



Australian Government
**Independent Parliamentary
Expenses Authority**

Audit Report

Mr George Christensen MP

Member for Dawson

Travel expenses for the period

1 January 2014 to 31 December 2018

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Executive summary

Audit findings

1. The audit found one domestic flight and one COMCAR journey failed the dominant purpose test in section 26 of the *Parliamentary Business Resources Act 2017 (PBR Act)*. The Independent Parliamentary Expenses Authority (IPEA) sought to recover \$327.28 from Mr Christensen. During the audit, Mr Christensen voluntarily offered to pay an additional amount of \$1,843.16 (see paragraph 31 and Appendices A.1 and A.2) being for a number of COMCARs and domestic airfares. Both amounts to a total of \$2,170.44 were received by IPEA prior to publication.

The Audit

2. IPEA conducted an audit of Commonwealth funded domestic travel which preceded or followed non-official international travel for Mr George Christensen MP, Federal Member for Dawson. The purpose of the audit was to determine if Mr Christensen's travel for the period 1 January 2014 to 31 December 2018 (the **audit period**) was consistent with relevant legislative provisions.
3. Mr Christensen has been a Member of Parliament continuously since he was elected first in 2010. Over this time the legislation governing parliamentarians' use of expenses changed from a rules-based to a principles-based approach. In the assessment of Mr Christensen's travel the separate legislative frameworks that were in force during the audit period have led to different outcomes for not dissimilar activities.
4. The previous rules-based approach to parliamentarians' expenses, the *Parliamentary Entitlements Act 1990 (PE Act)*, was replaced by the *Parliamentary Business Resources Act 2017 (PBR Act)*. The PBR Act came into effect on 1 January 2018 and is a contemporary principles-based framework that reduced many of the complexities of the old rules-based system, whilst imposing overarching obligations on accessing parliamentary work resources.
5. The principles-based framework requires parliamentarians to act in '*good faith*' in making decisions about whether expenditure is incurred for the '*dominant purpose*' of conducting parliamentary business in a manner that represents '*value for money*'. In particular, parliamentarians must not seek to disguise as '*parliamentary business*' an activity whose dominant purpose is personal or commercial.
6. IPEA identified and examined fourteen travel itineraries of Mr Christensen that included Commonwealth funded domestic travel which preceded or followed non-official international travel during the audit period. Of these, twelve related to the rules-based system (pre 1 January 2018) and two related to the principles-based framework (post 1 January 2018).
7. The twelve itineraries which occurred during 1 January 2014 to 31 December 2017 were found to comply with the relevant legislative framework. Of the two travel itineraries which occurred during 1 January 2018 to 31 December 2018, one was found not to have complied with the relevant legislative framework. Consequently IPEA recovered the full cost of this itinerary being \$261.82 (GST inclusive). Additionally, there is a 25 per cent penalty which applies to itineraries that breached the PBR Act post 1 January 2018, resulting in the total amount of \$327.28 that IPEA has recovered.

Audit function

IPEA's statutory audit function

8. Subsection 12(1)(i) of the *Independent Parliamentary Expenses Authority Act 2017 (IPEA Act)* empowers IPEA to audit parliamentarians' work and travel resources.
9. The audit was conducted in accordance with the IPEA Act. The authority to undertake an audit has been delegated to the Chief Executive Officer (**CEO**) of IPEA. This audit report was prepared under that delegation.

Responsibilities of IPEA

10. Formal auditing and assurance standards as issued by the Australian Auditing and Assurance Standards Board, specifically *Standard on Assurance Engagements ASAE 3000: Assurance Engagements Other than Audits or Reviews or Historical Financial Information* and *Standard on Assurance Engagements ASAE 3100: Compliance Engagements*, contain detailed requirements for the audit team, quality control, conduct, documentation and reporting of these types of audits.
11. While noting the ordinary meaning of audit as 'an official examination of accounts and records, especially of financial records'¹, IPEA undertakes its activities in a manner that is consistent with these professional standards to the fullest extent reasonably possible for IPEA.

Responsibilities of members of parliament

12. Certification is an accountability mechanism requiring parliamentarians to certify that their use of parliamentary work expenses, including travel expenses, is consistent with the legislative framework in force at the time. Mr Christensen certified all travel expenses during the audit period, except for those which occurred from 1 January 2014 to 30 June 2014.
13. Parliamentarians and their staff are expected to understand the legal framework in which they are operating. Parliamentarians and staff can avail themselves of the advice service and the information training sessions provided for their benefit.

¹ https://www.macquariedictionary.com.au/features/word/search/?word=audit&search_word_type=Dictionary

Legislative framework

Prior to 1 January 2018

14. The legislative instruments relevant to the audit prior to 1 January 2018 are:
- *Parliamentary Entitlements Act 1990;*
 - *Parliamentary Entitlements Regulations 1997;*
 - *Remuneration Tribunal Act 1973;*
 - Determinations of the Remuneration Tribunal; and
 - Decisions of the Special Minister of State.
15. The Remuneration Tribunal shall ‘inquire into, and determine’ benefits paid to members, office holders and ministers (section 7 *Remuneration Tribunal Act 1973*). The main Determinations governing relevant entitlements during 1 January 2014 to 31 December 2017 were:
- *Determination 2012/04 - Members of Parliament - Entitlements; and*
 - *Determination 2017/13 - Members of Parliament – Entitlements.*
16. The PE Act was in force from 24 May 1990 to 31 December 2017. The PE Act ceased on 31 December 2017 and, on 1 January 2018, the PBR Act commenced.

From 1 January 2018

17. The key instruments relevant to the audit from 1 January 2018 are:
- *Independent Parliamentary Expenses Authority Act 2017;*
 - *Parliamentary Business Resources Act 2017;*
 - *Parliamentary Business Resources Regulations 2017 (PBR Regulations);*
 - *Parliamentary Business Resources (Parliamentary Business) Determination 2017;*
 - *Parliamentary Business Resources (Commonwealth Transport) Determination 2017;*
 - *Remuneration Tribunal Determination 2017/23; and*
 - Decisions of the Special Minister of State.
18. Parliamentarians are not able to claim public resources, including the travel expenses prescribed in the PBR Regulations, unless their travel:
- is for the dominant purpose of conducting their parliamentary business;
 - represents value for money; and
 - meets the relevant conditions connected to the travel claim or expense.

Audit methodology

Background

19. Mr Christensen was elected to Parliament as the Member for Dawson on 21 August 2010 and remains the elected Member.
20. The electorate of Dawson is located in North Queensland, with an electorate office in Mackay. Following any parliamentary, electorate or official business conducted interstate, Mr Christensen's usual route of travel is to return to his home base in Mackay, via Brisbane.
21. Since his election, Mr Christensen has held the following roles and positions:
 - Member, House of Representatives Standing Committee:
 - Agriculture, Resources, Fisheries and Forestry;
 - Industry, Innovation, Science and Resources;
 - Publications;
 - Selection; and
 - Social Policy and Legal Affairs.
 - Member, Joint Statutory Committee:
 - Broadcasting of Parliamentary Proceedings.
 - Member, Joint Standing Committee:
 - Parliamentary Library.
 - Nationals Whip in the House of Representatives.
 - Nationals Chief Whip in the House of Representatives.

Planning

22. On 17 April 2019, in accordance with IPEA's protocol 'Dealing with Misuse of Parliamentary Work Expenses'² (**the protocol**), a review of a number of domestic travel expenses incurred by Mr Christensen was commenced.
23. Later on 17 April 2019, Mr Christensen's office asked IPEA to review his parliamentary travel expenses for flights on 5 September 2014, 12 February 2015, 20 August 2015, 23 June 2017 and 1 June 2018. While IPEA acknowledges Mr Christensen's request, there is no mechanism under the IPEA Act for self-referral. Mr Christensen was advised of this fact on 18 April 2019.
24. On 20 May 2019, consistent with the protocol, the CEO commenced an audit of Mr Christensen's use of travel resources under subsection 12(1)(i) of the IPEA Act.

Scope

25. The scope of the audit was to examine Mr Christensen's Commonwealth funded domestic travel which preceded or followed non-official international travel during the period 1 January 2014 to 31 December 2018. IPEA obtained information relating to all of Mr Christensen's entry and exit dates to and from Australia between 1 January 2014 and 31 December 2018.

² https://www.ipea.gov.au/sites/default/files/dealing_with_misuse_of_parliamentary_work_expenses.pdf

Audit criteria

26. For the purpose of this audit, 'itineraries' refer to a series of consecutive related instances of access to travel work expenses funded by the Commonwealth. This includes the use of domestic scheduled flights, car-with-driver services (i.e. COMCAR) and the claiming of travel allowance.
27. In relation to travel expenses incurred prior to 1 January 2018, IPEA considered the legislative framework applicable to that period and applied the following questions to Mr Christensen's travel:
 - Was the travel undertaken for official parliamentary business?
 - Was the method or means of travel allowable within the framework?
28. For travel expenses incurred from 1 January 2018, IPEA considered the relevant legislative framework and applied the following questions to Mr Christensen's travel:
 - Was the dominant purpose for travel to conduct parliamentary business?
 - Did the travel provide value for money?
 - Has the parliamentarian met the relevant conditions attached to the claim?
 - Has the parliamentarian acted in good faith, not seeking to disguise a personal or commercial activity as 'parliamentary business'?

Procedures

29. IPEA conducted the audit by making enquiries and performing procedures that IPEA considered reasonable. This included the examination and assessment of:
 - direct communication with and information provided by Mr Christensen;
 - publicly available material;
 - internal records held by IPEA;
 - records held by Department of Finance, Ministerial and Parliamentary Services Division (M&PS) and IPEA, of contact or queries from Mr Christensen and his office that related to travel expenses;
 - COMCAR records maintained by M&PS;
 - travel bookings maintained by IPEA's external service provider; and
 - engagement with other Commonwealth agencies.
30. IPEA gathered data from internal and external sources and identified fourteen itineraries within the audit scope and period. These itineraries were examined and questions prepared based on the applicable legislative framework. The questions were provided to Mr Christensen on 13 June 2019.
31. On 28 June 2019, Mr Christensen offered to repay part of the cost of six travel itineraries spanning both legislative frameworks. This included domestic airfares and COMCAR transactions. IPEA acknowledged his request of voluntary repayment and advised him to wait until the end of the audit as contravened transactions may include GST and penalty loadings.
32. Mr Christensen provided his responses in a timely manner and evidence was corroborated by IPEA where required. Mr Christensen used the term 'official business' to mean 'parliamentary, electorate or official business' interchangeably.

Assessment of travel expenses – prior to 1 January 2018

Summary of findings

33. IPEA examined Mr Christensen's twelve itineraries that coincided with non-official international travel from 1 January 2014 to 31 December 2017. IPEA found all twelve itineraries were consistent with the relevant legislative framework, in particular the following Determinations:
- *Remuneration Tribunal Determination 2012/04 Members of Parliament – Entitlements* (RTD 2012/04), Part 4; and
 - *Remuneration Tribunal Determination 2017/13 Members of Parliament – Entitlements* (RTD 2017/13), Part 4.

Application of audit questions

34. According to section 3.1 RTD 2012/04 and RTD 2017/13:

“A senator or member when travelling within Australia, excluding the external territories, on parliamentary, electorate or official business but not including party business (other than meetings of a parliamentary political party, or of its executive, or of its committees, and the national conference of a political party, of which he or she is a member), shall be entitled to travel at government expense”.

35. There is an absence of definitions of the terms ‘parliamentary, electorate or official business’ in the Determinations or the PE Act. The pre 1 January 2018 scheme provided a broad interpretation of the above terms allowing a Parliamentarian significant latitude to act, based on their own judgement. On this basis, IPEA's queries in relation to Mr Christensen's itineraries are limited. Provided Mr Christensen gave evidence that parliamentary or electorate business occurred at any point during an itinerary, the travel was not inconsistent with the legislative framework.
36. It should be noted that IPEA does not seek to reinterpret historical policies, procedures or practice, rather, IPEA's role is to audit parliamentarians' use of work expenses against the relevant frameworks and legislative provisions as they applied during the audit period.
37. IPEA queried Mr Christensen on the twelve itineraries in scope for this audit in the pre 1 January 2018 period, posing the question of whether travel at Commonwealth expense was occasioned primarily by parliamentary, electorate or official business. Of these twelve itineraries, ten coincided with Committee Hearings or Parliamentary Sittings held in locations outside his electorate.
38. In relation to the ten itineraries which coincided with Parliamentary Sittings or Committee Hearings IPEA noted Mr Christensen ended his travel at a capital city before non-official international departure. Mr Christensen stated that after completing official business, he had to pass through a capital city to return to Mackay, even if he did not return to his home base. In these instances, Mr Christensen could not recall if any official business was conducted in the capital cities of his embarkation. IPEA also noted instances where upon entry into Australia after non-official international travel, Mr Christensen also claimed domestic travel expenses from Brisbane to his home base. In these instances, Mr Christensen cited official business, however, he was only able to provide details and evidence in some instances.

39. In relation to the two itineraries which did not coincide with Parliamentary Sittings or Committee Hearings, IPEA noted one itinerary where Mr Christensen claimed domestic travel expenses to return to his home base after non-official international travel. Mr Christensen provided evidence of official business occurring during the 2.5 hour stopover in Brisbane. In the final itinerary examined, Mr Christensen claimed domestic travel expenses for a return flight from Mackay to Brisbane, citing electorate business travel as his purpose for travel.
40. All twelve itineraries in scope for this audit in the pre 1 January 2018 period were found to be compliant with the framework applicable at that time. IPEA notes that while Mr Christensen's pattern of travel pre 1 January 2018 was compliant, different tests apply for post 1 January 2018. The current framework now requires that the dominant purpose was parliamentary business and that the travel represents value for money.

Assessment of travel expenses – from 1 January 2018

Summary of findings

41. IPEA examined Mr Christensen's two itineraries that coincided with non-official international travel from 1 January to 31 December 2018. IPEA found one itinerary failed the 'Dominant purpose' test in section 26 of the PBR Act.

Application of audit questions

42. The legislative framework from 1 January 2018 introduced a set of principles when accessing Commonwealth funds for the conduct of parliamentary business. In summary, parliamentarians must ensure the dominant purpose of their travel is parliamentary business, the travel represents value for money, and they are personally responsible and accountable for their use of Commonwealth funds.
43. Subsection 26(1) of the PBR Act established the '*dominant purpose test*' for claiming expenses, allowances and public resources:

'A member must not claim expenses, an allowance or any other public resources under this Part unless the expenses are incurred, or the allowance or resources are claimed, for the dominant purpose of conducting the member's parliamentary business.'
44. Parliamentary business includes: parliamentary duties, electorate duties, party political duties and official duties. Subsection 6(2)(a) of the PBR Act, states that an activity is not considered parliamentary business if:

'... the [parliamentarian] carries it out for the dominant purpose of providing a personal benefit to the [parliamentarian] or another person.'
45. 'Dominant purpose' attracts its ordinary meaning and therefore refers to the 'ruling', 'prevailing' or 'most influential' purpose³. In many circumstances the 'dominant purpose' will be identified by determining "...whether, but for the parliamentary business, the member would have undertaken the activity; or incurred or claimed the expense, allowance or public resource. Where they would have taken the same action without the parliamentary business, the test is not satisfied."⁴ However, some travel may involve multiple purposes and activities and, in those cases the 'but for test' may not always identify the dominant purpose. Ultimately parliamentarians should ask themselves what was the ruling, prevailing or most influential purpose of the travel, in order to satisfy themselves the dominant purpose is parliamentary business. A parliamentarian should not seek to disguise as parliamentary business an activity whose dominant purpose is personal or commercial.
46. IPEA examined the two itineraries that coincided with non-official international travel from 1 January to 31 December 2018. IPEA noted that in both instances at the conclusion of sittings of parliament, Mr Christensen had used Commonwealth funds to travel to an international airport to depart the country. IPEA questioned Mr Christensen on the dominant purpose of both itineraries and on a number of occasions he advised that the dominant purpose of travel was to

³ Explanatory Memorandum to the *Parliamentary Business Resources Bill 2017* at paragraph 95: *Federal Commissioner of Taxation v Spotless (1996) 186 CLR 404 at 416*

⁴ Explanatory Memorandum to the *Parliamentary Business Resources Bill 2017* at paragraph 96

leave Canberra at the conclusion of parliamentary sittings. Domestic travel used on each of these instances ceased in Sydney and Brisbane.

47. Mr Christensen could not recall if parliamentary business was conducted in Sydney or Brisbane. He stated that he often conducts meetings with constituents, stakeholder groups, business groups or organisations and that these meetings are not always documented.
48. Mr Christensen contended that his decision to pay his own way back to Mackay from the port of arrival from his international trip represents value for money as the taxpayer was not required to pay the full return air fare back to his home base. However, Mr Christensen's contention does not recognise the personal benefit he obtained by not returning to his home base. That is, the time and cost of travelling from Mackay to a point of international departure for which he would have paid. A parliamentarian cannot claim an offset for travel expenses to which they would have been entitled (had they incurred those expenses for the dominant purpose of parliamentary travel) against the actual travel expenses incurred (which failed the dominant purpose test).
49. In examining the circumstances surrounding the two itineraries, IPEA observed that Mr Christensen's regular pattern of travel when leaving Canberra after parliamentary business was to fly from Canberra to Brisbane then on to Mackay. During the audit period IPEA found only one instance of Mr Christensen traveling to Mackay via Sydney after parliamentary business in Canberra. This instance occurred in July 2016. IPEA notes that since January 2017 it has not been possible to fly directly from Sydney to Mackay.
50. IPEA finds the itinerary of 30 March 2018 from Canberra to Sydney (itinerary 13) has breached section 26 (PBR Act) and failed the 'Dominant purpose' test. In this instance, it was found that Mr Christensen's dominant purpose was to travel overseas.
51. IPEA queried Mr Christensen on the purpose of his travel of 1 June 2018 from Canberra to Brisbane (itinerary 14) and he advised it was "to leave Canberra". The evidence related to this itinerary is inconclusive and therefore IPEA has not found the itinerary to have breached the PBR Act.

Appendix A – Itineraries audited

Appendix A.1 - Itineraries prior to 1 January 2018

All 12 itineraries in scope for this audit prior to 1 January 2018 were found to be compliant with the framework.⁵

Itinerary	Travel type	Date	Departure Location	Arrival Location	Cost (\$ GST exc.)	Particulars	Comments
1	Domestic airfare	06/04/14	Mackay	Brisbane	1,437.90		
	Domestic airfare	06/04/14	Brisbane	Perth			
	Travel allowance	06/04/14			802.00	Perth	Committee Hearing
	Travel allowance	08/04/14			493.00	Karratha	Committee Hearing
	Travel allowance	06/04/14			405.00	Port Hedland	Committee Hearing
	Domestic airfare	10/04/14	Port Hedland	Perth	927.76		
	Cab charge	10/04/14			30.27		
	Overseas travel	10/04/14				Exit	
	Overseas travel	14/04/14				Entry	
	Domestic airfare	14/04/14	Brisbane	Mackay	490.29	Repaid	Voluntary repayment offered by Mr Christensen during the audit
COMCAR	14/04/14	Airport	Mackay	42.00	Repaid	Voluntary repayment offered by Mr Christensen during the audit	
2	Domestic airfare	24/08/14	Mackay	Brisbane	1,108.12		
	Domestic airfare	24/08/14	Brisbane	Canberra			
	Travel allowance	24/08/14			1,340.00	Canberra	Parliamentary Sittings
	Travel allowance	29/08/14			536.00	Canberra	Party Meeting
	Travel allowance	31/08/14			1,355.00	Canberra	Parliamentary Sittings
	COMCAR	05/09/14	Canberra	Airport	95.63		
	Domestic airfare	05/09/14	Canberra	Brisbane	618.75		
	Overseas travel	05/09/14				Exit	No Commonwealth funded travel which followed non-official international travel. Duration of absence not a material consideration.

⁵ Evidence provided by Mr Christensen was independently verified where applicable.

Appendix A.1 (continued)

Itinerary	Travel type	Date	Departure Location	Arrival Location	Cost (\$ GST exc.)	Particulars	Comments
3	Domestic airfare	08/02/15	Mackay	Sydney	732.86		
	Domestic airfare	08/02/15	Sydney	Canberra			
	Travel allowance	08/02/15			1,084.00	Canberra	Parliamentary Sitings
	Domestic airfare	12/02/15	Canberra	Brisbane	688.65		
	Overseas travel	12/02/15				Exit	No Commonwealth funded travel which followed non-official international travel. Duration of absence not a material consideration.
4	Domestic airfare	01/03/15	Mackay	Brisbane	967.52		
	Domestic airfare	01/03/15	Brisbane	Canberra			
	Travel allowance	01/03/15			1,084.00	Canberra	Parliamentary Sitings
	Domestic airfare	05/03/15	Canberra	Brisbane	688.64		
	Overseas travel	05/03/15				Exit	No Commonwealth funded travel which followed non-official international travel. Duration of absence not a material consideration.
5	Domestic airfare	31/05/15	Mackay	Brisbane	967.52		
	Domestic airfare	31/05/15	Brisbane	Canberra			
	Travel allowance	31/05/15	Canberra		1,084.00	Canberra	Parliamentary Sitings
	Domestic airfare	04/06/15	Canberra	Sydney	1,030.45		
	Domestic airfare	04/06/15	Sydney	Brisbane			
	Overseas travel	04/06/15				Exit	No Commonwealth funded travel which followed non-official international travel. Duration of absence not a material consideration.
6	Domestic airfare	21/06/15	Mackay	Brisbane	967.52		
	Domestic airfare	21/06/15	Brisbane	Canberra			
	Travel allowance	21/06/15			1,084.00	Canberra	Parliamentary Sitings
	Domestic airfare	25/06/15	Canberra	Brisbane	729.65		
	Overseas travel	26/06/15				Exit	
	Overseas travel	05/07/15				Entry	
	Charter	05/07/15	Townsville	Mackay	2,000.00	Charter – Flight	Electorate Business
	Charter	05/07/15	Brandon	Mackay	118.60	Charter - Car	

Independent Parliamentary Expenses Authority
 Travel Expenses of Mr George Christensen MP – 1 January 2014 to 31 December 2018

Appendix A.1 (continued)

Itinerary	Travel type	Date	Departure Location	Arrival Location	Cost (\$ GST exc.)	Particulars	Comments
7	Domestic airfare	16/08/15	Mackay	Brisbane	578.37		
	Travel allowance	16/08/15			406.00	Brisbane	In transit to Parliamentary Sittings
	Domestic airfare	17/08/15	Brisbane	Canberra	763.74		
	Travel allowance	17/08/15			813.00	Canberra	Parliamentary Sittings
	Domestic airfare	20/08/15	Canberra	Brisbane	763.74		
	COMCAR	20/08/15	Airport	Brisbane	45.60		
	Overseas travel	21/08/15				Exit	No Commonwealth funded travel which followed non-official international travel. Duration of absence not a material consideration.
8	COMCAR	30/10/15	Mackay	South Mackay	43.50		
	Domestic airfare	30/10/15	Mackay	Brisbane	578.37		Electorate business
	Overseas travel	30/10/15				Exit	Electorate business
	Overseas travel	05/11/15				Entry	
	Domestic airfare	05/11/15	Brisbane	Mackay	578.37		
	COMCAR	05/11/15	Airport	Mackay	63.50		
9	Domestic airfare	08/11/15	Mackay	Brisbane	967.52		
	Domestic airfare	08/11/15	Brisbane	Canberra			
	Travel allowance	08/11/15			1,092.00	Canberra	Parliamentary Sittings
	Domestic airfare	12/11/15	Canberra	Brisbane	763.74		
	Overseas travel	13/11/15				Exit	
	Overseas travel	18/11/15				Entry	
	COMCAR	18/11/15	Airport	Mackay	43.50	Repaid	Voluntary repayment offered by Mr Christensen during the audit

Appendix A.1 (continued)

Itinerary	Travel type	Date	Departure Location	Arrival Location	Cost (\$ GST exc.)	Particulars	Comments
10	Domestic airfare	27/08/16	Mackay	Brisbane	578.37		
	Travel allowance	27/08/16			408.00	Brisbane	Party Meeting
	Domestic airfare	28/08/16	Brisbane	Canberra	289.27		
	Travel allowance	28/08/16			1,380.00	Canberra	Parliamentary Sittings
	COMCAR	02/09/16	Canberra	Australian Parliament House (APH)	40.00		
	COMCAR	02/09/16	APH	Airport	40.00		
	Overseas travel	02/09/16				Exit	
	Overseas travel	07/09/16				Entry	
	Domestic airfare	07/09/16	Brisbane	Mackay	578.37	Repaid	Mr Christensen repaid the travel expense on 24/04/19
	COMCAR	07/09/16	Airport	Mackay	43.50	Repaid	Voluntary repayment offered by Mr Christensen during the audit
11	Overseas travel	29/09/16				Exit	
	Overseas travel	06/10/16				Entry	
	COMCAR	06/10/16	Brisbane Airport	Brisbane Airport	95.99		Electorate Business
	Domestic airfare	06/10/16	Brisbane	Mackay	325.86		
12	Domestic airfare	18/06/17	Mackay	Brisbane	1,061.72		
	Domestic airfare	18/06/17	Brisbane	Canberra			
	Travel allowance	18/06/17			1,380.00	Canberra	Parliamentary Sittings
	Domestic airfare	23/06/17	Canberra	Sydney	121.30	Repaid	Voluntary repayment offered by Mr Christensen during the audit
	Overseas travel	24/06/17				Exit	No Commonwealth funded travel which followed non-official international travel. Duration of absence was not a material consideration.

Appendix A.2 - Itineraries from 1 January 2018

Itinerary	Travel type	Date	Departure Location	Arrival Location	Cost (\$ GST exc.)	Particulars	Contravened s.26 PBR Act?	Costs recovered (\$ GST inc.)	Comments ⁶
13	Domestic airfare	25/03/18	Mackay	Brisbane	539.72		No		
	Domestic airfare	25/03/18	Brisbane	Canberra			No		
	Travel allowance	25/03/18			1,140.00	Canberra	No		Parliamentary Duties
	COMCAR	30/03/18	Canberra	Airport	114.00	Repaid	Yes	125.40	Voluntary repayment offered by Mr Christensen during the audit
	Domestic airfare	30/03/18	Canberra	Sydney	124.02	Repaid	Yes	136.42	
	Overseas travel	30/03/18				Exit			
	Overseas travel	30/04/18				Entry			No Commonwealth funded travel which followed non-official international travel. Duration of absence was a material consideration.
14	Domestic airfare	27/05/18	Mackay	Brisbane	1,324.34		No		
	Domestic airfare	27/05/18	Brisbane	Canberra			No		
	Travel allowance	27/05/18			1,425.00	Canberra	No		Parliamentary Duties
	COMCAR	01/06/18	APH	Airport	58.00	Repaid	No		Voluntary repayment offered by Mr Christensen during the audit
	Domestic airfare	01/06/18	Canberra	Brisbane	877.01	Repaid	No		
	Overseas travel	02/06/18				Exit			
	Overseas travel	10/06/18				Entry			No Commonwealth funded travel which followed non-official international travel. Duration of absence was a material consideration.
Sub-total of costs recovered (GST inclusive)								261.82	
25% loading to be applied (subsection 38(4) PBR Act)								65.46	
Total cost inconsistent with the framework								327.28	
Voluntary repayments (GST inclusive)								1,843.16	
TOTAL COST REPAID:								2,170.44	

⁶ Evidence provided by Mr Christensen was independently verified where applicable.