

**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)**

9 December 2021

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Background and Scope

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 33rd Dáil or 26th 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:

- 8 February 2020 to 31 December 2020 for members of the Dáil
- 30 March 2020 to 31 December 2020 for elected members of the Seanad
- 27 June 2020 to 31 December 2020 for nominated members of the Seanad
- 20 February 2020 to 31 December 2020 for the Ceann Comhairle.

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.

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. Accordingly twenty-two Members were selected.

3 Audit Opinion

In our opinion, twenty (20) 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 €272,699.14 claimed by them for the period in scope under this 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 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 (2) 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 €3,130.15 claimed by them for the period in scope under this audit. This expenditure was deemed ineligible for a variety of reasons.

- A total of €1,930.82 was disallowed because the expenses claimed did not relate to the relevant period;
- A total of €1,049.33 was disallowed due to insufficient documentation to support the claimed expenditure and;
- A total of €150 was disallowed as the cost did not fall within an allowable expenditure category.

In respect of these two (2) Members, claims of €32,915.07 were considered eligible and were allowed.

4 Refunds

A refund by the two Members of the €3,130.15 in respect of the above ineligible expenditure claimed is due to 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 under audit, we present our recommendations for consideration in relation to future Oireachtas guidance to Members.

Overall Guidance-PRA Expenditure relating to the performance of his or her duties as a Member

Observation:

As noted in Section 4 above, in respect of 2020 a total of €3,130.15 claimed by the Members was deemed ineligible and this expenditure was disallowed for a variety of reasons. During the 2020 audit we noted that a total of €1,930.82 was disallowed because the expenses claimed did not relate to the relevant period, a total of €1,049.33 was disallowed due to insufficient supporting documentation and a total of €150 was disallowed as the cost did not fall within an allowable expenditure category. These arose 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.

Other than matters relating to insufficient supporting documentation or not relating to the relevant period, some examples of matters of ineligibility which arose during the audit were as follows:

Although the existing PRA Guidelines provide clear guidance under Expenditure Category 13 on allowable advertising that can be claimed by Members, we noted this year and previously a number of instances where ineligible advertising expenditure was included in Member's claims. Ineligible expenditure included sponsorship and the advertisement of clinics by Senators. We also identified a number of instances where the advertisement was not placed to primarily advertise the Member's name, contact details, addresses, clinic times (TD's only) or the title of the meeting, the venue, time and the date.

We identified a number of instances where a pro-rata calculation was not performed by the Member when submitting their claim for annual charges such as computer maintenance, licences, insurance. This is specifically covered (including an example of pro-rata calculation) on pages 4 and 5 of the PRA Guidelines.

Under Expenditure Category 13 of the PRA Guidelines, stationery that is allowable is restricted to that which cannot be provided by the Houses of the Oireachtas Service for the performance of the member's duties. Ineligible stationery expenditure that did not satisfy this requirement was submitted as part of some Member's claims.

Recommendation:

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.