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An Coiste um Chuntais Phoiblí
Tuarascáil ar Chros Dhearg na hÉireann

Bealtaine 2012

Houses of the Oireachtas
Committee of Public Accounts

Report on the Irish Red Cross

May 2012



Chairman's Preface

I welcome the publication today of the PAC Report on the Irish Red Cross.

The Irish Red Cross has had a troubled history and the report highlights the corporate governance and financial management issues that have been the root cause of its troubles in more recent years.

The Irish Red Cross is not accountable to the Committee of Public Accounts, even though it gets tax payers money and it has close links with the Department of Defence, albeit it is independent of Government in its day to day operations. The Irish Red Cross is an important charity which has a branch network throughout the State: it does an invaluable amount of work thanks mainly to the dedication of its volunteers. It is in its best interests that the public goodwill and the ongoing voluntary work that underpins the Irish Red Cross is not damaged and to that end I am glad that the Chairman and Chief Executive made themselves available to the Committee.

The Irish Red Cross is going through a major change programme and it may shortly be in a position to put some of its turbulent history behind it: In moving on, it needs to address corporate governance and financial control issues. The Department of Defence must also up its game in terms of ensuring that the necessary change happens and also by being clear that should the public interest require, it will not hesitate to get publicly involved in the Irish Red Cross.

Finally, the examination of the Irish Red Cross issue throws up a wider issue about how charitable donations can be used and the Committee has made a recommendation that will tighten up this area.

I recommend this Report to the Dáil.

John Mc Guinness TD

Chairman of the Committee

11th May 2012

The Irish Red Cross

Introduction

The 2010 Annual Report of the Comptroller and Auditor General dealt with the response of the Irish Red Cross Society to concerns around its capacity to comprehensively report its transactions and track its fund raising. These concerns were raised in an internal review of the Irish Red Cross and included the non-remitting of fundraising proceeds to the society's headquarters, delays in submitting returns by branches and returns not covering all funds held by branches. A trawl in 2008 of all accounts held in the Bank of Ireland uncovered 49 undisclosed accounts that held funds totalling €214,000. While most of the amounts involved were small, a particular account held by the Tipperary branch held funds of €163,000 that had been collected in 2005 following the tsunami in south-east Asia in December 2004. In addition the Irish Red Cross has been the subject of negative media comment which included allegations that funding intended for the victims of the Haiti earthquake was used for other purposes. These media reports allied to high levels of staff turnover at management level in the organisation, the dismissal of key post holders, the resignation of board members and the large level of complaints received by the Committee have raised concerns about the running of the Irish Red Cross. While the Irish Red Cross is not directly accountable to the Committee, it does receive State funding of approximately €869,000 every year. Arising from the Committee meeting of 13th October 2011, when matters contained in the C&AG's Report were raised with the Accounting Officer of the Department of Defence, the Chairman and General Secretary of the Irish Red Cross gave evidence to the Committee on 19th January, 2012. Both Committee debates are available on <http://debates.oireachtas.ie/committees/>.

Accountability Issues

The examination of the Irish Red Cross focussed on corporate governance and financial controls at the charity. The appropriate role of the Department of Defence is also a key accountability issue. Finally the broader issues of fund raising and the use to which funds that are raised can be put are also dealt with in this chapter.

Financial Controls

The existence of the 49 undisclosed accounts; the fact that internal controls did not detect the existence of these accounts; and the fact that, when first uncovered by senior management in April 2008, the matter was dealt with as an administrative error and not brought to the attention of the Executive Board until November 2009 and only then because of negative media comments all give an indication of the governance weaknesses that beset the Irish Red Cross in recent years and prior to new financial controls being introduced. The General Secretary to the IRC, who was appointed in February 2011, relied on the written records available in the IRC when outlining the discovery of the Tipperary account to the Committee. Arising from this evidence, the Committee received a large volume of correspondence in which it alleged that the evidence to the Committee was inaccurate. In that correspondence, the comprehensive nature of the records created in 2008 were questioned and to be fair to those who raised concerns about governance and financial controls, the Committee has

agreed to include, at Appendix 1, a copy of correspondence from the Department of Defence which gives an insight into the way issues that were highlighted were not being recorded and as was outlined to the Minister in the resignation letter of one of his nominees from the Red Cross in March 2009. This correspondence shows that the existence of the Tipperary account became known in March/April 2008 and that it was discussed at the highest level in the Red Cross: the correspondence also reveals that the concerns of Members that were raised at board meetings were not recorded and therefore the official records of the Red Cross are most likely incomplete. It is clear that the incomplete nature of the records presented a difficulty for the IRC in terms of the evidence it could present to the Committee in 2012.

The Irish Red Cross is made up of 140 branches located throughout the State that are staffed by volunteers and it appears that each branch can have a bank account or a number of accounts and there was no system of ensuring that the funds in these accounts were automatically transferred into central accounts under the control of the Financial Accountant in the HQ of the Irish Red Cross. A further weakness in financial controls was that those local branches were not audited as part of the accounting process of the Irish Red Cross as the audit was confined to head office activities. The Committee took assurance from the changes in financial controls that have been introduced which provide that all monies, raised following a nationwide appeal, go into one national account and that a situation, as happened in Tipperary, should not recur. It will recommend that a regular audit of branch accounts would give further assurances in the area of financial controls at the Red Cross.

Corporate Governance

The Irish Red Cross, in its evidence to the Committee, accepted that corporate governance issues had to be addressed and that a change programme, which included updating the legislation underpinning the IRC, was underway which would ensure that problems with corporate governance would be comprehensively dealt with. The level of turnover of senior management in the years from 2005 to 2010 coupled with weak financial controls indicates a degree of disfunctionality at the IRC, which in the view of the Committee had the potential to cause great damage to the reputation of the Irish Red Cross and was doing a disservice to the volunteers who undertake vital activities up and down the country. In examining corporate governance in an organisation that depends to a large extent on volunteers, the Committee focussed on the two key requirements, namely leadership by the senior management and secondly a board of management and board structures that can hold those running the organisation to account.

The IRC has thirty one staff working full time and a large proportion of the cost of those staff is met by the grant in aid that comes through the vote of the Department of Defence. In addition to staff turnover, the Committee was aware of general difficulties which led to the industrial relations problems that required the intervention of the Labour Relations Commission. The Committee was also informed and has received correspondence from a former employee who was dismissed by the Red Cross. The IRC Corporate Strategy now in place is specifically focussed on addressing concerns of staff with specific emphasis on issues such as internal communication and the Committee welcomes these measures as necessary to

address legacy issues that have arisen in recent years at the IRC. The Committee notes the appointment, in February 2011, of a new CEO who is now driving this change agenda and will be required to provide the leadership in order to deliver the necessary change.

On the issue of oversight, the Committee welcomes the establishment of an audit committee whose chairmanship will be from outside the organisation. The Committee will propose that the IRC review its board structures to establish whether other board subcommittees which provide an option of getting outside expertise involved in the running of the IRC can be established. The issue to be addressed here is that the necessary expertise may not always be available from within the Members of the IRC and the flexibility to be able to reach outside the Membership is important where key experience or skills are required to oversee aspects of the running of the organisation.

The Committee retains an on-going concern in relation to appointments to the executive board. This executive board, which meets monthly, is appointed every three years and at present these positions are filled by election and it is the case that Members can serve [and have served] on this board for long periods without a break in service. Indeed the Committee notes that the Minister for Justice, Equality and Defence raised this specific issue with the IRC in a letter dated 16th May, 2011. The Committee notes that the rules of the IRC will change so that a Member must take a break of three years after six years continuous service. It is of the view that this rule should be applied on a current basis and not just for new appointees so that the full impact of the new rules cannot be deferred for a further six years. The Committee will recommend that the change in the rules should allow for immediate application.

Role of the Department of Defence

The Irish Red Cross operates independently of the State and is affiliated to the International Federation of the Red Cross in Geneva. The Committee accepts that as a general principle, the Red Cross must have a degree of independence from Government if only because not all Governments will take a benign view of the activities of the Red Cross. The Committee also recognises, however, that public money is allocated to the IRC and arising therefrom, there is a need for some form of Government oversight. In the case of the Irish Red Cross, the Minister for Defence provides funding to meet administration costs and to defray the costs of affiliation to the International Red Cross. The Irish Red Cross operates under legislation that is sponsored by the Minister for Defence and, under the rules in place since 1939, the Minister appoints the Chairman and one third of the members of the General Council of the IRC. It is a longstanding practice that an official from the Department is also a member of the executive board. The Department, in evidence to the Committee, was anxious to highlight that it had no choice but to take a hands-off type approach to its dealings with the IRC, and, in that regard, the representative from the Department on the executive board was not, to any large degree, informing the Minister on developments in the IRC. In addition, the correspondence relating to the resignation of a Ministerial nominee (see Appendix 1) raised significant governance issues and it is the view of the Committee that the subsequent handling of the matter could have been stronger on the part of the Department. The

Committee' is of the view that, while recognising the operational independence of the IRC, internal turmoil and the lapses in corporate governance and financial controls have damaged the reputation of the IRC and that, in such circumstances, the Minister should have a role to act in the public interest by engaging both with the IRC and the International Red Cross in Geneva in tackling issues that are causing instability in the IRC. As the Department is updating the rules of the IRC and now that primary legislation governing the IRC is being reviewed, the Committee will recommend that provision be made that would enable the Minister to act in the public interest in exceptional circumstances. It is important also that the Minister be given on-going assurances that the change programmes, that were outlined in evidence and are underway at the IRC, are being delivered. In being able to report in such a fashion to the Minister, the IRC will be able to give the public the level of assurance that is needed to maintain the goodwill that has always existed toward the Red Cross and which is now paramount to the survival of all charities that depend on donations from the public.

Fundraising

One of the concerns raised by the Committee with the IRC arose from numerous pieces of correspondence related to funding which was collected during appeals being diverted to other issues. The Committee was given assurances that this did not happen at the IRC. What can happen is that where a donation is received that does not have a specific designation, the proceeds form part of what is known as *unrestricted* funds which can be used at the discretion of the IRC. The policy of the IRC is that it does what the donor tells it. In major appeals, such as for an earthquake or for flooding, it can be the case that there is a spike in the amount of unrestricted funds that are received and it may well be that while the intent of the donor may have been to give money for the specific disaster, the fact that he or she simply writes *Irish Red Cross* on a cheque will mean that the donation will not go directly to the alleviation of the catastrophe. The Committee notes that a large number of donations are now made on-line where the donor has to select from a drop-down menu and to that extent the donation will directly match the intention of the donor. The issue here is one that is broader than the IRC and relates primarily to donor education. Charities should advise donors, especially during major appeals, to be specific in terms of the purpose of the donation and should be proactive in contacting donors to advise them of any occasion where the donation cannot be used for the intended purpose.

Conclusion

The Irish Red Cross has had a difficult history and has given assurances that its change management and organisational development programmes will address deficiencies that were highlighted in the evidence taken by the Committee. The Committee, in noting the changes that are being made, raise in this report the fact that some of the changes, especially in the area of corporate governance, may have to be more extensive. There is also the need to review of the role of the Minister for Defence to intervene if necessary in the running of the Irish Red Cross in the public interest: such an intervention is not designed to impinge on the independence of the Irish Red Cross.

Findings

1. The fact that the Irish Red Cross did not know until 2008 how much had been raised following the tsunami appeal in 2004/2005 indicates the weak financial controls that existed at the organisation.
2. The existence of an undisclosed Red Cross account held in a bank in Tipperary which was discovered in April 2008 was not brought to the attention of the Executive Board of the Irish Red Cross until November 2009.
3. The reputation of the Irish Red Cross, having suffered damage in recent years, will only be restored through the full delivery of the major change programme which is now underway.
4. All those appointed to the executive board of the Irish Red Cross must, under new rules introduced in 2012, step aside after six years continuous service for a period of three years. This rule does not apply to service given before the rule change which means that the full impact of this rule could be delayed until 2018.
5. Given the independence of the Irish Red Cross, the Department of Defence has been reluctant to intervene in the running of the of the organisation even though a high level intervention was warranted in the public interest especially in 2008 when corporate governance and financial management issues led to the resignation of a Ministerial nominee from the board of the Red Cross.
6. Donations to charities which do not have a stipulation as to the intent of the donor are placed in unrestricted accounts which gives charities greater flexibility as to the use to which such donations can be put.

Recommendations

1. The Department of Defence should ensure that a structured feedback process is in place to verify the implementation of the change programme that is being pursued at the Irish Red Cross and should insist that on-going public funding of the Irish Red Cross is conditional on the implementation of this programme of change.
2. The review of the legislation underpinning the Irish Red Cross should include an examination of whether a provision can be made which would permit, in the public interest, the intervention of the Minister for Defence in the running of the Irish Red Cross where exceptional circumstances arise.
3. The new rules relating to the length of term that can be served on the executive board of the Irish Red Cross should be made effective for all current members finishing their current term.
4. The Irish Red Cross should examine how it can get the scope to make outside appointments to its executive board and/or sub-committees of the board in order to enhance governance.
5. All charities have a duty to inform donors, especially during the course of nationwide appeals, of the need for manual donations such as cheques to be referenced to the appeal so that the subsequent use of the donation is linked to the original intent of the donor. In addition, charities should not be allowed used designated funding for other purposes without the express permission of the donor. Charities should contact the

donor to receive that express permission in respect of any occasion where the donation is to be used for a purpose that is not in line with the original intent of the donor.

6. The Irish Red Cross must undertake regular audits of all its branches in order to enhance financial control.

Appendix 1



Oifig an Ard Rúnaí
Office of the Secretary General
An Roinn Cosanta
Department of Defence

PAC-R-436

Correspondence 3.33
Meeting – 19/04/2012



17 April 2012

Ms. Eimear Lavelle
Committee Secretariat
Committee of Public Accounts
Leinster House
Dublin 2

Dear Ms. Lavelle

I refer to your letter of 5 March last, regarding correspondence sent to the Committee on 9 February 2012 by Ms. Jenny Bulbulia concerning evidence given to the Committee at its hearing of 19 January 2012 in relation to the Irish Red Cross Society.

The Department of Defence welcomes Ms. Bulbulia's clarification of her personal state of knowledge at the time of her resignation from the Central Council of the Irish Red Cross Society in March 2009.

The Department notes that in her correspondence with the Committee Ms. Bulbulia has confirmed that whilst she did not mention or refer to the issue of the Tipperary bank account in her letter of resignation in March 2009 to the then Minister for Defence, Mr. Willie O'Dea TD, she was aware of the account having been informed of its existence some 11 to 12 months earlier. Whilst this Department fully accepts Ms. Bulbulia's clarification of her personal state of knowledge at the time of her resignation and that her resignation letter did mention poor governance and financial impropriety, it was not this Department's understanding that Ms. Bulbulia's resignation was related to the Tipperary bank account. Her reasons for not mentioning the account in her resignation letter have now been noted. Moreover, it should also be pointed out that following the then Minister's letter of response (dated 9 April 2009) to Ms. Bulbulia's resignation letter, she sent a further short letter to the then Minister (dated 30 April 2009) and, whilst this mentioned her concerns about the governance of the Society, once again there was no reference made to the Tipperary bank account.

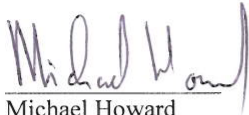
As suggested by Ms. Bulbulia, the Department is happy to provide the Committee with copies of both Ms. Bulbulia's letter of resignation dated 2 March 2009 and the Department's letter to the Irish Red Cross dated 12 May 2009. Copies of the further

Bóthar na Staisiúin, Ann Droichead Nua, Contae Chill Dara
Station Road, Newbridge, Co. Kildare

correspondence mentioned above between the Minister and Ms. Bulbulia, in the intervening period, are also enclosed for the information of the Committee.

I trust that this has clarified this Department's position in relation to Ms. Bulbulia's resignation.

Yours sincerely,

A handwritten signature in cursive script, appearing to read "Michael Howard".

Michael Howard
Secretary General

Record No: 001

JENNY BULBULIA BARRISTER AT LAW

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DX: 813156
phone 01 817 5507
/ 087 799 3497
jennybulbulia@gmail.com

PRIVATE & CONFIDENTIAL

Willie O'Dea T.D.
Minister for Defence
Department of Defence
Parkgate
Infirmary Road
Dublin 7

2nd March 2009

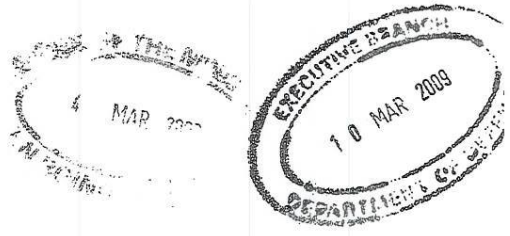
Dear Minister,

It is with a considerable degree of thought and regret that I write to resign my position as a member of Central Council of the Irish Red Cross. As I was appointed by you to this position I believe in resigning that I have an obligation and a duty to you to set out my reasons.

I would like first to thank you for the two appointments to Central Council from 2003 to 2006 and 2006 to the present. For several years I was also elected to the office of Honorary Secretary on the Board. On the last election of the Board I chose not to put myself forward as a candidate in circumstances where I felt most strongly that certain members of the Board, namely the Honorary Officers with whom I had previously served and who were running uncontested for the same positions again, did not share my vision for a properly functioning, transparent and accountable Board. Further, I was of the view that all attempts to promote and improve the manner in which the Society was run from a governance perspective were frustrated by these individuals. I have written to the Chairman in relation to this matter on two occasions and my disquiet is well documented at that level.

I will deliberately not refer to or dwell upon the considerable disrespect and unpleasantness that has accompanied my dealings with some Board members. While such treatment and the misrepresentation of my actions has been distressing, I do not wish it to detract from my concern about the underlying and fundamental issues of proper governance.

rec'd 9/3/09



I have tried in my capacity as a Board member and a member of Central Council over a number of years to effect some change. During my last term on the Board I proposed that a subgroup be established to review governance issues. I do hope such a working group will engage with its remit in a constructive way, but I am apprehensive as to its capacity to alter the deep rooted and invidious attitudes that appear to be so opposed to change.

I have delayed writing to you to tender my resignation as I wished to give Mr John Roycroft, who is on secondment from the Department of Justice, Equality and Law Reform as Acting Secretary General, a period of time in which to evaluate for himself the tenor and attitude of the Board and to allow him space in which to operate. However, it is my understanding that little change has been effected and significant problems still remain. The attitude and behaviour of the Board consistently undermines the morale of the staff and if known to the wider community could serve to undermine the respect and regard afforded to the Society. I would not wish for that to happen.

I spoke at a recent meeting of Central Council, as a Council member and outgoing Board member, of my concerns for the Society and my reasons for not running for re-election to the current Board. I spoke candidly and fully set out my concerns. Judge Rory MacCabe and Mr Fintan Hudson, both former Board members, also spoke outlining their individual concerns. It was with a degree of sadness but unfortunately little surprise that I noted that the minutes of that meeting failed to record any of what was said, or even the fact that we addressed the meeting at all. Such white-washing of the contributions of members of Central Council is unacceptable. A Board that is unwilling or unable to acknowledge criticism, let alone respond to it, is not a functioning Board.

I cannot in all conscience stand by and watch an organisation, its staff and its values be treated with such little regard by persons entrusted with upholding those same values. It may be that certain Officers see such necessary change as a threat to their own authority. In times where the highest standards of governance, accountability and transparency are required by any organisation that is in receipt of State funds and donations from the public, I do not wish to be associated with a Society where I believe such standards are wanting.

Your sincerely,


Jenny Bulbin

Record No: 005

9 April 2009

Ms Jenny Bulbulia
Barrister at Law
Law Library
Four Courts
Dublin 7

Dear Jenny,

I wish to acknowledge receipt of your letter dated the 2nd March 2009 and, on behalf of the Government, I accept your resignation from the Central Council of the Irish Red Cross Society (IRCS).


The matters addressed in your letter go to the heart of the proper governance and administration of any organisation. I understand that the Secretary General of the Society is working assiduously to bring about such change as he can effect in the administration of the Society's affairs. In this regard, the recent enactment of the Charities Act 2009 provides a statutory framework within which all bodies such as the IRCS must operate. The regulatory authority to be established under the Act will be tasked with the promotion of compliance by charitable organisations with their legal obligations; encouraging better administration of charitable trusts; and providing guidance to charitable organisations, including through the development of codes of practice.

I have also been informed that the governance group under the stewardship of Professor Roger Downer is due to report shortly to the Executive Committee with recommendations on how the structure of the Society should be reformed.

As you are aware I do not oversee the day to day operation of the Society and indeed it is the Society's wish and that of its international parent that governments do not so participate. However, if you wish, I can forward your letter to the Chairman of the Society so that the Executive Committee will be aware of the issues you have brought to my attention. Please let me have your views on this point.

I sense from your letter your disappointment and frustration at how the IRCS is governed. Nevertheless, I hope you will accept my expression of thanks for your considerable contribution to the IRCS at both Central and Executive Council level and my good wishes for your future endeavours.

Yours sincerely,


WILLIE O'DEA, T.D.,
MINISTER FOR DEFENCE

Record No: 006

la.

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Willie O'Dea T.D.
Minister for Defence
Department of Defence
Parkgate
Infirmity Road
Dublin 7

30th April 2009

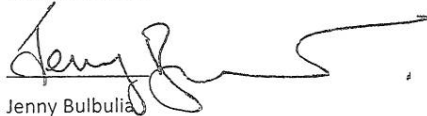
Dear Minister,

Thank you for your letter accepting my resignation from the Central Council of the Irish Red Cross and for your considered response which is appreciated.

I note what you say in relation to passing on my letter to you to the Chairman and the Executive for their consideration. I have absolutely no objection to the correspondence that has passed between us being furnished to the Executive should you deem it appropriate. However, my concerns in relation to the governance of the Society have already been expressed to both the Chairman and the Executive on numerous occasions both verbally and in writing prior to my resignation.

Lastly, might I thank you for your kind words in relation to my involvement with the Irish Red Cross.

Yours sincerely,



Jenny Bulbulia

Record No: 007
COP 1

Mr John Roycroft,
Secretary General,
Irish Red Cross,
16, Merrion Square,
Dublin 2.

12 May 2009

Dear John,


I refer to the recent resignation of Ms Jenny Bulbulia, BL, from her position as a member of Central Council of the Irish Red Cross.

Ms Bulbulia wrote to the Minister for Defence, Mr Willie O'Dea, T.D., on 2nd March 2009, tendering her resignation. In the letter she also outlined her reasons for her resignation. In his reply to her, the Minister indicated that he would forward her concerns to the Chairman of the Society if she so wished. Ms Bulbulia indicated by letter dated 30th April that she had no objections to her concerns being passed on if it was deemed appropriate to do so.

On that basis, I believe that it is important that this should be made officially known to you as it is clear from her letter that Ms Bulbulia has the welfare and reputation of your organisation at heart. Her resignation stems from her concerns that the highest standards be strived for and maintained by the Society.

I attach a copy of Ms Bulbulia's letter of resignation and the Minister's reply thereto, for your information.

Yours sincerely,



David Lawler
Principal
Executive Branch

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

Membership of the Committee of Public Accounts – 31st Dáil



Connaughton, Paul J. (FG)



Deasy, John
(FG)



Donohoe, Paschal
(FG)



Fleming, Seán
(FF)



Harris, Simon
(FG)



McCarthy, Michael (Lab)



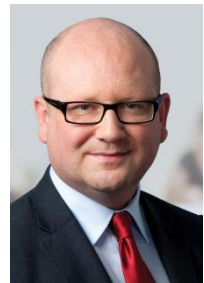
McDonald, Mary Lou (SF)



McGuinness, John
(FF) – *Chairman*



Murphy, Eoghan
(FG)



Nash, Gerald
(Lab)



Nolan, Derek
(Lab)



O'Donnell, Kieran
(FG) – *Vice Chairman*



Ross, Shane
(Ind)