

**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)**

11 November 2011

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ISSUED TO THE HOUSES OF THE OIREACTHAS COMMISSION PURSUANT TO PUBLIC
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The Public Representation Allowance (“PRA”) system pursuant to the PRA Regulations (S.I. No. 84 of 2010) 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. Members may opt for either the lower PRA certified unvouched amount or the higher fully vouched amount. All those who received amounts in excess of the unvouched amount are subject to audit for the allowance they received.

An audit report on the Public Representation Allowance has been submitted which covers the period 1 March 2010 to 31 December 2010 for relevant members of the 30th Dáil or 23rd Seanad. This was the first audit of the new 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 amount paid to them, for expenses which come within the allowable categories in the PRA Regulations. Of those members who received vouched PRA amounts for the relevant period, 11 Members were selected for the 2010 audit on a random basis. The audit opinion states that ten 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 paid to them during the period under audit. In respect of one Member selected for audit the audit opinion states that €563 claimed by the Member was deemed ineligible due to insufficient supporting evidence/documentation. Although evidence of this expenditure was provided, copies of the actual advertisements placed to indicate that the content was for the performance of the Member’s duties, as required by the Audit Guidelines 2010, were not available. Expenditure of €67 claimed by this Member was also deemed ineligible, as it was the apportioned amount of an expenditure item which was found on examination to be related to a period outside of the relevant period (ie the ten month period of 2010) as specified in the Regulations. On notification of the above ineligible items the Member refunded €630 to the Oireachtas Service.

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 Audit Guidelines for Members.

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