cathaoirleach: I ask that the witnesses come back with the further information on that. If somebody was employed, it seems like a high number referenced in that audit. How long were these people employed within those SEA providers before it was identified that relevant and critical information was missing? That is quite concerning.

Ms Rosarii Mannion: We will get that. As members are aware, the staff working in SEAs are not our direct employees.

An Cathaoirleach: I know that, but there has to be a governance and oversight there from Tusla. That would indicate a serious failure despite what-----

Ms Kate Duggan: That is the governance and oversight. Like every State service, we engage and commission a huge number of private providers and community and voluntary services that provide on our behalf. We are relying on what we are being told by them. That is

happening right across the State today. Because we saw these as high-risk placements with vulnerable young people, we have put in all these extra layers of checks.

Those checks are not in place in other State agencies. It is really important to acknowledge the fact, and really try to reassure ourselves, the public and the committee in terms of public trust, that we are doing everything we can and not just taking employers at their word to tell us they have staff who are registered, trained and have qualifications, vetting and reference checks, which is what we expect when we engage any provider.

An Cathaoirleach: Okay. I am conscious that I am over time and there are only two of us here.

Mr. Pat Smyth: The internal audit process is also our own process to investigate and make sure that what we expect is being done, is being done. What comes out of that feeds back into that central compliance unit improvement as well.

Ms Kate Duggan: That feeds into the fact that we ceased working with six providers. We have referred two to An Garda Síochána. It is having that continuous loop of checking.

An Cathaoirleach: Did Tusla refer two or was it five?

Ms Kate Duggan: Sorry, I am saying it was two that I can see we definitely referred to An Garda Síochána and have been prosecuted. There are six that we have ceased working with but I will find out if any others were referred to the Garda.

An Cathaoirleach: I will open it up again if that is okay. There is just Deputy Geoghegan and myself left. Are the witnesses okay to hang on for a bit longer? Maybe five minutes.

Deputy James Geoghegan: Perfect. I thank the Chair. Can I clarify a point about a figure? Earlier I mentioned how much Tusla was spending on-----

Ms Kate Duggan: Separated.

Deputy James Geoghegan: -----unprotected children. I was reading out the figures from its financial accounts. I said €61 million in 2024, €95 million in 2025 and I asked for 2026. At the time the witnesses said it was around the same-----

Mr. Pat Smyth: Yes-----

Deputy James Geoghegan: -----but it is €144 million.

Mr. Pat Smyth: Yes, it is.

Ms Kate Duggan: For separated children and Ukraine. That is two separate lines.

Mr. Pat Smyth: It is Ukraine as well.

Deputy James Geoghegan: Hold on. Am I not drawing from equivalent figures here? I am reading from Tusla's financial accounts which says separated children and Ukraine of 2024---
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Mr. Pat Smyth: Yes.

Deputy James Geoghegan: Sorry, it is 2025. It says €95 million. That is on page 192 of the financial accounts.

Mr. Pat Smyth: Yes.

Deputy James Geoghegan: It says €95 million for 2025 and it says €61 million for 2024, but the witnesses are now saying it is €144 million.

Mr. Pat Smyth: No, if the Deputy goes to the front-----

Mr. Seamus McCarthy: It is note 3(e).

Mr. Pat Smyth: Note 3-----

Deputy James Geoghegan: What is the figure for 2025 then, if it is not €95 million? What is the equivalent figure? The witnesses are saying it is €144 million for 2026. What is the equivalent figure?

Mr. Pat Smyth: We had 60-----

Deputy James Geoghegan: It seems clear that is what the figures say - €95 million from €61 million.

Mr. Pat Smyth: Our absolute budget this year is the two figures I gave earlier in terms of what we have on budget. That was increased in-----

Deputy James Geoghegan: I know the increase, but Tusla is telling me that it is going to cost it €144 million. That is what it forecasted-----

Mr. Pat Smyth: Yes.

Deputy James Geoghegan: -----but its financial accounts that are published say that in 2025 it cost it €95 million.

Mr. Pat Smyth: No, that is the part of the residential cost. It is also pay costs on top of that and-----

Deputy James Geoghegan: Does Tusla not report in its financial accounts what the overall cost is? It is difficult for us to compare like with like if it is sending us a briefing that says its forecasted costs for 2026 are €144 million, but then in its published financial accounts it says €95 million.

Mr. Pat Smyth: In note 3(b) on page 189, there is a separate profit and loss account which shows we received €126 million under subhead A.6 in 2025. That has increased up to €140 million this year. You can see that-----

Deputy James Geoghegan: Either way it is not trending the same. I asked originally was it trending the same and the witnesses said it was actually trending downward or was the same.

Ms Kate Duggan: The numbers now in 2026.

Mr. Pat Smyth: It is now in 2026.

Deputy James Geoghegan: With respect, Ms Duggan, I read out the figures. I was not talking about the numbers. I read out expenditure figures. Maybe she is telling me now there is another figure, the total figure, which is €122 million. Is that what she is saying?

Mr. Pat Smyth: The accounts show very clearly the expenditure in 2025 was €126 million.

Deputy James Geoghegan: Okay, and what you are now saying is-----

Mr. Pat Smyth: It is broken down as follows-----

Deputy James Geoghegan: No, that is fine.

Mr. Pat Smyth: -----pay €5 million-----

Deputy James Geoghegan: Mr. Smyth is saying €126 million is the total figure.

Mr. Pat Smyth: Yes.

Deputy James Geoghegan: In the briefing document Tusla provided to this committee, it is forecasting that the cost will be €144 million.

Mr. Pat Smyth: Correct.

Deputy James Geoghegan: So it is going up.

Mr. Pat Smyth: No. On the expenditure in 2026, because we had a huge increase in the number of extra places in 2025, obviously there was not a full year cost of those in 2025. They have come through into 2026 so there is an increased cost but in terms of where that curve is going at the moment, as we enter the last period of 2026, those numbers are coming down so the cost-----

Deputy James Geoghegan: When Tusla presents its financial accounts for 2026, whenever it does that, it will demonstrate that expenditure has gone up.

Mr. Pat Smyth: Correct.

Ms Kate Duggan: Yes.

Mr. Pat Smyth: Correct, but there are logical reasons-----

Deputy James Geoghegan: No, but when I asked-----

Mr. Pat Smyth: That is logical-----

Deputy James Geoghegan: All I am pointing out - maybe it was inadvertent and I have no difficulty with that being acknowledged - is that I was asking the witnesses questions about expenditure and they said it was roughly the same or trending downward-----

Mr. Pat Smyth: Correct.

Deputy James Geoghegan: -----but the facts present differently.

Ms Kate Duggan: I apologise on behalf of the agency. On what Mr. Smyth has outlined there and what the Deputy summarised, the confusion came because of the fact that what we have seen is a 19.5% reduction in the numbers-----

Deputy James Geoghegan: Why is Tusla spending more money then?

Mr. Pat Smyth: Because the numbers increased sharply last year so there were only part-year costs-----

Ms Kate Duggan: Paid.

Mr. Pat Smyth: We can demonstrate this to the Deputy afterwards in terms of the numbers. There was a huge increase in the numbers we were facilitating last year. What the Deputy is looking at this year is the full-year cost of those placements. The new numbers arriving in are less than they were last year but we still have a flow of children who are still-----

Deputy James Geoghegan: That are still present.

Ms Kate Duggan: There and still present.

Mr. Pat Smyth: The expectation is that the numbers are going to continue to come down---
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Ms Kate Duggan: And the cost will come down.

Deputy James Geoghegan: When will the cost come down, on the current forecast?

Ms Kate Duggan: 2027.

Mr. Pat Smyth: We expect 2027 may be about €10 million less than it is this year.

Deputy James Geoghegan: That is €10 million less than €144 million. Will it be about €134 million?

Ms Kate Duggan: Yes.

Deputy James Geoghegan: It will still be a sizable chunk.

Mr. Pat Smyth: Yes.

Deputy James Geoghegan: The Minister regularly cites the number of international protection applicants who are refused after they make their application for refugee status. I believe around 80% are refused. Do we have those figures for unaccommodated minors?

Ms Kate Duggan: As in the number that did not meet eligibility for children's services?

Deputy James Geoghegan: No, as in the numbers who are not granted asylum when their application-----

Ms Kate Duggan: Afterwards once they have transitioned?

Deputy James Geoghegan: They are here. They are making an application for international protection. How many of the unaccompanied minors who come to Ireland ultimately are granted refugee status as a percentage of the children who are seeking protection? We know overall-----

Ms Kate Duggan: Sorry, I am trying to think do we track that figure. I will come back to the Deputy on that figure. I will have to get it.

Deputy James Geoghegan: That would be very helpful.

On a totally separate issue, Tusla and the ESRI produced a report recently on growing up in Ireland dealing with absenteeism in schools. One of the consistent trends identified in that report is that disability is significantly associated with attendance issues in schools. The report says:

It is important to recognise that disability can influence attendance at the individual level. At the same time, the extent to which schools provide appropriate accommodation and support can help mitigate these effects. Practices such as creating a more inclusive learning environment, including adaptations to assessment and classroom layout, using differentiated instruction, fostering an open and supportive classroom climate, and maintaining strong collaboration and communication with relevant stakeholders have been empirically associated with improved attendance among students with disabilities.

Will the research findings produced in the report Tusla funded change the manner in which it carries out its absenteeism campaign, which has been carried out to date?

Ms Kate Duggan: I know there was an event in Croke Park last week, through the Department of education and Tusla, which looked at the whole area of school attendance. When that campaign, the Anseo campaign to which I think the Deputy is referring and “every school day matters”, was developed there was a huge amount of engagement with different stakeholders and different groups with the basic principle being that every school day does matter. We want all children in school every day. That is separate to the accommodations that may need to be made in terms of schools, by the Department of education, in terms of support systems and access to the right type of intervention. Whether that is home-schooling or mainstream schooling, every school day does matter. We all know that with all our children. We want every child to be able to go to school every day.

I think there are two separate issues. One is about the campaign. Does anybody here disagree that every school day matters? Does anybody disagree that every child should have the opportunity to be in school and schooled either at home or in a school setting? The separate issue here is the recognition of need and the support for need, and for individualised supports to help children to be in school, stay in school and remain in school. They are the two fundamental aspects of this that we are trying to work on and bring together with education and with all the arms of education to support the research.

Deputy James Geoghegan: Going forward it is a tricky balance to strike between trying to target one particular subset of audience that is contributing to absenteeism as distinct from another. Based on the research that Tusla funded and published, does it envisage that changes will be made with regard to how a future campaign on absenteeism will be carried out?

Ms Kate Duggan: Of course, we will always learn from that, and it is across a diversity of stakeholder groups. However, we all need to be focused on how we support all children to go to school and be with their peers, whether that is in a special class, a mainstream class, a special school or schooling at home. How do we work together to take the research we all know and use that to inform not just the campaign but more importantly the attendance at school?

Deputy James Geoghegan: I thank the witnesses.

An Cathaoirleach: I have a number of concluding questions. I return to the issue of special emergency arrangements, which I brought up when the witnesses were in last year. Things have moved on considerably. I say they have moved on considerably because of the spotlight that has been put on the use of unregulated private accommodation providers, particularly following the “RTÉ Investigates” programme, which I think was harrowing. It was particularly harrowing to listen to young people's experience of care and the failures within the care system. That is something that many people, including the Judiciary, have been saying for a sustained

period of time. I welcome that there have been changes. Will the witnesses enlighten us as to what, in their view, ultimately brought about the changes to move away from the SEAs to the new arrangements? When did a review take place and when was the process initiated to move away from the use of those?

Ms Kate Duggan: We started this process three years ago by putting in much stronger oversight, governance, the new rate cards, the establishment of the CCU and all of the things we have talked about today. We then had to engage with HIQA because we were moving some of these places under its inspection and monitoring. The more distinct negotiations to set ourselves set up and put people in place to take on the oversight and work with our ACIMS teams were probably over the past 12 months and significantly before the airing of the "RTÉ Investigates" show. As an agency we have been very vocal. Since I have come into this role, I have talked about the need to end the use of special emergency arrangements. It is not easy to do. It has been a huge amount of work for the past three years. Last year, to bring us to this stage, and the coming three years will be focused on really trying to transition more into the expansion of statutory provision.

An Cathaoirleach: Does Ms Duggan think young people have been failed by Tusla and, by extension, the State through the use of SEAs?

Ms Kate Duggan: I would not make a broad and sweeping statement like that. I can give an example where a judge has asked us to keep a child in what was an SEA at the time-----

An Cathaoirleach: Would Ms Duggan say that the young people whose voices we heard---
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Ms Kate Duggan: -----and for them not to be moved to residential placement-----

An Cathaoirleach: -----in the "RTÉ Investigates" programme-----

Ms Kate Duggan: -----because the young person was thriving in the SEA case.

An Cathaoirleach: -----have been failed?

Ms Kate Duggan: I will again preface this because it is really important to our staff who might be listening today. I think that 90% of children and young people who engage with Tusla have a positive experience and are getting supported. I think there is a small cohort of very vulnerable young people for whom the State needs to come together. We need the supports of mental health, addiction, disability and juvenile liaison services to come together to meet the needs of vulnerable young people in particular. There are young people for whom State has not come together to deliver the best of services to enable better outcomes, and I do not think Tusla alone can be pointed at in that regard.

An Cathaoirleach: A figure was given earlier for 2026 of approximately €65 million for the SEAs. Am I correct in that? It was €8 million more than last year. What point is that up to this year?

Mr. Pat Smyth: That is TEPs, now, in terms of that whole group-----

Ms Kate Duggan: That is temporary emergency placements.

Mr. Pat Smyth: We are including within that-----

Ms Kate Duggan: Those are the ones that Tusla is running.

Mr. Pat Smyth: Absolutely. It is the improved oversight ones, and some of the newly regulated placements as well.

An Cathaoirleach: Has a value for money exercise been carried out?

Mr. Pat Smyth: Yes. Absolutely, I said earlier-----

Ms Kate Duggan: It is the €48 per hour we talked about.

Mr. Pat Smyth: We took the price of those down considerably in 2023. They came down from €900,000 to €750,000. In the case of agencies that cannot meet the requirements, there will be a further penalty for them.

An Cathaoirleach: On the value for money exercise, the witnesses might be able to furnish the committee-----

Mr. Pat Smyth: There has not been a value for money exercise done but we can clearly show that the cost of the placements is 90% staff. We have done a zero-based costing on that, so we are more than happy to share that.

An Cathaoirleach: Okay. The largest sum given to a provider under SEA and under the new-----

Ms Kate Duggan: We produce that report every week and share it with colleagues in the Department. Every week we produce that information.

Mr. Pat Smyth: Our financial accounts have appendix 2 with all the independent placement providers. We do not differentiate between temps, but all of them are there-----

An Cathaoirleach: Okay. The largest amount-----

Mr. Pat Smyth: They are all there.

An Cathaoirleach: Will he give us an example of the top one?

Mr. Pat Smyth: The top one is a company called Ashdale Care Ireland at €31.5 million.

An Cathaoirleach: That was for 2025.

Mr. Pat Smyth: Yes, and the 2024 figures are there as well.

An Cathaoirleach: That is €31 million.

Mr. Pat Smyth: Yes. That is the largest.

An Cathaoirleach: In that situation, what does that look like in terms of the care provided? How many children?

Mr. Pat Smyth: That is a regulated provider of places.

Ms Kate Duggan: It is procured and contracted.

Mr. Pat Smyth: It is contracted through that. The average price for a child in a four-bed house is approximately €400,000 per annum, which is what I was talking about earlier. That is standard, but they may be providing placements where there are only two children in a house.

I think the standard price there goes up to approximately €560,000 per child. If you come down to one, you are into similar prices to the TEP and SEA.

An Cathaoirleach: I turn to the new mechanisms and structures. Under each of the three categories of providers, how many accommodation units would be under each? Do we have that level of detail?

Ms Kate Duggan: That is in our weekly report. I am sorry I do not have it with me, but I am happy to share last week's report because that could give an example.

An Cathaoirleach: It is just so we have a full picture. That would be useful.

There was an extensive conversation with Deputy Farrelly about security. I think reference was made to the Private Security Authority for the issuing of licences for personnel who provide security. That is absolutely essential. Is Tusla aware of serious concerns with regard to licences being revoked? I think the issue has been referred to the Garda where 350 licences have been revoked. Another 96 licence applications have been rejected. When we discussed this at one of our meetings, I think the C and AG suggested there may have been an organised fraud element there. Is that something Tusla is aware of?

Ms Rosarii Mannion: Yes, we are looking into that. Our compliance unit is aware of that.

An Cathaoirleach: Are there any implications for Tusla? Are we aware of any personnel who provided security services for Tusla and had a licence-----

Ms Rosarii Mannion: I am not aware of it. I know our CCU is aware of it and will be looking at it.

An Cathaoirleach: It will be looking at it. This is not new information. It is going back.

Ms Rosarii Mannion: It continues to look at it.

An Cathaoirleach: It is continuing to look at it. I am sure it should set off alarm bells. We are talking about the potential that someone providing security in a premises accommodating some of the most vulnerable people in State may have had licences revoked.

Ms Kate Duggan: I have certainly had no indication or notice that that has applied to Tusla.

An Cathaoirleach: Has Ms Duggan asked the question? Has anyone?

Ms Kate Duggan: I have not asked that specific question, no.

An Cathaoirleach: If you have not asked, how do you know?

Ms Kate Duggan: Because they would come up to us through escalation. For example, when anybody was referred to the gardaí, or when there were any issues in relation to vetting or fraudulent activity, that would all come up through our governance process.

An Cathaoirleach: Tusla might come back to us because it is of considerable concern. It is an issue that we in the Committee of Public Accounts are following up because of the implications. Some 350 people who were front-facing and dealing with the public in different sections of society have had licences revoked. I do not need to spell out the potential risks and concerns, particularly for an organisation like Tusla. I would appreciate it if Tusla could do a thorough dig within the structures that it has. It should come back to us if it has been identified

that anyone who provided security services for Tusla has had a licence revoked and what actions are being taken.

Ms Kate Duggan: Yes.

An Cathaoirleach: That concludes my questioning. It also concludes our engagement for today. I thank Ms Duggan and the officials from the Child and Family Agency, Tusla, for attending. I also thank the officials from the Department of Children, Disability and Equality and the Comptroller and Auditor General for their attendance. Is it agreed that the clerk will seek any follow-up information and carry out any agreed actions arising from the meeting? Agreed. The committee will next meet again on Thursday, 8 October 2026, with officials from An Garda Síochána.

The witnesses withdrew.

Cuireadh an coiste ar athló ar 2.31 p.m. go dtí 9.30 a.m., Déardaoin, an 8 Deireadh Fómhair 2026.

The committee adjourned at 2.31 p.m. until 9.30 a.m. on Thursday, 8 October 2026.