

**INDEPENDENT AUDITORS REPORT
TO THE HOUSES OF THE OIREACHTAS COMMISSION
PURSUANT TO THE PUBLIC REPRESENTATION ALLOWANCE
(S.I. NO. 84 OF 2010)**

31 October 2012

**INDEPENDENT AUDITORS REPORT
TO THE HOUSES OF THE OIREACHTAS COMMISSION
PURSUANT TO THE PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

1 Background

The Public Representation Allowance ("PRA") forms part of the Parliamentary Standard Allowance ("PSA") system of expenses for Members. Member means a person who was at any time during the relevant period a Member of the 30th or 31st Dáil or 23rd or 24th Seanad. The PSA comprises a Travel and Accommodation Allowance and the Public Representation Allowance and was introduced on 1 March 2010 on the basis of a Statutory Instrument (S.I. No. 84 of 2010). This audit covers the period 1 January 2011 to 31 December 2011 (excluding the dissolution period) for relevant members.

2 Audit Objectives

The core purpose of the audit was to establish whether Members had valid evidence of vouchers, receipts and bills in respect of the amount paid to them, for expenses which come within the allowable categories in the Regulations S.I. No. 84 of 2010.

The audit was based on the following objectives in accordance with the Regulations S.I. No. 84 of 2010:

- Confirming that Members selected for audit on a random basis had received an amount in excess of the unvouched allowance for the relevant period;
- Ensuring that Members selected for audit had receipts or vouchers for the final amount received during the relevant period and that this amount did not exceed the following annual allowance limits pro rata for the sample selected:
 - Ministers of the Government and Ministers for State - €20,000 per annum;
 - Members of Dáil Éireann, including office holders but excluding Ministers of the Government and Ministers for State - €25,700 per annum;
 - Members of Seanad Éireann, including office holders but excluding Ministers of the Government and Ministers for State - €15,000 per annum;
- Ensuring that Members selected for audit had certified the amount expended under Regulations in respect of expenses incurred in the performance of their duties as a Member;

- Ensuring that Members selected for audit had certified that the amount subject to vouched expenditure was applied for the purposes as set out in the S.I. No. 84 of 2010 in the performance of their duties, which may include the following:

Members of Dáil Éireann, Ministers of the Government or Ministers of State:

- Rent, rates and other such charges in relation to an office or offices,
- Utilities of an office or offices,
- Improvements to office accommodation,
- Signage in respect of the constituency office,
- Purchase or maintenance of office furniture or equipment,
- Purchase of stationery,
- Insurance, including for office accommodation or equipment and public liability insurance,
- Cleaning of office accommodation,
- Telephone calls, otherwise than from Leinster House, including line rental and mobile phone calls relating to the performance of Members' duties (excluding Ministers of the Government and Ministers for State),
- Web hosting and other related computer costs,
- Hiring rooms for clinics or other meetings relating to the performance of Members' duties,
- Leaflet and newsletter distribution,
- Advertising relating to the performance of Members' duties,
- Attendance at conferences relating to the performance of Members' duties (except expenses relating to travel);

Members of Seanad Éireann:

- Telephone calls, otherwise than from Leinster House, including line rental and mobile phone calls relating to the performance of Members' duties,
- Web hosting and other related computer costs,
- Hiring rooms for meetings relating to the performance of Members' duties,
- Leaflet and newsletter distribution,
- Advertising relating to the performance of Members' duties,
- Attendance at conferences relating to the performance of Members' duties (except expenses relating to travel);

- Ensuring that all claims for additional amounts in excess of unvouched limits were claimed for in accordance with vouched arrangements;

- Confirming that adequate supporting documentation was available for vouched expenses incurred, including vouchers, receipts or bills;
- Where the amount of vouched expenses incurred by Members selected for audit total to less than the amount paid to them, that the amounts not incurred are repaid within a period of 2 months of being notified of such overpayment;
- Ensuring that vouched expenditure subject to audit was only claimed in respect of expenses incurred as a Member of the Oireachtas during the relevant period i.e. 1st January 2011 to 31st December 2011 (excluding the dissolution period).

3 Basis of Selection

In accordance with Regulation 6 of S.I. No. 84 of 2010, 10% of Members in receipt of vouched allowances were selected for audit on a random basis.

4 Audit Opinion

- In our opinion 5 Members selected for audit were able to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of the amounts claimed by them during the period under audit period i.e. 1st January 2011 to 31st December 2011 (excluding the dissolution period) and we are satisfied that:
 - Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
 - The amounts claimed were applied wholly in respect of expenses specified in SI 84/2010, and
 - The expenses were incurred in the performance of his/her duties as a Member.

In our opinion, 7 Members selected for audit were unable to show sufficient receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of a total of €16,079 claimed by them during the period under audit and this expenditure was deemed ineligible for a variety of reasons (such as sponsorship, photography, catering or electoral expenses incorrectly claimed).

5 Refunds

Full refunds by six members of €11,155 in respect of the above ineligible expenditure were received by the date of this report.

6 Recommendations for future consideration in relation to the Oireachtas Guidelines

Having completed our review of Members expense claims for the period 1 January 2011 to 31 December 2011 (excluding the dissolution period) and following the conduct of the audits we are presenting our recommendations for consideration in relation to future Oireachtas Guidelines to Members.

6.1 Overall Guidance

6.1.1 In the 2011 PRA Guidelines (page 5) it is stated:

“As a general principle, expenditure which may be claimed by a Member, must be wholly and exclusively incurred in the performance of his or her duties as a Member and should not include any personal element of expenditure. The expenses must fall within one of the categories as set out in SI 84/2010.”

We consider that this is a fundamental principle which needs to be clearly understood by all members and should be highlighted towards the front of the Guidelines.

6.1.2 In the 2011 PRA Guidelines (page 2) it is stated:

“The categories specified in SI 84/2010 are broad in nature and it should largely be a matter for judgement of individual Members as to whether items of expenditure incurred fall legitimately within one of the categories.”

While this guidance clearly relates to judgement of the categories of expenditure, during the audit we noted that some members appeared to have mis-understood this in relation to the level of judgement allowed to members relating to the expenditure itself. We consider that a reiteration of the general principle quoted above in 6.1.1 would be useful to precede this guidance.

6.1.3 During the audit we noted that some members did not state the *SI 84/2010* category under which expenses were being claimed. We recommend that members should categorise their expenses claim on an annual basis and, if selected, have this available for audit.

6.2 Advertising relating to the performance of his or her duties as a Member

- 6.2.1 The guidance in relation to the category specifically dealing with advertising, promotion and the exclusion of sponsorship and photography as a part of advertising should be reiterated to members. This should further emphasise the need for the content of an advertisement to comply with that specified in the guidance including the need to maintain a sample of the advertisement.
- 6.2.2 Consideration should be given to issuing guidance on the acceptability of a claim for advertising for own staff
- 6.2.3 Additional information should be provided under the stationery heading stating that where a claim is made for the purchase of a quantity of printed cards then the Member should submit a sample of the card which shows the card details/message

6.3 Additional items noted during the review

During our audit we noted a number of cases where claims were made for similar type ineligible expenditure such as the following:

- 6.3.1 Under “Utilities of an office or offices”, the Guidelines state “Sundry items of refreshments, newspapers, water” are not allowable, it may need to be specified through the guidelines that this includes all catering/teas/coffees/biscuits.
- 6.3.2 Clarification should be provided as to which category non-food consumables should be claimed under (e.g. hand soap, kitchen paper , etc.).
- 6.3.3 Members to be advised that all claims for petty cash expenditure require sufficient supporting documentation (e.g. receipts, invoices, vouchers).
- 6.3.4 Clarity to be specifically provided to members in relation to the allowability of cost of external assistance with preparation of PRA returns and communication training.

**INDEPENDENT AUDITORS REPORT TO CATHERINE MURPHY
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

Background

The Public Representation Allowance ("PRA") forms part of the Parliamentary Standard Allowance ("PSA") system of expenses for Members. Member means a person who was at any time during the relevant period a Member of the 30th or 31st Dáil or 23rd or 24th Seanad. The PSA comprises a Travel and Accommodation Allowance and the Public Representation Allowance and was introduced on 1 March 2010 on the basis of a Statutory Instrument (S.I. No. 84 of 2010).

This report is in respect of our audit findings on the member's vouched allowances for the Public Representation Allowance for the period from 25 February 2011 to 31 December 2011.

Audit Objectives

This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010)

Audit Opinion

In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of the total allowance paid to her by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The allowance claimed was applied wholly in respect of expenses specified in SI 84/2010, and
- The allowance claimed was incurred in the performance of the duties as a Member.



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PARTNERS: BERNARD BARRON JOE CARR (MANAGING PARTNER) LORCAN COLCLOUGH SIMON COYLE NOEL CUNNINGHAM MAIRÉAD DIVILLY
TOMMY DOHERTY FRANK GREENE MARK KENNEDY DERA McLoughlin EUGENE McMAHON
PAUL MEE CORNÉ MOUTON DERMOT NOLAN TOM O'BRIEN GERRY VAHEY BRENDAN WATERS

CONSULTANTS: BRIAN P. MURPHY

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**INDEPENDENT AUDITORS REPORT TO TOM BARRY
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

Background

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This report is in respect of our audit findings on the member's vouched allowances for the Public Representation Allowance for the period from 25 February 2011 to 31 December 2011.

Audit Objectives

This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010)

Audit Opinion

In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of the total allowance paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The allowance claimed was applied wholly in respect of expenses specified in SI 84/2010, and
- The allowance claimed was incurred in the performance of the duties as a Member.


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**INDEPENDENT AUDITORS REPORT TO JOE CAREY
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

Background

The Public Representation Allowance ("PRA") forms part of the Parliamentary Standard Allowance ("PSA") system of expenses for Members. Member means a person who was at any time during the relevant period a Member of the 30th or 31st Dáil or 23rd or 24th Seanad. The PSA comprises a Travel and Accommodation Allowance and the Public Representation Allowance and was introduced on 1 March 2010 on the basis of a Statutory Instrument (S.I. No. 84 of 2010).

This report is in respect of our audit findings on the member's vouched allowances for the Public Representation Allowance for the period from 1 January 2011 to 31 December 2011 (excluding the dissolution period).

Audit Objectives

This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010)

Audit Opinion

In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of the total allowance paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The allowance claimed was applied wholly in respect of expenses specified in SI 84/2010, and
- The allowance claimed was incurred in the performance of the duties as a Member.


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**INDEPENDENT AUDITORS REPORT TO PAUL KEHOE
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

Background

The Public Representation Allowance ("PRA") forms part of the Parliamentary Standard Allowance ("PSA") system of expenses for Members. Member means a person who was at any time during the relevant period a Member of the 30th or 31st Dáil or 23rd or 24th Seanad. The PSA comprises a Travel and Accommodation Allowance and the Public Representation Allowance and was introduced on 1 March 2010 on the basis of a Statutory Instrument (S.I. No. 84 of 2010).

This report is in respect of our audit findings on the member's vouched allowances for the Public Representation Allowance for the period from 1 January 2011 to 31 December 2011 (excluding the dissolution period).

Audit Objectives

This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010)

Audit Opinion

In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of €15,353.38 paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The amounts claimed were applied wholly in respect of expenses specified in SI 84/2010, and
- The expenses were incurred in the performance of the duties as a Member.


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CONSULTANTS: BRIAN P. MURPHY

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**INDEPENDENT AUDITORS REPORT TO ALEX WHITE
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

Background

The Public Representation Allowance ("PRA") forms part of the Parliamentary Standard Allowance ("PSA") system of expenses for Members. Member means a person who was at any time during the relevant period a Member of the 30th or 31st Dáil or 23rd or 24th Seanad. The PSA comprises a Travel and Accommodation Allowance and the Public Representation Allowance and was introduced on 1 March 2010 on the basis of a Statutory Instrument (S.I. No. 84 of 2010).

This report is in respect of our audit findings on the member's vouched allowances for the Public Representation Allowance for the period from 1 January 2011 to 31 December 2011 (excluding the dissolution period).

Audit Objectives

This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010).

Audit Opinion

In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of €20,358.14 paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The amounts claimed were applied wholly in respect of expenses specified in SI 84/2010, and
- The expenses were incurred in the performance of the duties as a Member.

In our opinion the Member was unable to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €466.72 claimed by him during the period under audit. The expenditure was ineligible because the amount claimed was not applied wholly in respect of expenses specified in SI 84/2010.

Refunds

Refunds in respect of the ineligible €466.72 have been received by the date of this report.

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CONSULTANTS: BRIAN P. MURPHY

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**INDEPENDENT AUDITORS REPORT TO CIARAN CANNON
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

Background

The Public Representation Allowance ("PRA") forms part of the Parliamentary Standard Allowance ("PSA") system of expenses for Members. Member means a person who was at any time during the relevant period a Member of the 30th or 31st Dáil or 23rd or 24th Seanad. The PSA comprises a Travel and Accommodation Allowance and the Public Representation Allowance and was introduced on 1 March 2010 on the basis of a Statutory Instrument (S.I. No. 84 of 2010).

This report is in respect of our audit findings on the member's vouched allowances for the Public Representation Allowance for the period from 10 March 2011 to 31 December 2011.

Audit Objectives

This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010).

Audit Opinion

In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of €15,105.82 paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The amounts claimed were applied wholly in respect of expenses specified in SI 84/2010, and
- The expenses were incurred in the performance of his/her duties as a Member.

In our opinion the Member was unable to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €308.57 claimed by him during the period under audit. The expenditure was ineligible due to a lack of evidence in the form of vouchers, receipts or bills to show that expenses were incurred in the relevant period to the amount of the allowance claimed and were not applied wholly in respect of expenses specified in SI 84/2010.

Refunds

Refunds in respect of the ineligible €308.57 have been received by the date of this report.

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CONSULTANTS: BRIAN P. MURPHY

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**INDEPENDENT AUDITORS REPORT TO KATHLEEN LYNCH
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

Background

The Public Representation Allowance ("PRA") forms part of the Parliamentary Standard Allowance ("PSA") system of expenses for Members. Member means a person who was at any time during the relevant period a Member of the 30th or 31st Dáil or 23rd or 24th Seanad. The PSA comprises a Travel and Accommodation Allowance and the Public Representation Allowance and was introduced on 1 March 2010 on the basis of a Statutory Instrument (S.I. No. 84 of 2010).

This report is in respect of our audit findings on the member's vouched allowances for the Public Representation Allowance for the period from 10 March 2011 to 31 December 2011.

Audit Objectives

This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010)

Audit Opinion

In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of the total allowance paid to her by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The allowance claimed was applied wholly in respect of expenses specified in SI 84/2010, and
- The allowance claimed was incurred in the performance of the duties as a Member.


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CONSULTANTS: BRIAN P. MURPHY

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**INDEPENDENT AUDITORS REPORT TO CIARAN LYNCH
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

Background

The Public Representation Allowance ("PRA") forms part of the Parliamentary Standard Allowance ("PSA") system of expenses for Members. Member means a person who was at any time during the relevant period a Member of the 30th or 31st Dáil or 23rd or 24th Seanad. The PSA comprises a Travel and Accommodation Allowance and the Public Representation Allowance and was introduced on 1 March 2010 on the basis of a Statutory Instrument (S.I. No. 84 of 2010).

This report is in respect of our audit findings on the member's vouched allowances for the Public Representation Allowance for the period from 1 January 2011 to 31 December 2011 (excluding the dissolution period).

Audit Objectives

This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010).

Audit Opinion

In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of €22,527.82 paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The amounts claimed were applied wholly in respect of expenses specified in SI 84/2010, and
- The expenses were incurred in the performance of the duties as a Member.

In our opinion the Member was unable to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €1,316.47 claimed by him during the period under audit. The expenditure was ineligible due to a lack of evidence in the form of vouchers, receipts or bills available to show that expenses were incurred in the relevant period to the amount of the allowance claimed and were not applied wholly in respect of expenses specified in SI 84/2010.

Refunds

Refunds in respect of the ineligible €1,316.47 have been received by the date of this report.

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Chartered Accountants and Registered Auditors

Dublin 2

31 October 2012

31 October 2012

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PAUL MEE CORNÉ MOUTON DERMOT NOLAN TOM O'BRIEN GERRY VAHEY BRENDAN WATERS

CONSULTANTS: BRIAN P. MURPHY

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**INDEPENDENT AUDITORS REPORT TO DEREK KEATING
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

Background

The Public Representation Allowance ("PRA") forms part of the Parliamentary Standard Allowance ("PSA") system of expenses for Members. Member means a person who was at any time during the relevant period a Member of the 30th or 31st Dáil or 23rd or 24th Seanad. The PSA comprises a Travel and Accommodation Allowance and the Public Representation Allowance and was introduced on 1 March 2010 on the basis of a Statutory Instrument (S.I. No. 84 of 2010).

This report is in respect of our audit findings on the member's vouched allowances for the Public Representation Allowance for the period from 25 February 2011 to 31 December 2011.

Audit Objectives

This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010).

Audit Opinion

In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of €13,420.96 paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The amounts claimed were applied wholly in respect of expenses specified in SI 84/2010, and
- The expenses were incurred in the performance of the duties as a Member.

In our opinion the Member was unable to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €7,571.68 claimed by him during the period under audit. The expenditure was ineligible because the amounts claimed were not applied wholly in respect of expenses specified in SI 84/2010.

Refunds

Refunds in respect of the ineligible €7,571.68 have been received by the date of this report.

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**INDEPENDENT AUDITORS REPORT TO RAY BUTLER
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

Background

The Public Representation Allowance ("PRA") forms part of the Parliamentary Standard Allowance ("PSA") system of expenses for Members. Member means a person who was at any time during the relevant period a Member of the 30th or 31st Dáil or 23rd or 24th Seanad. The PSA comprises a Travel and Accommodation Allowance and the Public Representation Allowance and was introduced on 1 March 2010 on the basis of a Statutory Instrument (S.I. No. 84 of 2010).

This report is in respect of our audit findings on your vouched allowances for the Public Representation Allowance for the period from 25 February 2011 to 31 December 2011.

Audit Objectives

This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010).

Audit Opinion

In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of €16,210.04 paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The amounts claimed were applied wholly in respect of expenses specified in SI 84/2010, and
- The expenses were incurred in the performance of the duties as a Member.

In our opinion the Member was unable to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €4,923.69 claimed by him during the period under audit. The expenditure was ineligible due to a lack of evidence in the form of vouchers, receipts or bills available to show that the expenses were incurred in the relevant period to the amount of the allowance claimed and that the amounts claimed were not applied wholly in respect of expenses specified in SI 84/2010.


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CONSULTANTS: BRIAN P. MURPHY

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**INDEPENDENT AUDITORS REPORT TO JOE O'REILLY
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

Background

The Public Representation Allowance ("PRA") forms part of the Parliamentary Standard Allowance ("PSA") system of expenses for Members. Member means a person who was at any time during the relevant period a Member of the 30th or 31st Dáil or 23rd or 24th Seanad. The PSA comprises a Travel and Accommodation Allowance and the Public Representation Allowance and was introduced on 1 March 2010 on the basis of a Statutory Instrument (S.I. No. 84 of 2010).

This report is in respect of our audit findings on the member's vouched allowances for the Public Representation Allowance for the period from 1 January 2011 to 31 December 2011 (excluding the dissolution period).

Audit Objectives

This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010).

Audit Opinion

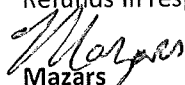
In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of €22,643.47 paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The amounts claimed were applied wholly in respect of expenses specified in SI 84/2010, and
- The expenses were incurred in the performance of the duties as a Member.

In our opinion the Member was unable to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €1,400.61 claimed by him during the period under audit. The expenditure was ineligible due to lack of evidence in the form of vouchers, receipts or bills to show that expenses were incurred in the relevant period to the amount claimed and were not applied wholly in respect of expenses specified in SI 84/2010.

Refunds

Refunds in respect of the ineligible €1,400.61 have been received by the date of this report .


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CONSULTANTS: BRIAN P. MURPHY

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**INDEPENDENT AUDITORS REPORT TO SUSAN O'KEEFFE
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010)**

Background

The Public Representation Allowance ("PRA") forms part of the Parliamentary Standard Allowance ("PSA") system of expenses for Members. Member means a person who was at any time during the relevant period a Member of the 30th or 31st Dáil or 23rd or 24th Seanad. The PSA comprises a Travel and Accommodation Allowance and the Public Representation Allowance and was introduced on 1 March 2010 on the basis of a Statutory Instrument (S.I. No. 84 of 2010).

This report is in respect of our audit findings on your vouched allowances for the Public Representation Allowance for the period from 26 April 2011 to 31 December 2011.

Audit Objectives

This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010).

Audit Opinion

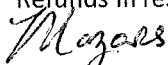
In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of €7,046.89 paid to her by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The amounts claimed were applied wholly in respect of expenses specified in SI 84/2010, and
- The expenses were incurred in the performance of the duties as a Member.

In our opinion the Member was unable to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €91.41 claimed by her during the period under audit. The expenditure was ineligible due to a lack of evidence in the form of vouchers, receipts or bills to show that expenses were incurred in the relevant period to the amount of the allowance claimed and the amount claimed was not applied wholly in respect of expenses specified in SI 84/2010.

Refunds

Refunds in respect of the ineligible €91.41 had been received by the date of this report.


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