

**SUMMARY EXPLANATORY MEMORANDUM
ON THE INDEPENDENT AUDITORS REPORT
ISSUED TO THE HOUSES OF THE OIREACHTAS COMMISSION
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE
(S.I. No. 84 of 2010 and S.I. No. 149 of 2013)**

23 November 2015

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

The Public Representation Allowance (“PRA”) system pursuant to the PRA Regulations (S.I. No. 84 of 2010 and S.I. No. 149 of 2013) forms part of the Parliamentary Standard Allowance system of expenses for Members. The PRA is payable to all Deputies, Ministers and Senators at rates applicable to each office. All expenses must be vouched, except for a petty cash allowance of €100 per month for Deputies and €75 per month for Senators. All those who received amounts are eligible to be selected for audit for the allowance they receive.

An audit report on the Public Representation Allowance has been submitted which covers the period 1 January 2014 to 31 December 2014 for relevant members of the 31st Dáil or 24th Seanad. This was the fifth audit of the system for expenses based on standard allowances which had been introduced by Regulations in March 2010.

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. Of those Members who received PRA amounts for the relevant period, 22 Members were selected for the 2014 audit on a random basis. The audit opinion states that sixteen 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 paid to them during the period under audit. In respect of six 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 2014, in respect of €5,176.06 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). On notification of the above ineligible expenditure full refunds by the six members of the total of €5,176.06 was received by the Oireachtas Service.

The Audit Report also includes the auditors’ recommendations to provide further definition and clarity in relation to a small number of areas of eligible expenses for future consideration in the Oireachtas Service Audit Guidelines for Members and related advice provided.

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