

Information Note on the Report of the Independent Auditors Mazars of the Audit of the Public Representation Allowance 2010

The Parliamentary Standard Allowance, which was introduced in March 2010, is paid as a monthly allowance and covers members' travel and accommodation allowance [TAA] and the Public Representation Allowance [PRA] for specified office and communication expenses. The TAA allowance is verified electronically by the attendance of a Member. Under the PRA Members nominate to be paid either a lower certified unvouched allowance or a higher fully vouched PRA allowance for the period of office. The vouched allowance is subject to audit.

There are a number of categories of expenses that may be allowable under regulations SI 84/2010. All Members who receive vouched amounts are required to hold their own receipts and supporting documents for inspection under audit for a period of five years. At least 10% of those Members who received vouched amounts of the PRA allowance may be audited and are chosen on a random basis.

The 2010 audit was conducted by Mazars independently of the Houses of the Oireachtas. As part of the contract, the auditor recommended a system to select the Members for audit by random sample in accordance with regulations. A total of 110 Members, who received vouched allowances in 2010, were auditable and the auditor randomly selected 11 of these (10%) for audit.

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. The audit opinion states that ten Members selected for audit were able to show receipts/relevant documentation, within allowable expenditure categories for the PRA allowance paid to them, during the relevant period. In respect of one Member selected for audit, the audit opinion states that €630 claimed by the Member was deemed ineligible due to insufficient supporting evidence/documentation and a pro-rata amount that was not within the relevant period. This amount has since been repaid to the Oireachtas Service.

The audit report submitted to the Houses of the Oireachtas was considered by the Commission and the Audit Committee in December 2011. The Audit Report made recommendations relating to the expenses system. The administrative amendments were included in the updated Audit Guidelines for 2011. A small number of more substantive items of the auditors report will be considered in 2012 by the Joint Administration Committee.

The Parliamentary Standard Allowance [PSA] amounts for each member are published monthly to the web along with the records of their attendance at Leinster House. An end of year statement of the amounts paid for the Parliamentary Standard Allowance is also published. The information can be accessed at www.oireachtas.ie.