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AN COISTE UM CHUNTAIS PHOIBLÍ

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HOUSES OF THE OIREACHTAS
COMMITTEE OF PUBLIC ACCOUNTS

REPORT

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ABBREVIATIONS USED IN REPORT

| Abbreviation | Term |
|--------------|--|
| AGO | Office of the Attorney General |
| AIB | Allied Irish Bank |
| ANPR | Automatic Number Plate Recognition |
| AOE | Apple Operations Europe |
| ASI | Apple Sales International |
| C&AG | Comptroller and Auditor General |
| CCS | Community Childcare Subvention Scheme |
| CCSP | Community Childcare Subvention Plus Scheme |
| CCTV | Closed Circuit Television |
| CHO | Community Health Organisation |
| CSO | Central Statistics Office |
| CSSO | Chief State Solicitor's Office |
| DCCAE | Department of Communications, Climate Action and Environment |
| DCRD | Department of Community and Rural Development |
| DCYA | Department of Children and Youth Affairs |
| DHPLG | Department of Housing, Planning and Local Government |
| DMR | Dublin Metropolitan Region |
| DPC | Data Protection Commission |
| DPER | Department of Public Expenditure and Reform |
| DPP | Director of Public Prosecutions |
| ECB | European Central Bank |
| ECJ | European Court of Justice |
| EPA | Environmental Protection Agency |
| ESA2010 | European System of Accounts 2010 |
| ESRI | Economic and Social Research Institute |
| EU | European Union |
| GDP | Gross Domestic Product |
| GDPR | General Data Protection Regulation |
| GLAS | Green Low-Carbon Agri-Environment Scheme |
| GNI | Gross National Income |
| GNP | Gross National Product |
| GP | General Practitioner |
| GSOC | Garda Síochána Ombudsman Commission |
| HIPE | Hospital Inpatient Enquiry System |
| HSE | Health Service Executive |
| IBRC | Irish Bank Resolution Corporation |
| ICT | Information and Communications Technology |
| IFAC | Irish Fiscal Advisory Council |

| Abbreviation | Term |
|--------------|--|
| IFMS | Integrated Financial Management System |
| IFRS | International Financial Reporting Standards |
| IHREC | Irish Human Rights and Equality Commission |
| INIS | Irish Naturalisation and Immigration Service |
| ISIF | Ireland Strategic Investment Fund |
| IT | Information Technology |
| LESS | Low Emission Slurry Spreading |
| MGDD2016 | Manual on Government Deficit and Debt 2016 |
| NBP | National Broadband Plan |
| NDFA | National Development Finance Agency |
| NGO | Non-Governmental Organisation |
| NHQRS | National Healthcare Quality Reporting System |
| NIMS | National Incident Management System |
| NPH | National Paediatric Hospital |
| NPHDB | National Paediatric Hospital Development Board |
| NPL | Non-Performing Loans |
| NRCS | National Radon Control Strategy |
| NSP | National Service Plan |
| NTMA | National Treasury Management Agency |
| OC&AG | Office of the Comptroller and Auditor General |
| OGP | Office of Government Procurement |
| OPW | Office of Public Works |
| PIP | Programme Implementation Platform |
| PPO | Periodic Purchase Order |
| PULSE | Police Using Leading Systems Efficiently |
| RCPI | Royal College of Physicians of Ireland |
| RCSI | Royal College of Surgeons Ireland |
| RDMS | Resource Deployment Management System |
| RDP | Rural Development Programme 2014-2020 |
| RIA | Reception and Integration Agency |
| RTE | Raidió Teilifís Éireann |
| SAVI | Sexual Abuse and Violence in Ireland |
| SBCI | Strategic Banking Corporation of Ireland |
| SCA | State Claims Agency |
| SME | Small-Medium Enterprise |
| TAMS | Targeted Agriculture Modernisation Scheme |
| TB | Tuberculosis |
| UK | United Kingdom |
| UN | United Nations |
| WFD | Water Framework Directive |
| WWD | Waste Water Discharge |

CHAIRMAN'S PREFACE

This is the Committee's seventh periodic report and it focuses primarily on matters arising from engagements of the Committee of Public Accounts from April 2019 – July 2019. The Committee examined financial statements audited, and matters reported on, by the C&AG. Following consideration of the evidence presented, the Committee has arrived at a number of conclusions and recommendations for further actions.

In the period under review, the Committee met with witnesses from a number of Government Departments and Agencies including:

1. the Department of Justice and Equality;
2. the Central Statistics Office;
3. the Office of the Comptroller and Auditor General;
4. the Environmental Protection Agency;
5. An Garda Síochána;
6. the Department of Finance;
7. the Department of Children and Youth Affairs;
8. the Department of Agriculture, Food and the Marine;
9. the Department of Health and the Health Service Executive;
10. the National Treasury Management Agency;
11. the State Claims Agency; and
12. the Houses of the Oireachtas Commission.

In 2018 the Committee began an examination of the cost of claims against the State and the control mechanisms in place to reduce such costs. Its consideration of these matters, which were considered over a number of sessions, is presented in Chapter 11.

The Committee notes that the issue of non-compliant procurement is relevant to five of the public bodies under examination in this report. The Committee is concerned about the level of non-compliant procurement across the public sector and intends to return to the matter in 2020.

On behalf of the Committee, I would like to express my gratitude to everyone who participated in the hearings and to those who provided detailed briefing in advance of its deliberations. I would also like to express my appreciation to the members of the Committee and the Secretariat for their work in relation to the Committee's consideration of the issues, and in the preparation of this report. I recommend that all those with an interest in governance, public finances and administration read the report in full, as it contains interesting and factual information.

I commend the Committee's report to Dáil Éireann.

Sean Fleming

Sean Fleming, T.D.

Chairman, Committee of Public Accounts

26 November 2019



CONCLUSIONS AND RECOMMENDATIONS ARRIVED AT IN THE BODY OF THE REPORT

Below is a complete list of all conclusions and recommendations, which can also be found at the end of each chapter.

1. DEPARTMENT OF JUSTICE AND EQUALITY

- A.1.** The existing accommodation centres do not have the capacity to deal with the number of asylum seekers entering the country. The Committee recommends that the Department of Justice and Equality ensures its Reception and Integration Agency works intensively to procure sufficient and suitable accommodation for asylum seekers in a timely manner and with due regard for costs.
- A.2.** The system to move individuals who have been granted legal status to reside in Ireland out of accommodation centres and into permanent housing is not adequate. The Committee recommends that the Department of Justice and Equality works with local authorities and appropriate bodies to ensure that individuals who receive legal status to reside in Ireland are assisted to move out of accommodation centres as speedily as possible.
- A.3.** Understaffing in the Data Protection Commission, the Garda Síochána Ombudsman Commission, and the Probation Service appears to have impacted the ability of these agencies to fulfil their functions. The Committee recommends that the Department of Justice and Equality ensures the staffing needs of the Department's agencies are met in a more timely way.

2. CENTRAL STATISTICS OFFICE

- A.4.** As the workload of the Central Statistics Office increases, all steps must be taken to ensure there is no delay to the output of official statistics. The Committee recommends that the Central Statistics Office recruits the additional staff it has received sanction for by the end of 2019 as indicated.

- A.5.** Insufficient progress is being made regarding the production of accurate crime statistics. The Committee recommends that the Central Statistics Office continues to engage with An Garda Síochána to complete the steps necessary so that reported crime data meet the criteria to ensure accuracy. Clear timelines should be agreed by both organisations to monitor improvements to the PULSE system and this work should be completed by the end of 2020.

3. OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

- A.6.** Considerable progress has been made by the Office of the Comptroller and Auditor General to ensure that the financial audits it carries out are completed and published in a timely manner. However, a 12-month target to complete financial audits of each public body from their financial year end is excessive. The Committee recommends that the Office of the Comptroller and Auditor General ensures it has the necessary resources to allow it, wherever possible, to complete audits within six months of the financial year end.

4. ENVIRONMENTAL PROTECTION AGENCY

- A.7.** The Environmental Protection Agency's promotion of the Radon Remediation Scheme has not achieved the expected results. The Committee recommends that the Environmental Protection Agency reviews its communication strategy regarding the Radon Remediation Scheme to ensure that the uptake of the scheme reaches its goal of 40% of affected homes by the end of 2020.
- A.8.** It is unsatisfactory that, under the *Waste Water Discharge Regulations 2017*, only local authority facilities that serve a population of 500 or more require a licence from the Environmental Protection Agency for waste water discharges. The Committee recommends the Environmental Protection Agency works with the Department of Housing, Planning and Local Government to ensure all waste water facilities operated by Local Authorities and/or Irish Water require a licence from the EPA.

5. AN GARDA SÍOCHÁNA

- A.9.** An Garda Síochána's requirement for a supplementary estimate every year between 2013 and 2017 highlights ineffective management and control of the annual budget. The Committee recommends that An Garda Síochána reviews all financial controls, including those newly implemented or operating on a pilot basis, in order to identify the changes necessary to ensure accurate estimates are presented to the Dáil, and to eliminate the recurring need for supplementary estimates.
- A.10.** The inclusion of mandatory parading time, which is a daily activity, in An Garda Síochána's overtime budget is unsatisfactory. The Committee recommends that An Garda Síochána engages with the Minister for Justice and Equality and the Minister for Public Expenditure and Reform regarding the possibility of including mandatory parading time as part of Garda members' salaries rather than allocating it as overtime expenditure.
- A.11.** The new Resource Deployment Management System piloted by An Garda Síochána is a welcome development in the managing of staff resources. The Committee recommends that An Garda Síochána ensures the Resource Deployment Management System is extended to all Garda divisions by the end of 2020.
- A.12.** The increase in the number of contracts entered into by An Garda Síochána since onwards that did not comply with procurement rules is unacceptable. The Committee recommends that in future steps are taken to ensure that all contracts entered into by An Garda Síochána meet procurement requirements and that appropriate and timely tender planning takes place for the retendering of contracts for necessary services that are due to expire.
- A.13.** The legal position regarding An Garda Síochána's use of Automated Number Plate Recognition technology is unclear and could impact the extension of such policing measures. The Committee recommends that An Garda Síochána engages with the Department of Justice and Equality and the Office of the Attorney General to clarify the legal standing and uses of Automatic Number Plate Recognition technology without delay.

6. DEPARTMENT OF FINANCE

- A.14.** Given the level of costs already incurred and the uncertainty about the time it will take to resolve the alleged State aid Apple case, there is a risk that associated costs, particularly those relating to legal services, could be substantial. The Committee recommends that the Department puts mechanisms in place to closely monitor the legal and other costs associated with the management and investment of the Ireland Apple Escrow Fund by the NTMA, in order to ensure that these costs are minimised.
- A.15.** As the Finance Accounts do not include the State's substantial shareholdings in commercial banks, they fail to give a comprehensive picture of all of the State's assets and liabilities. The Committee recommends that a review of the format of the Finance Accounts be carried out and proposals brought forward to ensure that they incorporate the full extent of the State's assets and liabilities.
- A.16.** It is unsatisfactory that annual reporting is not provided, on a consolidated basis, of all contributions to and receipts from the EU, including estimated long-term commitments, disallowances, fines and appropriate performance metrics. The Committee recommends that the process of developing a suitable reporting mechanism be accelerated with a view to putting in place annual consolidated reporting of Ireland's transactions with the EU by end of 2020.
- A.17.** There must be accountability and transparency for all payments involving taxpayer's money before the Oireachtas. The Committee notes that the Department of Finance advised that it was not possible for it to release details of payments to individual barristers providing services in relation to the Ireland Apple Escrow Fund, as it would be likely to breach General Data Protection Regulation (GDPR) and the *Data Protection Act 2018*. The Committee recommends that mechanisms are put in place to ensure that accountability and transparency for the spending of all public money is maintained, notwithstanding the requirements of General Data Protection Regulation.

7. DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS

- A.18.** It is unacceptable that 6,000 children had not been allocated a social worker by Tusla even though the Department surrendered €58.7m to the Exchequer in 2017. The Committee recommends that the Department of Children and Youth Affairs works with Tusla to ensure that all children requiring a social worker are allocated one and that gaps in the system are eliminated, especially where funding has been provided.
- A.19.** It is not clear that contracts with private agencies to provide residential and foster care services are appropriately managed. These contracts provided services for 260 children at a cost of €100m in 2017 and many of the contracts were in place prior to Tusla's establishment. The Committee recommends that Tusla reviews all contracts with private agencies for the provision of residential and foster care services.
- A.20.** The rate of non-compliance of childcare service providers in relation to the childcare schemes they receive payments for can be attributed to the lack of clarity regarding the qualifying criteria for these schemes. The Committee recommends that the Department of Children and Youth Affairs works to clarify the criteria of the childcare schemes and takes appropriate steps to communicate any changes to such criteria more effectively.

8. DEPARTMENT OF AGRICULTURE FOOD AND THE MARINE

- A.21.** The Department of Agriculture, Food and the Marine is working to rectify the deficiencies identified in the *C&AG Special Report 82 – Financial Management and Reporting for Fishery Harbour Centres*. The Committee notes that four of the seven recommendations from this report have yet to be implemented. The Committee recommends that the remaining four recommendations from the *C&AG Special Report 82 – Financial Management and Reporting for Fishery Harbour Centres* are implemented in full in 2020.
- A.22.** The lack of a comprehensive asset management register in the Department of Agriculture, Food and the Marine indicates a lack of oversight regarding the management of State property. The Committee recommends that the Department completes its project to establish a comprehensive database of all State assets in its possession without delay, and that processes are put in place to ensure that the asset register is kept up to date.

A.23. The number of non-compliant procurement contracts, worth €5.6m, entered into by the Department of Agriculture, Food and the Marine in 2017 is unsatisfactory. The Committee recommends that all steps are taken to ensure that all Departmental contracts adhere to procurement rules and that non-compliance in the Department is eliminated by the end of 2022 as indicated by the Department.

9. DEPARTMENT OF HEALTH AND THE HEALTH SERVICE EXECUTIVE

A.24. The financial management of the Health Service Executive, and the oversight performed by the Department of Health, is unsatisfactory and does not demonstrate good governance or control. However, the Committee acknowledges efforts to implement new methods of financial control to help ensure the HSE remains within budget. The Committee recommends that the HSE examines its financial management operations to identify areas where further efficiencies and savings can be made without impacting patient services.

A.25. The Committee welcomes the establishment of the health budget oversight group within the Department of Public Expenditure and Reform to share information in a timely manner as an overspend mitigation measure. The Committee recommends that the health budget oversight group publishes quarterly reports to inform the Oireachtas and the public of measures being taken to exert control over the spending of the Health budget.

A.26. The delay in publishing the Health Service Executive's Capital Plan was not acceptable. The Committee recommends that, in future, the Health Service Executive finalises and publishes an annual Capital Plan within one month of the estimate being approved by the Oireachtas.

A.27. The use of the Hospital Inpatient Enquiry (HIPE) system to record private patient activity in public hospitals is inadequate as it does not include outpatient, maternity or emergency room services. The Committee recommends that the Health Service Executive implements a more robust system for recording private patient activity in public hospitals that includes all services and departments utilised by private patients.

A.28. The Health Service Executive's non-compliant procurement of goods and services in 2018, estimated at €506m, or 23% of total expenditure, is alarming. The Committee recommends that an immediate plan of action, with annual targets and objectives, is developed to ensure that the Health Service Executive is fully compliant with procurement rules by the end of 2024 as indicated.

A.29. The development of a new financial management and procurement system is a welcome development and should assist the Health Service Executive and the Department of Health perform better oversight and governance of the health budget. However, the Committee remains concerned that it will take until the end of March 2024 for this system to be fully implemented and that the current aim is for it to cover just 80% of the public health system. The Committee recommends that the Department of Health and the Health Service Executive ensure that the project to deliver a single national finance and procurement system is delivered on time, and within budget, and that accountability is maintained for any increases in the delivery time or budget.

A.30. The insufficient investment in community healthcare services, such as home care services, has affected the individuals in need and the wider health budget as the cost for not providing these services is often transferred to acute public hospitals. The Committee recommends that the Health Service Executive continues to investigate ways to strengthen community healthcare services with the aim of increasing the availability of these services and reducing the pressure on acute hospital services.

10. NATIONAL TREASURY MANAGEMENT AGENCY

A.31. It is concerning that the Ireland Apple Escrow Fund, as of 31 December 2018, had declined in value by €16m to €14.2 billion since its establishment in April 2018. The Committee recommends that the investment strategy between Apple and the State is reviewed on a regular basis to ensure the long-term value of the fund is maintained.

A.32. The Ireland Strategic Investment Fund lost €721,000 due to unintended currency exposure as a result of human error. The Committee recommends that the National Treasury Management Agency examines all operations on a regular basis to ensure human error does not result in a major financial loss to the Exchequer again.

11. MATTERS RELATED TO THE MANAGEMENT OF STATE CLAIMS

A.33. The failure of the Health Service Executive (HSE) and its senior management to monitor and complete the communication plan in relation to the CervicalCheck audit indicates a serious deficiency in risk management and its communication with patients. The Committee recommends that the HSE puts in place a process to ensure a more proactive, comprehensive and timely response to addressing serious clinical matters and associated risks.

A.34. The number and cost of claims against the State continues to escalate year on year, particularly claims arising from clinical negligence. To date there is no evidence of a functioning systems-wide approach in the Health Service Executive to incorporate learnings from associated incidents across the entire health sector. The failure to incorporate learnings is itself likely to contribute to the increase of such claims. The Committee recommends that the Health Service Executive, in conjunction with the State Claims Agency and the Department of Health, puts in place a formal system to incorporate learnings from incidents of clinical negligence across the health sector in order to reduce the number of such incidents in the future.

12. HOUSES OF THE OIREACTHAS COMMISSION

A.35. It is unsatisfactory that the Houses of the Oireachtas failed to meet obligations in relation to making official Acts available in Irish. The Committee recommends that the Houses of the Oireachtas Commission takes all the necessary steps to ensure that it has the resources in place to meet its objective to deal with arrears relating to the translation of Acts, by the target date of 31 July 2024.

1. DEPARTMENT OF JUSTICE AND EQUALITY

Meeting Date: 4 April 2019

Principal Purpose of the Meetings:

- Appropriation Account 2017 Vote 24 –Justice and Equality.

INTRODUCTION

B.1. The Committee met with the Department of Justice and Equality (the Department) to discuss matters related to Vote 24 –Justice and Equality. Vote 24 includes activities and agencies that are funded by the Department through the provision of grants.

B.2. Vote 24 is one of 6 votes that make up the Justice Vote Group. The other 5 votes in the group are Vote 20 – An Garda Síochána; Vote 21 – Prisons; Vote 22 – Courts Service; Vote 25 – Irish Human Rights and Equality Commission (IHREC); and Vote 41 – Policing Authority. As they have separate voted expenditure, the organisations and agencies outlined above are not reported on in this chapter.

B.3. Vote 24 recorded gross expenditure of €423m in 2017 across 5 programme headings. Appropriations-in-aid for the year were approximately €66m, and net expenditure was €22m less than the figure provided for in the 2017 estimate. The C&AG returned a clear audit opinion on Vote 24.

B.4. Discussion focussed on the following matters:

- Non-compliant procurement;
- International protection programmes;
- Magdalen Restorative Justice *Ex Gratia* Scheme;
- Data Protection Commission;
- The Garda Síochána Ombudsman Commission; and
- The Probation Service.

NON-COMPLIANT PROCUREMENT

B.5. The C&AG informed the Committee that there was a material level of procurement in the Department in 2017 that did not comply with procurement rules.

- B.6.** In 2017 the Department recorded 39 supply arrangements, with a combined value of €6.5m, that did not comply with procurement rules. 33 of the 39 agreements had no market exercise possible. This means that they could not be put out to tender as only one company could provide the goods or services being procured. The remaining 6 contracts were registered as non-compliant due to delays in the Office of Government Procurement (OGP), the State body responsible for procuring general goods and services on behalf of the State.
- B.7.** The Department informed the Committee that instances of non-compliant procurement had reduced from 39 contracts worth €6.5m in 2017 to 33 contracts in 2018 with a value of €5.9m.
- B.8.** The Department agreed with members that this reduction did not represent a substantial decrease but stated that the figure was moving in the right direction. To combat instances of non-procurement, the Department has established an internal procurement unit and has developed frameworks with the OGP to ensure that tendering undertaken by the OGP on its behalf is completed in a timely manner.

INTERNATIONAL PROTECTION PROGRAMMES

- B.9.** International and European law provides for the granting of international protection to those who cannot return to their country of origin due to a well-founded fear of prosecution, ill treatment or other serious harm. Individuals who apply for international protection are referred to as asylum seekers while they await a decision on their application.
- B.10.** As of 31 October 2019 there were 8,560 individuals seeking international protection in Ireland. Of these, 6,760 were residing in State accommodation centres, commonly known as direct provision centres. There were also 1,433 people seeking asylum provided with emergency accommodation, primarily in hotels. The Department informed the Committee that the average length of time an asylum seeker spends in State run accommodation, including emergency accommodation, is approximately 22 months. The duration of stay by asylum seekers in State accommodation at the time of publication, by month, is shown in the table below:

Table 1: Duration of Stay by Asylum Seekers in State Accommodation in Months

| Number of Months Spent in State Accommodation | Number of Applicants |
|---|----------------------|
| 0-3 | 1,073 |
| 3-6 | 810 |
| 6-9 | 629 |
| 9-12 | 614 |
| 12-18 | 1,009 |
| 18-24 | 918 |
| 24-36 | 844 |
| 36-48 | 766 |
| 48-60 | 528 |
| 60-72 | 188 |
| 72-84 | 71 |
| 84+ | 116 |

Table modified by the Secretariat from information provided by the Department

B.11. The Committee notes that the number of individuals seeking international protection in Ireland each year has fluctuated considerably since 2005. The number of people seeking international protection in Ireland between 2005 and 2018 is shown in the table below:

Table 2: Total Number of International Protection/Asylum Applications 2005-2018

| Year | Total International Protection/Asylum Applications |
|------|--|
| 2005 | 4,323 |
| 2006 | 4,314 |
| 2007 | 3,985 |
| 2008 | 3,866 |
| 2009 | 2,689 |
| 2010 | 1,939 |
| 2011 | 1,290 |
| 2012 | 956 |
| 2013 | 946 |
| 2014 | 1,448 |
| 2015 | 3,276 |
| 2016 | 2,244 |
| 2017 | 2,926 |
| 2018 | 3,673 |

Table modified by the Secretariat from information provided by the Department

- B.12.** The 2017 budget allocation for the provision of accommodation for those seeking asylum was €67m. This increased to €77m in 2018. The Department anticipated that accommodation in 2019 would cost between €95m and €100m, substantially more than the €70m provided for in the 2019 estimate.
- B.13.** The Department operates 38 direct provision centres for those seeking asylum in Ireland. seven centres are owned by the State and 31 are commercially-owned. The Department informed the Committee that the seven centres it owns are operated by private companies contracted for that purpose. The companies that own the commercial centres enter into a contract to provide the centre for direct provision and to operate it as such.
- B.14.** The Department agreed with Members who stated that the accommodation centres did not have the capacity to deal with the number of asylum seekers entering the country and informed the Committee that it was planning to tender for additional accommodation to use as Direct Provision. The Reception and Integration Agency (RIA), a unit of the Irish Naturalisation and Immigration Service (INIS), is responsible for the procurement and overall administration of State provided accommodation for asylum seekers. The INIS is a division of the Department of Justice and Equality.
- B.15.** In follow-up correspondence received on 5 November 2019, the Department informed the Committee that it was running regional procurement competitions throughout the country to procure accommodation to be used as direct provision centres. Procurement competitions for accommodation were in the mobilisation phase in the Midlands, South East and Mid-West Regions. Procurement competitions were in the evaluation stage for the South West and Western Regions. The Department also confirmed that, since its meeting with the Committee in April 2019, one new accommodation centre has been opened in Borrisokane, Co. Tipperary.
- B.16.** The Department explained that asylum seekers are not required to live in direct provision centres but that it is offered to all those seeking asylum. Approximately 75% of asylum seekers reside in State provided accommodation, while the remaining 25% live in alternative arrangements.

- B.17.** Members queried the use of hotels to provide accommodation for asylum seekers. In 2018 the Department spent €960,910 on providing hotel accommodation for asylum seekers. The Committee noted that, up to 12 April 2019, the Department had spent €3.7m on hotel accommodation for those seeking asylum.
- B.18.** The Department informed the Committee that using hotels to provide accommodation for asylum seekers was a result of the pressure that the direct provision system was experiencing. It explained that it can be hard to anticipate the number of individuals who will seek international protection in Ireland on an annual basis. This is because intention to seek asylum is not declared until the individual has arrived in the country, and if asylum seekers accept an offer of accommodation they are required to be accommodated the same day.
- B.19.** On 31 October 2019, there were 778 people living in Direct Provision who had been granted status to reside in Ireland. The Committee queried why a number of individuals who had been granted status to reside in Ireland were still living in Direct Provision centres. Members drew attention to the fact that, if vacated, these spaces could be used to provide accommodation for those currently being housed in hotels. Members sought information regarding the process employed to move an individual from Direct Provision to mainstream housing after they have been granted the legal right to live in Ireland. The Department informed the Committee that it was finalising a process to support residents moving into mainstream housing after they have been granted leave to stay, through the establishment of a dedicated unit that will work with centre managers, local authorities and non-governmental organisations (NGOs).

MAGDALEN RESTORATIVE JUSTICE *EX GRATIA* SCHEME

- B.20.** In 2013 the Government established the Magdalen Restorative Justice *Ex Gratia* Scheme for women who were admitted to, and worked in, one of the 12 Magdalen Institutions. The Scheme provides for lump sum payments ranging between €11,500 and €100,000 to women, based on the length of their stay in one of the institutions covered under the scheme. The scheme also provides for pension and health benefits.
- B.21.** Following a report from the Ombudsman in November 2017, the Government agreed to extend the scheme to those who resided in one of 14 adjoining Magdalene institutions.

B.22. When the redress scheme was extended the Department received 42 new applicants. 52 applicants who had been refused under the original scheme were also eligible to reapply for the extended scheme and subsequently did so. This means that the Department received a total of 97 applications after the scheme was extended. The breakdown of the status of these applications, at the time of the meeting, is displayed in the table below:

Table 3: Breakdown of Status of Applications Received after May 2018*

| Status of Application | Number of Applications |
|--------------------------|------------------------|
| Award Received | 10 |
| Letter of Offer Received | 6 |
| Not Eligible for Redress | 10 |
| Withdrawn Application | 1 |
| Being Processed | 70 |
| Total | 97 |

*As of 25 April 2019

Table created by the secretariat with information provided by the Department

B.23. In 2017 the estimate provision for the Magdalen Restorative Justice *Ex Gratia* Scheme was €4.5m. Members queried why the outturn was less than €1m. The Department explained that payments could not be made in a number of cases due to the delay in commencing the *Assisted Decision-Making (Capacity) Act 2015*. This resulted in some payments not being made.

B.24. The Department informed the Committee that, since 2013, 722 applicants had received a total of €27.3m in compensation. 52 applicants under the original scheme were refused.

B.25. Members queried why it was taking a substantial amount of time for this process to be completed. The Department informed the Committee that it had been putting in place a data-sharing agreement with religious bodies to increase the flow of information and decrease waiting times. When questioned why such an agreement was not established in the first place, the Department explained that it had taken longer than expected to negotiate and that the religious orders were also bound by GDPR legislation.

B.26. In follow-up information received on 25 April 2019, the Department informed the Committee that over 200 cases were being reviewed by Senior Counsel as the records of the length of time women had spent in the institutions were the subject of dispute.

DATA PROTECTION COMMISSION

B.27. The Data Protection Commission (DPC) is the national independent authority responsible for upholding the fundamental right of individuals in the EU to have their personal data protected. The independence of the DPC is provided for in the *Data Protection Act 2018*. It has a statutory role as an EU-wide regulator and is a lead supervisory authority for large multinational technology companies, many of which have their European headquarters in Ireland.

B.28. The 2017 budget for the DPC was €7.2m. This DPC's budget has increased regularly since 2014 and its allocation in Budget 2019 was €15.2m. The budget increase was attributed to the DPC's enhanced regulatory powers and its increasing remit in governing citizen's online data. The most recent budget increase was allocated to allow the organisation deal with the implication of the General Data Protection Regulation (GDPR), EU wide regulation regarding the online storage and use of EU citizens' information, that came into effect on 25 May 2018. As Ireland is the headquarters for many online firms that store individuals' data, the DPC has become a de-facto EU regulator in this regard.

B.29. Members queried why the DPC recorded an underspend of €1.4m in 2017. While the estimate provision was €7.5m, the outturn was €6.1m. The Department informed the Committee that the underspend primarily related to payroll expenditure. The DPC had obtained sanction to increase staff levels in 2017 to 96. By the end of that year the DPC had 80 members of staff. The Department explained that the estimate for 2017 was based on the DPC's staff number reaching full capacity by the end of that year. The Committee was informed that the delay in reaching full staff capacity was attributed to the length of time needed to recruit the additional staff for what were highly skilled roles.

B.30. Members queried whether the DPC had recruited its full complement of staff by the date of the meeting. The Department confirmed that the DPC was still in the process of recruiting staff but that it expected staff levels in the DPC to be reached by the end of 2019. The DPC obtained sanction to increase staff levels to 168 by the end of 2019.

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

B.31. The Garda Síochána Ombudsman Commission (GSOC) was established in 2007 to provide efficient, fair and independent oversight of policing in Ireland. Its provision in the 2017 estimate was €9.5m.

B.32. Members highlighted that there appeared to be delays in some investigations and inspections being completed and queried why GSOC recorded an underspend of €800,000 in 2017 if there were issues with work being completed. The Committee was informed that the saving was primarily related to a decision not to proceed with an investigation into allegations of the wrongful cancellation of Fixed Charge Notices. The Department explained that GSOC retained the underspend from 2017 and that it had obtained sanction from DPER to increase GSOC's staff number by 42, to combat the delays referred to by Members.

THE PROBATION SERVICE

B.33. The Probation Service is the lead agency in the assessment and management of offenders in the community. The Probation Service also manages community service. There were 4 separate allocated expenditures in Vote 24 for various aspects of The Probation Service, which totalled €46.2m in 2017. The Probation Service recorded €41.7m in expenditure in 2017.

B.34. In January 2019 the Probation Service employed 404 members of staff. The Department informed the Committee that there was a process underway to recruit staff as community service supervisors. It explained that community services were seen as extremely effective as there was a reduction in recidivism rates when community service programmes were offered.

B.35. The Department informed the Committee that there was a panel in place to recruit community service supervisors to continue the growth in community service programmes. 17 vacancies were created and at the time of the meeting seven had been filled. The Department confirmed that recruitment had taken place at a slower rate than expected.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

- B.36.** The existing accommodation centres do not have the capacity to deal with the number of asylum seekers entering the country. The Committee recommends that the Department of Justice and Equality ensures its Reception and Integration Agency works intensively to procure sufficient and suitable accommodation for asylum seekers in a timely manner and with due regard for costs.
- B.37.** The system to move individuals who have been granted legal status to reside in Ireland out of accommodation centres and into permanent housing is not adequate. The Committee recommends that the Department of Justice and Equality works with local authorities and appropriate bodies to ensure that individuals who receive legal status to reside in Ireland are assisted to move out of accommodation centres as speedily as possible.
- B.38.** Understaffing in the Data Protection Commission, the Garda Síochána Ombudsman Commission, and the Probation Service appears to have impacted the ability of these agencies to fulfil their functions. The Committee recommends that the Department of Justice and Equality ensures the staffing needs of the Department's agencies are met in a more timely way.

2. CENTRAL STATISTICS OFFICE

Meeting Date: 11 April 2019

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 4 – Central Statistics Office.

INTRODUCTION

C.1. The Committee met with Central Statistics Office (CSO) to discuss matters related to its 2017 Appropriation Account. The CSO is Ireland's national statistical institute and is responsible for the production and oversight of all official statistics for Ireland. CSO statistics inform decision making across a range of areas including construction, health, welfare, the environment and the economy. The CSO is also responsible for coordinating the official statistics of other public authorities such as An Garda Síochána and the Health Service Executive (HSE).

C.2. The CSO recorded gross expenditure of €46.6m in 2017, of which €36m related to staff costs. Other costs included €1.3m for travel and subsistence, €3.9m for office equipment and external IT services and €1.4m for training and development.

C.3. The CSO recorded receipts of €1.5m in 2017, of which €1.2m related to pension deductions. A further €277,000 was received from the EU. In 2017 the CSO recorded a surplus of €3.9m that was returned to the Exchequer. The C&AG returned a clear audit opinion for the 2017 Appropriation Account.

C.4. Discussion focussed on the following matters:

- Staffing;
- The Production of Crime and Justice Statistics; and
- The State Balance Sheet.

MATTERS RELATED TO STAFFING

- C.5.** Members sought information on the fact that in 2017 the CSO recorded a reduction of 62 in staff numbers. The CSO explained that one of the reasons for this reduction was the redeployment of staff out of the CSO following the completion of work on 2016 census. The CSO stated that the staff numbers, outside of temporary staff for census work, were moving in an upwards direction.
- C.6.** However, the CSO stated that it did have issues with recruitment due to the nature of the roles it was recruiting for. The CSO hire specialist staff in data analytics and IT and these areas of the job market are highly competitive.
- C.7.** Members sought information on how many active vacancies existed in the CSO. The CSO stated that, at the time of the meeting, it was operating with approximately 30 vacancies. However, the CSO explained that it also provided services to other public bodies by seconding statisticians to Government Departments and that this also had an effect on staff vacancies.
- C.8.** Members sought information on the steps being taken by the CSO to fill its active vacancies and mitigate any risks associated with the vacancies. The CSO informed the Committee that it had sanction to recruit 86 posts by the end of 2019 and that recruitment competitions were underway. This comprised 36 existing vacancies and 50 new posts

THE PRODUCTION OF CRIME AND JUSTICE STATISTICS

- C.9.** Members sought information on the newly commissioned national Sexual Abuse and Violence in Ireland (SAVI) survey and asked whether existing staff vacancies would affect this work. The CSO informed the Committee that work had commenced on the SAVI survey and that it expected to begin a pilot study in the field during the summer of 2020, and to conduct the live survey in the summer of 2021.
- C.10.** Members sought information regarding the fact that the CSO suspended publishing of recorded crime statistics sourced from the PULSE system used by An Garda Síochána. The CSO resumed publishing these statistics in 2017 under a new category entitled “Under Reservation”.

- C.11.** The CSO explained that it used the term “Under Reservation” in this situation to reflect a concern about the data source. It stated that the PULSE system is the only source of recorded crime data and that issues with that system meant the CSO could not confidently assure the accuracy of the data.
- C.12.** Members sought details of the problems identified with PULSE that resulted in the suspension of the publication of crime statistics. The CSO highlighted a range of concerns with the PULSE system relating to the classification of certain crimes, the ability of the PULSE system to capture certain types of offences, the possibility of duplication of certain data and the timeliness of the recording of crimes. It also referred to the additional problems with the completeness of the recording of the details of the crime, including the relationship between the victim and the offender and the motive of the crime.
- C.13.** The CSO informed the Committee that the CSO was working with An Garda Síochána to improve the quality of the data, through the development of crime recording rules and the introduction of a formal quality management framework. The CSO highlighted the need for the appointment of a single senior level staff member within An Garda Síochána to take responsibility for data-related matters.
- C.14.** Members sought information on when the CSO expected its reservation regarding the crime statistics recorded by PULSE would be lifted. The CSO could not commit to a date and informed the Committee that this depends on the ability of An Garda Síochána to meet the standards required by the CSO. It explained that the criteria has been provided to An Garda Síochána and that an action plan had been developed between the two organisations to rectify the issue.

MATTERS RELATING TO THE STATE BALANCE SHEET

- C.15.** The CSO is responsible for the official reporting of Ireland’s Government Finance Statistics and the Excessive Deficit Procedure notification. This includes the reporting of official measures of government deficit and debt as required under the Stability and Growth Pact. The CSO is also responsible for assessing whether an organisation is part of the public sector for statistical purposes as set out in the European System of Accounts 2010 (ESA2010). The ESA2010 is a set of legally binding criteria. Further guidance regarding these statistics and classifications is provided in the Manual on Government Deficit and Debt (MGDD2016).

- C.16.** Members requested information regarding whether universities and institutes of technology are included on the State balance sheet. The CSO informed the Committee that this classification was reviewed by Eurostat and the CSO in 2017. This review involved an assessment of whether the universities were (a) autonomous institutions (institutional units), (b) under public or private control, and (c) market or non-market. Upon completing the review, the CSO concluded that the provisions of the Universities Act, 1997 around the legal status of the universities, their ability to take economic decisions and to make decisions about their courses of study and academic programme ensured sufficient autonomy to allow the continued classification of the universities as institutional units.
- C.17.** The CSO assessment concluded that the seven universities governed by the Universities Act, 1997 should be classified as publicly controlled market producers. This means that the stock of liabilities of the universities is included in the contingent liabilities of Government but is not on the balance sheet of Government and their revenue and expenditure are not counted as part of government revenue and expenditure. The CSO stated it will monitor the market nature of the universities annually, as is the case for all publicly controlled corporations.
- C.18.** Members also sought classification on the status of Irish Water for the same purposes. The CSO informed the Committee that the application to EUROSTAT to have Irish Water classified as a public non-financial corporation in order to remove it from the Irish State Balance Sheet was the first reclassification application made under the new ESA2010 criteria.
- C.19.** The reclassification of Irish Water by the CSO was based on the business case per the applicable ESA2010 regulation and the Manual on Government Debt. However, the application for reclassification as a state-owned non-commercial entity was rejected by EUROSTAT which ruled that Irish Water is a non-market entity controlled by government and should therefore be classified within the government sector. This means that it will remain on the State balance sheet.
- C.20.** The CSO acknowledged the difficulty in making this assessment and noted that aspects of the underlying economic arguments on the interpretation of EUROSTAT were still being discussed at European level.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

C.21. As the workload of the Central Statistics Office increases, all steps must be taken to ensure there is no delay to the output of official statistics. The Committee recommends that the Central Statistics Office recruits the additional staff it has received sanction for by the end of 2019 as indicated.

C.22. Insufficient progress is being made regarding the production of accurate crime statistics. The Committee recommends that the Central Statistics Office continues to engage with An Garda Síochána, to complete the steps necessary so that reported crime data meet the criteria to ensure accuracy. Clear timelines should be agreed by both organisations to monitor improvements to the PULSE system and this work should be completed by the end of 2020.

3. OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

Meeting Date: 11 April 2019

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 8 – Office of the Comptroller and Auditor General.

INTRODUCTION

- D.1.** The Committee met with the Office of the Comptroller and Auditor General (OC&AG) to discuss matters relating to its 2017 Appropriation Account. The OC&AG aims to provide independent assurance that public funds and resources are used in accordance with the law, are managed to good effect, properly accounted for and contribute to improvement in public administration.
- D.2.** The Comptroller and Auditor General (C&AG) is required by the Constitution to audit all accounts of monies administered by or under the authority of the Oireachtas. The OC&AG is a central government office established to assist the C&AG in carrying out his statutory functions and is staffed by civil servants. The majority of the staff are either qualified accountants or accountants in training.
- D.3.** The funding allocated for the administration of the OC&AG must be audited in a similar manner to all public bodies. For this purpose, the C&AG contracted a private sector company of auditors to carry out the audit of the Appropriation Account of the OC&AG on his behalf. The contract for the audit was competitively procured and was awarded to Mazars Ireland.
- D.4.** The audit approach for the OC&AG is similar to the approach taken by the C&AG for other Votes. Mazar's opinion was that the Appropriation Account properly presented the receipts and expenditure of the Vote for 2017 and that there were no matters on which they needed to report.
- D.5.** The total income in 2017 for the OC&AG was €12.8m. This comprised €6.9m in Exchequer funding and €5.9m in fees charged, including audit fees.

D.6. In 2017 the OC&AG recorded gross expenditure of €11.9m. This represented an increase of approximately 3% on its 2016 expenditure. Staff costs accounted for €9.9m or 83% of expenditure. Travel and subsistence amounted to €549,000, with office equipment and external IT services accounting for €391,000 and training and development accounting for €343,000. The OC&AG spent €372,000 on contract audit services and €345,000 was recorded as other expenditure.

D.7. Discussion focussed on the following matters:

- Procurement matters; and
- Timeliness of completion of public sector audits.

PROCUREMENT MATTERS

D.8. Members sought information regarding instances of non-compliant procurement in the OC&AG worth €31,000 in 2017. The OC&AG explained that this issue arose when it was assessing its IT services. It rolled-over a contract to allow it time to assess what portion of IT should be performed internally. A new contract for external IT services was being tendered for at the time of the meeting.

D.9. Members questioned whether the OC&AG expected to record more instances of non-compliance in its 2018 appropriation account. The OC&AG informed the Committee that no new instances of non-compliance were recorded in 2018 but that the IT issues from 2017 extended into 2018 and would be recorded as such.

COMPLETION OF PUBLIC SECTOR AUDITS

D.10. The C&AG, supported by the OC&AG, is statutorily required to complete and publish financial audits for Government Departments and State Agencies. The OC&AG audits the accounts of 290 different state bodies.

D.11. The OC&AG also carry out performance audits. These include value-for-money audits in the form of occasional special reports. Also, significant matters arising from financial audits and specific financial management examinations are reported on in the annual Report on the Accounts of the Public Service.

- D.12.** Members sought information on the timetable for the publication of financial audits and the reasons identified for any delays. The OC&AG confirmed to the Committee that the aim is to have all financial audits completed within 12 months of each department or agency's financial year end.
- D.13.** At the end of 2017 there was 13 sets of accounts relating to 2016 that had not been certified and published. This number reduced to eight sets of accounts at the end of 2018. The OC&AG informed the Committee that one of the main issues regarding the workflow is that several departments and agencies have the same financial year end resulting in the publication of financial audits at the same time. The OC&AG operates a system where it audits the largest accounts first.
- D.14.** The OC&AG informed the Committee that it also had 19 vacancies at the end of March 2019 and that this impacted its output. In follow-up information received on 7 November 2019, the OC&AG informed the Committee that all of its vacancies were filled.
- D.15.** When questioned by the Committee, the OC&AG stated that financial audits had priority as these were legally required to be completed and published. When staff pressures arise, they would more than likely impact the performance audit function of the OC&AG.
- D.16.** The Committee was informed that the OC&AG has a target to complete 25 performance audits a year. In 2017 and 2018 the OC&AG exceeded these targets and published 26 and 29 performance audits in these years respectively.
- D.17.** In order to offset delays to the publication of financial audits, the OC&AG can contract external auditing services for this purpose. In 2017 the OC&AG recorded expenditure of €59,000 on external consultancy against an estimate of €350,000. Members questioned why the OC&AG recorded such a significant underspend in this area. The OC&AG stated that the use of external services depends on the areas and issues being audited in a given year and that the expertise needed can be difficult to anticipate.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

D.18. Considerable progress has been made by the Office of the Comptroller and Auditor General to ensure that the financial audits it carries out are completed and published in a timely manner. However, a 12-month target to complete financial audits of each public body from their financial year end is excessive. The Committee recommends that the Office of the Comptroller and Auditor General ensures it has the necessary resources to allow it, wherever possible, to complete audits within six months of the financial year end.

4. ENVIRONMENTAL PROTECTION AGENCY

Meeting Date: 18 April 2019

Principal Purpose of the Meeting:

- Environmental Protection Agency 2017 Financial Statements

INTRODUCTION

- E.1.** The Committee met with the Environmental Protection Agency (EPA) to discuss matters relating to its 2017 Financial Statements.
- E.2.** The EPA was established in 1993 under the *Environmental Protection Agency Act 1992*. The EPA operates as a non-commercial, regulatory body and its mission is to protect and improve the environment as a valuable asset for the people of Ireland. The Department of Communications, Climate Action and Environment (DCCAE) is the parent Department to the EPA and both an Oversight Agreement and a Performance Delivery Agreement exist between the two. The Oversight Agreement also defines the EPA's relationship with the Department of Housing, Planning and Local Government (DHPLG) which has responsibility for drinking water, urban wastewater and water quality.
- E.3.** In 2017 the EPA recorded income of €71.2m. State grant funding for the year accounted for approximately €50m of the EPA's income. €9.2m was attributed to deferred retirement benefit and €12.3m was generated from the EPA's operational activities including licensing and enforcement.
- E.4.** Expenditure incurred by the EPA in 2017 totalled €69.6m. Approximately 50% of expenditure related to salaries and retirement benefit costs. The EPA recorded a surplus of €344,000 for the year and the C&AG issued a clear audit opinion in respect of the Financial Statements for 2017.

E.5. Discussion focussed on the following matters:

- Licensing, regulation and enforcement charges;
- Waste management;
- Climate change;
- Water management; and
- National radon strategy.

ENVIRONMENTAL LICENSING, REGULATION AND ENFORCEMENT CHARGES

E.6. Under Section 83 of the *Environmental Protection Agency Act 1992*, the EPA is responsible for the licensing of large and/or complex industrial and other processes with significant polluting potential. Under Section 96 of the same act, the EPA is also responsible for the regulation of large and/or complex industrial and other processes with significant polluting potential.

E.7. The *Waste Water Discharge (WWD) Regulations 2007* provide for the licensing and regulation of local authority waste water discharges. Facilities in areas that serve a population of 500 people or more require a license from the EPA while facilities that serve a population of less than 500 people must be certified by the EPA.

E.8. In 2017 the EPA issued 108 decisions on environmental licensing and more than 70 technical amendments to licenses covering larger industry, waste facilities, dumping at sea and wastewater discharges. In 2017 the EPA received €498,000 in licensing fees.

E.9. The EPA performed 1,500 visits to industrial and waste facilities in 2017. It also undertook 320 inspections of urban wastewater sites and 57 drinking water sites.

E.10. Members sought detail in relation to the €8.9m listed in the EPA's 2017 Financial Statements under enforcement charges. The EPA informed the Committee that €8.9m was invoiced by the EPA and that it collected €8.6m, or 97%, of that sum.

E.11. Members enquired whether bad debts or write-offs occurred in enforcement situations. The EPA informed the Committee that in 2017 it had an allowance of 3% for bad debts that was reviewed throughout the year. It explained that, if debts existed, it engaged with companies to recover the debt and that, if it was not successful, legal action was instigated and the money recouped through the courts.

E.12. Questions were raised about how enforcement charges were calculated. The EPA explained that enforcement charges were determined on a cost-recovery basis but that different methods were used to recover enforcement charges, depending on the company.

E.13. The EPA informed the Committee that there were 29 prosecutions in 2017 relating to wastewater and drinking water facilities. These proceedings resulted in fines and costs of €390,000 being awarded to the EPA. Legal enforcement activities undertaken by the EPA in 2017 are detailed in the table below:

Table 4: Legal Enforcement Activities undertaken by the EPA in 2017

| Legal Enforcement Activity | Output |
|---------------------------------------|-----------------|
| District Court prosecutions | 28 |
| Director of Public Prosecutions cases | 1 |
| Fines awarded in District Court | €99,500 |
| Costs awarded in District Court | €215,574 |
| Fines awarded in Circuit Court | €25,000 |
| Costs awarded in Circuit Court | €50,000 |
| Total Fines and Costs | €390,074 |
| Charitable Donations | €16,500 |

E.14. Members queried whether the fines outlined above were paid directly to the EPA or if they were paid to the courts. The EPA informed the Committee that awards in the District Court were paid to the EPA directly. In 2017 it had a recovery rate of 94.7% regarding court awards. The EPA explained that awards for cases brought by the Director of Public Prosecutions (DPP) were primarily paid to the Exchequer. However, in 2017 the costs and fines awarded through cases brought by the DPP were collected by the EPA.

WASTE MANAGEMENT

- E.15.** Since 1997 stand-alone landfill sites have been licensed by the EPA. The *Landfill Directive 1999* sets out the environmental standards required for inert, non-hazardous, and hazardous waste landfills. *The Waste Management (Certification of Historic Unlicensed Waste Disposal and Recovery Activity) Regulations 2008* require local authorities to obtain a certificate of authorisation from the EPA for any closed landfills that they operated between 1977 and 1996.
- E.16.** There are 74 landfills currently licensed by the EPA. 61 are operated by a local authority and 13 are controlled by private operators. At the time of the meeting, only eight landfills were accepting waste. The remaining landfills were either in a closure or aftercare phase.
- E.17.** The issue of remediation of historical landfill sites was previously reported on by the Committee in *Periodic Report No. 6 Selected Matters October 2018 - May 2019*.
- E.18.** The EPA informed the Committee that its involvement in landfill remediation was in a regulatory capacity and in providing technical advice and support to local authorities. It explained that the waste management plans identified 500 legacy landfill sites around the country but that it was not involved in waste policy.
- E.19.** Members queried how the EPA ensured that licensed facilities were operating within license requirements. The EPA carry out inspections of licensed facilities and the EPA informed the Committee that 91% of inspections were unannounced.

CLIMATE CHANGE

- E.20.** The EPA has a number of roles in supporting the implementation, monitoring and assessment of climate action. This includes collating national greenhouse gas emissions and projections for the EU and UN, regulating emissions, providing the secretariat to the Climate Change Advisory Council and climate research.
- E.21.** In 2017 the EPA provided €11.2m in funding for new environmental research projects including climate issues.

E.22. Members sought to clarify the EPA's involvement in relation to climate action targets and the emissions trading system. The EU Emissions Trading System is a key pillar of European climate policy. It contributes to the EU's greenhouse gas emissions reduction targets by setting a European-wide cap on the maximum level of emissions for the sectors covered by the policy.

E.23. The EPA informed the Committee that it was the competent authority in Ireland to ensure compliance with the Emissions Trading System. Large energy users and electricity generators have a limit for the amount of carbon they can emit. They must report their emission levels to the EPA and if they exceed their emissions allowance they must buy additional allowances to cover the excess. If these facilities refuse to buy allowances for exceeding their carbon limits, the EPA is responsible for taking enforcement action against them.

E.24. Members questioned whether any Irish facilities had been subject to enforcement action for failing to buy allowances to cover their excess carbon emissions. In 2018 both Vodafone and St. James's Hospital were found to be non-compliant in respect of their individual 2017 emissions targets and subject to fines. Vodafone received a penalty of €51,171 that it paid in December in 2018. St James's Hospital had a fine of €210,000 imposed. At the time of the meeting, the EPA was working with St. James's Hospital to develop a payment plan.

WATER MANAGEMENT

E.25. The EPA is responsible for a number of water management programmes. These are listed below:

- Monitoring and reporting on the quality of rivers, lakes, transitional and coastal waters, ground waters and measuring water levels and river flows;
- National coordination and oversight of the Water Framework Directive (WFD);
and
- Monitoring and reporting on Bathing Water Quality.

E.26. Members questioned why the EPA listed consultancy expenditure of €1.29m for monitoring the Marine Institute for Water Framework Directive. The EPA informed the Committee that it had a memorandum of funding with the DHPLG on the WFD. Part of this funding was spent on monitoring the Marine Institute.

E.27. In the EPA's *Urban Waste Water Treatment in 2017* report it stated that 28 of the country's 179 large towns and cities did not meet mandatory EU standards to prevent pollution and protect public health. Members referred to the fact that the EU Commission had commenced infringement proceedings against the State for its failure to meet its obligations in this regard.

E.28. The EPA informed the Committee that its role in relation to wastewater treatment was to report non-compliance with the urban wastewater treatment directive to the Government. It explained that there was a legacy of underinvestment in wastewater treatment in Ireland. While Ireland had not incurred costs to date for failing to meet its obligations, the EPA explained that it was possible that daily fines would be incurred for every day that Ireland did not meet its obligations. The EPA explained that it was not involved in developing wastewater policy and that its role was to provide scientific information on the status of wastewater treatment facilities.

NATIONAL RADON CONTROL STRATEGY

E.29. The National Radon Control Strategy (NRCS) is a cross-Government strategy led by the DCCAE. The main goal of the NRCS is to reduce the number of radon related lung cancers in Ireland. Phase 1 ran from 2014 to 2018 and Phase 2 was launched in May 2019. Research undertaken as part of the strategy found that there were approximately 300 cases of radon related lung cancer a year.

E.30. Since 2014 the cost to the EPA for implementing NRCS has been €322,000. This includes activities such as running awareness campaigns, carrying out research, and providing a 24/7 freephone service to the public. The cost to the EPA does not include staff costs. The EPA's contribution to the NRCS has been carried out by two full-time members of staff since 2014.

E.31. Members sought details in relation to the uptake for radon remediation works. The EPA informed the Committee that Phase 1 of the campaign to promote the NRCS resulted in the measurement of 5,000 homes in high radon areas, and the identification of more than 800 homes with high radon levels. A review of the NRCS also found that between 75% and 100% of people in Ireland were aware of radon and its effects and that the remediation rate is 25% of affected homes.

E.32. The EPA informed the Committee that the current target for Phase 2 of the NRCS is to increase uptake to 40% of homes by the end of 2020. The EPA informed the Committee that it had active campaigns informing the public of the issue of radon and that a map highlighting the most vulnerable areas of the country had been created as part of Phase 1 of the NRCS. In 2018 the EPA implemented a pilot scheme that offered grants to individuals who had recorded high levels of radon in their homes to help with remediation works. However, the EPA acknowledged that uptake of the grant scheme was not as high as it had expected.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

E.33. The Environmental Protection Agency's promotion of the Radon Remediation Scheme has not achieved the expected results. The Committee recommends that the Environmental Protection Agency reviews its communication strategy regarding the Radon Remediation Scheme to ensure that the uptake of the scheme reaches its goal of 40% of affected homes by the end of 2020.

E.34. It is unsatisfactory that, under the *Waste Water Discharge Regulations 2017*, only local authority facilities that serve a population of 500 or more require a licence from the Environmental Protection Agency for waste water discharges. The Committee recommends the Environmental Protection Agency works with the Department of Housing, Planning and Local Government to ensure all waste water facilities operated by Local Authorities and/or Irish Water require a licence from the EPA.

5. AN GARDA SÍOCHÁNA

Meeting Date: 9 May 2019

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 20 – An Garda Síochána;
- C&AG Report on the Accounts of the Public Service 2017 Chapter 7 – Management of Overtime Expenditure in An Garda Síochána.

INTRODUCTION

- F.1.** The Committee met with An Garda Síochána to discuss matters related to Vote 20 - An Garda Síochána and Chapter 7 of the C&AG Report on the Accounts of the Public Service 2017 – Management of Overtime Expenditure in An Garda Síochána.
- F.2.** Vote 20 recorded gross expenditure of €1.67 billion in 2017. Two thirds of expenditure, or €1.076 billion, was attributed to salaries, wages and allowances. €327m was spent on pension and gratuity payments to retired Gardaí. Unlike other votes of similar size, Vote 20 does not include a breakdown of its expenditure.
- F.3.** In 2017 Vote 20 recorded receipts of €123.2m, of which, €90.1m was in respect of pension related deductions.
- F.4.** The C&AG informed the Committee that Vote 20 routinely receives a Supplementary Estimate towards the end of each year. In 2017, Vote 20 received a supplementary estimate of €44m. At the end of 2017, An Garda Síochána recorded an unspent amount of €14.2m. Unspent capital funding of €8.9m was carried forward to 2018. The remaining €5.3m was liable for surrender.
- F.5.** The C&AG returned a clear audit opinion for An Garda Síochána's 2017 Appropriation Account. However, attention was drawn to persistent issues in relation to non-compliant procurement.

F.6. Discussion focussed on the following matters:

- Non-compliant procurement;
- Overtime expenditure in An Garda Síochána;
- Investment in Information and Communications Technology; and
- Capital Assets and Commitments.

NON-COMPLIANT PROCUREMENT

F.7. In 2017 An Garda Síochána entered into 128 contracts, with a combined value of €28.5m, that did not comply with procurement rules. The level and cost of non-compliant contracts in An Garda Síochána has risen since 2015. This increase is shown in the table below:

Table 5: Non-Compliant Procurement in An Garda Síochána 2015-2017

| Year | Number of Contracts | Value € |
|------|---------------------|------------|
| 2015 | 73 | 11,493,861 |
| 2016 | 94 | 27,803,949 |
| 2017 | 128 | 28,478,271 |

F.8. Members sought information on the increase in the number of contracts entered into by An Garda Síochána that did not comply with procurement rules between 2015 and 2017. An Garda Síochána explained that approximately half of the spend recorded on non-compliant contracts referred to IT contracts. At the time of the meeting, contracts had been put in place for some of these services. In other cases, An Garda Síochána was waiting for the Office of Government Procurement (OGP)¹ to finalise contracts for goods and services it had procured on behalf of An Garda Síochána.

F.9. However, An Garda Síochána also indicated that issues with non-compliant procurement would continue into the future. For example, the Committee was informed that An Garda Síochána had recurring difficulties with procuring contracts for towing. The Committee was also informed that issues regarding the procurement of medical services existed because, in some parts of the country, An Garda Síochána had difficulty entering into contractual arrangements with GPs.

¹ The OGP was established to lead on the Public Procurement Reform Programme and has responsibility for sourcing 16 categories of goods and services on behalf of the public service.

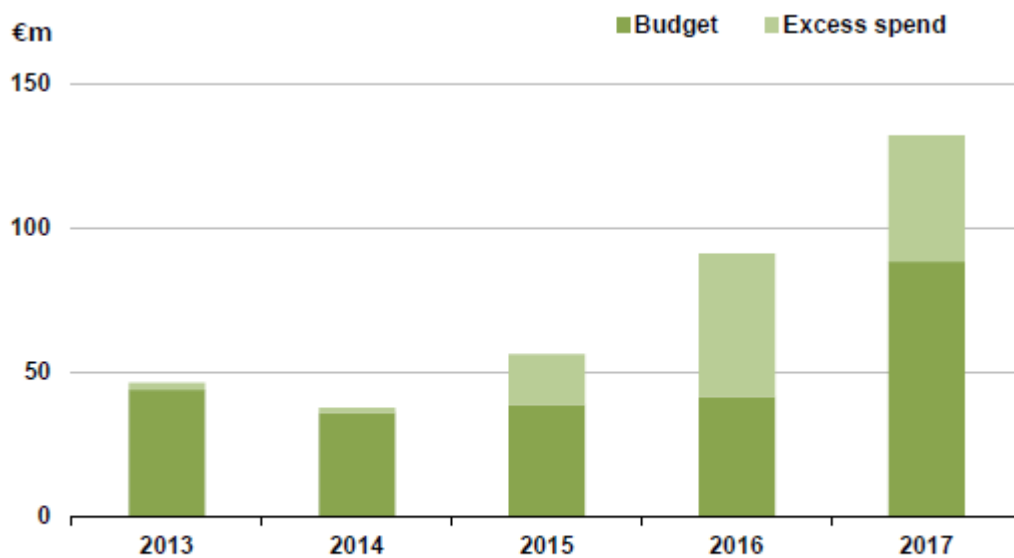
F.10. An Garda Síochána expressed the view that its responsibility was to reduce the monetary value of non-compliant contracts to the greatest extent possible. It stated that, if the IT services procured in 2017 had complied with procurement rules, the amount of non-compliant contracts would have been €12m less. However, the Committee noted that this means there would still be non-compliant procurement worth €16.5m in An Garda Síochána’s 2017 Appropriation Account.

OVERTIME EXPENDITURE IN AN GARDA SÍOCHÁNA

F.11. In 2017 An Garda Síochána recorded €132m in overtime expenditure. This represented 12% of the overall pay bill for the year. This had increased by €41m from 2016 when overtime expenditure cost €91m.

F.12. Excess spending on overtime was the primary reason for An Garda Síochána’s supplementary estimate in 2017. The C&AG report highlighted that overtime expenditure in An Garda Síochána had exceeded the estimate provision every year since 2013. This is detailed in the graphic below:

Graphic 1: Estimate and Actual Spend of Overtime in An Garda Síochána 2013-2017



Source: Office of the Comptroller and Auditor General

F.13. The C&AG's 2017 *Report on the Accounts of the Public Service* found that management practices in An Garda Síochána to control the overtime budget in 2017 were ineffective. In response, An Garda Síochána explained that it was aware of the need for robust controls of the management of its overtime budget. The Committee was informed that the overtime spend in 2018 was €118m, a reduction of €14m from 2017, and that overtime spend in Q1 2019 was €6m less than the same period in 2018. However, An Garda Síochána informed the Committee that there were a number of extenuating circumstances that had to be considered when evaluating the overtime spend.

F.14. The issues impacting overtime in An Garda Síochána discussed by the Committee related to:

- Mandatory Parading Time;
- Changes to Garda Salaries and Benefits;
- The Movement of the Armed Support Unit to the Dublin Metropolitan Region; and
- Other Operational Issues.

MANDATORY PARADING TIME

F.15. An Garda Síochána informed the Committee that the introduction of mandatory 15-minute parading time was a significant factor in the overtime spend.

F.16. Mandatory parading time is the time allocated to briefing and debriefing on-duty Gardaí that was introduced as part of the 2016 Garda pay agreement. The *Future of Policing in Ireland* report states:

“the categorisation of parade briefing as overtime expenditure...arising from the 2016 Garda pay agreement makes it more difficult to review the level of overtime activity and spending in a transparent manner”.

F.17. In 2019 approximately €22m of the overtime budget will be spent on mandatory parading time. The Committee was informed that this was a fixed cost on which the Accounting Officer and management of An Garda Síochána had no influence. An Garda Síochána stated that expenditure related to the mandatory 15-minute parading time would increase as the number of Garda members increased.

F.18. Members discussed whether mandatory parading time should be a fixed payment that is incorporated into Garda members' salaries rather than determined through the overtime mechanism, especially as it is a daily, mandatory activity. The *Future of Policing in Ireland* report states that recategorising parading time would have a positive impact on creating transparency with An Garda Síochána's finances.

CHANGES TO GARDA SALARIES AND BENEFITS

F.19. An Garda Síochána informed the Committee that other changes had occurred to Garda salaries in recent years that had also impacted the overtime budget. In 2017 a rent allowance, that was previously a one-off allowance paid to members of the force who were required to relocate, was built into members' salaries and also became pensionable.

F.20. The absorption of the rent allowance into Garda salaries affected the overtime budget as it increased the hourly rate paid to members of An Garda Síochána. Overtime rates are calculated as 1.5 times of the basic hourly rate, and overtime worked on Sundays and on public holidays is calculated at twice the hourly rate. As a result, overtime rates increase in line with increases in the basic hourly rate.

TRANSFER OF MEMBERS OF THE ARMED SUPPORT UNIT TO THE DUBLIN METROPOLITAN REGION

F.21. Another reason cited for the overspend in regard to overtime in 2017 was the temporary transfer of members from the Armed Support Unit to the Dublin Metropolitan Region (DMR). At the time, there was no Armed Support Unit in the DMR, so members had to be transferred from other parts of the country until the process to recruit, train and establish a permanent Armed Support Unit in the DMR was complete.

OTHER OPERATIONAL ISSUES DISCUSSED

F.22. There was also a number of operational issues that contributed to the overspend in the overtime budget. These were the shortage of staff in particular areas, backfilling national units, and increased spending on additional resources in the drugs and organised crime bureau through the special crime task force. Non-discretionary activities including securing and attending courts, securing prisoners and escorting people from the country also had an effect on overtime payments. An Garda Síochána indicated that in some jurisdictions these non-discretionary activities were no longer assigned to national police forces.

NEW CONTROLS TO THE OVERTIME BUDGET

F.23. While there was an acknowledgement that the need for overtime could not always be anticipated, Members queried the processes in place to determine the overtime budget and to prove that the overtime was necessary.

F.24. An Garda Síochána stated that it accepted the C&AG's finding that the 2017 spend on overtime was unsustainable and that there was a need for stronger controls and governance around it. It informed the Committee that a number of controls had been put in place to address the matter, including the roll-out of the new Resource Deployment Management System (RDMS). This was piloted in Dublin and was due to be extended throughout the service by the end of 2020.

F.25. The RDMS records when Garda members come on and off duty. The system records overtime and allowances and has the capacity to manage staff pay. An Garda Síochána informed the Committee that the new system reduced the amount of paperwork to be completed and the need for Gardaí to be in stations for this purpose, rather than being engaged in policing.

F.26. Members sought details on whether the pilot of the RDMS system in Dublin had proved a significant improvement on the previous rota system. An Garda Síochána stated that it was happy with the results of the pilot and that the system would give it the ability to plan for overtime more effectively and efficiently as it tracked demand.

- F.27.** An Garda Síochána stated that it anticipated that the RDMS would be able to provide the Force with information regarding the areas where there was high demand for overtime. However, it explained that it would be the end of 2020 before this system made a significant impact on the overtime budget.
- F.28.** Another potential control that was piloted in four Garda divisions was the development of a new divisional policing model. This included investing in Garda staff with financial expertise who could provide local management with more detailed data and information on that particular division's overtime expenditure.
- F.29.** Members queried whether demand for overtime was in areas where there was a low ratio of Gardaí to the general population, referring specifically to counties that were part of the Dublin commuter belt where populations had increased rapidly in the last decade. The Committee was informed that the ratio of Gardaí to general population in specific areas did not significantly impact on the need for overtime in these areas.
- F.30.** With the Garda Force due to grow to 15,000 members by 2021, Members queried whether the availability of additional staff would lead to a decrease in the need for overtime. An Garda Síochána expressed the view that an increase in staff resources should logically result in a decrease in overtime. However, the Committee was informed that the need for overtime was more of an operational issue and that operational changes, such as those related to the inflexible nature of the rota (referenced in point 15), needed to take place.

INVESTMENT IN INFORMATION AND COMMUNICATIONS TECHNOLOGY

- F.31.** An Garda Síochána stressed the importance of digitising many of its existing processes to make them more efficient. It stated that this would be achieved through investment in information and communications technology (ICT). Many of the information recording processes used by An Garda Síochána were paper based. This affects information management, and results in Gardaí being required to remain at desks rather than being active on the ground.
- F.32.** Members queried what ICT investment had taken place and what was anticipated going forward. The Committee was informed that An Garda Síochána had exhausted the capabilities of its current ICT infrastructure. However, significant investment over the next five years was planned.

- F.33.** An Garda Síochána informed the Committee that important changes to the PULSE (Police Using Leading Systems Efficiently) System were underway. The organisation anticipated that it would issue 2,000 handheld systems by the end of 2019 to members of An Garda Síochána. This would allow information to be inputted directly to and retrieved from the PULSE system without the need for staff to do it manually at a desk. It was explained that the aim was to join up the handheld devices with the PULSE system so that information received from calls was automatically uploaded.
- F.34.** Members questioned whether the PULSE system was fit for purpose. An Garda Síochána responded by informing the Committee that the PULSE system had been in operation for many years and that its internal ICT section believed that eventually the Force would have to migrate to a new system.
- F.35.** While discussing investment in ICT, Members asked if broadband was available in all Garda stations, referring to the fact that, in 2017, there was 111 operational Garda stations that did not have access to broadband. An Garda Síochána informed the Committee that this number had reduced to approximately 50 at the time of the meeting and that the stations affected were primarily small stations that operated reduced hours.
- F.36.** Members sought information about the use of security cameras and technology in Garda vehicles. An Garda Síochána informed the Committee that some, but not all, Garda vehicles were fitted with automatic number plate recognition (ANPR) technology. This alerts Gardaí to vehicles that are already on the PULSE system.
- F.37.** Members queried whether the aim was to provide all Garda vehicles with ANPR technology. An Garda Síochána stated that the technology was becoming more commonplace and that developments in ICT that would have been cost prohibitive in the past were becoming more affordable. However, the increasing capabilities and availability of such technology would also increase the need for investment in areas surrounding data transmission and management.

F.38. An Garda Síochána explained that there were also legal provisions regarding the use of the ANPR system and that it had to ensure that the system did not inadvertently take pictures of the person or persons inside a vehicle. In this way the ANPR system was different to a standard CCTV system. It also stated that the legal position of such technology was unclear.

CAPITAL ASSETS AND COMMITMENTS

F.39. Members questioned the capital commitments in the 2017 Appropriation Account for Vote 20. There was €37.6m expenditure listed for Regional and/or Divisional Headquarters in Galway, Wexford and Kevin Street, Dublin. Necessary design changes resulted in additional costs for both the Galway and Kevin Street developments.

F.40. An Garda Síochána informed the Committee that its building programme was managed on its behalf by the Office of Public Works (OPW). While the cost of these capital projects comes from An Garda Síochána's budget, the contract is negotiated between the contractor and the OPW.

F.41. The Committee was informed that the design changes on the Kevin Street site were related to unexpected issues that arose due to poor ground conditions once work at the site had commenced. The Galway project required design changes to meet Garda requirements.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

- F.42.** An Garda Síochána's requirement for a supplementary estimate every year between 2013 and 2017 highlights ineffective management and control of the annual budget. The Committee recommends that An Garda Síochána reviews all financial controls, including those newly implemented or operating on a pilot basis, in order to identify the changes necessary to ensure accurate estimates are presented to the Dáil, and to eliminate the recurring need for supplementary estimates.
- F.43.** The inclusion of mandatory parading time, which is a daily activity, in An Garda Síochána's overtime budget is unsatisfactory. The Committee recommends that An Garda Síochána engages with the Minister for Justice and Equality and the Minister for Public Expenditure and Reform regarding the possibility of including mandatory parading time as part of Garda members' salaries rather than allocating it as overtime expenditure.
- F.44.** The new Resource Deployment Management System piloted by An Garda Síochána is a welcome development in the managing of staff resources. The Committee recommends that An Garda Síochána ensures the Resource Deployment Management System is extended to all Garda divisions by the end of 2020.
- F.45.** The increase in the number of contracts entered into by An Garda Síochána since 2015 that did not comply with procurement rules is unacceptable. The Committee recommends that in future steps are taken to ensure that all contracts entered into by An Garda Síochána meet procurement requirements and that appropriate and timely tender planning takes place for the retendering of contracts for necessary services that are due to expire.

F.46. The legal position regarding An Garda Síochána's use of Automated Number Plate Recognition technology is unclear and could impact the extension of such policing measures. The Committee recommends that An Garda Síochána engages with the Department of Justice and Equality and the Office of the Attorney General to clarify the legal standing and uses of Automatic Number Plate Recognition technology without delay.

6. DEPARTMENT OF FINANCE

Meeting Date: 30 May 2019

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 7 – Minister for Finance;
- Finance Accounts 2017
- C&AG 2017 Report on the Accounts of the Public Service Chapter 1 – Exchequer Financial Outturn for 2017;
- C&AG 2017 Report on the Accounts of the Public Service Chapter 22 – Irish Fiscal Advisory Council;
- C&AG Special Report 105 – Ireland’s Transactions with the EU in 2017.

INTRODUCTION

G.1. The Committee met with the Department of Finance (the Department) to discuss matters relating to the 2017 Appropriation Account for Vote 7; the 2017 Finance Accounts; the C&AG Special Report 105 - Ireland's Transactions with the EU in 2017 and Chapters 1 and 22 of the 2017 C&AG Report on the Accounts of the Public Services which deal with the Exchequer financial outturn for 2017 and the Irish Fiscal Advisory Council respectively.

APPROPRIATION ACCOUNT 2017 VOTE 7 – MINISTER FOR FINANCE

G.2. In 2017 Vote 7 recorded expenditure of €34 and receipts of €1.4m. The Department recorded a surplus of €7.2m in 2017 that was returned to the Exchequer.

G.3. The Department recorded expenditure in 2017 related to three programme areas. These were: Economic and Fiscal Policy (€18.9m); Banking and Financial Services Policy (€8.1m) and Delivery of Shared Services (€7.0m).

G.4. The largest recorded expenditure related to administration costs of €20.7m. This comprised €17.4m (84%) related to pay, €0.7m on travel and subsistence, €0.8m on office equipment and external IT services and €0.99m on training and development. There was also a small amount recorded for incidental expenses.

C&AG REPORT ON THE ACCOUNTS OF THE PUBLIC SERVICES 2017

CHAPTER 1 – EXCHEQUER FINANCIAL OUTTURN

G.5. Except for PRSI, all revenues of the State are paid into the Central Fund of the Exchequer, unless otherwise determined by law. Central Fund receipts include tax revenues and the proceeds of borrowing undertaken on behalf of the State by the National Treasury Management Agency (NTMA). Issues from the Central Fund are used to fund expenditure on State services and to service State debt.

G.6. The C&AG's chapter summarises the transactions on the Central Fund of the Exchequer in 2017, trends for the period 2003-2017, and a summary position in relation to key State assets and liabilities at year end.

G.7. This chapter includes:

- An analysis of the Gross National Debt and debt servicing costs between 2011 and 2017;
- A summary of the Government funding provided to Irish Water; and
- An outline of the arrangements for the collection and management of the alleged State aid funds recovered from Apple.

ALLEGED STATE AID FUNDS RECOVERED FROM APPLE – ESCROW ACCOUNT

G.8. The EU required that the Irish Apple Escrow Account be set up. The Fund was established in April 2018 to hold money recovered from Apple Sales International (ASI) and Apple Operations Europe (AOE) that was determined by the European Commission to have been a form of state aid. The validity of this decision is awaiting a final determination in the European Courts of Justice (ECJ). At the time of the meeting, the balance in the escrow account was €14.3 billion.

G.9. Members enquired about the estimated time it would take for the determination by the ECJ to be received. The Department stated that the length of time to take the case through the full process of litigation was unknown, but it was expected to take several years.

G.10. Members sought information on how much the State had spent to date, on legal costs for this case. The Department informed the Committee that expenditure regarding this case, up to the end of May 2019, was approximately €7.1m. This was broken down as follows: €3.7m on the establishment of the Escrow Account; €2.3m on legal services, €90,000 on translation of documents and €65,000 on other costs. The figure of €7.1m did not include any costs incurred by the Chief State Solicitor’s Office and the Office of the Revenue Commissioners.

G.11. The Committee requested a breakdown of fees paid to barristers providing services in relation to the Ireland Apple Escrow Fund and whether these barristers had any other public sector jobs. The Department responded in correspondence and informed the Committee that based on advice received from the Office of the Attorney General, it was not possible to release details of payments to individual barristers as it would likely be in breach of GDPR and the *Data Protection Act 2018*. At the time of publication, the Committee is pursuing this matter in the interest of accountability and transparency.

G.12. The Committee expressed concern that, given the level of costs already incurred, and the uncertainty about the time it would take to resolve the case, there was a significant risk that associated costs, particularly those relating to legal services, would be substantial.

STATE’S SHAREHOLDINGS IN COMMERCIAL BANKS

G.13. Members sought information on the percentage of shares the State owns in the main banks that operate in the State. The Department informed the Committee that the State currently owns approximately 70% of Allied Irish Banks (AIB), 14.9% of Bank of Ireland and 75% of Permanent TSB. The known total value of these holdings is approximately €8.6 billion.

G.14. Of the €29 billion of State funding invested in these banks, over €19 billion had been returned to date and the Committee was informed that potentially a further €8.6 billion would be received.

IBRC LIQUIDATION

- G.15.** In *Periodic Report No. 2*, published in March 2018, the Committee recommended, in the interests of ensuring the maximum degree of transparency and oversight, that consideration be given to amending legislation to enable the establishment of a Committee of Inspection for the Special Liquidation of the Irish Bank Resolution Corporation (IBRC).
- G.16.** In response to the Committee's recommendation, the Minister for Finance observed that when the Department of Finance appeared before the Committee in December 2017 it stated it was not in a position to discuss issues concerning the costs of the Special Liquidation or the oversight of the process. These were a matter of dispute in the High Court which had awaited determination. The Department confirmed that, as of 9 August 2019, this remained the case.
- G.17.** The Department informed the Committee that it was acting within the special legislation governing the liquidation and that a Committee of Inspection was not provided for in that legislation. It also asserted that the Special Liquidation of IBRC had been conducted in an appropriate manner and in accordance with the provisions of the IBRC Act.
- G.18.** The Committee noted that subsequently the Fifth Progress Update Report on the Special Liquidation of IBRC stated that the Joint Special Liquidators had indicated their expectation that the liquidation of IBRC would be substantially completed by the end of 2022 at a total estimated liquidation cost of between €291m and €306m.
- G.19.** The Department also informed the Committee that there was a second legal case taken in relation to the IBRC liquidation. In regard to costs associated with IBRC related litigations, the Department stated that, in both sets of proceedings, the Minister was represented and advised by the Office of the Chief State Solicitor (CSSO) and the Office of the Attorney General (AGO), and that the costs involved derived from their respective annual budgets. At the time of the meeting, the Department stated that it understood that the CSSO had not been billed for counsels' fees and had therefore not discharged any such fees. The Department pointed out that the ultimate liability for costs in legal proceedings was a matter to be determined following the conclusion of a case.

G.20. The Committee was informed that, as the Minister was a defendant in these proceedings, the Department was obliged to answer the cases brought by the litigants. Failure to defend these proceedings could result in the litigants obtaining declaratory reliefs against the Minister in relation to a number of matters pertaining to, among other things, the conduct of the liquidation of IBRC and the costs incurred by the Special Liquidators.

THE NATIONAL DEBT: DEBT TO GDP RATIO

G.21. The public debt was €206 billion in 2018 and was expected to be €205 billion in 2019.

G.22. In *Periodic Report No. 4*, published in December 2018, the Committee stated that it was of the view that Ireland's national debt, which stood at €198.7 billion at 31 December 2017, regardless of how it is measured relative to GNP, GDP or GNI*, remained at a worryingly high level.

G.23. Members sought information on the debt to GDP ratio as it stood at the time of the meeting. The Department informed the Committee that the debt to GDP ratio was approaching 60% and that it estimated that it would increase to 63% or 64% in 2019. The Department indicated that capital spending had increased by 25% in 2019 and was expected to increase by a further 11% in 2020.

G.24. The Department explained that the level of debt was marginally above the 60% of GDP threshold allowed under EU fiscal rules. On a GNI* basis, which the Department sees as the repayment capacity, the figure is 107%. The Department indicated that this equates to approximately €42,000 for every person in the country, a level the Department described as "astronomical".

C&AG REPORT ON THE ACCOUNTS OF THE PUBLIC SERVICE 2017 CHAPTER 22 – IRISH FISCAL ADVISORY COUNCIL

G.25. The Irish Fiscal Advisory Council (IFAC), which was established under the *Fiscal Responsibility Act 2012*, provides independent assessments of the Government's budgetary plans and projections and informs public discussion of economic and fiscal matters.

G.26. The Act also requires the C&AG to report to Dáil Éireann with respect to the correctness of the sums brought to account by the Fiscal Council each year. This chapter in the C&AG's report provides information on the responsibilities, activities and funding of the IFAC.

G.27. The Council consists of five members, including the chairperson, that are appointed by the Minister for Finance. The term of membership is generally four years. The Council is funded from the Central Fund of the Exchequer, subject to an inflation-indexed annual 'ceiling' amount. The funding ceiling for 2017 was €820,892. Expenditure relating to the Council totalled around €607,000 in 2017, of which 55% related to salary costs.

G.28. The Committee noted that an administration fee payable to the Economic and Social Research Institute (ESRI) for accommodation and support costs amounted to approximately €106,000 in 2017.

FINANCE ACCOUNTS 2017

G.29. The Finance Accounts, as audited by the C&AG, present the receipts and issues of the Central Fund. The figures are presented with details relating to National Treasury Management Agency (NTMA) borrowing and information about certain liabilities and assets of the State.

G.30. The accounts, which are recorded and prepared on a cash basis annually, contain detailed analysis and classification of the payments into and out of the Central Fund as well as details of the national debt, and certain other statements and footnoted information.

G.31. The Committee noted that the Finance Accounts referred to the share capital acquired by the State in companies, including Coillte, An Post, Bord na Móna, the Housing Finance Agency, IBRC and the Shannon Group amongst others. The Department confirmed that the State's shareholdings in these companies was 100%.

G.32. The Committee enquired if the State's shareholdings in AIB and Permanent TSB were included in the Finance Accounts. The Department explained that they were not included because they were accounted for by the NTMA in the financial statements for the Ireland Strategic Investment Fund (ISIF).

C&AG SPECIAL REPORT 105 – IRELAND’S TRANSACTIONS WITH THE EU IN 2017

G.33. Membership of the European Union (EU) gives rise to obligations on Member States to contribute to the EU budget. At the same time, Member States receive funding from the EU through various channels. Special Report 105 reports on financial transactions between Ireland and the EU in 2017.

G.34. Financially, Ireland had been a net beneficiary of the EU until 2014. Since then, Ireland has been a net contributor. Ireland’s contribution to the EU budget in 2017 was €2 billion.

G.35. Ireland received €1.8 billion in EU funding in 2017 and approximately 90% of this was administered through central government departments. The remaining 10% went directly to public bodies, the private sector and EU bodies. Over 80% of EU funding received was in respect of agriculture and rural development. The C&AG’s report notes that there is no consolidated overview of the receipts, and the accounting treatment for EU transactions is inconsistent across schemes.

IRELAND’S CONTRIBUTION TO THE EU BUDGET

G.36. The Committee sought information on the risk posed by Brexit to Ireland’s future contributions to the EU. In 2017 the UK contributed approximately 16% of the EU budget. The Department informed the Committee that Ireland’s contribution in 2019 would be between €2.5 billion and €2.8 billion in 2020.

G.37. The Committee sought information on whether the recent increase in Corporation Tax receipts could be a contributing factor to the increase in Ireland’s contribution to the EU budget. Contributions to the EU budget are based on Member States’ Gross National Income (GNI).

G.38. In follow-up correspondence, the Department provided the following information to the Committee:

- Ireland is legally obliged to make GNI payments to the EU budget based on Ireland's share of overall EU GNI. During the period 2015 – 2018, Ireland's EU Budget contribution increased from €1,952 billion to €2,519 billion.
- GNI*, or Modified GNI, was developed by the Central Statistics Office (CSO) as a supplementary method for measuring and analysing Irish domestic economic activity by stripping out the impact of globalisation.
- To accurately estimate the application of GNI* for Ireland's EU Budget contributions would require making the same technical adjustments to the GNIs of each of the remaining EU-27 Member States and such data is not available for all other Member States.

G.39. In calculating Ireland's contribution to the EU, if the impact of globalisation on only Ireland's GNI was stripped out, then the Department estimates that Ireland's contribution would have been approximately €260m less.

ANNUAL REPORTING ON IRELAND'S TRANSACTIONS WITH THE EU

G.40. *C&AG Special Report 105* recommended that there should be annual reporting, on a consolidated basis, of all contributions to and receipts from the EU. This reporting should include estimated long-term commitments, disallowances and fines. Performance metrics should also be included. The C&AG considered that such consolidated annual reporting would obviate the need for the current composite reporting, i.e. the *European Agricultural Guarantee Fund, European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund — Irish Operations Account*, of EU funding to the agriculture and fisheries sectors.

G.41. While the Department's initial response to the recommendation was that such reporting would involve a considerable administrative undertaking, the Department informed the Committee that they intended to carry out a scoping exercise in relation to the matter. In follow-up correspondence, dated 10 July 2019, the Department informed the Committee that the scoping exercise was under way.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

- G.42.** Given the level of costs already incurred and the uncertainty about the time it will take to resolve the alleged State aid Apple case, there is a risk that associated costs, particularly those relating to legal services, could be substantial. The Committee recommends that the Department puts mechanisms in place to closely monitor the legal and other costs associated with the management and investment of the Ireland Apple Escrow Fund by the NTMA, in order to ensure that these costs are minimised.
- G.43.** As the Finance Accounts do not include the State's substantial shareholdings in commercial banks, they fail to give a comprehensive picture of all of the State's assets and liabilities. The Committee recommends that a review of the format of the Finance Accounts be carried out and proposals brought forward to ensure that they incorporate the full extent of the State's assets and liabilities.
- G.44.** It is unsatisfactory that annual reporting is not provided, on a consolidated basis, of all contributions to and receipts from the EU, including estimated long-term commitments, disallowances, fines and appropriate performance metrics. The Committee recommends that the process of developing a suitable reporting mechanism be accelerated with a view to putting in place annual consolidated reporting of Ireland's transactions with the EU by end of 2020.
- G.45.** There must be accountability and transparency for all payments involving taxpayer's money before the Oireachtas. The Committee notes that the Department of Finance advised that it was not possible for it to release details of payments to individual barristers providing services in relation to the Ireland Apple Escrow Fund, as it would be likely to breach General Data Protection Regulation (GDPR) and the *Data Protection Act 2018*. The Committee recommends that mechanisms are put in place to ensure that accountability and transparency for the spending of all public money is maintained, notwithstanding the requirements of General Data Protection Regulation.

7. DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS

Meeting Date: 13 June 2019

Principal Purpose of the Meeting:

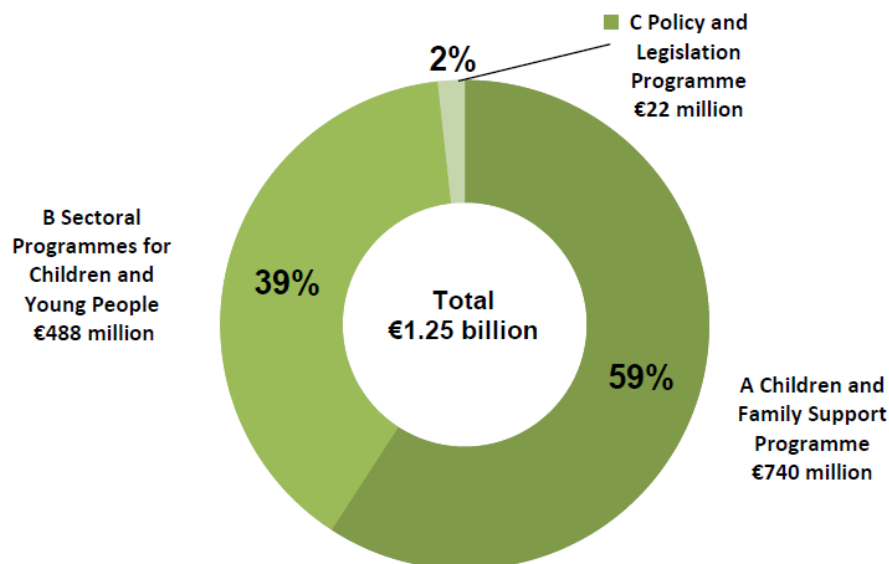
- Appropriation Account 2017 Vote 40 – Children and Youth Affairs.

INTRODUCTION

H.1. The Committee met with the Department of Children and Youth Affairs (DCYA) to discuss matters related to Vote 40 – Children and Youth Affairs.

H.2. Vote 40 recorded gross expenditure of €1.25 billion in 2017. This was a 15% increase on the €1.09 billion expenditure recorded in 2016. The account is presented under 3 programme areas. The division of expenditure in 2017 by programme area is displayed in the chart below:

Graphic 2: Vote 40 Gross Expenditure by Programme Area 2017



Graphic created by the C&AG using information provided in the Appropriation Account

H.3. At the end of 2017 the DCYA had a surplus of €58.7m which was returned to the Exchequer and the C&AG issued a clear audit opinion on the appropriation account for Vote 40.

H.4. Discussion focussed on the following matters:

- Tusla – Child and Family Agency; and
- Pobal.

TUSLA – CHILD AND FAMILY AGENCY

H.5. Tusla is the dedicated State agency responsible for child protection, early intervention and family support services. It operates under the *Child and Family Agency Act 2013*. In 2017 it was allocated a budget of €713m. This represented 54% of the DCYA's total 2017 expenditure.

RESIDENTIAL SERVICES

H.6. Tusla informed the Committee that, at the time of the meeting, there were approximately 6,000 children in State care and that approximately 93%, or 5,580 children, were in permanent foster care arrangements. On average there are 500 - 600 children in State residential services at any given time.

H.7. There are also approximately 2,000 adults in formal aftercare arrangements with Tusla. These individuals continued to be provided with services and financial support after they turn 18. Approximately two-thirds of those over the age of 18 supported by Tusla in 2017 were in full-time education or training.

H.8. Members sought information regarding the ownership of the properties operated by Tusla for residential purposes. Tusla informed the Committee that approximately one-third of residential facilities were State owned and that the remaining two-thirds were privately owned.

H.9. Members then questioned whether any care services provided by Tusla were sub-contracted to other agencies. Tusla informed the Committee that the demand for care services for children had grown in the past 10 years. Tusla stated that it could not meet the demand for services using its own resources and had procured private residential and foster care services to meet the increased demand for its services.

H.10. Members queried how much Tusla spent on private services. Tusla stated they had service agreements with five agencies in the State to provide foster care services for 260 children in need of State care. Approximately €100m is spent annually on private residential and foster care services. €80m is spent on private residential care and the remaining €20m is spent on private foster care arrangements. Tusla informed the Committee that the average cost for each of the 260 children in private foster care arrangements was €300,000 per annum.

H.11. Tusla informed the Committee that normal procurement rules do not apply to the contracting of private foster care agencies. In supplementary information provided, Tusla confirmed it is not always possible to determine if existing legacy contracts for private foster care services are operating within procurement rules. Many of these contracts existed before the establishment of Tusla and are difficult to end without adversely affecting service levels.

H.12. Members queried whether the agencies that provided foster care services on behalf of Tusla were responsible for the services and care provided to these children. Tusla explained that these foster care agencies provided a range of services to the 260 children in their care but that Tusla was ultimately responsible for their welfare.

H.13. Members questioned how much was spent on the 5,000 children in foster services provided directly by Tusla. Tusla explained that it paid foster families €325 per week for under 12s and €352 for over 12s. It spent a total of €105m in 2017 in respect of the children in those care arrangements. This compares with a spend of €100m on care contracted to private agencies for 260 children. However, the cost of €105m was purely for foster care fees and did not include the cost of social workers and other supports that Tusla provides for children in foster care.

STAFF RECRUITMENT AND RETENTION

H.14. Members sought information about the difficulties Tusla experienced recruiting and retaining staff, particularly social workers. Tusla explained that retaining social workers within the child protection services sector was a recurring problem in Ireland and in other countries.

- H.15.** Tusla explained that in 2018 it recruited 150 social workers. However, Tusla informed the Committee that it lost 150 social workers during the same period through retirement or resignation. Therefore, its staff numbers remained static.
- H.16.** Tusla recruits a high number of newly qualified social workers every year. Approximately 215 social workers graduate from university every year and Tusla hires the majority of these. However, Tusla competes for the recruitment of social workers with the Health Service Executive (HSE) and employers in disability services, elderly care and the charitable sector. Tusla referred to work-life balance and the promotional opportunities as reasons identified in exit interviews for staff leaving Tusla.
- H.17.** Members questioned whether the issues identified with recruitment and retention of staff had a direct effect on children in State care, specifically requesting the number of active cases that had not been assigned a social worker. Tusla informed the Committee that, at the time of the meeting, there were 6,000 cases that had not been allocated a social worker. This is a reduction from 10,000 unallocated cases that existed when Tusla was established in 2014. Tusla also explained that in 2018 there was a 40% increase in the number of cases assigned to it when compared to 2014, and that this affected the number of unallocated cases also.

POBAL

- H.18.** Pobal is a registered charity under the aegis of the Department of Community and Rural Development (DCRD). Pobal administers a range of services on behalf of the State and the DCYA is Pobal's largest service user. €500m in childcare funding, across a range of schemes, is distributed by Pobal on behalf of the DCYA.
- H.19.** Pobal also carries out compliance visits and audit reports on childcare service providers to ensure that the money it distributes is being allocated correctly.
- H.20.** Members questioned how Pobal monitored compliance and referred to Pobal's *Statement on Internal Control* which states that 14% of inspections of 396 childcare service providers, involving of 510 grants, between November 2017 and January 2018 were deemed to be "major non-compliant". One of the main reasons identified for childcare service providers being found to be non-compliant was a failure to update the Programme Implementation Platform (PIP) for the Early Years programme in a timely manner.

- H.21.** The DCYA explained that there were changes to the criteria childcare service providers were required to meet in order to receive State funding. Originally, childcare service providers received funding from the State on the basis of enrolments. In 2016 the criteria changed, and the funding was granted on the actual attendance of each child, not their enrolment.
- H.22.** Members questioned what kind of enforcement actions were taken against childcare service providers that were found to be non-compliant with the schemes they were claiming for. The DCYA explained that, where childcare service providers were found to be non-compliant, payments were either reduced or withheld. The withholding of payments is possible as compliance visits often identify issues before the payment has been processed.
- H.23.** In 2018 compliance reviews found that €4.7m of payments to childcare service providers were non-compliant with the relevant criteria, an increase from 2017 when €937,000 in payments was found to be non-compliant.
- H.24.** Members queried the process of Pobal's compliance visits and the basis for such visits. The Department explained that the compliance visits were primarily based on the risk to the Exchequer in relation to the level of payment received by a childcare service provider. Compliance visits are also focussed on schemes that experience more problems with compliance such as Community Childcare Subvention (CCS) and the Community Childcare Subvention Plus (CCSP) scheme.
- H.25.** Members sought information on the sanctions in place for childcare service providers that were consistently found to be non-compliant with the schemes they were claiming for. The DCYA explained that it operated on a three-year compliance cycle. Where a childcare service provider is found to be non-compliant, the penalties are imposed in year 2 of the cycle. Penalties can include withdrawing payments from that service provider or withdrawing a certain amount from the service's payments until the money owed has been repaid. If a service provider is found to be non-compliant for three consecutive years, then its contract can be withdrawn completely. Childcare service providers also have the right to appeal the finding that it was non-compliant with the scheme it was receiving payments for.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

H.26. It is unacceptable that 6,000 children had not been allocated a social worker by Tusla even though the Department surrendered €58.7m to the Exchequer in 2017. The Committee recommends that the Department of Children and Youth Affairs works with Tusla to ensure that all children requiring a social worker are allocated one and that gaps in the system are eliminated, especially where funding has been provided.

H.27. It is not clear that contracts with private agencies to provide residential and foster care services are appropriately managed. These contracts provided services for 260 children at a cost of €100m in 2017 and many of the contracts were in place prior to Tusla's establishment. The Committee recommends that Tusla reviews all contracts with private agencies for the provision of residential and foster care services.

H.28. The rate of non-compliance of childcare service providers in relation to the childcare schemes they receive payments for can be attributed to the lack of clarity regarding the qualifying criteria for these schemes. The Committee recommends that the Department of Children and Youth Affairs works to clarify the criteria of the childcare schemes and takes appropriate steps to communicate any changes to such criteria more effectively.

8. DEPARTMENT OF AGRICULTURE, FOOD AND THE MARINE

Meeting Date: 20 June 2019

Principal Purpose of the Meeting:

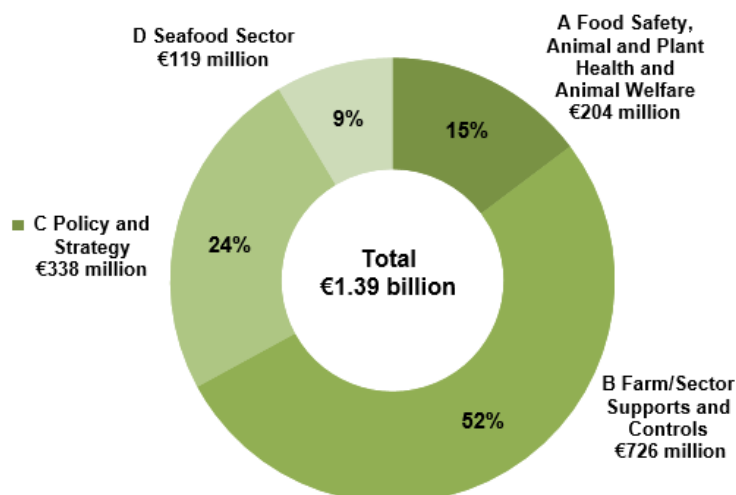
- Appropriation Account 2017 Vote 30 –Agriculture, Food and the Marine;
- Fisheries Harbour Centre Financial Statements 2016 and 2017;
- European Agriculture Guarantee Fund;
- European Agriculture Fund for Rural Development;
- European Maritime and Fisheries Fund.

INTRODUCTION

I.1. The Committee met with the Department of Agriculture, Food and the Marine (the Department) to discuss matters related to Vote 30 – Agriculture, Food and the Marine. The Committee also considered domestic and EU grants distributed by the Department and the financial statements of agencies under the aegis of the Department.

I.2. In 2017, Vote 30 recorded gross expenditure of €1.39 billion. This was a 10% increase from 2016 when Vote 30 recorded gross expenditure of €1.26 billion. The account is presented under 4 programmes areas. The division of expenditure for 2017 is displayed in the graphic below:

Graphic 3: Vote 30 Gross Expenditure 2017 by Programme Heading



Graphic created by the C&AG using information provided in the Appropriation Account

- I.3.** The 2017 voted expenditure for Vote 30 included funding provided to the agencies and public bodies listed below:

Table 6: Funding to Public Agencies and Bodies under the Remit of the Department of Agriculture, Food and the Marine

| Subhead | Funded Entity | Amount 2017 €000 |
|---------|---|------------------------|
| C.5 | Teagasc – for general expenses | 128,130 |
| C.6 | An Bord Bia – for general expenses | 40,775 |
| D.4 | Marine Institute | 31,332 |
| D.5 | Bord Iascaigh Mhara | 33,462 |
| C.9 | Food aid donations, World Food Programme | 14,000 |
| C.7 | Horse and Greyhound Racing Fund | 80,000 |
| C.8 | Cedra Rural Innovation and Development Fund | 1,394 |
| D.6 | Sea Fisheries Protection Authority | 10,731 |

Table created by the Secretariat with information contained in the Appropriation Account

- I.4.** In 2017 the Department recorded a €24m surplus. €23.8m in unspent capital, mainly under the farm and sector supports and control programme, was carried over into 2018. The remaining €207,000 was surrendered to the Exchequer.
- I.5.** The C&AG issued a clear audit opinion of the appropriation account for Vote 30. However, attention was drawn to non-competitive procurement by the Department in 2017 worth approximately €19m. The C&AG informed the Committee that €5.6m of the goods and services procured by the Department in 2017 were not compliant with public procurement rules.
- I.6.** Discussion focussed on the following matters:
- Fishery Harbour Centres;
 - Farm/Sector Support and Controls;
 - Asset Management; and
 - Non-Compliant Procurement.

FISHERY HARBOUR CENTRES

- I.7.** The Department directly manages the State's six fishery harbour centres, which are accounted for separately from Vote 30. The day-to-day operational expenditure of the centres is funded through harbour dues and charges set by law and rent from State-owned properties. The income and expenditure account for the Fishery Harbour Centres shows a surplus of €1.5m in 2017.
- I.8.** Additionally, annual grant funding is made available from the Department for the development and maintenance of harbour facilities. In 2017, capital funding provided by the Department was worth €17.5m.
- I.9.** The C&AG issued a special report in 2014 regarding significant ongoing deficiencies in the financial management and reporting of the fishery harbour centres. The report put forward seven recommendations designed to enhance the financial management of the centres. The Department accepted all seven recommendations. At the time of the meeting, three of the recommendations had been implemented. The Department informed the Committee that it was working to fully implement the remaining four recommendations. These related to the format of presented accounts, ensuring that charging reflected current economic conditions, that properties provide a competitive return, and that debt collection times are reduced.

FARM/SECTOR SUPPORT AND CONTROLS

- I.10.** The largest programme in Vote 30 is Programme B – Farm/Sector Support and Controls. In 2017, this programme was allocated a budget of €806m. However, the final expenditure recorded under this Programme heading was €726m. This was an increase of €100m on 2016's recorded expenditure but still represented an underspend of €80m.
- I.11.** Programme B mainly comprises payments which benefit farms and farmers and the majority of payment schemes were co-funded by the EU. The main supports discussed by the Committee were:
- Green Low-Carbon Agri-Environment Scheme (GLAS); and
 - Targeted Agriculture Modernisation Scheme (TAMS).

GREEN LOW-CARBON AGRI-ENVIRONMENT SCHEME

I.12. GLAS is an agri-environment scheme that forms part of the Rural Development Programme 2014-2020 (RDP). It aims to address climate change, water quality and biodiversity in the agriculture sector. It provides annual payments of up to €5,000 each year to farmers that successfully meet the scheme's criteria.

I.13. In 2017 approximately 50,000 farmers participated in GLAS. The Department informed the Committee that in 2017 payments to a significant portion of GLAS participants had not been achieved. It stated that in 2018 approximately 90% of GLAS participants had received their payments on time.

I.14. Members raised questions about the €20m underspend in the GLAS scheme in 2017. The estimate provision in the Department's 2017 budget for this scheme was €245m. The scheme recorded expenditure of €225m in the same year. The Department gave three reasons for the underspend on the GLAS scheme in 2017. These were:

- the withdrawal of applicants from the scheme;
- the transfer of some participants to a later tranche of payments; and
- the rejection of certain applicants for not meeting the conditions of the scheme.

I.15. The Department also informed the Committee that the majority of applicants who did not meet GLAS conditions in 2017 were subsequently awarded the grant in 2018. The Department informed the Committee that it was committed to granting the full allocation of funding for all schemes.

TARGETED AGRICULTURE MODERNISATION SCHEME

I.16. TAMS is a sub-measure of the RDP with the objective of encouraging capital investment in a number of targeted areas to promote competitiveness and sustainability in those areas.

TAMS funding is available for:

- Dairy Equipment;
- Low Emission Slurry Spreading (LESS) Equipment;
- Animal Safety, Welfare and Nutrient Storage Equipment;
- Pig and Poultry Investment;
- Organic Capital Investment;
- Young Farmer Capital Investment; and

- Tillage Investment.

- I.17.** Members referred to reports which indicated TAMS was oversubscribed in 2017 and that, as a result, certain farmers were not guaranteed their payments even if they met the criteria of the scheme. The Department explained that it was a requirement of the EU that if funds were oversubscribed in a particular year that a ranking of selection would apply. This was inserted into the scheme to ensure that funds would remain available throughout the timeframe of the RDP.
- I.18.** However, the Department informed the Committee that in 2017 TAMS recorded expenditure of approximately €31m against a budget of nearly €50m. This was an underspend of €18.5m.
- I.19.** The Department informed the Committee that, when the scheme was launched in 2015, it allowed for a three-year period for the submission of claims for building work and a one year period for submission for claims for equipment. This claim period contributed to the lower level of expenditure during the initial two years of the funding process.
- I.20.** The Department also informed the Committee that the period to submit claims for TAMS has been reduced to one year for building works and six months for farm equipment. The Department explained that it expected the full budget for TAMS to be allocated when the RDP concludes in 2020.
- I.21.** Members sought information on the number of applicants who may not be successful due to the amount of the fund available at the time they applied. The Department informed the Committee that at the time of the meeting up to 20% of TAMS applicants could be excluded from the tranche of funds that were in the process of being allocated. However, the Department also explained that applicants who were unsuccessful in the current year could re-apply in the future.

ASSET MANAGEMENT

- I.22.** The report on the Vote's 2017 Appropriation Account drew attention to weaknesses that existed in the Department's management of fixed assets. At the time the report was published, it was not possible for the Department to determine whether its asset register had been over-valued or under-valued.
- I.23.** The Department informed the Committee that a fixed assets project, to establish a comprehensive assets register, was ongoing. A dedicated Assets Management Unit was established by the Department in 2017 to complete this project and manage the assets register going forward.
- I.24.** Members questioned the Department about its management of fixed assets and referred to the fact that the Department could not locate some of its assets. Information was sought regarding the nature and value of the assets that could not be located.
- I.25.** The C&AG informed the Committee that there was a variety of assets that could not be accounted for. He explained that the Department was different to most public service organisations as it operated farms and research centres as part of its remit. On the asset register location was not recorded for some assets. This meant that they could not be located. Other assets could not be traced back to their entry on the asset register.
- I.26.** The Department informed the Committee that there were two components to the Assets Register project. The first part was to determine the exact number of assets the Department owns across its various locations and facilities. The second part was to develop a system to ensure that this issue does not re-occur in the future.
- I.27.** Members sought information on what actions had been developed to ensure that this issue did not re-occur. The Department informed the Committee that it had updated its procurement policy to require staff to enter assets on the register when they were first procured.

- I.28.** Members also sought information on how historical omissions were being rectified. The Department informed the Committee that it was seeking to locate and tag those assets where the details were incomplete on the register. Once the records for the highest value assets had been completed the Department would start locating assets of less value.
- I.29.** Members then sought information on whether the asset register was updated if the Department sold an asset and how it was recorded. The Department informed the Committee that the sale of assets was recorded as a 'gain on disposal' in the accounts. In 2017 the Department recorded gains on disposals of €81,000.

NON-COMPLIANT PROCUREMENT

- I.30.** In the 2017 report on the Appropriation Account for Vote 30 the C&AG drew attention to material level of non-compliant procurement in the Department. In 2017 the Department entered into 38 contracts worth €5.6m that did not comply with procurement rules. The C&AG informed the Committee that non-compliant procurement was a recurrent issue for the Department.
- I.31.** Members sought information on the control mechanisms the Department used during the procurement process. The Department informed the Committee that it had established a central procurement unit and every division in the Department had a procurement liaison officer. It informed the Committee that the level of non-compliance was decreasing and that its aim was to eradicate non-compliant procurement within two to three years. Contracts that have previously been entered into for a fixed time period would continue to be recorded in the appropriation account as non-compliant until they had expired.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

- I.32.** The Department of Agriculture, Food and the Marine is working to rectify the deficiencies identified in the *C&AG Special Report 82 – Financial Management and Reporting for Fishery Harbour Centres*. The Committee notes that four of the seven recommendations from this report have yet to be implemented. The Committee recommends that the remaining four recommendations from the *C&AG Special Report 82 – Financial Management and Reporting for Fishery Harbour Centres* are implemented in full in 2020.
- I.33.** The lack of a comprehensive asset management register in the Department of Agriculture, Food and the Marine indicates a lack of oversight regarding the management of State property. The Committee recommends that the Department completes its project to establish a comprehensive database of all State assets in its possession without delay, and that processes are put in place to ensure that the asset register is kept up to date.
- I.34.** The number of non-compliant procurement contracts, worth €5.6m, entered into by the Department of Agriculture, Food and the Marine in 2017 is unsatisfactory. The Committee recommends that all steps are taken to ensure that all Departmental contracts adhere to procurement rules and that non-compliance in the Department is eliminated by the end of 2022 as indicated by the Department.

9. DEPARTMENT OF HEALTH AND THE HEALTH SERVICE EXECUTIVE

Meeting Date: 27 June 2019

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 38 – Department of Health;
- Health Service Executive 2018 Financial Statements;
- C&AG 2017 Report on the Accounts of the Public Service Chapter 16 – Control of Private Patient Activity in Acute Public Hospitals.

INTRODUCTION

- J.1.** The Committee met with the Department of Health (the Department) to discuss matters relating to its 2017 Appropriation Account. The Committee also met with the Health Service Executive (HSE) to discuss its 2018 Financial Statements.
- J.2.** In 2017 the Department recorded gross expenditure of €14.8 billion. This included a supplementary estimate of €195m. The majority of spending, €14.6 billion, was paid to the HSE. At the end of 2017 the Department returned a surplus of €2.7m to the Exchequer. The C&AG issued a clear audit opinion for the 2017 Appropriation Account for Vote 38.
- J.3.** The HSE's Financial Statements for 2018 recorded income of €16 billion. This was an increase of €932m, or 6.2%, on its 2017 income. The majority of the HSE's income, some €15.2 billion, was from Exchequer funding. The remaining income comprised retained superannuation and pension levy deductions from staff salaries and patient fees.
- J.4.** The HSE recorded expenditure of €16.1 billion in 2018. This was approximately €877m, or 5.8%, higher than 2017. At the end of 2018, the HSE recorded an operating deficit of €85m.
- J.5.** The C&AG issued a clear audit opinion for the HSE's 2018 Financial Statements. However, attention was drawn to a direction by the Minister for Health to remove an estimated €198m liability from the 2018 accounts in respect of a legal settlement with hospital consultants. This direction was permissible under section 36 of the *Health Act 2004*.

- J.6.** The C&AG noted that this direction was not in line with recognised international financial recording standards.
- J.7.** The C&AG also drew attention to a material level of non-compliance with procurement rules in the HSE and identified this as a continuing problem in the organisation.
- J.8.** Discussion focussed on the following matters:
- The HSE Deficit;
 - The HSE Capital Plan;
 - Supplementary Estimates;
 - Claims against the HSE by Consultants;
 - Private Patient Activity in Public Hospitals;
 - Non-Compliant Procurement; and
 - Home Care Services.

HEALTH SERVICE EXECUTIVE DEFICIT

- J.9.** The HSE recorded an operating deficit of €85m in 2018. The Committee noted that at the end of March 2019 (Q1) it was operating with a deficit of approximately €103m. This comprised revenue deficits of €82.7m and capital deficits of approximately €20.3m.
- J.10.** The HSE informed the Committee that determining its outturn was a challenge. Many of its activities are patient-led meaning that the possibility for an increase in demand for certain services can be unavoidable. The HSE stated that its focus was on patients and patient services. Nevertheless, the HSE explained that financial management was a priority for 2019 and this included implementing better controls on the management of agency staff, overtime and overall staffing levels.
- J.11.** Members sought information as to whether an increase in financial control could lead to a deterioration in health services. The HSE informed the Committee that no change to service levels was planned and that its focus was on delivering services within the budget it was allocated. The financial controls that were being examined at the time of the meeting were in areas other than patient services.

- J.12.** When questioned, the HSE informed the Committee that delivering its 2019 National Service Plan (NSP) was its priority for the year. It stated that it was examining budgets on a monthly basis by hospital group and community organisation. It was engaging with hospital managers and other senior level staff in the other health services to understand where pressure existed across the health system. If any health organisation identified overruns in organisational or corporate activities, it would be expected to implement additional controls to ensure spending in these areas was within budget by the end of the year. The HSE explained that it was actively working with hospital managers and financial officers to ensure this happened and that accountability would be maintained.
- J.13.** When questioned on the deficit in 2019 compared to the deficit in 2018, the HSE informed the Committee that its debt until May 2019 was anticipated to be lower than the same period in 2018. At the end of May 2018, the HSE was operating with a deficit of €177m. However, the HSE accepted that more needed to be done and expressed the opinion that its deficit level was unsustainable.
- J.14.** Members expressed concern about the recurring deficit within the HSE, which at the end of 2018 was approximately €85m. The HSE explained that it intended to implement new financial control measures in 2019 to reduce the deficit. It stated that these measures were aimed at activities that the HSE had direct control over. Other activities provided for in the HSE budget, such as pharmacy rebates, pensions, operations by the State Claims Agency (SCA) on behalf of the HSE and overseas funds are not under the direct control of the HSE and therefore harder to implement control over.
- J.15.** Members questioned the increase in the HSE's and Department's budgets in recent years, specifically referring to reports that service levels had remained the same and that waiting times had increased. The HSE acknowledged that the increase in funding had not necessarily improved service delivery across the health sector and that if the funding cycle was to continue as is, then the HSE would achieve the same results.

HEALTH SERVICE EXECUTIVE CAPITAL PLAN

- J.16.** The HSE records a capital income and expenditure account separately to its revenue income and expenditure account. The 2018 Financial Statements recorded a €16m surplus on the HSE's capital account.

- J.17.** The HSE informed the Committee that it had a budget of approximately €640m for its capital plan and that 75% of this amount, some €480m, was contractually committed.
- J.18.** Members sought detail on the HSE's capital plan for 2019 which was not published at the time of the meeting. Attention was drawn to the fact that a draft plan was drawn up in February 2019 but was not finalised by the end of the first half of the year. The HSE explained that there had been delays to the finalisation of its capital plan due to an additional €100m being required to offset the overruns of the budget for the development of the new National Paediatric Hospital (NPH). (The Committee previously examined the financial statements of the National Paediatric Hospital Development Board (NPHDB) as part of its 6th Periodic Report).
- J.19.** Members referred to the statement by the Minister for Finance in the Dáil on Thursday, 20 June 2019 that decisions made on the NPH and the National Broadband Plan (NBP) would not affect other projects. Questions were raised about the NPH being referred to as a reason for the delay in the finalisation of the capital plan if the Minister for Finance stated that it would not affect other projects.
- J.20.** The HSE explained that its capital plan did not have much room for flexibility and, that by working through the budgets, including the overrun of the NPH, it was confident that it could meet the targets set out in the draft economic statement of its capital plan. When asked whether the overrun in the NPH budget would directly impact other HSE capital projects the HSE stated that no project had been stopped as a result of the NPH overspend and that it was, at the time, progressing all plans and budgets. The Committee notes that the HSE published its 2019 Capital Plan on 2 September 2019.

SUPPLEMENTARY ESTIMATES

- J.21.** In 2017 the Department received a supplementary estimate of €195m in respect of seven subheads related to the HSE. The Department also received a supplementary estimate of €700m in 2018. This was divided into €625m for current expenditure, €20m in capital expenditure and €55m to offset a shortfall in Departmental receipts.

- J.22.** Members questioned whether the HSE anticipated needing a supplementary estimate in 2019 given that it had stated it was operating with a €103m deficit at the end of Q1. The HSE explained that it could not guarantee that it would not seek additional funds as part of the revised estimates process.
- J.23.** Members then questioned the continual increase in the HSE's budget and its regular need for supplementary estimates. Members referred to the fact that although the budget was increasing, this did not seem to relieve the service pressures in the health sector. The HSE acknowledged that this had been the case for several years and that it needed to examine the way money was being spent and allocated to the health service because the current funding model was not working.
- J.24.** The HSE informed the Committee that one of the main challenges it faced was improving interactions between acute hospital services, where most of the service pressures existed, and community services. It explained that it had launched Sláintecare with the aim of having a more integrated health service where different services interacted seamlessly.
- J.25.** Members referred to the fact that there was a substantial increase between the 2017 and 2018 supplementary estimates and questioned whether the estimates presented for Vote 38 in the past were accurate. Members also sought information of any control measures that had been developed since the 2018 supplementary estimate.
- J.26.** The Department confirmed that a new health budget oversight group was established in January 2019 as a result of the 2018 supplementary estimate. The purpose of the group is to share information in a timely manner as an overspend mitigation measure. The group includes senior staff members from the Department of Public Expenditure and Reform (DPER). When questioned by Members, the Department stated that the oversight group focused on current expenditure and that capital spending was overseen through DPER's newly established projects office.

CLAIMS AGAINST THE HEALTH SERVICE EXECUTIVE BY CONSULTANTS

- J.27.** In June 2018, the HSE agreed to a legal settlement with medical consultants who entered into contracts with the HSE between 25 July 2008 and 30 September 2012, and those who signed their contracts after 30 September 2012 but successfully interviewed for their posts in the same period.

- J.28.** The settlement agreement provides for payment of 55% of the difference between what the consultants were paid and what they would have been paid had a June 2009 increase provided in the contract been implemented, backdated for six years from the settlement for non-litigating consultants and six years prior to taking legal action for litigating consultants. The agreement includes full payment of the June 2009 increase with effect from 15th June 2018.
- J.29.** The Department of Health informed the Committee that 854 litigating consultants and 2,178 non-litigating consultants had applied for settlements as of June 2019. Of these applicants 421 had been deemed ineligible, final offer letters had been issued to 2,168 and the remaining 443 applicants were at different stages of the offer process.
- J.30.** From 1 October 2018 a 30% reduction in consultant pay was imposed on new entrant consultants. This means that any consultant who entered into a contract with the HSE on or after this date is not entitled to claim under the settlement agreement.
- J.31.** Members sought information on whether consultants who entered into contracts with the HSE between 25 July 2008 and 30 September 2012 who did not lodge a court action would be covered by the judgement. The Department explained that all consultants who entered into contracts during the specified period would be eligible for a settlement and that the Department knew this would be the case at the beginning of court proceedings.
- J.32.** The C&AG informed the Committee that the liability for the claim settlement was estimated to be worth €198m. This was removed from the 2018 Financial Statements of the HSE under the direction of the Minister for Health. The C&AG stated that this did not affect the audit opinion of the C&AG because the Financial Statements for 2018 conformed to the standards specified statutorily. However, he explained that he drew attention to this Ministerial direction as it represented a substantial change in the HSE's accounting practice that might not be readily identified by those reading the financial statements of the HSE.

J.33. The HSE stated that the removal of the estimated €198m liability from the 2018 Financial Statements was a technical solution to the consultant settlement as the agreement included a clause that the settlement would be paid in two instalments in 2019 and 2020 respectively. The payment of salary increases from the date of the settlement until the end of December 2018 was also deferred to 2019.

PRIVATE PATIENT ACTIVITY IN PUBLIC HOSPITALS

J.34. In Chapter 16 of the 2017 *C&AG Report on the Accounts of the Public Service*, the C&AG examined the control of private patient activity in acute public hospitals.

J.35. The chapter stated that, in practice, there was limited control over private patient activity levels as the majority of patients admitted were either maternity admissions or admitted from emergency departments which had to be treated in order of clinical priority. The report also stated that there were significant weaknesses in the Hospital Inpatient Enquiry (HIPE) system which the HSE uses to monitor activity levels within acute public hospitals. The C&AG explained that the HIPE system monitored inpatient and day patient activity only, and that outpatient and emergency department services were not within the scope of the measurement.

J.36. The HSE explained that extensive work had been undertaken to support improved reporting, monitoring and overall consultant compliance with private patient activity rates. Monthly reporting on private/public patient activity levels had been implemented and a programme of internal audit to analyse activity levels on an individual hospital basis had begun.

J.37. The C&AG informed the Committee that there were also variations in the level of private patient activity that medical consultants were allowed to undertake. Contracts allowed for rates between 0%-30% depending on the individual contract between the consultant and the HSE. However, the HSE does not collect information about private patient treatment on an individual consultant basis.

J.38. Members queried why there were different allowances of private patient activity in individual consultants' contracts. The Department explained that the reasons were mainly historical. In some older contracts from 1997, the allocation of private activity to individual consultants was based on the number of private beds available in the hospital the consultant worked in. There are approximately 300 consultants working under the 1997 contract agreements.

J.39. The HSE then explained that there were also three or four variations of private patient activity allowances under consultant contractual agreements that began in 2008. Some consultants are on contracts that allow no private patient activity. Others are on contracts that allow for private patient activity to be done in hospitals only, or offsite only. However, the majority of consultants working under the 2008 contractual arrangements are allowed to spend 20% of their time on private patient activities. Consultants are assessed at hospital level to see if their contractual arrangements have been breached.

J.40. Members referred to the removal of the allocated beds for private patients from public hospitals in 2013 and questioned whether this affects the records of private patient activity. The HSE explained that this provision was removed because it was having an effect on the recording system and hospital income. If a private patient was treated in a bed that was not allocated for private patients, then they did not pay the private patient hospital fees. However, the consultant who treated the patient was still paid their fee. The provision of allocated beds was removed from hospitals, in part, because of this anomaly.

NON-COMPLIANT PROCUREMENT

J.41. The HSE does not have a centrally controlled procurement system. The HSE states in its annual report that the consensus in the financial community is that the current financial systems employed by the HSE are not fit for purpose.

J.42. The HSE incurs expenditure of approximately €2.2 billion, on an annual basis, in goods and services that are subject to procurement regulations. Any contract valued at €25,000 or more is required to be secured competitively in order for them to comply with public procurement frameworks.

- J.43.** The C&AG informed the Committee that each year it examined a sample of procurement at a number of HSE locations to test whether procurement had been completed in accordance with procurement rules. Between 2013 and 2018 the estimated percentage of non-compliant procurement found in the sample had fluctuated between 14% and 49%. In 2018 the audit sample, which was tested at 5 different HSE locations, indicated a level of non-compliant procurement worth approximately €506m. This represented 23% of the HSE's total procurement in 2018.
- J.44.** The HSE informed the Committee that it was implementing changes to its procurement procedures, but that it would take a number of years to fully address the compliance issues in the organisation.
- J.45.** Members questioned the effectiveness of the systems in place that had created a situation where oversight of procurement, and wider financial management, could not be performed fully or easily. The HSE informed the Committee that it was aiming to sign a contract in Q4 of 2019 for an external third-party to help implement its anticipated single national integrated finance and procurement system (IFMS). Its stated aim is to have the system implemented for 80% of the entire public health system by the end of March 2024.
- J.46.** Members queried why the HSE was anticipating such a substantial implementation period. The HSE explained that it would be a significant project that covered not just HSE managed operations but all voluntary agencies and Section 38 and Section 39 bodies. It also stated that improvements would be made gradually until the completion date in 2024.
- J.47.** Members sought information on the implementation plan and the budget arrangement for this project every year until completion. The HSE explained that it had drawn up an extensive end-to-end that plan that included a series of milestones. It anticipated that the new system would be developed and tested by the end of the first 15 months and that it would be deployed in approximately 40% of the health system by the end of 2022. The HSE informed the Committee that €82m in capital expenditure had been committed to the project.

HOME CARE SERVICES

- J.48.** In 2018 the HSE assigned 17.13m home support hours to approximately 53,000 people and the budget for home care services was €445m. In 2019 the budget allocated to home care services was €450m.
- J.49.** Members sought information on how many people were waiting to receive home care services and whether any individuals were in a hospital setting because home care services were not available for them if they were to be discharged. The HSE informed the Committee that there were 6,500 people waiting to receive home care services. In further correspondence the HSE confirmed that, as of 7 July 2019, there were 153 individuals in hospitals looking to avail of step-down services. The average wait time for step-down services from hospital was 58 days.
- J.50.** Members queried why there was still a substantial waiting list for home care services given that the budget for these services had increased between 2018 and 2019. The HSE informed the Committee that the budget increase did not counteract the increase in demand for home care services.
- J.51.** Members queried whether the lack of home care services put pressure on the wider health budget, as some people waiting to be allocated home support hours were being provided care in acute hospitals instead, at a much greater cost. The HSE stated that it was continuing to make reforms to the health system which included a community health system that could more efficiently support acute hospital services.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

- J.52.** The financial management of the Health Service Executive, and the oversight performed by the Department of Health, is unsatisfactory and does not demonstrate good governance or control. However, the Committee acknowledges efforts to implement new methods of financial control to help ensure the HSE remains within budget. The Committee recommends that the HSE examines its financial management operations to identify areas where further efficiencies and savings can be made without impacting patient services.
- J.53.** The Committee welcomes the establishment of the health budget oversight group within the Department of Public Expenditure and Reform to share information in a timely manner as an overspend mitigation measure. The Committee recommends that the health budget oversight group publishes quarterly reports to inform the Oireachtas and the public of measures being taken to exert control over the spending of the Health budget.
- J.54.** The delay in publishing the Health Service Executive's Capital Plan was not acceptable. The Committee recommends that, in future, the Health Service Executive finalises and publishes an annual Capital Plan within one month of the estimate being approved by the Oireachtas.
- J.55.** The use of the Hospital Inpatient Enquiry (HIPE) system to record private patient activity in public hospitals is inadequate as it does not include outpatient, maternity or emergency room services. The Committee recommends that the Health Service Executive implements a more robust system for recording private patient activity in public hospitals that includes all services and departments utilised by private patients.
- J.56.** The Health Service Executive's non-compliant procurement of goods and services in 2018, estimated at €506m, or 23% of total expenditure, is alarming. The Committee recommends that an immediate plan of action, with annual targets and objectives, is developed to ensure that the Health Service Executive is fully compliant with procurement rules by the end of 2024 as indicated.

J.57. The development of a new financial management and procurement system is a welcome development and should assist the Health Service Executive and the Department of Health perform better oversight and governance of the health budget. However, the Committee remains concerned that it will take until the end of March 2024 for this system to be fully implemented and that the current aim is for it to cover just 80% of the public health system. The Committee recommends that the Department of Health and the Health Service Executive ensure that the project to deliver a single national finance and procurement system is delivered on time, and within budget, and that accountability is maintained for any increases in the delivery time or budget.

J.58. The insufficient investment in community healthcare services, such as home care services, has affected the individuals in need and the wider health budget as the cost for not providing these services is often transferred to acute public hospitals. The Committee recommends that the Health Service Executive continues to investigate ways to strengthen community healthcare services with the aim of increasing the availability of these services and reducing the pressure on acute hospital services.

10. NATIONAL TREASURY MANAGEMENT AGENCY

Meeting Date: 4 July 2019

Principal Purpose of the Meeting:

- National Treasury Management Agency 2018 Financial Statements;
- C&AG 2017 Report on the Accounts of the Public Service Chapter 21 – Accounts of the National Treasury Management Agency.

INTRODUCTION

K.1. The Committee met with the National Treasury Management Agency (NTMA) to discuss matters related to its 2018 Financial Statements. The NTMA's primary function is to manage borrowing on behalf of the State. State borrowings are recorded in the national debt account.

K.2. Discussion focussed on the following matters:

- Ireland Apple Escrow Fund;
- The National Debt;
- State Investment and Holdings in AIB and Bank of Ireland;
- Return on Irish Strategic Investment Fund; and
- Jobs supported by the Strategic Banking Corporation of Ireland.

IRELAND APPLE ESCROW FUND FINANCIAL STATEMENTS

K.3. The Committee noted that pursuant to Section 28 of the *National Treasury Management Agency (Amendment) Act 2000* (the 2000 Act), the Minister for Finance had delegated certain of his functions in relation to investment of the Ireland Apple Escrow Fund to the NTMA.

K.4. The Department of Finance (the Department) informed the Committee that in 2018, over the course of Quarter 2 (Q2) and Quarter 3 (Q3), Apple paid a total of €14.285 billion into the Escrow Fund. All income, expenses, gains and losses accrued are recorded in the fund.

K.5. The financial statements, which are audited by the C&AG, show that net assets of the Escrow Fund, as of 31 December 2018, totalled €14.269 billion. This represented a decline in value of €16m. The Department stated that this decline reflected the existing global negative interest rate environment.

K.6. In regard to the €16m decline in the value of the fund, the Committee was informed that the investment policy, agreed to by Apple and Ireland, is to invest in conservative assets. As such, 80% of the fund is invested in Government bonds, all of which will be AA-rated or higher, while 20% is invested in high grade corporate credits which are A-rated or higher. The maximum maturity period in the portfolio is five years, while the average maturity period is three years.

THE NATIONAL DEBT

K.7. The NTMA provided the Committee with the following information:

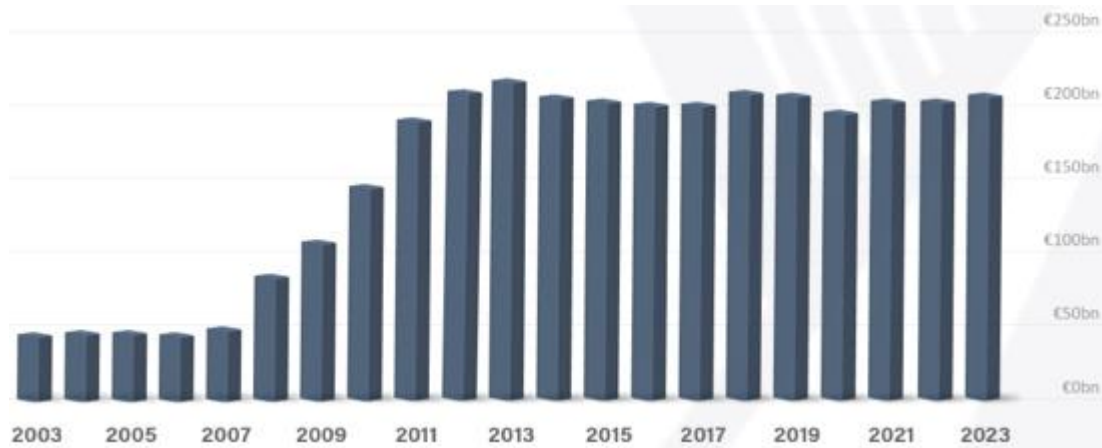
- The interest cost on the national debt had fallen from €7.5 billion in 2014 to €5.8 billion in 2018 and was expected to be €4.5 billion in 2020.
- While the interest bill had reduced as a percentage of Government revenue to 6%, it was still significantly higher than Ireland's European peers.
- The elevated level of the national debt at €205 billion was still a significant issue, it being four times more than before the financial crisis.
- €33 billion had been paid in interest between 2014 and 2018 and €60 billion over the past decade, compared to €20 billion in the previous decade.
- The debt-to-Government revenue figure at 251% was one of the highest in Europe. Ireland's position compared to its European Counterparts is displayed in the table below:

Table 7: Ireland's Debt and Interest Levels compared to other EU Countries

| 2018 | Debt/GDP | Debt/Revenue | Interest/Revenue |
|----------------------------|-------------|--------------|------------------|
| Netherlands | 52% | 120% | 2% |
| Finland | 59% | 112% | 2% |
| Germany | 61% | 134% | 2% |
| Austria | 74% | 152% | 3% |
| Spain | 97% | 250% | 6% |
| France | 98% | 184% | 3% |
| Belgium | 102% | 197% | 4% |
| Ireland (Debt/GNI*) | 107% | 251% | 6% |
| Portugal | 121% | 279% | 8% |
| Italy | 132% | 285% | 8% |
| EU average | 80% | 178% | 4% |

K.8. The NTMA also informed the Committee that gross national debt has been largely unchanged since 2011 and is expected to remain at around €200 billion for the foreseeable future. The expected debt levels up until 2023 are displayed in the graphic below:

Graphic 4: Ireland's Expected Debts Levels until 2023



K.9. The graphic shows that the national debt increased from €40 billion in 2007 to €205 billion in 2013. This was an increase of €165 billion. The NTMA informed the Committee that €60 billion was borrowings related to the bailout of the banks following the financial crash in 2008. The remaining €105 billion related to additional borrowings, and interest, required to fund the national budget deficit in subsequent years.

THE STATE'S INVESTMENT AND VALUE OF HOLDINGS IN AIB AND BANK OF IRELAND

K.10. The Committee enquired about the amount of State investment in AIB and Bank of Ireland, and the current value of current State holdings in those banks.

K.11. In response the NTMA referred the Committee to the following table from its 2018 Annual Report:

Table 8: Directed Portfolio at Year End 2018

| | Cash Invested €billion | Cash Received €billion | End-2017 value €billion | End-2018 value €billion | Total (income & value) | State shareholding at end-2018 |
|---|---------------------------|---------------------------|-------------------------------|-------------------------------|------------------------------|--------------------------------------|
| Allied Irish Banks | | | | | | |
| Preference shares | 3.5 | 2.2 | - | 0.0 | 2.2 | |
| Ordinary shares | 8.7 | 3.9 | 10.5 | 7.1 | 11.0 | |
| Capital contribution | 3.8 | - | - | 0.0 | - | |
| Total | 16.0 | 6.1 | 10.5 | 7.1 | 13.1 | 71.1% |
| Bank of Ireland | | | | | | |
| Preference shares | 1.8 | 3.2 | - | - | 3.2 | |
| Ordinary shares | 2.9 | 1.0 | 1.1 | 0.7 | 1.8 | |
| Total | 4.7 | 4.2 | 1.1 | 0.7 | 5.0 | 13.9% |
| Total bank investments | 20.7 | 10.3 | 11.5 | 7.8 | 18.1 | |
| Cash at SBCI ^a | | | 0.2 | 0.2 | | |
| Total directed portfolio | | | 11.8 | 8.0 | | |
| ^a Strategic Banking Corporation of Ireland Figures may not total due to rounding Source: NTMA Annual Report 2018 | | | | | | |

K.12. The Committee noted that the value of the State's holdings in these banks had reduced from €11.5 billion at end 2017 to €7.8 billion at end 2018, a fall of €3.7 billion. The Committee was informed that this reduction in value reflects the fall in bank share prices generally, not just Irish banks.

INTERNAL CONTROL ISSUE – SHORTFALL IN RETURN ON ISIF INVESTMENTS

K.13. The Committee questioned the NTMA on the disclosure in its *Statement on Internal Control* that a control weakness had been identified relating to foreign currency hedging associated with an Ireland Strategic Investment Fund (ISIF) investment. This resulted in an unintended unhedged currency exposure and resulted in an adverse impact of €721,000.

K.14. The NTMA explained that the Agency purchased a fund in dollars, but it was not designated or marked on the spreadsheet record as such. It was recorded as a euro fund. Subsequently, when the error was discovered, the dollar exchange rate had moved against the NTMA and the investment return was down €750,000.

K.15. The Committee was informed that the NTMA had corrected the weakness in the process, which essentially resulted from human error. The Committee was informed that the weakness had been fixed and that the NTMA was confident that such a situation could not arise again.

ANALYSIS OF JOBS SUPPORTED BY THE STRATEGIC BANKING CORPORATION OF IRELAND

K.16. The Strategic Banking Corporation of Ireland (SBCI) was established in October 2014. Its primary role is to deliver financial instruments to the Small and Medium Enterprise (SME) market in Ireland, either using its own resources or as a service provider, to facilitate the availability of credit to SMEs in the State. This allows the SBCI to address market failures and to make it easier and cheaper for SMEs to borrow money to support their businesses and to enhance competition in the market for Irish SME financing.

K.17. The SBCI informed the Committee that between March 2015 and October 2019 it had supported Irish SMEs and farmers with loans totalling €1.24 billion. The average size of the loan it provided was €44,000. However, the SBCI added that it was difficult to make a direct link between an individual SME taking out an SBCI loan or leasing product, and that same SME creating a specific new job or maintaining a specific job that would otherwise have been lost.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

K.18. It is concerning that the Ireland Apple Escrow Fund, as of 31 December 2018, had declined in value by €16m to €14.2 billion since its establishment in April 2018. The Committee recommends that the investment strategy between Apple and the State is reviewed on a regular basis to ensure the long-term value of the fund is maintained.

K.19. The Ireland Strategic Investment Fund lost €721,000 due to unintended currency exposure as a result of human error. The Committee recommends that the National Treasury Management Agency examines all operations on a regular basis to ensure human error does not result in a major financial loss to the Exchequer again.

11. MATTERS RELATED TO THE MANAGEMENT OF STATE CLAIMS

INTRODUCTION

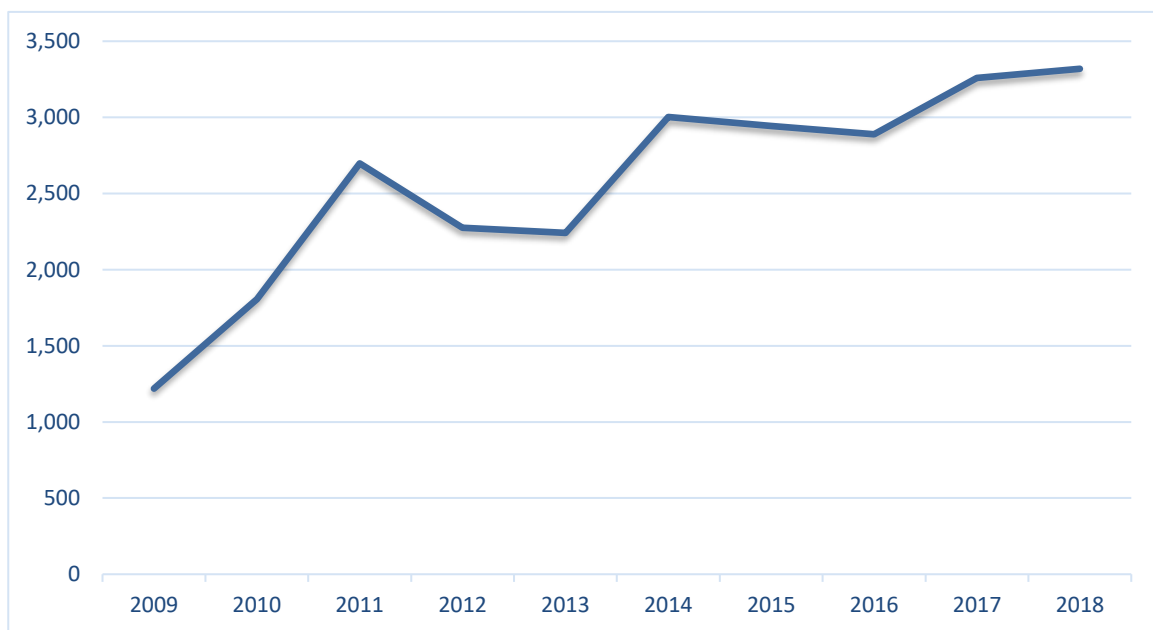
- L.1.** The National Treasury Management Agency (NTMA) is designated as the State Claims Agency (SCA) when managing personal injury and property damage claims against the State and State authorities. The SCA is responsible for performing claims management, risk management and legal costs management as delegated to it under the *National Treasury Management Agency (Amendment) Act 2000* and the *National Treasury Management Agency (Amendment) Act 2014*. In 2018 the SCA managed claims for 146 delegated State authorities. The number of delegated State authorities has increased from 117 in 2014.
- L.2.** The escalating cost of claims against the State continues to be a matter of interest to the Committee. Matters related to the management of State Claims were examined by the Committee at a number of meetings, at meetings with the SCA and the Health Service Executive (HSE) and this chapter focuses on engagements from May 2018 and July 2019. Matters discussed included:
- Estimated outstanding liability of claims on hands;
 - Periodic Payment Orders;
 - Clinical Risk management;
 - Implications of revelations relating to CervicalCheck and the Scally Report;
 - Policy on open disclosure; and
 - Management of Legal Costs.
- L.3.** The Committee was interested in learning to what extent State bodies had developed systems to mitigate the risk of claims against the State, based on previous claims.
- L.4.** Similarly, the Committee sought an update on recommendation A.28 from *Periodic Report No. 4*, published in December 2018, which recommended that the SCA, in conjunction with the Department of Public Expenditure and Reform (DPER), carries out a review of public bodies whose claims are not managed by the SCA with a view to extending the remit of the SCA to include these bodies.

OVERVIEW OF CLAIMS MANAGEMENT BY THE STATE CLAIMS AGENCY

TRENDS IN CLAIMS PROCESSING 2009-2018

L.5. The Committee was informed that new claims received by the SCA have increased regularly between 2009 and 2018. In 2009 the SCA received 1,219 new claims compared to 3,319 in 2018. The level of new claims received by the SCA on an annual basis is displayed in the graph below:

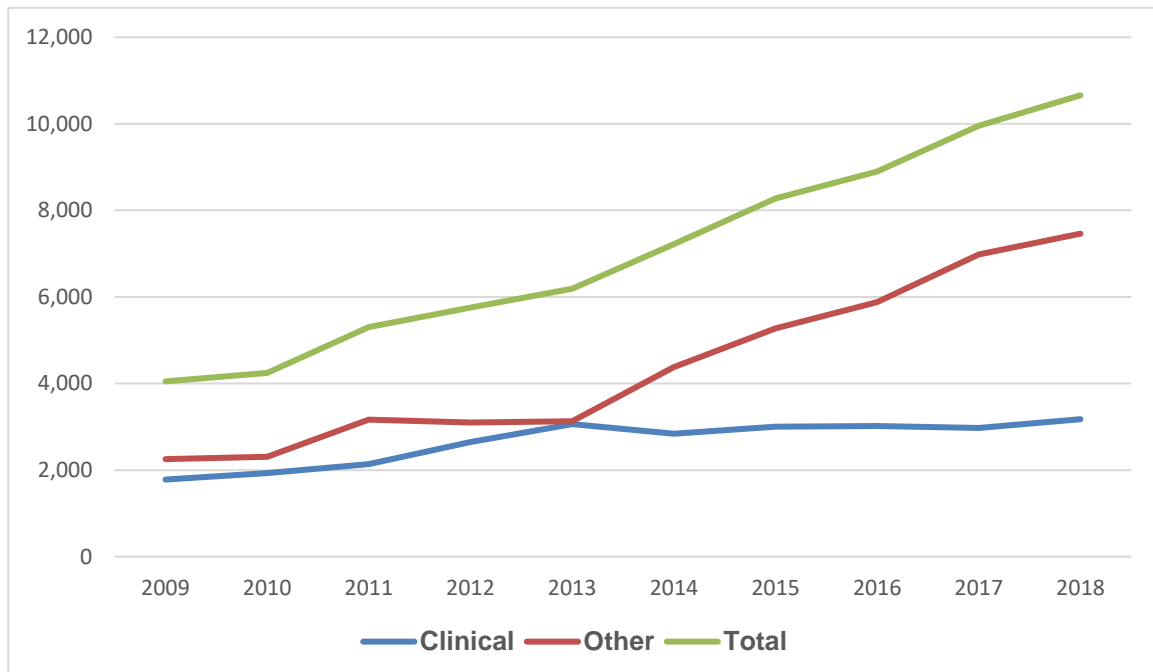
Graphic 5: Number of New Claims Received by the State Claims Agency 2009 - 2018



Graph created by the Secretariat using information in the NTMA Annual Reports

L.6. The SCA manages claims under two categories. These are 'Clinical and 'Other'. Between 2009 and 2018 the number of clinical claims managed by the SCA rose from approximately 2,000 to 3,000. The number of claims managed in the 'Other' category was nearly four times the amount handled in this category in 2009. The growth of claims in both categories is displayed in the graphic below.

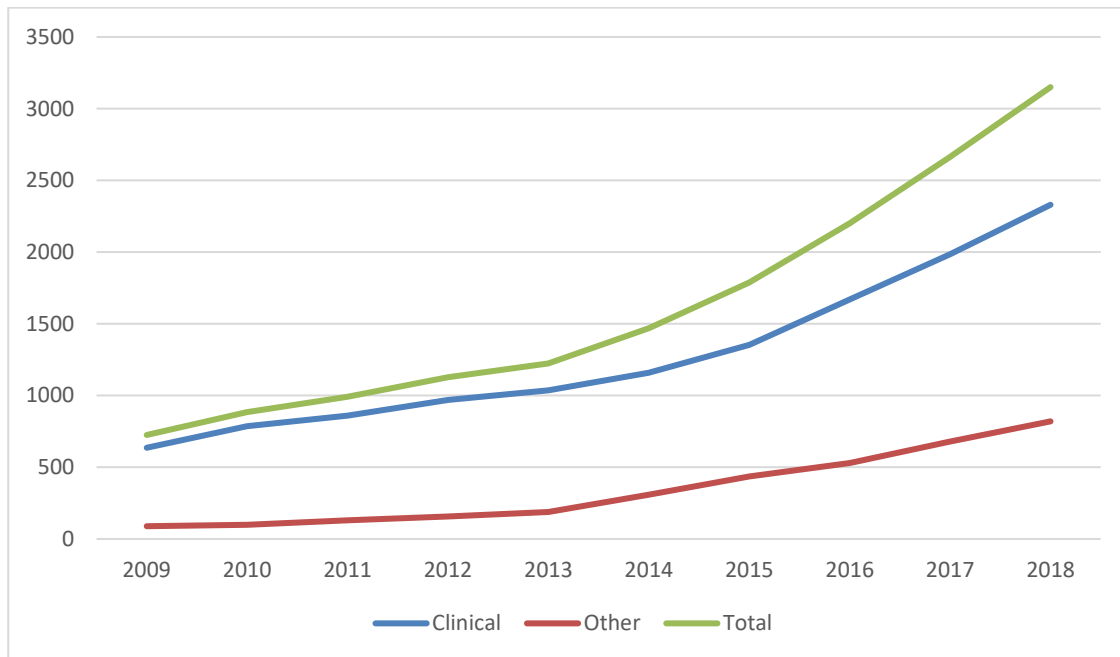
Graphic 6: Number of Claims Managed by the SCA between 2009 and 2018 by Category



Graph created by the Secretariat using information in the NTMA Annual Reports

L.7. The estimated liability for all claims against the State, managed by the SCA, have risen with the rise in claims. The liabilities for claims under both categories and collectively, between 2009 and 2018, are displayed in the graphic below.

Graphic 7: Estimated Outstanding Liabilities of Claims between 2009 and 2018 in € Million



Graph created by the Secretariat using information in the NTMA Annual Reports

L.8. The SCA informed the Committee that it was managing 10,658 outstanding claims that had a potential liability of €3.15 billion. These 10,658 claims comprised 3,196 clinical claims and 7,462 general claims.

L.9. While the clinical claims amounted to 30% of all active claims, these had an associated estimated liability of €2.33 billion. This represented 74% of the SCA’s total estimated liability. The estimated liability for all other claims, which accounted for 70% of the number of managed claims, was €820m.

- L.10.** In 2018 the SCA's expenditure on both the clinical and general indemnity schemes was €347m. This was an increase from €303m in 2017. One of the reasons provided by the SCA for this increase was the result of the Gill Russell Case, which resulted in the reduction of the Real Rate of Return (RRR) on new case reserves in catastrophic injury cases and cases involving a significant loss of earnings. The SCA explained that a lower RRR results in a higher level of damages being awarded.
- L.11.** The Committee was informed that the cost of clinical claims resolved in 2018 was approximately €247m. This was an increase of €113m from 2017 when the cost of resolved clinical claims was €134m. The SCA stated that €65m of this increase is attributed to the effect of the Russell Gill case.
- L.12.** Other reasons given for the increase in the costs of resolved claims included the increase in resolving more claims each year. The NTMA's 2018 Annual Report states that mass action claims, and delegations of new classes of claims to the SCA, has also led to an increase in claims on an annual basis.
- L.13.** The Committee sought information on the cost of actual settlements reached between the years 2014-2018 and how these figures compared to the amount estimated by the SCA in respect of the awards immediately prior to the settlement reached.
- L.14.** Costs incurred over the five-year period 2014-2018 in respect of resolving and managing active claims are set out in the table below along with the independent actuarial projected expenditure and actual amounts paid per year. These costs include both settlements/awards and legal and all other associated costs.

Table 8: Actuarial Projection Vs. Actual Amount Paid for Claims Managed by the SCA 2014 - 2018

| Year | Actuarial Projection of Cases Resolved per year | Amount Paid in Respect of Resolved Cases | Difference | Difference as a % of projection |
|------|---|--|------------|---------------------------------|
| 2014 | €223.1m | €128.8m* | €94.3m | 42% |
| 2015 | €271.7m | €221.7m* | €49.98m | 18% |
| 2016 | €275.68m | €251.51m | €24.17m | 9% |
| 2017 | €391.09m | €303.24m | €87.85m | 22% |
| 2018 | €429.56m | €347.09m | €82.47m | 19% |

*The SCA amended its reporting methodology of payments in 2016 to recognise such transactions on payment date as opposed to transaction date
Table headings modified by the Secretariat

L.15. The Committee requested a breakdown by entity of the estimated outstanding liability of €820m in respect of non-clinical claims at end-2018. The SCA provided a list of 32 public bodies and the following table shows the top 10 entities in terms of amount of estimated outstanding liability.

Table 9: Largest Outstanding Non-Clinical Liabilities Managed by the SCA by State Body

| Entity | Outstanding Estimated Liability | % of Total |
|---|---------------------------------|------------|
| Health Service Executive | €409.56m | 50% |
| Irish Prison Service | €133.08m | 16% |
| Defence Forces | €61.62m | 8% |
| Tusla | €50.76m | 6% |
| An Garda Síochána | €39.8m | 5% |
| Department of Health | €33.36m | 4% |
| Day schools | €27.53m | 3% |
| Office of Public Works | €10.73m | 1% |
| Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs | €7.66m | 1% |
| Community and Comprehensive schools | €5.77m | 1% |

L.16. The Committee sought information on the details of the mass action claims that the SCA was managing under both schemes. Mass action liabilities result from a single act committed by one person/organisation causing injury to a group of people. In a mass action case, many plaintiffs sue one defendant for a single action. The table below provides information on the number of mass action claims under both schemes, and associated estimated liability, up until 31 May 2019.

Table 10: Mass Action Claims and Associated Liabilities at the end of May 2019

| Active claims (end May 2019) | Number of claims | Estimated liability | Total paid | Outstanding estimated liability |
|------------------------------|------------------|---------------------|----------------|---------------------------------|
| Clinical Indemnity Scheme | 172 | €48.06m | €1.72m | €46.34m |
| General Indemnity Scheme | 2,139 | €325.17m | €18.63m | €306.55m |
| Total | 2,311 | €373.23m | €20.35m | €352.89m |

- L.17.** The SCA informed the Committee that mass action claims accounted for 21% of all active claims and 11% of the outstanding estimated liability figure as at end May 2019.
- L.18.** The Committee requested information regarding why there was a substantial difference between the projected liabilities and the amount paid, in respect of resolved cases, since 2014. The SCA informed the Committee that every case is assigned an initial estimate based on the description of the injury and the circumstance that gave rise to the injury. The initial estimate is based on the information generally contained in the initial letter of claims and was described in correspondence by the SCA as a “best guesstimate”.
- L.19.** The SCA reviews the estimate for each throughout the lifetime of each claim to ensure that that estimated liability remains accurate. Cases are reviewed every time new information is received as well as at claims managers’ meetings on a regular basis. The re-evaluated cases usually result in a final ‘hardened’ estimate based on the receipt and analysis of liability, causation and additional reports. The ‘hardened’ figure should reflect the most likely settlement and costs outcome of the individual case. Every re-evaluated estimate includes a 20% ‘margin of comfort’.

MEASURES TO REDUCE THE NUMBER AND COSTS OF CLINICAL CLAIMS

- L.20.** In advance of its meeting with the Health Service Executive (HSE), the HSE provided the Committee with report, dated 2 July 2019, titled “*Improving the safety of patients in the health service*”.
- L.21.** The report includes details of HSE and SCA cooperation to improve patient safety. It states that co-operation between the two bodies is governed by a Statement of Partnership and is exercised through joint governance groups which have been established. These included the National Joint SCA/ HSE Governance Group, Joint SCA/ HSE Clinical Risk Forum and the National Incident Management System (NIMS) Sponsorship Group.
- L.22.** The Committee noted the report’s statement that the HSE had launched its revised open disclosure policy in May 2019.

L.23. Material provided to the Committee included:

- Information on the National Incident Management System (NIMS) which is maintained by the SCA. It is the policy of the HSE that all adverse incidents are identified, reported and reviewed so that learning from events can be shared;
- Information on the National Healthcare Quality Reporting System (NHQRS) which publishes an annual report that provides information on a broad range of measures of health service structures, process and outcomes;
- A commitment to producing a draft National Patient Safety Strategy before the end of 2019;
- Details of the establishment of a national Communications Training Programme in partnership with the International Association for Communication in Healthcare and supported by the Training Colleges (RCSI, RCPI), States Claims Agency, Irish Medical Council, Nursing and Midwifery Board of Ireland and the Medical Protection Society. One of the core objectives of the Programme is to assist hospital clinicians develop skills for times they have to impart bad news to, or where they have to discuss medical errors with, patients; and
- Other initiatives to strengthen learning, including implementation of recommendations arising from incident reviews, patient safety learning notices and alerts, national learning events and analysis of completed incident reports.

MEETING WITH THE HEALTH SERVICE EXECUTIVE – MAY 2018

L.24. The bulk of the HSE's estimated outstanding liability at any one time is represented by clinical claims. As of 31 December 2018, the estimated total outstanding liability of State Claims was €3.15 billion, of which €2.33 billion, or 74%, related to clinical claims. The Committee therefore questioned the HSE on the levels and costs of these claims. The Committee particularly focused on the process in the HSE for timely reporting and escalation of adverse clinical incidents with the potential for significant claims.

L.25. The Committee met with the HSE on 10 May 2018 to discuss matters relating to CervicalCheck.

L.26. In regard to the communication of the results of the clinical audit to affected women, the Committee was informed that, before the HSE serious incident management team was established, only 48 women from the 209 cases involved had been communicated with. The Director General of the HSE stated that he was not aware that the remaining women had not been contacted.

L.27. Members sought information regarding when the Director General of the HSE was made aware of issues with CervicalCheck and the actions that arose from it. The Committee was informed that:

- He became aware of the Vicky Phelan case, which involved a settlement of €2.5m against a US testing lab over the alleged misreading of smear tests under the CervicalCheck programme, through RTE news. However, he had been aware that there was an issue with the result of the audits by way of a briefing document in 2016.
- He was informed that a communications process was due to start to inform affected patients, but he was not aware that the communications plan was subsequently not completed.
- The approved communications plan left it to the discretion of consultants to inform the women affected by the audit.
- He agreed with the Committee that the communication process had failed.

L.28. The Committee was also informed that the State Claims Agency was told orally that all the women affected had been contacted. It was not informed in writing.

MANAGEMENT OF LEGAL COSTS

L.29. The escalation in legal costs incurred by the SCA in processing claims had been examined by the Committee in previous meetings with the SCA. The Committee heard that legal costs continued to be a challenge for the SCA. The Director indicated that while the SCA could exercise control over its own legal costs through procurement and competitive tendering, the SCA could not control the plaintiff's legal costs as a formal taxation system ultimately decided these levels. The Committee was informed that the SCA regularly challenged legal costs awarded against it. It explained that there had been some good successes but that this area remained problematical.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

L.30. The failure of the Health Service Executive (HSE) and its senior management to monitor and complete the communication plan in relation to the CervicalCheck audit indicates a serious deficiency in risk management and its communication with patients. The Committee recommends that the HSE puts in place a process to ensure a more proactive, comprehensive and timely response to addressing serious clinical matters and associated risks.

L.31. The number and cost of claims against the State continues to escalate year on year, particularly claims arising from clinical negligence. To date there is no evidence of a functioning systems-wide approach in the Health Service Executive to incorporate learnings from associated incidents across the entire health sector. The failure to incorporate learnings is itself likely to contribute to the increase of such claims. The Committee recommends that the Health Service Executive, in conjunction with the State Claims Agency and the Department of Health, puts in place a formal system to incorporate learnings from incidents of clinical negligence across the health sector in order to reduce the number of such incidents in the future.

12. HOUSES OF THE OIREACTHAS COMMISSION

Meeting Date: 11 July 2019

Principal Purpose of the Meeting:

- Houses of the Oireachtas Commission 2018 Appropriation Account.

INTRODUCTION

M.1. The Committee met with the Houses of the Oireachtas Commission to discuss matters related to its 2018 Appropriation Account.

M.2. The primary function of the Houses of the Oireachtas Commission (the Commission) is to provide the services necessary to support the functioning of the Houses of the Oireachtas. The Commission operates under the framework established by the *Houses of the Oireachtas Commission Act 2003*.

M.3. The Commission's accounts are a set of cash-based receipts and payments. Funding for the Commission is provided for statutorily in three-year cycles and is approved by the Minister for Public Expenditure and Reform. The 2016-2018 budget allocation was €369m and the Commission recorded an underspend of €6m that was returned to the Exchequer at the end of 2018.

M.4. Annual estimates are proposed for the Commission to draw a tranche of funds from the budget cycle for each particular year. In 2018 the Commission recorded gross expenditure of €134.4m. Salaries, pensions and allowances accounted for 73.4%, or €97.4m, of total expenditure in 2018.

M.5. The Commission recorded receipts of €2.8m in 2018. This included approximately €200,000 remitted to the Commission under an agreement governing the operation of the onsite bar and restaurant services. The C&AG issued a clear audit opinion for the Commission's 2018 accounts.

M.6. Discussion focussed on the following matters:

- The Leinster House Restoration Project;
- Overspending on Information and Communications Technology (ICT) in 2018; and
- Rannóg an Aistriúcháin.

THE LEINSTER HOUSE RESTORATION PROJECT

M.7. In 2019 works were completed on the Leinster House restoration project. This involved essential restorative and structural works to Leinster House and these were managed on behalf of the Commission by the Office of Public Works (OPW). At the time of the meeting, the project had incurred costs of €14.87m. The Committee was informed that costs were anticipated to rise to approximately €17m upon completion.

M.8. While the restoration project was underway, the Seanad was moved to a chamber on the National Museum premises, located adjacent to Leinster House. Members queried whether the Commission or the OPW absorbed the costs of that move. The Commission confirmed that it incurred some of the costs related to the move and informed the Committee that this included an agreement to provide funding of €500,000 towards the provision of a lift within the National Museum.

M.9. Members referred to the overspend of €194,000 recorded in the Commission's accounts attributed to the relocation of the Seanad Chamber to the National Museum. The Commission informed the Committee that the overspend arose due to the unforeseen need to upgrade the alarm system in the National Museum in order to accommodate the Seanad Chamber.

OVERSPENDING ON INFORMATION AND COMMUNICATIONS TECHNOLOGY

M.10. In 2018 the Commission recorded expenditure of €22.7m under the programme heading 'Office Equipment and External IT Services'. This subhead predominantly provides the budget for ICT services. The estimate for this subhead in 2018 was €14.6m.

- M.11.** The Commission informed the Committee that the increase related to approved additional expenditure on the digital transformation and modernisation projects that were underway and the renewal of software licenses for the next three years. The Management Board and the Commission approved this increase in Q1, 2018.
- M.12.** Investment in ICT under the digital transformation strategy was a key focus for the Commission in 2018. Investment in technology had been a key strategic decision for the Commission, taken in 2016, as part of the negotiations for that three-year funding cycle. The digital transformation programme included upgrading the Wi-Fi system across the Commission's buildings, upgrading the email system and the development of a new Oireachtas website, amongst other upgrades to facilitate the operation of the Houses.
- M.13.** Members sought information on the decision to increase spending on ICT in 2018 and why the increase was as substantial as it was. The Commission informed the Committee that it became apparent during the year that there was going to be a significant underspend recorded for the 2016-2018 funding cycle. As the Commission is unable to carry over a surplus to the next funding cycle, it made the decision to draw down funds and invest in developments that it had planned for future years. The Commission explained that the ICT programme represented a significant and necessary expenditure for the Commission as it was an area that had experienced significant levels of underinvestment in previous funding cycles.

RANNÓG AN AISTRIÚCHÁIN

- M.14.** Rannóg an Aistriúcháin (the Translation Section) provides translation services for the Houses of the Oireachtas. It has been a service provided by the Commission since the establishment of the first Dáil Éireann in January 1919.
- M.15.** Members questioned the level of Irish-speaking staff in the Commission and what actions were undertaken to improve the level and availability of Irish language services.

- M.16.** The Commission informed the Committee that it had adopted an Irish language strategy in 2018 that was in the process of being implemented. The implementation plan, known as Rannóg 2024, was based on the results of a Capacity Review of Rannóg an Aistriúcháin that was carried out in 2017 and the terms of a settlement relating to High Court proceedings taken against the Commission in relation to the non-availability of official Acts in Irish.
- M.17.** Members requested information regarding the case referred to above. In follow-up information, the Commission informed the Committee that the terms of a settlement for a case taken against it regarding the non-availability of official Acts in Irish were confirmed in December 2018. The finding against the Commission was based on a previous finding by the Supreme Court that the Commission could not withhold the translation of Acts for an unreasonable amount of time.
- M.18.** The arrears consist of approximately 500 Acts dating as far back as 1992. In response to the legal proceedings, and the recommendations put forward in the Capacity Review, the Commission has undertaken to have all legacy arrears cleared by 31 July 2024. The Commission indicated that once the arrears were cleared it aimed to ensure that Irish language version of Acts would be available within six months of the English language version being signed into law.
- M.19.** Members sought an explanation for why the arrears in translation existed. The Commission informed the Committee that the delays mainly occurred due to insufficient staff resources in Rannóg an Aistriúcháin.
- M.20.** In follow-up information, the Commission explained that one of the key risks associated with this project was the challenge of recruiting and maintaining sufficient staff numbers in Rannóg an Aistriúcháin. At the time of the meeting, the Commission stated that it had 18 members of staff in the section compared to a target of 39.
- M.21.** The Commission informed the Committee that the implementation plan was anticipated to cost €3.35m over a five-year period. This will be divided as €2.25m for recruitment and €1.1m in external services.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

M.22. It is unsatisfactory that the Houses of the Oireachtas failed to meet obligations in relation to making official Acts available in Irish. The Committee recommends that the Houses of the Oireachtas Commission takes all the necessary steps to ensure that it has the resources in place to meet its objective to deal with arrears relating to the translation of Acts, by the target date of 31 July 2024.

Appendix 1 Committee Membership



Bobby Aylward (FF)



Peter Burke (FG)



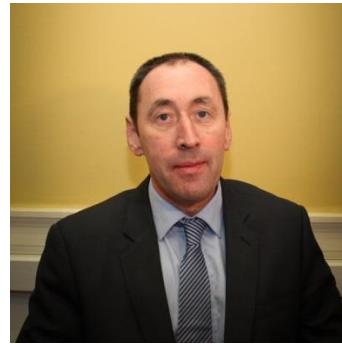
Shane Cassells (FF)



Catherine Connolly (I4C)



David Cullinane (SF)



Pat Deering (FG)



Alan Farrell (FG)



Seán Fleming (FF)



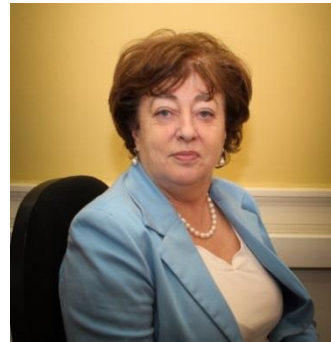
Alan Kelly (Lab)



Marc MacSharry (FF)



Imelda Munster (SF)



Catherine Murphy (SD/GPTG)



Kate O Connell (FG)

Appendix 2 Committee Terms of Reference

Committee of Public Accounts

- 186. (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 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, together with any reports by the Comptroller and Auditor General thereon: Provided that in relation to accounts other than Appropriation Accounts, only accounts for a financial year beginning not earlier than 1 January, 1994, shall be examined by the Committee;
 - 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) The Committee may suggest alterations and improvements in the form of the Estimates submitted to the Dáil.
- (3) 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.
- (4) The Committee shall have the following powers:
- a) power to send for persons, papers and records as defined in Standing Order 88;
 - b) power to take oral and written evidence as defined in Standing Order 85(1);
 - c) power to appoint sub-Committees as defined in Standing Order 85(3);
 - d) power to engage consultants as defined in Standing Order 85(8); and
 - e) power to travel as defined in Standing Order 85(9).
- (5) 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.

- (6) The Committee shall present an annual progress report to Dáil Éireann on its activities and plans.
- (7) 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; and
 - 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.
- (8) 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.
- (9) The Committee shall consist of twelve 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 3 Witnesses who provided oral evidence, and links to transcripts

The Comptroller & Auditor General (or in his absence, a senior member of staff of the Office of the Comptroller and Auditor General) attends meetings of the PAC as a permanent witness.

DEPARTMENT OF JUSTICE AND EQUALITY

Meeting Date: 4 April 2019

[Link to Transcript](#)

Principal Purpose of the Meetings:

- Appropriation Account 2017 Vote 24 – Justice and Equality.

| The Department of Justice and Equality | |
|---|-----------------------------|
| Mr. Aidan O'Driscoll | Secretary General |
| Ms Oonagh Phillips | Deputy Secretary General |
| Mr. Doncha O' Sullivan | Assistant Secretary General |
| Mr. Michael Kirrane | Assistant Secretary General |
| Ms Carol Baxter | Assistant Secretary General |
| Mr. Mark Wilson | Principal Officer |
| Mr. Seamus Clifford | Principal Officer |
| Ms Anne Marie Treacy | Assistant Principal Officer |
| | |
| The Department of Public Expenditure and Reform | |
| Mr. John Burke | Principal Officer |

CENTRAL STATISTICS OFFICE

Meeting Date: 11 April 2019

[Link to Transcript](#)

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 4 – Central Statistics Office.

| Central Statistics Office | |
|---------------------------|----------------------------|
| Mr. Pádraig Dalton | Director General |
| Ms Maria Hurley | Assistant Director General |
| Ms Jennifer Banim | Assistant Director General |
| Mr. Richard McMahon | Assistant Director General |

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

Meeting Date: 11 April 2019

[Link to Transcript](#)

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 8 – Office of the Comptroller and Auditor General.

| Office of the Comptroller and Auditor General | |
|---|---------------------------------|
| Ms Colette Drinan | Secretary and Director of Audit |
| Mr. Andrew Harkness | Director of Audit |
| Ms Mairead Leyden | Senior Auditor |

ENVIRONMENTAL PROTECTION AGENCY

Meeting Date: 18 April 2019

[Link to Transcript](#)

Principal Purpose of the Meeting:

- Environmental Protection Agency Financial Statements 2017.

| Environmental Protection Agency | |
|--|--|
| Ms Laura Burke | Director General |
| Mr. Gerard O’Leary | Deputy Director General |
| Dr. Tom Ryan | Director – Office of Environmental Enforcement |
| Mr. Dan Harney | Finance Officer |
| | |
| The Department of Communications, Climate Action and Environment | |
| Ms Caroline Lyons | Assistant Principal Officer |
| Ms Aoife Byrne | Assistant Principal Officer |

AN GARDA SÍOCHÁNA

Meeting Date: 9 May 2019

[Link to Transcript](#)

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 20 - An Garda Síochána;
- C&AG Report 2017 Chapter 7 – Management of Overtime Expenditure in An Garda Síochána.

| An Garda Síochána | |
|---|---|
| Mr. Drew Harris | Garda Commissioner |
| Mr. Joseph Nugent | Chief Administrative Officer |
| Mr. Rory McGinley | Professional Accountant – Finance Section |
| Mr. John Twomey | Deputy Commissioner – Policing and Security |
| Mr. Andrew McLindon | Director of Communications |
| Ms Anne Marie Staunton | Professional Accountant – Finance Section |
| | |
| The Department of Public Expenditure and Reform | |
| Mr. John Burke | Principal Officer |
| | |
| The Department of Justice and Equality | |
| Ms Nuala Ni Mhuircheartaigh | Principal Officer |

DEPARTMENT OF FINANCE

Meeting Date: 30 May 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 7 – Minister for Finance;
- C&AG Report 2017 Chapter 1 – Exchequer Financial Outturn for 2017;
- C&AG Report 2017 Chapter 22 – Irish Fiscal Advisory Council;
- C&AG Special Report 105 – Ireland’s Transactions with the EU in 2017.

| The Department of Finance | |
|--|-----------------------------|
| Mr. Derek Moran | Secretary General |
| Mr. Gary Tobin | Assistant Secretary |
| Mr. John McCarthy | Chief Economist |
| Ms Mary McSharry | Principal Officer |
| Mr. Fiachra Quinlan | Finance Officer |
| | |
| The Department of Public Expenditure and Reform | |
| Mr. Brian O'Malley | Principal Officer |
| Ms Vicky Cahill | Assistant Principal Officer |

DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS

Meeting Date: 13 June 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 40 – Children and Youth Affairs.

| The Department of Children and Youth Affairs | |
|--|---------------------------------|
| Mr. Fergal Lynch | Accounting Officer |
| Ms Bernie McNally | Assistant Secretary General |
| Ms Éimear Fisher | Assistant Secretary General |
| Mr. Gerard Hughes | Finance Officer |
| Ms Olive McGovern | Principal Officer |
| TUSLA | |
| Mr. Pat Smyth | Interim Chief Executive Officer |
| The Department of Public Expenditure and Reform | |
| Ms Judith Brady | Principal Officer |

DEPARTMENT OF AGRICULTURE, FOOD AND THE MARINE

Meeting Date: 20 June 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 30 – Agriculture, Food and the Marine;
- Financial Statements 2016 – Fishery Harbour Centres;
- Financial Statements 2017 – European Agriculture Guarantee Fund;
- Financial Statements 2017 – The European Agriculture Fund for Rural Development;
- Financial Statements 2017 – European Maritime and Fisheries Fund.

| The Department of Agriculture, Food and the Marine | |
|--|-----------------------------|
| Mr. Brendan Gleeson | Secretary General |
| Mr. Cecil Beamish | Assistant Secretary General |
| Mr. Paul Dillon | Assistant Secretary General |
| Mr. Martin Crowley | Principal Officer |
| Ms Patricia Heeney | Accountant |
| | |
| The Department of Public Expenditure and Reform | |
| Ms Georgina Hughes Elders | Principal Officer |

DEPARTMENT OF HEALTH AND THE HEALTH SERVICE EXECUTIVE

Meeting Date: 27 June 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 38 – Health;
- Financial Statements 2018 – Health Service Executive;
- C&AG Report 2017 Chapter 16 – Control of Private Patient Activity in Acute Public Hospitals.

| The Department of Health | |
|---|---------------------------------------|
| Mr. Jim Breslin | Secretary General |
| Mr. Colm Desmond | Assistant Secretary General |
| | |
| The Health Service Executive | |
| Mr. Paul Reid | Director General |
| Ms Anne O'Connor | Deputy Director General |
| Mr. Stephen Mulvaney | Chief Financial Officer |
| Mr. Joe Ryan | National Director – National Services |
| Ms Mairead Dolan | Assistant Chief Financial Officer |
| Mr. Ray Mitchell | Parliamentary Affairs |
| | |
| The Department of Public Expenditure and Reform | |
| Ms Maria Mulvihill | Principal Officer |

NATIONAL TREASURY MANAGEMENT AGENCY

Meeting Date: 4 July 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- Financial Statements 2018 – National Treasury Management Agency;
- The State Claims Agency.

| National Treasury Management Agency | |
|-------------------------------------|--|
| Mr. Conor O’Kelly | Chief Executive Officer |
| Mr. Ian Black | Chief Financial and Operating Officer |
| Ms Sinead Brennan | Director of Human Resources, Organisational Development and Learning |
| | |
| The State Claims Agency | |
| Mr. Ciarán Breen | Director |
| Ms Catherine Tarrant | Executive Head of Claims – Clinical Indemnity Scheme |
| Mr. Pat Kirwin | Deputy Director and Head of Enterprise Risk |
| | |
| The Health Service Executive | |
| Mr. Patrick Lynch | National Director – Quality Assurance and Verification |
| Ms Mairead Dolan | Assistant Chief Financial Officer |
| | |
| The Department of Health | |
| Mr. Greg Dempsey | Deputy Secretary General – Governance and Performance |
| | |
| The Department of Finance | |
| Mr. Eoin Dorgan | Principal Officer |

MATTERS RELATED TO THE MANAGEMENT OF STATE CLAIMS

The witnesses listed below attended the two principal meetings discussed in this chapter that related to the manage of State claims.

Meeting Date: 10 May 2018

[Link to transcript](#)

| The Department of Health | |
|---------------------------------|--|
| Mr. Jim Breslin | Secretary General |
| Dr. Tony Holohan | Chief Medical Officer |
| Ms Mary Jackson | Principal Officer |
| Health Service Executive | |
| Mr. Tony O'Brien | Director General |
| Mr. Damien McCallion | National Director – National Screening Service |
| Dr. Philip Crowley | National Director – Quality Improvement Division |
| Mr. Liam Woods | National Director – Acute Hospital Services |
| Ms Maura Lennon | Head of Legal Services |
| The State Claims Agency | |
| Mr. Ciarán Breen | Director |
| Mr. Cathal O'Keeffe | Head of Clinical Risk |
| Ms Ann Duffy | Senior Clinical Risk Manager |

Meeting Date: 4 July 2019

[Link to transcript](#)

| National Treasury Management Agency | |
|--|--|
| Mr. Conor O'Kelly | Chief Executive Officer |
| Mr. Ian Black | Chief Financial and Operating Officer |
| Ms Sinead Brennan | Director of Human Resources, Organisational Development and Learning |
| The State Claims Agency | |
| Mr. Ciarán Breen | Director |
| Ms Catherine Tarrant | Executive Head of Claims – Clinical Indemnity Scheme |
| Mr. Pat Kirwin | Deputy Director and Head of Enterprise Risk |
| The Health Service Executive | |
| Mr. Patrick Lynch | National Director – Quality Assurance and Verification |
| Ms Mairead Dolan | Assistant Chief Financial Officer |
| The Department of Health | |
| Mr. Greg Dempsey | Deputy Secretary General – Governance and Performance |
| The Department of Finance | |
| Mr. Eoin Dorgan | Principal Officer |

HOUSES OF THE OIREACHTAS COMMISSION

Meeting Date: 11 July 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- Appropriation Account 2018 – Houses of the Oireachtas Commission.

| Houses of the Oireachtas Commission | |
|-------------------------------------|---|
| Mr. Peter Finnegan | Secretary General and Clerk of the Dáil |
| Mr. Michael Errity | Assistant Secretary General – Corporate and Members Services |
| Ms Elaine Gunn | Assistant Secretary General – Parliamentary Services Division and Clerk Assistant of Dáil Éireann |
| Ms Mellissa English | Assistant Secretary General – Officer of the Parliamentary Legal Advisers and Chief Parliamentary Legal Adviser |
| Ms Máirín Devlin | Principal Officer – Finance Division and Office of the Commission and Secretary General |
| Ms Margaret Crawley | Principal Officer – HR Services |
| Ms Denise O’Connell | Principal Officer – Parliamentary Budget Office |
| Mr. Conor Morrison | Finance Officer |
| Ms Angela Branigan | Management Accountant |
| Dr. Finn de Brí | IT Digital Transformation Office |

Appendix 4 References

| Paragraph/ Table/ Graphic Number | Reference |
|--|--|
| 1. Department of Justice and Equality | |
| B.1. | <ul style="list-style-type: none"> • Transcript 04.04.19 |
| B.2. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 14 |
| B.3. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 13 • Appropriation Account 2017 Vote 24 – Department of Justice and Equality p. 6 |
| B.5. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 14 |
| B.6. | <ul style="list-style-type: none"> • Appropriation Account 2017 Vote 24 – Department of Justice and Equality p. 6 |
| B.7. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 25 • Appropriation Account 2017 Vote 24 – Department of Justice and Equality p.3 |
| B.8. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 25 |
| B.9. | <ul style="list-style-type: none"> • Report on the Accounts of the Public Services 2015 p. 68 |
| B.10. | <ul style="list-style-type: none"> • PAC32-R-2554(ii)B |
| Table 1 | <ul style="list-style-type: none"> • PAC32-R-2554(ii)B |
| B.11 | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 15, 20 |
| Table 2 | <ul style="list-style-type: none"> • PAC32-R-2566B |
| B.12. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 20, 34 • 2019 Further Revised Estimates for Public Services |
| B.13. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 20, 22 |
| B.14. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 20 • http://www.ria.gov.ie/ |
| B.15. | <ul style="list-style-type: none"> • PAC32-R-2560B |
| B.16. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 45 |
| B.17. | <ul style="list-style-type: none"> • PAC32-R-2137(i)B |
| B.18. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 32, 35 • PAC32-R-2554(ii)B |
| B.19. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 15, 35 • PAC32-R-2554(ii)B |
| B.20. | <ul style="list-style-type: none"> • PAC32-R-2137(i)B |
| B.21. | <ul style="list-style-type: none"> • PAC32-R-2137(i)B |
| B.22. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 18 • PAC32-R-2137(i)B |
| Table 3 | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 18 • PAC32-R-2137(i)B |
| B.23. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 17 • Appropriation Account 2017 Vote 24 – Department of Justice and Equality p. 20 |
| B.24. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 18 |
| B.25. | <ul style="list-style-type: none"> • Transcript 04.04.19p. 18, 19 |
| B.26. | <ul style="list-style-type: none"> • PAC32-R-2137(i)B |
| B.27. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 15 • https://www.dataprotection.ie/en/about/background |

| Paragraph/ Table/ Graphic Number | Reference |
|---|---|
| B.28. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 15 |
| B.29. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 43 • Appropriation Account 2017 Vote 24 – Department of Justice and Equality p. 16 |
| B.30. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 43 |
| B.31. | <ul style="list-style-type: none"> • https://www.gardaombudsman.ie/about-gsoc/ • Appropriation Account 2017 Vote 24 – Department of Justice and Equality p. 16 |
| B.32. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 42 • Appropriation Account 2017 Vote 24 – Department of Justice and Equality p. 16 |
| B.33. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 44 • Appropriation Account 2017 Vote 24 – Department of Justice and Equality p. 16 • http://www.probation.ie/ |
| B.34. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 44 |
| B.35. | <ul style="list-style-type: none"> • Transcript 04.04.19 p. 44, 45 |
| 2. Central Statistics Office | |
| C.1. | <ul style="list-style-type: none"> • Transcript 11.04.19 • PAC32-R-2098A |
| C.2. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 20, 21 |
| C.3. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 21 |
| C.5. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 25 |
| C.6. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 25 |
| C.7. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 31, 32 |
| C.8. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 25, 32, 33 • PAC32-R-2346B |
| C.9. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 34 |
| C.10. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 26 |
| C.11. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 27 |
| C.12. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 27 |
| C.13. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 26, 27 |
| C.14. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 40 |
| C.15. | <ul style="list-style-type: none"> • PAC32-R-2346B |
| C.16. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 38 • PAC32-R-2346 |
| C.17. | <ul style="list-style-type: none"> • PAC32-R-2346 |
| C.18. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 38, 39 |
| C.19. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 38, 39 • EUROSTAT correspondence to CSO re Sector classification of Irish Water |
| C.20. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 39 |
| 3. Office of the Comptroller and Auditor General | |
| D.1. | <ul style="list-style-type: none"> • Transcript 11.04.19 • PAC32-R-2100A |
| D.2. | <ul style="list-style-type: none"> • OC&AG Website |
| D.3. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 43 |
| D.4. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 44 |

| Paragraph/ Table/ Graphic Number | Reference |
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| D.5. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 44 • Appropriation Account 2017 Vote 8 – Office of the Comptroller and Auditor General p. 10 |
| D.6. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 44, 45 |
| D.8. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 47 |
| D.9. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 47, 48 |
| D.10. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 44, 45 |
| D.11. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 44 |
| D.12. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 51 |
| D.13. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 44, 49 |
| D.14. | <ul style="list-style-type: none"> • PAC32-R-2529B |
| D.15. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 44, 45, 48 |
| D.16. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 45, 48 |
| D.17. | <ul style="list-style-type: none"> • Transcript 11.04.19 p. 45, 50 |
| 4. Environmental Protection Agency | |
| E.1. | <ul style="list-style-type: none"> • Transcript 18.04.19 |
| E.2. | <ul style="list-style-type: none"> • PAC32-R-2105A |
| E.3. | <ul style="list-style-type: none"> • Transcript 18.04.19 p.14 |
| E.4. | <ul style="list-style-type: none"> • Transcript 18.04.19 p.14 |
| E.6. | <ul style="list-style-type: none"> • EPA Annual Report and Accounts 2017 p. 84 • Environmental Protection Agency Act 1992 |
| E.7. | <ul style="list-style-type: none"> • Waste Water Discharge Regulation 2007 |
| E.8. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 15 • EPA Annual Report and Accounts 2017 p. 84 |
| E.9. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 15 |
| E.10. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 16, 17 |
| E.11. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 17 |
| E.12. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 17 |
| E.13. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 15 |
| Table 4 | <ul style="list-style-type: none"> • EPA Annual Report and Accounts 2017 p. 12 |
| E.14. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 52 |
| E.15. | <ul style="list-style-type: none"> • PAC32-R-2181(ii)B |
| E.16. | <ul style="list-style-type: none"> • PAC32-R-2181(ii)B |
| E.17. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 27 • Periodic Report No. 6 Selected Matters October 2018-May 2019 |
| E.18. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 27, 28 |
| E.19. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 29, 30, 36 |
| E.20. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 16 |
| E.21. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 16 |
| E.22. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 30 • PAC32-R-2181(ii)B |
| E.23. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 30 • PAC32-R-2181(ii)B |

| Paragraph/ Table/ Graphic Number | Reference |
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| E.24. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 30 • PAC32-R-2181(ii)B |
| E.25. | <ul style="list-style-type: none"> • EPA Annual Report and Accounts 2017 p. ii |
| E.26. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 17, 18 |
| E.27. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 20 • Urban Waste Water Treatment in 2017 p. 3 |
| E.28. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 21 |
| E.29. | <ul style="list-style-type: none"> • PAC32-R-2181(ii)B |
| E.30. | <ul style="list-style-type: none"> • PAC32-R-2181(ii)B |
| E.31. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 37, 38 • PAC32-R-2181(ii)B |
| E.32. | <ul style="list-style-type: none"> • Transcript 18.04.19 p. 37, 38 • PAC32-R-2181(ii)B |
| 5. An Garda Síochána | |
| F.1. | <ul style="list-style-type: none"> • Transcript 09.05.19 |
| F.2. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 18 |
| F.3. | <ul style="list-style-type: none"> • Appropriation Account 2017 Vote 20 – An Garda Síochána |
| F.4. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 18 |
| F.5. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 18, 40 • Appropriation Account 2017 Vote 20 – An Garda Síochána |
| F.7. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 18 |
| Table 5 | <ul style="list-style-type: none"> • Appropriation Account 2017 Vote 20 – An Garda Síochána • Appropriation Account 2016 Vote 20 – An Garda Síochána • Appropriation Account 2015 Vote 20 – An Garda Síochána |
| F.8. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 31 • https://ogp.gov.ie/what-we-do/ |
| F.9. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 31 |
| F.10. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 31 |
| F.11. | <ul style="list-style-type: none"> • 2017 Annual Report on the Accounts of the Public Service Chapter 7 – Management of Overtime Expenditure in An Garda Síochána p. 87 • Appropriation Account 2017 Vote 20 – An Garda Síochána |
| F.12. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 19 • 2017 Annual Report on the Accounts of the Public Service Chapter 7 – Management of Overtime Expenditure in An Garda Síochána p. 87 |
| Graphic 1 | <ul style="list-style-type: none"> • 2017 Annual Report on the Accounts of the Public Service Chapter 7 – Management of Overtime Expenditure in An Garda Síochána p. 87 |
| F.13. | <ul style="list-style-type: none"> • 2017 Annual Report on the Accounts of the Public Service Chapter 7 – Management of Overtime Expenditure in An Garda Síochána p. 92 • PAC32-R-2149A |
| F.15. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 19 |
| F.16. | <ul style="list-style-type: none"> • The Future of Policing in Ireland p. 94 |
| F.17. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 19, 20 |
| F.18. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 31 • The Future of Policing in Ireland p. 94 |
| F.19. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 20 |

| Paragraph/ Table/ Graphic Number | Reference |
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| F.20. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 24 • 2017 Annual Report on the Accounts of the Public Service Chapter 7 – Management of Overtime Expenditure in An Garda Síochána p. 87 |
| F.21. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 21 |
| F.22. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 19, 21, 22 |
| F.23. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 21 |
| F.24. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 19 |
| F.25. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 23 |
| F.26. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 56 |
| F.27. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 24 |
| F.28. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 19 |
| F.29. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 32 |
| F.30. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 33 |
| F.31. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 34 |
| F.32. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 19 |
| F.33. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 23, 34, 35 |
| F.34. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 49 |
| F.35. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 35 |
| F.36. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 48 |
| F.37. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 48 |
| F.38. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 56 |
| F.39. | <ul style="list-style-type: none"> • Appropriation Account 2017 Vote 20 – An Garda Síochána p. 15 |
| F.40. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 24 |
| F.41. | <ul style="list-style-type: none"> • Transcript 09.05.19 p. 25 • Appropriation Account 2017 Vote 20 – An Garda Síochána p. 15 |
| 6. The Department of Finance | |
| G.1. | <ul style="list-style-type: none"> • Transcript 30.05.19 |
| G.2. | <ul style="list-style-type: none"> • Appropriation Account 2017 Vote 7 – Office of the Minister for Finance |
| G.3. | <ul style="list-style-type: none"> • Appropriation Account 2017 Vote 7 – Office of the Minister for Finance |
| G.4. | <ul style="list-style-type: none"> • Appropriation Account 2017 Vote 7 – Office of the Minister for Finance |
| G.5. | <ul style="list-style-type: none"> • 2017 Annual Report on the Accounts of the Public Service Chapter 1 – Exchequer Financial Outturn for 2017 |
| G.6. | <ul style="list-style-type: none"> • 2017 Annual Report on the Accounts of the Public Service Chapter 1 – Exchequer Financial Outturn for 2017 |
| G.7. | <ul style="list-style-type: none"> • 2017 Annual Report on the Accounts of the Public Service Chapter 1 – Exchequer Financial Outturn for 2017 |
| G.8. | <ul style="list-style-type: none"> • Transcript 30.05.19 p. 29 |
| G.9. | <ul style="list-style-type: none"> • Transcript 30.05.19 p. 29 |
| G.10. | <ul style="list-style-type: none"> • Transcript 30.05.19 p. 29, 30 |
| G.11. | <ul style="list-style-type: none"> • PAC32-R-2467B |
| G.12. | <ul style="list-style-type: none"> • Transcript 30.05.19 p. 29 |
| G.13. | <ul style="list-style-type: none"> • Transcript 30.05.19 p. 35 |
| G.14. | <ul style="list-style-type: none"> • Transcript 30.05.19 p. 38 |

| Paragraph/ Table/ Graphic Number | Reference |
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| G.15. | • Committee of Public Accounts Periodic Report No 2, Paragraph B.28 |
| G.16. | • PAC32-R-1510B |
| G.17. | • PAC32-R-1510B |
| G.18. | • Fifth Progress Update Report on the Special Liquidation of IBRC |
| G.19. | • PAC32-R-2314B |
| G.20. | • PAC32-R-2314B |
| G.21. | • Transcript 30.05.19 p. 50 |
| G.22. | • Committee of Public Accounts Periodic Report No 4, Paragraph A.25 |
| G.23. | • Transcript 30.05.19 p. 50 |
| G.24. | • Transcript 30.05.19 p. 50 |
| G.25. | • 2017 Annual Report on the Accounts of the Public Service Chapter 22 – Irish Fiscal Advisory Council |
| G.26. | • 2017 Annual Report on the Accounts of the Public Service Chapter 22 – Irish Fiscal Advisory Council |
| G.27. | • 2017 Annual Report on the Accounts of the Public Service Chapter 22 – Irish Fiscal Advisory Council |
| G.28. | • 2017 Annual Report on the Accounts of the Public Service Chapter 22 – Irish Fiscal Advisory Council |
| G.29. | • Finance Accounts 2017 |
| G.30. | • Finance Accounts 2017 |
| G.31. | • Transcript 30.05.19 p. 65 |
| G.32. | • NTMA 2018 Annual Report and Accounts p. 162 |
| G.33. | • C&AG Special Report 105 – Ireland's Transactions with the EU in 2017 |
| G.34. | • C&AG Special Report 105 – Ireland's Transactions with the EU in 2017 |
| G.35. | • C&AG Special Report 105 – Ireland's Transactions with the EU in 2017 |
| G.36. | • Transcript 30.05.19 p. 52 |
| G.37. | • Transcript 30.05.19 p. 62, 63 |
| G.38. | • PAC32-R-2314B |
| G.39. | • PAC32-R-2314B |
| G.40. | • European Agricultural Guarantee Fund, European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund — Irish Operations • C&AG Special Report 105 – Ireland's Transactions with the EU in 2017 |
| G.41. | • PAC32-R-2314B |
| 7. The Department of Children and Youth Affairs | |
| H.1. | • Transcript 13.06.19 |
| H.2. | • Transcript 13.06.19 p. 29 |
| Graphic 2 | • Appropriation Account 2017 Vote 40 – Children and Youth Affairs |
| H.3. | • Transcript 13.06.19 p. 30 |
| H.5. | • Transcript 13.06.19 p. 29, 30 • https://www.tusla.ie/about/ |
| H.6. | • Transcript 13.06.19 p. 57, 58 |
| H.7. | • Transcript 13.06.19 p. 61 |
| H.8. | • Transcript 13.06.19 p. 58 |

| Paragraph/ Table/ Graphic Number | Reference |
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| H.9. | • Transcript 13.06.19 p. 65 |
| H.10. | • Transcript 13.06.19 p. 65, 66, 69 |
| H.11. | • PAC32-R-2309B • PAC32-R-2457(ii)B |
| H.12. | • Transcript 13.06.19 p. 67, 68, 69 |
| H.13. | • Transcript 13.06.19 p. 68, 69 |
| H.14. | • Transcript 13.06.19 p. 59 |
| H.15. | • Transcript 13.06.19 p. 59 |
| H.16. | • Transcript 13.06.19 p. 59 |
| H.17. | • Transcript 13.06.19 p. 62, 63 |
| H.18. | • Transcript 13.06.19 p. 32 |
| H.19. | • Transcript 13.06.19 p. 32 |
| H.20. | • Transcript 13.06.19 p. 77 • Pobal 2017 Annual Report p. 85 |
| H.21. | • Transcript 13.06.19 p. 77 |
| H.22. | • Transcript 13.06.19 p. 77 |
| H.23. | • Transcript 13.06.19 p. 33, 77, 78 |
| H.24. | • Transcript 13.06.19 p. 78 |
| H.25. | • Transcript 13.06.19 p. 51 |
| 8. The Department of Agriculture Food and the Marine | |
| I.1. | • Transcript 20.06.19 |
| I.2. | • Transcript 20.06.19 p. 28 |
| Graphic 3 | • Vote 30 Appropriation Account 2017 – Agriculture, Food and the Marine |
| I.3. | • Vote 30 Appropriation Account 2017 – Agriculture, Food and the Marine |
| Table 6 | • Vote 30 Appropriation Account 2017 – Agriculture, Food and the Marine |
| I.4. | • Transcript 20.06.19 p. 28 |
| I.5. | • Transcript 20.06.19 p. 28 • Vote 30 Appropriation Account 2017 – Agriculture, Food and the Marine p. 8 |
| I.7. | • Transcript 20.06.19 p. 28 |
| I.8. | • Transcript 20.06.19 p. 28 |
| I.9. | • PAC32-R-2336B |
| I.10. | • Transcript 20.06.19 p. 28, 30 |
| I.11. | • Transcript 20.06.19 p. 28, 30 |
| I.12. | • https://www.agriculture.gov.ie/farmerschemespayments/glas/ • Teagasc GLAS Brochure • Summary of Rural Development Programme 2014-2020 p. 51 |
| I.13. | • Transcript 20.06.19 p. 30 |
| I.14. | • Transcript 20.06.19 p. 45 • Vote 30 Appropriation Account 2017 – Agriculture, Food and the Marine p. 30 |
| I.15. | • Transcript 20.06.19 p. 45, 46 |
| I.16. | • Summary of Rural Development Programme 2014-2020 p. 17, 18, 19 |
| I.17. | • Transcript 20.06.19 p. 46 |

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| I.18. | <ul style="list-style-type: none"> • Transcript 20.06.19 p. 30 • PAC32-R-2550B |
| I.19. | <ul style="list-style-type: none"> • PAC32-R-2550B |
| I.20. | <ul style="list-style-type: none"> • PAC32-R-2550B |
| I.21. | <ul style="list-style-type: none"> • Transcript 20.06.19 p. 46 |
| I.22. | <ul style="list-style-type: none"> • Vote 30 Appropriation Account 2017 – Agriculture, Food and the Marine p. 6 |
| I.23. | <ul style="list-style-type: none"> • Transcript 20.06.19 p. 34 • Vote 30 Appropriation Account 2017 – Agriculture, Food and the Marine p. 6 |
| I.24. | <ul style="list-style-type: none"> • Transcript 20.06.19 p. 34 |
| I.25. | <ul style="list-style-type: none"> • Transcript 20.06.19 p. 35 |
| I.26. | <ul style="list-style-type: none"> • Transcript 20.06.19 p. 36 |
| I.27. | <ul style="list-style-type: none"> • Transcript 20.06.19 p. 58 |
| I.28. | <ul style="list-style-type: none"> • Transcript 20.06.19 p. 58 |
| I.29. | <ul style="list-style-type: none"> • Transcript 20.06.19 p. 66 • Vote 30 Appropriation Account 2017 – Agriculture, Food and the Marine p. 11 |
| I.30. | <ul style="list-style-type: none"> • Transcript 20.06.19 p. 28, 34 • Vote 30 Appropriation Account 2017 – Agriculture, Food and the Marine p. 4, 8 |
| I.31. | <ul style="list-style-type: none"> • Transcript 20.06.19 p. 33, 34 |
| 9. The Department of Health and the Health Service Executive | |
| J.1. | <ul style="list-style-type: none"> • Transcript 27.06.19 |
| J.2. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 15 • 2017 Appropriation Account Vote 38 – Health p. 6 |
| J.3. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 16 |
| J.4. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 16 |
| J.5. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 16 |
| J.6. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 16, 19 • Health Act 2004 Section 36 |
| J.8. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 20, 30 |
| J.9. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 20, 26 |
| J.10. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 27 |
| J.11. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 20, 26, 27 |
| J.12. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 30, 31, 32 |
| J.13. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 16, 33 |
| J.14. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 74 |
| J.15. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 15, 20 |
| J.16. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 50 |
| J.17. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 22 • Committee of Public Accounts Periodic Report No. 6 Selected Matters October 2018 – May 2019 |
| J.18. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 22, 23 |
| J.19. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 23 |
| J.20. | <ul style="list-style-type: none"> • Transcript 27.06.19 p. 15, 17, 85 • DPER. (October 2018). Budget 2019, Expenditure Report. p. 37 |

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| J.21. | • Transcript 27.06.19 p. 73, 74 |
| J.22. | • Transcript 27.06.19 p. 74 |
| J.23. | • Transcript 27.06.19 p. 74 |
| J.24. | • Transcript 27.06.19 p. 85 |
| J.25. | • Transcript 27.06.19 p. 86 |
| J.26. | • Transcript 27.06.19 p. 86 |
| J.27. | • PAC32-R-2344(ii)B |
| J.28. | • PAC32-R-2344(ii)B |
| J.29. | • PAC32-R-2344(ii)B |
| J.30. | • Transcript 27.06.19 p. 78 |
| J.31. | • Transcript 27.06.19 p. 16 |
| J.32. | • Transcript 27.06.19 p. 19 |
| J.33. | • 2017 Report Account of the Public Service Chapter 16 – Control of Private Patient Activity in Acute Public Hospitals |
| J.34. | • 2017 Report Account of the Public Service Chapter 16 – Control of Private Patient Activity in Acute Public Hospitals p. 200 • Transcript 27.06.19 p. 17 |
| J.35. | • Transcript 27.06.19 p. 21 |
| J.36. | • Transcript 27.06.19 p. 17 |
| J.37. | • Transcript 27.06.19 p. 55 |
| J.38. | • Transcript 27.06.19 p. 55 |
| J.39. | • Transcript 27.06.19 p. 40 |
| J.40 | • HSE Annual Report and Financial Statements 2018 p. 161 |
| J.41 | • HSE Annual Report and Financial Statements 2018 p. 161 |
| J.42. | • Transcript 27.06.19 p. 16 |
| J.43. | • Transcript 27.06.19 p. 21 |
| J.44. | • Transcript 27.06.19 p. 65, 66 |
| J.45. | • Transcript 27.06.19 p. 66 |
| J.46. | • Transcript 27.06.19 p. 66 |
| J.47. | • Transcript 27.06.19 p. 28 • HSE Annual Report and Financial Statements 2018 |
| J.48. | • Transcript 27.06.19 p. 28 • PAC32-R-2334(ii)B |
| J.49. | • Transcript 27.06.19 p. 35 • PAC32-R-2334(ii)B |
| J.50. | • Transcript 27.06.19 p. 37, 38, 53 |
| 10. National Treasury Management Agency | |
| K.1. | • Transcript 04.07.19 |
| K.3. | • National Treasury Management Agency (Amendment) Act 2000 |
| K.4. | • Cover Note – Financial Statements of Ireland Apple Escrow Fund 2018 |
| K.5. | • Ireland Apple Escrow Fund Financial Statements 2018 • Cover Note – Financial Statements of Ireland Apple Escrow Fund 2018 |
| K.6. | • Transcript 04.07.19 p. 21 |

| Paragraph/ Table/ Graphic Number | Reference |
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| K.7. | <ul style="list-style-type: none"> • Transcript 04.07.19 p. 18 |
| Table 7 | <ul style="list-style-type: none"> • NTMA 2018 Annual Report and Accounts |
| K.8. | <ul style="list-style-type: none"> • PAC32-R-2297A |
| Graphic 4 | <ul style="list-style-type: none"> • NTMA 2018 Annual Report and Accounts |
| K.9. | <ul style="list-style-type: none"> • Transcript 04.07.19 p. 19 |
| K.10. | <ul style="list-style-type: none"> • Transcript 04.07.19 p. 19 • NTMA 2018 Annual Report and Accounts |
| K.11. | <ul style="list-style-type: none"> • NTMA 2018 Annual Report and Accounts |
| Table 8 | <ul style="list-style-type: none"> • NTMA 2018 Annual Report and Accounts |
| K.12. | <ul style="list-style-type: none"> • Transcript 04.07.19 p. 20 |
| K.13. | <ul style="list-style-type: none"> • NTMA 2018 Annual Report and Accounts p. 70, 147 |
| K.14. | <ul style="list-style-type: none"> • Transcript 04.07.19 p. 35 |
| K.15. | <ul style="list-style-type: none"> • Transcript 04.07.19 p. 35 • NTMA 2018 Annual Report and Accounts p. 70, 147 |
| K.16. | <ul style="list-style-type: none"> • https://sbci.gov.ie/wp-content/uploads/2018/03/Nick-Ashmore-SBCI-opening-remarks-for-Oireachtas-Committee-Appearance-27.03.18.pdf |
| K.17. | <ul style="list-style-type: none"> • PAC32-R-2498B |
| 11. Matters Related to the Management of State Claims | |
| L.1. | <ul style="list-style-type: none"> • NTMA Annual Report and Accounts 2014 • NTMA Annual Report and Accounts 2015 • NTMA Annual Report and Accounts 2016 • NTMA Annual Report and Accounts 2017 • NTMA Annual Report and Accounts 2018 • https://stateclaims.ie/about-us • https://stateclaims.ie/about-our-work/ |
| L.4. | <ul style="list-style-type: none"> • Committee of Public Accounts Periodic Report No. 2 November 2017-December 2017 |
| Graphic 5 | <ul style="list-style-type: none"> • NTMA Annual Report and Accounts 2009 • NTMA Annual Report and Accounts 2010 • NTMA Annual Report and Accounts 2011 • NTMA Annual Report and Accounts 2012 • NTMA Annual Report and Accounts 2013 • NTMA Annual Report and Accounts 2014 • NTMA Annual Report and Accounts 2015 • NTMA Annual Report and Accounts 2016 • NTMA Annual Report and Accounts 2017 • NTMA Annual Report and Accounts 2018 |
| L.5. | <ul style="list-style-type: none"> • Transcript 04.07.19 |
| Graphic 6 | <ul style="list-style-type: none"> • NTMA Annual Report and Accounts 2009 • NTMA Annual Report and Accounts 2010 • NTMA Annual Report and Accounts 2011 • NTMA Annual Report and Accounts 2012 • NTMA Annual Report and Accounts 2013 • NTMA Annual Report and Accounts 2014 • NTMA Annual Report and Accounts 2015 • NTMA Annual Report and Accounts 2016 • NTMA Annual Report and Accounts 2017 • NTMA Annual Report and Accounts 2018 |

| Paragraph/ Table/ Graphic Number | Reference |
|--|--|
| Graphic 7 | <ul style="list-style-type: none"> • NTMA Annual Report and Accounts 2009 • NTMA Annual Report and Accounts 2010 • NTMA Annual Report and Accounts 2011 • NTMA Annual Report and Accounts 2012 • NTMA Annual Report and Accounts 2013 • NTMA Annual Report and Accounts 2014 • NTMA Annual Report and Accounts 2015 • NTMA Annual Report and Accounts 2016 • NTMA Annual Report and Accounts 2017 • NTMA Annual Report and Accounts 2018 |
| L.8. | • Transcript 04.07.19 p. 49 |
| L.9. | • Transcript 04.07.19 p. 49 |
| L.10. | <ul style="list-style-type: none"> • Transcript 04.07.19 p. 49, 50 • NTMA 2018 Annual Report and Accounts p. 41 |
| L.11. | • Transcript 04.07.19 p. 50 |
| L.12. | <ul style="list-style-type: none"> • Transcript 04.07.19 p. 49 • NTMA 2018 Annual Report and Accounts p. 41 |
| L.13. | • PAC32-R-2335B |
| L.14. | • PAC32-R-2335B |
| Table 9 | • PAC32-R-2335B |
| L.15. | • PAC32-R-2335B |
| Table 10 | • PAC32-R-2335B |
| L.16. | • PAC32-R-2335B |
| Table 11 | • PAC32-R-2335B |
| L.17. | • PAC32-R-2335B |
| L.18. | • PAC32-R-2335B |
| L.19. | • PAC32-R-2335B |
| L.20. | • PAC32-R-2296(ii)A |
| L.21. | • PAC32-R-2296(ii)A |
| L.22. | • PAC32-R-2296(ii)A |
| L.23. | • PAC32-R-2296(ii)A |
| L.24. | • NTMA 2018 Annual Report and Accounts |
| L.25. | • Transcript 10.05.18 |
| L.26. | • Transcript 10.05.18 p.12 |
| L.27. | • Transcript 10.05.18 p. 14, 15, 16, 19, 28 |
| L.28. | • Transcript 10.05.18 p. 30 |
| L.29. | • Transcript 04.07.19 p. 56 |
| 12. Houses of the Oireachtas Commission | |
| M.1. | • Transcript 11.07.19 |
| M.2. | <ul style="list-style-type: none"> • Transcript 11.07.19 p. 20 • Houses of the Oireachtas Commission Act 2003 |
| M.3. | • Transcript 11.07.19 p. 20, 21 |
| M.4. | • Transcript 11.07.19 p. 20, 21 |
| M.5. | • Transcript 11.07.19 p. 20 |

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| M.7. | <ul style="list-style-type: none"> • Transcript 11.07.19 p. 22 |
| M.8. | <ul style="list-style-type: none"> • Transcript 11.07.19 p. 27 |
| M.9. | <ul style="list-style-type: none"> • Transcript 11.07.19 p. 29, 30 • Houses of the Oireachtas Commission 2018 Accounts p. 19 |
| M.10. | <ul style="list-style-type: none"> • PAC32-R-2345B |
| M.11. | <ul style="list-style-type: none"> • PAC32-R-2345B |
| M.12. | <ul style="list-style-type: none"> • Transcript 11.07.19 p. 21, 22 |
| M.13. | <ul style="list-style-type: none"> • Transcript 11.07.19 p. 24 |
| M.14. | <ul style="list-style-type: none"> • PAC32-R-2345B |
| M.15. | <ul style="list-style-type: none"> • Transcript 11.07.19 p. 37, 38 |
| M.16. | <ul style="list-style-type: none"> • Transcript 11.07.19 p. 37, 45 • PAC32-R-2345B |
| M.17. | <ul style="list-style-type: none"> • PAC32-R-2345B |
| M.18. | <ul style="list-style-type: none"> • Transcript 11.07.19 p. 44, 45 • PAC32-R-2345B |
| M.19. | <ul style="list-style-type: none"> • Transcript 11.07.19 p. 44 |
| M.20. | <ul style="list-style-type: none"> • Transcript 11.07.19 p. 46 • PAC32-R-2345B |
| M.21. | <ul style="list-style-type: none"> • PAC32-R-2345B |