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Public Accounts Committee

Report on the Fishery Harbour Centres

June 2015



Foreword by the Chairman of the Committee of Public Accounts, John McGuinness, T.D.

I welcome the report of the Committee on its examination of issues relating to the State's six Fishery Harbour Centres.

The development of the six harbours is strategically important to the promotion and development of our sea fishing and our seafood industries. What became clear, arising from the Committee's examination of the C&AG Special Report 82, is that the potential of these harbours is not being realised. The Special Report highlights a history of poor management, with facilities left vacant and revenues due to the State not being collected in a timely fashion. While I acknowledge that the Department of Agriculture, Food & the Marine is now making progress at addressing legacy issues, the fact remains, for example, that the last published accounts of the fishery harbours received a qualified audit and there is still a backlog of accounts to be presented to the Dáil.

The Committee wants to see change so that these six harbours can deliver on their undoubted potential: These six centres should be hubs for our fishing and seafood industry, generating local employment and giving a return to the State for the investment that has been made. We want to see more of the fish caught in the waters proximate to Ireland landed and processed at these six harbour centres. At our meeting last week, we got an update which shows the value of the assets at the six harbours is €492 million. That figure underlines the importance of these harbours to the State and there is a job to be done to get a better return to the local harbour communities and to the State.

I commend the Report to Dáil Éireann.

John McGuinness, T.D.,

Chairman

24th June 2015

Public Accounts Committee

Report on the Financial Management of Fishery Harbour Centres.

Introduction

Chapter 1 The importance of the fishery harbours

Chapter 2 The maintenance of proper records and accounts

Chapter 3 The collection of revenues owed to the State

Chapter 4 Management of assets in the State property portfolio

Chapter 5 Management of change

APPENDIX 1: Correspondence from the Department of Agriculture, Food and the Marine on progress made at the Fishery Harbour Centres

APPENDIX 2: Terms of Reference

APPENDIX 3: Membership of the Committee

Introduction

Fishery Harbour Centres were established under the Fishery Harbour Centres Act 1968 as centres to promote and develop sea fishing activities. Six centres have been designated under the Act - Howth, Dunmore East, Castletownbere, Dingle, Rossaveel and Killybegs. Focusing development at six strategic locations around the coast of Ireland recognised the need for modern facilities not only to attract and enable larger vessels, whether Irish or foreign owned, to land their catches in Ireland but also to meet the standards expected of a modern seafood processing industry. By 2013, 85% of all fish landed in Ireland was through the six harbours. The data given to the Committee on the amount of fish caught in waters proximate to Ireland and the amount of that catch that is landed here shows that while the situation is improving, there is huge potential to get a bigger share of that catch. This can only happen if the six fishery harbours are managed and developed to fulfil their potential and this matter is the subject of Chapter One.

Overall responsibility for management operation of the centres rests with the Department of Agriculture, Food and the Marine. Its responsibilities under the 1968 Act include the production of annual accounts. In 2014, the Comptroller and Auditor General (C&AG) in [Special Report 82](#), reported on the long delays in the preparation of annual accounts and on inadequacies in the books of account and accounting records maintained by the Department. These matters are now the subject of Chapter Two of this Report.

In Chapter Three, the Report examines issues relating to the management of the States extensive asset portfolio at these six centres. While the Committee acknowledges that remedial action was taken by the Department in sorting out longstanding problems, the fact is that the State needs to get a better return arising from the investment made in these assets. As part of the Committees examination of the issues involved at the six harbours, Committee Members visited Howth Fishery Harbour and came away with a better understanding of the issues involved and on the need for a more proactive approach by public authorities.

Finally, a number of accountability issues were described to the Committee as legacy issues that were exacerbated by the fact that decentralisation created practical difficulties for the Department, which was given responsibility for the marine portfolio in 2007. This whole management of change is the subject of Chapter Four.

Accountability Issues arising:

The Committee, at its [meeting of the 16th October, 2014](#), examined the Report of the C&AG and the following accountability issues arise as a result of this examination:

- **The need to develop the six harbours as part of strategic development of our Seafood Industry**
- **The need to keep proper books of accounts and to collect monies owed to the State in an effective manner**
- **The management of strategic State assets**
- **The impact of decentralisation on business processes**

Chapter One

The strategic importance of the Fishery Harbours

Introduction

The seas around Ireland contain some of the most productive fishing grounds in the EU and the fleets of EU Member States catch an average of 1.3 million tonnes annually in these waters. 75% of that catch is processed abroad and a key goal in developing the six fishery harbours around the coast of Ireland is to entice more of this catch to be landed here for processing and onward marketing. In addition, the EU quota regime requires the State to have the capacity to count the fish that are landed and thus the State needs to have infrastructure and systems in place at these harbours to ensure Ireland is compliant with EU Regulations. The demand for seafood has increased significantly both at home and abroad in recent years and the seafood industry is now seen as having a key part in the economic development of the State. The report by the C&AG enabled the Committee to examine the extent to which the State, through the Department of Agriculture, Food & the Marine, has developed capacity at the fishery harbour centres to take advantage of the opportunities that have been presented by the marketplace. While the later chapters in this Report will focus on a range of problems associated with the running of these harbours, this Chapter will focus on the importance of the harbours to the local and national economy and to the development of our fish and seafood industry.

Strategic Development of Irelands Seafood Industry

The Committee notes the importance of the fishing and seafood industries especially to their local economies where they give employment on fishing vessels, in processing and in marketing and in other ancillary services including in the catering industry. Approximately 11,000 are employed across all facets of the industry and it contributes over €700 million to GDP. The State has, down through the years, invested significantly in acquiring buildings and developing harbour infrastructure in order to support the fishing industry. Some of the more significant investments were outlined in the Department's letter to the Committee of 20th May, 2015 and is now Appendix One of this Report.

The figures relating to fish landings demonstrate the growing importance of the industry as the volume and value of the catch landed at our six designated harbours has increased. As outlined by the Accounting Officer to the Committee:-

“In the period 2010 to 2013, the number of fish landings by foreign vessel at the fishery harbour centres has increased, from 1,048 in 2010 to 1,305 in 2013, while in the same period the number of fish landings by vessels on the Irish sea-fishing boat register has increased, from 5,086 in 2010 to 5,216 in 2013. The total value of fish landed, by Irish and foreign vessels, has increasing, from €137 million to €229 million, over the same period.”

The increase in the landings is welcome and that positive trend can continue if the six harbours are developed to cater for greater throughput. Given that, as already outlined, the total catch in waters around Ireland is 1.3 million tons, there is undoubtedly potential to capture a larger share of that market [Only 25% of the catch is landed here]. That potential will only be realised if the

development and management of the harbours is more fully aligned with the industry. At present and notwithstanding the progress that has been made in recent years, that is still not the case.

Fulfilling the Potential of the Harbours

The examination by the Committee of Special Report 82, the subsequent visit to Howth and the correspondence received from harbour communities highlight the need for change if the undoubted potential of the harbours is to be realised. There is an opportunity now for the Minister to review how best the State can develop these six harbours so that they become vibrant parts of their local communities. In that regard,

1. There is potential to get more business operating in the fishery harbours if infrastructure is utilised to the maximum extent
2. Given the spate of legacy issues, many involving litigation, there is a degree of mistrust of Department officials who are perceived as inhibitors of development. The relationship between Department officials and the local community needs to be managed better.
3. The six harbours are commercial entities and there is now a need for a business like focus to developing and managing these harbours. That focus should also ensure that the State gets an adequate return on its investment.

The three points outlined above are developed in more detail below.

Maximising the use of the States infrastructure.

One of the issues that became apparent to the Committee Members who visited Howth was the extent to which there was scope to get better use out of the States resources. Some buildings had been vacant for a number of years while some fine buildings were used as stores and were therefore not deemed vacant but it was clear that these buildings should have been put to better use, having regard to the demand that exists, This would have the result of generating higher income for the State while also increasing commercial activity at the harbour. Likewise the boat yard in Howth has huge potential for boat repair and yet workshops in the yard have lain idle for years. Those working on boat repairs had to work from the back of vans which limits the overall capability of the yard, notwithstanding the fact that a significant investment had been made in a syncrolift. The Committee Members concluded that there was below par asset utilisation despite significant demand from fishing, boating and leisure industries at Howth.

The Committee raised the extent to which State properties were not leased and the reply of the Department is attached at Appendix two. The Committee notes from this reply that the Auction Hall in Killybegs, for example, has been vacant which demonstrates the failure to maximise business and draw customers into the harbour to purchase the fresh fish that had been landed that day. Likewise, the Committee understands that while the auction hall in Howth is leased, it is not being used for the purposes for which it was built in the 1990's. The Committee welcomes the efforts now being made by the Department to bring properties to market and notes the recommendation of the C&AG who raised concerns about vacant properties. The Department now needs to review the properties that are vacant and also examine how buildings, such as auction halls, which are strategically important to the fishing and sea food industries can be brought into appropriate use.

Relationship management

The perception of Department officials, as outlined orally and in written correspondence, amongst its customer base in the harbours is broadly negative. In that regard the Committee notes a call made at a meeting in Dunmore East (as reported in the Munster Express of 17 Feb 2014), which stated that

“the perceived intransigence the local community has long since noted from marine related officialdom cannot continue”.

At the meeting in Howth, a level of frustration was evident which could be put down to the the facts that:

1. Decisions were made in Clonakilty and there was insufficient opportunities for face to face interactions with decision makers
2. There were long delays in getting letters answered
3. Officials, while hardworking, did not have the business acumen necessary to develop the harbours to their full potential.
4. The harbour users forum was a box ticking exercise that left many local groups completely frustrated

In his evidence to the Committee on 16th October, 2014, the Accounting Officer made reference to the fact that management of the harbours was a difficult enough area. He also pointed to the fact that some legacy issues relating to property cases and a staffing issue took longer than anticipated to bring to a conclusion. It is clear that some of these legacy issues has resulted in monies being owed to the State and the Department has gone down the legal route in order to get a resolution.

What is also clear is that some of these legacy issues referred to by the Accounting Officer have damaged the relationship between the Department and the harbour communities and this has not helped in progressing proposals especially to develop the harbours and get vacant properties leased. The Committee having reviewed all the evidence on this issue is of the view that the Departments role as controller of harbour use, the regulatory body responsible for quota compliance and as landlord cannot be easily aligned with its role as the development agency for these harbours. This is an issue that now needs to be addressed and to that end the Committee welcomes the decision to allocate a Departmental engineer to manage the development of each harbour and also welcomes the other structural changes that have been made are that are outlined in the Departments letter of 20th May, 2015. A segregation of duties between development and control is an important first step in managing the relationship between the Department and the local business community. In addition the relationship could be managed better if disputes were settled through arbitration, which would be quicker and less costly on all parties. In that regard, all current legal cases should be reviewed with a view to establishing whether the disputes could be resolved by way of arbitration. The Committee will recommend that a disputes resolution mechanism be put in place for the Harbour Centres.

Greater Commercial Focus

The Committee sees merit in having a development agency type focus to managing and developing these six harbours. The Committee is aware of the blueprint that was drawn up for the six harbours in 2009 [the Burke –McIver Report – Business Plans for the Development of the

Fishery Harbour Centres] which recognised the importance and potential of the harbours and which called for a more commercial focus to the development and promotion of the harbours. The time of the publication of that development plan and its coincidence with the economic downturn has meant that the vision contained in the Burke – McIver Report could not have been delivered, on before now. The Committee is of the view that the time is now right to revisit this report and will recommend that an implementation plan be drawn up. To that end, the Committee will also recommend that the Minister establish a Fishery Harbours Development Board to oversee the implementation of the Burke – McIver Report and to also make recommendations on the further development of the six fishery harbours. Such a board should link in the development agencies, the tourism and food sectors, the local authorities and other business interests and has the potential to be the catalyst for driving development at the six centres. At the Committee meeting on 18th June the Department outlined that the assets of the six centres had a value of €492 million. A development board, along the lines recommended by the Committee, would give great focus to how assets with such a high value can be put to best use.

Findings

- 1. There remains a below par asset utilisation at the six Fishery Harbour Centres despite the fact that demand exists for these facilities.**
- 2. The working relationship between the Department officials and the business communities at the six Fisher Harbour Centres is not as strong as it should be.**
- 3. Many of the disputes between the Department and the harbour community are the subject of prolonged legal battles and this has also impacted negatively on the relationship between the Department and the harbour communities.**
- 4. The current arrangements for managing and developing the six Centres is not sufficiently focussed on delivering on the undoubted potential that exists for the fishing, seafood and wider leisure sectors.**

Recommendations

- 1. The Department of Agriculture, Food & the Marine should draw up and implement a plan which will see all vacant or underused properties being developed so as to promote fishing and non-fishing activities, thus maximising employment opportunities at the six Fishery Harbour Centres.**
- 2. A clear segregation between the control functions of the Department and responsibility for development of facilities at the Centres should now be put in place.**
- 3. A dispute resolution mechanism involving arbitration should be put in place in respect of the Fishery Harbour Centres. This would ensure that costly and prolonged legal disputes are avoided to the greatest extent possible.**
- 4. An implementation plan should now be drawn up to deal with the recommendations of the Burke- McIver Report - Business Plans for the Development of the Fishery Harbour Centres.**
- 5. The Minister for Agriculture, Food & the Marine should establish a Fishery Harbour Development Board to oversee the development of the six Fishery Harbours.**

Chapter Two

Maintenance of proper records and accounts

Introduction

There is a requirement on public bodies to maintain proper books as records of accounts and to present these for audit to the C&AG. In the case of the Fishery Harbour Centres, these requirements are set out in the Fishery Harbour Centre Act 1968. As outlined by the C&AG, the Department has experienced considerable difficulty in giving an accurate account of its income and expenditure with the result that there has been a considerable delay in the presentation of accounts. In addition the accounts of the harbours were described as archaic. The failure to account for income and expenditure of public money in a timely and accurate manner is a serious matter and it has taken considerable effort on the part of the Department to address deficiencies. As outlined at the meeting on 6th October, 2014, a private company which failed to produce accounts would be struck off the register and public bodies should be viewed in this light and should not, under any circumstances, enjoy the luxury of being able to continue as a going concern while failing to account for money that goes through its books. The issues that arise in this chapter have application across all public bodies.

Extent of delays in producing the accounts of the Fishery Harbours

In the normal course, public bodies have six months after the end of the accounting period to submit accounts to the C&AG for audit. The vast majority of audits are completed within a year of the accounting period. In the case of the Fishery Harbour Centres, the following is the position

1. The 2007 Accounts were not submitted for audit until October 2009 and audit was not signed off on until December 2011
2. The 2008 Accounts were not signed off by the C&AG until March 2014
3. The 2012 accounts were not submitted for audit until June 2014 and will shortly be presented to the Dáil.

When the Committee examined this issue it emerged that there was a history of difficulties in producing accounts and the C&AG had raised concerns in previous years: for instance

- In 1999, audit concerns were raised about the build-up of debt
- In the 2004 Annual Report of the C&AG, attention was drawn to delays in preparation and submission of accounts
- The 2006 audit certificate did not issue until 2009 and when it did, it drew attention to issues around the calculation of fish landing charges.

The difficulties highlighted by the C&AG were exacerbated considerably arising from the transfer of functions for this area from DCMNR to the Department of Agriculture & Food in October 2007. A transition period until April 2008 was agreed whereby DCMNR would continue with the invoicing function. This arrangement did not work well leading to under-billing of dues owed to harbours and this in turn led to significant retrospective billing which caused delays in the preparation of the 2007 and 2008 accounts in particular. The whole issue of decentralisation is the subject of Chapter Four of this Report.

The Committee acknowledges that the Department has taken steps to reformat the accounts and ensure that they are prepared in a timely fashion. In that regard, the Committee expects to see significant improvement in the preparation and presentation of accounts in 2015. The current position in relation to the preparation of outstanding accounts is set out in Appendix One.

Format of the Accounts

The report of the C&AG highlights particular accounting principles adopted in the preparation of the accounts which do not accord with up-to-date accounting practice, such as the recognition of capital assets and depreciation. In addition the accounts did not contain the current market value of properties held nor did the accounts show the totality of the assets owed by the State at these six harbours. We now know, through an update from the Department these these assets have a book value of €492 million.

The Committee notes that action has been taken on the recommendations made by the C&AG to update the format of the accounts and also notes that the 2012 accounts were being prepared on an accruals basis. The Committee is of the view that further steps need to be taken especially in relation to the assurances necessary in respect of controls and oversight. In that regard, the accounts should contain a statement of internal financial controls, akin to those prepared by other State bodies in accordance with the provisions of the Code of Practice for the Governance of State bodies.

Highlighting risks of delay.

The Committee is of the view that further steps should be taken to highlight at an early stage instances where accounts are late being presented for audit and/or where there is a risk that proper books of accounts are not being maintained. These matters should be highlighted and those risks should be reflected in the Appropriation Account of the parent Department. In that regard, the Department of Public Expenditure and Reform should examine whether it is possible that

1. the vote certification by an Accounting Officer should draw attention to problems in subsidiary accounts which are also the ultimate responsibility of that Accounting Officer and
2. the internal financial controls certificate in the Appropriation Account of a public body should highlight instances where the accounts of a subsidiary body have not been submitted for audit twelve months after the end of the financial year in cases where the Accounting Officer is also the accountable person in respect of that subsidiary body.

Findings

- 1. Proper books of accounts for the Fishery Harbour Centres were not maintained in recent years**
- 2. The accounts of the Financial Harbour Centres are archaic**
- 3. The Appropriation Account of the Department of Agriculture, Food & the Marine contains no reference to the fact that proper books of accounts were not being maintained in respect of expenditure and appropriations in aid that were relevant to the Vote of the Department.**

Recommendations

- 1. All steps should now be taken to bring the Financial Statements of the Fishery Harbour Centres up to date.**

- 2. The Financial Statements of the Fishery Harbour Centres should contain a Statement of Internal Financial Controls**
- 3. The Appropriation Account of a Department should make reference to any instance where an account, within the responsibility of the Department, has not been presented for audit in the 12 months after the end of the financial year or where there is a risk that proper books of accounts are not being maintained.**

Chapter Three

The Collection of revenues owed to the State

There is an obligation on all public bodies to collect income due to the State in a timely manner and to have systems in place to target any build-up of arrears. In the case of the fishery harbour centres, income derives in the main from charges on marine vessels using the harbour facilities and from rents from leased properties. In certain cases charges for car parking are also raised. In 2011, for example, approximately €3million was collected in charges and €1million was collected in rent. The rates charged to fishing vessels are set by the Minister. The C&AG, in Special Report 82, outlined a range of areas where the Department had not collected monies owed to the State either from boats that were using the harbours or from those who had leased property and this has resulted in a loss to the State. Finally in the case of car parking charges, there is inconsistency and in the case of Howth for instance, there is revenue foregone because the Department does not charge for parking in the harbour area.

Collection of Harbour Dues

In 2008 and 2009, the Department was not in a position to invoice charges correctly and had to issue retrospective invoices once the level of undercharging became apparent. In addition, in one case, because of the time delay the charge was not pursued. The problem with this process is that it becomes more difficult to chase the debt once a time lag exists between the time the service was delivered and the charge is issued.

The extent to which appropriate charges were not invoiced is outlined in Chapter 3 of Special Report 82. Arising from this and from the evidence given to the Committee we now know that in the period 2007 to 2011

- Approximately €1.2 million of harbour dues were billed retrospectively and of that figure €275,000 has not been recovered and a further €248,000 is the subject of court proceedings.
- Invoices to the value of €210,000 did not issue in 2007 and 2008 and when it was discovered in 2012 it was deemed too late to seek recovery of these amounts and therefore the matter was not pursued.

Collection of Rents

The majority of the 213 properties owned by the State at the six fishery harbours are available for rent and the rent received is approximately €1 million per annum. In recent years, the Department has experienced some difficulty in collecting rents and some of the difficulties can be put down to the fact that the data-base of properties it inherited from the Department of Communications, Energy and Natural Resources [DCMNR] was incomplete. This resulted in a situation where:

1. There was no billing for rent between October 2007 and March 2009 which required charges of €2 million being billed in arrears over the years 2009 to 2012.
2. In one case rent of €33,000 per annum was not collected since 2005 leading to a build-up of arrears of €264,000
3. In another case, there was a failure to charge rent on a property which was the subject of a sales process that had commenced in 1993 but had not been completed.

Based on the evidence by the Accounting Officer, the Department now has a better handle on the overall rent situation, the difficulty being late rather than non-payment.

Car Park Income

The Committee was informed that while a charging order was in place to cover parking facilities that are made available to the public, the potential return is not being maximised because of a failure to implement the charge at two centres and total under-usage at another centre.

- In the case of Howth, where there are 540 parking spaces, there is no charge resulting in a potential loss of between €250,000 and €400,000.
- In Dingle, which has three separate car parks, half the spaces are not the subject of a charge.
- In Rossaveel, where an upgraded parking facility was put in place, the car park is being under-used and generates an income of approximately €11,000 per annum when the expectation at one stage was that there was potential to raise €560,000 per annum.

All three of these locations attract large number of visitors and there is great potential to get valuable income which could, if necessary, be ring-fenced for local community investment. The Committee will recommend a review of the car parking situation at all three locations so that the State can derive appropriate revenue from car parking.

Findings

- 1. The systems, processes and procedures in place to collect income owed to the Fishery Harbour Centres were seriously deficient and this required a large exercise in retrospective billing. A loss has been incurred as a result of the failure of the Department to collect monies that it is owed.**
- 2. There are inconsistencies when it comes to charging for parking at the Fishery Harbour Centres**

Recommendations

- 1. The Department needs to continue to update its financial management systems so as to ensure that all charges are invoiced in a timely manner**
- 2. The Department needs to review the issue of charging for car parking, especially in Dingle, Howth and Rossasveal.**

Chapter Four

Management of assets in the State property portfolio

The State has made a significant investment in the development of the six fishery harbours and now has 213 properties, the majority of which are leased to commercial enterprises. The value of the properties is put at €30 million. In addition to the leased properties, the State has invested in harbour infrastructure so that bigger ships can land catches and this is important for the growth and development of sea food industry especially when foreign owned vessels use Irish harbours. Given the importance of fishing and the seafood industry in giving employment in rural parts of Ireland, it is therefore imperative that the assets of the State are fully utilised to promote and develop commercial and social enterprise at the harbours. Managed properly, these six centres should be hubs for local industry giving valuable employment and also enhancing the value added of the fish catch through enhanced processing. The Committee is concerned, based on the Report of the C&AG and its own reviews, that this is not happening and while remedial action has been taken, there is now a need to ensure that the efforts of the State at the six centres are fully aligned to the development of the industry.

Managing the property portfolio

The Committee is of the view, given the strategic importance of the seafood industry and also to tourism in at least three of these centres, that the Department should see it as a priority that there is a comprehensive management plan in place to get the maximum use out of the infrastructure that was paid for by the tax payer. The State is getting a return in investment on some of this infrastructure in the context of the value and volume of fish that are now landed at these ports. While 75% of the fish that is caught in proximity to Ireland is not landed here, the recent trend has seen an increase with a 25% rise in the number of fish landed by foreign vessels between 2010 and 2013 (from 1048 to 1305 tons). The Accounting Officer also informed the Committee that the total value of fish landed by Irish and foreign owned vessels has increased from €137 million to €229 million over this period. It is also clear that the potential for growth exists if the trends of increasing numbers of foreign vessels using our harbours continue.

While the Committee recognises the efforts that are being made to get a better handle on the management of these properties, as outlined in Appendix One, the facts are that a proper management process would not have allowed many of the problems to develop and fester in the first instance.

The issues that need to be addressed include the following:

1. The State should know exactly what it owns: In the case of the six harbours, the Department still does not have a complete asset register, although a lot of work has been done and this should be available shortly. When the Department took over the assets in 2007, the files available on what the State owned and had leased were completely deficient. That led to a situation where rent invoices were not issued between October 2007 and March 2009.
2. The State should know the value of what it owns: Prior to the recently completed valuation, the last independent valuation was undertaken in 2004 and Dingle was designated a fishery harbour since then. The accounting mechanisms, which were described at the Committee meeting as archaic, do not provide for depreciation and basically make additions based on the capital expenditure incurred. If these harbours are to be treated as commercial enterprises, the State should know the value of its properties and then can judge the extent to which a return on investment is being achieved. The Committee is aware that a significant amount of work

has been done on getting appropriate valuations for all properties at the six harbours and it notes the evidence given by the Accounting Officer at the meeting on 18th June, 2015 which outlined the value of the assets.

3. The State should protect its assets: The Committee was told that some assets are beset by ongoing legal difficulties: Some sales are held up because of ownership issues. Crucially it appears that in some cases, encroachment has occurred whereby neighbouring buildings have extended their properties onto State land. It also appears unclear as to whether the State has established full title on all its properties.
4. All lease arrangement should be subject to written contracts: The Accounting Officer told the Committee that *“there are 58 properties leased with no lease arrangement, 23 of which are commercial”*. The Committee would be alarmed if for example the IDA or Enterprise Ireland managed its property portfolio in this way and can only conclude that this element of the work of the Department was not given appropriate attention in the past.
5. The sale or lease of a property should not drag on for years: A number of cases were highlighted in the C&AG Report where the process dragged on for years: In one case the sale commenced in 1993, a deposit was paid and since then rent has not been charged for the use of the property. In another case which started in 2005, the process culminated in 2010 when the Department had to refund €5.75 million to the tenant. These are two examples where a lot of time, energy and costs arose for the Department and for the CSSO and many of the problems can be put down to overall management of the property portfolio being lax.
6. Valuable buildings should not be left vacant for long periods. The Committee Members who visited Howth were shown vacant buildings which would attract strong rent levels and yet there did not appear to be any incentive on the part of the Department to have buildings leased. Some of these buildings would be ideal for marine related workshops [the ICT Trawl building (known as Mariners Hall) and the old RNLI Inshore life boat station (which now stores paint) were two of the examples cited to Members] which would boost employment and assist in the development of the fishing industry and yet there was no overall plan to promote these types of activity.

Remedial Action taken by the Department

The Committee notes the remedial action taken by the Department so that it can manage its valuable portfolio of property and notes that:

1. Work started in developing a comprehensive asset register in 2013
2. An outsourced property valuation service was put in place to conduct rent reviews and property valuations and the Department has now completed this process
3. A dedicated legal resource within the CSSO working exclusively on legacy property issues is now in place.

These remedial steps were necessary and arise from a legacy of poor management. The next step is to ensure that all property, which could be deriving commercial rents, is brought to the market so as to boost the local economies at the six centres.

Findings

1. **The management of the property portfolio at the Fishery Harbour Centres has had a history of inefficiency which has allowed a series of legacy issues to develop that have taken huge effort to sort out.**

2. Valuable assets, which have the potential to generate income for the State, have been left vacant for prolonged periods or have been allowed to become derelict.

Recommendations

1. The Department having completed its development of the asset register and having current valuations should ensure that valuations take place at regular intervals so as to ensure that an appropriate return is being achieved when such assets are leased
2. All steps should now be taken to bring unleased property to market and the Annual Financial Statement of the Fishery Harbour Centres should contain a note on the situation in relation to unleased and derelict properties.

Chapter Five

Management of change

The administrative structures in place to manage the fishery harbours was subject to significant change in 2006 and 2007 that brought a lot of the accountability issues highlighted by the C&AG to a head. Decentralisation led to a loss of corporate knowledge and the transfer of functions did not involve the transfer of the staff who were dealing with the accounts and other back-office functions of the fishery harbour. As a case study, the Committee feels it is worth highlighting so as to ensure future changes, that inevitably arise when Department portfolios change, take account of the practical difficulties that can arise when there is a loss of corporate knowledge and when the support staff working in an area are taken away arising from the change.

This change process posed particular difficulties for the Department of Agriculture, Fisheries & Food in 2007 because:

1. The staff looking after the fishery harbour in Clonakilty were, for the most part, new having transferred in to DCMNR in 2006 in order to relocate to Clonakilty.
2. The accounts section of DCMNR, and those staff dealing with central supports, valuation and legal issues, did not transfer to the Department of Agriculture.
3. The staff who worked on the accounts division of DCMNR in the period from October 2007 to April 2008 did not have the corporate knowledge of the fishery harbours as those staff were also new. They had come into the Department in 2007 in order to relocate to Cavan as the accounts branch was locating there from Castlebar.
4. The accounting system of the DCMNR was different to the one used by the Department of Agriculture. The accounting system had to be reconfigured in order to take the data that was on the system up to 2007.

The net result here was that there was a lot of new staff dealing with the management of the fishery harbours, especially the back-office functions like accounts, in 2007 and 2008. Allied to the fact that staff was new were the legacy issues that had festered down through the years which made a smooth transition even more difficult. The outcome of that was that there was under-billing of charges and no rents were invoiced between October 2007 and March 2009.

In order to ensure that changes to portfolios do not disrupt the day to day elements of public administration, it is important that major changes be the subject of more detailed analysis which should require a clean hand-over of responsibilities. In addition the movement of a segment of a Department should take account of back office functions and those support staffs should, where possible, also move. This can prove difficult where the back office supports are in decentralised locations, however the decision to go ahead with a move without the back-office supports should only happen where a business continuation plan has been approved by the Accounting Officer.

Findings

- 1. Decentralisation led to a huge loss of corporate knowledge which led to a public body not being in a position to adequately charge for services. There was a complete turnaround of staff dealing with the Fishery Harbour Centres between 2007 and 2008.**

Recommendations

- 1. Where a major change is proposed, for instance where a function of a Department is moved to another Ministerial portfolio, the implications for the day to day business of the unit should be analysed and a business continuation plan should be put in place prior to the move.**

APPENDIX 1



Oifig an Ard-Rúnaí
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Office of the Secretary General
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20th May 2015

Mr Ted McEnery,
Committee Secretariat,
Committee of Public Accounts,
Leinster House,
Dublin 2.

Re: Draft report of PAC on Fishery Harbour Centres

Dear Mr McEnery,

I refer to the report by the Public Accounts Committee on the Fishery Harbour Centres, and your letter of 30th April 2015, and want to thank you for the opportunity to respond to the issues raised. Firstly, let me say that I welcome the Committee's report which follows on from the Department's attendance at the Public Accounts Committee on October 16th 2014 and subsequent correspondences with the Committee. The issues addressed by the Committee were in the main subject of a special report of the Comptroller and Auditor General (special report no. 82) in April 2014.

The Committee's report acknowledges the strategic importance of the Fishery Harbour Centres which are owned and managed by the Department under Statute. The Fishery Harbour Centres underpin the Government Strategy to further develop a modern offshore Irish fishing fleet, attract the large offshore fishing vessels of other Member States to increasingly land into our Fishery Harbour Centres and drive the development of a modern on shore processing industry.

The utilisation of the Fishery Harbour Centres facilities for its primary function of underpinning the fisheries sector has increased substantially in recent years. 85% of all fish landed into Ireland is now landed at the six Centres. In line with the Government's strategy to increase the landings potential at the Fishery Harbour Centres, the number of fish landings increased from 6,138 in 2010 to 6,521 in 2013 (the latest year for which final landings figures are available), this equates to an increase in the tonnage of fish landed from 210,922 in 2010 to 237,212 in 2013 with the value of this fish increasing from €137m in 2010 to €229m in 2013. The Committee itself notes that the number of landings of foreign vessels over the same period has increased from 5,086 to 5,216.

Additionally the centres are diversifying activities as evidenced by the increase in the numbers of cruise liners using the facilities and most recently by the commencement of shipments of stone destined for the export market from Dingle.

The Committee also noted that improvements have taken place in the management of the FHCs since the Department took over responsibility for them in October 2007, and makes a series of recommendations to further improve the steps that have already been taken. In

making these recommendations, the Committee notes that some of the points of concern stem from legacy issues before the Department had responsibility for the FHCs.

I am of a view that that since the Department took over responsibility for the six Fishery Harbour Centres in 2007 significant improvements have taken place not only in financial management, which has been acknowledged by the Comptroller and Auditor General, but also operationally. The Department has over recent years substantially restructured its administrative staffing, structures, procedures and operational management of the Harbours and I am confident that the changes already made will continue to generate improvements in the functioning and management of the harbours.

Turning to your letter of 30th April, I intend to specifically address the four points listed, while also taking this opportunity to update you on progress on other issues addressed by the Committee.

Point (i) Preparation of Accounts

Recommendation 1 (PAC Draft Report, Chapter 2): In relation to the 2012 Annual Financial Statements, following discussions with the Office of the Comptroller and Auditor General (C&AG), the format of the accounts has been agreed and amended accordingly. The Audit of the 2012 Financial Statements has been completed and the Financial Statements were received by the Department on 8th May 2015 and received my signature on the 19th May 2015.

The 2012 Financial Statements have been sent to the Office of the Comptroller and Auditor General with a letter of representation. When the Financial Statements are countersigned, a Memo for Government will be sent with the 2012 Annual Report for the Fishery Harbour Centres which will contain the Financial Statements.

The 2013 Account was reformatted and is with the Office of the C&AG for audit.

The 2014 Financial Statements are at an advanced stage of preparation and will be submitted for audit shortly.

Recommendation 2(PAC Draft Report, Chapter 2): The Department is committed to working with the Office of the C&AG to further improve the quality and usefulness of the financial information presented. The 2012 Financial Statements includes a Statement on Internal Financial Control Statement which details the:

- Responsibility for the Systems of Internal Financial Control (this title is stated in the 2012 accounts)
- Financial Control Environment
- Administrative Controls and Management Reports
- Internal Audit and Audit Committee

- Actions arising from the Special Report of the Comptroller and Auditor General on the Financial Management and Reporting for Fishery Harbour Centres

Recommendation 3(PAC Draft Report, Chapter 2): The Committee has recommended that the Appropriation Account of a Department should make reference to any instance where an account, within the responsibility of the Department, has not been presented for audit in the 12 months after the end of the financial year or where there is a risk that proper books of accounts are not being maintained. The concerns of the Committee are noted and the issue of the timeliness of the production of the accounts has been actively pursued and addressed by the Department. However, the format and content of the Appropriation Account is determined annually by DPER and this recommendation needs to be considered centrally by DPER and the Office of the C&AG.

The Department notes the findings of the PAC with regard to the preparation of accounts as set out in chapter two of the report. As detailed above, significant progress has been made with regard to improving the accounts. The steps taken to date will address all issues in this regard.

Point (ii) Leases on Properties

Fishery Harbour Centre Property

The Fishery Harbour Centres (FHCs) contain a diverse property portfolio reflecting their role as working fishery harbours and as the location for a broad range of other marine activities. The majority of FHC properties are leased by the Department (DAFM) to a variety of public and private sector tenants which support this range of activities, which is vital economically and socially, to the remote and coastal communities the FHCs serve.

The public bodies and organisations operating from the FHCs such as the Sea Fisheries Protection Authority, BIM, the Marine Institute, the Irish Coast Guard, RNLI and the ESB provide a range of essential and diverse functions and services facilitating the continued development of the Irish Fishing Industry in a safe and sustainable way.

Commercial enterprises located in the harbours are supporting the significant growth in the fishing industry since the establishment of the FHCs. These enterprises complement the State agencies' initiatives to expand seafood production and processing by capitalising on the increased supply of high quality raw material.

Property Management Resource for the FHC property portfolio

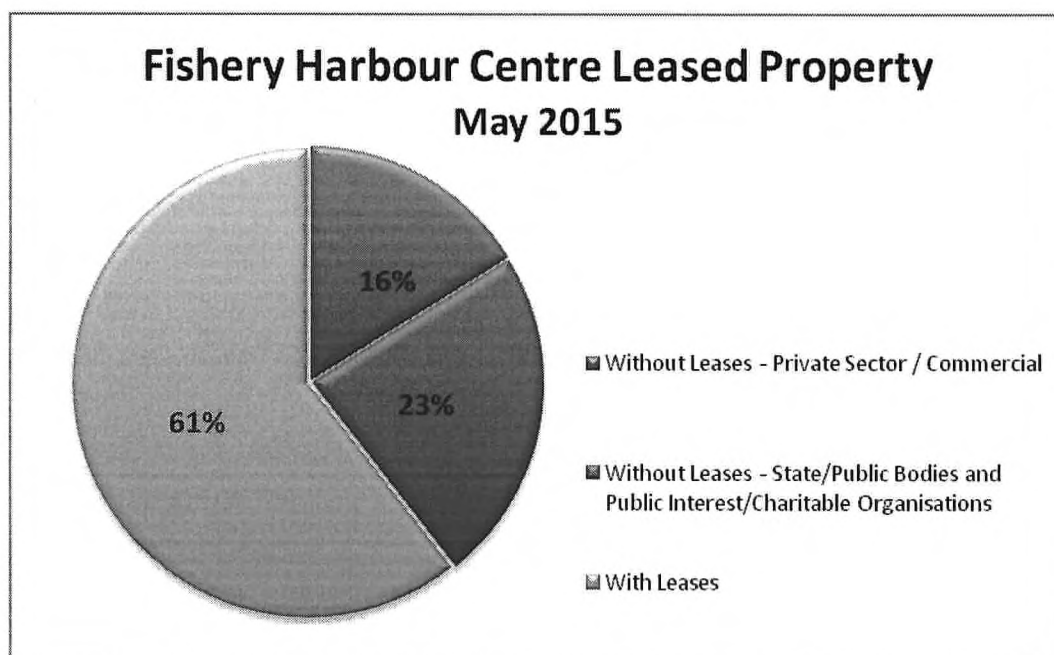
On taking over responsibility for the management and operation of the FHCs DAFM established a dedicated Property Unit to manage the property portfolio. In addition DAFM worked closely with the Chief State Solicitor's Office to increase the legal capacity resource for progressing the often complex and protracted legal aspects relating to outstanding property cases. An additional solicitor was employed by the CSSO at DAFM's request to deal exclusively with FHC property portfolio, the cost of which was met from DAFM's Fishery Harbour Centre Fund. Funding was also provided to put in place an external commercial valuation service.

DAFM is continuing to develop its property management function and is part of an OPW led public service-wide initiative relating to Property Asset Management which involves the development and implementation of a Property Asset Management Delivery Plan, part of a Government commitment under its programme of public service reform. As part of the initiative staff from the FHC Property Unit will be participating in the OPW's 2015 programme of Property Management Workshops and contributing to its planned Property Managers' Network.

Leased Properties

There are 213 properties/sites in the FHC property portfolio. 155 of these are leased or licensed, of which over 60% (94) have documented lease/license agreements in place. Progress is being made in relation to the remaining 39% (61) with the aim of putting in place documented lease agreements.

36 of the properties without documented lease agreements are leased to State/Public Bodies or Public Interest / Charitable Organisations. The balance (25) relates to Private Sector/Commercial cases. Of the 61 properties without documented lease agreements only 9 have some rent arrears.



Details in relation to the properties without documented lease agreements in place for both State/Public Bodies or Public Interest / Charitable Organisations and Private Sector/Commercial are given below. This caseload involves a significant backlog of legal work and the Department is working with the CSSO to manage the individual cases on a phased basis.

State/Public Bodies or Public Interest/Charitable Organisations – Without Leases

The properties occupied by Public Bodies, include nine properties occupied by Marine Agencies, namely, the Sea Fisheries Protection Authority (4), Bord Iascaigh Mhara (BIM) (2) and the Marine Institute (3). While leases haven't been finalised in these cases, rent has been agreed and is being paid.

The Sea Fisheries Protection Authority, BIM, the Marine Institute and the Coast Guard were formally an integral part of the Department and therefore did not require leases.

In the absence of sufficient legal resources to prepare leases in advance, it was decided on a risk basis that State Bodies, Public Interest/Charitable Organisations would be allowed to enter sites before leases were finalised. This was decided on the basis that the services provided by these bodies are essential to the fishing community and/or harbour users generally and necessary for the safe and sustainable operation and development of the harbours. The Sea Fisheries Protection Authority, BIM, the Marine Institute, the Irish Coast Guard, RNLI and the ESB are among such bodies providing these essential and diverse services.

The Sea Fisheries Protection Authority which is Ireland's competent authority for seafood safety and sea-fisheries protection also supports a sustainable and profitable commercial fishing sector, while protecting and conserving fisheries resources for long-term exploitation.

As the developmental agency for the Irish seafood industry Bord Iascaigh Mhara provides technical expertise, business support, funding and training to the industry and promotes responsible environmental practices by the industry. Its aim is to improve the economic performance of the Irish Seafood industry and maintain and create sustainable jobs in the sector.

The Marine Institute is the national agency responsible for Marine Research, Technology Development and Innovation. It undertakes marine research and development, particularly in the area of fisheries, with the aim of promoting economic development, creating employment and protecting the marine environment. The Institute's sea-going staff are supported with offices situated in a number of the Fishery Harbour Centres.

As well as its vital role in promoting safety standards in order to prevent, as far as possible, the loss of life at sea and providing an effective emergency response service the Irish Coast Guard has a responsibility in protecting the quality of the marine environment within the Irish Pollution Responsibility Zone including harbours.

In addition the RNLI, a charitable organisation providing a dedicated on call 24-hour lifeboat search and rescue service to maritime users, is highly committed to saving lives with its lifeboats, lifeguards and safety advice.

Private Sector/Commercial cases – Without Leases

Of the 25 Private Sector/commercial cases, one case relates to a change in Right of Way rather than a lease for a property/site. In 18 of the remaining cases, leases are being prepared or finalised. There are no leases in place for the remaining six cases and the Department is assessing its legal options.

The 18 cases where leases are being prepared or finalised include:-

- One case where the tenders for the sites were awarded last year and the leases are currently being finalised. This tenant is not yet in situ.
- Six cases where the term of the original leases had expired and renewed leases are being put in place.
- Three cases where the property/site was originally occupied by the tenant under licence from the Department and steps are now being taken to put in place leases for these properties.
- One case where the occupant purchased the remainder of an existing lease and the assignment of the lease is being processed.
- Five cases where the sites in question are occupied by existing tenants of the Fishery Harbour Centres who sought to lease additional sites.
- Two cases where a number of issues have held up finalisation of the leases. In these cases, although the leases were not finalised, rent is being paid.

In most of the commercial cases, the occupants were existing tenants of the Fishery Harbour Centres who sought to lease additional sites or amend or renew the leases for their existing premises.

Point (iii) Vacant Properties

The level of vacant properties/sites within the FHCs can vary from time to time due to changes in tenancies, expiration of leases etc and also for operational reasons and is monitored on an ongoing basis. At present only 8 of the 213 properties in the Department's (DAFM) FHC portfolio are vacant and could potentially be made available for tender. Properties which are not currently in use and are subject to either legal, operational or planning considerations before they can again be considered for tender constitute a further 15 of the portfolio. In addition there are a small number of properties (8 in total) which may not currently be in use and may appear vacant. These properties are technically still occupied, however the tenancies are currently in dispute.

The Department's aim, working within the Government Framework for the management of State property and relevant legal frameworks, is to ensure that the sites within the diverse FHC portfolio generate a competitive economic return while fostering a diverse range of maritime activities. The selection of sites for tender is generally based on factors such as potential income, level of interest already expressed in the sites, the potential benefit to the harbour itself and prevailing economic conditions. Maintaining a fair and transparent process where all interested parties are afforded an equal opportunity to participate in such competitions is a priority.

Preparations are now well advanced to bring a number of suitable vacant properties to the market in three of the FHCs by means of open public tender at current market rates. Six sites are being offered for tenancy under lease agreement, two in Howth, two in Castletownbere and two in Killybegs and details of the tender competitions in respect of these sites, five of

which are greenfield sites, are expected to be announced by the Department in the coming weeks.

In addition preparations are ongoing to bring a further three properties, two buildings and one greenfield site, in two FHCs to the market. There are maintenance works and planning issues that must be addressed in relation to these properties and at this stage it looks likely that they can be made ready in the coming months.

Point (iv) The Asset Register

Fixed Assets (Land and Buildings)

The Department has completed, using the services of the Valuation Office, a valuation of the real property assets situated at the six Fishery Harbour Centres in April 2015. The purpose of this valuation is to provide a value of fixed real property assets at the six Fishery Harbour Centres as at 31st December 2014 for inclusion in the accounts of the Department of Agriculture, Food and the Marine. The assets valued are all those properties owned by the Department of Agriculture, Food and the Marine at each of the six Fishery Harbour Centres. At each location this includes, where applicable, the land, operational properties, non-operational properties, let out properties and non-operational properties held for disposal.

An initial valuation report has been provided to the Department by the Valuation Office. This is currently being clarified and it is expected that the report will shortly be finalised.

It is intended that, in future, a valuation of the property assets in the FHCs will be conducted at five yearly intervals.

Movable Assets:

The Department has a complete record of movable tangible assets purchased since 2008. Marine Engineering Division have substantially completed an inventory of all fixed assets. The target date for completion of this exercise is end May 2015.

The completion of this aspect of the asset register will facilitate depreciation and timely replacement of assets including assisting with maintenance of the assets by way of identifying items that require ongoing maintenance and/or certification.

The 2015 Financial Statements of the Fishery Harbour Centres will reflect the completed valuation of both fixed and moveable tangible assets as per commitment made to the Public Accounts Committee.

The remainder of this letter deals with progress on other issues raised by the Committee in their report.

Chapter 1: Fulfilling the Potential of the Harbours

The Strategic Importance of the Fishery Harbours

All six Fishery Harbour Centres are first and foremost working fishery harbours. However each centre has unique features which facilitate a broad range of other diverse activities which are important from both an economic and social perspective. The Department is mindful of the importance of both fishing and non-fishing activities at the harbours and endeavours to facilitate and develop both.

When considering future developments in the harbours, the needs of the fishing industry must be balanced with those of the wider range of harbour users, while also delivering on a public service remit. Notwithstanding the prevailing economic environment, €29m has been invested in the Fishery Harbour Centres through the Department's Fishery Harbour and Coastal Infrastructure Development Programme from 2010 to 2014. Future developments will be done on the basis of available exchequer funding and competing National priorities.

Recommendation 1 is dealt with in points (ii) and (iii) above.

With regard to recommendations 2 and 5, the Department has revised its governance arrangements and has introduced an overarching governance framework that more adequately reflects the nature of the business of Fishery Harbour Centres. In keeping with the Minister's remit under the Act, to manage, control, operate and develop each fishery harbour centre, the governance of the FHC is administered centrally by the Department.

The new governance framework reflects the significant internal restructuring that has taken place within the Department as well as new developments. The framework incorporates the following:

- a dedicated Property Unit
- a dedicated Debt Recovery Unit
- the new FHC Management Structure , whereby
 - Operational Management and Harbour Masters' reporting responsibilities have been assigned to the Marine Engineering Division;
 - Financial Management and all aspects of the Fishery Harbour Centres Fund responsibilities rests with the Sea Fisheries Administration Division
 - Fishery Harbour Centres' strategic development is now progressed through an inclusive and collaborative approach, with input from industry through the Harbours Fora and the Fisheries Administration and Marine Engineering Divisions of the Department.

Critically, a Fishery Harbour Centre Management Committee, at Principal Officer level has been established. The Management Committee comprises of representation from Sea Fisheries Administration Division, Marine Engineering Division and has been augmented by the inclusion of the Accounts Division Principal Officer. While the Committee is tasked with general monitoring of the governance affairs of the FHCs, a key responsibility is the on-going review and evaluation of the FHC's governance.

This revised structure serves to provide a clear segregation of the Departments' Fishery Harbour Centres control and development responsibilities as enshrined under the Fishery Harbour Centres Act, 1968 (as amended). In addition, it ensures that the framework developed is appropriate to the challenging and changing business environment of the Fishery Harbour Centres, while responsive to the Centres public service remit.

APPENDIX 2

Orders of Reference of the Committee of Public Accounts

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

(a) the accounts showing the appropriation of the sums granted by the Dáil 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 83(2A) and Standing Order 85;

(b) power to take oral and written evidence as defined in Standing Order 83(1);

(c) power to appoint sub-Committees as defined in Standing Order 83(3);

(*d*) power to engage consultants as defined in Standing Order 83(8); and

(*e*) power to travel as defined in Standing Order 83(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 thirteen members, none of whom shall be a member of the Government or a Minister of State, and five 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

MEMBERS OF COMMITTEE

Áine Collins TD ¹	(Fine Gael)	
Paul J Connaughton TD	(Fine Gael)	
Joe Costello TD ²	(Labour)	
John Deasy TD	(Fine Gael)	Vice Chairman
Robert Dowds TD ³	(Labour)	
Seán Fleming ⁴	(Fianna Fáil)	
Mary Lou McDonald TD	(Sinn Féin)	
Gabrielle McFadden TD ⁵	(Fine Gael)	
John McGuinness TD	(Fianna Fáil)	Chairman
Derek Nolan TD	(Labour)	
Patrick O'Donovan ⁵	(Fine Gael)	
John Perry ⁵	(Fine Gael)	
Shane Ross TD	(Independent)	

NOTES

1. Deputy Áine Collins appointed to the Committee by order of Dáil Éireann on 18 July 2013 in place of Deputy Pascal Donohoe who was discharged on his appointment as Minister of State 12 July 2013.
2. Deputy Joe Costello appointed to the Committee by order of Dáil Éireann on 17 July 2014 in place of Deputy Gerald Nash who was discharged on his appointment as Minister of State 17 July 2014 having replaced Deputy Anne Ferris on 8 May 2012.
3. Deputy Robert Dowds appointed to the Committee by order of Dáil Éireann on 17 January 2013 in place of Deputy Colm Keaveney who was appointed on 28 November 2012 in place of Deputy Michael McCarthy.
4. Deputy Seán Fleming appointed to the Committee by order of Dáil Éireann on 21 June 2011 in place of Deputy Michael McGrath.
5. Deputies Gabrielle McFadden, Patrick O'Donovan and John Perry appointed to the Committee by order of Dáil Éireann on 2 December 2014 in place of Deputies Simon Harris, Eoghan Murphy and Kieran O'Donnell.