

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

19 April 2021

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**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 Statutory Instruments (S.I. No. 84 of 2010 and S.I. No. 149 of 2013). This audit covers the period 1 January 2019 to 31 December 2019 for members of the Dáil and the Seanad.

**1 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 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 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 periods i.e. 1 January 2019 to 31 December 2019.

## **2 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. Twenty-two Members were, accordingly, selected.

## **3 Audit Opinion**

In our opinion, nineteen 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 amount of €343,381.06 claimed by them for the period under audit, i.e. 1 January 2019 to 31 December 2019 for members of the Dáil and the Seanad, 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 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, three 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 and S.I. No. 149 of 2013 in respect of a total of €3,928.68 claimed by them for the period under audit and this expenditure was deemed ineligible for a variety of reasons.

A total of €3,268.13 was disallowed as the cost did not fall within an allowable expenditure category; and

A total of €660.55 was disallowed because the expenses claimed did not relate to the relevant period;

In respect of these three Members, claims of €31,538.93 were considered eligible and were allowed.

## **4 Refunds**

A full refund by the three Members of the €3,928.68 due in respect of the above ineligible expenditure claimed was received by the Oireachtas Commission at the date of this report.

## **5 Recommendations for future consideration in relation to the Oireachtas Guidelines**

Having completed our review of Members expense claims for the period 1 January 2019 to 31 December 2019, we present our recommendations for consideration in relation to future Oireachtas Guidelines to Members.

### **5.1 Overall Guidance**

#### **5.1.1 Expenditure relating to the performance of his or her duties as a Member**

As noted in Section 4 above, in respect of 2019 a total of €3,928.68 claimed by the Members was deemed ineligible and this expenditure was disallowed for a variety of reasons. During the 2019 audit we noted that a total of €3,268.13 was disallowed as the cost did not fall within an allowable expenditure category and a total of €660.55 was disallowed because the expenses claimed did not relate to the relevant period. These are arising although the PRA Guidelines set out clearly what is allowable and not allowable and have emphasised these requirements in a number of different locations in the Guidelines for a number of years.

We acknowledge that significant publicity, correspondence and related seminars in relation to the PRA Guidelines are actioned by the Oireachtas Secretariat and One Stop Shop on an on-going basis and to good effect. We recommend that these actions should continue to emphasise the requirements that the expenditure being claimed needs to be for allowable categories of expenditure only, be supported by appropriate back-up documentation covering the purpose and payment of the expenditure and be incurred in the relevant period.

#### **5.1.2 Utilities of an office or offices (Category 2)**

We noted in the 2019 audit period, that some Members included Category 2 expenditure for premises that were shared with other occupants. In each instance although the Member had contributed to the utility bills on a pro-rata basis, their initial submission did not specify or provide appropriate documentation to support the agreed basis of apportionment for the utility bills of the premises. We recommend that the Guidance is updated to specifically require the Member to provide a formal written confirmation between the Member and the landlord/other occupant(s) of the premises stating the agreed arrangement in place for utility bill apportionment.

#### **5.1.3 Purchase or maintenance of office furniture and equipment (Category 5) and/or Web hosting and other related computer costs (Category 10)**

We noted that some claims submitted for 2019 included the purchase of phone and laptop accessories such as USB portal cables and phone chargers as well as drop box subscriptions and cloud storage costs. The PRA Guidance does not explicitly set out whether these are allowable costs and we recommend that the Guidance is updated to provide clarity on the eligibility of these types of computer related costs.

#### **5.1.4 Advertising relating to the performance of Members' duties (Category 13)**

- We identified through our audit testing in 2019 that a number of Members did not supply a pro-rata calculation for advertisements shared with other Oireachtas Members/County Council Members. We note that the Guidance explicitly states the requirement for the member to perform a pro-rata calculation in these circumstances. We recommend that the Guidance is updated to specifically require the Member to provide a formal written confirmation of the allocation basis between the Member and the person with whom the advertisement space is shared.
- We noted that some Members included a claim under Category 13 for expenditure on subscriptions to websites, such as Videoparliament.ie, which is used to prepare videos of meetings attended by the Member as part of their duties as an Oireachtas Member and publish these videos on social media. We recommend that consideration of expenditure incurred to assist with the online advertisement of the Member's duties be clarified in Category 13 of the Guidelines.

#### **5.1.5 Attendance at conferences relating to the performance of his or her duties as a Member (Category 14)**

Under the existing PRA Guidance document re Category 14, Members can claim expenditure for accommodation and convention fees for events related to their duties as a Member. We identified that one Member claimed for travel and subsistence expenditure incurred by a guest speaker invited by the Member to a conference. Therefore, we recommend that consideration be given to updating the Guidance to explicitly state that the expenditure must be incurred by the Member only and excludes any costs incurred by a third party on invitation of the Member.