INDEPENDENT AUDITORS REPORT TO COLM BROPHY
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE
(S.I. No. 84 of 2010 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 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).

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 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 2023 to 31 December 2023.

Audit Opinion

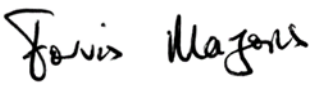
In our opinion the Member has shown receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation, in respect of an amount of €20,181.66 paid to him by the Houses of the Oireachtas Commission during the period under audit. We are satisfied that:

- 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 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 to evidence that expenditure of €168.34 claimed by him during the period under audit fell within allowable expenditure categories for the PRA as set out in the legislation. The expenditure was ineligible as supporting documentation as evidence of the expenditure being incurred was not provided.

Refund

A refund in respect of the ineligible €168.34 was received by the Oireachtas Commission.



Forvis Mazars
Chartered Accountants and Registered Auditors
Dublin 2

3 March 2025