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Arna Foilsiú Iúil 2019

HOUSES OF THE OIREACHTAS

COMMITTEE OF PUBLIC ACCOUNTS

REPORT

Periodic Report No. 6

Selected Matters October 2018 – May 2019

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ABBREVIATIONS USED IN THE REPORT

| Abbreviation | Term |
|--------------|--|
| AG | Office of the Attorney General |
| AHB | Approved Housing Body |
| BAM | BAM Building Limited |
| C&AG | Office of the Comptroller and Auditor General |
| CALF | Capital Allowance Loan Facility |
| CBA | Cost-Benefit Analysis |
| CCMA | County and City Management Association |
| CEO | Chief Executive Officer |
| ComReg | Commission for Communications Regulation |
| CRIC | Children's Research and Innovation Centre |
| CSSO | Chief State Solicitor's Office |
| DBC | Definitive Business Case |
| DCU | Dublin City University |
| DEASP | Department of Employment Affairs and Social Protection |
| DES | Department of Education and Skills |
| DJE | Department of Justice and Equality |
| DPER | Department of Public Expenditure and Reform |
| DPP | Director of Public Prosecutions |
| DTTS | Department of Transport, Tourism and Sport |
| EENF | Energy Efficiency National Fund |
| EPA | Environmental Protection Agency |
| ETB | Education and Training Board |
| ETBI | Education and Training Boards Ireland |
| ETNL | enet Telecommunications Network Limited |
| EU | European Union |
| GMP | Gross Maximum Price |
| HAP | Housing Assistance Payment |
| HEA | Higher Education Authority |
| HIQA | Health Information and Quality Association |
| HSE | Health Service Executive |
| IAU | Internal Audit Unit |
| ICSH | Irish Council for Social Housing |
| ICT | Information and Communications Technology |
| IP | Intellectual Property |
| IPS | Irish Prison Service |
| IRC | Approved Housing Body Interim Regulatory Council |
| IT | Information Technology |
| ITS | Institute of Technology Sligo |
| LPT | Local Property Tax |
| KWETB | Kildare and Wicklow Education and Training Board |
| MANs | Metropolitan Area Networks |
| MSE | Management Services Entity |

| | |
|-------|--|
| NBI | National Broadband Ireland |
| NBP | National Broadband Plan |
| NCSC | National Cyber Security Centre |
| NICC | National Infection Control Committee |
| NPH | National Paediatric Hospital |
| NPHDB | National Paediatric Hospital Development Board |
| NTMA | National Treasury Management Agency |
| OGCIO | Office of the Government Chief Information Officer |
| OGP | Office of Government Procurement |
| PAC | Committee of Public Accounts |
| QIF | Qualifying Investment Fund |
| RAS | Rental Accommodation Scheme |
| RTB | Residential Tenancies Board |
| RTÉ | Raidió Teilifís Éireann |
| SCA | State Claims Agency |
| SCU | Strategic Communications Unit |
| SI | Statutory Instrument |
| SMP | Significant Market Power |
| TB | Tuberculosis |
| TSSG | Telecommunications Systems and Software Group |
| UL | University of Limerick |
| VEC | Vocational Education Committee |
| VMC | Voluntary Mess Committee |
| WIT | Waterford Institute of Technology |

CHAIRMAN'S PREFACE

This is the Committee's sixth periodic report and it focuses on selected matters arising from engagements of the Committee of Public Accounts from October 2018 to May 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 bodies including:

1. the Department of Housing, Planning and Local Government; The Housing Agency;
2. the Department of Communications, Climate Action and Environment;
3. the Department of Education and Skills
4. the Department of Justice and Equality and the Irish Prison Service;
5. the Higher Education Authority; the University of Limerick; the Institute of Technology Sligo; Waterford Institute of Technology;
6. the Department of Health, the Health Service Executive and the National Paediatric Hospital Development Board;
7. the Department of the Taoiseach;
8. the Offices of the Attorney General; Director of Public Prosecutions; and Chief State Solicitor; and
9. Kildare and Wicklow Education and Training Board.

The Committee's examinations were also assisted by the voluntary attendance of a number of bodies. In relation to Housing matters, these included the County and City Management Association, the Irish Council for Social Housing and the Interim Regulatory Committee for Approved Housing Bodies. In relation to Broadband matters, the Committee was assisted by input from a number of telecommunications providers. The attendance of all these bodies before the Committee helped deepen its understanding of the relevant matters.

During this period, the Committee also met with the Department of Public Expenditure and Reform in relation to the oversight and implementation of capital projects and the role of public officials on State Boards. These are matters that the Committee intends to return to in a future report.

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 important factual information.

I commend the Committee's report to Dáil Éireann.

Sean Fleming

Sean Fleming, T.D.

Chairman, Committee of Public Accounts

9 July 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 HOUSING, PLANNING AND LOCAL GOVERNMENT

- A.1.** The system for gathering information by the Department of Housing, Planning and Local Government in relation to housing provision is not satisfactory. The Committee recommends that the Department immediately improves the system to provide comprehensive information in respect of all housing provision and that this information is published on a monthly basis.
- A.2.** The spending of 27% of the housing budget in 2017 on housing supports such as HAP and RAS does not represent value for money. The Committee recommends that the Department reviews current policies to ensure that long-term value for the State is created in housing provision.
- A.3.** The Approved Housing Body Interim Regulatory Committee has increased the oversight of the sector that is within its remit. However, given that the code is voluntary and non-statutory, its powers are limited. The Committee recommends that statutory regulation for Approved Housing Bodies and their assets is established without delay to ensure standards, consistency and financial oversight of the State's investment in this sector.
- A.4.** Housing stock funded by the taxpayer should remain for use by the State. The Committee recommends that the Minister consider inserting legal provisions into Approved Housing Bodies' contracts to ensure that they cannot sell off property used for social housing after the capital loans have been repaid, even if the Approved Housing Body loses its charitable status.

- A.5.** The escalating need for and associated cost of providing emergency accommodation indicates the Department of Housing, Planning and Local Government's ineffectiveness in meeting housing needs. The Committee recommends that, where emergency accommodation is required, the Department ensures that it is suitable, of good quality and achieves the best value-for-money possible.
- A.6.** The continued underspend of budgets for Traveller Specific Accommodation programmes is a form of ineffective spending because it means the funds cannot be used for other housing programmes. The Committee recommends that the Department of Housing, Planning and Local Government investigates the reason for the continued underspend in this area and ensures that Local Authorities implement in full their Traveller Accommodation plans.

2. DEPARTMENT OF COMMUNICATIONS, CLIMATE ACTION AND ENVIRONMENT

- A.7.** The failure of the Department of Communications, Climate Action and Environment to implement actions to reach agreed carbon emission targets by 2020 is unsatisfactory. While the potential cost to the State is unknown, current evidence indicates that costs could be substantial. The Committee recommends that the effectiveness of the implementation of current policies is reviewed and that further actions are considered to prevent the need to purchase credits for failing to reach agreed carbon emission targets.
- A.8.** The failure of the Department of Communications, Climate Action and Environment to implement actions to reach agreed renewable energy targets by 2020 is unsatisfactory. While the potential cost to the State is unknown, current evidence indicates that costs could be substantial. The Committee recommends that the effectiveness of the implementation of current policies is reviewed and that further actions are considered to prevent the need to obtain credits through the statistical transfer mechanism for failing to reach renewable energy targets.

A.9. The underspending of the Energy Efficiency National Fund represents ineffective expenditure by the Department of Communications, Climate Action and Environment, especially as the State is failing to reach its targets for improved energy efficiency. The Committee recommends that, in relation to initiatives such as the Energy Efficiency National Fund, the Department works with the relevant stakeholders to increase awareness of available funding and promote take-up of such initiatives.

A.10. There is a need for greater clarity in relation to the finances of the National Cyber Security Centre which is funded directly by the Department of Communications, Climate Action and Environment. The Committee recommends that costs associated with the National Cyber Security Centre are recorded separately in the Department of Communications, Climate Action and Environment's estimates and accounts by end 2020, at the latest, and as indicated by the Department.

A.11. The increase in the number of contracts entered into by the Department of Communications, Climate Action and Environment between 2016 and 2017 that did not comply with procurement rules is unacceptable. The Committee recommends that in future all steps are taken to ensure that all Departmental contracts meet procurement requirements and that appropriate and timely tender planning takes place for the retendering of contracts that are due to expire.

3. MATTERS RELATING TO THE PROVISION OF BROADBAND

A.12. In order to strengthen the oversight of the operation of the Metropolitan Area Networks, there should be no further delay to the implementation of the 2 outstanding recommendations from the Analysys Mason *Review of Pricing and Access arrangements for the MANs*. These relate to enet's external communications and the development of discounting arrangements where uptake of MANs services is low. The Committee recommends that the 2 outstanding recommendations of the Analysys Mason report be implemented by the Department of Communications, Climate Action and Environment, in consultation with ComReg, as specified by the end of Quarter 3, 2019.

- A.13.** The Analysys Mason Review of Pricing and Access arrangements for the operation of the MANs recommended that the 4 options it presented in 2017 should be reconsidered after a period of 2 years following reassessment of the MANs. The Committee recommends that the Department of Communications, Climate Action and Environment reassesses the operation of the MANs and reconsiders each of the options presented in the Analysys Mason review by the end of 2019.
- A.14.** There was a lack of transparency regarding the decision to extend the concessionary contracts for the operation of the Metropolitan Area Networks. The Committee recommends that during future concessionary contract discussions, the Department of Communications, Climate Action and Environment keeps all stakeholders informed in an appropriate manner to ensure a competitive situation exists in the interest of value for money for citizens, and releases details of the new arrangements as soon as is practical after the decision is made.
- A.15.** It is unacceptable that significant changes resulting in a major escalation of estimated costs for the National Broadband Plan were made without a new Cost-Benefit Analysis being carried out. The Committee recommends that a new Cost-Benefit Analysis is performed before the final contract is signed to ensure that the full costs, including implementation, are known.
- A.16.** The procurement process for the National Broadband Plan may have partly deterred parties interested in tendering for the project from doing so. The Committee recommends that a review of the procurement process for the National Broadband Plan is undertaken by the Department of Public Expenditure and Reform to inform future procurement processes and ensure maximum competition.
- A.17.** The changes in the National Broadband Plan requirements between the start of 2015 and when the project actively went out to tender meant the original cost projections became irrelevant. A new Cost-Benefit Analysis should have been completed to reflect these changes. The Committee recommends that in future, if significant changes are made to the project's objectives, the Department of Communications, Climate Action and Environment produces a fully revised project plan including a new Cost-Benefit Analysis and that this be submitted to the Department of Public Expenditure and Reform.

A.18. The potential for a further reduction in the number of premises in the *intervention zone* of the National Broadband Plan still exists. The Committee recommends that the Department of Communications, Climate Action and Environment seeks confirmation that the current plan meets and will continue to meet EU State-Aid rules and makes any changes necessary to avoid future increases in cost.

A.19. It is not clear how much of the broadband network in the National Broadband Plan will be owned by the successful bidder. The Committee recommends that the Department of Communications, Climate Action and Environment clarifies what portion of the network developed for the National Broadband Plan will be owned by the successful bidder when the contract has expired. The Committee also recommends that the Department ensures that the company awarded the contract is registered and tax compliant in an EU member state.

4. DEPARTMENT OF EDUCATION AND SKILLS

A.20. The absence of a service agreement between the Department of Education and Skills and Bus Éireann from 1975 to 2017 in relation to the provision of the school transport scheme was a significant oversight failure. The Committee of Public Accounts recommends that the Department of Education and Skills ensures that:

- The ongoing review of the service agreement, in place from July 2017, for the provision of school transport by Bus Éireann is finalised without delay;
- The findings of the review of the service agreement are given due consideration and acted on accordingly; and
- A review of the service agreement and financial arrangements between the Department and Bus Éireann is carried out at least once every five years.

5. THE IRISH PRISON SERVICE

A.21. The rise in the number of contracts issued by the Irish Prison Service that did not comply with procurement guidelines between 2012 and 2017, and the rise in value from €1m in 2012 to €8.8m in 2017, highlights a serious governance failure. The Committee recommends that in future all necessary steps, including determining lead times with the Office of Government Procurement, are taken by the Irish Prison Service to ensure that incidences of non-compliant procurement are minimised.

A.22. There is a lack of clarity in relation to the operation of Voluntary Mess Committees in prison facilities. The Committee recommends that the Irish Prison Service (IPS) reviews the operation of Voluntary Mess Committees in prisons to ensure they meet the needs of staff that require canteen facilities and provide training opportunities for prisoners. It is also recommended that the IPS satisfies itself that its oversight of Voluntary Mess Committees is appropriate to managing such operations.

A.23. The process surrounding protected disclosures within the Irish Prison Service lacks clarity, with some protected disclosures submitted to the Department of Justice and Equality and others being handled by the Irish Prison Service's Director of Internal Audit. The Committee recommends that the Irish Prison Service works the Department of Justice and Equality to ensure that the process for the submission of protected disclosures is clear and communicated carefully to all staff in the Irish Prison Service.

A.24. The low overall number of doctors available in the Irish Prison Service to provide necessary medical treatment is a cause for concern. The Committee recommends that the Irish Prison Service reviews, as part of its healthcare assessment, the overall adequacy of provision for doctor services by the end of 2019.

6. UNIVERSITY OF LIMERICK, INSTITUTE OF TECHNOLOGY SLIGO AND WATERFORD INSTITUTE OF TECHNOLOGY

A.25. The awards made of professional added years for pension purposes in 51 cases at the University of Limerick between 2012 and 2016 were excessive in comparison with averages from other universities in comparable situations. The Committee recommends that the Department of Education and Skills completes its review of the awards of professional added years for pension purposes without delay, and takes appropriate action following consideration of the findings.

A.26. The admission of staff from a subsidiary company to the University of Limerick pension scheme without a clear rationale or documentation to substantiate the claim that they had been offered such benefits is a governance failure that could have cost the State €1.2m. The Committee recommends that the Higher Education Authority completes its review related to the admission of staff from a subsidiary company to the University of Limerick pension scheme without delay, and works with the University of Limerick to ensure that the recommendations are acted on appropriately.

7. NATIONAL PAEDIATRIC HOSPITAL DEVELOPMENT BOARD

- A.27.** The Committee finds it absolutely unacceptable that nobody can give a reasonably accurate estimate of the expected final costs for the completion and fitting out of the National Children's Hospital. The Committee recommends that in future no contract is signed for a significant capital project without a fully detailed design supported by a proper cost estimate.
- A.28.** The two phase tender process was a very significant contributing factor in the overall cost escalation of the National Children's Hospital. The decision to bring the main contractor onto the site to complete Phase A before the detailed design for Phase B had been submitted was also a significant contributing factor to the cost escalation of the project. The Committee recommends that the two phase tender process is not used in future for any major capital expenditure projects unless both phases of the project are fully designed in advance.
- A.29.** The sudden increase in costs for the on-going construction of the National Children's Hospital is extremely worrying and indicates that the tendering process for the project was totally inadequate. The Committee recommends that mitigation strategies are developed to ensure that costs associated with the National Children's Hospital do not continue to rise during Phase B of construction.
- A.30.** The Committee agrees with the recommendations presented in PwC's *New Children's Hospital Independent review of escalation of costs, April 2019*. The Committee recommends that all 11 recommendations in the review are implemented without delay.
- A.31.** The Department of Health, as the sponsoring department for the National Paediatric Hospital Development project, has not provided proper oversight or ensured coherence on all aspects of the project. The Committee recommends that the Department of Health liaises fully and regularly with the National Paediatric Hospital Development Board, the Health Service Executive and the Department of Public Expenditure and Reform to ensure that proper control, oversight and accountability is provided for the remainder of the project.

8. DEPARTMENT OF THE TAOISEACH

A.32. There is not an effective control of costs for tribunals and commissions of investigation which take longer than anticipated or whose terms of reference are extended. The Committee recommends that:

- Costs to date and estimated total costs relative to the original estimate for each tribunal and commission of investigation are published by all relevant Departments on a six-monthly basis; and
- The Department of Public Expenditure and Reform works with the Government and Dáil Éireann to establish an agreed set of procedures to be followed when costs associated with a tribunal or commission of investigation have exceeded or are expected to exceed the estimated costs on establishment.

9. OFFICES OF THE ATTORNEY GENERAL, THE DIRECTOR OF PUBLIC PROSECUTIONS AND THE CHIEF STATE SOLICITOR

A.33. The level of unrecovered legal costs awarded to the State at €9.6m, taking account of the costs of pursuing recovery and the level of related annual receipts, represents an unacceptable burden for the State. While the Committee recognises that the management of claims for costs awarded to the State after 29 May 2018 has passed to the NTMA, it recommends that a comprehensive review of the Office of the Chief State Solicitor's debt collection function be carried out and proposals brought forward to finalise the debts due to the Office of the Chief State Solicitor either through enforcement or, in the case of unrecoverable debts, write-off.

10. KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

A.34. The management of Kildare and Wicklow Education and Training Board has been marked by inadequate governance since its establishment. The Committee notes that certain matters relating to the Kildare and Wicklow Education and Training Board are under Garda investigation and other matters under internal review. The Committee recommends that the change programme signalled, by both the new Kildare and Wicklow Education and Training Board and the Department of Education and Skills, to address management and governance weaknesses at Kildare Wicklow Education and Training Board, is completed promptly.

A.35. It is unacceptable that the last published Financial Statement for Kildare and Wicklow Education and Training Board is for the year 2015. The Committee recommends that the Financial Statements for the years 2016-2018 inclusive are finalised without delay and that in future Kildare and Wicklow Education and Training Board presents its annual Financial Statements to the Office of the Comptroller and Auditor General in a timely manner.

A.36. The instances of non-compliance with public procurement guidelines first identified in Kildare VEC and then later in the associated, and newly constituted, Kildare and Wicklow Education and Training Board indicate a failure of oversight by the Department of Education and Skills. The Committee recommends that where an Education and Training Board is found to be in breach of procurement rules and good governance, the Department of Education and Skills takes a more active role to ensuring the relevant Education and Training Board deals with matters comprehensively and promptly, and that accountability is maintained.

1. DEPARTMENT OF HOUSING, PLANNING AND LOCAL GOVERNMENT

Meeting Dates: 25 October 2018

21 February 2019

28 February 2019

Principal Purpose of the Meetings:

- Vote 34 – Department of Housing, Planning and Local Government;
- Matters relating to Social Housing Provision;
- Housing Agency Financial Statement 2017.

INTRODUCTION

B.1. The Committee met with the Department of Housing, Planning and Local Government (the Department) and the Housing Agency on 25 October 2018 to discuss matters relating to Vote 34 – Housing, Planning and Local Government. Discussions focused on the provision of housing by the State across Programme Heading A for Vote 34 for 2017, and the 2017 financial statements of the Housing Agency.

B.2. The Committee then met with the Approved Housing Body Interim Regulatory Committee (IRC) and the Irish Council for Social Housing (ICSH) on 21 February 2019. The Committee engaged with these organisations to aid the Committee’s consideration of the Department’s vote and its understanding of current housing issues.

B.3. On the 28 February 2019 the Committee continued its discussion with the Department regarding the provision of housing by the State. Representatives from the City and County Management Association (CCMA) were also in attendance.

Table 1: List of Committee Meetings including Social Housing

| Date | Witnesses |
|------------------|--|
| 25 October 2018 | Department of Housing, Planning & Local Government |
| 21 February 2019 | Irish Council for Social Housing Approved Housing Body Interim Regulatory Council |
| 28 February 2019 | Department of Housing, Planning and Local Government County and City Management Association |

- B.4.** The Appropriation Accounts for Vote 34 recorded gross expenditure of just over €2 billion in 2017 and housing related expenditure accounted for 63% or €1.3 billion of this. The Committee notes that an additional €98m was used for the provision of housing in certain Local Authorities from surplus Local Property Tax (LPT) receipts.
- B.5.** The Department informed the Committee that €1.07 billion of the €1.3 billion spent on housing in 2017 was provided to local authorities. The remaining €229m was provided to Approved Housing Bodies.
- B.6.** The C&AG informed the Committee that in 2016 the Department's gross voted expenditure was €1.4 billion and that spending in 2017 had increased by 49%.
- B.7.** The main focus of the Department's work is to implement the Government's *Rebuilding Ireland: Action Plan for Housing and Homelessness (Rebuilding Ireland)*. The bulk of activity and expenditure relates to the implementation of the actions contained within it. Committee discussion focused on whether the Department's expenditure on these initiatives represents value for money. Specifically, Members focussed on the following topics regarding the provision of housing by the State:
1. Local Authority funded social housing;
 2. The current spend on Housing Assistance Payment (HAP) and the Rental Accommodation Scheme (RAS);
 3. The role of the Housing Agency and Approved Housing Bodies (AHBs);
 4. Oversight and governance of organisations involved in the provision of social housing;
 5. Homelessness and Emergency Accommodation;
 6. Traveller Specific Accommodation.

LOCAL AUTHORITY HOUSING PROVISION

- B.8.** Local Authorities have traditionally been the main providers of social housing across the State and as of June 2018, there were 71,858 qualified households on Local Authority housing lists. This means that these households had been approved for and were waiting to receive housing support. The Department informed the Committee that this figure had decreased from 85,799 in 2017 and 91,600 in 2016.

B.9. Members queried whether the figure of 71,858 in the Summary of Social Housing Assessment included those in accommodation supported by HAP. The Department confirmed that it did not and that there were 43,000 additional households in accommodation supported by HAP as well.

B.10. The Department informed the Committee that €1.07 billion of the total spent on housing in 2017 was provided to local authorities for their housing programmes. The breakdown of spending on housing programmes by local authorities is displayed in the table below:

Table 2: Breakdown of Spending Local Authority Housing Programme

| Programme | Expenditure € |
|-------------------------|----------------------|
| Build/Acquisition/Lease | 802m |
| RAS & HAP | 296m |
| Homelessness | 109m |
| Non-delivery programmes | 201m |
| Total | 1.408b |

B.11. Local Authorities acquire and provide social housing in a number of ways. The main schemes are listed below:

1. Building – Local Authorities build social housing either on State-owned land or in partnership with private developers. These are then rented to social housing tenants using a differential rent scheme;
2. Acquisition – Local Authorities purchase property suitable for housing that is for sale in the Local Authority area. These are then rented to social housing tenants in the same way as directly built housing stock;
3. Leasing – Local Authorities enter into a long-term lease with private landlords for properties that they then use for social housing. These leases last for a period of 4-10 years;
4. HAP and RAS – Local Authorities use the private rental market to provide social housing. Local Authorities pay rent to the landlord by determining and collecting tenant rent and contributing the amount remaining. These schemes are separate to leased social housing as tenure is to the tenant, not the Local Authority. RAS leases normally provide for tenure of 4-7 years. HAP leases tend to provide for shorter tenures.

B.12. The Department of Employment Affairs and Social Protection (DEASP) also administers housing support through the Rent Supplement Scheme. Rent supplement is a means tested payment for households who cannot meet the cost of their accommodation following a change in circumstance. The DEASP spent approximately €230.6m on Rent Supplement in 2017.

B.13. HAP and RAS are both housing support schemes. HAP can be used to house those who are newly qualified for social housing or those who have been in receipt of long-term rent supplement. RAS is only applicable for those who have been in receipt of long-term rental support.

B.14. Members requested the breakdown of how much the €1.07 billion Local Authorities spent on housing in 2017 came under each of the categories explained above. The following chart displays the breakdown:

Graphic 1: Amount spent on Social Housing by Local Authorities per scheme 2017 (€m)

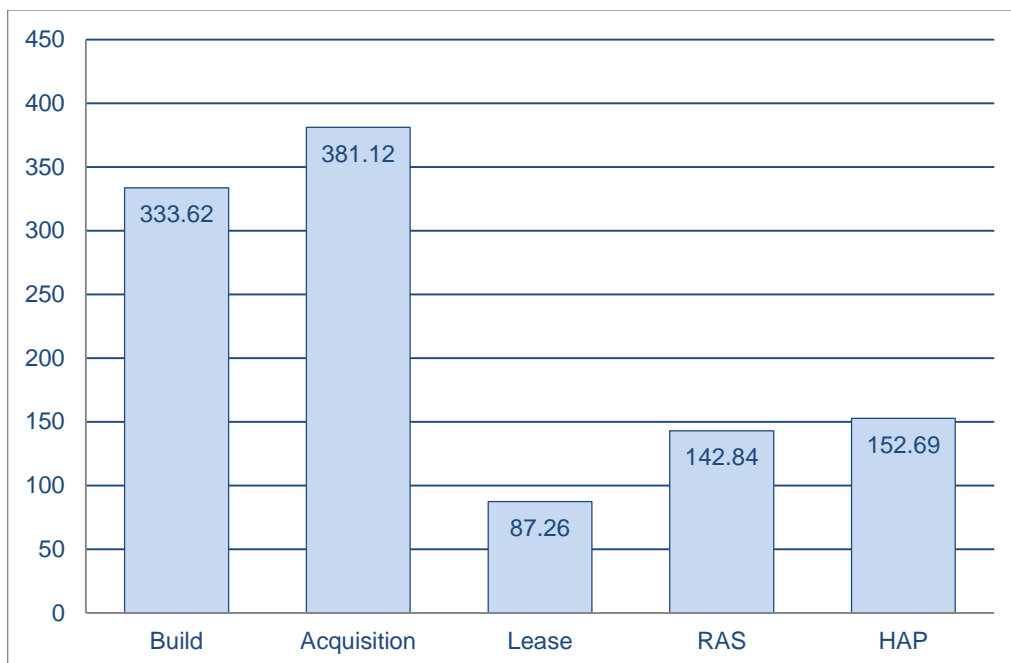


Chart created by the Secretariat based on information provided by the Department

B.15. The Department informed the Committee that 7,066 properties were secured in 2017 through build, lease, acquisition and voids. The total housing output in 2017 across all

schemes is displayed in the table below:

Table 3: Social Housing Units by Scheme 2017

| Delivery Method | Number of Units |
|-----------------|-----------------|
| Build | 2,245 |
| Acquisitions | 2,266 |
| Leasing | 798 |
| RAS | 910 |
| HAP | 17,916 |
| Voids* | 1,757 |
| Total | 25,892 |

Table created by the Secretariat based on information in the Housing Delivery 2017 Report

**Voids refers to property that is returned to housing stock after the previous tenancy has been vacated*

- B.16.** The Committee was informed that on average new builds cost approximately €214,000 per unit and acquisitions cost €177,000. This is an average and individual Local Authorities report higher or lower figures. The Department stated that it is cheaper to buy rather than build in some parts of the country. However, the Committee notes that this is not always the case.
- B.17.** Members expressed concern about the over-reliance on HAP which is evident from the output figures. Members expressed the opinion that the amount spent on HAP is rising rapidly and totalled €153m in 2017, €277m in 2018 and is expected to be €423m in 2019.
- B.18.** The Department informed the Committee that, as *Rebuilding Ireland* concludes its 6-year cycle, more money will be spent on Local Authority housing supply than rent supplement schemes and that more people will be exiting HAP than entering by 2021.
- B.19.** The Department confirmed that, at the time of the meeting, €1.17 billion had been spent on HAP and RAS since 2016 and approximately 90,000 households had been supported by the schemes.
- B.20.** Members drew attention to the inadequacies in the Department's system for collating and publishing information. While the Department currently publishes its social housing output and construction figures on a quarterly basis, Members expressed the need for clearer and more timely information.

THE HOUSING AGENCY

B.21. The Housing Agency is a Government agency that was established in May 2010 to support the housing functions of the Department, Local Authorities and Approved Housing Bodies. It is mainly funded through State grants. In 2017 its income was over €34m and its expenditure was €33.1m.

B.22. The Housing Agency is funded by the Department. It purchases units directly for use for social housing and distributes funding to AHBs and local authorities on a project-by-project basis. In 2017 it bought 487 properties and supported direct delivery initiatives through a €70m revolving fund provided by the Department. The Housing Agency informed the Committee that it is currently in discussions to acquire an additional 818 properties.

B.23. Members queried how the Housing Agency intends to meet its target of acquiring 1,600 social housing units by 2020.

B.24. Members also queried the role of the Housing Agency. The Housing Agency provides funding to local authorities and approved housing bodies as well as purchasing property on their behalf. Members questioned why a separate body was needed when the Department provides funding to local authorities for housing programmes. Local Authorities in turn fund AHBs.

B.25. The Department informed the Committee that the Housing Agency has the added component of playing a central role in engaging with the banks on behalf on AHBs including in the acquisition of vacant property.

APPROVED HOUSING BODIES

B.26. Approved Housing Bodies (AHBs) are independent non-profit organisations that provide:

- Rented housing for people who cannot afford to buy their own homes; and
- Specialist housing for specific groups such as older people, people with disabilities or those experiencing homelessness.

Allocation of AHB housing is normally assigned by the local authority where the property is located.

- B.27.** The Department informed the Committee that AHBs play an important part in addressing the current housing needs of the country and that it expects AHBs to deliver up to one-third of social housing in the State up to 2021.
- B.28.** In 2017 the Department provided capital funding of approximately €180m to Approved Housing Bodies (AHBs) through four schemes.
- B.29.** There are currently 547 AHBs registered on the Department's website. 260 of these are registered with the Approved Housing Body Interim Regulatory Committee (IRC) which performs oversight in governance, finance and performance standards on a voluntary basis. While only 260 AHBs are registered with the IRC, these AHBs control 95% of AHB housing stock. This means that the majority of AHB stock is covered by the voluntary code.
- B.30.** 245 AHBs have not signed up to the voluntary code and these hold approximately €572m in assets. The IRC indicated that the remaining 42 AHBs have either dissolved or never developed.
- B.31.** Members queried the funding of AHBs and the costs associated after projects have been completed. The Department informed the Committee that funding is operated on a scheme by scheme and project by project basis. 30% of funding is provided through the Capital Allowance Loan Facility (CALF) administered by the Department. AHBs are responsible for financing the remaining 70%. The ICSH informed the Committee that AHBs obtain the majority of their loan finance through the Housing Finance Agency.
- B.32.** The ICSH informed the Committee that AHBs set rents at a level below the average market rent in the Local Authority areas their properties are located. The Local Authority allocates a property to a household whose rent contribution is determined using its preferred differential rent method. The Local Authority contributes the difference to the AHB between the household contribution and the rent agreed by the Local Authority and the AHB, under the payment and availability scheme. The Department reimburses the Local Authority this difference.
- B.33.** Members drew attention to the payments made to AHBs that are recorded as maintenance and management fees. The Department informed the Committee that local authorities pay approximately €480 to AHBs per property in management and

maintenance fees per year. This amounts to €5m annually. The Department stated that this payment is provided for as part of the capital loan scheme because the rent collected by AHBs is not enough to cover the management and maintenance of the properties they manage. Members queried whether there was a need for such fees and whether the finances of individual AHBs should be used to cover these costs.

B.34. The Department explained that AHBs own their individual housing stocks. The ICSH later informed the Committee that AHBs own their properties after the CALF and private loans have been cleared.

B.35. Members expressed concern that AHBs will own the housing stock, which is essentially paid for by the State. The IRC explained that, while there is no guarantee that an AHB property will remain in State ownership, AHBs are prohibited from selling housing stock or using it for purposes other than the provision of social housing. This is because each AHB has charitable status and is required to specify this prohibition in its memorandum and articles of association.

OVERSIGHT AND GOVERNANCE OF APPROVED HOUSING BODIES

B.36. The Committee was informed that AHBs are outside the C&AG's remit and therefore their accounts are not audited by the Office of the C&AG.

B.37. There is currently no statutory regulation of AHBs. The Interim Regulatory Council was set up within the Housing Agency and in July 2013 it launched a voluntary regulation code for AHBs. By mid-2018, 246 AHBs which control 95% of the associated housing stock had signed up to the code.

B.38. Since the voluntary code was put in place, any AHB that applies for housing funding either from the Department or Local Authorities must provide proof that it complies with the code.

B.39. In the 2017-2018 cycle, 83% of AHBs registered with the IRC demonstrated substantial compliance. The IRC informed the Committee that three AHBs were deemed unsatisfactory and the Department was subsequently informed. AHBs which do not receive a satisfactory assessment are ineligible for Departmental funding under Circular 15/2016.

B.40. The C&AG informed the Committee that AHBs that received an unsatisfactory assessment would not be eligible to receive funding for new acquisitions. Payments for existing units would remain unaffected.

B.41. During its engagements with the Committee, the IRC acknowledged its limitations and explained that a statutory body would have investigation and enforcement powers which are absent from the voluntary framework.

B.42. The Department informed the Committee that plans for a statutory regulatory body for AHBs have been discussed and developed since 2013, and that the required legislation is at an advanced stage. At the time of publication no such legislation has been published.

B.43. As part of the voluntary code AHBs are registered on a tier system from 1 to 3. Tier 3 AHBs are the larger ones active in the system. The Housing Agency informed the Committee that the IRC meets each of the larger AHBs on an annual basis to consider each organisation's financial, business and growth plans and to consider their future viability.

B.44. The IRC informed the Committee that while there is no statutory regulator for AHBs, there are four statutory agencies with relevant oversight for various aspects of AHBs. These are listed below:

1. Local Authorities – these provide funding to AHBs and ensure that AHBs meet the criteria to receive State funds;
2. Residential Tenancies Board (RTB) – tenants in AHB housing are entitled to tenancy rights which are overseen by the RTB;
3. Charities Regulator – all AHBs are charities which require them to meet certain criteria including having a memorandum to provide social housing and a clause that prevents them from selling such property;
4. Health Information and Quality Authority (HIQA) – AHBs involved in the provision of social housing for tenants with specific medical needs or disabilities come under HIQA to ensure that the property meets the required needs of the tenant.

HOMELESSNESS

B.45. The Department informed the Committee that it provided €109m for homeless services in 2017. Local Authorities are required to contribute to their emergency accommodation budgets by providing an additional amount of 10% of the funding they receive from the Department. Local Authorities often contribute more than the required 10% in additional funding.

B.46. Emergency accommodation refers to the use of family hubs, hostels, hotels, B&Bs and what are described as contingency beds during periods of cold weather. In total, 75% of the €115m budget for homeless services in 2017 was spent on emergency accommodation. €68m was spent on hotels and B&Bs while the operational cost of family hubs was €9.25m. There are currently 26 family hubs which provide 600 units of emergency accommodation. The remainder was spent on contingency expenses such as beds for periods of cold weather.

B.47. Members queried the effectiveness of the delivery of housing provisions including emergency accommodation by local authorities. The Department informed the Committee that the average price of keeping a family in a hotel for one year is €67,000. The annual cost for providing families with accommodation in a State owned family hub is €36,000. While the operational costs are cheaper, it was noted that family hubs require a commitment to upfront capital expenditure not required in other types of emergency accommodation.

TRAVELLER SPECIFIC ACCOMMODATION

B.48. The *Housing (Traveller Accommodation) Act 1998* requires all Local Authorities to design and implement 5-year rolling programmes to accelerate the provision of Traveller Specific Accommodation. The fourth round of programmes covered the period 2014-2018.

B.49. Members queried why the budgets for Traveller Specific Accommodation, which are required to be ring-fenced by Local Authorities, are often not spent in their entirety. €9m was allocated for Traveller Specific Accommodation in 2017 yet only €4.8m was drawn down. Similarly, in 2018 just €6.3m was spent of the €12m allocated for Traveller Specific Accommodation.

B.50. Members queried why funds allocated for Traveller Specific accommodation are not being drawn down by Local Authorities. The Department informed the Committee that since 2000 more than €350m has been spent on Traveller Specific Accommodation. It explained that there are complex reasons for delays in the provision of Traveller Specific Accommodation and cited issues with the planning process as one of them. An expert group has been set up by the Department to investigate the reasons for underspending in this area.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

- B.51.** The system for gathering information by the Department of Housing, Planning and Local Government in relation to housing provision is not satisfactory. The Committee recommends that the Department immediately improves the system to provide comprehensive information in respect of all housing provision and that this information is published on a monthly basis.
- B.52.** The spending of 27% of the housing budget in 2017 on housing supports such as HAP and RAS does not represent value for money. The Committee recommends that the Department reviews current policies to ensure that long-term value for the State is created in housing provision.
- B.53.** The Approved Housing Body Interim Regulatory Committee has increased the oversight of the sector that is within its remit. However, given that the code is voluntary and non-statutory, its powers are limited. The Committee recommends that statutory regulation for Approved Housing Bodies and their assets is established without delay to ensure standards, consistency and financial oversight of the State's investment in this sector.
- B.54.** Housing stock funded by the taxpayer should remain for use by the State. The Committee recommends that the Minister considers inserting legal provisions into Approved Housing Bodies' contracts to ensure that they cannot sell off property used for social housing after the capital loans have been repaid, even if the Approved Housing Body loses its charitable status.
- B.55.** The escalating need for and associated cost of providing emergency accommodation indicates the Department of Housing, Planning and Local Government's ineffectiveness in meeting housing needs. The Committee recommends that, where emergency accommodation is required, the Department ensures that it is suitable, of good quality and achieves the best value-for-money possible.

B.56. The continued underspend of budgets for Traveller Specific Accommodation programmes is a form of ineffective spending because it means the funds cannot be used for other housing programmes. The Committee recommends that the Department of Housing, Planning and Local Government investigates the reason for the continued underspend in this area and ensures that Local Authorities implement in full their Traveller Accommodation plans.

2. DEPARTMENT OF COMMUNICATIONS, CLIMATE ACTION AND ENVIRONMENT

Meeting Date: 6 December 2018

Principal Purpose of the Meeting:

- Vote 29 – Department of Communications, Climate Action and Environment Appropriation Account 2019;
- C&AG Report 2017 Chapter 8 – Measures relating to Cyber Security;
- C&AG Report 2017 Chapter 9 – Energy Efficiency National Fund;
- The Environment Fund 2017.

INTRODUCTION

C.1. The Committee met with the Department of Communications, Climate Action and Environment (the Department) on 6 December 2018 to discuss matters relating to Vote 29 – the Department of Communications, Climate Action and Environment. Discussion during this engagement also included the Environment Fund which is accounted for separately to Vote 29 but under the responsibility of the Department. Expenditure under the Environment fund in 2017 was €33m.

C.2. Gross expenditure for Vote 29 was €503m in 2017 which was distributed over 6 programme headings and administrative costs. The C&AG returned a clear audit opinion on the 2017 Appropriation Account for the Department.

C.3. Gross expenditure across Vote 29 in 2017 was approximately €32m less than what was provided for in the original estimate. The Department got approval from the Department of Public Expenditure and Reform (DPER) to carry over €6m in unspent capital funding to 2018. The balance of €26m was due for surrender to the Exchequer at the end of 2017.

C.4. This chapter deals with the following issues in relation to Vote 29:

1. Climate Action;
2. Energy Efficiency National Fund;
3. Landfill Sites and Remediation;
4. Inland Fisheries;
5. National Cyber Security Centre;
6. Broadcasting;
7. Non-compliant Procurement Processes.

C.5. Issues relating to the provision of broadband, including discussion of the National Broadband Plan (NBP) will be reported on separately in the next chapter.

CLIMATE ACTION

C.6. The 2020 EU Climate and Energy Package is a set of binding legislative provisions to ensure that the EU meets its climate and energy targets for the year 2020. It includes EU wide targets for reducing greenhouse gas emissions by 20% from 1990 levels, and a 20% increase in energy from renewable sources.

C.7. In correspondence received by the Committee, the Department stated that projections published by the Environmental Protection Agency (EPA) in May 2018 indicate that greenhouse gas emissions from sectors of the economy covered by Ireland's 2020 targets could be 0-1% below 2005 levels.

C.8. Members discussed the Department and the Government's programme for climate action. At the time of the meeting the State had achieved just 5% of its 2020 target for the reduction of carbon emissions.

C.9. The Department responded to questions regarding its performance on climate action stating that it was disappointed by its failure to meet the targets that were agreed to as part of the Paris Agreement.

C.10. The legislation for the 2020 targets allows EU Member States to meet their 2020 targets using unused emission credits from previous years or by buying credits from other Member States or on international markets. To date the State has spent €86.8m directly purchasing carbon credits and invested €33.8m in a number of European funds to achieve its carbon emission targets, giving a total cost of €120.6m spent to date.

C.11. Current projections indicate that the State will need to purchase additional emission credits in 2019 and 2020 to meet its targets. The Department explained that this is estimated to cost between €6m and €13m depending on the price and number of credits required.

C.12. In the same correspondence the Department explained that Ireland has a legally binding target of meeting 16% of energy demand through renewable energy. Figures from November 2017 indicated that Ireland would achieve between 12.7% and 13.9% of energy needs from renewable sources by 2020.

C.13. Similar to emissions targets, EU Member States can purchase credits from other Member States that meet their renewable energy targets through the statistical transfer mechanism. To date, Ireland has not purchased credits for renewable energy targets. Analysis performed a number of years ago by the Sustainable Energy Authority of Ireland estimated that statistical transfer costs could be between €65 and €130m. However, recent trades throughout Europe indicate that costs could now be much lower than this. The Department stressed that the final cost of purchasing credits would be unknown until 2021 when the deadline for renewable energy targets had passed and all credit transfers had been completed.

ENERGY EFFICIENCY NATIONAL FUND

C.14. The Energy Efficiency National Fund (EENF) was established in 2014 and is part of the Government's plan to improve energy efficiency by 20% between 2009 and 2020. The EENF was established to provide loans to private and public organisations in order to:

1. Support the delivery of energy efficiency improvement programmes and other energy efficiency measures; and
2. Promote the development of a market for energy efficiency improvement measures.

The total EENF fund was €73.8m, of which private funding contributed €38.8m. The Government committed €35m when the EENF was established using monies collected from the Carbon Revenue Levy which has since been abolished. The Carbon Revenue Levy was a levy that relevant electricity producers were required to pay for their carbon emissions.

C.15. The EENF was established as a qualifying investment fund (QIF) and is managed by external advisors.

- C.16.** The investment period for the EENF had been due to close in May 2017. It was envisaged that no new applications for funding would be received after this date but those that had been agreed would continue to be managed by the fund managers. The investment period was subsequently extended until May 2018. When the investment period closed the State had transferred €14m of its €35m commitment to successful EENF applicants.
- C.17.** When questioned by Members regarding the difference between the amounts allocated and the amount drawn down, the Department explained that the €14m refers to the amount drawn down from public funds. The commitments made by private investors to the QIF are confidential and the total spent by the fund is not available for publication for this reason.
- C.18.** Members expressed concern that, in the context of climate change and the State not achieving its targets regarding energy efficiency, a fund ring-fenced to help achieve climate action targets was not used to its full capacity. The Committee was informed that the remaining funds had been re-allocated to the Climate Action Fund and would still be used for the purpose of combating climate change.

LANDFILL SITES AND REMEDIATION

- C.19.** The Department informed the Committee that there are 4 landfill sites currently in operation in the State. These are operated through licensing agreements with private companies.
- C.20.** The Department is also responsible for the remediation of historical landfill sites which cost approximately €160m between 2003 and 2015. The table below shows the funding for these projects and the sites where the money was spent:

Table 4: Cost of Landfill Remediation between 2003 and 2015

| Local Authority | Subject | Amount Paid €000 |
|---|---------------------------------|-------------------------|
| Limerick City | Sallybank Meadows Wetlands | 24 |
| | Baggot Estate Wetlands | 75 |
| | Longpavement Wetlands | 52 |
| | Longpavement Remediation | 4,491 |
| Waterford County | Tramore Wetlands | 2,310 |
| | Tramore Landfill Remediation | 4,727 |
| Waterford City | Suir River Wetlands | 322 |
| | Kilbarry Landfill | 5,087 |
| Carlow County | Powerstown Landfill Remediation | 771 |
| | Ardristan | 780 |
| Wicklow County | Whitestown Remediation | 3,713 |
| | Castleruddery | 400 |
| Local Authorities | Waste Enforcement Grants | 83,930 |
| Department of Environment, Community and Local Government | Irish ISPAT | 52,443 |
| Total | | 159,125 |

C.21. Currently 22 historical landfill sites are being advanced for remediation and these are at various stages. Historical landfill sites are categorised from A, B or C depending on risks involved, with category A sites prioritised. There are 71 Category A sites, 123 are Category B sites and 204 are Category C sites.

C.22. Members addressed the urgency surrounding land remediation due to the environmental damage landfill sites could cause. The Department stated that the actions required are guaranteed funding.

C.23. Members questioned what the cost of landfill remediation would be to the taxpayer in the future. The Department explained that costs are largely associated with historical sites. The Department agreed that the cost of historical landfill is high but explained that the 4 remaining landfills are operated under statutory regulation to limit the financial and environmental costs that could arise when they close.

SILVERMINES AND AVOCA REMEDIATION PLANS

C.24. Members raised questions about the historical landfill sites at Silvermines and Avoca because no expenditure associated with either of these landfill sites was recorded in the Department's 2017 accounts.

C.25. The Committee was informed that to date €11m has been spent on rehabilitation works at Silvermines. The Department anticipates that an additional €10m will be needed to finish the remediation of this particular site and that remediation work will recommence in 2019.

C.26. Members enquired about the total cost of historical landfill remediation and specifically asked for the cost of the remediation project at Avoca. The Committee was informed that this project had cost €50m to date.

INLAND FISHERIES

C.27. In 2017 the Department spent €30m under the Inland Fisheries Programme which mainly took the form of grant support for Inland Fisheries Ireland. When questioned by Members on what the grants fund, the Department explained that the majority of the grants were spent on staff pay, pension costs and consultancy work. €3m was also earmarked for capital works under the national strategy for angling development.

C.28. Inland Fisheries Ireland is a non-commercial body and Members queried its other forms of income outside of State grants. The Department informed the Committee that Inland Fisheries Ireland generated approximately €3m from permits and licenses in 2017. The breakdown of income received from these activities is detailed in the table below:

Table 5: Breakdown of income generated by Inland Fisheries Ireland 2017

| Income Type | 2017 €000 |
|--------------------------------|--------------|
| Licence Income | 626 |
| Contract Income | 552 |
| Permit Income | 547 |
| Fish Farm Income | 300 |
| Fishery Rates | 235 |
| Profit on Sale of Fixed Assets | 234 |
| FAS | 203 |
| Salmon Conservation | 188 |
| Rural Recreational Fund | 98 |
| Fines & Forfeitures | 67 |
| Miscellaneous | 40 |
| Total | 3,091 |

C.29. The Committee was informed that the income generated by Inland Fisheries Ireland had been in overall decline regularly since 2011. Details of annual income from 2011-2017 are shown in the table below:

Table 6: Inland Fisheries Ireland Resource Income 2011-2017

| 2011 €000 | 2012 €000 | 2013 €000 | 2014 €000 | 2015 €000 | 2016 €000 | 2017 €000 |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 4,994 | 5,225 | 4,574 | 4,178 | 2,955 | 2,661 | 3,091 |

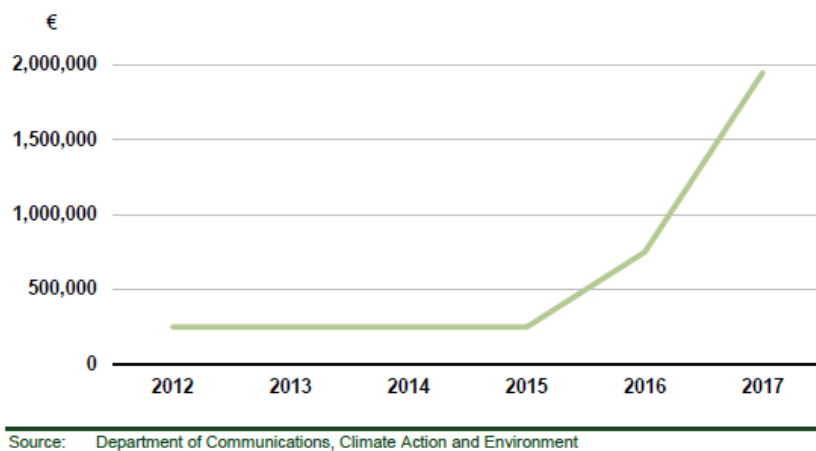
C.30. The table shows that there was an increase in income from €2.67m in 2016 to €3.09m in 2017 which is a reverse in trend for the years previous. This was attributed to an exceptional item in the form of a grant received from the Department of Rural and Community Development under the Rural Recreation Fund that amounted to €334,000. This amount had been ring-fenced for fisheries development.

NATIONAL CYBER SECURITY CENTRE

C.31. The Department is responsible for the National Cyber Security Centre which was established in 2011. Cyber security refers to the range of measures designed to protect information and communications technology (ICT) systems and to ensure the confidentiality, integrity and availability of data services.

C.32. In 2011 the National Cyber Security Centre (NCSC) was allocated funding of €800,000. Members queried the lack of clarity around the financial costs of running the NCSC because costs were significantly less than anticipated during the first four years. The cyber security function is not recorded separately in the appropriation accounts. The C&AG drew attention to the fact that the Department does not routinely compile or publish expenditure relating to the NCSC. The budget allocation of the NCSC is displayed in the graphic below.

Graphic 2: National Cyber Security Centre Budget Allocation 2012 to 2017



C.33. Actual expenditure for the NCSC is highlighted in the table below but excludes pay related expenditure which is accounted for separately in the Department’s staff costs.

Table 7: Annual Expenditure of the National Cyber Security Centre excl Pay 2012-2017

| Year | Expenditure |
|--------------|----------------------|
| 2012 | €195,138.80 |
| 2013 | €210,999.62 |
| 2014 | €203,314.79 |
| 2015 | €265,743.22 |
| 2016 | €496,986.26 |
| 2017 | €1,124,879.20 |
| Total | €2,497,061.89 |

C.34. Members noted that there was a substantial increase in the funding and expenditure of the NCSC in the years 2016 and 2017. In 2017 the C&AG recommended that the Department disclose separately all activities relating to the NCSC in its annual budget estimate and appropriation account. The Accounting Officer of the Department accepted this recommendation. The Department explained that it aimed to record the NCSC's activities separately in either the 2019 or 2020 estimate.

NON-COMPLIANT PROCUREMENT CONTRACTS

C.35. The C&AG report highlighted that in 2017 the Department failed to comply with procurement rules for 13 contracts that had a total combined value of €2.3m. This is a significant increase from 2016 when 3 contracts, worth €265,450 did not comply with procurement rules.

C.36. When questioned by Members on the reasons for non-compliance with procurement rules, the Department explained that several of the contracts were related to existing software licenses in use by the Department that were due to expire. Others are agreements for specialist services that could not be procured elsewhere. The Department conceded that its performance in this area in 2017 had been unsatisfactory and indicated that in 2018 the number of non-compliant contracts had been reduced to 3 contracts with a combined value of €257,000.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

C.37. The failure of the Department of Communications, Climate Action and Environment to implement actions to reach agreed carbon emission targets by 2020 is unsatisfactory. While the potential cost to the State is unknown, current evidence indicates that costs could be substantial. The Committee recommends that the effectiveness of the implementation of current policies is reviewed and that further actions are considered to prevent the need to purchase credits for failing to reach agreed carbon emission targets.

C.38. The failure of the Department of Communications, Climate Action and Environment to implement actions to reach agreed renewable energy targets by 2020 is unsatisfactory. While the potential cost to the State is unknown, current evidence indicates that costs could be substantial. The Committee recommends that the effectiveness of the implementation of current policies is reviewed and that further actions are considered to prevent the need to obtain credits through the statistical transfer mechanism for failing to reach renewable energy targets.

C.39. The underspending of the Energy Efficiency National Fund represents ineffective expenditure by the Department of Communications, Climate Action and Environment, especially as the State is failing to reach its targets for improved energy efficiency. The Committee recommends that, in relation to initiatives such as the Energy Efficiency National Fund, the Department works with the relevant stakeholders to increase awareness of available funding and promote take-up of such initiatives.

C.40. There is a need for greater clarity in relation to the finances of the National Cyber Security Centre which is funded directly by the Department of Communications, Climate Action and Environment. The Committee recommends that costs associated with the National Cyber Security Centre are recorded separately in the Department of Communications, Climate Action and Environment's estimates and accounts by end 2020, at the latest, and as indicated by the Department.

C.41. The increase in the number of contracts entered into by the Department of Communications, Climate Action and Environment between 2016 and 2017 that did not comply with procurement rules is unacceptable. The Committee recommends that in future all steps are taken to ensure that all Departmental contracts meet procurement requirements and that appropriate and timely tender planning takes place for the retendering of contracts that are due to expire.

3. MATTERS RELATING TO THE PROVISION OF BROADBAND

Meeting Dates: 6 December 2018
14 February 2019
28 March 2019

Principal Purpose of the Meeting:

- Matters relating to the national provision of broadband.

INTRODUCTION

D.1. The Committee met with the Department of Communications, Climate Action and Environment (the Department) twice between December 2018 and March 2019. On 6 December 2018 discussion focused on matters relating to Vote 29 – the Department of Communications, Climate Action and Environment. The Committee met with the Department again on the 28 March 2019 to continue its discussion regarding the State provision of broadband as a topic warranting further scrutiny.

D.2. As part of its consideration the Committee also met with a number of Broadband providers and industry representatives on 14 February 2019 (see Table 8). These provided information regarding their experiences as providers of broadband in Ireland and their involvement in the State provision of Broadband. This helped to inform the Committee’s scrutiny of broadband issues.

Table 8: List of Committee meetings regarding the National Provision of Broadband

| Date | Witnesses |
|------------------|---|
| 6 December 2018 | Department of Communications, Climate Action and Environment |
| 14 February 2019 | <ul style="list-style-type: none"> • BT Communications • Eir • Regional Internet Service Providers Association • Imagine Communications Group • enet |
| 28 March 2019 | Department of Communications, Climate Action and Environment |

D.3. Discussion in relation to broadband focused on:

- Metropolitan Area Networks (MANs); and
- The National Broadband Plan (NBP).

METROPOLITAN AREA NETWORKS

- D.4.** A deficit in broadband infrastructure in Ireland was highlighted as far back as 1998. Two reports *Broadband Telecommunications Investment in Ireland 1998* and *Competitiveness Council - A Key Factor in Electronic Commerce and Competitiveness 1998* concluded that this deficit was impacting economic development in the regions. Government intervention was deemed necessary to aid regional development and the Metropolitan Area Networks (MANs) were developed to address the issue.
- D.5.** MANs are publically owned networks of ducting and fibre optic cable laid in a ring formation in a metropolitan area. They consist of commercial and public building “co-location centres” where service providers locate their telecommunications network and access the network. The MANs are operated on behalf of the Department under a concession agreement with the company enet. Concession agreements are partnerships between the public sector and mostly private companies where the private company operates, maintains and develops State infrastructure. Concession contracts are separate to service contracts as concession contracts allow the operator to obtain payments for providing the service it operates.
- D.6.** The Department informed the Committee that the MANs were State funded and remain in State ownership. The development of the MANs was co-financed by Central Government, Local Authorities and the European Union (EU). They were established in two phases. Phase 1 was for 28 MANs and Phase 2 was for 60 MANs. There are currently 88 MANs spread across 94 towns and 85 are confirmed as in use or ‘lit’.
- D.7.** Members questioned whether the MANs were subject to Cost-Benefit Analysis (CBA) and the Department confirmed that a CBA was carried out on the proposed MANs in 2002 by Peter Bacon and Associates and was subsequently published. The Committee was also informed that a value-for-money review was undertaken in 2007 and that the C&AG audited the effectiveness of the MANs in 2008.

MANs CONCESSION CONTRACTS AND EXTENSIONS

- D.8.** The MANs concessionary agreements with enet were initiated at different times. Following an open tender process enet was appointed as the Management Service Entity (MSE) for Phase 1 of the MANs in July 2004. This contract was to last 15 years. A separate 15 year concession agreement was put out to tender for Phase 2 in July 2009 which was also awarded to enet.
- D.9.** The contracts for Phase 1 and 2 were due to expire in 2020 and 2024 respectively. In 2017 both concessionary agreements were amalgamated into one concessionary agreement that was extended, without retendering, until 2030.
- D.10.** The Committee was informed during its engagement with telecommunication companies that, had the MANs concessionary agreement been re-tendered, there would have been interest from other providers in submitting a tender.
- D.11.** Members sought clarification from the Department on why the agreements were extended without retendering. Members also queried why the concessionary agreements with enet were extended before they were due to expire, given that there was a significant amount of time left on both.
- D.12.** The Department explained that it carried out a review in 2014 to inform the future policy direction in relation to the MANs. It explained that both original concessionary contracts contained provisions for them to be extended. It informed the Committee that a detailed evaluation had been undertaken internally and that an independent evaluation had been carried out externally by Norcontel, an ICT consultancy firm.
- D.13.** The Department informed the Committee that the Norcontel analysis had recommended the extension of the concession contracts as the preferred option in financial terms and market terms. The recommendation was presented to the Minister who concurred with it.
- D.14.** When questioned by Members of the Committee regarding the transparency of the decision to extend the concessionary agreements of the MANs, the Department conceded that it would have been beneficial to have issued a press release after the decision had been made, to provide clarity to the wider stakeholder group.

- D.15.** Members queried whether a new CBA had been carried out before the extension of the MANs concession contracts. The Department explained that it had not undertaken a new CBA but that a detailed retrospective review had been undertaken to determine the effectiveness of the existing Management Service Entity and its operation of the MANs.
- D.16.** The Committee queried the benefits associated with extending the MANs concessionary contracts rather than putting them out for re-tender. The Department informed the Committee that it had secured a minimum of approximately €21-22m in cost savings between 2020 and 2030 as a result. The Department explained that, as part of the renewed concessionary agreement with enet, it no longer pays an annual management fee of €1.2m that had been part of the original Phase II concessionary agreement. However, the Department confirmed that it does pay vouched maintenance costs for the MANs.
- D.17.** The Department also informed the Committee that there had been an additional €31m investment in upgrading the MANs' infrastructure and the MANs' network had been extended by approximately 30%. enet provided the investment and completed the extension. Finally, enet informed the Committee that it had made payments to the Department of more than €8.8m to date. The Department informed the Committee that the MANs had been built as a policy response to market failure and it had never been anticipated that there would be a significant financial return to the State.
- D.18.** Members questioned why enet would invest in the MANs if they are a State asset. The Department explained that enet see the value in investing in the MANs as it has until 2030 to recoup its investment. There is also a stipulation in the concession contract that 10% of gross revenue of the companies must be invested in the network every year.
- D.19.** Members queried how the Department ensures that 10% of gross revenue is re-invested in the network each year. The Department explained that audits are performed internally by the Department and that an annual report is produced every year.
- D.20.** Members questioned the timing of the extension of the concession agreements to enet in March 2017. The Committee noted that 78% of enet was sold to the Irish Infrastructure Fund (IIF) 3 months later. The remaining 22% of enet was purchased by the IIF in 2018.

OVERSIGHT OF THE MANs

- D.21.** The Committee was informed that oversight of the operation of the MANs is undertaken by a liaison committee comprising enet, as the Management Services Entity, and the Department. The liaison committee meets on a quarterly basis. Members queried how oversight could be performed by this committee if enet is a member. The Department explained that the purpose of the liaison committee is to determine whether enet is compliant with the requirements of the project and meeting the key performance indicators. The liaison committee does not perform regulatory oversight of the operation of the MANs.
- D.22.** Members questioned whether the liaison committee could provide the level of independent oversight necessary for determining if the terms of the concessionary agreement are being met.
- D.23.** Members referred to the assumption in the public domain that the MANs were regulated by the Commission for Communications Regulation (ComReg), the statutory body responsible for regulation in the telecommunications industry. The Department informed the Committee that this was not the case.
- D.24.** Members questioned why ComReg is not involved in the regulation of the MANs. The Department informed the Committee that in order to be regulated by ComReg a company must have significant market power (SMP). The MANs do not meet this criterion. Another factor is that ComReg primarily regulates licensed commercial operators within the industry which the MANs are not. enet later indicated to the Committee that it is normal for services such as the operation of the MANs not to be regulated and that even amongst the key retail operators only certain services would be regulated depending on the market power of these services.
- D.25.** The Committee heard from BT Telecommunications (BT) that it believes that ComReg should be involved in the regulation of the MANs. BT informed the Committee that it had submitted complaints to the Department regarding pricing and the level of transparency in relation to the operation of the MANs. In its complaint BT referred to the apparent lack of separation between enet, as the Management Services Entity, and its subsidiary companies, which access the MANs. These matters were referred to in the Analysys Mason review that was commissioned following the receipt of several complaints in

relation to the operation of the MANs. Analysys Mason was tasked with reviewing whether the MANs were being operated in compliance with the Code of Practice in the MANs concession agreements and on a transparent and non-discriminatory basis. Its report was published in March 2019, the day before the Department appeared before the PAC to discuss this issue.

D.26. The Department acknowledged that it had received a small number of complaints regarding these issues but that it did not consider these to be significant given that more than 70 operators use the MANs.

D.27. In 2015 enet created enet Telecommunications Network Limited (ETNL). The purpose of the new company was to operate enet's non-MANs infrastructure. ETNL provides wholesale products and telecommunications services using its own infrastructure and in some cases it combines these services with wholesale inputs it buys from enet.

D.28. BT informed the Committee that it purchases commercial services from both enet and ETNL. However, it only receives a bill from one company for the services it purchases from both. enet later informed the Committee that it sought agreement from the Department to establish ETNL and for the relationship that would then exist between enet and ETNL, including discount arrangements. On the subject of the billing system, enet explained that the majority of its service users prefer the simplicity of a single bill and that this arrangement was consented to by the Department. enet and ETNL produce separate financial accounts. Members queried whether there was a need to separate the billing arrangements between enet and ETNL in order to provide greater clarity to service users.

D.29. While the establishment and current relationship between enet and ETNL was approved by the Department, the Analysys Mason report highlighted changes to be made to:

- Improve the transparency of pricing;
- Ensure non-discrimination between ETNL and other Internet Service Providers (ISP);
- Increase enet's separation from ETNL; and
- Encourage further take-up on the MANs.

- D.30.** The Analysys Mason review presented 4 possible options to the Department for achieving the changes listed above. The review also recommended a preferred option that was proportionate to achieve the changes necessary. This focussed on improving processes and procedures and recommended that further checks be carried out to ensure that the conditions of the concession agreement were being met.
- D.31.** For clarification, Analysys Mason did not find that companies were being treated unequally. The review found that enhanced reporting was required to demonstrate that enet were meeting the requirements of the contract.
- D.32.** Members noted that the Analysys Mason report also recommended that the Department reassesses the operation of the MANs, and potentially reconsiders all 4 options presented in the report again, after two years.
- D.33.** The Committee was also informed that neither enet nor ETNL act as a retail service provider or use the MANs for this purpose. However, the IIF which owns enet, own a retail business called AirSpeed Telecom (AirSpeed) which is separate to enet and ETNL. AirSpeed is a commercial provider that purchases services from the MANs. Members questioned whether it is appropriate for the IIF to have a retail subsidiary that purchases services from the MANs. The Department explained that as long as enet sells the MANs service on an equal basis, which is a condition of the concession agreement, it can have separate retail subsidiaries which purchase MANs services.
- D.34.** During its engagement with the Committee, BT also expressed concern that pricing for the MANs, which had been published online since 2004, had not changed downwards in the past 15 years. It explained that this was unusual in the telecommunications industry.
- D.35.** enet informed the Committee that the figures published were the maximum that it could charge telecommunications providers for using the MANs. It explained that the prices had reduced over time. The Department indicated that the effective prices had dropped by 50%. enet also explained that the maximum prices were more than what the majority of market providers were willing to pay. It explained that as of February 2019 it has published maximum pricing that is closer to the average price that its service users pay.

D.36. The Committee was informed that the Analysys Mason report had made 13 recommendations regarding the MANs and 11 of these had been implemented. The Department informed the Committee that it had asked ComReg to do some work regarding the remaining 2 recommendations and that this was expected to be completed by Q3 2019. These remaining recommendations state that enet should make a range of minor improvements to its external communications practices including those with service providers, and that the Department works with enet to consider developing discount arrangements for products on specific MANs where uptake is low. The Department stated that it is its responsibility to ensure these recommendations are implemented.

THE NATIONAL BROADBAND PLAN

D.37. High Speed broadband is currently available to 1.7m premises or 75% of all premises in the State. The NBP is a Government initiative to ensure that the remaining 25% of premises in Ireland have the capability to receive high speed broadband. Originally 757,000 were included in the NBP as they did not receive broadband from commercial operators. However, changes to the NBP during the tendering process led to the number falling to 542,000 premises.

D.38. As of 28 March 2019, the total expenditure on the NBP since 2013 was €25.4m. The Department informed the Committee that the majority of the spend to date had been on consultancy fees. The Committee was informed that the value-for-money requirement of the NBP was governed by the public procurement process but consultancy fees had risen since 2014.

ORIGINS OF THE NATIONAL BROADBAND PLAN

D.39. The NBP was issued for tender in December 2015. However, the plan has undergone what Members considered to be significant changes since it was first explored and these changes have influenced the procurement process.

D.40. The Department informed the Committee that the original plan was of different scope to the NBP in its current form. Announced in 2014, the original scheme was to provide fibre backhaul to approximately 1,100 primary villages in rural Ireland under the assumption that commercial broadband providers would subsequently provide services from the fibre

network. In consultation with the market, it was determined that this was unlikely and that the scheme was not “fit for purpose”. The NBP was then re-designed to provide direct broadband connections to premises in rural Ireland.

D.41. Following the decision to change the scope of the plan, the tender for the NBP was for the provision of high-speed broadband to approximately 757,000 premises that were deemed not commercially viable by the telecommunications sector. These premises are based in what is known as *the intervention zone*.

D.42. However, in April 2017, following a proposal from Eir, the Department entered into an agreement with the company to provide broadband services to 300,000 premises in the intervention zone. A further 85,000 have since been added to this scheme. The Department informed the Committee that it was not in a position to decline the Eir proposal under EU State Aid rules. The Department explained that the State can only interfere where there is market failure and no commercial operator is prepared to provide a necessary service. The proposal from Eir to provide broadband services to an additional 300,000 premises met all necessary criteria and was subsequently approved. 85,000 premises were subsequently added to the NBP at approximately the same time.

D.43. Committee members questioned whether the 300,000 premises removed from the intervention zone had been the most commercially viable and whether their subsequent removal had a negative effect on the procurement process as the most attractive premises for companies planning to tender had been removed.

D.44. The Department stated that it would be a reasonable conclusion to draw that the chosen 300,000 premises were more attractive as they were effectively on spurs from other towns and villages. This would make it easier to provide them with broadband services. However, it couldn't definitively state that the change in the number of premises had a detrimental effect on the tender's attractiveness to potential bidders.

D.45. During its engagement with the PAC, Eir informed the Committee that it had faced a decision when its fibre-to-the-cabinet investment programme, which provided high-speed broadband to 1.6m premises in suburban and urban areas, was concluding. Having developed a team for this project, its choice was to either continue to invest in broadband services or wait for the NBP to conclude before restarting its investments. The decision was made to continue its investment in broadband and the 300,000 premises chosen

were the most commercially viable premises that Eir could provide with broadband services within its own €250m budget.

PROCUREMENT PROCESS OF THE NATIONAL BROADBAND PLAN

D.46. The procurement process for the NBP was officially launched on 22 December 2015. Five bidders submitted in March 2016 and of these, three bidders qualified. In July 2017 an invitation was issued to the three qualifying bidders to partake in dialogue and to submit detailed solutions. Two bidders submitted detailed solutions in September 2017 and a further invitation issued to both to submit refined detailed solutions. Only one bidder submitted a refined detail solution in June – August 2018 and the final tender was submitted on 18 September 2018. The assessment of the final tender was on-going at the time of the Committee’s meeting with the Department on 28 March 2019.

D.47. Members expressed concern that there was only one tender left in the procurement process. During the course of its engagements on the matter, the Committee heard from both the Department and a number of broadband providers that the nature and requirements of the procurement process had been a factor in companies deciding either not to tender or to exit the tendering process at a later stage. The Department explained that it would have preferred to have more than one bidder at the end of the procurement process but that it was not an unusual situation for large infrastructure projects. It explained that there were national and international examples and cited the UK’s equivalent of the NBP as being a similar project that resulted in one tender at the conclusion of the procurement process.

D.48. During its meeting with the Committee, the Department stressed that it stood over the procurement process that was followed as it had to protect taxpayers’ money and ensure that the successful bidder could deliver the 25-year contract. It explained that the process was run as a competitive dialogue process which was provided for in the Office of Government Procurement guidelines. The timeline for the changes in the number of premises included in the NBP since the tender process was launched is detailed in the table below:

Table 9: Timeline of the changes in the number of premises covered by the National Broadband Plan

| Date | Action | No. of Premises |
|----------------|--|-----------------|
| December- 2015 | Launch of the National Broadband Plan tender process | 757,000 |
| April-2017 | Premises removed from <i>the Intervention Zone</i> following an agreement between Eir and the Department | -300,000 |
| April - 2017 | New premises added to the NBP | 85,000 |
| May-2019 | Preferred bidder status awarded by the Department to Granahan McCourt (Final number) | 542,000 |

Table created by the Secretariat using information provided by the Department

D.49. On the question of competitiveness the Department explained that the remaining tender would still be subject to the same analysis regardless of the number of submissions and that a number of scenarios, including the possibility of not proceeding, would be examined before the decision was made regarding the recommendation for the appointment of a preferred bidder. The Department explained that its preferred course of action was to provide Cabinet with a clear recommendation on the appointment of a preferred bidder and that all implications, including the actual cost of the project, would inform the decision.

D.50. The Department also stated that until a contract was issued the procurement process was not complete. Ultimately the decision to issue the contract was a matter for Government but the Department is responsible for performing due diligence on all options available.

D.51. Following the completion of the evaluation by the Department, the Government approved the appointment of Granahan McCourt as “preferred bidder” on 7 May 2019. Granahan McCourt previously owned enet, the company that operates the MANs. The recommendation of a preferred bidder was a significant step in the procurement process.

D.52. The Committee notes that there have been several changes to the consortium awarded the status of preferred bidder status. The table below shows participant companies in the Granahan McCourt consortium and how this has changed since March 2016:

Table 10: Participants in the Granahan McCourt Consortium Bid 2016-2018

| March-2016 | September-2017 | September-2018 |
|--------------------|------------------|------------------|
| Granahan McCourt | Granahan McCourt | Granahan McCourt |
| 3i Investments Plc | John Laing | Enet |
| John Laing | SSE | Kelly Group |
| Enet | Enet | Actavo |
| Northern Powergrid | Kelly Group | |
| Kelly Group | | |

Table created by the Secretariat using information provided by the Department

D.53. Members questioned whether companies added to the membership of the consortium are subjected to a pre-qualification test during the tendering process. The Department confirmed that all members of the consortium went through the pre-qualification test to ensure that the technical, commercial and financial capacities of the companies were there.

D.54. On 7 May 2019, the Government also put into the public domain a number of documents related to the National Broadband Plan. Included in these were a letter from the Secretary General of DPER, Mr Robert Watt to the Secretary General of the Department of Communications, Climate Action and Environment dated 16 April 2019 and a Draft Memo from DPER for the Government on the National Broadband Plan dated 7 May 2019.

D.55. In the letter of 16 April 2019, the Secretary General of DPER highlighted a number of concerns in relation to the proposed contract for the National Broadband Plan. These were summarised in DPER's Draft Memo for Government as being related to:

- Cost and affordability;
- Impact on the NDP and on projects forgone as a result;
- Value for money and, specifically, uncertain benefits;
- Unprecedented risk for the Exchequer; and
- Compatibility with the spatial objectives of Project Ireland 2040.

D.56. The Draft Memo also put forward an alternative approach with strong deliverables in the short-medium term in the region of €1billion, focussing on completion of the infrastructure backbone.

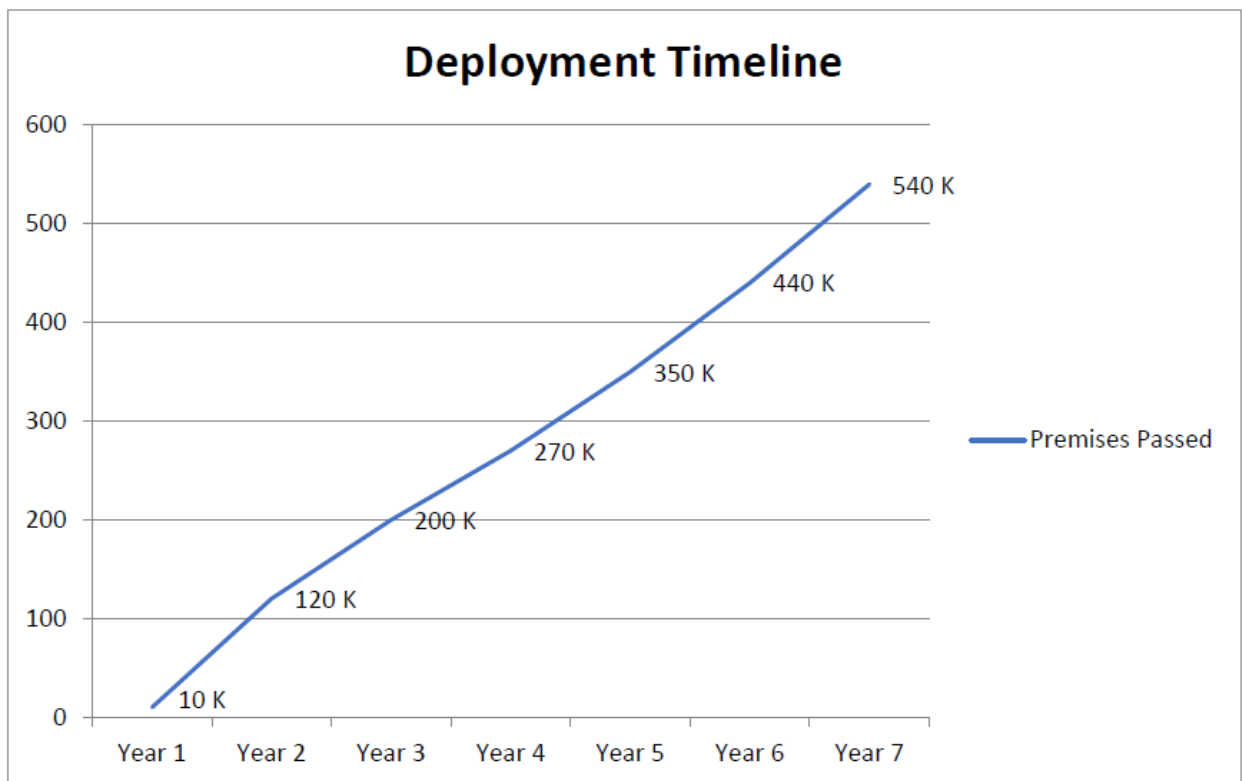
ESCALATING COSTS OF THE NATIONAL BROADBAND PLAN

- D.57.** Indicative figures in 2014 for the provision of rural broadband were originally €355-512m. This figure referred to the original scheme to provide broadband capability to 1,100 primary villages. An official estimate was not published. Members questioned why an estimate was not published and whether that indicated that the Department was unaware of the potential final costs when the NBP went out to tender.
- D.58.** The Department indicated that it had estimated the costs but that it did not consider it prudent to publish costs at the time as it may have affected the level of competitiveness in the procurement process. When questioned on the final figure for the NBP, the Department confirmed that it had not received the final evaluation and as such was not in a position to comment on the final figure.
- D.59.** The Department informed the Committee that a CBA was carried out and explained that it had been updated on a number of occasions due to the changing nature of the National Broadband Plan.
- D.60.** Members questioned whether the Department could guarantee that the NBP would be cost efficient as the estimates being reported were significantly different to the indicative figures from 2015. The Department explained that before it submitted a recommendation to the Minister or the Government, it had to set out its assessment of how the tender represented value for money. It informed the Committee that a range of obligations were to be inserted in the awarded contract, that there would be post-contract governance and the costs would be regulated by ComReg.
- D.61.** Members sought clarification on who was accountable for the costs and completion of the NBP. The Department informed the Committee that the procurement process had been run entirely by the Department and that responsibility for the project, including final costs, rests with it. The Secretary General indicated that, as Accounting Officer for the Department, he would be held to account for the outcome of the project.
- D.62.** The Committee noted that a reduction in the number of premises in the *intervention zone* could occur if a commercial operator approaches the Department with a proposal to provide commercial broadband services to premises that are part of the *intervention*

zone. Under EU state-aid rules, the State would not be in a position to decline a proposal that meets all the necessary criteria.

D.63. The NBP will take 7 years to pass all premises in the *intervention zone* for broadband. Premises that have been passed for broadband mean that they have the capacity for high speed broadband to be connected to them. However, the Committee also noted that it will still be the decision of commercial operators to provide broadband to those premises. The deployment timeline is detailed in the graph below:

Graphic 3: Deployment timeline of the National Broadband Plan



D.64. Members raised concerns regarding the ownership structure of the broadband network that will be developed as part of the NBP. The preferred bidder has incorporated a new Irish registered company which will be known as National Broadband Ireland (NBI) to deliver the NBP. NBI will be supported by a number of international sub-contractors. The contract to NBI will be to build, operate and maintain the network and services over a 25 year period, with a commitment to provide services for a further 10 years. NBI will own the new infrastructure that it builds for the NBP. However, the *Delivering National Broadband Plan* document states that only a small amount of infrastructure used for the NBP will be new infrastructure.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

- D.65.** In order to strengthen the oversight of the operation of the Metropolitan Area Networks, there should be no further delay to the implementation of the 2 outstanding recommendations from the Analysys Mason *Review of Pricing and Access arrangements for the MANs*. These relate to enet's external communications and the development of discounting arrangements where uptake of MANs services is low. The Committee recommends that the 2 outstanding recommendations of the Analysys Mason report be implemented by the Department of Communications, Climate Action and Environment, in consultation with ComReg, as specified by the end of Quarter 3, 2019.
- D.66.** The Analysys Mason Review of Pricing and Access arrangements for the operation of the MANs recommended that the 4 options it presented in 2017 should be reconsidered after a period of 2 years following reassessment of the MANs. The Committee recommends that the Department of Communications, Climate Action and Environment reassesses the operation of the MANs and reconsiders each of the options presented in the Analysys Mason review by the end of 2019.
- D.67.** There was a lack of transparency regarding the decision to extend the concessionary contracts for the operation of the Metropolitan Area Networks. The Committee recommends that during future concessionary contract discussions, the Department of Communications, Climate Action and Environment keeps all stakeholders informed in an appropriate manner to ensure a competitive situation exists in the interest of value for money for citizens, and releases details of the new arrangements as soon as is practical after the decision is made.
- D.68.** It is unacceptable that significant changes resulting in a major escalation of estimated costs for the National Broadband Plan were made without a new Cost-Benefit Analysis being carried out. The Committee recommends that a new Cost-Benefit Analysis is performed before the final contract is signed to ensure that the full costs, including implementation, are known.

- D.69.** The procurement process for the National Broadband Plan may have partly deterred parties interested in tendering for the project from doing so. The Committee recommends that a review of the procurement process for the National Broadband Plan is undertaken by the Department of Public Expenditure and Reform to inform future procurement processes and ensure maximum competition.
- D.70.** The changes in the National Broadband Plan requirements between the start of 2015 and when the project actively went out to tender meant the original cost projections became irrelevant. A new Cost-Benefit Analysis should have been completed to reflect these changes. The Committee recommends that in future, if significant changes are made to the project's objectives, the Department of Communications, Climate Action and Environment produces a fully revised project plan including a new Cost-Benefit Analysis and that this be submitted to the Department of Public Expenditure and Reform.
- D.71.** The potential for a further reduction in the number of premises in the *intervention zone* of the National Broadband Plan still exists. The Committee recommends that the Department of Communications, Climate Action and Environment seeks confirmation that the current plan meets and will continue to meet EU State-Aid rules and makes any changes necessary to avoid future increases in cost.
- D.72.** It is not clear how much of the broadband network in the National Broadband Plan will be owned by the successful bidder. The Committee recommends that the Department of Communications, Climate Action and Environment clarifies what portion of the network developed for the National Broadband Plan will be owned by the successful bidder when the contract has expired. The Committee also recommends that the Department ensures that the company awarded the contract is registered and tax compliant in an EU member state.

4. DEPARTMENT OF EDUCATION AND SKILLS

Meeting Date: 13 December 2018

Principal Purpose of the Meeting:

- C&AG Special Report 98 – Provision of School Transport

INTRODUCTION

- E.1.** The Committee met with the Department of Education and Skills (DES), the Department of Transport, Tourism and Sport (DTTS) and Bus Éireann to discuss matters relating to the provision of school transport. School transport was the subject of the *C&AG Special Report 98* based on figures from 2015.
- E.2.** The purpose of the school transport scheme is to support the transport of children who live in remote areas to school. Primary school children are eligible to avail of school transport services if they live not less than 3.2km from their nearest suitable school. Post-primary children are eligible for school transport after a minimum distance of 4.8km.
- E.3.** In 2015, the provision of school transport cost the DES €173m. This rose to approximately €190m in 2017. In 2015, €149m or 86% of the total amount spent was accounted for by payments to Bus Éireann. The remaining €24m or 14% was used for various grants such as special needs escorts and transport grants.
- E.4.** 89,000 pupils availed of school transport provision in 2015. This represented 10% of enrolled pupils nationally. 85,000 were carried on the school transport bus fleet, 3,000 were carried by taxi and the remaining 1,000 were carried on scheduled bus and rail services.
- E.5.** In 2015 Bus Éireann collected approximately €14m in fees from fare-paying students. This amounted to 8% of the total cost of the scheme.

AGREEMENT WITH BUS ÉIREANN

- E.6.** Bus Éireann has delivered the school transport scheme for over 50 years and in 2015 the *C&AG Special Report 98* reported that the most recent arrangement to provide school transport between the DES and Bus Éireann was from 1975.
- E.7.** The C&AG report found that the accounting practices in place in relation to the school transport scheme were inadequate considering the significant costs involved. It explained that the arrangements were largely focused on the recovery of costs by Bus Éireann and key performance indicators and other metrics that would allow the DES to determine value-for-money were not evident.
- E.8.** The Committee was informed that the arrangement which began in 1975 was strongly focused on cost recovery by Bus Éireann. An annual lump sum, referred to as a transport management charge, is paid by the DES to cover Bus Éireann's indirect and unspecified costs. This is capped at 13% of direct costs.
- E.9.** However, despite the cap of 13%, Bus Éireann was paid more than the cost of running the school transport scheme. Overpayment occurred in the four years to 2014 resulting in Bus Éireann having an accumulated surplus of €11.2m by the end of 2015. The table below shows the surplus closing balance of the transport management charge from 2011 – 2015:

Table 11: Accumulated Surplus of the Transport Management Charge 2011-2015

| Year | Amount €000 |
|------|-------------|
| 2011 | 8,195 |
| 2012 | 9,763 |
| 2013 | 11,733 |
| 2014 | 11,999 |
| 2015 | 11,199 |

Table created by the Secretariat with information provided by the C&AG

- E.10.** In its opening statement, the DES highlighted that it generally agreed with the recommendations in the C&AG's special report and that it continues to strengthen the governance framework of the school transport scheme. A new service level agreement was put in place between the DES and Bus Éireann for the 2017/18 school year. This was under review and due to be revised in mid-2019. In addition, the DES stated that steps were being taken to reduce the funds left from the accumulated surplus and that this should be eliminated by the end of 2018. Bus Éireann confirmed that this was the case.
- E.11.** Over 90% of school bus routes are subcontracted to private contractors and 83% of the cost of the scheme is spent on payments to private contractors. 20% of the sub-contracted routes are tendered on an annual basis in compliance with EU guidelines on procurement. Bus Éireann operates a policy of tendering each sub-contracted route once every five years. According to the C&AG report, Bus Éireann is fully compliant with all public procurement standards.
- E.12.** Members queried the fact that there is only one service provider for school transport provision in the country and questioned whether value for money was being obtained. Committee members also raised questions about the effectiveness of Bus Éireann in operating the service given that the majority of routes are subcontracted to private companies. Members queried whether better value could be achieved if the DES awarded contracts to those private companies directly.
- E.13.** Members also queried whether the level of competition amongst private companies in particular areas made the provision of services in those areas more cost effective. Bus Éireann explained that all sub-contracted routes went through a process called best and final offer which was compliant with procurement guidelines.
- E.14.** The DES explained that Bus Éireann's transport management expertise is one of the main reasons for the long-standing relationship. The DES is aware that Bus Éireann does not operate the majority of routes but stated that it manages the scheme and the procurement processes efficiently. The DES also explained that there is no alternative national organiser it is aware of that could operate an efficient service at that level.

E.15. Bus Éireann's role in the school transport scheme includes route tracking and management. Route changes occur when there are changes to the number of eligible students and/or the locations where they live. Members queried whether the DES could design and manage the routes instead. The DES explained that Bus Éireann has the expertise to manage the routes and does not think that it could undertake the route management side of the school transport provision scheme.

CONCESSIONARY TICKETS

E.16. Once all the eligible pupils who applied for school transport provision have paid for and filled the available seats on a route, the remaining capacity is available for non-eligible students to pay for and use. These pupils are known as concessionary ticket holders. In the 2017-2018 school-year more than 27,000 concessionary ticket holders used the scheme.

E.17. Members queried whether the spare capacity on buses is fully utilised, as residual capacity is approximately 33%. The Committee heard that every effort is made to fully use all vehicles but that it is a demand-led service. Spare capacity can often arise due to the size of the vehicles used to meet the demand of eligible students on individual routes.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

E.18. The absence of a service agreement between the Department of Education and Skills and Bus Éireann from 1975 to 2017 in relation to the provision of the school transport scheme was a significant oversight failure. The Committee of Public Accounts recommends that the Department of Education and Skills ensures that:

- The ongoing review of the service agreement, in place from July 2017, for the provision of school transport by Bus Éireann is finalised without delay;
- The findings of the review of the service agreement are given due consideration and acted on accordingly; and
- A review of the service agreement and financial arrangements between the Department and Bus Éireann is carried out at least once every five years.

5. THE IRISH PRISON SERVICE

Meeting Date: 17 January 2019

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 21 - Prisons

INTRODUCTION

F.1. The Irish Prison Service (IPS) is operated as an executive Agency of the Department of Justice and Equality (DJE). The IPS is funded and accounted for separately to the DJE through Vote 21. The IPS is administered from its headquarters in Longford town and managed by the Director General. However, the Accounting Officer for the IPS is the Secretary General of the DJE and policy and legislative functions of the IPS are the responsibility of the DJE.

F.2. Gross expenditure for Vote 21 was €327m in 2017. This was €3.8m less than the Estimate provision. The IPS carried forward €2.2m to 2018 with the permission of the Department of Expenditure and Reform (DPER) and €1.6m was surrendered to the Exchequer. The C&AG returned a clear audit opinion of Vote 21.

F.3. Discussion focussed on the following matters:

1. Procurement policy;
2. Financial controls;
3. Protected disclosures;
4. Compensation costs.

PROCUREMENT POLICY

F.4. The C&AG informed the Committee that there was a material level of procurement in the Irish Prison Service (IPS) in 2017 that was not compliant with national procurement rules (Circular 40/02). In 2017 there were 49 supply arrangements totalling €8.86m that were non-compliant.

F.5. The number of instances of non-compliant expenditure has risen significantly since 2012 when there were 10 instances totalling €0.96m. The increasing trend in the extent and value of non-compliant procurement by the Irish Prison Service in the period 2012 to 2017 is shown in the following table:

Table 12: Occurrences and Value of Non-Compliant Procurement Contracts in the Irish Prison Service

| Year | No. of Instances | Value |
|------|------------------|------------|
| 2012 | 10 | €959,300 |
| 2013 | 13 | €786,764 |
| 2014 | 30 | €7,869,629 |
| 2015 | 38 | €7,956,042 |
| 2016 | 35 | €7,007,188 |
| 2017 | 49 | €8,864,024 |

Table created by the Secretariat

F.6. The Committee examined the reasons given for non-compliance in 2017 which were multiple and are detailed in the following table:

Table 13: Occurrence of Non-Compliant Procurement in the Irish Prison Service by Category

| Reason | Explanation | No. of Instances | Value € |
|-------------------------------------|--|------------------|------------------|
| Urgent Requirement | Suppliers in this category represent a supply that is needed urgently and where the IPS cannot await a tender process as there will be security and/or operational implications. It may also include a supply that cannot go to the market as there are security implications in publishing the requirements or a supply of a specialist nature that the supplier can uniquely provide | 5 | 498,664 |
| Proprietary Purchases | These purchases relate to products or services where there is no choice but to use the supplier in question | 14 | 2,206,040 |
| Extension or Roll-Over of Contracts | A supplier is included in this category in the circumstances where an existing supply is retained after the contract has expired and a new contract has yet to be put in place | 10 | 834,319 |
| Local Arrangements | These purchases generally relate to small requirements from an individual prison where a local tender has been undertaken but the tender for that supplier unexpectedly exceeds the €25,000 limit for that type of arrangements | 2 | 77,432 |
| Delay OGP/OGCIO | Awaiting finalisation of centralised tender arrangements with the Office of Government Procurement and the Office of the Government Chief Information Officer. | 18 | 5,247,569 |
| | Total | 49 | 8,864,024 |

Table created by the Secretariat with information provided by the C&AG and the IPS

F.7. Members queried proprietary purchases that are evident in the IPS as the expiry of these contracts should be expected. The IPS explained that, in particular, there are a number of security systems within the prison service that are exclusive to a sole supplier. As such, servicing and maintenance can only be provided by this particular supplier. There are 6 such contracts in the IPS totalling €1.42m.

F.8. Members referred to the 18 contracts with a value of €5.25m entered into by the IPS in the delayed OGP/OGCIO category. The IPS explained that the contracts referred to are put out to tender by the Office of Government Procurement (OGP). As a result, delays to the OGP's tendering process can lead to roll-over contracts being issued. The Committee noted that since 2014 the Accounting Officer has disclosed on an annual basis significant instances of non-compliant procurement which have mainly arisen while the finalisation of centralised tender arrangements with the OGP and the Office of the Government Chief Information Officer are awaited. At the time of the meeting, contracts had been put in place for 8 of the 18 contracts referred to. The remaining 10 contracts were at different stages of the tendering process.

F.9. In follow up information the IPS confirmed the status of the 10 contracts. These are listed in the table below:

Table 14: Status of remaining non-compliant contracts in the Irish Prison Service

| Number | Status |
|--------|--|
| 2 | Contracts now in place |
| 1 | Contract currently being finalised |
| 1 | Tender completed but further action being considered |
| 2 | Tender evaluation stage |
| 4 | Product/service specifications being finalised |

Table created by the Secretariat using information provided by the IPS

F.10. The IPS informed the Committee that it was working with the OGP to gain clarity on the lead-in time necessary for the procurement procedures that it operates on behalf of the IPS. An agreement has been put in place that the IPS must contact the OGP 18 months in advance for the award of technical contracts. The IPS also stated that it is working internally to enhance the procurement skills within the organisation to ensure that all contracts it awards are awarded in a timely manner.

FINANCIAL CONTROLS

F.11. In the 2017 Appropriation Account, the Accounting Officer explained that a review of administrative, financial and operational controls is being carried out by the Irish Prison Service (IPS) with the aim of strengthening controls in relation to process and procedures. Specific matters such as Voluntary Mess Committees were discussed at length by the Committee.

VOLUNTARY MESS COMMITTEES

F.12. Historically prison staff canteen facilities were staffed by prison grades and operated on a subsidised basis. This arrangement was recognised as uneconomic in the *Programme for Competitiveness and Work 1997* and the outsourcing arrangement for prison staff canteen facilities was developed. In 2001 a catering company was awarded the tender to operate staff canteens. In 2008, changes to economic circumstances meant that the outsourcing arrangement was financially unsustainable. A steering group was established to examine the issues and, having exhausted all commercial options available, it was decided to adopt the recommendation to utilise the prison kitchen facilities to provide training opportunities for prisoners while providing staff canteens. This led to the establishment of Voluntary Mess Committees (VMCs).

F.13. Members raised questions in relation to the status of Voluntary Mess Committees (VMCs). There are 8 VMCs in operation throughout the IPS. They coordinate the operation of canteen facilities for prison staff. The canteen facilities are operated by prison staff and using prisoner training kitchens. VMCs manage their own funds.

F.14. While the VMCs are operated independently on a club-like basis, the IPS has engaged with each committee to remind them of their responsibility to adhere to governance obligations and the appropriate policies, procedures, controls and Revenue regulations. This was considered particularly relevant in the operation of cash handling on site.

F.15. The table below provides the annual turnover of each mess committee and the cumulative amount between the VMCs.

Table 15: End of Year Balances of Voluntary Mess Committees for 2018

| | Castlerea | Cloverhill | Cork | Limerick | Midlands | Mountjoy | Portlaoise | Wheatfield | |
|--------------------------------------|------------|------------|----------|------------|----------|----------|-------------|-------------|---------------|
| Bank account balance 31/12/18 | €4,677.81 | €8,439.42 | €9,647.5 | €5,716 | €943.77 | €24,574 | €4,372.06 | €29,517.36 | €87,887.96* |
| Annual turnover | €85,601.60 | €90,520 | €90,822 | €78,507.27 | €264,000 | €287,310 | €123,061.04 | €253,139.93 | €1,272,962.00 |

* The figure of €87,887.96 for the end of year bank balance should not be viewed as profit across the Mess Committee accounts as not all invoices were processed at end year, this would be more accurately described as a rolling balance

F.16. The IPS informed the Committee that in August 2018 it developed a cash management Standard Operating Procedure to set out the procedures and responsibilities in relation to cash management, cash equivalents and associated transactions. This was provided to prison staff and the VMCs.

PROTECTED DISCLOSURES

F.17. Protected disclosures are legislated for in the Protected Disclosures Act 2014. The IPS introduced a protected disclosure policy in 2015. This was updated in 2018 to provide for external independent assessment and investigation of protected disclosures made by staff.

F.18. Between 2015 and 2018 there were 19 protected disclosures received by the IPS. The table breaks down this figure by year:

Table 16: Protected Disclosures received by the Irish Prison Service 2015-2018

| Year | Amount |
|--------------|-----------|
| 2015 | 1 |
| 2016 | 7 |
| 2017 | 6* |
| 2018 | 5 |
| Total | 19 |

Table created by the Secretariat using information from IPS Annual Reports

* 4 of these disclosures were not considered as protected disclosures but received through the protected disclosures mechanism.

F.19. Members raised concerns regarding the procedures and practices to support the implementation of the Act. Attention was drawn to the conflict between the Protected Disclosures Act and the Prisons Act 2007. The Prisons Act 2007 requires complaints by the prisons officers to be made in writing to the Governor or another higher ranking

official who in turn can bring the matter to the attention of the Minister. The IPS confirmed to the Committee that the Protected Disclosures Act 2014, which allows prison officers to make protected disclosures directly to the Minister, supersedes the Prison Act 2007.

F.20. Members also questioned what aspects of the protected disclosures policy were updated in 2018. The DJE explained that originally the Director of Internal Audit within the Department was the recipient of protected disclosures for the IPS. In 2018 the IPS appointed its own internal recipient for protected disclosures. However, disclosures addressed to the Minister continue to be sent to the DJE.

F.21. The DJE stated that all protected disclosures are investigated by an external organisation in order to provide independence. The OGP has put a panel in place on behalf of the DJE that the IPS can avail of as necessary.

COMPENSATION COSTS

F.22. The appropriation account includes IPS expenditure in relation to legal costs and compensation claims made by prisoners, staff and members of the public. The table below shows the amount of compensation paid to prisoners between 2014 and 2018 and the legal costs associated with each year.

Table 17: Compensation Paid to Prisoners and Associated Legal Costs 2014-2018

| Year | Compensation | Legal Costs |
|------|--------------|-------------|
| 2014 | €249,137 | €834,462 |
| 2015 | €468,059 | €660,577 |
| 2016 | €647,167 | €2,235,464 |
| 2017 | €492,126 | €999,887 |
| 2018 | €502,646 | €1,183,305 |

F.23. The DJE informed the Committee that the majority of claims against the IPS are managed by the State Claims Agency (SCA). The level of prisoner injury and compensation claims in the IPS is approximately 5% of the prison population. When questioned by Members on how this compares internationally, the DJE stated that there are no international comparisons available.

F.24. Members queried why legal costs were higher than the cost of compensation payments. The DJE explained that the legal costs were incurred based on decisions made by the SCA. As a result they are out of the control of both the IPS and the DJE.

F.25. There are four categories of claims against the IPS. These are listed, along with the number of claims in each category in 2017, in the table below:

Table 18: Number of claims against the IPS by category in 2017

| Category | Number of Claims |
|---|------------------|
| Claims by Prison Staff - Civil Claims | 104 |
| Claims by Prison Staff - Criminal Injuries Compensation | 38 |
| Claims by Prisoners | 186 |
| Claims by Members of the Public | 37 |
| Total | 365 |

Table created by the Secretariat using information provided by the C&AG

SLOPPING OUT CLAIMS

F.26. The DJE informed the Committee that legal fees have accumulated as a result of claims regarding the practice by prisoners of 'slopping-out'. The majority of these would be historic claims. To date the SCA has received 1,658 claims regarding 'slopping-out' and high court proceedings have been served in 983.

F.27. The IPS informed the Committee that a case regarding the practice of 'slopping-out' was appealed to the Supreme Court by a prisoner following the decision taken by the High Court. When questioned by Members, the IPS confirmed that the legal costs are borne by the SCA and that, to date, no compensation costs have been paid regarding 'slopping-out' claims as the IPS was awaiting the Supreme Court decision. The IPS agreed with suggestions that this could be a contributing factor as to why the legal costs were higher than the compensation paid.

F.28. In correspondence received from the DJE, the Committee was informed that €2.7m had been spent in legal fees defending cases of 'slopping-out'. However, the DJE also explained that the practice has been practically eliminated in Irish prisons with just 1% of the current prison population not having access to in-cell sanitation. This is a reduction from 11.7% of the prison population in January 2014.

CLAIMS RELATING TO PRISONER RELEASE DATES

F.29. Members queried why there was a category of cases under “wrongful arrest or unlawful detention” given that the IPS does not have the power to arrest individuals. The IPS responded stating that at any time there are approximately 160 claims against the State for unlawful detention.

F.30. The IPS confirmed that the matter of sentence calculation was being reviewed as part of a larger review of business practices and processes in the Irish Prison Service. This was to ensure that prisoners were not released too early or too late.

F.31. The IPS also confirmed that in the latter half of 2018 it performed a review of 1,612 prisoner files to ensure that their warrant and sentence calculations were correct. In follow up information the IPS confirmed that 46 or 2.8% of this sample were identified as being incorrectly calculated or recorded. A system has been put in place for each prison to perform this type of review on all prisoner files prior to release.

TUBERCULOSIS OUTBREAK

F.32. Members sought clarity on the claims against the IPS that fall under the category of “bacteria”. The IPS informed the Committee that this refers to instances of tuberculosis (TB) and legionella as well as other bacterial infections.

F.33. The IPS experienced a TB outbreak in 2011 which resulted in the development of a TB Management Policy that was completed in January 2019. The IPS informed the Committee that it worked with the HSE and the SCA to develop this policy to reduce the risk of exposure to TB by prisoners, staff and visitors. The implementation provides for auditing at a local prison level every two years and the results will be passed to the National Infection Control Committee (NICC). The TB Management Policy will be reviewed within 3 years.

MEDICAL STAFF

- F.34.** Following questioning in relation to the number of healthcare professionals employed directly, the IPS confirmed that there are 149 nurses and 4 doctors in direct employment in the Prison Service. Sessional Doctor Services are provided with doctors from locum services. Members queried the overall number of doctors available and reliance on locum services. The IPS informed the Committee that it intended to undertake a healthcare needs assessment and that this issue would form part of that review.
- F.35.** Members specifically addressed the availability of mental health services to prisoners. The IPS confirmed that 33 people are directly employed by its psychology services section and that psychiatric services are provided from the Central Mental Hospital's (CMH) team.
- F.36.** The 149 nurses on the prison staff have various specialities including general nursing, psychiatric nursing and mental or physical disabilities nursing.
- F.37.** The IPS also confirmed that 3 prisons do not have mental health in-reach services provided by the CMH. These are Cork, Limerick and Castlerea prisons. In 2016 the HSE gave sanction for the recruitment of forensic psychiatrists for these 3 prisons but the IPS has not been in a position to fill these job posts.
- F.38.** Members queried whether the IPS has a specific allocation of beds in the CMH for prisoners requiring mental health services provided there. The IPS confirmed that the CMH manages its own waiting list and that there are approximately 20-30 prisoners waiting admission at any one time.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

- F.39.** The rise in the number of contracts issued by the Irish Prison Service that did not comply with procurement guidelines between 2012 and 2017, and the rise in value from €1m in 2012 to €8.8m in 2017, highlights a serious governance failure. The Committee recommends that in future all necessary steps, including determining lead times with the Office of Government Procurement, are taken by the Irish Prison Service to ensure that incidences of non-compliant procurement are minimised.
- F.40.** There is a lack of clarity in relation to the operation of Voluntary Mess Committees in prison facilities. The Committee recommends that the Irish Prison Service (IPS) reviews the operation of Voluntary Mess Committees in prisons to ensure they meet the needs of staff that require canteen facilities and provide training opportunities for prisoners. It is also recommended that the IPS satisfies itself that its oversight of Voluntary Mess Committees is appropriate to managing such operations.
- F.41.** The process surrounding protected disclosures within the Irish Prison Service lacks clarity, with some protected disclosures submitted to the Department of Justice and Equality and others being handled by the Irish Prison Service's Director of Internal Audit. The Committee recommends that the Irish Prison Service works with the Department of Justice and Equality to ensure that the process for the submission of protected disclosures is clear and communicated carefully to all staff in the Irish Prison Service.
- F.42.** The low overall number of doctors available in the Irish Prison Service to provide necessary medical treatment is a cause for concern. The Committee recommends that the Irish Prison Service reviews, as part of its healthcare assessment, the overall adequacy of provision for doctor services by the end of 2019.

6. UNIVERSITY OF LIMERICK, INSTITUTE OF TECHNOLOGY SLIGO, WATERFORD INSTITUTE OF TECHNOLOGY

Meeting Date: 24 January 2019

Principal Purpose of the Meeting:

- C&AG Special Report 103 - Handling of remuneration for certain senior staff in the University of Limerick and Institute of Technology Sligo;
- C&AG Special Report 104 – Waterford Institute of Technology Development and Disposal of Intellectual Property in FeedHenry.

INTRODUCTION

- G.1.** The Committee met with the Higher Education Authority (HEA) and the Department of Education and Skills (the Department) in two sessions on 24 January 2019. In the first session they were joined by the University of Limerick (UL) and the Institute of Technology Sligo (ITS) to discuss the *C&AG Special Report 103*. In the second session the Committee discussed *C&AG Special Report 104* with the HEA, the Department and Waterford Institute of Technology (WIT).
- G.2.** On 22 January 2019 the Committee met some members and former members of UL's staff who had made protected disclosures relating to governance issues at UL. Some of these issues had been reported on in the *Independent Review of Certain Matters and Allegations Relating to the University of Limerick*. This report was carried out by Dr. Richard Thorn and published in November 2017.
- G.3.** Third level institutions are obliged to comply with employee remuneration schemes that are approved by the Minister for Education and Skills and the Minister for Public Expenditure and Reform. Special Report 103 focussed on non-compliant remuneration agreements that had been entered into between third level institutions and staff.
- G.4.** Special Report 104 deals with the development and disposal of intellectual property in FeedHenry, a spin-out company at WIT. The issue of spin-out companies at WIT was also addressed in the Committee's 5th Periodic Report.

G.5. Discussion focussed on the following matters:

1. Award of professional added years for pension purposes;
2. Admission of staff of a subsidiary company to the University of Limerick pension scheme;
3. Handling and transparency of severance payments;
4. The Thorn Report;
5. Waterford Institute of Technology and FeedHenry Limited.

AWARD OF ADDED YEARS FOR PENSION PURPOSES

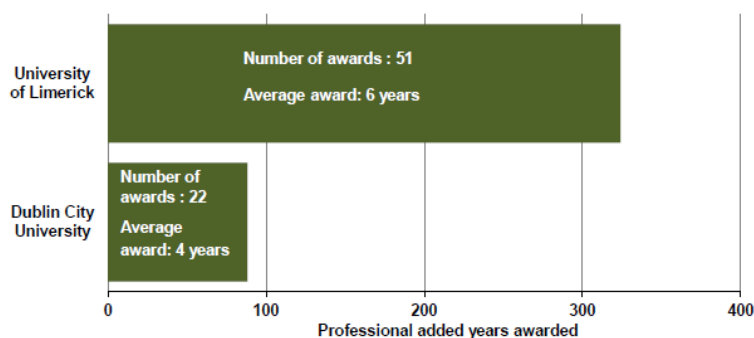
G.6. The C&AG informed the Committee that some public sector pension schemes provide for the discretionary awarding of professional added years for pension purposes. This provision is intended to compensate for the inability of certain technical and professional staff to qualify for a full pension upon retirement age due to qualifications or experience requirements at the time of their recruitment.

G.7. Since 2009 awards of professional added years have been approved on a case-by-case basis by the Minister for Education and Skills and the Minister for Public Expenditure and Reform in 5 of the State's 7 universities. Until April 2018 both UL and Dublin City University (DCU) operated separate independent frameworks for the award of professional added years.

G.8. Between 2012 and 2016, UL awarded professional added years to more employees than DCU and UL's awards of professional added years had a higher value when compared to DCU. 18% of UL's awards were to non-academic staff, while DCU only awarded added years to academic staff. The comparison was made with DCU as, at the time, DCU and UL operated separate frameworks for the award of professional added years. The graph below highlights the difference in the awards of professional added years for pension purposes at both universities:

Graphic 4: Awards of professional added years at UL and DCU 2012-2016

Actual years awarded at retirement, 2012 to 2016



G.9. Members asked about the on-going review of historic incidences of professional added years for pension purposes at UL. The Department explained that it was undertaking the review from 2012 as 2012 was specifically highlighted in the C&AG's report. When questioned further, the Department confirmed that it had not excluded the possibility of extending the review back further if the findings suggested that it was warranted. The completion date of the report was not indicated.

ADMISSION OF STAFF OF A SUBSIDIARY COMPANY TO THE UNIVERSITY OF LIMERICK PENSION SCHEME

G.10. Subsidiary companies are generally used by third level educational institutions to manage non-core functions in a manner that separates business affairs from those of the institution. They allow non-core functions to operate on a commercial basis and for subsidiary staff to be remunerated on a commercial basis. Subsidiary companies usually provide for employees to receive pension entitlements on a defined-contribution basis.

G.11. In 2012 UL arranged for 2 senior executives employed by a subsidiary company of the university to be admitted to a university defined benefit pension scheme. This resulted in the executives receiving additional pension benefits including professional added years for pension purposes. The C&AG informed the Committee that the additional benefits have been valued actuarially at over €1.2m.

G.12. Claims were advanced that the two executives had been promised pension benefits equivalent to those recruited directly to the university. However, supporting documentation was not available to substantiate these claims. The Department stated

that a review into the circumstances surrounding the admission of the 2 executives to the university pension scheme was being conducted by the HEA.

G.13. When questioned, UL informed the Committee that at the time the incoming Head of Finance was informed orally of the commitments made to the two executives regarding their pensions. UL confirmed that there was no written documentation to support the claim.

G.14. Members questioned why the 2 executives were admitted to the university employee pension scheme if there was no documentation to support this commitment. Concerns were raised about the fact that UL's approach seemed to be to facilitate the two executives rather than to determine how such a commitment could have been made in the first instance.

G.15. UL agreed, when asked, that there were serious issues regarding the governance of such an agreement. Approval of the University's governing authority was not sought nor was it approved by the University's finance committee. Agreement with the University's recruitment committee was sought but UL explained that it was put forward as a cost-neutral transfer of individual pension rights. This proved to be untrue.

G.16. When questioned how the costs would be covered, UL explained that it was of the view that the subsidiary company was responsible for the cost of pension payments for staff of that particular subsidiary. As such the subsidiary will fully fund the pension costs incurred of the staff members in question. UL stated that the University's commercial income would be used to pay the difference. Members raised concerns that this distinction may not be feasible in practice.

HANDLING AND TRANSPARENCY OF SEVERANCE PAYMENTS

G.17. *C&AG Special Report 103* highlighted issues regarding the circumstances and transparency surrounding severance payments in both UL and ITS. These issues are discussed in the sub-sections below.

UNIVERSITY OF LIMERICK

G.18. The C&AG informed the Committee that in November and December 2011 UL agreed with two senior managers that their employment would cease on 29 February 2012 on a severance basis and that severance payments would be made on that date.

G.19. However, prior to their severance, consultancy agreements were made between the University and limited liability companies owned by the managers, allowing the University to continue availing of their services after the severance date.

G.20. Members questioned the fact that the re-hiring of the two executives was arranged before the severance agreement was put in place and that the executives were given advice regarding the situation. UL informed the Committee that both executives were given advice by PwC which was paid for by the University at a cost of €6,000.

G.21. The Committee was informed that during the audit of UL, the University had informed the C&AG that there were signed agreements regarding the severance agreements with the two individuals in question but they weren't on file. Subsequently UL provided the C&AG with a copy of one signed agreement. However, it later transpired that the agreement was only signed in 2015 and backdated to 2011.

G.22. Members then questioned whether there were performance issues with the two executives in questions that resulted in them being offered a severance agreement. UL confirmed that according to the previous president there were issues relating to the performance of one of the executives. However, there was no official record of any performance issues for either member of staff.

G.23. The C&AG Special Report 103 states:

"The reasons the University has advanced for severance deals are not credible".

There was no evidence of performance issues with either executive and the C&AG was informed that UL had received legal advice regarding the lack of documentation to assert the claim that performance issues were highlighted for one of the executives. It has since been made clear that the University is satisfied that there were no performance issues with either executive.

G.24. Members raised concerns about the misleading information that was provided to the C&AG during his audit of UL. Questions were also asked about the accountability regarding the misinformation. UL confirmed to the Committee that two senior members of staff were involved in backdating the agreements and the unverified issues of non-performance. The Committee was informed that both members of staff have stepped down from the positions they held at that time but that they are still employed by the University.

INSTITUTE OF TECHNOLOGY SLIGO

G.25. In 2016 Institute of Technology Sligo (ITS) entered in to a severance agreement with a senior manager that cost the institute €202,000 even though ITS had only received a sanction from the Department allowing for payments totalling €37,500.

G.26. The actual expenditure included a sum of €108,000 that was incorrectly classified as payment related to sabbatical leave even though the individual was not eligible for leave of this type. The related payment was also not submitted, as required, to the Institute's governing body for approval.

G.27. In its opening statement ITS informed the Committee that the severance payment was a once-off payment related to one individual and that payments of this kind have not been made by the Institute since. ITS stated that it accepts the conclusion and recommendation in Special Report 103 and that it has adopted the new code of governance for institutes of technology. It stated that the conditions that led to this situation would not arise again.

GOVERNANCE ISSUES AT THE UNIVERSITY OF LIMERICK AND THE THORN REPORT

G.28. In May 2017 the newly appointed President of the University of Limerick put in a request to the then Minister for Education and Skills for an independent investigation of the university to investigate issues of governance and management that had been raised through protected disclosures by staff and former staff. This request led to *The Thorn Report*. The HEA drew up the terms of reference for the report.

G.29. The Thorn report returned 39 findings in total and made 10 recommendations. By the end of 2018, UL had implemented 9 recommendations and one was outstanding.

G.30. Members specifically addressed claims made through protected disclosures regarding UL's student record system and the possibility that student grades and/or degree classifications could have been "understated". The Thorn report found these claims to be credible.

G.31. UL explained that as a result it had invested an additional €2m in its IT infrastructure to ensure that its systems of record keeping performed adequately. It also performed a review of student records to the 1980s. This review resulted in one student from 2008 having their degree re-issued as the student was found to have been awarded the wrong classification.

WATERFORD INSTITUTE OF TECHNOLOGY AND FEEDHENRY LIMITED

G.32. C&AG Special Report 104 focuses on issues relating to the development and disposal by Waterford Institute of Technology (WIT) of its equity interest in a company called FeedHenry Limited.

G.33. Members had previously expressed concern regarding the governance of spin out companies at WIT. This issue was discussed in the Committee's *5th Periodic Report (March 2019)* and previously in its *Report on the Examination of Financial Statements in the Third-level Education Sector (July 2017)*.

G.34. Between 2002 and 2004 researchers in the Telecommunications Systems and Software Group (TSSG), an internal research unit in WIT, developed a technology with commercial potential as part of an EU-funded project on mobile telecommunications systems. This technology became known as FeedHenry. Then in 2008 a number of TSSG staff, along with other individuals, registered a company known as FeedHenry Limited.

G.35. In 2010 WIT transferred full ownership of the intellectual property (IP) to FeedHenry Limited in exchange for an equity stake in the company. In 2014 FeedHenry Limited was sold to a multinational company for a gross consideration of €63.5m. WIT received €1.6m from the net proceeds of the sale. WIT informed the Committee that, at the time the company was spun out, the IP was worth €240,000.

- G.36.** The Committee was informed that significant agreements and decisions regarding the IP of FeedHenry made by WIT were in conflict with the national code of practice on research commercialisation that was adopted by WIT in February 2010.
- G.37.** An internal commercialisation committee, established to review and approve all agreements on the commercialisation of IP, met for the first time on 6 December 2010. In July 2010 WIT agreed to accept a 15% equity stake in FeedHenry Limited which is what the commercialisation policy generally deemed an appropriate exchange for IP. However, the Institute subsequently accepted a 10.8% equity stake in exchange for its FeedHenry IP. The deal officially went through on 15 December 2010. There is no documentation explaining why the Institute accepted a smaller stake than stated in the commercialisation policy. There was also no record that the commercialisation committee discussed the matter at its 6 December 2010 meeting.
- G.38.** Members raised concerns about the lack of documentation regarding the agreement to transfer IP from WIT to FeedHenry Limited. The lack of documentation was a weakness in WIT's management system according to the C&AG. WIT responded that the situation being referred to occurred eight years previously which is longer than the six years that public bodies are expected to retain financial records. However, the C&AG stated that he expected there to be a permanent record of critical documents regarding strategic developments in public bodies.
- G.39.** Members questioned why the agreement to transfer the Institute's IP regarding FeedHenry was not approved by the Institute's governing committee. The C&AG informed the Committee that the Institute's governing authority is responsible for the protection of assets.
- G.40.** WIT staff members were involved in the establishment of FeedHenry Limited and C&AG Special Report 104 found that neither institutional nor national policy existed regarding situations where staff members had significant personal interest in a company acquiring IP from their employer organisation. The DES stated that governance surrounding this type of conflict of interest has strengthened since this incidence.

- G.41.** The C&AG explained during engagements that the memorandum regarding the transfer of IP to FeedHenry Limited should have reached senior management level and been considered by those who deal with the issue of staff conflict of interest.
- G.42.** While it was originally anticipated that WIT would obtain a 15% equity stake in FeedHenry Limited for its transfer of IP to the company, this was ultimately reduced to 10.8%. Members queried the rationale behind this reduction but no clear rationale was provided.
- G.43.** The DES explained that the reduction in equity was sought through Enterprise Ireland who had previously provided approximately €1m to the Institute for FeedHenry related projects. Enterprise Ireland is the government organisation responsible for the development and growth of Irish enterprises in world markets. Enterprise Ireland subsequently received €4.6m in for its interest in FeedHenry Limited after it was sold. Enterprise Ireland has said that it had no role in the sale.
- G.44.** The Committee noted that a report following an investigation by the HEA into spin-out companies at WIT had been withheld from publication following legal advice that the investigation could be outside the scope of the HEA's powers. In correspondence received from the Department of Education and Skills the Committee was informed that the report by the HEA could not be published on legal grounds. The Department informed the Committee that the HEA cannot investigate the matters raised but that the HEA was seeking to contact all contributors to advise that they could make a disclosure under WIT's protected disclosure policy or that the information they provided could be forwarded to the Department with their permission.
- G.45.** Following the publication of the C&AG Special Report 104, the Department also wrote to WIT's governing body seeking responses to 18 questions relating to oversight and governance regarding the commercialisation of intellectual property at the Institute. In further correspondence to the Committee, the Department explained that it had received answers to the 18 questions it had posed to WIT's Governing Body. The Department met with the Governing Body on 5 June 2019. At the time of publication, the Department was awaiting a response from the Governing Body regarding further issues raised at that meeting.

CONCLUSIONS AND RECOMMENDATIONS

In its *Examination of Financial Statements in the Third-Level Education Sector report (July 2017)* and in its *Fifth Periodic Report (March 2019)*, the Committee of Public Accounts made a number of recommendations, arising from matters in Waterford Institute of Technology and University of Limerick specifically. While the Committee notes progress in addressing matters in both institutions, further conclusions and recommendations are made below.

The Committee of Public Accounts is of the view that:

G.46. The awards made of professional added years for pension purposes in 51 cases at the University of Limerick between 2012 and 2016 were excessive in comparison with averages from other universities in comparable situations. The Committee recommends that the Department of Education and Skills completes its review of the awards of professional added years for pension purposes without delay, and takes appropriate action following consideration of the findings.

G.47. The admission of staff from a subsidiary company to the University of Limerick pension scheme without a clear rationale or documentation to substantiate the claim that they had been offered such benefits is a governance failure that could have cost the State €1.2m. The Committee recommends that the Higher Education Authority completes its review related to the admission of staff from a subsidiary company to the University of Limerick pension scheme without delay, and works with the University of Limerick to ensure that the recommendations are acted on appropriately.

7. NATIONAL PAEDIATRIC HOSPITAL DEVELOPMENT BOARD

Meeting Dates: 31 January 2019

16 May 2019

Principal Purpose of the Meeting:

- National Paediatric Hospital Development Board Financial Statements 2017

INTRODUCTION

H.1. The Committee met with the National Paediatric Hospital Development Board (NPHDB), the Health Service Executive (HSE) and the Department of Health (the Department) on 31 January 2019 to examine the 2017 financial statements of the NPHDB. The Committee met with the same organisations again on 16 May 2019 to continue its discussion and follow up on information received after the first meeting.

H.2. Discussion focussed on the following matters:

- Background to the development of the new Paediatric Hospital;
- The tendering process;
- Escalating costs of the project.

BACKGROUND TO THE DEVELOPMENT OF THE NEW PAEDIATRIC HOSPITAL

H.3. The NPHDB was established under Statutory Instrument (S.I.) No. 246 of 2007 as a special purpose agency to procure and oversee the planning, design, construction and fit-out of the new National Paediatric Hospital (NPH) as well as associated paediatric outpatient and urgent care centres at Tallaght and Connolly hospitals.

H.4. Members of the Board were appointed in 2013 and a planning application was lodged for a new children's hospital in 2015. In April 2016 An Bord Pleanála granted planning permission for the NPH and the paediatric outpatient and urgent care centres at Tallaght and Connolly hospitals. Permission was also granted for the development of the Children's Research and Innovation Centre (CRIC) and a family accommodation unit adjacent to the new children's hospital.

- H.5.** On 1 January 2018 the Minister for Health formally established Children’s Health Ireland to plan and ultimately operate the hospital services at the NPH. Children’s Health Ireland replaced the Children’s Hospital Group which previously operated within the HSE.
- H.6.** The NPHDB has been funded by State grants provided by the HSE. In 2017 funding amounted to €67.2m. Total accumulated project costs to the end of 2017 amounted to €132m, inclusive of VAT. However, this number excludes €35.5m of capital expenditure that was written off in 2013 after the Government decided to change the location of the new children’s hospital.
- H.7.** Estimated costs for the development of the NPH have escalated significantly. In 2014 the Department approved a total budget of €790m for the project. As of December 2018 the construction cost to the Exchequer was expected to be approximately €1.433 billion. The total cost of the project including the fit-out of the new hospital is expected to exceed €1.7 billion. The timeline for the increase in cost is shown in the table below:

Table 19: Timeline of escalating construction costs of the National Paediatric Hospital

| Year | Action | Cost |
|------|---|---------------|
| 2013 | Launch of the New Children's Hospital tendering process | €790m |
| 2017 | Definitive Business Case finalised | €983m |
| 2018 | Gross Maximum Price Finalised | €1.4 billion* |

Table created by the Secretariat

**This figure is the final cost of construction only. The final cost including fit-out is expected to exceed €1.7billion.*

TENDERING PROCESS

- H.8.** The procurement strategy adopted by the NPHDB for the new Children’s Hospital comprises 2 stages which are explained in the table below:

Table 20: Procurement Phases of the National Paediatric Hospital

| Phase | Detail |
|-------|--|
| A | Full quote for substructure works based on a full substructure design with full bill of quantities (“BOQ”) |
| B | Initial quote for completion of the remainder of project construction based on preliminary 1 st stage design with an approximate and remeasurable BOQ reflecting this preliminary 1 st stage design. |

- H.9.** A tender was issued for Phase A in June 2016 and a contract was signed with BAM Building Limited (BAM) in August 2017, after Government approval had been received. Construction work subsequently began in October 2017.
- H.10.** Members questioned the cost of Phase A, the substructure, in relation to the overall project. The NPHDB stated that Phase A works were approximately €100m, including VAT, of all project costs. This represents approximately 7% of the current construction cost estimate of €1.4 billion. Members suggested that Phase A came in on budget due to the requirement of a detailed design for this phase of the tendering process.
- H.11.** The most recent report into the rising costs of the NPH was provided by PwC which was commissioned in December 2018 to carry out such a review. The report, published in April 2019, highlighted failures that had occurred in the set-up, planning and budgeting stages for the project and in the implementation of the two-stage process.
- H.12.** The two phase tender process allows for both phases to be tendered at the same time but for the detailed design of Phase B to be submitted during Phase A. The original tender was based on a Bill of Quantities for Phase B. The Department of Health explained that the guaranteed maximum pricing (GMP) determined as part of the two-phase tendering process did not provide a contractual ceiling on cost. Members expressed concern that the lack of finality of the design for Phase B.
- H.13.** Members questioned the NPHDB regarding the decision to implement the two-phase tender process and the mitigation strategies that were discussed to reduce the risk of a cost increase between Phase A and Phase B. The NPHDB explained that it set a threshold accuracy of 90% at the beginning of the procurement process. This was ultimately not met.
- H.14.** Members questioned whether a two-phase tendering process had been used for any previous capital infrastructure project by the State. The Department explained that it had

not but that it was widely used in the private sector. The Department explained that there are known benefits to the two-phase tendering process but that in future it would suggest that a plan be fully scrutinised with input from a full range of expertise. The “maturity of the design” would need to be examined before going to market, and a more detailed set of controls implemented regarding the finalisation of the GMP.

H.15. Members noted that the two-phase tendering process did not guarantee that the tender for Phase A would automatically receive the tender for Phase B.

H.16. Members queried why the decision was made to continue with BAM even though the costs had risen significantly for Phase B. The NPHDB explained that there were several reasons for continuing. It stated that if the decision was made to retender for Phase B, time delays to the project would have resulted in additional costs. The Committee was also informed that if, following retendering, the Government decided to continue with BAM as the contractor, BAM would have been entitled to claim back costs related to time-delays and its associated effects.

H.17. The Committee was also informed of the risk of further costs being incurred if tender inflation for construction rose above 4%. The contract signed with BAM allows for costs to be recovered under certain conditions including if construction tender inflation rises above 4% from August 2019. The table below shows the costs to the Exchequer if tender inflation rates rise during the lifetime of the project:

Graphic 5: Possible cost to the State of tender inflation during the construction of the National Paediatric Hospital

| Average Inflation | Threshold | Applicable Rate | Inflation Cost €m |
|-------------------|-----------|-----------------|-------------------|
| 4% | 4% | 0% | - |
| 7% | 4% | 3% | 47.2 |
| 10% | 4% | 6% | 96.6 |
| 14% | 4% | 10% | 166.1 |

H.18. When questioned on how costs would be contained for the remainder of the project, the NPHDB explained that the PwC report contained 11 recommendations. The Department of Health explained that 9 of the recommendations were project specific relating to future delivery, cost and assurance. The remaining 2 recommendations were about the general management of large-scale public sector projects. At the time of the meeting on 16 May 2019 an implementation plan for the recommendations was being developed.

RECENT REPORTS ON ESCALATING COSTS

H.19. In 2013 the estimate for the development of the paediatric hospital was €790m, of which the State was going to contribute €650m.

H.20. BAM was awarded Phase B of the contract for the NPH in February 2017. However, by this time the estimated costs had risen and in April 2017 the Definitive Business Case (DBC) signalled a total cost of €983m to the Exchequer for the completion of the NPH.

H.21. On 9 November 2018 the process to determine the Gross Maximum Price (GMP) was finalised and the cost estimate, including fit-out of the NPH, had risen from €1.26 billion to €1.7 billion. The table below shows the escalation in costs that occurred between 2017 and 2018.

Table 21: Escalation in costs of the National Children's Hospital by Item 2017-2018

| Item | 2017 Costs €m | 2018 Costs €m |
|---|------------------|------------------|
| Decant | 16 | 14.5 |
| Aspergillus | 6.8 | 5.8 |
| Main NCH | 637 | 890 |
| Less VE | -66 | |
| Net Main NCH Construction | 571 | 890 |
| Outpatient and Urgent Care Centres | 38 | 53.4 |
| Sub Total | 631.8 | 963.7 |
| VAT | 85.3 | 130.1 |
| Gross Construction Costs | 717.1 | 1093.8 |
| Equipping | 71.6 | 87.9 |
| Planning | 14.9 | 13.6 |
| Design Team Fees | 43.7 | 71.3 |
| Risk/Contingency | 39 | 51.3 |
| NPH Project Costs | 52 | 66.04 |
| Other Costs Sub Total | 221.1 | 290.1 |
| VAT (Excluding Construction) | 44.7 | 49 |
| Sub Total Gross Other Costs | 265.9 | 339.1 |
| Capital Build Sub Total | 983 | 1.433bn |
| Children's Research and innovation Centre | 86 | 86 |
| ICT | 88 | 97 |
| Children's Hospital Integration Programme | 86 | 86 |
| Electronic Healthcare Record | 52 | 52 |
| Mater Campus | 40 | 40 |
| Sub Total | 284 | 293 |
| Grand Total | 1.26bn | 1.7bn |

H.22. In December 2018 the Government granted approval for the commissioning of an independent review of the escalation of cost of the NPH. The purpose of the review was to examine the contributory factors to the cost escalation and associated responsibilities for any potential weaknesses identified. The report was presented to the Government on 9 April 2019 and published on the same day. The review was conducted by PwC.

H.23. During the meeting on 16 May 2019, Members highlighted PwC's assertion that the business case overstated the completeness of the design and understated the risks.

H.24. Members questioned whether some of the increases in costs could have been avoided. The Department confirmed that it agrees with the PwC findings that certain costs of the project could have been contained and even reduced.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

- H.25.** The Committee finds it absolutely unacceptable that nobody can give a reasonably accurate estimate of the expected final costs for the completion and fitting out of the National Children’s Hospital. The Committee recommends that in future no contract is signed for a significant capital project without a fully detailed design supported by a proper cost estimate.
- H.26.** The two phase tender process was a very significant contributing factor in the overall cost escalation of the National Children’s Hospital. The decision to bring the main contractor onto the site to complete Phase A before the detailed design for Phase B had been submitted was also a significant contributing factor to the cost escalation of the project. The Committee recommends that the two phase tender process is not used in future for any major capital expenditure projects unless both phases of the project are fully designed in advance.
- H.27.** The sudden increase in costs for the on-going construction of the National Children’s Hospital is extremely worrying and indicates that the tendering process for the project was totally inadequate. The Committee recommends that mitigation strategies are developed to ensure that costs associated with the National Children’s Hospital do not continue to rise during Phase B of construction.
- H.28.** The Committee agrees with the recommendations presented in PwC’s *New Children’s Hospital Independent review of escalation of costs, April 2019*. The Committee recommends that all 11 recommendations in the review are implemented without delay.
- H.29.** The Department of Health, as the sponsoring department for the National Paediatric Hospital Development project, has not provided proper oversight or ensured coherence on all aspects of the project. The Committee recommends that the Department of Health liaises fully and regularly with the National Paediatric Hospital Development Board, the Health Service Executive and the Department of Public Expenditure and Reform to ensure that proper control, oversight and accountability is provided for the remainder of the project.

8. DEPARTMENT OF THE TAOISEACH

Meeting Date: 7 February 2019

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 1 – President’s Establishment;
- Appropriation Account 2017 Vote 2 – Department of the Taoiseach.

INTRODUCTION

- I.1. The Committee met with the Department of the Taoiseach to discuss matters relating to Vote 1 – The President’s Establishment and Vote 2 – The Department of the Taoiseach
- I.2. Gross Expenditure in 2017 for Vote 1-President’s Establishment was €3.69m. €1.13m of this is attributed to the Centenarian’s Bounty Scheme and €2.57m related to expenses of the President’s Establishment.
- I.3. Costs relating to the operation of the Presidency but charged to other Votes amounted to €5.04m. Expenditure such as this charged to other votes is known as Net Allied Expenditure.
- I.4. Gross Expenditure for Vote 2 - Department of the Taoiseach was €27.59m. Administration costs including salaries counted for over half of this amount at €15.32m. with €8.9m spent on tribunals of inquiry and commissions of investigation. Net Allied Expenditure for Vote 2 was €4.56m.
- I.5. The C&AG returned a clear audit opinion on the 2017 Appropriation Account for Vote 1 and Vote 2.
- I.6. The Committee focussed its examination on the following matters in relation to Vote 1:
 - Audit Committee.

And in relation to Vote 2:

- Wind down of Strategic Communications Unit at the Department of the Taoiseach;
- Non-compliance expenditure;
- Cost of Tribunals and Commissions of Investigation;
- Underspend of €9.2m at the Department.

AUDIT COMMITTEE

- I.7.** In its 5th periodic report the Committee had drawn attention to the absence of a functioning audit committee for the President's establishment prior to 2018. The Committee recommended that the audit committee develop a schedule of regular meetings each year.
- I.8.** The Accounting Officer informed the PAC that the audit committee now had an audit programme and had met three to four times in the last year.

STRATEGIC COMMUNICATIONS UNIT

- I.9.** The Committee sought an update on matters in relation to the wind-down of the Strategic Communications Unit which the Committee dealt with in its 3rd Periodic Report.
- I.10.** The Accounting Officer explained that the SCU was wound down because it was "taking away" from the core priorities of the Department.
- I.11.** At its peak, the Accounting Officer explained that 20 or 21 people were employed in the SCU while there are now 16 employed in communications at the Department of a staff complement of 228.

NON-COMPLIANT EXPENDITURE

- I.12.** The Department reported expenditure for 2017 of €0.69m (of an outturn of €27.59m) which was not compliant with Circular 40/2002 (Governance and Regulation of the Approved Housing Body Sector; Eligibility for Funding).

- I.13.** €0.41m of this amount was associated with just one contract related to the maintenance, support and license expenditure for a bespoke proprietary eCabinet software system for users across all government departments.

COST OF TRIBUNALS AND COMMISSIONS OF INVESTIGATIONS

- I.14.** The Committee discussed the costs of tribunals and commissions of investigation. The Department highlighted that costs continue to be incurred for on-going tribunals that were established more than two decades ago. The table below highlights the on-going costs of tribunals paid for by the State across a number of Government Departments.

Table 22: Cumulative Cost of Tribunals to date

| Tribunal | Established | Status | Cumulative Costs € |
|---|-------------|-----------|-----------------------|
| Tribunal of Inquiry into certain payments to politicians and related matters (Moriarty) | 1997 | Concluded | 63,294,043 |
| Tribunal of Inquiry into suggestions that members of the Garda Síochána or other employees of the state colluded in the fatal shooting of RUC Chief Superintendent Harry Breen and Robert Buchanan on 20/02/1989 (Smithwick)* | 2006 | Concluded | 19,886,714 |
| Tribunal of Inquiry into the infection with HIV and Hepatitis C of persons with Haemophilia and related matters (Lindsay) | 1999 | Concluded | 46,677,704 |
| Tribunal of Inquiry into the Blood Transfusion Board (Finlay) | 1997 | Concluded | 4,380,601 |
| Tribunal of Inquiry into certain planning matters and payments (Mahon) | 1997 | Ongoing | 135,539,993 |
| Tribunal of Inquiry into certain Gardai in the Donegal Division (Morris) | 2002 | Concluded | 68,773,017 |
| Tribunal of Inquiry into Protected Disclosures (Charleton) | 2017 | Ongoing | 2,944,138 |
| Total | | | 341,496,210 |

* 3rd party costs remain to be paid

Table amended by the Secretariat using information provided by DPER

The information above, received from DPER, also explained that costs are still being incurred for several concluded tribunals.

- I.15.** The Accounting Officer referred to the difficulties in predicting when legal cost claims associated with such tribunals will be received. Fees are decided on by the Tribunal with independent assessment provided by the Taxing Master if necessary.
- I.16.** Members noted that escalations of costs are also evident in Commissions of Investigation that were established by the State. Since 2005 these have cost more than €28m. The breakdown of costs associated with each Commission of Investigation is detailed in table below.

Table 23: Cumulative Costs of Commissions of Investigations to date

| Commission of Investigation | Established | Status | Cumulative Costs € |
|--|--------------------|---------------|-------------------------------|
| Commission of Investigation into Irish Bank Resolution Corporation (Cregan) | 2015 | Ongoing | 5,065,824 |
| Commission of Investigation - Certain Matters relative to An Garda Síochána and other persons (Fennelly) | 2014 | Concluded | 3,528,658 |
| Commission of Investigation – Certain matters relative to the Cavan/Monaghan division of An Garda Síochána (O’Higgins) | 2015 | Concluded | 1,784,352 |
| Commission of Investigation – Ronan MacLochlainn (MacLochlainn) | 2014 | Ongoing | 1,170,871 |
| Commission of Investigation – Leas Cross Nursing Home | 2007 | Concluded | 2,104,749 |
| Commission of Investigation into Catholic Archdiocese of Dublin, including the diocese of Cloyne | 2009 | Concluded | 8,788,639 |
| Commission of Investigation into Dublin and Monaghan Bombings 1974 | 2005 | Concluded | 2,633,000 |
| Commission of Investigation into Olympic ticketing in Rio (Moran) | 2016 | Concluded | 312,765 |
| Commission of Investigation to examine certain matters of public concern relating to NAMA – “Project Eagle” | 2017 | Ongoing | 1,231,019 |
| Farrelly Commission of Investigation | 2017 | Ongoing | 1,979, 580 |
| Kenneally (Hickson) Commission of Investigation | 2018 | Ongoing | 14,079 |
| Total | | | 28,613,536 |

The information received from DPER also explained that costs are still incurring for one of the concluded tribunals.

UNDERSPENDING AT THE DEPARTMENT OF THE TAOISEACH

I.17. The outturn for the Department of the Taoiseach in 2017 was €27.58m, €9.16m lower than the estimate provision of €36.74m. The Accounting Officer explained that approximately two-thirds of the underspend related to Tribunal and Commissions of Investigation Costs where the number of legal cost claims settled in 2017 was less than anticipated.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

I.18. There is not an effective control of costs for tribunals and commissions of investigation which take longer than anticipated or whose terms of reference are extended. The Committee recommends that:

- Costs to date and estimated total costs relative to the original estimate for each tribunal and commission of investigation are published by all relevant Departments on a six-monthly basis; and
- The Department of Public Expenditure and Reform works with the Government and Dáil Éireann to establish an agreed set of procedures to be followed when costs associated with a tribunal or commission of investigation have exceeded or are expected to exceed the estimated costs on establishment.

9. OFFICES OF THE ATTORNEY GENERAL, THE DIRECTOR OF PUBLIC PROSECUTIONS AND THE CHIEF STATE SOLICITOR

Meeting Date: 7 February 2019

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 3 – Office of the Attorney General;
- Appropriation Account 2017 Vote 5 – Office of the Director of Public Prosecutions;
- Appropriation Account 2017 Vote 6 – Office of the Chief State Solicitor.

INTRODUCTION

J.1. The Committee met with the Accounting Officers and officials from the Offices of the Attorney General (AG), the Director of Public Prosecutions (DPP) and the Chief State Solicitor (CSSO) on 7 February 2019 to discuss matters relating to Votes 3, 5 and 6 respectively.

J.2. These three public bodies perform key roles in Ireland's legal and justice system. Their appropriation accounts show that between them they incurred expenditure of €89.3m in 2017.

J.3. The Attorney General's Office (Vote 3) incurred expenditure of €14.5m in 2017 providing professional legal services to Government Departments and Offices. The Office of the Director of Public Prosecutions (Vote 5) which operates the State's prosecution service incurred expenditure of €41.7m in 2017, while the Chief State Solicitor's Office (Vote 6) which acts as solicitor to the State, the Attorney General, Government Departments and Offices and State Agencies in providing litigation, advisory and conveyancing services incurred expenditure of €33.1m in 2017.

OFFICE OF THE ATTORNEY GENERAL

- J.4.** The Committee questioned the Director General of the Office on the following matters:
- a contract for €147,096 for parliamentary services which did not comply with procurement rules;
 - withdrawal of a contractor providing internal audit services in September 2017;
 - the reliance of the Office on the use of external contractors for drafting work;
 - the absence of a Service Level Agreement with the Law Reform Commission;
 - the role of public interest appointees or directors to State boards.

THE DIRECTOR OF PUBLIC PROSECUTIONS

VICTIMS OF CRIME - REASONS FOR DECISIONS NOT TO PROSECUTE

- J.5.** The Committee was informed that, in the period 2016 to 2018, the DPP received 1,800 requests seeking the rationale for why cases were not prosecuted.
- J.6.** The Committee also heard that in the same period the DPP received 637 requests to review or reconsider decisions not to prosecute and that 40% of those requests related to sexual offences.
- J.7.** The Committee questioned the Deputy Director General of the DPP on the implementation of the Victims' Directive. The Committee was informed that a Victims Liaison Unit was established within the DPP's Office in July 2015 and that additional staff resources and victims' rights training, which was on-going, had been provided. Specialist units have also been set up throughout the State within An Garda Síochána to deal with victims of sexual and domestic violence.

FEES PAID TO COUNSEL

- J.8.** The Committee heard that in 2017 fees paid to legal counsel to prosecute cases amounted to €16.4m, representing nearly 40% of total expenditure in that year. The Committee enquired about the process for the appointment of legal counsel and was informed that the process involves creating panels of suitable barristers on foot of recommendations by officials approved by the Attorney General.

- J.9.** The Committee enquired how these fees are determined and what cost control mechanisms in place to manage these costs. The Committee was informed that the fees are “standard” and based on an assessment by the DPP on what is a reasonable fee for the particular case. Fees higher than the standard require approval by the Department of Public Expenditure and Reform.
- J.10.** The Deputy Director General of the DPP stated that the standard fee for murder cases was just over €7,000 for senior counsel and that this would cover all the preparation work and the first day of the case.
- J.11.** In follow-up correspondence the DPP stated that the vast majority of fees paid by the DPP's Office to prosecuting counsel were standard rate fees which had been approved by the Department of Public Expenditure and Reform. A copy of the current fee schedule was provided for the information of the Committee. The DPP also pointed out that fees to counsel had been reduced on three occasions between 2009 and 2011.
- J.12.** The Committee enquired as how it could establish the annual amount paid out by Government Departments and Offices in legal fees in order to determine the total annual amount paid by the State. The Committee was informed that this figure was not readily available.
- J.13.** The Committee also wished to establish what other entities can prosecute a case in the courts. In follow-up correspondence the DPP provided a list of 18 public entities that are empowered by the Oireachtas to prosecute offences in their own name before the District Court. These entities are detailed in the following table:

Table 24: List of Government Agencies that can prosecute a case

| | |
|---|------------------------------------|
| The Health and Safety Authority | National Transport Authority |
| The Competition and Consumer Protection Commission | ESB Network Ltd. |
| The Office of the Director of Corporate Enforcement | An Post |
| Local Authorities | Road Safety Authority |
| The Sea Fisheries Protection Authority | Office of an tArd-Chláraitheoir |
| The Data Protection Commission | The Commission for Taxi Regulation |
| The Commission for Aviation Regulation | The Central Bank |
| Gas Networks Ireland | The Revenue Commissioners |
| Workplace Relations Commission | Some Government Ministers |

J.14. In relation to delegation of prosecution authority to An Garda Síochána the DPP stated that Section 8(4) of the Garda Síochána Act 2005 empowers the DPP to issue directions concerning the institution and conduct of prosecutions by members of An Garda Síochána. A copy of the current direction, in effect from 8 November 2011 was provided.

OUTCOME OF PROSECUTIONS

J.15. The Committee was informed that in relation to the publication of statistics on the outcomes of prosecutions, the practice of the DPP has been to show the outcome of cases based on the year in which the case file was first received by the DPP.

J.16. The information published shows a convictions rate of 93% for cases received in 2014 and 2015 and a conviction rate of 94% in respect of cases received in 2016.

J.17. The Committee enquired if statistics were available on the basis of all cases concluded in a particular year, irrespective of when the case was received by the Office of the DPP. In follow-up correspondence, the DPP provided the following details of trial outcomes by year of outcome:

Table 25: Indictable Cases - Trial Outcomes by Year 2014-2018

| Year | Total Cases | Total Acquittals | % | Total Convictions | % |
|--------------------------|---------------|------------------|------------|-------------------|--------------|
| 2018 | 2,588 | 178 | 6.88 | 2,410 | 93.12 |
| 2017 | 2,802 | 212 | 7.57 | 2,590 | 92.43 |
| 2016 | 2,761 | 231 | 8.37 | 2,530 | 91.63 |
| 2015 | 2,599 | 190 | 7.31 | 2,409 | 92.69 |
| 2014 | 2,753 | 202 | 7.34 | 2,551 | 92.66 |
| Total 2014 - 2018 | 13,503 | 1,013 | 7.5 | 12,490 | 92.50 |

OFFICE OF THE CHIEF STATE SOLICITOR

UNRECOVERED TAXED COSTS DUE TO THE STATE OF €9.6M

J.18. The Committee noted that the appropriation account shows income due to the CSSO of €9.6m at 31 December 2017 representing taxed costs due to the State not yet recovered. The Committee also noted that costs and fees received by the CSSO in 2017 amounted to €397,000.

J.19. The Committee was informed that these represent court cases where the State receives an order for legal costs. The amounts due go back a number of years, the oldest case going back to the early 2000s.

J.20. The Committee also heard that €5.4m of the €9.6m due represents one debt which is being pursued and that the remaining debt of €4.2m represents 204 cases.

J.21. The Committee was concerned at the level of unrecovered costs and sought details of the annual operating costs of the CSSO's Cost Recovery Unit. In follow-up correspondence the CSSO informed the Committee that the annual estimated cost for 2019 for staff attributed to costs recovery work was €179,000.

J.22. In addition, in 2018 an amount of €34,563 was paid to external Legal Costs Accountants for work relating to costs recovery and €55,460 to external cost recovery solicitors.

J.23. The CSSO also pointed out that the management of claims for costs awarded to the State after 29 May 2018 had been delegated to the NTMA pursuant to SI 191 of 2018.

STAFFING CHALLENGES

J.24. The Committee raised issue of delays and difficulties in filling legal and administrative staff vacancies in the CSSO. The Committee was informed that currently there were 30 staff vacancies and that 15 of these were new positions.

J.25. The Chief State Solicitor outlined the reasons for vacancies arising and delays in filling vacancies. The reasons included the time taken to run recruitment competitions, delays associated with Garda vetting, the length of notice which has to be given to previous employers and ease of mobility across the civil service.

NATIONAL LOTTERY GRANTS

J.26. The Committee requested a note from the CSSO on its involvement in lottery grant approvals, including a breakdown of the number of cases involved and causes of delays in approving grants.

J.27. In response, the CSSO stated that its role is to act on instructions from the relevant Ministers (Transport, Tourism and Sport and Culture Heritage and the Gaeltacht) in regard to the placing of a first legal charge in favour of the relevant Minister on the grantee's property, which provides the Minister with a security interest in the property. On receipt of instructions, the CSSO immediately issues a legal grant pack to the grantee's solicitor. This contains all necessary template documents for the creation of the legal charge together with guidelines for their completion and checklists of the supporting materials required.

J.28. The CSSO also provided the following breakdown of the number of cases involved in 2017, 2018 and to date in 2019:

Table 26: Breakdown of cases regarding National Lottery Grants 2017-2019

| Client | Number of files | | |
|---|-----------------|------------|-----------|
| | 2017 | 2018 | 2019 |
| Minister for Transport Tourism and Sport | 64 | 247 | 16 |
| Minister for Culture, Heritage and the Gaeltacht (includes Arts, Gaeltacht, Heritage grants) | 25 | 17 | 3 |
| Total | 89 | 264 | 19 |

J.29. The CSSO outlined a number of factors that may delay the legal process which will, in turn, delay payment of the grant by the relevant Department. These largely relate to issues in complying with the requirements set out in the grant pack. These include:

- Documentary issues - documents returned to the CSSO inaccurately completed, incorrectly executed, or incomplete (e.g. schedules or supporting evidence omitted) and/or documents provided on a piecemeal basis;
- Trustees holding the property on behalf of the grantee not being up to date - e.g. where there has been the appointment of new trustees on death or retirement;
- Title issues - grantees not having title to charge or pre-existing title problems not rectified prior to grant application;
- Entries revealed in search results not satisfactorily explained;
- Non-completion by the grantee's solicitor of registration of the Minister's charge prior to application for a subsequent grant.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

J.28. The level of unrecovered legal costs awarded to the State at €9.6m, taking account of the costs of pursuing recovery and the level of related annual receipts, represents an unacceptable burden for the State. While the Committee recognises that the management of claims for costs awarded to the State after 29 May 2018 has passed to the NTMA, it recommends that a comprehensive review of the Office of the Chief State Solicitor's debt collection function be carried out and proposals brought forward to finalise the debts due to the Office of the Chief State Solicitor either through enforcement or, in the case of unrecoverable debts, write-off.

10. KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Meeting Date: 21 February 2019

Principal Purpose of the Meeting:

- Kildare and Wicklow Education and Training Board Financial Statements 2015;
- C&AG Special Report 106 – Kildare and Wicklow Education and Training Board Financial Statements 2015 – Lapses in Controls over Procurement of Capital Projects and Certain Other Expenses;
- Thorn Report – Investigation into Certain Matters in Kildare and Wicklow Education and Training Board July 2018.

INTRODUCTION

K.1. KWETB was established on 1 July 2013 and on that date, the operations, staff, fixed assets, current liabilities, surpluses and deficits of the former County VEC Kildare and County VEC Wicklow transferred to KWETB.

K.2. The C&AG returned a clear audit opinion of the 2015 financial statements. However, attention was drawn to a number of areas:

- Lapses in controls over procurement of capital projects and certain other expenses (further detail in supplementary special report);
- Non-compliant procurement;
- Out-dated financial management system;
- That the audit committee lacked defined resources, which limited its ability to initiate reviews.

K.3. In the course of the C&AG audit, audit team members for the Office of the C&AG identified concerns about certain procurements, project cost overruns and propriety matters. A formal query on these matters was issued to the then Chief Executive of KWETB in June 2017. The response provided by KWETB to the audit query was assessed as being inadequate and was therefore referred to the then Chairperson and Vice-Chairperson of the Board and the Chairperson of the Audit Committee of KWETB. Shortly thereafter it was brought to the attention of the Department of Education and Skills (the Department). The audit of the 2015 financial statements was suspended pending the outcome of any action the Board or the Department might take.

- K.4.** In October 2017, the Minister appointed a statutory inspector, Dr. Richard Thorn, to investigate the matters raised from the audit and some other matters that the Department had been separately pursuing with KWETB. His report was published on 4 February 2018, with technical clarifications submitted on 1 March 2018 and a final report, following right of reply, submitted on 04 July 2018.
- K.5.** Arising from the Thorn investigation, a number of issues was referred to An Garda Síochána.
- K.6.** Following the issuing of the Thorn Report, the Department gave a number of directions to the KWETB Board on the performance of its functions, which the Board accepted in full. The KWETB Chief Executive informed the Committee about the Corporate Governance Programme which outlined the actions being taken to address the issues raised in the Thorn Report. The programme was presented to and approved by the Board.
- K.7.** In addition to the normal format audit opinion, the Office of the C&AG prepared a supplementary report into certain matters concerning KWETB in 2018. The report deals with serious lapses in controls over procurement of a number of capital projects and certain other expenses in KWETB during 2015.
- K.8.** In 2012, before the merger of Kildare Vocational Education Committee (VEC) and Wicklow VEC, the C&AG completed an investigation regarding deficiencies in procurement for both ICT services and certain property related functions that had been previously identified in the Kildare VEC 2010 accounts. The Committee noted that similar issues had arisen in KWETB.
- K.9.** The Committee noted the unusual circumstances which arose in KWETB that meant that its 2015 financial statements were not certified until 24 December 2018.
- K.10.** The Committee also notes that, at the time of publication of this report, KWETB's Financial Statements from 2015 were the last ones laid before the Houses of the Oireachtas.
- K.11.** The Committee heard that in 2015 KWETB had receipts of more than €111 million and expenditure of €109 million.

K.12. During its meeting, the Committee focused on the following areas:

- Governance issues;
- Procurement matters;
- The ETB Internal Audit Unit.

GOVERNANCE ISSUES

K.13. In his report, Dr. Thorn raised concerns about the passiveness of the Board in relation to querying the actions of the chief executive of KWETB up to 2015. The Committee was informed by the Chairperson of the Board that the Institute of Public Administration was now involved in an evaluation of the Board and would present a complete report on this matter.

K.14. The Committee heard that while training for board members is of the utmost importance, this was previously a matter for boards to organise themselves. However, Education and Training Boards Ireland (ETBI) now provides training for board members to ensure standardised board training across the ETB sector. ETBI is a national initiative to promote best practice, good governance and compliance.

K.15. The Department informed the Committee that the model used for the presentation of accounts by ETBs was cumbersome in nature and that it made it difficult for board members without financial training to understand the issues at hand and to adequately question the CEO.

PROCUREMENT MATTERS

K.16. In his report, Dr. Thorn referred to a number of issues in relation to procurement and delivery of various building projects including:

- Several inconsistencies surrounding the procurement of the minor building works;
- A contract for heating and plumbing services that, while it did not breach Department procurement requirements, was suboptimal;
- The acceleration of a school building project that was not in accordance with Department contract management guidelines;
- The procurement of a mediator by the Chief Executive for a school building project that did not accord with procurement guidelines;

- The intervention by the Chief Executive in the final account agreement process was not in accordance with Department contract management guidelines.

K.17. The Committee raised concerns in relation to leases and a possible lack of commercial valuations entered into by KWETB. KWETB informed the Committee that its Finance Committee was reviewing all leases and the expenditure on them.

K.18. The Committee heard that previously it was possible for the Board to accelerate contracts entered into by KWETB (this process allowed for capital projects to be completed earlier than anticipated in the original contracts).

K.19. In the example of Arklow Community College, contract acceleration led to an acceleration claim from the contractor for €755,000. Following a conciliation process the claim was settled for €483,000. The final total figure for the contract, including the €483,000 settlement, was €909,988. No evidence was provided that the Board gave due and prior consideration to the possible cost implications of accelerating the project.

K.20. Members also highlighted the incurring of significant expenditure without a competitive procurement process, and a lack of oversight of the authorisation of expenditure by the chief executive.

EDUCATION AND TRAINING BOARD INTERNAL AUDIT UNIT

K.21. KWETB informed the Committee that the Internal Audit Unit for ETBs had concluded other investigations into ICT and Youthreach programmes at KWETB. The ICT report had been sent to the Department and KWETB, at the time of the meeting, was working on its management response to the Youthreach audit.

K.22. At the time of the meeting, the IAU had also commenced a full internal audit of KWETB procurement processes, procedures and internal controls.

K.23. The Department informed the Committee that, while there is scope for the Internal Audit Unit to investigate problems in ETBs, there was an issue with capacity and the ability of the IAU to recruit additional members of staff.

CONCLUSIONS AND RECOMMENDATIONS

The Committee of Public Accounts is of the view that:

K.22. The management of Kildare and Wicklow Education and Training Board has been marked by inadequate governance since its establishment. The Committee notes that certain matters relating to the Kildare and Wicklow Education and Training Board are under Garda investigation and other matters under internal review. The Committee recommends that the change programme signalled, by both the new Kildare and Wicklow Education and Training Board and the Department of Education and Skills, to address management and governance weaknesses at Kildare Wicklow Education and Training Board, is completed promptly.

K.23. It is unacceptable that the last published Financial Statement for Kildare and Wicklow Education and Training Board is for the year 2015. The Committee recommends that the Financial Statements for the years 2016-2018 inclusive are finalised without delay and that in future Kildare and Wicklow Education and Training Board presents its annual Financial Statements to the Office of the Comptroller and Auditor General in a timely manner.

K.24. The instances of non-compliance with public procurement guidelines first identified in Kildare VEC and then later in the associated, and newly constituted, Kildare and Wicklow Education and Training Board indicate a failure of oversight by the Department of Education and Skills. The Committee recommends that where an Education and Training Board is found to be in breach of procurement rules and good governance, the Department of Education and Skills takes a more active role to ensuring the relevant Education and Training Board deals with matters comprehensively and promptly, and that accountability is maintained.

Appendix 1 Committee Membership



Bobby Aylward (FF)



Peter Burke (FG)



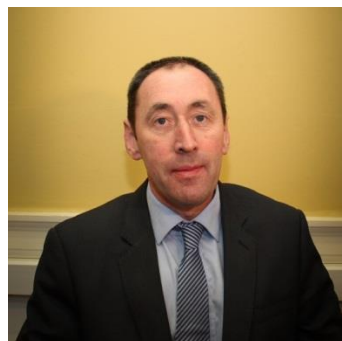
Shane Cassells (FF)



Catherine Connolly (I4C)



David Cullinane (SF)



Pat Deering (FG)



Alan Farrell (FG)



Seán Fleming (FF)



Alan Kelly (Lab)



Marc MacSharry (FF)



Catherine Murphy (SD/GPTG) Jonathan O Brien (SF)



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 HOUSING, PLANNING AND LOCAL GOVERNMENT

Meeting Date: 25 October 2018

[Link to Transcript](#)

Principal Purpose of the Meetings:

- Vote 34 – Department of Housing, Planning and Local Government;
- Housing Agency Financial Statement 2017;
- C&AG Report 2017 Chapter 10 – Funding and Oversight of Approved Housing Bodies.

| The Department of Housing, Planning and Local Government | |
|--|--|
| Mr. John McCarthy | Secretary General |
| Ms Mary Hurley | Assistant Secretary |
| Mr. David Walsh | Assistant Secretary |
| Ms Nina Murray | Principal Officer |
| Ms Marguerite Ryan | Principal Officer |
| Mr. Aidan O'Reilly | Principal Officer |
| Ms Theresa Donohue | Assistant Principal Officer |
| Mr. Maurice Coughlan | Finance Officer |
| | |
| The Housing Agency | |
| Mr. John O'Connor | Chief Executive Officer |
| Mr. David Silke | Director of Research and Corporate Affairs |
| Ms Margaret Jordan | Head Of Finance |
| Mr. Pat Fitzpatrick | Senior Executive Officer |

Meeting Date: 21 February 2019

[Link to Transcript](#)

Principal Purpose of the Meetings:

- Vote 34 – Department of Housing, Planning and Local Government.

| Approved Housing Body Interim Regulatory Council | |
|---|--------------------------|
| Professor Mary Lee Rhodes | Chairperson |
| Ms Susanna Lyons | Head of Regulation |
| Mr. Pat Fitzpatrick | Senior Executive Officer |
| | |
| Irish Council for Social Housing | |
| Mr. Donal McManus | Chief Executive Officer |
| Ms Tina Donaghy | Vice-President |
| Mr. John Hannigan | Council Member |
| Ms Karen Murphy | Director of Policy |

Meeting Date: 21 February 2019

[Link to Transcript](#)

Principal Purpose of the Meetings:

- Vote 34 – Department of Housing, Planning and Local Government.

| The Department of Housing, Planning and Local Government | |
|---|---|
| Mr. John McCarthy | Secretary General |
| Ms Mary Hurley | Assistant Secretary |
| Ms Maria Graham | Assistant Secretary |
| Ms Nina Murray | Principal Officer |
| Ms Marguerite Ryan | Principal Officer |
| Mr. Aidan O'Reilly | Principal Officer |
| Mr. Patrick O'Sullivan | Principal Officer |
| Ms Janet Jacobs | Assistant Principal Officer |
| Ms Theresa Donohue | Assistant Principal Officer |
| Mr. Rory O'Leary | Assistant Principal Officer |
| Mr. Maurice Coughlan | Finance Officer |
| The Department of Public Expenditure and Reform | |
| Ms Clare Costello | Central Vote Section |
| Ms Margot Dunne | Central Vote Section |
| The County and City Management Association | |
| Ms Jackie Maguire | Chairperson |
| Mr. Conn Murray | Chairperson of CCMA Housing Sub-Committee |

DEPARTMENT OF COMMUNICATIONS, CLIMATE ACTION AND ENVIRONMENT

Meeting Date: 6 December 2018

[Link to Transcript](#)

Principal Purpose of the Meeting:

- Vote 29 – Department of Communications, Climate Action and Environment Appropriation Account 2019;
- C&AG Report 2017 Chapter 8 – Measures relating to Cyber Security;
- C&AG Report 2017 Chapter 9 – Energy Efficiency National Fund;
- The Environment Fund 2017.

| The Department of Communications, Climate Action and Environment | |
|--|--|
| Mr. Mark Griffin | Secretary General |
| Mr. Ciarán Ó hÓbáin | Assistant Secretary |
| Mr. Michael Manley | Assistant Secretary |
| Ms Finola Rossi | Principal Officer |
| Mr. Richard Browne | Principal Officer |
| Ms Barbara Leeson | Principal Officer |
| Ms Aoife Byrne | Assistant Principal Officer |
| | |
| The Department of Defence | |
| Mr. James Ryan | Principal Officer/Head of the Office of Emergency Planning |
| | |
| An Garda Síochána | |
| Mr. Michael O’Sullivan | Assistant Commissioner |
| Mr. Michael Gubbins | Garda Cyber Crime Bureau |

MATTERS RELATING TO THE PROVISION OF BROADBAND

Meeting Date: 6 December 2018

[Link to Transcript](#)

Principal Purpose of the Meeting:

- Vote 29 – Department of Communications, Climate Action and Environment Appropriation Account 2019;
- C&AG Report 2017 Chapter 8 – Measures relating to Cyber Security;
- C&AG Report 2017 Chapter 9 – Energy Efficiency National Fund;
- The Environment Fund 2017.

| The Department of Communications, Climate Action and Environment | |
|---|--|
| Mr. Mark Griffin | Secretary General |
| Mr. Ciarán Ó hÓbáin | Assistant Secretary |
| Mr. Michael Manley | Assistant Secretary |
| Ms Finola Rossi | Principal Officer |
| Mr. Richard Browne | Principal Officer |
| Ms Barbara Leeson | Principal Officer |
| Ms Aoife Byrne | Assistant Principal Officer |
| The Department of Defence | |
| Mr. James Ryan | Principal Officer/Head of the Office of Emergency Planning |
| An Garda Síochána | |
| Mr. Michael O’Sullivan | Assistant Commissioner |
| Mr. Michael Gubbins | Garda Cyber Crime Bureau |

Meeting Date: 14 February 2019

[Link to Transcript](#)

Principal Purpose of the Meeting:

- Matters relating to the national provision of broadband.

| BT Communication | |
|--|---|
| Mr. Peter Evans | Director of Wholesale, Pre-Sales and Strategy |
| Mr. John O'Dwyer | Head of Regulation |
| Eir | |
| Ms Carolan Lennon | Chief Executive Officer |
| Mr. Edward Storey | Director of Strategy and Corporate Communications |
| Regional Internet Service Providers Association | |
| Mr. Marcus Matthews | Managing Director |
| Imagine Communications Group | |
| Mr. Sean Bolger | Executive Chairman |
| Mr. Derek Kickham | Group Chief Operating Officer |
| enet | |
| Mr. Peter McCarthy | Chief Executive Officer |
| Mr. David Eyre | Chief Commercial Officer |
| Ms Clare Murphy | General Counsel |
| Mr. Niall Beirne | Head of Communications |

Meeting Date: 28 March 2019

[Link to Transcript](#)

Principal Purpose of the Meeting:

- Matters relating to the national provision of broadband.

| The Department of Communications, Climate Action and Environment | |
|---|-------------------------|
| Mr. Mark Griffin | Secretary General |
| Mr. Ciarán Ó hÓbáin | Assistant Secretary |
| Ms Finola Rossi | Principal Officer |
| Mr. Fergal Mulligan | Programme Director |
| Mr. Patrick Neary | Chief Technical Advisor |
| Ms Orla Ryan | Principal Officer |
| The Department of Public Expenditure and Reform | |
| Mr. Brendan Ellison | Principal Officer |

DEPARTMENT OF EDUCATION AND SKILLS

Meeting Date: 13 December 2018

[Link to transcript](#)

Principal Purpose of the Meeting:

- C&AG Special Report 98 – Provision of School Transport.

| The Department of Education and Skills | |
|--|-------------------------|
| Mr. Seán Ó Foghlú | Secretary General |
| Mr. Ned Costello | Assistant Secretary |
| Mr. Richard Dolan | Principal Officer |
| | |
| The Department of Transport, Tourism and Sport | |
| Ms Deirdre Hanlon | Assistant Secretary |
| Mr. Kevin Doyle | Principal Officer |
| | |
| Bus Éireann | |
| Mr. Stephen Kent | Chief Executive Officer |
| Mr. Tom Delaney | Chief Financial Officer |
| Ms Miriam Flynn | Chief Schools Officer |

THE IRISH PRISON SERVICE

Meeting Date: 17 January 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 21 – Prisons.

| The Department of Justice and Equality | |
|---|---------------------------------|
| Mr. Aidan O'Driscoll | Secretary General |
| Mr. Michael Flahive | Assistant Secretary |
| Mr. Seamus Clifford | Principal Officer |
| Mr. Noel Dowling | Principal Officer |
| Ms Anne Marie Tracey | Assistant Principal Officer |
| | |
| The Irish Prison Service | |
| Ms Caron McCaffrey | Secretary General |
| Mr. Don Culliton | Director of Human Resources |
| Mr. Derek Caldbeck | Director of Finance and Estates |
| Mr. John McDermott | Director General's Office |

**UNIVERSITY OF LIMERICK, INSTITUTE OF TECHNOLOGY SLIGO AND WATERFORD
INSTITUTE OF TECHNOLOGY**

Meeting Date: 24 January 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- C&AG Special Report 103 - Handling of remuneration for certain senior staff in the University of Limerick and Institute of Technology Sligo;
- C&AG Special Report 104 – Waterford Institute of Technology Development and Disposal of Intellectual Property in FeedHenry.

| The Department of Education and Skills | |
|---|--|
| Mr. Seán Ó Foghlú | Secretary General |
| Ms Deirdre McDonnell | Assistant Secretary |
| Mr. William Beausang | Assistant Secretary |
| Ms Tara Carton | Principal Officer |
| Mr. Tony Gaynor | Principal Officer |
| Ms Caroline Calvin | Assistant Principal Officer |
| Ms Stephanie Goode | Assistant Principal Officer |
| Higher Education Authority | |
| Mr. Paul O'Toole | Chief Executive Officer |
| Ms Mary Farrelly | Head of Finance and System Governance |
| Ms Orla Christie | Senior Manager - System Governance |
| University of Limerick | |
| Dr. Des Fitzgerald | President |
| Mr. Gerry O'Brien | Chief Operating Officer and Deputy President |
| Mr. Eamonn Moran | Director of Strategic Planning |
| Mr. Liam O'Reilly | Director of the Information Technology Division |
| Institute of Technology Sligo | |
| Dr. Brendan McCormack | President |
| Waterford Institute of Technology | |
| Professor Willie Donnelly | President |
| Ms Elaine Sheridan | Vice-President Corporate Affairs and Finance |
| Dr. Mark White | Vice-President Research, Innovation and Graduate Studies |
| Dr. James O'Sullivan | Technology Transfer Manager |

NATIONAL PAEDIATRIC HOSPITAL DEVELOPMENT BOARD

Meeting Date: 31 January 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- National Paediatric Hospital Development Board Financial Statements 2017.

| The Department of Health | |
|---|---|
| Mr. Jim Breslin | Secretary General |
| Ms Tracey Conroy | Assistant Secretary |
| Health Service Executive | |
| Mr. Dean Sullivan | Deputy Director General and Chief Strategy and Planning Officer |
| Mr. Jim Curran | Head of Estates |
| National Paediatric Hospital Development Board | |
| Mr. Tom Costello | Chairman |
| Mr. John Pollock | Project Director |
| Dr. Emma Curtis | Medical Director |
| Mr. Jim Farragher | Finance Officer |

Meeting Date: 16 May 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- National Paediatric Hospital Development Board Financial Statements 2017.

| The Department of Health | |
|---|---|
| Mr. Jim Breslin | Secretary General |
| Ms Tracey Conroy | Assistant Secretary |
| Health Service Executive | |
| Mr. Dean Sullivan | Deputy Director General and Chief Strategy and Planning Officer |
| Mr. Jim Curran | Head of Estates |
| National Paediatric Hospital Development Board | |
| Mr. Fred Barry | Chairman |
| Dr. Emma Curtis | Medical Director |
| Mr. Jim Farragher | Finance Officer |
| Mr. Paul Quinn | Board Member/Head of the Office of Government Procurement |

DEPARTMENT OF THE TAOISEACH

Meeting Date: 7 February 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 1 – President’s Establishment;
- Appropriation Account 2017 Vote 2 – Department of the Taoiseach.

| The Department of the Taoiseach | |
|---|----------------------------|
| Mr. Martin Fraser | Secretary General |
| Mr. Denis Breen | Head of Corporate Affairs |
| Ms Geraldine Butler | Finance Officer |
| | |
| The Department of Public Expenditure and Reform | |
| Ms Victoria Cahill | Expenditure Policy Section |
| Mr. Brian O’Malley | Central Vote Group |

OFFICES OF THE ATTORNEY GENERAL, THE DIRECTOR OF PUBLIC PROSECUTIONS AND THE CHIEF STATE SOLICITOR

Meeting Date: 7 February 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- Appropriation Account 2017 Vote 3 – Office of the Attorney General;
- Appropriation Account 2017 Vote 5 – Office of the Director of Public Prosecutions;
- Appropriation Account 2017 Vote 6 – Office of the Chief State Solicitor.

| Office of the Attorney General | |
|---|---|
| Mr. Damien Moloney | Director General |
| Ms Lynda O'Regan | Head of Administration |
| Mr. David Donnelly | Head of Finance |
| | |
| Office of the Director of Public Prosecutions | |
| Mr. Barry Donoghue | Accounting Officer/Deputy Director of Public Prosecutions |
| Ms Elizabeth Howlin | Head of Directing Division |
| Ms Helena Kiely | Chief Prosecution Solicitor |
| Mr. Declan Hoban | Head of Administration |
| | |
| Office of the Chief State Solicitor | |
| Ms Maria Browne | Chief State Solicitor |
| Mr. Owen Wilson | Assistant Chief State Solicitor |
| Mr. Michael Fallon | Head of Corporate Services |

KILDARE AND WICKLOW EDUCATION AND TRAINING BOARD

Meeting Date: 21 February 2019

[Link to transcript](#)

Principal Purpose of the Meeting:

- Kildare and Wicklow Education and Training Board Financial Statements 2015;
- C&AG Special Report 106 – Kildare and Wicklow Education and Training Board Financial Statements 2015 – Lapses in Controls over Procurement of Capital Projects and Certain Other Expenses;
- Thorn Report – Investigation into certain matters in Kildare and Wicklow Education and Training Board, July 2018.

| The Department of Education and Skills | |
|--|--|
| Mr. Seán Ó Foghlú | Secretary General |
| Mr. Hubert Loftus | Assistant Secretary General |
| Mr. Gary O Doherty | Principal Officer |
| Ms Martina Mannion | Principal Officer |
| Mr. Phil O Flaherty | Principal Officer |
| | |
| Kildare-Wicklow Education and Training Board | |
| Dr. Deirdre Keyes | Chief Executive Officer |
| Mr. Noel Merrick | Chairperson |
| Dr. Rory O Toole | Director of Schools |
| Mr. Joe Kelly | Director of Organisation Support and Development |
| Ms Caitriona Murphy | Director of Further Education and Training |

Appendix 4 References

| Paragraph/ Table/ Graphic Number | Reference |
|--|--|
| 1. Department of Housing, Planning and Local Government | |
| B.1. | • Transcript 25.10.18 |
| B.2. | • Transcript 21.02.19 p. 85 |
| B.3. | • Transcript 28.02.19 |
| B.4. | • Transcript 25.10.18 p. 23, 24 • Transcript 28.02.19 p. 20 |
| B.5. | • Transcript 25.10.18 p. 65 |
| B.6. | • Transcript 28.02.19 p. 19 |
| B.7. | • Transcript 25.10.18 p. 24 |
| B.8. | • Transcript 28.02.19 p. 46 • Summary of Social Housing Assessments 2018 p. 5 |
| B.9. | • Transcript 28.02.19 p. 33, 34 |
| B.10. | • Transcript 25.10.18 p. 65 |
| Table 2 | • PAC32-R-1686(i)B |
| B.11. | • Housing Options: A guide to housing options available through Local Authorities |
| B.12. | • 2017 Appropriation Account Vote 37 – Employment Affairs and Social Protection |
| B.13. | • HAP.ie • Housing.gov.ie |
| B.14. | • Transcript 25.10.18 p. 65 |
| Graphic 1 | • PAC21-R-1754(ii)B |
| B.15. | • Housing Delivery 2017 Social Housing and New Home Indicators |
| Table 3 | • Housing Delivery 2017 Social Housing and New Home Indicators |
| B.16. | • Transcript 25.10.18 p. 66-67 • Transcript 28.02.19 p. 64 |
| B.17. | • Transcript 25.10.18 p. 69, 82, 90 • Transcript 28.02.19 p. 34, 35, 36 |
| B.18. | • Transcript 25.10.18 p. 82, 90 |
| B.19. | • Transcript 25.10.18 p. 91 |
| B.20. | • Transcript 25.10.18 p.113 |
| B.21. | • www.housingagency.ie • Transcript 25.10.18 p. 23 |
| B.22. | • Transcript 25.10.18 p. 27, 56, 57 • C&AG 2017 Report on the Public Service Chapter 10 |
| B.23. | • Transcript 25.10.18 p. 105, 106 |
| B.24. | • Transcript 25.10.18 p. 57 |
| B.25. | • Transcript 25.10.18 p. 108 |
| B.26. | • Housing Options: A guide to housing options available through Local Authorities p. 9 |
| B.27. | • Transcript 25.10.18 p. 26 |
| B.28. | • Transcript 25.10.18 p. 23 |

| Paragraph/ Table/ Graphic Number | Reference |
|--|---|
| B.29. | <ul style="list-style-type: none"> • Transcript 25.10.18 p. 30 • Transcript 21.02.19 p. 96 |
| B.30. | <ul style="list-style-type: none"> • Transcript 21.02.19 p. 97, 98 |
| B.31. | <ul style="list-style-type: none"> • Transcript 25.10.18 p. 30 • Transcript 21.02.19 p. 90 |
| B.32. | <ul style="list-style-type: none"> • Transcript 21.02.19 p. 94, 104 |
| B.33. | <ul style="list-style-type: none"> • Transcript 25.10.18 p. 55, 56 |
| B.34. | <ul style="list-style-type: none"> • Transcript 25.10.18 p. 72 • Transcript 21.02.19 p. 91 |
| B.35. | <ul style="list-style-type: none"> • Transcript 25.10.18 p.72 • Transcript 21.02.19 p. 91-92 |
| B.36. | <ul style="list-style-type: none"> • Transcript 25.10.18 p. 23 |
| B.37. | <ul style="list-style-type: none"> • Transcript 25.10.18 p. 24 |
| B.38. | <ul style="list-style-type: none"> • Transcript 25.10.18 p. 27 |
| B.39. | <ul style="list-style-type: none"> • Transcript 21.02.19 p. 87 • Circular 15/2016 |
| B.40. | <ul style="list-style-type: none"> • Transcript 21.02.19 p. 102 |
| B.41. | <ul style="list-style-type: none"> • Transcript 21.02.19 p. 87 |
| B.42. | <ul style="list-style-type: none"> • Transcript 25.10.18 p. 27 |
| B.43. | <ul style="list-style-type: none"> • Transcript 25.10.18 p. 30 |
| B.44. | <ul style="list-style-type: none"> • Transcript 21.02.19 p.86 |
| B.45. | <ul style="list-style-type: none"> • Transcript 28.02.19 p. 26 • PAC32-R-2122(ii)B |
| B.46. | <ul style="list-style-type: none"> • Transcript 28.02.19 p. 27 • PAC32-R-2122(ii)B |
| B.47. | <ul style="list-style-type: none"> • Transcript 25.10.18 p. 66 |
| B.48. | <ul style="list-style-type: none"> • Housing Options: A guide to housing options available through Local Authorities p. 8 |
| B.49. | <ul style="list-style-type: none"> • Transcript 25.10.18 p. 36, 37 • Transcript 28.02.19 p. 25, 42 |
| B.50 | <ul style="list-style-type: none"> • Transcript 25.10.18 p. 36-37 |
| 2. Department of Communications, Climate Action and Environment | |
| C.1. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 21, 22 |
| C.2. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 21, 22 • Appropriation Account 2017 Department of Communications, Climate Action and Environment p. 5 |
| C.3. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 21 |
| C.6. | <ul style="list-style-type: none"> • PAC32-R-2228B |
| C.7. | <ul style="list-style-type: none"> • PAC32-R-2228B |
| C.8. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 53 |
| C.9. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 54 |
| C.10. | <ul style="list-style-type: none"> • PAC32-R-2228B |
| C.11. | <ul style="list-style-type: none"> • PAC32-R-2228B |
| C.12. | <ul style="list-style-type: none"> • PAC32-R-2228B |

| Paragraph/ Table/ Graphic Number | Reference |
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| C.13. | <ul style="list-style-type: none"> • PAC32-R-2228B |
| C.14. | <ul style="list-style-type: none"> • C&AG Report on the Accounts of the Public Service 2017 p. 109 • Transcript 06.12.18 p. 22 |
| C.15. | <ul style="list-style-type: none"> • C&AG Report on the Accounts of the Public Service 2017 p. 109 |
| C.16. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 22 • C&AG Report on the Accounts of the Public Service 2017 p. 109, 110 |
| C.17. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 56 • PAC32-R-2228B |
| C.18. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 57 |
| C.19. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 75 |
| C.20. | <ul style="list-style-type: none"> • PAC32-R-2228B |
| Table 4 | <ul style="list-style-type: none"> • PAC32-R-2228B(ii) |
| C.21. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 75, 106 • PAC32-R-2228B |
| C.22. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 75 |
| C.23. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 60-61 • PAC32-R-1851B |
| C.24. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 62 • PAC32-R-1851B • Appropriation Account 2017 Department of Communications, Climate Action and Environment p.13 |
| C.25. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 61 |
| C.26. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 61 • PAC32-R-1851B |
| C.27. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 21, 74 |
| C.28. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 76 |
| Table 5 | <ul style="list-style-type: none"> • PAC32-R-1851B |
| C.29. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 76 |
| Table 6 | <ul style="list-style-type: none"> • PAC32-R-1851B |
| C.30. | <ul style="list-style-type: none"> • PAC32-R-2228B |
| C.31. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 120 • C&AG Report on the Accounts of the Public Service 2017 p. 95 |
| C.32. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 120, 121 |
| Graphic 2 | <ul style="list-style-type: none"> • C&AG Report on the Accounts of the Public Service 2017 p. 97 |
| C.33. | <ul style="list-style-type: none"> • PAC32-R-2228B |
| Table 7 | <ul style="list-style-type: none"> • PAC32-R-2228B |
| C.34. | <ul style="list-style-type: none"> • C&AG Report on the Accounts of the Public Service 2017 p. 97 |
| C.35. | <ul style="list-style-type: none"> • Appropriation Account 2017 Department of Communications, Climate Action and Environment |
| C.36. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 55, 56 |
| 3. Matters Relating to the National Provision of Broadband | |
| D.1. | <ul style="list-style-type: none"> • Transcript 06.12.18 • Transcript 28.03.19 |
| D.2. | <ul style="list-style-type: none"> • Transcript 28.03.19 |

| Paragraph/ Table/ Graphic Number | Reference |
|---|---|
| D.4. | <ul style="list-style-type: none"> • PAC32-R-1795(ii)B |
| D.5. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 24-25 • PAC 32-R-1795(ii)B • Review of pricing and access arrangement for the MANs p. 5 (PAC32-R-1966B) • Information Note: The Concessions Directive p.3 |
| D.6. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 24 • Review of pricing and access arrangement for the MANs p. 5 (PAC32-R-1966B) |
| D.7. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 29, 30 |
| D.8. | <ul style="list-style-type: none"> • Review of pricing and access arrangement for the MANs p. 5 (PAC32-R-1966B) |
| D.9. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 25 • Review of pricing and access arrangement for the MANs p. 5 (PAC32-R-1966B) |
| D.10. | <ul style="list-style-type: none"> • Transcript 14.02.19 p. 33, 52, 53 |
| D.11. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 24 |
| D.12. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 24, 27 |
| D.13. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 24, 25, 27 |
| D.14. | <ul style="list-style-type: none"> • Transcript 28.03.19 p. 35 |
| D.15. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 30 |
| D.16. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 27 • Transcript 28.03.19 p. 37-38 |
| D.17. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 30-31 • Transcript 14.02.19 p. 110, 122 • PAC32-R-2129B |
| D.18. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 30-31 |
| D.19. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 99 |
| D.20. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 25 |
| D.21. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 28 |
| D.22. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 28 |
| D.23. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 92 |
| D.24. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 92 • Transcript 14.02.19 p. 126 • Transcript 28.03.19 p. 36 |
| D.25. | <ul style="list-style-type: none"> • Transcript 14.02.19 p. 28, 29 • Review of pricing and access arrangement for the MANs (PAC32-R-1966B) |
| D.26. | <ul style="list-style-type: none"> • Transcript 14.02.19 p. 29, 114 • Transcript 28.03.19 p. 50 • Review of pricing and access arrangement for the MANs (PAC32-R-1966B) |
| D.27. | <ul style="list-style-type: none"> • Transcript 14.02.19 p. 118 • Review of pricing and access arrangement for the MANs (PAC32-R-1966B) |
| D.28. | <ul style="list-style-type: none"> • Transcript 14.02.19 p. 30, 118 • Review of pricing and access arrangement for the MANs (PAC32-R-1966B) |
| D.29 | <ul style="list-style-type: none"> • Review of pricing and access arrangement for the MANs (PAC32-R-1966B) |
| D.30. | <ul style="list-style-type: none"> • Review of pricing and access arrangement for the MANs (PAC32-R-1966B) |
| D.31. | <ul style="list-style-type: none"> • Review of pricing and access arrangement for the MANs (PAC32-R-1966B) |
| D.32. | <ul style="list-style-type: none"> • Review of pricing and access arrangement for the MANs (PAC32-R-1966B) |

| Paragraph/ Table/ Graphic Number | Reference |
|---|---|
| D.33. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 36 • Transcript 14.02.19 p. 118, 123 |
| D.34. | <ul style="list-style-type: none"> • Transcript 14.02.19 p. 34 |
| D.35. | <ul style="list-style-type: none"> • Transcript 14.02.19 p. 119 |
| D.36. | <ul style="list-style-type: none"> • Transcript 28.03.19 p. 49, 51, 85 • dcca.gov.ie |
| D.37. | <ul style="list-style-type: none"> • DCCA National Broadband Plan website • dcca.gov.ie |
| D.38. | <ul style="list-style-type: none"> • Transcript 28.03.19 p. 39 |
| D.39. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 66 |
| D.40. | <ul style="list-style-type: none"> • Transcript 28.03.19 p. 40 |
| D.41. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 63 |
| D.42. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 63 • Transcript 14.02.19 p. 51 • PAC32-R-1851B |
| D.43. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 63, 65 |
| D.44. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 63 |
| D.45. | <ul style="list-style-type: none"> • Transcript 14.02.19 p. 50-51 |
| D.46. | <ul style="list-style-type: none"> • PAC32-R-1795B |
| D.47. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 71 • Transcript 28.03.19 p. 66 |
| D.48. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 46, 65, 71 |
| D.49. | <ul style="list-style-type: none"> • Transcript 28.03.19 p. 42-44 |
| D.50. | <ul style="list-style-type: none"> • Transcript 28.03.19 p. 43 |
| D.51. | <ul style="list-style-type: none"> • https://www.gov.ie/en/publication/dcb962-documents-relating-to-nbp/ |
| D.52. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 64 |
| Table 10 | <ul style="list-style-type: none"> • PAC32-R-2228B |
| D.53. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 31, 32 |
| D.54. | <ul style="list-style-type: none"> • PAC32-R-2196B |
| D.55. | <ul style="list-style-type: none"> • PAC32-R-2196B |
| D.56. | <ul style="list-style-type: none"> • PAC32-R-2196B |
| D.57. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 66 • Transcript 28.03.19 p. 40 |
| D.58. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 67 |
| D.59 | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 29, 102 |
| D.60. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 72 • Transcript 28.03.19 p. 61 |
| D.61. | <ul style="list-style-type: none"> • Transcript 28.03.19 p. 41 |
| D.62. | <ul style="list-style-type: none"> • Transcript 06.12.18 p. 96 |
| D.63. | <ul style="list-style-type: none"> • Delivering the National Broadband Plan |
| Graphic 3 | <ul style="list-style-type: none"> • Delivering the National Broadband Plan |
| D.64. | <ul style="list-style-type: none"> • Delivering the National Broadband Plan |

| Paragraph/ Table/ Graphic Number | Reference |
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| 4. Department of Education and Skills | |
| E.1. | <ul style="list-style-type: none"> • C&AG Special Report 98: Provision of School Transport p. 9 |
| E.2. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 25, 27 |
| E.3. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 25, 28 |
| E.4. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 26 • C&AG Special Report 98: Provision of School Transport p. 10 |
| E.5. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 25 |
| E.6. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 26, 28 |
| E.7. | <ul style="list-style-type: none"> • C&AG Special Report 98: Provision of School Transport p. 11 |
| E.8. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 26 |
| E.9. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 26 • C&AG Special Report 98: Provision of School Transport p. 11 |
| Table 11 | <ul style="list-style-type: none"> • C&AG Special Report 98: Provision of School Transport p. 27 |
| E.10. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 26, 27, 29, 41 |
| E.11. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 28, 35, 42, 52 |
| E.12. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 33, 34 |
| E.13. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 63 |
| E.14. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 34 |
| E.15. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 34, 35 |
| E.16. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 25, 30 |
| E.17. | <ul style="list-style-type: none"> • Transcript 13.12.18 p. 37, 42 |
| 5. The Irish Prison Service | |
| F.1. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 33 |
| F.2. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 33 • 2017 Appropriation Account Vote 21- Prisons |
| F.4. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 33 • Appropriation Account 2017 Vote 21 Prisons p. 4 • Circular 40/02 |
| F.5. | <ul style="list-style-type: none"> • Appropriation Account 2017 Vote 21 – Prisons • Appropriation Account 2016 Vote 21 – Prisons • Appropriation Account 2015 Vote 21 – Prisons • Appropriation Account 2014 Vote 21 – Prisons • Appropriation Account 2013 Vote 21 – Prisons • Appropriation Account 2012 Vote 21 – Prisons |
| Table 12 | <ul style="list-style-type: none"> • Appropriation Account 2017 Vote 21 – Prisons • Appropriation Account 2016 Vote 21 – Prisons • Appropriation Account 2015 Vote 21 – Prisons • Appropriation Account 2014 Vote 21 – Prisons • Appropriation Account 2013 Vote 21 – Prisons • Appropriation Account 2012 Vote 21 – Prisons |
| F.6. | <ul style="list-style-type: none"> • Appropriation Account 2017 Vote 21 Prisons p. 4 |
| Table 13 | <ul style="list-style-type: none"> • PAC32-R-2254B |
| F.7. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 37 |
| F.8. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 37 |

| Paragraph/ Table/ Graphic Number | Reference |
|---|--|
| F.9. | <ul style="list-style-type: none"> • PAC32-R-2244B |
| Table 14 | <ul style="list-style-type: none"> • PAC32-R-2244B |
| F.10. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 37 |
| F.11. | <ul style="list-style-type: none"> • 2017 Appropriation Account Vote 21 – Prisons p. 5 |
| F.12. | <ul style="list-style-type: none"> • PAC32-R-1942B |
| F.13. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 65 • 2017 Appropriation Account Vote 21 – Prisons p. 20 |
| F.14. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 65 • PAC32-R-1942B |
| Table 15 | <ul style="list-style-type: none"> • PAC32-R-1942B |
| F.16. | <ul style="list-style-type: none"> • PAC32-R-1942B |
| F.17. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 34 • Protected Disclosures Act 2014 |
| Table 16 | <ul style="list-style-type: none"> • Irish Prison Service Annual Report 2015 • Irish Prison Service Annual Report 2016 • Irish Prison Service Annual Report 2017 • Irish Prison Service Annual Report 2018 |
| F.19. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 50 • S.I. 252/2007 |
| F.20. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 55, 56 |
| F.21. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 56 |
| F.22. | <ul style="list-style-type: none"> • PAC32-R-2032 |
| Table 17 | <ul style="list-style-type: none"> • PAC32-R-2032 |
| F.23. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 39, 41 • PAC32-R-2032 |
| F.24. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 41 |
| F.25. | <ul style="list-style-type: none"> • Appropriation Account 2017 Vote 21 Prisons p. 19 |
| Table 18 | <ul style="list-style-type: none"> • Appropriation Account 2017 Vote 21 Prisons p. 19 |
| F.26. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 41 |
| F.27. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 41, 42 |
| F.28. | <ul style="list-style-type: none"> • PAC32-R-1942B |
| F.29. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 59 |
| F.30. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 72, 73 |
| F.31. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 73 • PAC32-R-2294B |
| F.32. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 59 |
| F.33. | <ul style="list-style-type: none"> • PAC32-R-2174B |
| F.34. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 121, 122, 123, 124,125 |
| F.35. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 121, 124 |
| F.36. | <ul style="list-style-type: none"> • Transcript 17.01.19 p.122 |
| F.37. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 44, 45 |
| F.38. | <ul style="list-style-type: none"> • Transcript 17.01.19 p. 47 |

| Paragraph/ Table/ Graphic Number | Reference |
|---|---|
| 6. University of Limerick, Institute of Technology Sligo and Waterford Institute of Technology | |
| G.1. | • Transcript 24.01.19 |
| G.3. | • Transcript 24.01.19 p. 17 |
| G.4. | • C&AG Special Report 104 • Committee Public Accounts 5th Periodic Report Published March 2019 |
| G.6. | • Transcript 24.01.19 p. 17 |
| G.7. | • Transcript 24.01.19 p. 17 |
| G.8. | • Transcript 24.01.19 p. 17 |
| Graphic 4 | • C&AG Special Report 103 p. 16 |
| G.9. | • Transcript 24.01.19 p. 29 |
| G.10. | • C&AG Special Report 103 p. 9 |
| G.11. | • Transcript 24.01.19 p. 17 • C&AG Special Report 103 p. 10 |
| G.12. | • Transcript 24.01.19 p. 17, 19 • C&AG Special Report 103 p. 10 |
| G.13. | • Transcript 24.01.19 p. 30 |
| G.14. | • Transcript 24.01.19 p. 30, 31 |
| G.15. | • Transcript 24.01.19 p. 31 |
| G.16. | • Transcript 24.01.19 p. 31, 43 |
| G.17. | • C&AG Special Report 103 |
| G.18. | • Transcript 24.01.19 p. 17 |
| G.19. | • Transcript 24.01.19 p. 17 |
| G.20. | • Transcript 24.01.19 p. 35, 36 |
| G.21. | • Transcript 24.01.19 p. 41 |
| G.22. | • Transcript 24.01.19 p. 36 |
| G.23. | • Transcript 24.01.19 p. 41 • C&AG Special Report 103 p. 42 |
| G.24. | • Transcript 24.01.19 p. 41, 42 |
| G.25. | • Transcript 24.01.19 p. 18 |
| G.26. | • Transcript 24.01.19 p. 18 |
| G.27. | • Transcript 24.01.19 p. 27, 28 |
| G.28. | • Transcript 24.01.19 p. 26, 62 |
| G.29. | • Transcript 24.01.19 p. 22, 53 |
| G.30. | • Transcript 24.01.19 p. 58, 61 |
| G.31. | • Transcript 24.01.19 p. 39, 46 |
| G.32. | • Transcript 24.01.19 p. 73 • C&AG Special Report 104 |
| G.33. | • Transcript 24.01.19 p. 80,81 • Committee Public Accounts 5th Periodic Report Published March 2019 • Committee of Public Accounts The Examination of Financial Statements in the Third-Level Education Sector July 2017 |
| G.34. | • Transcript 24.01.19 p. 73 |
| G.35. | • Transcript 24.01.19 p. 73, 74, 94, 96 |

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| G.36. | • Transcript 24.01.19 p. 74 |
| G.37. | • Transcript 24.01.19 p. 74 |
| G.38. | • Transcript 24.01.19 p. 80, 81 |
| G.39. | • Transcript 24.01.19 p. 82 |
| G.40. | • Transcript 24.01.19 p. 74, 92, 94 • C&AG Special Report 104 p. 10 |
| G.41. | • Transcript 24.01.19 p. 85 |
| G.42. | • Transcript 24.01.19 p. 87, 88 |
| G.43. | • Transcript 24.01.19 p. 73, 74, 98 |
| G.44. | • Transcript 24.01.19 p. 25 • PAC32-R-2065B • Committee Public Accounts 5th Periodic Report Published March 2019 |
| G.45. | • PAC32-R-2065B |
| 7. National Paediatric Hospital Development Board | |
| H.1. | • Transcript 31.01.19 • Transcript 16.05.19 |
| H.3. | • Transcript 31.01.19 p. 15, 16 • S.I. 246/2007 |
| H.4. | • PAC32-R-1911A |
| H.5. | • Transcript 31.01.19 p. 15 |
| H.6. | • Transcript 31.01.19 p. 16 |
| H.7. | • Transcript 31.01.19 p. 16 |
| H.8. | • PAC32-R-1954(ii)B – Mazars report on preliminary observations in relation to the construction of the NPH, Dec 2018 |
| Table 20 | • PAC32-R-1954(ii)B – Mazars report on preliminary observations in relation to the construction of the NPH, Dec 2018 |
| H.9. | • Transcript 31.01.19 p. 17 • PAC32-R-1954(ii)B – Mazars report on preliminary observations in relation to the construction of the NPH, Dec 2018 |
| H.10. | • Transcript 31.01.19 p. 36 |
| H.11. | • Transcript 16.05.19 p. 15 |
| H.12. | • Transcript 16.05.19 p. 15 |
| H.13. | • Transcript 16.05.19 p. 53, 54, 55 |
| H.14. | • Transcript 16.05.19 p. 56, 57 |
| H.15. | • Transcript 31.01.19 p. 56 |
| H.16. | • Transcript 16.05.19 p. 55 |
| H.17. | • Transcript 16.05.19 p. 49, 64 • New Children's Hospital Independent review of escalation in costs |
| Table 21 | • New Children's Hospital Independent review of escalation in costs |
| H.18. | • Transcript 16.05.19 p. 15 |
| H.19. | • New Children's Hospital Independent review of escalation in costs |
| H.20. | • Transcript 31.01.19 p. 44, 45 • New Children's Hospital Independent review of escalation in costs |

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| H.21. | <ul style="list-style-type: none"> • Transcript 16.05.19 p. 66 • New Children's Hospital Independent review of escalation in costs |
| Table 22 | <ul style="list-style-type: none"> • PAC32-R-1952 |
| H.22. | <ul style="list-style-type: none"> • Transcript 16.05.19 p. 14, 15 |
| H.23. | <ul style="list-style-type: none"> • Transcript 16.05.19 p. 33 • New Children's Hospital Independent review of escalation in costs |
| H.24. | <ul style="list-style-type: none"> • Transcript 16.05.19 p. 59 |
| 8. Department of the Taoiseach | |
| I.1. | <ul style="list-style-type: none"> • Transcript 07.02.19 |
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| I.3. | <ul style="list-style-type: none"> • Transcript 07.02.19 p. 14, 17 |
| I.4. | <ul style="list-style-type: none"> • 2017 Appropriation Account Vote 2 – Dept. of the Taoiseach p. 7, 13, 14 |
| I.5. | <ul style="list-style-type: none"> • 2017 Appropriation Account Vote 1 – President's Establishment p.5 |
| I.7. | <ul style="list-style-type: none"> • Committee Public Accounts 5th Periodic Report Published March 2019 |
| I.8. | <ul style="list-style-type: none"> • Transcript 07.02.19 p. 19 |
| I.9. | <ul style="list-style-type: none"> • Transcript 07.02.19 p. 22 |
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| I.12. | <ul style="list-style-type: none"> • 2017 Appropriation Account Vote 1 – President's Establishment p. 4 |
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| I.14. | <ul style="list-style-type: none"> • 2017 Appropriation Account Vote 1 – President's Establishment p. 19 |
| Table 23 | <ul style="list-style-type: none"> • PAC32-R-2030B |
| I.15. | <ul style="list-style-type: none"> • Transcript 07.02.19 p. 28 |
| I.16. | <ul style="list-style-type: none"> • Transcript 07.02.19 p. 35 |
| Table 24 | <ul style="list-style-type: none"> • PAC32-R-2030B |
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| 9. Offices of the Attorney General, the Director of Public Prosecutions and the Chief State Solicitor | |
| J.1. | <ul style="list-style-type: none"> • Transcript 07.02.19 |
| J.2. | <ul style="list-style-type: none"> • Report on the Accounts of the Public Services 2017 |
| J.3. | <ul style="list-style-type: none"> • Report on the Accounts of the Public Services 2017 |
| J.4. | <ul style="list-style-type: none"> • Transcript 07.02.19 p. 60, 61, 62, 67, 72 |
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| J.7. | <ul style="list-style-type: none"> • Transcript 07.02.19 p. 71 |
| J.8. | <ul style="list-style-type: none"> • Transcript 07.02.19 p. 60, 69 |
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| J.11. | <ul style="list-style-type: none"> • PAC32-R-2013(i) |
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| J.13. | <ul style="list-style-type: none"> • PAC32-R-2013(i) |
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| J.18. | • Transcript 07.02.19 p. 62 • Report on the Accounts of the Public Services 2017 |
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| J.20. | • Transcript 07.02.19 p. 63 |
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| 10. Kildare-and Wicklow Education and Training Board | |
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| K.19. | <ul style="list-style-type: none"> • Transcript 21.02.19 p. 62 • C&AG Report 106 - Supplementary Report - Kildare and Wicklow Education and Training Board Financial Statements 2015 - Lapses in controls over procurement of capital projects and certain other expenses (2018) p. 26, 26 |
| K.20. | <ul style="list-style-type: none"> • Transcript 21.02.19 p. 59 |
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