
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
- to be paid either a fully vouched PRA allowance for the relevant period,
- a lower fully vouched amount,
- or waive the payment in its entirety.

Not less than 10% of Members in receipt of the PRA will be 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 26 February 2016 to 31 December 2016 for relevant members of the 32nd Dáil or 25 April 2016 to 31 December 2016 for relevant members of the 25th Seanad 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 2016, were selected for audit.

The audit opinion states that, of the 22 Members selected for audit, 17 Members were able to show receipts/relevant documentation, within allowable expenditure categories as set out in the legislation, in respect of the amounts paid to them during the period under audit. In respect of five Members selected for audit, the audit opinion was that they were unable to show sufficient receipts/relevant documentation, within allowable expenditure categories. In this period, €10,958.55 was deemed ineligible for a variety of reasons. Full refunds by all six members were received by the Oireachtas Service. This figure represents 3.5% of the total PRA paid to all Members audited (€313,011.45).
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 2017, which will be conducted in 2018.

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. €152,693.74 was voluntarily returned by 62 Members as part of the annual self-certification process of expenditure by Members during January and February 2017.

This information can be accessed at www.oireachtas.ie.