

## **Information Note on the Report of the Independent Auditors Mazars of the Audit of the Public Representation Allowance 2012**

The Parliamentary Standard Allowance is an annual allowance paid monthly 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 (2012) Members nominated to be paid either a lower certified unvouched allowance or a higher fully vouched PRA allowance for the period of office. Not less than 10% of Members in receipt of the vouched allowance may be selected for 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.

The audit of PRA payments relating to 1 January 2012 to 31 December 2012 was conducted by Mazars independently of the Houses of the Oireachtas Commission and Service.

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 2012, were selected for audit.

The audit opinion states that, of the 12 Members selected for audit, seven Members 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 five 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 2012. In respect of €4,992 claimed by them during the period, this expenditure was deemed ineligible for a variety of reasons, (such as meeting room hiring, advertising and sponsorship that was not allowable, or expenses that did not relate to the relevant period). On notification of the above ineligible expenditure, full refunds by all five members of €4,992 were received by the Oireachtas Service.

The audit report submitted to the Houses of the Oireachtas Service was recently considered by the Commission's Audit Committee. The Audit Report made some recommendations in relation to the administration of the system. The application of the administrative amendments will be included in the updated Audit Guidelines for the audit of PRA paid in 2013, which will be conducted in 2014. As a result of changes announced in Budget 2013, the unvouched allowance has been abolished. All Members in receipt of the PRA are eligible to be selected for audit next year.

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](http://www.oireachtas.ie).