

## **Information Note on the Report of the Independent Auditors Mazars of the Audit of the Public Representation Allowance 2015**

The Parliamentary Standard Allowance is an annual allowance paid monthly and covers Members' Travel and Accommodation Allowance [TAA] and the Public Representation Allowance [PRA] for specified office and communication expenses. The TAA allowance is verified electronically by the attendance of a Member.

Under the PRA, Members may choose;

- a fully vouched PRA allowance for the relevant period
- a lower fully vouched amount
- waive the payment in its entirety.

Not less than 10% of Members in receipt of the PRA will be randomly selected for audit.

There are a number of categories of expenses allowable under regulations SI 84/2010 and SI 37/2012. All Members who received vouched amounts are required to hold their own receipts and supporting documents for inspection under audit for a period of five years.

The audit of PRA payments relating to 1 January 2015 to 31 December 2015 was conducted by Mazars, independently of the Houses of the Oireachtas Commission and Service.

The core purpose of the audit was to establish whether Members had valid evidence of vouchers, receipts and bills in respect of the amount paid to them, for expenses which come within the allowable categories in the PRA Regulations. As part of the contract, the auditor recommended a system to select the Members for audit by random sample. A total of 22 Members, who received the PRA in 2015, were selected for audit.

The audit opinion states that, of the 22 Members selected for audit, 20 Members were able to show receipts/relevant documentation, within allowable expenditure categories as set out in the legislation, in respect of the amounts paid to them during the period under audit. In respect of two Members selected for audit, the audit opinion was that they were unable to show sufficient receipts/relevant documentation, within allowable expenditure categories. In this period, €145.05 was deemed ineligible for a variety of reasons. Full refunds by both members were received by the Oireachtas Service.

*Welcoming the publication of the Audit Report the Ceann Comhairle Seán Ó Fearghail TD said*

*"The annual audit is a serious, independent and expert process and all Members are open to being randomly selected for audit. 22 Members (or 10%) who received allowances to cover the costs of their duties as public representatives were audited. The total auditable expenditure involved was €378,615. A total of €145 spent by two Members was deemed ineligible either because it was not incurred during the audit period or did not fall within the categories of allowable expenditure.*

*In terms of the appropriate checks and balances I note that the independent Audit Committee of the Houses of the Oireachtas has reviewed the audit findings and I understand has taken the view that the figure of 10% of Members randomly selected for audit should remain unchanged.*

*The Audit Committee and the House authorities will keep the audit guidelines to Members under review to make sure that the Members remain clear about the rules relating to how allowances should be spent."*

The audit report submitted to the Houses of the Oireachtas Service was recently considered by the Commission's Audit Committee. The Audit Report made some recommendations in relation to the administration of the system. The application of the administrative amendments will be included in the updated guidance for the audit and use of PRA paid in 2016, which will be conducted in 2017.

The Parliamentary Standard Allowance [PSA] amounts for each Member are published monthly to the web along with the records of their attendance at Leinster House. An end of year statement of the amounts paid for the Parliamentary Standard Allowance is also published. €141,173.77 was voluntarily returned by 51 Members as part of the annual self-certification process of expenditure by Members during January and February 2016.

This information can be accessed at [www.oireachtas.ie](http://www.oireachtas.ie).