

Parliamentary oversight: Oireachtas committees and the Dáil Committee on Public Accounts in the twenty-first century

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Abstract

Strong parliaments hold the government, its departments and the wider public administration to account. Such parliaments are built on strong and active committee systems. For a long time, the Public Accounts Committee (PAC) was the only oversight committee consistently in place in the Houses of the Oireachtas. This article explains how the committee system has been gradually expanded and strengthened, and how its remit to oversee the actions of the government is wide. It explains the institutional factors that lead to the continued prominence of the PAC, including how it draws on the expert, independent reports of the Comptroller and Auditor General to conduct its oversight work, while noting that the PAC still faces the same challenges as other committees concerning a wide remit, finite resources and the multiple motivations of its membership. The work of the PAC is described and placed in the context of the financial scrutiny cycle which is being developed in the Houses of the Oireachtas. This is followed by a discussion of how the PAC manages its potentially wide remit to conduct *ex post* financial scrutiny of public expenditure, and the balance between what is referred to as ‘police-patrol’, rather than ‘fire-alarm’, scrutiny and the procedural changes which are designed to ensure that the PAC (with the authority of the Dáil) can examine and hold actors to account for the expenditure of any public money.

Keywords: Public Accounts Committee, Oireachtas, parliamentary oversight

Introduction

Parliamentary committees are subgroups of members to which parliament (through its standing orders) delegates matters requiring detailed consideration, and frequently involving consultation with witnesses through hearings and submissions. Strong parliaments, meaning parliaments that effectively scrutinise government's proposed legislation and policy, and hold it and the wider public administration to account, are built on strong and effective committee systems. Committees are described as 'the backbone of parliament' (Hansen, 2011), the 'hallmark of an effective legislature' (MacCarthaigh, 2005, p. 153), 'essential for parliament to influence policy independent of government' (Raymond & Holt, 2017), as 'allowing for an efficient policy-making process' and 'as playing a vital role in holding the executive to account' (Mickler, 2017; Strom, 1998).

Below we trace the development and gradual strengthening of the Oireachtas committee system before focusing on the Committee on Public Accounts,¹ explaining its prominence and its role in the financial scrutiny cycle. We consider how the PAC goes about its work and the challenges it faces in managing its potentially extensive remit, and explore how government responses to PAC reports shine some light on its impact.

Committees in the Irish parliament

There are different types of committees (Box 1). Sectoral committees in the Irish parliament are delegated functions relating to specific policy areas. The PAC is a thematic committee. Its work cuts across all departments and it is charged with ensuring that all public money, which is granted by the Dáil for government expenditure, is managed and spent efficiently, as originally planned and in a way that achieves value for money (see Dáil Standing Order 218).

The PAC performs this function by examining and reporting to the Dáil on the reports of the Comptroller and Auditor General (C&AG) (who, under Article 33 of the Constitution, controls on behalf of the state all disbursements and audits all accounts of monies administered by or under the authority of the Oireachtas). Its scrutiny of public expenditure is therefore *ex post* and relies very much on the work of the C&AG.

¹ Popularly known as the Public Accounts Committee (PAC).

Box 1: Types of committees in the Houses of the Oireachtas

Committees in the Houses of the Oireachtas are either **standing** (which means they must be re-established after each general election) or they are established by motion by each Dáil and Seanad (currently under Standing Order 95, 96, 98, and Seanad Standing Order 71). In addition to house-keeping and management committees (such as the Dáil Business Committee, Committee on Standing Orders and Dáil Reform, Seanad Committee on Privilege and Oversight), the committee system is made up of:

- **Departmental committees (sectoral committees)**, which shadow the policy, legislation, governance, administrative and expenditure activities of government departments and their agents; sectoral committees operate in joint (TDs and senators) and select format (only TDs or only senators);
- **Thematic committees**, e.g. European Affairs Committee, Committee on Public Accounts, Committee on Budgetary Oversight (have specific remit and functions which cut across all departments);
- **Special time-bound, policy-focused committees**, e.g. Committee on the Future of Healthcare (Sláintecare) in the thirty-second Dáil, Joint Committee on Climate Action (thirty-second Dáil) and Committee on Assisted Dying (thirty-third Dáil).

For a long time, committees in the Irish parliament were under-developed and for many decades there were few committees to speak of. There were just two ‘non-procedural’ committees in 1983 (Galway, 2023) and the system in the 1990s was described as ‘institutionally impoverished’, ad hoc, with a remit to cover ‘a bundle of jurisdictions that cut across government departments’ and ‘lacking powers to compel ministers and civil servants to attend’ (Mitchell, 2006, p. 435). The PAC, which had existed since the foundation of the state, was not judged to effectively carry out its remit to oversee the spending of public money. O’Halpin found in 1985 (p. 509) ‘a reluctance in the Dáil to regard the audit process as much more than a tiresome formality, largely irrelevant to the management of national affairs’.

Gradual development and strengthening of the Oireachtas committee system

With reform, starting primarily in the 1990s and accelerating since 2011, something resembling a strong committee system is emerging in the Houses of the Oireachtas (see Lynch, 2017; Lynch & MacCarthaigh, 2023). Change has been driven by (i) procedural reform (within parliament), (ii) public sector reform within the civil service and (iii) legislative changes affecting the formal powers of committees.

An essential enabler of change was an increase in parliament's financial independence from government, a measure which was in fact recommended by the PAC of the twenty-ninth Dáil. In its final report on the inquiry into Deposit Interest Retention Tax (DIRT), it identified the fact that expenditure by parliament's secretariat depended on the sanction of the Minister for Finance as problematic (PAC, 2000). As a consequence, parliament's expenditure was removed from the Department of Finance's voted expenditure and the Houses of Oireachtas Commission was established to plan and oversee expenditure by parliament. Expenditure is now non-voted expenditure – monies are provided from the central fund by way of three-year funding allocations which are made through amendments to the Houses of the Oireachtas Commission Act 2003. Following a benchmarking exercise, also recommended by the PAC in 2000, the budget for parliament was increased in order to enhance its capacity to perform its functions and bring it more in line with other parliaments (see Gunn, 2010, p. 207).

A series of legislative and procedural reforms, all with similar intent but in reaction to different events, have since been implemented to further strengthen the committee system. Out of seven procedural factors deemed by the academic literature to enable strong committees, at least four existed by the thirty-second Dáil (Lynch, 2017), including:

- a proportionate number of committee chairmanships are held by members of opposition parties;
- committees play a greater role in scrutinising legislation and earlier in the legislative process (general schemes);
- committees almost exclusively monitor a particular department (although a few still monitor more than one);

- efforts to encourage specialisation by reducing the number of committees on which each TD and senator sits have also been made. Ideally, TDs would sit on one or, at most, two non-housekeeping committees. In the thirty-third Dáil, 76 per cent of TDs have no more than two committee assignments (44 per cent sit on one committee and 32 per cent on two).²

And when it comes to oversight of government policy and the administration, the remit of sectoral committees (select and joint) is now wide. Sectoral committees consider and report to the Dáil and Seanad ‘on matters relating to the legislation, policy, governance, expenditure and administration of departments, state bodies under the department’s aegis and non-state bodies if the matter concerns the performance of duties on behalf of a department or a state body’ (Dáil Standing Order 95 and Seanad Standing Order 71). The goal of oversight is now clearly set out in standing orders: to hold the minister accountable and assess the performance of the department or state body in achieving intended outcomes (Dáil Standing Order 96 and Seanad Standing Order 71(3)). In performing oversight, committees can draw on the increasing number of accountability mechanisms used by ministers to hold the civil service and the wider bureaucracy accountable to identify issues which need greater oversight (Box 2).

Box 2: Accountability mechanisms used for civil service and wider administration

The following accountability mechanisms are used by ministers to hold the civil service to account.

Statement of strategy³

- Department’s statements of strategy (three-yearly);
- annual reports on statement of strategy;
- ad hoc strategy reports (on direction from minister);
- review of implementation of statement of strategy (after three years).

² Figures calculated by the Committee Secretariat in the Houses of the Oireachtas Service.

³ Issued every three years or within six months of new minister’s appointment (informed by programme for government and required under s4 and s5 of 1997 Act).

Public sector spending report (annual)

Report links expenditure by all departments to achievement of outputs and impacts in the strategy statement.

Public Spending Code – documentation which departments must issue under it

These include assessment plans on capital expenditure, assessment plans on public expenditure, value for money (VFM) reviews and focused policy analysis.

Expenditure review – documentation which departments must issue under it

Assesses expenditure at a policy/programme level for projects under each department over the course of a three-year cycle enabling minister (and parliament) to assess if spending is achieving objectives efficiently.

Reports issued under statutory review and sunset clauses in specific legislation

Sunset clauses and statutory reviews (and terms of reference for such reviews).

Accountability mechanisms are also applied by ministers to departmental agencies, and documentation is required under the revised *Code of Practice for the Governance of State Sponsored Bodies* (2016). These include:

- memo of understanding, service-level agreement, oversight agreement;
- regular reports on progress with reference to these agreements;
- reviews of performance against pre-agreed performance indicators;
- financial information linked to performance (issued under performance budgeting, which commenced in 2011).

In terms of formal powers, by 2010, Oireachtas committees were considered to compare quite favourably with other parliaments (Martin, 2010). By the end of the 1990s, civil servants were obliged by legislation to appear as witnesses before committees to discuss policy implementation, a step ‘seen as necessary given the huge expansion of

the state apparatus' (Keyes, 2019). While a minister remains responsible for the actions of his or her department (under corporation sole set out in the Ministers and Secretaries Act 1924), the Public Service Management Act 1997 assigned secretaries general the authority, responsibility and accountability for set functions, and set out that a secretary general (or an officer delegated by the secretary general) shall appear before Oireachtas committees to answer questions regarding matters of policy implementation (Section 10). And the Oireachtas (Compellability, Privileges and Immunities) Act 1997, and subsequently the Houses of the Oireachtas Inquiries, Privileges and Procedure Act 2013 (s67), empowered committees to compel certain persons, including a civil servant, to appear as a witness or to supply papers or record (on application to the Dáil Committee on Procedure and Privilege). If compellability powers are granted, a committee can direct a person to attend as witness, give evidence and/or provide documentation in their possession or control, provided that the information is relevant to the proceedings (and the committee may not make findings of fault against a witness).⁴

While undeniably strengthened – committees have considerable powers to question and obtain information, have more and better information than in the past and have been enabled by some procedural changes – committees still face many challenges. Firstly, committees will always be under-resourced compared to the government and wider bureaucracy which they endeavour to monitor and hold to account.⁵ Secondly, they are composed of members who are motivated by many different factors in addition to a desire to carry out the committee's functions – including loyalty to party, the interests of their constituents and the natural need to consider re-election. And while there is no evidence, there is a perception amongst some members that committee work does not bring electoral reward (Benton & Russell, 2013; Martin, 2017; Mickler, 2017). Thirdly, more reports and information on a committee's work programme (Box 2) bring the challenge of sifting through it to identify the real issues. Time

⁴ The legal parameters within which committees conduct their work have been set down in a number of court judgements, which are briefly discussed towards the end of this article.

⁵ As noted by a principal officer in the Committee Secretariat, the size of each committee's team has not grown noticeably but there has been an increase in committee activity since 2020 – the number of meetings and the length of meetings have increased (Galway, 2023), as have the potential number of items that can be on a committee's agenda.

is scarce, and a committee's remit is wide. These challenges explain why committees sometimes perform what is referred to as 'fire-alarm', rather than 'police-patrol', oversight – focusing on, or reacting to, issues that go wrong (reactionary) rather than performing steady, ongoing monitoring which might avert the errors in the first place (police-patrol) (see McCubbins et al., 1984). However, there are increasingly examples of both types of oversight and particularly so with the PAC, to which we now turn.

The Public Accounts Committee

When a committee system was trialled by the Fine Gael/Labour coalition in the 1980s, O'Halpin wondered what would become of the PAC. Foreseeing 'its complete eclipse', he wrote that 'it is clear that PAC lacks the prestige of the new parliamentary committees, with their ostensibly relevant remits and their eager membership' (O'Halpin, 1985, p. 509). Yet rather than becoming obsolete, the PAC has grown in strength and prestige alongside the gradual building of the committee system described above. It is not only perceived as the watchdog for the taxpayer (Gay & Windtrobe, 2003), but as the committee with the power to examine controversial policies or decisions – from the contract awarded by the Department of Education for the system of predicted grades for the Leaving Certificate to the controversy over payments at RTÉ. The PAC receives considerable media coverage – it is one of well over fifteen parliamentary committees, yet it has received over 20 per cent of the coverage of Oireachtas committees in Irish print media (national and provincial newspapers) during the thirty-third Dáil.⁶ Its strength may be explained by many factors, but institutional explanations do stand out.

Institutional factors

The PAC is institutionally more powerful than other Oireachtas committees:

⁶ Factiva (a media service which provides access to a wide range of media sources and allows for advanced search queries) was used to track coverage of Oireachtas committees by Irish national and provincial print media. Of all articles mentioning Oireachtas committees in the headline, over 21 per cent concerned the PAC, and of all articles mentioning Oireachtas committees in the main part of the article, 23 per cent concerned the PAC (calculated by the author with assistance of staff in Oireachtas Library to ensure use of optimal search terms).

- It is a standing committee (meaning that it must be established by each Dáil).
- It is one of the oldest committees (consistently in existence since 1923), established decades before the committee system as we now know it.
- The PAC is unique amongst Oireachtas committees in its relationship with the C&AG – its agenda is broadly set by its independent reports (on the appropriation accounts and others), the C&AG is a permanent witness to the committee, and accounting officers and accountable persons are obliged to appear as witnesses before it (accountable witnesses).
- The PAC has the right to send for persons, papers and records (without the requirement to apply through the Committee on Procedure and Privilege).
- The PAC is the only committee whose recommendations must receive a response from government (in the form of a Minute of the Minister).
- It always has an opposition chair.
- By virtue of its *specific task which is to ensure that monies appropriated by the Oireachtas are spent efficiently and effectively*, and not to examine or criticise government policy (this is specifically set out in standing orders), it is considered to work in a cross-party way.

Ambitious chairpersons have also contributed to the PAC's advancement. For example, concerned that the Office of the C&AG was under-resourced and had insufficient powers, the PAC, under the chairmanship of Denis Foley, published a special report on its resources and functions (PAC, 1985). Under the chairmanship of Gay Mitchell, the PAC pursued this theme, establishing an Advisory Group on Public Financial Accountability (PAC, 1988), which prompted a government White Paper on the role of the C&AG in October 1992 and the Comptroller and Auditor General (Amendment) Act 1993. This Act is the foundation of the current accountability framework for the expenditure of public money (Box 3).

Under the chairmanship of Jim Mitchell, a subcommittee of the PAC investigated widespread reports of the evasion of DIRT, starting in 1999, and, in addition to findings on the specific matter, made far-reaching recommendations for the reform of parliament and its committees (MacCarthaigh, 2005, p. 170). The DIRT inquiry has long been cited as an example of an effective inquiry by a parliamentary

committee and this owed much to the fact that the inquiry was based on a report prepared by the C&AG, as well as to the work ethic of its chairman (see MacCarthaigh, 2005).⁷ John McGuinness, who chaired the PAC from 2011 to 2016, made all correspondence and committee documents, a substantive part of the PAC's work, public on the website (Dineen, 2012) and pushed for more rapid responses to PAC reports from the minister (Dineen, 2012). In the thirty-second Dáil, under chairman Seán Fleming, the PAC pushed to end widespread non-compliance with the timely submission of financial statements to the C&AG by public bodies.

In spite of these institutional advantages, the PAC certainly faces many of the same challenges as other parliamentary committees – its potentially extensive remit, finite resources (see Table 1), the multiple motivations driving its members and the reality of party politics.

Table 1: Staff of the PAC (thirty-third Dáil)

Committee clerk
Senior clerk
Junior clerk
Clerical officer
Policy advisor
C&AG liaison officer (a position filled by a staff member of the Office of the C&AG)

To understand how the PAC carries out its remit, and how it prioritises certain types of public expenditure for scrutiny, it is necessary to briefly recall the legal framework for how public money is granted, and how those spending it are held accountable in Ireland.

Public money, accountability to parliament and the financial scrutiny cycle

As noted in this volume and elsewhere, all revenues of the state (unless exempt by legislation) form one central fund (Article 11 of the Constitution) from which monies are appropriated; appropriation

⁷ As the C&AG conducts oversight as per its powers and functions in the 1993 Act, special legislation was required to allow the Dáil to request the C&AG to conduct an investigation into 'circumstances that posed a substantial risk to the revenues of the state' (Comptroller and Auditor General and Committees of the Houses of the Oireachtas (Special Provisions) Act 1998).

(assigning public money to different programmes, policies, capital projects) must be initiated /recommended by the government (Article 17) and approved by the Dáil.

Approving expenditure and role of parliament

Each year the government prepares *Estimates* of the receipts and expenditure of the state for the Dáil's consideration and approval (Article 28). These Estimates are presented in the form of 45 Votes (of departments and offices) and are referred to as voted expenditure (see Table 2). Non-voted expenditure is approved under specific legislation, e.g. Office of House of the Oireachtas, National Treasury Management Agency, contributions to the EU budget.

Notably (and in contrast to some other parliaments), the Dáil may not recommend changes to the Estimates. Rather select committees consider the *Revised Estimates* – which is the Estimates set out with detailed plans for expenditure under each Vote – and report back to the Dáil, highlighting any issues (Joint Committee on Budgetary Oversight, 2021). The formal assent of the Dáil is then granted through the annual passage of the Appropriation Bill. Once this is enacted, the C&AG is empowered to release funds.

It is almost universally accepted that, for a variety of reasons related to poor information and analysis, insufficient time, low capacity/skills in financial analysis and a lack of incentive, the engagement by the Houses of the Oireachtas with the budgetary process is minimal. A report by the OECD concluded that 'it did not engage with the process in a meaningful or impactful way' and noted that some studies placed Ireland lowest among OECD countries for effective parliamentary engagement with the budget (OECD, 2016, p. 67).

Reform by government since 2011, and within parliament since 2016, has endeavoured to change this. Along with new ways to present information arising from public sector reform (performance budgeting), the Committee on Budgetary Oversight, with the support of the Parliamentary Budget Office (established in 2017), leads the House's engagement in budgetary scrutiny and encourages select committees (of both Houses) to play a greater role in *ex ante* scrutiny of expenditure. On the recommendation of the Committee on Budgetary Oversight (a standing committee first established in 2016), select committees are now expected to consider the Revised Estimates within sixty days of referral and report within fourteen days of consideration (Dáil Standing Order 215A) (by mid February each year). A synopsis of the committee's involvement in the *ex ante*

scrutiny process was published in 2023 (Houses of the Oireachtas Committee Secretariat, 2023).

Ex ante scrutiny focuses on intended expenditure by Vote, and the Committee on Budgetary Oversight and sectoral committees may monitor the implementation of budgetary policy and whether it is achieving its stated aims during the year. *Ex post* financial scrutiny examines how the monies granted were spent after the accounts were audited, and the work of the C&AG and the PAC can be seen as completing the circle of financial scrutiny. As clear from this volume, *ex post* financial scrutiny has a much longer tradition in the Irish parliament (than the newly developing scrutiny of the Estimates). A closer look at how it is undertaken is below.

The Public Accounts Committee and *ex post* financial scrutiny

Under the 1993 Act, the C&AG audits the appropriation accounts for all Votes (departments and offices) and the financial statements of non-commercial state bodies and agencies with funds owned, operated or controlled by them. The C&AG may, at his or her discretion, inspect the accounts, books and records of public bodies that receive 50 per cent or more of their gross income from public funding. Accounting officers in each of the departments or offices prepare the appropriation accounts for each Vote (section 19) and accountable persons prepare the financial statements for public bodies. As noted above, as well as conferring additional powers on the C&AG, the 1993 Act extended the scope of auditing to include considerations of economy, efficiency and effectiveness (Box 3).

Box 3: The Comptroller and General (Amendment) Act 1993 and scope of auditing

The 1993 Act consolidated and updated existing legislation and shifted the scope and nature of the C&AG's audit function, including assessment for economy, efficiency and effectiveness (meaning the objectives of a programme achieved through the expenditure), becoming the legislative basis for VFM auditing of Exchequer expenditure in Ireland. Under the 1993 Act, additional powers were granted to the C&AG to conduct:

A. VFM examinations of bodies audited by the C&AG;

B. Inspections in relation to port companies/harbour companies and bodies in receipt of 50 per cent or more of their gross income from public funds; and

C. Special reports into general matters arising from C&AG audits, inspections (Section 8 of the Act) and VFM examinations (Section 9 of the Act).

Along with the Act, the office of the C&AG, which had been poorly resourced for many years (see Donson & O'Donovan, 2015, p. 81; Mitchell, 2010, p. 41; PAC, 1985), was allocated greater resources.

The C&AG lays its auditing and other reports (e.g. special reports, VFM reports) before the Dáil, and departments/state bodies lay audited accounts following their certification by the C&AG. Once laid, they are available to the PAC for consideration. To put this into perspective, the C&AG audits approximately 289 sets of accounts and financial statements each year. It is open to the PAC to examine the accounts, and matters arising from the accounts, in addition to other matters relating to public money which arise from time to time, for all. So clearly a process of prioritisation is necessary.

We briefly consider how the PAC prioritises, how it deals with issues which are not clearly within its immediate remit (as set out in standing orders) and whether it is possible to evaluate the impact of the PAC's activities and reports.

*How PAC carries out and prioritises its work*⁸

Each year the following key reports are laid before the Dáil and can be examined by the PAC:

- The annual publication of the forty-five audited appropriation accounts on voted expenditure. These are published at the end of September each year, and for each account the C&AG's view of the account, and any issue to which he or she wishes to draw to the PAC's attention, is noted in a certificate attached.

⁸ The information in this section is primarily gleaned from conversations with clerks and staff in the Houses of the Oireachtas Service (October and November 2023), as well as from the website of the C&AG and the PAC.

- The *Report on the Accounts of the Public Service*, also published in September each year, in which the C&AG further examines issues that arose in the audit, and includes the responses of accounting officers to C&AG recommendations. Issues raised by the C&AG tend to concern serious/systemic weaknesses in controls operating in departments, significant financial losses or matters relating to value for money. The report is presented as a series of chapters.
- Reports on the financial statements of the public bodies which are audited by C&AG are laid before the Dáil on a rolling basis throughout the year.
- ‘Special reports’ (e.g. inspection or value-for-money reports which C&AG decides to undertake), which are also laid throughout the year on a rolling basis.

The reports, and the certificates of the C&AG, form the spine of the PAC’s agenda, which is agreed using the following process:

- The secretariat will set out a plan based on the chapters and the accounts, as well as any other special reports by the C&AG, from which the committee will finalise the draft agenda.
- The financial statements, which are sent throughout the year, are a standard item of business on the PAC’s agenda (accounts, statements, correspondence and any other business).
- The committee draws on this to decide on its work programme.
- Based on the work programme, it schedules an engagement with the relevant accounting officer (or accountable person) and a briefing is requested in advance. It will proceed with the engagement, taking the briefing received into account.

The work rate of the PAC has increased significantly over the last two decades. The PAC meets weekly on a Thursday in both public and then private session, and most frequently meetings last the full day.

A PAC report to the Dáil will set out conclusions and recommendations concerning the management and expenditure of public money – if it is spent efficiently and as originally planned and in a way that achieves value for money (see Dáil Standing Order 218). Reports are sent to the Dáil and to the Minister for Public Expenditure, NDP Delivery and Reform.

In sum, the reports of the C&AG present the information, the PAC examines the information, and where it considers further questions

arise, it calls accounting officers and others, if relevant, to attend hearings. The PAC then decides what issues, if any, should be highlighted to the Dáil and what recommendations should be made to ministers and departments. The C&AG attends all meetings to present information and answer questions relating to matters in the reports.

In 2017, 2018 and 2019 the PAC met 49, 41 and 39 times and heard from 273, 237 and 211 witnesses, respectively. It issued seven periodic reports, each with several recommendations aimed at a range of departments and offices (see below). And it issued three other reports concerning specific issues: an examination of NAMA's sale of its Northern Ireland portfolio (Project Eagle) (March, 2017), an examination of the financial statements of the third-level education sector (July 2017) and an examination into matters in relation to financial procedures at the Garda College, Templemore (July 2017).

In the thirty-third Dáil (up until November 2023) the PAC has not continued the practice of 'periodic reports', which included the conclusions and recommendations arising from several different sessions on many different issues in the one report. Instead, it has published seventeen reports since December 2020. Two considered special reports by the C&AG: a report in December 2020 on NAMA and January 2021 on the Nursing Homes Support Scheme. Three reports concerned financial statements: the National Paediatric Hospital Development Board, Horse Racing Ireland and National Transport Authority (NTA). Other reports were related to appropriation accounts of a Vote.

Table 2 sets out the extent to which departments and offices were the subject of PAC reports in the thirty-second Dáil and the thirty-third Dáil to date (mid November 2023). This gives an idea of the range of the PAC's reach.

The reports may not give a full picture. The PAC performs its oversight through hearings as well as through the reports it issues. Just because a body is not the subject of a specific report does not mean that it has not been the subject of consideration. For example, the Department of Health met with the PAC in December 2021 and the outcome was that it agreed to supply specific information to the committee. And while it has not issued a report dedicated to the Health Service Executive's (HSE) financial statements recently, the PAC has considered the financial statements of the HSE with its chief executive (accountable person) in 2017, 2019, 2021 and October 2023. A full list of public bodies, departments and offices with which the

Table 2: Departments/offices on which PAC issued recommendations in a report in thirty-second and thirty-third Dáil (up to end November 2023)

<i>Vote No.</i>	<i>Department/office</i>	<i>33rd Dáil</i>	<i>32nd Dáil</i>
30	Agriculture, Food and Marine	1	1
40	Children, Equality, Disability, Integration and Youth		1¹
25	<i>IHREC</i>		
36	Defence		
35	<i>Army Pensions</i>		
26	Education	1	2²
32	Enterprise, Trade and Employment		
29	Environment, Climate and Communications	2³	2
7	Finance	1	3
10	<i>Tax Appeals Commission</i>	1	1
8	<i>C&AG</i>		1
9	<i>Revenue Commissioners</i>	1	2
28	Foreign Affairs		1
27	<i>International Cooperation</i>		1
45	Further and Higher Education		
38	Health		2
34	Housing, Planning, Local Government	1	2
23	<i>Property Registration Authority</i>		
16	<i>Valuation Office</i>		1 ⁴
24	Justice	1	2
22	<i>Courts Service</i>		
44	<i>Data Protection Commissioner</i>		
20	<i>Garda Síochána</i>		5 ⁵
41	<i>Policing Authority</i>		
21	<i>Prisons</i>	1	1
11	Public Expenditure, NDP Delivery and Reform	1	1⁶
13	<i>OPW</i>		1
19	<i>Ombudsman</i>		
17	<i>Public Appointments Service</i>		
43	<i>Office of Government Chief Information Officer</i>		
39	<i>Office of Government Procurement</i>		
15	<i>Secret Service</i>		
18	<i>National Shared Services Office</i>		1
14	<i>State Laboratory</i>		
12	<i>Superannuation and Retired Allowances</i>		
42	Rural and Community Development		1
37	Social Protection (and Employment Affairs)	1	2
2	Taoiseach		2

Table 2: Departments/offices on which PAC issued recommendations in a report in thirty-second and thirty-third Dáil (up to end November 2023) (Contd.)

<i>Vote No.</i>	<i>Department/office</i>	<i>33rd Dáil</i>	<i>32nd Dáil</i>
3	AG		1
4	CSO		1
5	DPP		1
6	Chief State Solicitor's office		1
1	President's Establishment		1
31	Transport	1⁷	
33	Tourism, Culture, Arts, Gaeltacht, Sport & Media	1	1
Central Fund	NTMA Houses of Oireachtas Commission		1 1

¹ Report concerned Tusla and Pobal, which are funded by the department.

² Periodic Report 6 had recommendations for department and recommendations following consideration of special reports on governance issues in University of Limerick and Waterford and Sligo ITs.

³ Includes National Broadband roll-out.

⁴ Followed a C&AG Special Report (2016).

⁵ Four periodic reports included recommendations for the Gardaí and one other report (on a C&AG Special Report (2017) on financial procedures at Templemore).

⁶ Also considered C&AG Special Reports 95, 99 and 100.

⁷ Including consideration of financial statements of National Transport Authority and Transport Infrastructure Ireland.

PAC meets annually is extensive and is available on the PAC's website (see press releases).⁹ Table 3 below shows public bodies whose financial statements were the subject of PAC recommendations in a report in the thirty-second Dáil.

Analysis of the PAC's work

What is the impact of the PAC's oversight work? The knowledge that accounts are audited by the C&AG and considered by the PAC, potentially in a very public way, encourages good accounting behaviour and attention to economy, efficiency and value for money. This is referred to as the 'anticipatory effect' and it is difficult to measure, except qualitatively.¹⁰

⁹ Available at: <https://www.oireachtas.ie/en/press-centre/press-releases>

¹⁰ By this, we mean by survey or interview.

Table 3: Bodies who were the subject of recommendations in a report by PAC (on examination of financial statements or a C&AG special report) (thirty-second Dáil)

<i>Body (financial statements/C&AG special report)</i>	<i>Date</i>	<i>Report name</i>
Environmental Protection Agency	Nov-19	Periodic 7
Irish Fiscal Advisory Council	Nov-19	Periodic 7
Special Report 103 & Special Report 104 – HEA, UL and IT Sligo and Waterford	Jul-19	Periodic 6
National Paediatric Development Board (includes recommendations for Dept of Health also)	Jul-19	Periodic 6
Education & Training Boards special reports	Jul-19	Periodic 6
NAMA	Mar-19	Periodic 5
Teagasc	Mar-19	Periodic 5
Higher Education Authority	Mar-19	Periodic 5
HEA (UCC and Cork IT)	Dec-18	Periodic 4
National Treatment Purchase fund	Dec-18	Periodic 4
RTÉ	Jul-18	Periodic 3
HIQA	Jan-18	Periodic 1
Tusla	Jan-18	Periodic 1
IDA	Jan-18	Periodic 1

However, there is another way to measure impact. As noted above, the PAC is the only committee which receives an automatic response from the government to its reports. This is in the form of a Minute of the Minister (for Public Expenditure, NDP Delivery and Reform), who consults with the departments and public bodies at which the recommendation is directed and responds stating whether the body accepts, agrees with, notes or rejects the recommendation. Where it accepts or agrees with a recommendation, it is expected to set out how it will be implemented or, if it is already being implemented, how this is happening.

Depending on the type of recommendation, the response is compiled by the minister or by the relevant accounting officers or both.

The committee secretariat tracked the responses to recommendations in the thirty-second Dáil and found that approximately 70 per cent were accepted. Taking three reports as examples, the PAC's Periodic Report 4 in the thirty-second Dáil (PAC, December 2018) included twenty-nine recommendations, sixteen of which were accepted, three agreed with, eight noted, one

not accepted and another one effectively not accepted (PAC, December 2018, 21 and 24). In the case of the PAC’s Periodic Report 6, also in the thirty-second Dáil (PAC, July 2019), thirty-six recommendations were made, of which twenty-five were accepted, nine noted, one agreed with, and one partially accepted. All of the recommendations made by the PAC’s report of the thirty-third Dáil on the 2019 and 2020 appropriation accounts for Vote 31 (Department of Transport) and the financial statements on the NTA and Transport for Ireland were accepted, and the minister agreed to report back on progress with some by quarter 4 of 2023.¹¹

The usefulness of the Minute of the Minister to the PAC’s oversight role depends on the clarity of the PAC’s recommendations and the speed of the response. Table 4 below shows the response times of the periodic reports in the thirty-second Dáil – the quickest response was received 120 days after a PAC report was issued and the latest was received 484 days after it was issued (and to the PAC committee in the subsequent Dáil).

Table 4: Time between report and response from minister (periodic reports, thirty-second Dáil)

<i>Name of report</i>	<i>Date issued</i>	<i>Response</i>	<i>Time (days)</i>
Periodic Report 1	23/01/2018	28/09/2018	248
Periodic Report 2	28/03/2018	28/09/2018	184
Periodic Report 3	11/07/2018	08/11/2018	120
Periodic Report 4	05/12/2018	16/05/2019	162
Periodic Report 5	13/03/2019	None found	
Periodic Report 6	09/07/2019	04/11/2020	484
Periodic Report 7	26/11/2019	04/11/2020	344

Source: Information gleaned from Houses of the Oireachtas website (PAC).

To get a better understanding of impact, the extent to which ‘accepted’ recommendations are implemented would be necessary. In the UK, since 2012 the government (Treasury) has issued an annual progress report in which departments (or bodies) report on progress in implementing recommendations by the PAC which were accepted. In an article in *Parliamentary Affairs*, Elston & Zhang (2023, p. 672) classified the recommendations into six types and explored the types of recommendations that are implemented or not.

¹¹ PAC reports are available on the thirty-second Dáil and thirty-third Dáil websites.

They found that 88 reports were issued by the PAC during 2010–12, each with between 3 and 11 recommendations (615 recommendations in total). A total of 78 of the 88 drew on one or more prior studies by the National Audit Office. Mapping this information, they found that the UK House of Commons PAC’s attention is distinctly skewed towards certain departments and bodies.

The Committee Secretariat in the Houses of the Oireachtas endeavours to support the PAC to track how government has implemented accepted recommendations; when an accounting officer is appearing before the PAC, members have information about accepted recommendations and may ask accounting officers (persons) to report on progress in implementation.

The PAC’s remit is to examine issues arising from the audited accounts – how departments, offices and bodies have used public money. However, issues related to expenditure of public money can arise from sources other than a C&AG report, and during almost every Dáil such issues not on the PAC’s core agenda arise. There is a perception that the PAC can examine anything from the contract awarded for determining predicted grades at Leaving Certificate in 2021 to the controversy over salaries in RTÉ in 2023, as noted earlier. This is because many policy issues are connected to the expenditure of public money, whether tightly or loosely.

When the PAC wishes, and/or is under public pressure, to consider an issue or incident which is not clearly within its remit, a number of procedures have recently been adopted by the Dáil to ensure that it has the procedural and legal basis on which to do so. In addition to the PAC’s role to consider reports of the C&AG on departments, offices and public bodies which it audits, Standing Order 218(10) now empowers the PAC ‘to examine and report upon a specific matter of general public interest relating to the appropriation of public moneys, which is not comprehended by appropriation accounts or reports of the Comptroller and Auditor General’, provided that the Dáil Committee on Remit Oversight grants this extension on application from the PAC and that the Dáil approves it. In 2023 the PAC dedicated four meetings to discussing ‘appropriation and expenditure of public monies by RTÉ’, a public body whose accounts are not audited by the C&AG. This followed the Dáil’s approval of a motion from the PAC to extend its remit to facilitate this.

There is also a question of staying within remit during meetings with accounting officers and accountable people. What is within remit can depend on one’s perspective and, for this reason, the PAC (via the chairperson) tends to write to the witness to explain that the

engagement is to discuss the appropriation accounts and will highlight any issues related to the appropriation accounts and more general issues which the PAC would like to discuss with the witness.

Also relating to remit and to the conduct of proceedings, the legal parameters within which committees must conduct their work have been set down in a number of court rulings (see Box 4).

Box 4: Legal requirements for the conduct of parliamentary inquiries (Keyes, 2019, p. 14)

- If a committee hearing has the potential to affect the constitutional right to a good name of a witness, the committee must apply ‘fair procedure’ in the conduct of its inquiry [*Re Haughey*, 1971].
- Committees do not have the power to make findings of fact which impinge on the livelihood, good name or reputation of any person who is not a member of the Oireachtas (as this constitutes a form of adjudication, which is the role of the judiciary) [*Abbylara*].
- Parliamentary privilege is absolute and a member cannot be called to answer for his or her comments in the Oireachtas before any court of authority [*AG vs Hamilton*, 1993].
- As a committee is a guise of the Oireachtas itself, it possesses the same privileges and immunities under the Constitution but *this claim to immunity is weakened if the committee acts outside the remit delegated to them by the Oireachtas* (Keyes, 2019).
- Court is significantly less likely to intervene in the workings of a committee if the Oireachtas has *internal mechanisms in place to deal with witnesses who wish to vindicate their rights* (in the event he/she believes that his or her rights are being infringed) (Keyes, 2019, p. 32).

The Kerins Judgement (2019)¹² stated that if the Oireachtas has internal mechanisms in place to ensure that witnesses can vindicate

¹² This was in response to a case taken by Angela Kerins against the then chair of the PAC. Kerins, who was CEO of a private charitable organisation (Rehab Group) in receipt of significant public funding, appeared on invitation from the PAC to give evidence on Rehab’s expenditure of public funds. In the case, she sought a declaration that the PAC acted outside of jurisdiction and that the proceedings were unfair, and a claim for damages (see Keyes, 2019, p. 24).

their rights if he or she believes that these rights are being infringed, the court would be significantly less likely to intervene in the workings of a committee (see Keyes, 2019). Since the Kerins Judgement, the Dáil and Seanad Committees on Parliamentary Privilege and Oversight approved, and the Houses of the Oireachtas issued, a revised protocol for giving evidence to Oireachtas committees (Houses of the Oireachtas, 2020). It sets out the rights and responsibilities of witnesses as well as a significant role for the chair to balance the rights of the witness with those of members, and to ensure that the committee stays within the remit and within scope of questioning that was proposed to the witness on invitation (Houses of the Oireachtas, 2020, Point 27). Possible remedies which may be applied where a witness has concerns are included.

Conclusion

Many of the conditions which are favourable to strong PACs exist in the Dáil (see Canadian Council of Public Accounts Committees, 2008, p. 5). The PAC has real power to call for information and question witnesses, a constructive partnership with the C&AG, and an opposition chair. It also has the power to issue reports with recommendations to the Dáil and government must respond. More timely responses to PAC recommendations from government, and consistent follow-up by the PAC on progress in the implementation of accepted recommendations, could further enhance its effectiveness.

As with all parliamentary committees, the PAC faces challenges. In particular, its resources are finite, its potential remit is extensive, and its members are busy balancing the need to hold government to account for how it uses public money with the need to ensure that their actions are visible to the electorate and especially to their constituents. In this respect, its members are sometimes criticised for inefficient use of time and repetition of questions (see Naughton, 2023).

The chair of the PAC will play an increasingly important role in the future in addressing this and the chair now has a formal role in ensuring that the PAC stays within remit and upholds the rights of witnesses (in line with legal parameters described above). With an extension of the C&AG's remit to encompass more public expenditure a possibility (see Dáil Committee on Procedure and Seanad Committee on Procedure and Privilege, 2020), these challenges for the PAC will grow.

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