
**INDEPENDENT AUDITORS REPORT TO ALAN FARRELL
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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 €16,135.21 paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- Evidence in the form of vouches, 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 €4,214.79 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, S.I. No. 37 of 2012 and S.I. No. 149 of 2013.

Refunds

A refund in respect of the ineligible €4,214.79 has been paid to the Oireachtas Commission.

Mazars

Chartered Accountants and Registered Auditors

Dublin 2

28 January 2019

**INDEPENDENT AUDITORS REPORT TO CATHERINE ARDAGH
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO COLETTE KELLEHER
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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 €5,354.73 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.

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 €245.85 claimed by her 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, S.I. No. 37 of 2012 and S.I. No. 149 of 2013.

Refunds

A refund in respect of the ineligible €245.85 has been paid to the Oireachtas Commission.

Mazars

Chartered Accountants and Registered Auditors

Dublin 2

28 January 2019

**INDEPENDENT AUDITORS REPORT TO FINIAN MCGRATH
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO KATE O CONNELL
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO LYNN RUANE
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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 €9,780.77 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.

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 €978.81 claimed by her during the period under audit. The expenditure was ineligible as documentation could not be provided to support the expenditure or 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 €978.81 has been paid to the Oireachtas Commission.

Mazars

Chartered Accountants and Registered Auditors

Dublin 2

28 January 2019

**INDEPENDENT AUDITORS REPORT TO MARIA BAILEY
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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 €8,484.30 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.

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 €1,977.11 claimed by her during the period under audit. The expenditure was ineligible as it was not incurred in the relevant period or documentation could not be provided to support the expenditure.

Refunds

A refund in respect of the ineligible €1,977.11 has been paid to the Oireachtas Commission.

Mazars

Chartered Accountants and Registered Auditors

Dublin 2

28 January 2019

**INDEPENDENT AUDITORS REPORT TO MICHAEL LOWRY
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO MICHELLE MULHERIN
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 32nd Dáil or 25th 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 Instrument (S.I. No. 84 of 2010) and 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 2017 to 31 December 2017.

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 €10,218.27 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 these expenses were incurred in the relevant period to the amount of the allowance claimed,
- These 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
- These 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 €2,006.73 claimed by her during the period under audit. This expenditure related to advertising of clinics and room-hire for clinics and 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.

Refund

A refund in respect of the ineligible €2,006.73 has been received by the Oireachtas Commission.

Mazars

Chartered Accountants and Registered Auditors

Dublin 2

23 August 2019

**INDEPENDENT AUDITORS REPORT TO NOEL ROCK
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO RÓNÁN MULLEN
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO TOM NEVILLE
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO CLARE DALY
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO DANNY HEALY-RAE
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO JERRY BUTTIMER
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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 €11,997.84 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 €227.16 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 €227.16 has been paid to the Oireachtas Commission.

Mazars

Chartered Accountants and Registered Auditors

Dublin 2

25 February 2019

**INDEPENDENT AUDITORS REPORT TO MARTIN FERRIS
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO MARTIN KENNY
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO MICHAEL COLLINS
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO MICHAEL MOYNIHAN
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**INDEPENDENT AUDITORS REPORT TO NIALL COLLINS
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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019

**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 32nd Dáil or 25th 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 2017 to 31 December 2017.

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**

28 January 2019