

**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)**

**19 January 2017**



**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 2015 to 31 December 2015 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 of the 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 for staff 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 for staff 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 January 2015 to 31 December 2015.

### **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, twenty 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 January 2015 to 31 December 2015, 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, two Members selected for audit were unable to show sufficient receipts/relevant documentation within allowable expenditure categories and/or the expenditure was not incurred in the relevant period for the PRA as set out in the legislation specified in S.I. No. 84 of 2010, S.I. No. 37 of 2012 and S.I. No. 149 of 2013 in respect of a total of €145.05 claimed by them during the period under audit and this expenditure was deemed ineligible.

### **5 Refunds**

A full refund by the two Members of €145.05 in respect of 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 2015 to 31 December 2015 we are presenting our recommendations for consideration in relation to future Oireachtas Guidelines to Members.

### 6.1 Overall Guidance

#### 6.1.1 Expenses payment date

The 2015 Guidance (Page 4) states that “Payments for expenses incurred in the period must be made within one month of the end of the period i.e. by 31st January 2016 for all Members. Automatic payments by direct debit for utility bills (such as ESB bills) may be made at a later date than one month after the end of the period”.

We note that Regulation 5 Paragraph (4) (e) of SI 84 of 2010 states that “in any case where a member has incurred an additional amount of expenses within the relevant period that is more than the amount paid to him or her under Regulation 5, he or she may, subject to the maximum amounts specified..... apply for such additional amount to be paid within 2 months of the end of the relevant period”;

We consider that it may be unnecessarily restrictive to disallow an expense incurred for a calendar year due to it being paid later than 31 January of the following year. For example , some invoices may be received on a two monthly basis covering December and January and the exact amount would not have been known by 31 January.

***We recommend that the Guidance wording for this requirement be reviewed , and that expenditure incurred during the period be deemed eligible , provided that the expense is paid within two months of the end of the relevant period***

#### 6.1.2 Petty Cash

The 2015 Guidance (under Frequently Asked Questions) states the amount of unvouched expenditure (i.e. petty cash) available to both TD’s and Senators is €100 and €75 per month respectively. The Guidance is not explicit in stating the monthly limit for Ministers. S.I. 149 of 2013 states for a “Minister of the Government or Minister of the State” the following is available: “an amount of not more than €100 per month which may be used for incidental expenditure without evidence in the form of vouchers or receipts.”

***We recommend that the Guidance be reviewed to state that €100 per month for unvouched expenditure is available for a Minister of the Government or Minister of the State, in order to be consistent with how it is stated for TD’s and Senators.***

### **6.1.3 Rental agreement**

We noted that the 2015 PRA Guidance for this expenditure (Category 1) does not specifically list the rental agreement, if applicable, relating to a member's constituency office as required documentation. We expect that this would be a normal documentation requirement to support the rental figure.

***We recommend that the PRA Guidance be reviewed to state that, where applicable, the rental agreement for a constituency office is required documentation for claims within this category.***

### **6.1.4 Insurance**

In Category 7 of the 2015 Guidance, the "Allowable" section lists "Insurance of the office accommodation and contents, equipment, public liability insurance". The Guidance is not explicit as to whether employer's liability insurance is allowable.

***We recommend that the PRA Guidance be reviewed to state the eligibility of employer's liability as an allowable expense under this category.***

### **6.1.5 Telephone & mobile internet costs**

We note that the 2015 Guidance (Category 9) includes the eligibility of home internet connection costs but is not specific regarding mobile internet costs. We are increasingly seeing members submitting mobile phone invoices which include an element of mobile internet data expenditure. This is a reflection of the change in the way members are accessing the internet, rather than the traditional home internet connection costs.

***We recommend that the PRA Guidance be reviewed to state the eligibility of expenditure on mobile internet/data.***

### **6.1.6 Leaflet and newsletter distribution**

The 2015 Guidance (Category 12), states that the distribution of leaflets and newsletters is an allowable expense. However, it is unclear whether the cost of transporting (i.e. by courier) leaflets/newsletters from the Oireachtas Print Room to the relevant distributor (e.g. An Post) is part of the "distribution" and constitutes an allowable expense.

***We recommend that that PRA Guidance be reviewed to state the eligibility of the cost of transport/couriering leaflets/newsletters from the printer to the distributor.***

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

In the 2015 Guidance (Category 13), the “Allowable” section does not specify that the cost of erecting posters (i.e. paying a third party to erect posters that the member has had printed) to advertise a public meeting (not for electoral purposes) is allowable expenditure.

*We recommend that the PRA Guidance be reviewed to state the eligibility of the cost of erecting posters to advertise a public meeting.*

## **6.2 Other comments**

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

We note that in the 2015 Guidance under this category (Category 9) it is stated that a member may claim 10% of the member’s home telephone costs. Some members (particularly Senators) have stated that they consider the allowance of 10% for home phone costs to be too low.

**INDEPENDENT AUDITORS REPORT TO JAMES BANNON  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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**

*13/12/16*  
**13 December 2016**

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**INDEPENDENT AUDITORS REPORT TO JOAN BURTON  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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:

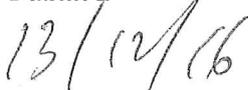
- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010, S.I. No.37 of 2012 and S.I. No. 149 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



13 December 2016

**INDEPENDENT AUDITORS REPORT TO RAY BUTLER  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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**

13/12/16

**13 December 2016**

**INDEPENDENT AUDITORS REPORT TO SEÁN CONLAN  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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 31st Dáil 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 Instruments (S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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 December 2016*

**15 December 2016**

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**INDEPENDENT AUDITORS REPORT TO SIMON COVENEY  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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

13/12/16

13 December 2016

**INDEPENDENT AUDITORS REPORT TO JOHN DEASY  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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**

13/12/16  
**13 December 2016**

**INDEPENDENT AUDITORS REPORT TO ANDREW DOYLE  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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 31st Dáil 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 Instruments (S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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



13 December 2016

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**INDEPENDENT AUDITORS REPORT TO SEÁN FLEMING  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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.

13/12/16

13 December 2016

**INDEPENDENT AUDITORS REPORT TO BRENDAN GRIFFIN  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**Audit Opinion**

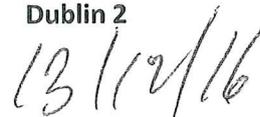
In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of the total allowance paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- 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, S.I. No.37 of 2012 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**



**13 December 2016**

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**INDEPENDENT AUDITORS REPORT TO HEATHER HUMPHREYS  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

### **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, S.I. No.37 of 2012 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 December 2016*

**15 December 2016**

**INDEPENDENT AUDITORS REPORT TO KEVIN HUMPHREYS  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, SI No.37 of 2012 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 2015 to 31 December 2015.

**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:

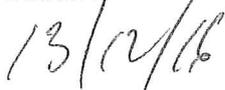
- Evidence in the form of vouchers, receipts or bills was available to show that expenses were incurred in the relevant period to the amount of the allowance claimed,
- The amounts claimed were applied wholly in respect of expenses specified in S.I. No. 84 of 2010, SI No.37 of 2012 and S.I. No. 149 of 2013, and
- The expenses were incurred in the performance of the duties as a Member.



Mazars

**Chartered Accountants and Registered Auditors**

Dublin 2



**13 December 2016**

**INDEPENDENT AUDITORS REPORT TO MICHAEL MCNAMARA  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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 31st Dáil 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 Instruments (S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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 December 2016*

**15 December 2016**

**INDEPENDENT AUDITORS REPORT TO MARIE MOLONEY  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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**

*13 December 2016*  
**13 December 2016**

**INDEPENDENT AUDITORS REPORT TO GERALD NASH  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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 €15,770.42 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, S.I. No.37 of 2012 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 €80.99 claimed by him during the period under audit. The expenditure was ineligible as it did not fall within an allowable expenditure category as specified in S.I. No. 84 of 2010, S.I. No.37 of 2012 and S.I. No. 149 of 2013.

**Refunds**

A refund in respect of the ineligible €80.99 was received by the Oireachtas Commission.



Mazars  
Chartered Accountants and Registered Auditors  
Dublin 2

13 January 2017  
13 January 2017

**INDEPENDENT AUDITORS REPORT TO CAOIMHGHÍN Ó CAOLÁIN  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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 31st Dáil 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 Instruments (S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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 December 2016*

**21 December 2016**

**INDEPENDENT AUDITORS REPORT TO NED O’SULLIVAN  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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**

*13/12/16*  
**13 December 2016**

**INDEPENDENT AUDITORS REPORT TO WILLIE PENROSE  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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**



**13 December 2016**

**INDEPENDENT AUDITORS REPORT TO JOHN PERRY  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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 31st Dáil 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 Instruments (S.I. No. 84 of 2010, SI No.37 of 2012 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, SI No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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 December 2016*

**21 December 2016**

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**INDEPENDENT AUDITORS REPORT TO AVERIL POWER  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 and S.I. No. 149 of 2013).

**Audit Objectives**

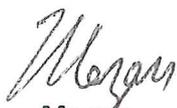
This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010, S.I. No.37 of 2012 and S.I. No. 149 of 2013).

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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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**

*13/12/16*  
**13 December 2016**

**INDEPENDENT AUDITORS REPORT TO THOMAS PRINGLE  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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 31st Dáil 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 Instruments (S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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 €20,285.94 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, S.I. No.37 of 2012 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 €64.06 claimed by him during the period under audit. The expenditure was ineligible as it was not incurred in the relevant period or it did not fall within an allowable expenditure category as specified in S.I. No. 84 of 2010 and S.I. No. 149 of 2013.

**Refunds**

A refund in respect of the ineligible €64.06 was received by the Oireachtas Commission.



Mazars

Chartered Accountants and Registered Auditors

Dublin 2

*21 December 2016*

21 December 2016

**INDEPENDENT AUDITORS REPORT TO RUAIRI QUINN  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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



13 December 2016

**INDEPENDENT AUDITORS REPORT TO EMMET STAGG  
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE  
(S.I. No. 84 of 2010, S.I.No.37 of 2012 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, S.I. No.37 of 2012 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, S.I. No.37 of 2012 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 2015 to 31 December 2015.

**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, S.I. No.37 of 2012 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**

13/12/16  
**13 December 2016**