

**INDEPENDENT AUDITORS REPORT  
TO THE HOUSES OF THE OIREACHTAS COMMISSION  
PURSUANT TO THE PUBLIC REPRESENTATION ALLOWANCE  
(S.I. NO. 84 OF 2010, S.I. NO. 37 OF 2012 and S.I. NO. 149 of 2013)**

**27 November 2014**

**INDEPENDENT AUDITORS REPORT TO THE HOUSES OF THE OIREACHTAS COMMISSION  
PURSUANT TO THE PUBLIC REPRESENTATION ALLOWANCE  
(S.I. NO. 84 of 2010, S.I. NO. 37 of 2012 and S.I. NO. 149 of 2013)**

## **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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Statutory Instruments (S.I. No. 84 of 2010, S.I. No. 37 of 2012 and S.I. No. 149 of 2013). This audit covers the period 1 January 2013 to 31 December 2013 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, S.I. No. 37 of 2012 and S.I. No. 149 of 2013. The audit was based on the following objectives:

- Confirming that Members selected for audit on a random basis had received an 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 - €16,000 per annum;
  - Members of Dáil Éireann, including office holders but excluding Ministers of the Government and Ministers for State - €20,350 per annum;
  - Members of Seanad Éireann, including office holders but excluding Ministers of the Government and Ministers for State - €12,225 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, S.I. No. 37 of 2012 and S.I. No. 149 of 2013 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),
- Purchase of secretarial support, public relations, information technology (not internet related) and training services under a contract of service.

**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),
- Purchase of secretarial support, public relations, information technology (not internet related) and training services under a contract of service.

- 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. 1<sup>st</sup> January 2013 to 31<sup>st</sup> December 2013.

### **3 Basis of Selection**

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

### **4 Audit Opinion**

In our opinion, eighteen 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, i.e. 1<sup>st</sup> January 2013 to 31<sup>st</sup> December 2013, 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 S.I. No. 84 of 2010, S.I. No. 37 of 2012 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of his/her duties as a Member.

In our opinion, four 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 €1,909.21 claimed by them during the period under audit and this expenditure was deemed ineligible for a variety of reasons (such as advertising and sponsorship that was not allowable, or expenses that did not relate to the relevant period).

### **5 Refunds**

A full refund by the four members of €1,909.21 in respect of all the above ineligible expenditure claimed was received by the Oireachtas Commission 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 2013 to 31 December 2013 we are presenting our recommendations for consideration in relation to future Oireachtas Guidelines to Members.

## **6.1 Telephone calls, otherwise than from Leinster House**

6.1.1 The PRA guidance states that “Home telephone to a maximum of 10% of the total call costs” is allowable. We recommend that under this heading the PRA Guidance should clarify whether landline, phone call and broadband costs are eligible and reiterate the percentage that is allowable for these.

6.1.2 Developments in technology and changing communication habits resulted in:

- Broadband being included with phone line and mobile cost as one package and phone/mobile costs could not be distinguished from broadband costs;
- Mobile broadband devices used with iPads and similar devices.

These changing technology and communication habits were noted during the audit and we recommend that this is reviewed for future periods and additional clarification be included in the PRA Guidance.

## **6.2 Leaflet and newsletter distribution**

6.2.1 The PRA Guidance requires “Samples to indicate that the content was for the performance of his/her duties as a Member and attached to each invoice” must be retained and submitted for the audit. It was noted that copies of leaflets were not submitted in all instances. We recommend that this requirement be reiterated to Members.

## **6.3 Advertising relating to the performance of his or her duties as a Member**

6.3.1 The PRA Guidance requires that “Samples of the advertisement to indicate that the content was for the performance of his/her duties as a Member and the advertisement was not for sponsorship” must be submitted for the audit. This supporting documentation was not submitted in all instances. We recommend that this requirement be reiterated to Members.

6.3.2 We recommend that clarification be included in the PRA Guidance in relation to advertising in programmes for sporting and charity events and advertising on the golf tee at a golf day to clarify whether these expenses are allowable under the PRA expenses system.

#### 6.4 Overall Guidance

- 6.4.1 The PRA Guidance states “Members must retain all supporting documentation to determine proof of purchase or receipt of the service for the purposes set out in the regulation. Proof of payment should confirm that the payment was made by the Member i.e. a document to indicate the payment was received and processed by the service provider”. We noted during the audit that Members did not submit appropriate proof of payment. We recommend that the guidance include examples of appropriate proof of payments such as receipts, supplier statements and/or bank statements and that cheque stubs are not sufficient as it does not “indicate that the payment was received and processed by the service provider” as required in the PRA guidance.
- 6.4.2 During the audit we noted that some members did not state the category from S.I. No. 84 of 2010, S.I. No. 37 of 2012 and S.I. No. 149 of 2013 under which the expenses were being claimed as recommended in the PRA Guidance. We recommend that members should categorise their expenses claim on an annual basis and, if selected, have this available for audit.
- 6.4.3 The PRA Guidance clearly states “All expenses must have been incurred within the relevant period”. During the audit we noted that members’ submitted expenses that did not relate to the relevant period or that were not apportioned as stated in the guidance. We recommend that this principle be reiterated to members.

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**INDEPENDENT AUDITORS REPORT TO AIDEEN HAYDEN****PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)****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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

**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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

**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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



Mazars

Chartered Accountants and Registered Auditors

Dublin 2

15 October 2014

15 October 2014



**INDEPENDENT AUDITORS REPORT TO ARTHUR SPRING  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

**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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Statutory Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

**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 and S.I. No. 149 of 2013). 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 2013 to 31 December 2013.

**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 €16,551.60 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 S.I. No. 84 of 2010 and S.I. No. 149 of 2013, 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 €810.56 claimed by him during the period under audit. The expenditure was ineligible due to the incorrect apportionment of expenses within an allowable expenditure category and inadequate evidence in the form of supporting documentation to show that the expenses were incurred in respect of those specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013.

**Refunds**

A refund in respect of the ineligible €810.56 was received by the Oireachtas Commission.

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Chartered Accountants and Registered Auditors

Dublin 2

*21 November 2014*

21 November 2014

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**INDEPENDENT AUDITORS REPORT TO BRIAN HAYES****PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)****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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

**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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

**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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



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Chartered Accountants and Registered Auditors

Dublin 2

15 October 2014

15 October 2014

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**INDEPENDENT AUDITORS REPORT TO BRIAN WALSH**  
**PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

### **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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

### **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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

### **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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



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Chartered Accountants and Registered Auditors

Dublin 2

15 October 2014  
15 October 2014

**INDEPENDENT AUDITORS REPORT TO DENIS NAUGHTEN  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

**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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

**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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

**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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



Mazars

Chartered Accountants and Registered Auditors

Dublin 2

*15 October 2014*  
15 October 2014

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**INDEPENDENT AUDITORS REPORT TO FERGUS O'DOWD**  
**PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

### **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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

### **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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

### **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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.

  
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Chartered Accountants and Registered Auditors

Dublin 2

15 October 2014

15 October 2014

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**INDEPENDENT AUDITORS REPORT TO JACK WALL****PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)****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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

**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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

**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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



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Chartered Accountants and Registered Auditors

Dublin 2

15 October 2014

15 October 2014

**INDEPENDENT AUDITORS REPORT TO JOHN DEASY**  
**PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

**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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

**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 and S.I. No. 149 of 2013). 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 2013 to 31 December 2013.

**Audit Opinion**

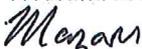
In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of €19,859.02 paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- 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 S.I. No. 84 of 2010 and S.I. No. 149 of 2013, 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 €372.39 claimed by him during the period under audit. The expenditure was ineligible due to the incorrect apportionment of expenses within an allowable expenditure category, expenses not incurred in the relevant period and inadequate evidence in the form of supporting documentation to show that the expenses were incurred in respect of those specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013.

**Refunds**

A refund in respect of the ineligible €372.39 was paid to the Oireachtas Commission.

  
Mazars

Chartered Accountants and Registered Auditors

Dublin 2

30 October 2014

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**INDEPENDENT AUDITORS REPORT TO KIERAN O'DONNELL  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

### **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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

### **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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

### **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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



Mazars

Chartered Accountants and Registered Auditors

Dublin 2

*15 October 2014*

15 October 2014

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INDEPENDENT AUDITORS REPORT TO LUCINDA CREIGHTON

PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)

### 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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

### 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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

### 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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



Mazars

Chartered Accountants and Registered Auditors

Dublin 2

15 October 2014

15 October 2014

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INDEPENDENT AUDITORS REPORT TO MARTIN CONWAY

PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)

### 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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

### 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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

### 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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



Mazars

Chartered Accountants and Registered Auditors

Dublin 2

15 October 2014  
15 October 2014

**INDEPENDENT AUDITORS REPORT TO MICHAEL LOWRY  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

**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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

**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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

**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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.

  
Mazars

Chartered Accountants and Registered Auditors  
Dublin 2

*15 October 2014*  
15 October 2014



**M A Z A R S**

**INDEPENDENT AUDITORS REPORT TO PAT BREEN**

**PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

### **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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

### **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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

### **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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.

**Mazars**

**Chartered Accountants and Registered Auditors**

**Dublin 2**

*15 October 2014*

**15 October 2014**

**INDEPENDENT AUDITORS REPORT TO PAT O'NEILL**  
**PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

**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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

**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 and S.I. No. 149 of 2013). 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 2013 to 31 December 2013.

**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 €8,371.02 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 S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.

In our opinion the Member was unable to show relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €378.98 claimed by him during the period under audit. The expenditure was ineligible due to the incorrect apportionment of expenses within an allowable expenditure category and inadequate evidence in the form of supporting documentation to show that expenses were incurred in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013.

**Refunds**

A refund in respect of the ineligible €378.98 was received by the Oireachtas Commission.

  
Mazars

Chartered Accountants and Registered Auditors

Dublin 2

30 October 2014

**INDEPENDENT AUDITORS REPORT TO PAUL CONNAUGHTON  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

### **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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

### **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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

### **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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



Mazars

Chartered Accountants and Registered Auditors

Dublin 2

15 October 2014

15 October 2014

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**INDEPENDENT AUDITORS REPORT TO REGINA DOHERTY**  
**PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

### **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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

### **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 and S.I. No. 149 of 2013). 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 2013 to 31 December 2013.

### **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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



Mazars

Chartered Accountants and Registered Auditors

Dublin 2

21 November 2014

*21 November 2014*

**INDEPENDENT AUDITORS REPORT TO ROBERT DOWDS  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

**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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

**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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

**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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



Mazars

Chartered Accountants and Registered Auditors

Dublin 2

15 October 2014

15 October 2014

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**INDEPENDENT AUDITORS REPORT TO ROBERT TROY****PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)****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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

**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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

**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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.

**Mazars****Chartered Accountants and Registered Auditors****Dublin 2***15 October 2014***15 October 2014**



**M A Z A R S**

**INDEPENDENT AUDITORS REPORT TO SEAN CONLAN**

**PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

### **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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

### **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 and S.I. No. 149 of 2013). 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 2013 to 31 December 2013.

### **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 amount 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 S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.

*Mazars*  
Mazars

Chartered Accountants and Registered Auditors  
Dublin 2

*15 October 2014*  
15 October 2014

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**INDEPENDENT AUDITORS REPORT TO SEAN CROWE**  
**PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

### **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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

### **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 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

### **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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



Mazars

Chartered Accountants and Registered Auditors

Dublin 2

15 October 2014  
15 October 2014

## INDEPENDENT AUDITORS REPORT TO THOMAS BYRNE

PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)

**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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

**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 and S.I. No. 149 of 2013). 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 2013 to 31 December 2013.

**Audit Opinion**

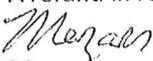
In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of €6,952.72 paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- 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 S.I. No. 84 of 2010 and S.I. No. 149 of 2013, 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 €347.28 claimed by him during the period under audit. The expenditure was ineligible due to the incorrect apportionment of expenses within an allowable expenditure category, expenses not incurred in the relevant period and inadequate evidence in the form of supporting documentation to show that the expenses were incurred in respect of those specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013.

**Refund**

A refund in respect of the ineligible €347.28 was received by the Oireachtas Commission.

  
Mazars

Chartered Accountants and Registered Auditors

Dublin 2



21 November 2014

**INDEPENDENT AUDITORS REPORT TO TONY McLOUGHLIN  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

**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 31<sup>st</sup> Dáil or 24<sup>th</sup> 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 Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

**Audit Objectives**

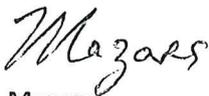
This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010 and S.I. No. 149 of 2013).

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 2013 to 31 December 2013.

**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 amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



Mazars

Chartered Accountants and Registered Auditors

Dublin 2

15 October 2014

15 October 2014