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Oireachtas

An Coiste um Chuntais Phoiblí **Tuarascáil Bhliantúil 2020**

Márta 2021

Committee of Public Accounts **Annual Report 2020**

March 2021

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Chairman's Foreword

On behalf of the Committee of Public Accounts, I am pleased to present its Annual Report for 2020, which sets out the work undertaken by the Committee in 2020.

The Committee is a standing committee of Dáil Éireann. It has a key role to play in ensuring that there is accountability and transparency in the way Government agencies allocate, spend and manage their finances and in guaranteeing that the taxpayer receives value for money for monies spent. It is responsible for examining and reporting on reports of the Comptroller and Auditor General which deal with the accountability of departments and offices in respect of their administration of public funds. It also considers the Comptroller and Auditor General's reports on his or her examinations of economy, efficiency, effectiveness evaluation systems, procedures and practices.

The Committee held its first meeting on 17 September and held a total of 23 meetings in 2020, sitting for a total of 43.25 hours in public session. The Committee investigated issues regarding the governance and management of public finances.

The Committee agreed to publish concise recommendation focused reports setting out who the Committee engaged with and when, what the focus of the engagement was, with links to the transcript and relevant recommendations of the C&AG. It was agreed reports would also include the recommendations of the Committee with as much context as necessary for the recommendations to stand on their own.

The Committee's first report was published in December 2020. It sets out a number of conclusions arising from its engagement with the National Asset Management Agency:

- **Examination of NAMA's 2019 Financial Statement & C&AG Special Report 109**

On behalf of the Committee, I would like to express my gratitude to everyone who participated in the Committee's hearings in 2020 and to all those who corresponded with the Committee and sought to assist it in its deliberations. I would also like to express my appreciation to the members of the Committee and the Secretariat for their work, which, like all aspects of our lives, was impacted by the advent of the pandemic. I look forward to a safe and productive new year.



Brian Stanley, T.D.
Chairman, Committee of Public Accounts
March 2021

1. Content and Format of Report

This report has been prepared pursuant to Standing Order 218 (9) (Dáil Éireann) as follows:

“The Committee shall present an annual progress report to Dáil Éireann on its activities and plans.”

2. Establishment and Functions

The Committee of Public Accounts is a standing committee of Dáil Éireann and is responsible for examining and reporting on reports of the Comptroller and Auditor General on departmental expenditure and certain other accounts. It also considers the Comptroller and Auditor General's reports on his or her examinations of economy, efficiency, effectiveness evaluation systems, procedures and practices.

The Committee has a key role to play in ensuring that there is accountability and transparency in the way Government agencies allocate, spend and manage their finances and in guaranteeing that the taxpayer receives value for money for monies spent.

2.1. Establishment of the Committee

Dáil Éireann Standing Orders provides the Orders of Reference for the Committee of Public Accounts which is a standing Committee. The Orders of Reference for the Committee were amended under Standing Order 218 on 28 July 2020.

Please see Appendix 1 on page seven for the relevant extract from Dáil Éireann Standing Orders relative to Public Business 2021.

3. Chairman, Vice-Chairman and Membership

Dáil Éireann Standing Order 104(2) provides for a proportion of Chairs to be allocated to each group by means of the D'Hondt System. Deputy Brian Stanley was appointed as Chairman of the Committee on 3 September 2020 by an Order of Dáil Éireann. Deputy Catherine Murphy was elected as Vice-Chairman of the Committee on 24 September 2020.

Membership of the Committee, including any changes within the reported period, is listed at Appendix 2 on page 10.

4. Meetings, Attendance and Recording

In 2020, Committee meetings took on a new format having regard to relevant public health guidelines on safe working (physical distancing etc.). The length of meetings was restricted to two hours and additional arrangements were made for witnesses to connect either (i) via

video link from outside the Leinster House complex (ii) via video link from a location onsite. Public meetings of the Committee took place in the Committee rooms in Leinster House 2000. Meetings were in public unless otherwise ordered by the Committee.

Committee proceedings were broadcast live within Leinster House and also made available to RTÉ, Virgin Media and TG4. Proceedings were also webcast making them available worldwide on the internet. The proceedings of Committees in public session are broadcast on the dedicated parliamentary channel Oireachtas TV which is available on these channels:

- Saorview 22, Sky 574, Virgin Media 207, eir Vision 504
- Vodafone Channels 201, 207 and 208

An Official Report (Parliamentary Debates) of the public meetings also known as the meeting transcript is available on the Houses of the Oireachtas website at www.oireachtas.ie.

Reports published by the Committee are available on the Oireachtas Committee website pages at www.oireachtas.ie. Details of a report published in December 2020 is set out at paragraph 7 below.

5. Meetings

There were 23 meetings in 2020 and the Committee sat for 43.25 hours.

The following is a breakdown of reports examined by the Committee:

Meetings	23
Appropriation Accounts 2018 and 2019	11
Financial Statements and Accounts of Public Bodies 2018 and 2019	3
Comptroller and Audit General Report on the Accounts of the Public Services 2019 (Chapters)	12
Comptroller and Audit General Special Reports	2
Central Fund Accounts Considered	3

(Note: the overall total of Reports examined exceeds the total number of meetings because some meetings considered several reports).

The subject matter of each meeting including the organisations and witnesses who attended the meetings of the Committee and links to transcripts of meetings is provided in Appendix 3 on pages 11-17.

The following table provides details of sitting hours, witnesses, reports and travel:

Number of sitting hours	43.25
Number of speaking witnesses	50
Number of reports laid in the Oireachtas library	1
Number of travel episodes	0

The following table provides an overall summary of correspondence processed by the Committee:

Correspondence	Total
Correspondence items received	281
Correspondence items issued	151

6. Witnesses attending before the Committee

The number of speaking witnesses for the Committee in 2020 was 50.

Please see Appendix 3 (pages 11-17) for details of the organisations and witnesses who attended meetings of the Committee.

7. Committee Reports Published

The Committee published the following report in 2020:

Report	Date of publication
Examination of NAMA's 2019 Financial Statement & C&AG Special Report 109	3 December 2020

8. Travel

The Committee did not travel in 2020.

9. Report on Functions and Powers

The formal remit of the Committee is defined by Standing Order 218. The Committee is of the opinion that Standing Order 218 is unduly limiting and needs to be amended to allow the Committee to effectively scrutinise public accounts.

The Committee takes serious issue with the consequences of the changes to Standing Orders arising from the decision of the Supreme Court in *Kerins v McGuinness*, which it believes have given rise to an overly restrictive interpretation of the Committee's remit.

The Committee is of the view that it is in the public interest that the Committee of Public Accounts has the authority to consider matters related to public accounts as they arise.

While the Committee is clear that it must be cognisant of the ‘Kerins’ judgment and work accordingly, the Committee believes that Standing Order 218 needs to be amended to strike a better balance between the ‘Kerins’ judgment and the ability of the Committee to carry out its role effectively.



Brian Stanley, T.D.
Chairman
March 2021

APPENDIX 1: Establishment of the Committee

Dáil Éireann Standing Orders provides the Orders of Reference for the Committee of Public Accounts. The adoption of Dáil Éireann Standing Order 218 established the Committee of Public Accounts, which is a standing Committee of Dáil Éireann. The Orders of Reference for the Committee were amended under Standing Order 218 on 28 July 2020.

*Extract from Dáil Éireann Standing Orders Relative To Public Business 2021
(consolidated version)*

Dáil Standing Order 218 — Committee of Public Accounts

(1) There shall stand established, following the reassembly of the Dáil subsequent to a General Election, a Standing Committee, to be known as the Committee of Public Accounts, to examine and report to the Dáil upon—

- (a) the accounts showing the appropriation of the sums granted by the Dáil each year to meet the public expenditure and such other accounts as they see fit (not being accounts of persons included in the Second Schedule of the Comptroller and Auditor General (Amendment) Act 1993) which are audited by the Comptroller and Auditor General and presented to the Dáil on an annual basis, together with any reports by the Comptroller and Auditor General thereon;
- (b) the Comptroller and Auditor General's reports on his or her examinations of economy, efficiency, effectiveness evaluation systems, procedures and practices; and
- (c) other reports carried out by the Comptroller and Auditor General under the Act.

(2) In considering particular accounts pursuant to paragraph (1)(a), the Committee shall examine whether, having regard to changes in—

- (a) the volume or quality of services or other outputs delivered, and
- (b) associated expenditure, over time,

it can be demonstrated that value for money has or has not been achieved.

(3) The Committee shall bring conclusions and recommendations reported to the Dáil pursuant to paragraph (1)(a) in relation to particular accounts to the attention of the relevant Committee established pursuant to Standing Order 95.

(4) The Committee may suggest alterations and improvements in the form of the Estimates submitted to the Dáil and shall bring any such suggestions as reported to the Dáil to the attention of the Committee on Budgetary Oversight.

(5) The Committee may proceed with its examination of an account or a report of the Comptroller and Auditor General at any time after that account or report is presented to Dáil Éireann.

(6) The Committee shall have the power to send for persons, papers and records.

(7) Paragraphs (4) to (9) inclusive of Standing Order 96 shall not apply to the Committee.

(8) Every report which the Committee proposes to make shall, on adoption by the Committee, be laid before the Dáil forthwith whereupon the Committee shall be empowered to print and publish such report together with such related documents as it thinks fit.

(9) The Committee shall present an annual progress report to Dáil Éireann on its activities and plans.

(10) Notwithstanding the provisions of paragraph (1) of this Standing Order, the Committee shall have the power to examine and report upon a specific matter of general public interest relating to the appropriation of public moneys, which is not comprehended by appropriation accounts or reports of the Comptroller and Auditor General within the meaning of paragraph (1), subject to—

- (a) a positive determination having been made by the Committee on Remit Oversight under Standing Order 93A pursuant to a request by the Committee of Public Accounts under Standing Order 93B for an extension to its orders of reference for the purpose of examining the matter; and
- (b) the approval of the Dáil by way of an appropriate motion under Standing Order 93B to instruct the Committee in conducting its examination of the matter.

(11) The Committee shall refrain from—

- (a) enquiring into in public session, or publishing, confidential information regarding the activities and plans of a Government Department or office, or of a body which is subject to audit, examination or inspection by the Comptroller and Auditor General, if so requested either by a member of the Government, or the body concerned; or

(b) enquiring into the merits of a policy or policies of the Government or a member of the Government or the merits of the objectives of such policies.

(12) The Committee may, without prejudice to the independence of the Comptroller and Auditor General in determining the work to be carried out by his or her Office or the manner in which it is carried out, in private communication, make such suggestions to the Comptroller and Auditor General regarding that work as it sees fit.

(13) The Committee shall consist of thirteen members, none of whom shall be a member of the Government or a Minister of State, and four of whom shall constitute a quorum. The Committee and any sub-Committee which it may appoint shall be constituted so as to be impartially representative of the Dáil.

APPENDIX 2: Membership (at 31st December 2020)

<u>Colm Burke</u>	Fine Gael
<u>Jennifer Carroll MacNeill</u>	Fine Gael
<u>Matt Carthy</u>	Sinn Féin
<u>Cormac Devlin</u>	Fianna Fáil
<u>Alan Dillon</u>	Fine Gael
<u>Neasa Hourigan</u>	Green Party
<u>Marc MacSharry</u>	Fianna Fáil
<u>Paul McAuliffe</u>	Fianna Fáil
<u>Imelda Munster</u>	Sinn Féin
<u>Catherine Murphy</u>	Social Democrats
<u>Verona Murphy</u>	Independent
<u>Seán Sherlock</u>	Labour Party
<u>Brian Stanley</u> (Chair)	Sinn Féin

Note re Membership history

1. Duncan Smith T.D. (Labour) was replaced by Seán Sherlock T.D. (Labour) by order of the Dáil passed on [24 November 2020](#). (Fifth Report of the Standing Committee of Selection in accordance with Standing Order 27F).

APPENDIX 3: Meetings of the Committee

The following are the details, in date order, of the scheduled meetings of the Committee in 2020 including links to transcripts of the meetings.

Date	Topic	Organisations who attended	Witnesses
17/09/2020	Business of the Committee	N/A	N/A
24/09/2020	Business of the Committee	N/A	N/A
30/09/2020	Business of the Committee	N/A	N/A
01/10/2020	C&AG Special Report 110 - Nursing Homes Support Scheme (Fair Deal)	Department of Health HSE	Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General Department of Health Mr. Colm O'Reardon, Acting Secretary General Ms Kathleen Mac Lellan, Assistant Secretary, Social Care Division Mr. Niall Redmond, Principal Officer, Social Care Division HSE Mr. Paul Reid, CEO Ms Anne O Connor, Chief Operations Officer Mr. Stephen Mulvany, Chief Financial Officer Mr. Ultan Hynes, Head of Service, Nursing Homes Support Scheme
07/10/2020	Business of the Committee	N/A	N/A
08/10/2020	C&AG Special Report 109 - NAMA's management and disposal of the Project Nantes loans Financial Statements 2019 NAMA	National Asset Management Agency	Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General National Asset Management Agency Mr. Brendan McDonagh, CEO Mr. Aidan Williams, Chairman Mr. Jamie Bourke, Head of Strategy & Communications Ms Noelle Condon, CFO
14/10/2020	Business of the Committee	N/A	N/A

Date	Topic	Organisations who attended	Witnesses
15/10/2020	C&AG Special Report 110 - Nursing Homes Support Scheme (Fair Deal) (resumed) Financial Statements 2018 National Treatment Purchase Fund	National Treatment Purchase Fund	Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General National Treatment Purchase Fund Mr. Liam Sloyan, Chief Executive Mr. John Horan, Chairperson Mr. Seán Flood, Finance Director Ms Fiona Walsh, Policy Specialist
21/10/2020	C&AG Appropriation Account 2019 Vote 26 - Education and Skills C&AG Appropriation Account 2018 Vote 26 - Education and Skills	Department of Education Department of Public Expenditure and Reform	Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General Department of Education Mr. Seán Ó Foghlú, Secretary General Mr. Hubert Loftus, Assistant Secretary Mr. Tom Whelan, Finance Officer/Principal Officer Mr. Gavan O'Leary, Assistant Secretary Ms Grainne Swan, Professional Accountant Grade 1 Department of Public Expenditure and Reform Mr. John Howlin
22/10/2020	C&AG Appropriation Account 2019 Vote 11 - Office of the Minister for Public Expenditure and Reform Vote 12 - Superannuation and Retired Allowances C&AG Report on the Accounts of the Public Services 2019 Chapter 3 - Vote accounting and budget management Report on the Accounts of the Public Services 2018 Chapter 4 - Accounting for capital assets Chapter 5 - Accounting for allied services	Department of Public Expenditure and Reform	Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General Department of Public Expenditure and Reform Mr. Robert Watt, Secretary General Mr. David Feeney, Chief Operations Officer, Corporate Office Mr. John Pender, Principal Officer, Public Service Pay and Pensions Division
04/11/2020	Business of the Committee	N/A	N/A

Date	Topic	Organisations who attended	Witnesses
05/11/2020	<p>C&AG Appropriation Account 2019 Vote 7 - Office of the Minister for Finance</p> <p>C&AG Report on the Accounts of the Public Services 2019 Chapter 1 - Exchequer Financial Outturn for the Financial Year 2019 Chapter 17 - Ireland Apple Escrow Fund</p> <p>Finance Accounts Audited Financial Statements of the Exchequer for the Financial Year 1st January 2019 to 1st December 2019</p>	<p>Department of Finance Department of Public Expenditure and Reform</p>	<p>Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General</p> <p>Department of Finance Mr. Derek Moran, Secretary General Mr. John McCarthy, Assistant Secretary and Chief Economist Mr. Gary Tobin, Assistant Secretary, EU and International Division</p> <p>Department of Public Expenditure and Reform Mr. Brian O'Malley Ms. Victoria Cahill</p>
11/11/2020	<p>Appropriation Account 2019 Vote 13 - Office of Public Works</p> <p>Report on the Accounts of the Public Services 2018 Chapter 6 - Expenditure Under a Maintenance Contract</p>	<p>Office of Public Works</p>	<p>Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General</p> <p>Office of Public Works Mr. Maurice Buckley, Chairman Ms. Kathryn Clifford, Financial Services Mr. John Sydenham, Commissioner Mr. John McMahon, Commissioner Mr. Mick Long, Director of Corporate Services Mr. John Curtin, Director of Flood Risk Assessment and Management Mr. Martin Bourke, Head of Planning and Estate Management</p>

Date	Topic	Organisations who attended	Witnesses
12/11/2020	<p>Appropriation Account 2019 Vote 37 – Employment Affairs and Social Protection</p> <p>Report on the Accounts of the Public Services 2019 Chapter 4 – Control over Welfare Payments</p>	<p>Department of Social Protection Department of Public Expenditure and Reform</p>	<p>Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General</p> <p>Department of Social Protection Mr. John McKeon, Secretary General Mr. Tim Duggan, Deputy Secretary (acting) Mr. Ciarán Lawler, Assistant Secretary John Conlon, Assistant Secretary</p> <p>Department of Public Expenditure and Reform Mr. David Moloney, Assistant Secretary, Vote Section Ms Jenny Connors, Assistant Principal, Vote Section</p>
18/11/2020	Business of the Committee	N/A	N/A
19/11/2020	<p>Appropriation Account 2019 Vote 9 – Office of the Revenue Commissioners</p> <p>Central Fund Related Accounts Revenue Account 2019</p>	<p>Office of the Revenue Commissioners Department of Public Expenditure and Reform</p>	<p>Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General</p> <p>Office of the Revenue Commissioners Mr. Niall Cody, Chairman Mr. Brian Boyle, Accountant General Ms Angela O’Gorman, Principal Officer and Liaison to the Office of the Comptroller and Auditor General and Public Accounts Committee</p> <p>Department of Public Expenditure and Reform Ms Clare Costello</p>

Date	Topic	Organisations who attended	Witnesses
<u>25/11/2020</u>	<p>C&AG Appropriation Account 2019 Vote 34 – Housing, Planning and Local Government Local Government Fund 2019 C&AG Report on the Accounts of the Public Services 2019 Chapter 2. Central Government Funding of Local Authorities & Local Property Tax</p>	<p>Department of Housing, Local Government and Heritage Department of Public Expenditure and Reform</p>	<p>Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General Department of Housing, Local Government and Heritage Mr. Graham Doyle, Secretary General Ms Mary Hurley, Assistant Secretary, Local Government Division Ms Marguerite Ryan, Finance Officer Department of Public Expenditure and Reform Ms Clare Costello</p>
<u>26/11/2020</u>	<p>C&AG Appropriation Account 2019 Chapter 11. Measuring performance for Exchequer spending on Social Housing Chapter 12. Progress under the Land Aggregation Scheme Chapter 13. The Pyrite Remediation Scheme</p>	<p>Department of Housing, Local Government and Heritage Department of Public Expenditure and Reform</p>	<p>Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General Department of Housing, Local Government and Heritage Mr. Graham Doyle, Secretary General Mr. John O'Connor, Chief Executive, Housing Agency Ms Marguerite Ryan, Finance Officer Mr. Barry Quinlan, Assistant Secretary, Housing Delivery Division Ms Sarah Neary, Principal Advisor, Housing Delivery Division Mr. David Kelly, Principal Officer, Housing Delivery Division Department of Public Expenditure and Reform Ms Clare Costello</p>
<u>02/12/2020</u>	Business of the Committee	N/A	N/A

Date	Topic	Organisations who attended	Witnesses
09/12/2020	<p>C&AG Appropriation Account 2019 Vote 24 – Justice and Equality Vote 21 – Prisons</p> <p>C&AG Report on the Accounts of the Public Services 2019 Chapter 7. Catering and ancillary services in prisons</p>	<p>Department of Justice Department of Public Expenditure and Reform</p>	<p>Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General</p> <p>Department of Justice Ms Oonagh McPhillips, Secretary General Ms Martina Colville, Assistant Secretary Mr. Seamus Clifford, Principal Officer Ms Oonagh Buckley, Deputy Secretary General Mr. Doncha O'Sullivan, Assistant Secretary Mr. David Delaney, Deputy Head of Immigration Service Delivery</p> <p>Department of Public Expenditure & Reform Mr. Liam Gleeson Ms Susan McKiernan</p>
10/12/2020	<p>C&AG Appropriation Account 2019 Vote 24 – Justice and Equality Vote 21 – Prisons</p> <p>C&AG Report on the Accounts of the Public Services 2019 Chapter 7. Catering and ancillary services in prisons</p>	<p>Department of Justice Department of Public Expenditure and Reform</p>	<p>Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General</p> <p>Department of Justice Ms Oonagh McPhillips, Secretary General Ms Caron McCaffrey, Director General, Irish Prison Service Mr. Fergal Black, Director of Care & Rehabilitation</p> <p>Department of Justice Mr. Don Culliton, Director of Human Resources Mr. Doncha O'Sullivan, Assistant Secretary Mr. Derek Caldbeck, Director of Finance and Estates</p> <p>Department of Public Expenditure & Reform Mr. Liam Gleeson</p>
16/12/2020	Business of the Committee	N/A	N/A

Date	Topic	Organisations who attended	Witnesses
<u>17/12/2020</u>	Financial Statements 2019 Caranua (Residential Institutions Statutory Fund Board)	Caranua Department of Education	Office of the Comptroller and Auditor General Mr. Seamus McCarthy, Comptroller and Auditor General Caranua Ms Rachel Downes, CEO Ms Sinead Dwyer, Director of Services Mr. Michael Fitzpatrick, Director of Finance & Corporate Governance Department of Education Ms Catherine Hynes, Principal Officer Mr. Hugh Geoghegan, Assistant Principal

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