

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

24 November 2023

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

The Public Representation Allowance (“PRA”) system pursuant to the PRA Regulations (S.I. No. 84 of 2010 and S.I. No. 149 of 2013) forms part of the Parliamentary Standard Allowance system of expenses for Members. The PRA is payable to all Deputies, Ministers and Senators at rates applicable to each office. All expenses must be vouched, except for a petty cash allowance of €100 per month for Deputies and Ministers, and €75 per month for Senators. All those who received amounts are eligible to be selected for audit for the allowance they receive.

An audit report on the Public Representation Allowance has been submitted which covers the period 1 January 2022 to 31 December 2022. This was the thirteenth audit of the system for expenses based on standard allowances which had been introduced by Regulations in March 2010.

The core purpose of the audit was to establish whether Members had valid evidence of vouchers, receipts and bills in respect of the final amount paid to them, for expenses which come within the allowable categories in the PRA Regulations. Of those Members who received PRA amounts for the relevant period, 22 Members were selected for the 2022 audit on a random basis.

The audit opinion states that nineteen (19) 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 €308,798.20 paid to them during the period under audit. In respect of three (3) Members selected for audit the audit opinion states that they were unable to show sufficient receipts/relevant documentation within allowable expenditure categories for the PRA as required by the Audit Guidelines 2022, in respect of €1,524.89 paid to them during the period in scope under this audit. In respect of these three Members, claims of €53,728.33 were considered eligible and were allowed.

On notification of the above ineligible expenditure the three Members fully refunded the above amount of €1,524.89 to the Oireachtas Commission.

The Audit Report also includes the auditors’ recommendations to provide further definition and clarity in relation to a small number of areas of eligible expenses for future consideration in the Oireachtas Service PRA Guidance for Members and related advice provided.

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