

Information Note on the Report of the Independent Auditors Mazars of the Audit of the Public Representation Allowance 2011

The Parliamentary Standard Allowance is paid as a monthly allowance and covers members' travel and accommodation allowance [TAA] and the Public Representation Allowance [PRA] for specified office and communication expenses. The TAA allowance is verified electronically by the attendance of a Member. Under the PRA (2011) Members nominated to be paid either a lower certified unvouched allowance or a higher fully vouched PRA allowance for the period of office. The vouched allowance is subject to audit.

There are a number of categories of expenses allowable under regulations SI 84/2010. All Members who received vouched amounts are required to hold their own receipts and supporting documents for inspection under audit for a period of five years. At least 10% of those Members who received vouched amounts of the PRA allowance may be audited and are chosen on a random basis.

The audit of PRA payments relating to 1 January 2011 to 31 December 2011 was conducted by Mazars independently of the Houses of the Oireachtas. 2011 was an exceptional year, as there were elections to both Houses during the early part of the year.

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 PRA Regulations. As part of the contract, the auditor recommended a system to select the Members for audit by random sample. A total of 12 Members, who received vouched allowances in 2011, were selected for audit on a random basis i.e. 10% of 119 Members.

The audit opinion states that five Members selected for audit were able to show receipts/relevant documentation, within allowable expenditure categories as set out in the legislation, in respect of the amounts paid to them during the period under audit. In respect of seven Members selected for audit, the audit opinion states that they were unable to show sufficient receipts/relevant documentation, within allowable expenditure categories for the PRA as required by the Audit Guidelines 2011. In respect of €16,079 claimed by them during the period, this expenditure was deemed ineligible for a variety of reasons, such as sponsorship, photography, catering or electoral expenses incorrectly claimed. On notification of the above ineligible expenditure, full refunds by six members of €11,155 were received by the Oireachtas Service.

The audit report submitted to the Houses of the Oireachtas was considered in December 2012. The Audit Report made recommendations in relation to the administration of the system. The application of the administrative amendments will be included in the updated Audit Guidelines for 2012.

The Parliamentary Standard Allowance [PSA] amounts for each member are published monthly to the web along with the records of their attendance at Leinster

House. An end of year statement of the amounts paid for the Parliamentary Standard Allowance is also published. The information can be accessed at www.oireachtas.ie.

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