



Australian Government
**Independent Parliamentary
Expenses Authority**

Audit Report

Senator Malarndirri McCarthy

Senator for the Northern Territory

Travel expenses for the period

2 July 2016 to 30 April 2019

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Executive summary

1. The Independent Parliamentary Expenses Authority (IPEA) conducted an audit of Commonwealth-funded travel and travel-related expenses for Senator Malarndirri McCarthy.
2. Of the 50 travel itineraries assessed for the period 2 July 2016 to 30 April 2019, IPEA sought to recover a total of \$17,362.22 (including GST and associated fees) for expense items found to be inconsistent with the legislative frameworks. Senator McCarthy was invoiced for this amount and immediately made payment, prior to the publication of the Audit Report.

Audit Findings

3. The purpose of the audit was to determine whether the travel and travel-related expenses incurred by Senator McCarthy were consistent with the relevant legislative provisions in place at the time of travel. The audit focused primarily on domestic travel connections through Sydney during the period 2 July 2016 to 30 April 2019.
4. IPEA identified 50 travel itineraries during the audit period that required further examination to determine whether each was consistent with the legislative framework at the time of travel. Those 50 itineraries included 392 expense items about which IPEA required further detail (out of over 800 expense items in total). Of those 50 itineraries, 20 related to the previous rules-based framework (prior to 1 January 2018) and 30 related to the new principles-based framework (post 1 January 2018).
5. The audit examined 275 expense items from 20 itineraries undertaken during the period 2 July 2016 to 31 December 2017 to determine their compliance with the *Parliamentary Entitlements Act 1990* (PE Act). The audit found that 36 expense items (from 12 itineraries) were inconsistent with the legislative framework.
6. IPEA recovered \$9,002.20 (excluding GST) from Senator McCarthy relating to those 20 itineraries. Repayments, applicable GST and Cabcharge service fees brought the total recovered amount to \$9,913.14.
7. The audit examined 117 expense items from 30 itineraries undertaken during the period 1 January 2018 to 30 April 2019 to determine their compliance with the *Parliamentary Business Resources Act 2017* (PBR Act). The audit found six expense items (from five itineraries) were inconsistent with the legislative framework. Two of these expense items (including GST and loading) were repaid during the course of the audit.
8. IPEA recovered \$5,417.51 (excluding GST) from Senator McCarthy relating to those 30 itineraries. Repayments, applicable GST and a 25% loading (in accordance with section 38 of the PBR Act) brought the total recovered to \$7,449.08.
9. In total, IPEA recovered \$17,362.22 (including applicable GST, Cabcharge service fees and loading) for expense items found to be inconsistent with the legislative frameworks in force at the time. Details of all 392 expense items about which IPEA sought further detail are included at **Appendix A** (pre 1 January 2018) and **Appendix B** (post 1 January 2018).

Audit function

IPEA's statutory audit function

10. Subsection 12(1)(i) of the *Independent Parliamentary Expenses Authority Act 2017* (IPEA Act) empowers IPEA to audit parliamentarians' work and travel resources.
11. The authority to undertake an audit has been delegated to the Chief Executive Officer of IPEA. This audit report was prepared under that delegation and in accordance with the IPEA Act.
12. IPEA undertakes its activities in a manner that is consistent with Australian Auditing Standards to the fullest extent reasonably possible for IPEA.

Responsibilities of members of parliament

13. 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. Senator McCarthy has certified all Expenditure Reports relating to her parliamentary work expenses.
14. Parliamentarians have a responsibility 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 by IPEA for their benefit, including IPEA-ED.

Legislative framework

Prior to 1 January 2018

15. IPEA applied the PE Act and its associated instruments as the relevant legislation for the audit period 2 July 2016 to 31 December 2017. The PE Act and various Remuneration Tribunal Determinations (RTD) provided certain specific terms and conditions for a range of travel expenses. They provided no definition of terms such as 'parliamentary, electorate or official business'.
16. 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.
17. The Remuneration Tribunal shall 'inquire into, and determine' benefits paid to members, office holders and ministers (Section 7, *Remuneration Tribunal Act 1973*). The main RTDs governing relevant entitlements from 1 January 2014 to 31 December 2017 were:
 - Determination 2012/04 - Members of Parliament - Entitlements;
 - Determination 2017/13 - Members of Parliament - Entitlements; and
 - Determination 2016/08 - Members of Parliament - Travelling Allowance.

18. 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. The introduction of the PBR Act creates a legislative framework that is easier for Parliamentarians and their staff to interpret and apply.

Post 1 January 2018

19. IPEA applied the PBR Act and its associated instruments as the relevant legislation for the audit period 1 January 2018 to 30 April 2019. The PBR is a principles-based framework that requires parliamentarians to ensure expenditure is incurred for the '*dominant purpose*' of conducting parliamentary business and in a manner that represents '*value for money*'. The legislation provides a definition of parliamentary business that includes 'parliamentary duties, electorate duties, party political duties and official duties'.
20. 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; and
 - Remuneration Tribunal Determination 2017/23.
21. 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

22. Senator McCarthy was elected to the Senate for the Northern Territory on 2 July 2016. Senator McCarthy was re-elected in 2019 and remains the elected Senator at 1 April 2020.
23. Since her election, Senator McCarthy has held the following roles and positions:
- Opposition Deputy Whip in the Senate.
 - Participating Member, Senate Standing Committee:
 - Finance and Public Administration;
 - Rural and Regional Affairs and Transport; and
 - Rural and Regional Affairs and Transport.
 - Member, Senate Select Committee:
 - Stillbirth Research and Education (Chair from 6.4.2018 to 4.12.2018); and
 - Effectiveness of the Australian Government's Northern Australia Agenda.
 - Member, Senate Legislative and General Purpose Standing Committee:
 - Community Affairs: Legislation; and
 - Community Affairs: References.
 - Member, Joint Statutory Committee:
 - Law Enforcement.
 - Member, Joint Standing Committee:
 - National Disability Insurance Scheme;
 - National Capital and External Territories;
 - Northern Australia; and
 - Foreign Affairs, Defence and Trade.
 - Member, Joint Select Committee:
 - Constitutional Recognition relating to Aboriginal and Torres Strait Islander Peoples.
24. Senator McCarthy's electorate office and home base is in Darwin.

Planning

25. On 3 May 2019, Senator McCarthy wrote to IPEA requesting it "investigate the history of my travel and allowances, and especially examine my stopovers in Sydney". While IPEA acknowledges the request, there is no mechanism under the IPEA Act for self-referral.
26. On 7 June 2019, in accordance with IPEA's protocol 'Dealing with Misuse of Parliamentary Work Expenses'¹, IPEA commenced an audit of Senator McCarthy's travel and travel related expenses.

Audit criteria

27. The scope of the audit involved examining Senator McCarthy's domestic travel connections with Sydney during the period 2 July 2016 to 30 April 2019, to determine consistency with relevant legislative provisions in force at the time of travel.

¹ https://www.ipea.gov.au/sites/default/files/protocol_-_dealing_with_misuse_of_parliamentary_work_expenses.pdf

28. For the purpose of this audit, 'itineraries' refer to a series of consecutive related instances of access to Commonwealth-funded travel resources. 'Travel resources' includes scheduled flights, self-drive hire cars, Cabcharge, other car-with-driver services (i.e. COMCAR) and travelling allowance.
29. In relation to work expense items accessed prior to 1 January 2018, IPEA considered the legislative framework applicable to that period and applied the following questions to Senator McCarthy's travel:
- Was the travel undertaken for official parliamentary business?
 - Was the method or means of travel allowable within the framework?
 - Has the Senator met the relevant conditions attached to the claim or expense?
30. For work expense items accessed post 1 January 2018, IPEA considered the relevant legislative framework and applied the following questions to Senator McCarthy's travel:
- Was the dominant purpose for travel parliamentary business?
 - Did the expense represent value for money?
 - Has the Senator met the relevant conditions attached to the expense?

Method

31. IPEA conducted the audit by examining and assessing:
- direct communication with, and information provided by, Senator McCarthy;
 - publicly available material;
 - internal records held by IPEA;
 - records held by Department of Finance's Ministerial and Parliamentary Services Division (M&PS) and IPEA, of contact or queries from Senator McCarthy and her office that related to her itineraries;
 - COMCAR records maintained by M&PS; and
 - travel bookings records maintained by IPEA's external service provider.
32. IPEA gathered data from its internal and external sources for all of Senator McCarthy's travel during the audit period. IPEA identified 61 travel itineraries were within scope. Of these, 11 itineraries were assessed as consistent with the frameworks using records already held by IPEA. A further 50 itineraries required examination to determine whether they were consistent with the relevant legislative framework. IPEA made further enquiries and sought additional information from Senator McCarthy in relation to these itineraries.
33. IPEA prepared questions relating to the 50 itineraries, which were provided to Senator McCarthy on 5 July 2019 and 6 September 2019. IPEA received the Senators' responses on 15 August 2019 and 27 September 2019.
34. In her response dated 15 August 2019, Senator McCarthy advised IPEA that, in arranging her travel itineraries, she and her staff took into account medical advice that she should seek to break her regular parliamentary travel between Darwin and Canberra with a one or two day stay in Sydney. Senator McCarthy provided IPEA with letters from two medical specialists confirming this advice.

35. IPEA notes that neither the pre or post 1 January 2018 legislative frameworks make express provision for medical conditions when accessing work expenses. However, in applying both the pre and post 1 January 2018 frameworks IPEA has had regard to the reasonableness of the outcome and the overall intention of the frameworks. In assessing Senator McCarthy's travel, and having regard to this medical advice, IPEA took the view that where the Senator was travelling on parliamentary duties, a break of journey consistent with the advice, and not incurring additional cost to the Commonwealth, would not break the nexus between the travel and the parliamentary duties.
36. IPEA met with Senator McCarthy on 9 October 2019 to discuss the audit and finalise questions.
37. Senator McCarthy and her staff were cooperative and forthcoming with information during the audit process. Considering Senator McCarthy's health, the volume of questions and the complexity of the pre 2018 expenses framework, IPEA received Senator McCarthy's responses in a timely manner. Information was corroborated by IPEA where required.

Assessment of travel expenses – prior to 1 January 2018

Summary of findings

38. IPEA examined Senator McCarthy's 20 itineraries that included Commonwealth-funded domestic travel connections with Sydney during the period 2 July 2016 to 31 December 2017, to determine consistency with relevant legislative provisions in force at the time of travel.
39. Of those 20 itineraries, IPEA assessed 8 as being consistent with the relevant legislative framework in force at the time of travel.
40. IPEA found 12 itineraries containing 36 expense items that were inconsistent with the relevant legislative framework in force at the time, in particular the following determinations:
 - Remuneration Tribunal Determination 2012/04 Members of Parliament – Entitlements (RTD 2012/04), Part 3 (Travel Entitlements) and Part 4 (Car Transport);
 - Remuneration Tribunal Determination 2017/13 Members of Parliament – Entitlements (RTD 2017/13), Part 3 (Travel Entitlements) and Part 4 (Car Transport); and
 - Remuneration Tribunal Determination 2016/08 Members of Parliament – Travelling Allowance.
41. The audit highlighted the complex nature of the PE Act. The outcomes reinforce the importance of moving to a principles based framework, supported by IPEA's education and advice approach for Parliamentarians and their staff.

Application of audit questions

42. According to Clause 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'.

43. As a Senator for the Northern Territory, Senator McCarthy was eligible to claim Travelling Allowance (TA) in accordance with clause 3.12 of RTD 2016/08, if all relevant conditions were met.
44. The specific requirements for claiming TA in accordance with Clause 3.12 of RTD 2016/08 were:

'...a member travelling between Western Australia or the Northern Territory and Canberra on parliamentary business who is required to break a journey may be paid travelling allowance in accordance with the rates in Schedule A, only where the member certifies that the break in journey was caused by there being no same-day connecting flight reasonably available'.
45. IPEA queried Senator McCarthy on the 20 itineraries in scope for this audit in the period prior to 1 January 2018 period, asking whether travel at Commonwealth expense was primarily occasioned by parliamentary, electorate or official business.

For itineraries where Senator McCarthy broke her journey from Darwin to Canberra in Sydney and claimed TA under clause 3.12 of RTD 2016/08, IPEA assessed whether a same-day connecting flight was reasonably available.

46. A total of 36 expense items (from 12 itineraries) in scope for this audit in the period prior to 1 January 2018 were found to be inconsistent with the legislative framework in force at the time. Details of these expenses and the reasons the audit found them to be inconsistent with the legislative framework are set out below.

Travelling Allowance - Break-in Journey

47. There was one instance where Senator McCarthy advised she had inadvertently claimed TA in accordance with Clause 3.12 of RTD 2016/08 instead of claiming TA for electorate business outside of the electorate. Clause 3.11(f) of RTD 2016/08 provides for a maximum of 10 nights of travel allowance per annum for meetings outside the electorate on electorate business. As Senator McCarthy had already exhausted her TA for electorate business at the time of travel, repayment was sought for this instance of TA.
48. IPEA recovered \$400.00 (excluding GST) in relation to the above mentioned TA claim.

Cabcharge expenses

49. A total of 19 Cabcharge expenses were assessed as being inconsistent with the framework.
50. On 27 September 2019, Senator McCarthy offered to repay 17 Cabcharge expenses totalling \$836.77 (excluding GST and service fees). The review found that two of the Cabcharge expenses that Senator McCarthy offered to repay were consistent with frameworks and were not required to be repaid. IPEA identified an additional four Cabcharge expenses that were not incurred for parliamentary business and not in accordance with the framework.
51. IPEA recovered \$921.64 (excluding GST and service fees) in relation to the 19 Cabcharge expenses.

COMCAR

52. A total of four COMCAR expenses were assessed as being inconsistent with the framework.
53. IPEA recovered \$241.90 (excluding GST) in relation to the four COMCAR expense items.

Self-Drive Hire Car

54. A total of two self-drive hire car expenses and one toll charge were assessed as being inconsistent with the framework.
55. Senator McCarthy advised that the two self-drive hire car expenses were not incurred for parliamentary business and therefore contrary to Clause 3.1 of RTD 2012/04 and RTD 2017/13.
56. IPEA recovered \$567.68 (excluding GST) in relation to the two self-drive hire cars and associated toll charge.

Flights

57. A total of nine flights were assessed as being inconsistent with the framework as Senator McCarthy advised those flights were not taken for the purpose of conducting parliamentary business. The nine flights were deemed ineligible expenditure as they were contrary to Clause 3.1 of RTD 2012/04 and RTD 2017/13.
58. IPEA recovered \$6,870.98 (excluding GST) in relation to the above flights.

Summary of Repayments – Prior to 1 January 2018

59. IPEA recovered \$9,002.20 (excluding GST) from Senator McCarthy relating to the 20 assessed itineraries undertaken prior to 1 January 2018. In addition to this amount, applicable GST and Cabcharge service fees was also recoverable. The total recovered by IPEA is \$9,913.14. A table of the audited itineraries and the contravened expenses is provided at **Appendix A**.

Assessment of travel expenses – post 1 January 2018

Summary of findings

60. IPEA examined 30 itineraries that included Commonwealth funded travel through or in Sydney by Senator McCarthy during the period 1 January 2018 to 30 April 2019. IPEA found six expense items from five itineraries contravened the dominant purpose test in section 26 of the PBR Act.

Application of audit questions

61. From 1 January 2018 the PBR Act introduced a principles-based framework for parliamentarians' work and travel expenses.
62. 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.'

63. 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;

64. IPEA examined 30 itineraries that included Commonwealth-funded domestic travel connections with Sydney during the period 1 January 2018 to 30 April 2019, to determine consistency with relevant legislative provisions.
65. IPEA found six expense items post 1 January 2018 breached section 26 (PBR Act) and failed the 'dominant purpose' test. In these instances, it was found that Senator McCarthy's dominant purpose was not to conduct parliamentary business.

Flights

66. A total of six flights from five itineraries were assessed as being inconsistent with the PBR Act as they were not for the dominant purpose of parliamentary business. Two of these expense items (including GST and loading) were repaid during the course of the audit. IPEA recovered the remaining four flights which amount to \$5,417.51 (excluding GST).

Summary of Repayments – Post 1 January 2018

67. IPEA recovered four expense items totalling \$5,417.51 (excluding GST) relating to the 30 assessed itineraries undertaken post 1 January 2018. Repayments for expense items post 1 January 2018 incur GST and, in accordance with section 38 of the PBR Act, a 25% loading bringing the total amount recovered to \$7,449.08 (including GST). A table of the audited itineraries and the contravened expenses is provided at **Appendix B**.

Appendix A – Audited Itineraries – Pre 1 January 2018

The audit examined 20 itineraries comprising 275 expense items to determine their compliance with the PE Act.

Itinerary	Travel type	Date	Cost (GST exc.) \$	Contravened PE Act?	Cost Recovered (GST inc.) \$
1.	Domestic Airfare	20/08/2016	1,472.81	No	-
	Domestic Airfare	23/08/2016	599.25	No	-
	Travel Allowance	23/08/2016 - (two nights)	546.00	No	-
	COMCAR	25/08/2016	40.00	No	-
	Domestic Airfare	25/08/2016	1,419.53	No	-
	Domestic Airfare	25/08/2016			
	COMCAR	25/08/2016	40.00	No	-
2.	COMCAR	27/08/2016	78.60	No	-
	Domestic Airfare	28/08/2016	390.00	No	-
	Domestic Airfare	29/08/2016	334.35	No	-
	Travel Allowance	29/08/2016 - (four nights)	1,104.00	No	-
	Domestic Airfare	2/09/2016	334.35	No	-
	Domestic Airfare	6/09/2016	545.38	No	-
	COMCAR	6/09/2016	68.00	No	-
	COMCAR	7/09/2016	85.00	No	-
	Domestic Airfare	7/09/2016	545.38	YES	599.92
	Domestic Airfare	9/09/2016	939.69	No	-
	COMCAR	9/09/2016	54.20	No	-
	COMCAR	9/09/2016	40.00	No	-
	COMCAR	9/09/2016	62.88	No	-
	Domestic Airfare	9/09/2016	939.69	YES	1,033.66
	Travel Allowance	11/09/2016 - (five nights)	1,380.00	No	-
	COMCAR	14/09/2016	78.60	No	-
	Domestic Airfare	16/09/2016	1,419.53	No	-
	Domestic Airfare	16/09/2016			
	Parking	16/09/2016	5.45	No	-
	Travel Allowance	16/09/2016 - (two nights)	576.00	No	-
3.	Domestic Airfare	2/10/2016	1,165.91	No	-
	Self-drive hire car	2/10/2016	147.62	No	-
	Travel Allowance	2/10/2016 - (three nights)	912.00	No	-
	Domestic Airfare	5/10/2016	560.76	No	-
	Parking	5/10/2016	5.45	No	-
4.	Domestic Airfare	26/10/2016	560.76	No	-
	Travel Allowance	26/10/2016 - (one night)	304.00	No	-
	Domestic Airfare	27/10/2016	1,165.91	No	-
	COMCAR	27/10/2016	153.14	No	-
	COMCAR	27/10/2016	40.00	No	-
	Travel Allowance	27/10/2016 - (one night)	400.00	No	-
	Cabcharge	28/10/2016	24.18	YES	26.60
	Cabcharge	29/10/2016	64.55	No	-

Independent Parliamentary Expenses Authority
 Travel Expenses of Senator Malarndirri McCarthy 2 July 2016 – 30 April 2019

Itinerary	Travel type	Date	Cost (GST exc.) \$	Contravened PE Act?	Cost Recovered (GST inc.) \$
	Cabcharge	29/10/2016	55.50	No	-
	Cabcharge	29/10/2016	53.89	No	-
	Cabcharge	29/10/2016	40.95	YES	45.05
	Cabcharge	30/10/2016	67.86	YES	74.65
	Domestic Airfare	30/10/2016	1,472.81	YES	1,620.09
5.	Parking	4/11/2016	10.91	No	-
	Domestic Airfare	4/11/2016	1,472.81	No	-
	Cabcharge	4/11/2016	14.24	No	-
	Travel Allowance Clause 3.12 RTD 2016/08	5/11/2016 - (one night)	400.00	No	-
	Domestic Airfare	6/11/2016	45.46	No	-
	Domestic Airfare	6/11/2016	334.35	No	-
	COMCAR	6/11/2016	80.40	No	-
	Travel Allowance	6/11/2016 - (five nights)	1,380.00	No	-
COMCAR	11/11/2016	40.00	No	-	
6.	Domestic Airfare	20/11/2016	2,224.01	No	-
	Domestic Airfare	20/11/2016			
	Travel Allowance	20/11/2016 - (13 nights)	3,588.00	No	-
	Domestic Airfare	2/12/2016	599.25	No	-
	Domestic Airfare	3/12/2016	45.45	No	-
	Domestic Airfare	4/12/2016	1,476.90	No	-
7.	Domestic Airfare	16/01/2017	1,477.71	No	
	Cabcharge	16/01/2017	17.26	No	
	Cabcharge	17/01/2017	47.36	YES	52.10
	Travel Allowance	17/01/2017 - (five nights)	670.00	No	
	Cabcharge	18/01/2017	14.96	No	
	Cabcharge	18/01/2017	37.60	No	
	Cabcharge	19/01/2017	7.10	No	
	Cabcharge	19/01/2017	38.36	No	
	Cabcharge	20/01/2017	40.19	No	
	Cabcharge	20/01/2017	15.55	YES	17.11
	Cabcharge	20/01/2017	26.82	YES	29.50
	Cabcharge	22/01/2017	13.81	No	-
	Domestic Airfare	22/01/2017	1,148.63	No	-
	Domestic Airfare	22/01/2017			
	Travel Allowance	22/01/2017 - (two nights)	598.00	No	-
	Domestic Airfare	24/01/2017	338.41	No	-
Domestic Airfare	24/01/2017	399.09	No	-	
8.	Domestic Airfare	27/01/2017	1,439.42	No	-
	COMCAR	28/01/2017	78.60	No	-
	Domestic Airfare	28/01/2017	4,295.16	No	-
	Domestic Airfare	28/01/2017			
	Domestic Airfare	31/01/2017			
	Domestic Airfare	4/02/2017			

Independent Parliamentary Expenses Authority
 Travel Expenses of Senator Malarndirri McCarthy 2 July 2016 – 30 April 2019

Itinerary	Travel type	Date	Cost (GST exc.) \$	Contravened PE Act?	Cost Recovered (GST inc.) \$
	Domestic Airfare	4/02/2017			
	Domestic Airfare	4/02/2017			
	Domestic Airfare	5/02/2017			
	Travel Allowance	5/02/2017 - (four nights)	1,104.00	No	-
	Domestic Airfare	9/02/2017	341.03	No	-
	Cabcharge	9/02/2017	11.94	No	-
	Travel Allowance	9/02/2017 - (two nights)	800.00	No	-
	COMCAR	10/02/2017	46.20	No	-
	COMCAR	10/02/2017	48.47	No	-
	Self-drive hire car	10/02/2017	283.33	No	-
	Self-drive hire car	10/02/2017	42.45	No	-
	Domestic Airfare	12/02/2017	341.03	No	-
	COMCAR	12/02/2017	80.40	No	-
	Travel Allowance	12/02/2017 - (five nights)	1,380.00	No	-
	Domestic Airfare	17/02/2017	341.03	No	-
	Cabcharge	17/02/2017	32.68	YES	35.95
	Domestic Airfare	18/02/2017	1,507.03	No	-
9.	Domestic Airfare	23/02/2017	1,582.03	No	-
	Cabcharge	23/02/2017	71.59	No	-
	Travel Allowance Clause 3.12 RTD 2016/08	23/02/2017 - (one night)	134.00	No	-
	Cabcharge	26/02/2017	53.81	No	-
	Domestic Airfare	26/02/2017	354.03	No	-
	COMCAR	26/02/2017	80.40	No	-
	Travel Allowance	26/02/2017 - (four nights)	1,104.00	No	-
	Cabcharge	2/03/2017	65.14	YES	71.65
	Cabcharge	3/03/2017	72.36	YES	79.60
	COMCAR	3/03/2017	41.80	YES	45.98
	Domestic Airfare	3/03/2017	659.37	No	-
	COMCAR	4/03/2017	78.60	No	-
	Travel Allowance	4/03/2017 - (one night)	400.00	YES	400.00
	Cabcharge	6/03/2017	18.22	No	-
	Domestic Airfare	6/03/2017	901.88	No	-
10.	Domestic Airfare	16/03/2017	1,616.67	No	-
	COMCAR	16/03/2017	47.85	No	-
	COMCAR	17/03/2017	59.84	No	-
	COMCAR	17/03/2017	125.76	No	-
	COMCAR	17/03/2017	40.00	No	-
	Domestic Airfare	18/03/2017	751.97	No	-
	COMCAR	18/03/2017	80.40	No	-
	Travel Allowance	18/03/2017 - (six nights)	1,656.00	No	-
	Cabcharge	19/03/2017	31.56	No	-
	Domestic Airfare	24/03/2017	2,363.11	No	-
	Domestic Airfare	24/03/2017			

Independent Parliamentary Expenses Authority
 Travel Expenses of Senator Malarndirri McCarthy 2 July 2016 – 30 April 2019

Itinerary	Travel type	Date	Cost (GST exc.) \$	Contravened PE Act?	Cost Recovered (GST inc.) \$
11.	Domestic Airfare	26/03/2017	399.09	No	-
	Domestic Airfare	26/03/2017	149.76	No	-
	COMCAR	26/03/2017	80.40	No	-
	Travel Allowance	26/03/2017 - (five nights)	1,380.00	No	-
	Domestic Airfare	31/03/2017	354.03	YES	389.43
	Cabcharge	31/03/2017	63.14	YES	69.45
	Cabcharge	2/04/2017	61.64	YES	67.80
	Domestic Airfare	2/04/2017	121.30	YES	133.43
	COMCAR	2/04/2017	80.40	YES	88.44
	Travel Allowance	2/04/2017 - (one night)	276.00	No	-
	COMCAR	3/04/2017	40.00	No	-
	Domestic Airfare	3/04/2017	90.00	No	-
	Travel Allowance	3/04/2017 - (one night)	334.00	No	-
	Travel Allowance	4/04/2017 - (one night)	439.00	No	-
	Travel Allowance	5/04/2017 - (one night)	439.00	No	-
	Travel Allowance	6/04/2017 - (one night)	268.00	No	-
	Domestic Airfare	7/04/2017	1,539.47	No	-
12.	Domestic Airfare	17/04/2017	1,375.89	YES	1,513.48
	Cabcharge	17/04/2017	63.64	YES	70.00
	Overseas Travel	23/04/2017	11,427.84	No	-
	Overseas Travel	3/05/2017			
	COMCAR	5/05/2017	40.00	YES	44.00
	Self-drive hire car	5/05/2017	239.99	YES	263.99
	Hire car - Toll	5/05/2017	16.28	YES	17.91
	Travel Allowance	7/05/2017 - (one night)	276.00	No	-
	Travel Allowance	8/05/2017 - (four nights)	1,104.00	No	-
	Self-drive hire car	12/05/2017	80.62	No	-
	Travel Allowance	12/05/2017 - (one night)	400.00	No	-
	Domestic Airfare	13/05/2017	901.88	No	-
Parking	13/05/2017	8.18	No	-	
13.	Domestic Airfare	15/05/2017	591.49	No	-
	Travel Allowance	15/05/2017 - (one night)	304.00	No	-
	Domestic Airfare	20/05/2017	1,224.67	No	-
	Self-drive hire car	20/05/2017	298.78	No	-
	Travel Allowance Clause 3.12 RTD 2016/08	20/05/2017 - (one night)	400.00	No	-
	COMCAR	21/05/2017	78.60	No	-
	Cabcharge	21/05/2017	24.27	No	-
	Travel Allowance	21/05/2017 - (six nights)	1,656.00	No	-
	Self-drive hire car	26/05/2017	311.41	YES	342.55
	Domestic Airfare	28/05/2017	121.30	YES	133.43
	COMCAR	28/05/2017	79.70	YES	87.67
	Travel Allowance	28/05/2017 - (five nights)	1,380.00	No	-
	Domestic Airfare	2/06/2017	672.33	No	-

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Itinerary	Travel type	Date	Cost (GST exc.) \$	Contravened PE Act?	Cost Recovered (GST inc.) \$	
	Domestic Airfare	3/06/2017	1,613.39	No	-	
14.	Domestic Airfare	6/06/2017	1,613.39	No	-	
	Domestic Airfare	8/06/2017	1,613.39	No	-	
	Parking	8/06/2017	8.18	No	-	
	Domestic Airfare	11/06/2017	600.36	No	-	
15.	Travel Allowance	11/06/2017 - (one night)	304.00	No	-	
	Domestic Airfare	12/06/2017	1,152.51	No	-	
	Domestic Airfare	12/06/2017				
	Travel Allowance	12/06/2017 - (4 nights)	1,104.00	No	-	
	COMCAR	16/06/2017	40.00	No	-	
	Domestic Airfare	16/06/2017	672.33	No	-	
	Self-drive hire car	16/06/2017	102.86	No	-	
	Domestic Airfare	17/06/2017	874.86	No	-	
	Cabcharge	17/06/2017	10.65	No	-	
	Cabcharge	17/06/2017	12.57	No	-	
	COMCAR	18/06/2017	78.60	No	-	
	Domestic Airfare	18/06/2017	1,038.91	YES	1,142.80	
	Domestic Airfare	18/06/2017	161.04	No	-	
	Travel Allowance	18/06/2017 - (five nights)	1,380.00	No	-	
	Self-drive hire car	23/06/2017	103.22	No	-	
	Domestic Airfare	24/06/2017	445.45	No	-	
	Parking	24/06/2017	6.36	No	-	
	16.	Domestic Airfare	7/07/2017	600.36	No	-
		Domestic Airfare	16/07/2017	1,249.22	No	-
		Cabcharge	16/07/2017	15.35	No	-
Cabcharge		17/07/2017	30.31	No	-	
Cabcharge		17/07/2017	42.88	No	-	
Domestic Airfare		19/07/2017	901.67	No	-	
COMCAR		19/07/2017	122.00	No	-	
COMCAR		19/07/2017	86.10	No	-	
Domestic Airfare		19/07/2017	901.67	YES	991.84	
Cabcharge		19/07/2017	16.41	YES	18.05	
Domestic Airfare		20/07/2017	1,613.39	No	-	
Parking		20/07/2017	13.64	No	-	
17.	Domestic Airfare	6/08/2017	390.00	No	-	
	Self-drive hire car	6/08/2017	577.85	No	-	
	Travel Allowance Clause 3.12 RTD 2016/08	6/08/2017 - (one night)	400.00	No	-	
	Travel Allowance	7/08/2017 - (four nights)	1,104.00	No	-	
	Cabcharge	8/08/2017	24.46	No	-	
	Domestic Airfare	11/08/2017	118.90	No	-	
	Cabcharge	12/08/2017	25.09	YES	27.60	
	Cabcharge	13/08/2017	26.95	YES	29.65	
	COMCAR	14/08/2017	81.70	No	-	

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Itinerary	Travel type	Date	Cost (GST exc.) \$	Contravened PE Act?	Cost Recovered (GST inc.) \$
	COMCAR	14/08/2017	134.20	No	-
	Domestic Airfare	14/08/2017	124.02	No	-
	Travel Allowance	14/08/2017 - (four nights)	1,104.00	No	-
	Cabcharge	20/08/2017	109.09	YES	120.00
	Cabcharge	21/08/2017	41.00	YES	45.10
	Domestic Airfare	21/08/2017	1,249.22	No	-
18.	Domestic Airfare	3/09/2017	361.12	No	-
	COMCAR	3/09/2017	115.80	No	-
	Travel Allowance	3/09/2017 - (five nights)	1,425.00	No	-
	Cabcharge	8/09/2017	76.68	No	-
	COMCAR	9/09/2017	119.00	No	-
	COMCAR	9/09/2017	119.00	No	-
	Cabcharge	10/09/2017	68.05	No	-
	Domestic Airfare	10/09/2017	361.12	No	-
	COMCAR	10/09/2017	115.80	No	-
	Travel Allowance	10/09/2017 - (five nights)	1,425.00	No	-
	Domestic Airfare	15/09/2017	361.12	No	-
	Domestic Airfare	15/09/2017	1,615.44	No	-
	Parking	15/09/2017	13.64	No	-
19.	Domestic Airfare	11/10/2017	1,541.52	No	-
	Travel Allowance	11/10/2017 - (one night)	271.00	No	-
	Domestic Airfare	12/10/2017	378.72	No	-
	Domestic Airfare	12/10/2017	418.16	No	-
	Travel Allowance	12/10/2017 - (one night)	271.00	No	-
	Domestic Airfare	13/10/2017	2,311.52	No	-
	Domestic Airfare	15/10/2017	361.12	No	-
	COMCAR	15/10/2017	115.80	No	-
	Travel Allowance	15/10/2017 - (six nights)	1,710.00	No	-
	Self-drive hire car	20/10/2017	192.64	No	-
	Travel Allowance	21/10/2017 (six nights)	1,710.00	No	-
	Cabcharge	22/10/2017	25.61	No	-
	Cabcharge	27/10/2017	68.23	YES	75.05
	Cabcharge	29/10/2017	53.55	YES	58.91
	Domestic Airfare	29/10/2017	553.54	No	-
	Self-drive hire car	29/10/2017	138.50	No	-
	Travel Allowance	29/10/2017 - (one night)	289.00	No	-
	Domestic Airfare	30/10/2017	355.45	No	-
	Self-drive hire car	30/10/2017	132.04	No	-
	Travel Allowance	30/10/2017 - (two nights)	578.00	No	-
	Domestic Airfare	1/11/2017	40.00	No	-
	Domestic Airfare	1/11/2017	458.86	No	-
	COMCAR	1/11/2017	58.00	No	-
Travel Allowance	1/11/2017 - (one night)	366.00	No	-	
COMCAR	2/11/2017	58.00	No	-	
Domestic Airfare	2/11/2017	1,040.96	No	-	

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Itinerary	Travel type	Date	Cost (GST exc.) \$	Contravened PE Act?	Cost Recovered (GST inc.) \$
	Parking	5/11/2017	6.36	No	-
20.	Domestic Airfare	22/11/2017	604.49	No	-
	Travel Allowance	22/11/2017 - (one night)	271.00	No	-
	Domestic Airfare	26/11/2017	361.12	No	-
	COMCAR	26/11/2017	115.80	No	-
	Travel Allowance	26/11/2017 - (five nights)	1,425.00	No	-
	COMCAR	29/11/2017	58.00	No	-
	Domestic Airfare	1/12/2017	361.12	No	-
	Self-drive hire car	1/12/2017	89.02	No	-
	Travel Allowance	1/12/2017 - (one night)	405.00	No	-
	Domestic Airfare	3/12/2017	124.02	No	-
	COMCAR	3/12/2017	115.80	No	-
	Travel Allowance	3/12/2017 - (five nights)	1,425.00	No	-
	Domestic Airfare	8/12/2017	361.12	No	-
	Self-drive hire car	8/12/2017	190.65	No	-
	Domestic Airfare	9/12/2017	290.91	No	-
	Domestic Airfare	10/12/2017	1,615.44	No	-
		Parking	10/12/2017	6.36	No

Cost recovered (GST exclusive)	9,002.20
10% GST	860.24
Cost recovered (GST inclusive)	9,862.44
Cabcharge service fee (GST free ²)	50.70
Total cost recovered – Pre 1 January 2018 travel	9,913.14

² A 5.5% service fee is charged on all Cabcharge transactions. This service fee does not attract GST.

Appendix B – Audited Itineraries – Post 1 January 2018

The audit examined 30 itineraries comprising 117 expense items to determine their compliance with the PBR Act.

Itinerary	Travel type	Date	Cost (GST exc.) \$	Contravened PE Act?	Cost Recovered (GST inc.) \$
21.	Domestic Airfare	3/02/2018	1,647.73	No	-
	Domestic Airfare	4/02/2018	365.02	No	-
	COMCAR	4/02/2018	115.80	No	-
	Travel Allowance	4/02/2018 - (12 nights)	3,420.00	No	-
22.	Domestic Airfare	16/02/2018	365.02	No	-
	Travel Allowance	16/02/2018 - (one night)	405.00	No	-
	Domestic Airfare	19/02/2018	1,383.24	No	-
	Domestic Airfare	19/02/2018			
23.	Domestic Airfare	24/02/2018	1,647.73	No	-
	Domestic Airfare	25/02/2018	365.02	No	-
	COMCAR	25/02/2018	115.80	No	-
	Travel Allowance	25/02/2018 - (five nights)	1,425.00	No	-
	COMCAR	26/02/2018	58.00	No	-
	Domestic Airfare	2/03/2018	124.02	No	-
	Domestic Airfare	2/03/2018	1,647.73	No	-
	24.	Domestic Airfare	15/03/2018	2,334.96	YES
Domestic Airfare		18/03/2018	365.02	No	-
COMCAR		18/03/2018	115.80	No	-
COMCAR		18/03/2018	114.00	No	-
Travel Allowance		18/03/2018 - (five nights)	1,425.00	No	-
25.	Travel Allowance	25/03/2018 - (four nights)	1,140.00	No	-
	Domestic Airfare	29/03/2018	1,553.24	No	-
	Domestic Airfare	31/03/2018			
26.	Domestic Airfare	11/04/2018	1,647.73	No	-
	Travel Allowance	11/04/2018 - (one night)	135.00	No	-
	Domestic Airfare	17/04/2018	925.11	No	-
	COMCAR	17/04/2018	103.30	No	-
	COMCAR	17/04/2018	205.20	No	-
	Travel Allowance	17/04/2018 - (one night)	386.00	No	-
	COMCAR	18/04/2018	89.90	No	-
	Domestic Airfare	18/04/2018	1,635.08	No	-
27.	Domestic Airfare	2/05/2018	285.45	YES	314.00
	Domestic Airfare	7/05/2018	368.56	No	-
	Travel Allowance	7/05/2018 - (four nights)	1,140.00	No	-
	Domestic Airfare	11/05/2018	1,552.85	No	-
	Domestic Airfare	11/05/2018			
28.	Domestic Airfare	18/05/2018	1,647.73	No	-
	Domestic Airfare	20/05/2018	369.30	No	-
	Travel Allowance	20/05/2018 - (12 nights)	3,420.00	No	-
29.	Domestic Airfare	23/05/2018	369.30	No	-

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Itinerary	Travel type	Date	Cost (GST exc.) \$	Contravened PE Act?	Cost Recovered (GST inc.) \$
	COMCAR	23/05/2018	68.40	No	-
	COMCAR	23/05/2018	104.50	No	-
	Domestic Airfare	23/05/2018	369.30	No	-
30.	Domestic Airfare	1/06/2018	369.30	No	-
	Domestic Airfare	4/06/2018	1,647.73	No	-
31.	Domestic Airfare	14/06/2018	1,680.46	No	-
	Domestic Airfare	17/06/2018	376.51	No	-
32.	Domestic Airfare	13/07/2018	1,680.46	No	-
	Cabcharge	13/07/2018	43.16	No	-
	Cabcharge	13/07/2018	13.04	No	-
	Cabcharge	14/07/2018	24.85	No	-
	Domestic Airfare	14/07/2018	1,680.46	No	-
33.	Domestic Airfare	23/07/2018	1,680.46	No	-
	Self-drive hire car	23/07/2018	225.32	No	-
	Travel Allowance	23/07/2018 - (one night)	405.00	No	-
	Domestic Airfare	24/07/2018	408.60	No	-
	Travel Allowance	24/07/2018 - (one night)	405.00	No	-
	Domestic Airfare	25/07/2018	1,680.46	No	-
	Parking	25/07/2018	16.36	No	-
34.	Cabcharge	7/08/2018	45.56	No	-
	Cabcharge	8/08/2018	28.87	No	-
	COMCAR	8/08/2018	71.53	No	-
	Domestic Airfare	8/08/2018	771.29	No	-
35.	Domestic Airfare	10/08/2018	1,115.56	YES	1,227.12
	Domestic Airfare	12/08/2018	384.44	No	-
36.	Domestic Airfare	17/08/2018	982.79	No	-
37.	Domestic Airfare	26/08/2018	1,681.54	No	-
	Self-drive hire car	26/08/2018	355.01	No	-
	Travel Allowance	26/08/2018 - (three nights)	1,236.00	No	-
	Domestic Airfare	30/08/2018	1,324.47	No	-
38.	COMCAR	6/09/2018	64.40	No	-
	COMCAR	6/09/2018	64.40	No	-
	Domestic Airfare	6/09/2018	767.14	No	-
	COMCAR	6/09/2018	60.80	No	-
	Travel Allowance	6/09/2018 - (one night)	288.00	No	-
	COMCAR	7/09/2018	59.00	No	-
	COMCAR	7/09/2018	59.00	No	-
39.	Domestic Airfare	21/09/2018	384.44	No	-
	Domestic Airfare	24/09/2018	1,681.54	No	-
40.	Domestic Airfare	4/10/2018	982.79	No	-
	Cabcharge	4/10/2018	13.34	No	-
	Travel Allowance	4/10/2018 - (one night)	412.00	No	-
	Domestic Airfare	14/10/2018	384.44	No	-
41.	Domestic Airfare	26/10/2018	384.44	No	-
	Domestic Airfare	28/10/2018	1,681.54	No	-
	Parking	28/10/2018	31.82	No	-
42.	Travel Provider	9/11/2018	1,681.54	No	-

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Itinerary	Travel type	Date	Cost (GST exc.) \$	Contravened PE Act?	Cost Recovered (GST inc.) \$
	Travel Provider	11/11/2018	124.02	No	-
43.	Domestic Airfare	21/11/2018	1,681.54	No	-
	Travel Allowance	21/11/2018 -(three nights)	1,236.00	No	-
	Hire Car	21/11/2018	274.21	No	-
	Domestic Airfare	25/11/2018	730.90	No	-
44.	Domestic Airfare	7/12/2018	393.31	No	-
	Domestic Airfare	11/12/2018	416.36	No	-
	Domestic Airfare	11/12/2018			
45.	Domestic Airfare	13/01/2019	1,681.54	YES	1,849.69
46.	Domestic Airfare	24/01/2019	1,681.54	No	-
	Cabcharge	24/01/2019	47.53	No	-
	Travel Allowance	24/01/2019 - (two nights)	824.00	No	-
	Cabcharge	25/01/2019	13.81	No	-
	Cabcharge	25/01/2019	14.39	No	-
	COMCAR	25/01/2019	154.40	No	-
	COMCAR	26/01/2019	116.00	No	-
	COMCAR	26/01/2019	118.70	No	-
	Cabcharge	26/01/2019	16.02	No	-
	Cabcharge	29/01/2019	40.09	No	-
	Domestic Airfare	29/01/2019	1,681.54	No	-
47.	Domestic Airfare	8/02/2019	1,324.47	No	-
	Domestic Airfare	11/02/2019	393.31	No	-
	Travel Allowance	11/02/2019-(seven nights)	2,016.00	No	-
48.	Domestic Airfare	30/03/2019	1,682.09	No	-
	Domestic Airfare	2/04/2019	393.31	No	-
49 ³ .	Domestic Airfare	5/04/2019	124.02	Yes	-
	Domestic Airfare	8/04/2019	393.31	Yes	-
50.	Domestic Airfare	11/04/2019	1,682.09	No	-
	Domestic Airfare	12/04/2019			
	Parking	12/04/2019	31.82	No	-

Cost recovered (GST exclusive)	5,417.51
10% GST	541.75
Cost recovered (GST inclusive)	5,959.26
25% loading to be applied (subsection 38(4) PBR Act)	1,489.82
Total cost recovered – Post 1 January 2018 travel	7,449.08
Cost recovered – Post 1 January 2018 travel	7,449.08
Cost recovered – Pre 1 January 2018 travel	9,913.14
TOTAL COST RECOVERED – PRE & POST 1 January 2018	17,362.22

³ Cost, GST and loading were voluntarily repaid during the course of the audit.