

**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. 37 of 2012)**

14 November 2013

**INDEPENDENT AUDITORS REPORT TO THE HOUSES OF THE OIREACTHAS COMMISSION
PURSUANT TO THE PUBLIC REPRESENTATION ALLOWANCE
(S.I. NO. 84 of 2010 and S.I. NO. 37 of 2012)**

1 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 31st Dáil or 24th 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 and S.I. No. 37 of 2012). This audit covers the period 1 January 2012 to 31 December 2012 for relevant members.

2 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. 37 Of 2012. The audit was based on the following objectives:

- Confirming that Members selected for audit on a random basis had received an amount in excess of the unvouched 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 - €20,000 per annum;
 - Members of Dáil Éireann, including office holders but excluding Ministers of the Government and Ministers for State - €25,700 per annum;
 - Members of Seanad Éireann, including office holders but excluding Ministers of the Government and Ministers for State - €15,000 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. 37 of 2012 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 for 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 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 under a contract of service.

- Ensuring that all claims for additional amounts in excess of unvouched limits were claimed for in accordance with vouched arrangements;
- 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 period i.e. 1st January 2012 to 31st December 2012.

3 Basis of Selection

In accordance with Regulation 6 of S.I. No. 84 of 2010, 10% of Members in receipt of vouched allowances were selected for audit on a random basis.

4 Audit Opinion

In our opinion seven 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 amounts claimed by them during the period under audit, i.e. 1st January 2012 to 31st December 2012, 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. 37 of 2012 , and
- The expenses were incurred in the performance of his/her duties as a Member.

In our opinion, five Members selected for audit were unable to show sufficient receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of a total of €4,992 claimed by them during the period under audit and this expenditure was deemed ineligible for a variety of reasons (such as meeting room hiring, advertising and sponsorship that was not allowable, or expenses that did not relate to the relevant period).

5 Refunds

A full refund by the five members of €4,992 in respect of all the above ineligible expenditure claimed was received by the date of this report.

6 Recommendations for future consideration in relation to the Oireachtas Guidelines

Having completed our review of Members expense claims for the period 1 January 2012 to 31 December 2012 we are presenting our recommendations for consideration in relation to future Oireachtas Guidelines to Members.

6.1 Hiring rooms for clinics and other meetings

- 6.1.1 As stated in the 2012 PRA Guidance (Category 11) the hiring of rooms for clinics or other meetings is “Applicable to all TDs and Ministers for clinics and for Senators for other meetings only”. We recommend that the PRA Guidance for this category be re-iterated to members and to Senators in particular. A clearer distinction should be made on the expenses allowable as they relate to Senators with additional criteria being provided to assist them in making a determination on the allowability of such expenses.
- 6.1.2 During the audit it was noted that the supporting documentation submitted for this category did not include the required information as mentioned in the Guidance, specifically the bills/invoices for the service did not always include the address and date of each event or the purpose of the event. We recommend that this requirement be highlighted to members.

6.2 Advertising relating to the performance of his or her duties as a Member

- 6.2.1 The guidance in relation to the category specifically dealing with advertising, promotion and the exclusion of sponsorship and photography as a part of advertising should be emphasised further to members. This should reinforce the need for the content of an advertisement to comply with the guidance relating to the content and purpose and the requirement to maintain a sample of the advertisement.
- 6.2.2 In relation to the publication medium, the following guidance is stated on page five of the 2012 Guidelines:

*“Providing the advertisement otherwise meets the requirement set out in the SI, the cost of the advertisement may be included in a claim under the Public Representation Allowance, provided the publication in which the advertisement appears has as its primary aim the supply of a publication to the public as an end product on a reasonably regular basis and is **NOT** a publication whose sole or main aim is the raising of sponsorship, is published infrequently, and is only published or supplied for the purpose of fund raising.”*

We recommend that this guidance be highlighted to members.

It is believed that, pending agreement, revised guidance will issue relating to this category of expenditure.

6.3 Overall Guidance

- 6.3.1 During the audit we noted that some members did not state the category from S.I. No. 84 of 2010 and S.I. No. 37 of 2012 under which the expenses were being claimed as recommended in the PRA guidance. We recommend that members should categorise their expenses claim on an annual basis and, if selected, have this available for audit.
- 6.3.2 The PRA guidance clearly states “All expenses must have been incurred within the relevant period”. During the audit we noted that members’ submitted expenses that did not relate to the relevant period or that were not apportioned as stated in the guidance. We recommend that this principle be reiterated to members.
- 6.3.3 It is recommended that the guidance on appropriate supporting documentation for petty cash expenditure include a requirement that the invoice, receipt or voucher describes the goods or services that were purchased. As a result of changes announced in the Budget Speech of December 2012, a small amount of unvouched petty cash expenditure will, in future, be allowed to TDs and Senators. Therefore this issue should not arise in future.

INDEPENDENT AUDITORS REPORT TO ALEX WHITE
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 37 of 2012)

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 31st Dáil or 24th 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. 37 of 2012).

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. 37 of 2012).

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 2012 to 31 December 2012.

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 and S.I. No. 37 of 2012, and
- The expenses were incurred in the performance of the duties as a Member.



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Dublin 2

14 November 2013

**INDEPENDENT AUDITORS REPORT TO BRENDAN GRIFFIN
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 37 of 2012)**

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 31st Dáil or 24th 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. 37 of 2012).

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. 37 of 2012).

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 2012 to 31 December 2012.

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 and S.I. No. 37 of 2012, and
- The expenses were incurred in the performance of the duties as a Member.



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14 November 2013

**INDEPENDENT AUDITORS REPORT TO COLM KEAVENEY
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 37 of 2012)**

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 31st Dáil or 24th 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. 37 of 2012).

Audit Objectives

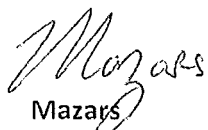
This firm was appointed by the Houses of the Oireachtas Commission to carry out an audit in accordance with the Audit Process in respect of the vouched expenses system for the Public Representation Allowance (S.I. No. 84 of 2010 and S.I. No. 37 of 2012).

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 2012 to 31 December 2012.

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 and S.I. No. 37 of 2012, and
- The expenses were incurred in the performance of the duties as a Member.



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14 November 2013

INDEPENDENT AUDITORS REPORT TO KATHLEEN LYNCH
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010 and S.I. No. 37 of 2012)

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 31st Dáil or 24th 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. 37 of 2012).

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. 37 of 2012)

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 2012 to 31 December 2012.

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 and S.I. No. 37 of 2012, and
- The expenses were incurred in the performance of the duties as a Member.



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14 November 2013

**INDEPENDENT AUDITORS REPORT TO NOEL HARRINGTON
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 37 of 2012)**

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 31st Dáil or 24th 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. 37 of 2012).

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. 37 of 2012).

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 2012 to 31 December 2012.

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 and S.I. No. 37 of 2012, and
- The expenses were incurred in the performance of the duties as a Member.



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14 November 2013

INDEPENDENT AUDITORS REPORT TO ROBERT TROY
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 37 of 2012)

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 31st Dáil or 24th 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. 37 of 2012).

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. 37 of 2012).

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 2012 to 31 December 2012.

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 and S.I. No. 37 of 2012, and
- The expenses were incurred in the performance of the duties as a Member.



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14 November 2013

**INDEPENDENT AUDITORS REPORT TO MICHELLE MULHERIN
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. NO. 84 OF 2010 and S.I. No. 37 of 2012)**

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 31st Dáil or 24th 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. 37 of 2012).

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. 37 of 2012)

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 2012 to 31 December 2012.

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 and S.I. No. 37 of 2012, and
- The expenses were incurred in the performance of the duties as a Member.



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14 November 2013

INDEPENDENT AUDITORS REPORT TO MICHEAL MARTIN**PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 37 of 2012)****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 31st Dáil or 24th 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. 37 of 2012).

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. 37 of 2012). 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 2012 to 31 December 2012.

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 €22,312.95 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. 37 of 2012, and
- The expenses were incurred in the performance of the duties as a Member.

In our opinion the Member was unable to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €188.05 claimed by him during the period under audit. The expenditure was ineligible as it was not incurred in the relevant period to the amount of the allowance claimed as specified in S.I. No. 84 of 2010 and S.I. No. 37 of 2012.

Refunds

A refund in respect of the ineligible €188.05 has been received by the date of this report.

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M A Z A R S

**INDEPENDENT AUDITORS REPORT TO BRIAN O'DOMHNAILL
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 37 of 2012)**

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 31st Dáil or 24th 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 and S.I. No. 37 of 2012).

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. 37 of 2012). 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 2012 to 31 December 2012.

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 €11,565.70 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. 37 of 2012, and
- The expenses were incurred in the performance of the duties as a Member.

In our opinion the Member was unable to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €3,434.30 claimed by him during the period under audit. The expenditure was ineligible as it was either not incurred in the relevant period, the expense category was not allowed for Senators or was not applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 37 of 2012.

Refunds

A refund in respect of the ineligible €3,434.30 has been received by the date of this report.

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Dublin 2**

14 November 2013

**INDEPENDENT AUDITORS REPORT TO CATHERINE BYRNE
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 37 of 2012)**

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 31st Dáil or 24th 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. 37 of 2012).

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. 37 of 2012). 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 2012 to 31 December 2012.

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 €21,064.42 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 and S.I. No. 37 of 2012, and
- The expenses were incurred in the performance of the duties as a Member.

In our opinion the Member was unable to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €598.97 claimed by her during the period under audit. The expenditure was ineligible due to a lack of evidence in the form of vouchers, receipts or bills to show that expenses were incurred in the relevant period to the amount of the allowance claimed and were not applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 37 of 2012.

Refunds

A refund in respect of the ineligible €598.97 has been received by the date of this report.



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Dublin 2

14 November 2013



M A Z A R S

INDEPENDENT AUDITORS REPORT TO JONATHAN O'BRIEN

PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 37 of 2012)

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 31st Dáil or 24th 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 and S.I. No. 37 of 2012).

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. 37 of 2012). 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 2012 to 31 December 2012.

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 €19,214.57 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. 37 of 2012, and
- The expenses were incurred in the performance of the duties as a Member.

In our opinion the Member was unable to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €332.07 claimed by him during the period under audit. The expenditure was ineligible due to a lack of evidence in the form of vouchers, receipts or bills to show that expenses were incurred in the relevant period to the amount of the allowance claimed and were not applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 37 of 2012.

Refunds

A refund in respect of the ineligible €332.07 has been received by the date of this report.

Mazars

Chartered Accountants and Registered Auditors
Dublin 2

14 November 2013

**INDEPENDENT AUDITORS REPORT TO MICHEAL COLREAVY
PURSUANT TO PUBLIC REPRESENTATION ALLOWANCE (S.I. No. 84 of 2010 and S.I. No. 37 of 2012)**

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 31st Dáil or 24th 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. 37 of 2012).

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. 37 of 2012). 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 2012 to 31 December 2012.

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 €22,517.24 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. 37 of 2012, and
- The expenses were incurred in the performance of the duties as a Member.

In our opinion the Member was unable to show receipts/relevant documentation, within allowable expenditure categories for the PRA as set out in the legislation in respect of €438.71 claimed by him during the period under audit. The expenditure was ineligible due to a lack of evidence in the form of vouchers, receipts or bills to show that expenses were incurred in the relevant period to the amount of the allowance claimed and were not applied wholly in respect of expenses specified in S.I. No. 84 of 2010 and S.I. No. 37 of 2012.

Refunds

A refund in respect of the ineligible €438.71 has been received by the date of this report.



Mazars

Chartered Accountants and Registered Auditors

Dublin 2

14 November 2013