



Australian Government  
Independent Parliamentary  
Expenses Authority

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## ASSURANCE REVIEW MEMORANDUM – 2021/021

Addendum to Desirable Destinations Assurance Review – Queensland from 1 April to 31 July 2021

Date: 16 December 2022  
To: Nicole Pearson  
Branch Manager  
Transparency, Assurance & Legal

### RECOMMENDATION

It is recommended that you:

- i. Note the contents of this assurance review
- ii. Accept the matter as closed with no further action required.

NOTED ACCEPTED AS CLOSED

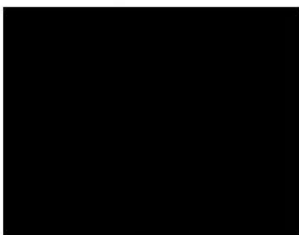
/

PLEASE DISCUSS



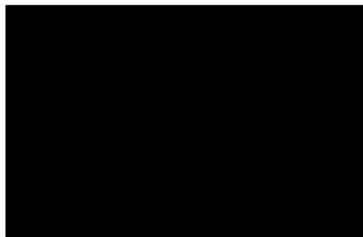
Date: 21 December 2022  
Nicole Pearson  
Branch Manager  
Transparency, Assurance & Legal Branch

Prepared by:



Assurance Officer, Audit & Assurance  
Transparency, Assurance & Legal

Reviewed by:



Assistant Director, Audit & Assurance  
Transparency, Assurance & Legal

## SCOPE/PURPOSE

1. The scope of the original assurance review was travel by parliamentarians to Queensland, during the period 1 April to 31 July 2021 ('the period in scope'). The assurance review aimed to assess whether the use of parliamentary business resources by Parliamentarians to travel to Queensland during the period in scope, was in accordance with the relevant legislative framework. This assurance review was finalised on 16 June 2022.
2. This addendum addresses additional correspondence received from Dr Sam McMahon following closure of the previous matter.

## BACKGROUND

3. IPEA sent four letters to Dr McMahon over an extended period of time (13 October 2021, 5 November 2021, 23 December 2021 and 23 March 2022), requesting information in relation to the dominant purpose of her travel and her parliamentary business in Queensland during the relevant period. IPEA did not receive a response to any of these letters.
4. Dr McMahon did not fulfil the requirements of section 98 of the Regulations, as she did not provide the requested compliance information. As such, the Commonwealth is not liable for the public resources accessed.
5. On 9 May 2022, IPEA wrote to Dr McMahon to finalise the matter (**Attachment 1**). IPEA's letter stated that as a consequence of her failure to respond to all previous communication, invoices had been raised for recovery of the business resources accessed. In accordance with section 38 of the PBR Act, a 25 per cent penalty loading was applied. The invoices were due for payment by close of business on Friday 13 May 2022.
6. As at 16 June 2022, the invoices had not been paid and the assurance review was finalised.

## LEGISLATIVE FRAMEWORK

7. The relevant legislative framework is:
  - *Parliamentary Business Resources Act 2017* ('PBR Act')
  - *Parliamentary Business Resources Regulations 2017* (the Regulations)
  - *Parliamentary Business Resources (Parliamentary Business) Determination 2017* (the Determination).

## Obligations

8. The principles-based legislative framework imposes a number of obligations on parliamentarians in relation to their use of public resources. In summary, parliamentarians are personally responsible and accountable for their use of public resources. They must be prepared to publicly justify their use of public resources for conducting their parliamentary business, and must act ethically and in good faith in using, and accounting for the use of, those resources. Specifically, a parliamentarian must not claim public resources unless they are claimed for the dominant purpose of conducting their parliamentary business.
9. Under section 98 (2) of the Regulations, a member must give any claim forms or other compliance information required by the Administrator to:
  - (a) the Administrator; or
  - (b) a person nominated by the Administrator



10. Under section 98 (8)(a) of the Regulations, the Commonwealth is not liable to provide public resources prescribed by this instrument in relation to which a member has failed to provide compliance information as required by this section.

#### Definitions

11. 'Parliamentary business' has the meaning given by section 6 of the PBR Act. Activities that fall within the four duty streams of parliamentary business are set out in the Parliamentary Business Determination as 'parliamentary duties', 'electorate duties', 'party political duties', and 'official duties'.

#### ANALYSIS

12. Following finalisation of the original assurance review, IPEA received a letter from Dr McMahon on 13 July 2022 (**Attachment 2**).
13. In her letter, Dr McMahon advised that her travel to Queensland during June and July 2021 was in relation to her work as part of the National Capital and External Territories (NCET) committee. She advised that she had arrived in Brisbane in transit to Norfolk Island, but was unable to complete the journey due to an outbreak of COVID in Queensland. Dr McMahon claimed she was forced to travel around Queensland until cleared to return to the Northern Territory, and that "I was told at the time by IPEA that all travel and allowances would be covered".
14. Dr McMahon also advised that the Cabcharge transactions were all legitimate, and also queried an historic invoice for a penalty loading applied to a trip to Townsville in 2020, for which she had previously voluntarily repaid the associated travel expenses.
15. On 20 July 2022, IPEA wrote to Dr McMahon (**Attachment 3**).
16. The letter requested a copy of the advice provided to her by IPEA in relation to the relevant travel. IPEA also requested that Dr McMahon certify her Cabcharge transactions using the provided forms. Finally, IPEA advised that the invoice for the penalty associated with the Townsville travel was applied under section 38(1) of the Act, and that the invoice stands despite voluntary repayment of the travel expenses.
17. On 9 August 2022, Dr McMahon wrote to IPEA again (**Attachment 4**).
18. In her letter, Dr McMahon reiterated that she was "forced to travel through various regions of QLD until I was cleared to return to the NT". According to Dr McMahon, she was "told by IPEA that all travel and allowances would be covered". She referenced generic emails circulated by IPEA, and advised that this information was "confirmed to me in a phone call". She advised that she no longer has copies of the emails.
19. Dr McMahon attached certified Cabcharge forms for post-payment checks conducted in 2021 and 2022. She also advised that she was not expecting a penalty for her 2020 travel to Townsville following voluntary repayment of the expenses, but would pay this invoice if she was mistaken.
20. Following an extensive search of IPEA's internal records, IPEA wrote to Dr McMahon on 19 September 2022 (**Attachment 5**).

21. In that letter, IPEA outlined the information it was able to obtain from the Queensland Health and Northern Territory Health websites pertaining to travel restrictions during the relevant period. IPEA queried why Dr McMahon was not able to return to the Northern Territory, requesting evidence to support her claims, and also asked for an explanation as to why she was forced to travel through various regions of Queensland.
22. IPEA also located a letter circulated by the CEO on 22 February 2021 and again on 22 September 2022. In relation to periods between Parliamentary sittings, the letter stated:  
*“Parliamentarians may also choose to claim travel allowance for periods between sittings where they are unable to return home due to mandatory quarantine requirements and continue to undertake activities consistent with the dominant purpose of parliamentary business. IPEA does not consider personal travel outside of Canberra between sitting periods to be parliamentary business.*  
*As always, parliamentarians are personally responsible and accountable for their travel and must be prepared to publicly justify their expenditure. Parliamentarians must claim expenses in accordance with the Parliamentary Business Resources Act 2017 (PBR Act) and related legislation.”*
23. IPEA requested that Dr McMahon outline what her Parliamentary business was in each of the locations she travelled to, and claimed travel allowance for, during the relevant period.
24. IPEA also advised Dr McMahon that following a search of phone and email records, no record could be found in relation to advice sought for the relevant travel. IPEA requested that if Dr McMahon had sought advice, that she provide details of this.
25. IPEA also advised that as the Cabcharge certification form had been received, the Cabcharge transactions would be removed from the invoice.
26. IPEA requested a response from Dr McMahon by no later than 26 September 2022.
27. On 5 October, IPEA advised Dr McMahon that her revised debt amount remained outstanding as no response had been received (**Attachment 6**).
28. On 6 December, Dr McMahon wrote to IPEA (**Attachment 7**).
29. In her letter, she said that she “strenuously maintains” that she was conducting Parliamentary business, but provided no additional information about what that business was.
30. She again advised that a staffer travelled with her and “his claim was accepted without question”.
31. Item 4 of the Determination provides that *“Subject to available funds in the Electorate Support Budget (where applicable), electorate employees may travel as directed anywhere within Australia on official business. All travel costs under this determination and associated travelling allowance and motor vehicle allowance under the Commonwealth Members of Parliament Staff Enterprise Agreement 2016-2019 or successor agreements (Enterprise Agreement) are debited against the Electorate Support Budget (where applicable).*
32. As Dr McMahon’s staff member was travelling as directed by their employing Senator, IPEA accepts that the staff member’s travel was undertaken in line with the requirements of the Framework. IPEA also notes that the staff member left Queensland on 6 July 2021, and went into mandatory quarantine in Darwin.



**CONCLUSION**

33. As Dr McMahon has not provided the requested information, the debt previously raised for the relevant travel expenses remains outstanding.
34. The final amount owing for Dr McMahon is **\$3,720.94**.

[REDACTED]

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**From:** Assurance  
**Sent:** Monday, 9 May 2022 4:10 PM  
**To:** [REDACTED]  
**Cc:** Pearson, Nicole  
**Subject:** IPEA - Outstanding Assurance Matters - Senator McMahon  
[SEC=OFFICIAL:Sensitive]  
**Attachments:** Assurance Review - Senator McMahon.pdf

SEC=OFFICIAL:Sensitive

Dear Senator

Please find **attached** correspondence from the Independent Parliamentary Expenses Authority in relation to outstanding assurance matters (please note payment of the attached invoices is due by **13 May 2022**).

Should you wish to discuss these matters, please do not hesitate to contact me at [assurance@ipea.gov.au](mailto:assurance@ipea.gov.au).

Kind regards

---

Nicole Pearson  
Branch Manager, Transparency, Assurance and Legal  
Independent Parliamentary Expenses Authority  
One Canberra Avenue, FORREST ACT 2603

[REDACTED]

W: [www.ipea.gov.au](http://www.ipea.gov.au) & [www.ipea.gov.au/ed](http://www.ipea.gov.au/ed)

SEC=OFFICIAL:Sensitive





Australian Government  
Independent Parliamentary  
Expenses Authority

6 May 2022

Senator Sam McMahon  
Senator for Northern Territory

Email: [REDACTED]

Dear Senator

**Outstanding Assurance Matters**

On 23 March 2022 I wrote to you in relation to a number of outstanding assurance matters. To date, IPEA is still yet to receive a response from you regarding the following matters.

**1. Outstanding Assurance Review of ravel and travel-related expenses - Travel to Queensland**

In my letter of 23 March 2022 I requested a response to the questions originally sent to you in IPEA's letter of 13 October 2021 in relation to the Assurance Review of your travel to Queensland during the period 27 June 2021 to 15 July 2021 (the period). At **Attachment A** are details of your Commonwealth-funded travel within the period.

In my letter of 23 December 2021, I advised that if a written response to this Assurance Review was not provided by 14 January 2022 invoices would be raised for the related travel expenses.

As of 6 May 2022, no response has been received to the 3 letters I sent on 13 October 2021, 23 December 2021 and 23 March 2022 and invoices have been raised.

The invoice at **Attachment B** includes the flight expenses for this travel and the invoices for your travel allowance are at **Attachments C, D, E and F**.

Under section 26 of the Parliamentary Business Resources Act 2017 (the Act) a member must not claim expenses, an allowance or any other public resources, unless the expenses are incurred, or the allowance or resources are claimed, for the dominant purpose of conducting the member's parliamentary business. As you have not provided a response to this Assurance Review with the details of your dominant purpose of your travel and nature of your parliamentary business, a penalty is applied under the provisions of section 38(1) of the Act. The invoice at **Attachment B** includes this 25% penalty.

**2. Information Request One and Two - Post Payment Checks – Cabcharge transactions**

The invoice at **Attachment B** includes these transactions.

**OFFICIAL: Sensitive**

**3. Outstanding invoice – Assurance Review (travel-related Expenses and Home Base)**

An invoice for return travel between Darwin and Townsville on 29 October and 1 November 2020 is at **Attachment G**. You have previously been sent reminders in relation to the payment of this invoice on 18 November 2021, 8 December 2021 and 23 March 2022.

Payment of all **attached** invoices, a total amount of \$6093.40, is due by close of business

**Friday 13 May 2022**. Should you wish to discuss this matter, please contact me on [REDACTED]

Yours sincerely

[REDACTED]

**Nicole Pearson**

Branch Manger

Transparency, Assurance & Legal



**Attachment A**  
 Senator Sam McMahon  
 Assurance Review

Travel: 27 June to 15 July 2021

Work Expense	Departure Date	Departure Time	Departure Location	Arrival Date	Arrival Time	Arrival Location	Amount (GST Exclusive)
Travel Provider – Flights	27/06/2021	1:10 PM	Darwin	27/06/2021	5:20 PM	Brisbane	\$488.95
Travel Provider – Flights	15/07/2021	2:45 PM	Cairns	15/07/2021	4:50 PM	Darwin	\$151.59
Parliamentarians Travel Allowance – Parliamentary Duties Three nights – Commercial Rate				03/07/2021		Gold Coast	\$1,119.00
Parliamentarians Travel Allowance – Parliamentary Duties Five nights – Non-Commercial Rate				06/07/2021		Townsville	\$515.00
Parliamentarians Travel Allowance – Parliamentary Duties Two nights – Commercial Rate				27/06/2021		Brisbane	\$842.00
Parliamentarians Travel Allowance – Parliamentary Duties Four nights – Commercial Rate				29/06/2021		Bundaberg	\$1,176.00



# Tax Invoice

ABN: 264 247 815 30

To: Senator S J M MCMAHON

Invoice Reference: 1440263

Invoice Date: 08 Mar 2022

From: Independent Parliamentary Expenses Authority  
One Canberra Avenue  
FORREST ACT 2603

Contact Officer: Travel Advice and Support  
Contact Phone: (02) 6215 3000

## Recovery Cabcharge & Airfare 29 Aug 20 & 15 Jul 21

Description	Qty	Net Amount	GST Amount	Gross Amount
Recovery of Cabcharge (Service fee) 29 Aug 20	1	\$1.09	\$0.00	\$1.09
Recovery of Cabcharge 29 Aug 20	1	\$19.73	\$1.97	\$21.70
Recovery of Cabcharge 23 Oct 20	1	\$27.27	\$2.73	\$30.00
Recovery of Cabcharge (Service fee) 23 Oct 20	1	\$1.50	\$0.00	\$1.50
Recovery of Cabcharge 24 Oct 20	1	\$7.27	\$0.73	\$8.00
Recovery of Cabcharge (Service fee) 24 Oct 20	1	\$0.40	\$0.00	\$0.40
Recovery of Cabcharge 14 Nov 20	1	\$16.36	\$1.64	\$18.00
Recovery of Cabcharge (Service fee) 14 Nov 20	1	\$0.90	\$0.00	\$0.90
Recovery of Cabcharge 28 Feb 21	1	\$13.45	\$1.35	\$14.80
Recovery of Cabcharge (Service fee) 28 Feb 21	1	\$0.74	\$0.00	\$0.74
Recovery of Cabcharge 13 Mar 21	1	\$15.91	\$1.59	\$17.50
Recovery of Cabcharge (Service fee) 13 Mar 21	1	\$0.88	\$0.00	\$0.88
Recovery of Cabcharge 13 Mar 21	1	\$36.36	\$3.64	\$40.00
Recovery of Cabcharge (Service fee) 13 Mar 21	1	\$2.00	\$0.00	\$2.00
Recovery of Cabcharge 19 Mar 21	1	\$65.05	\$6.51	\$71.56

Continues on next page .....

Page 1 of 2



Recovery of Cabcharge (Service Fee) 19 Mar 21	1	\$3.58	\$0.00	Attachment B \$3.58
Recovery of Cabcharge 19 Mar 21	1	\$35.18	\$3.52	\$38.70
Recovery of Cabcharge (Service Fee) 19 Mar 21	1	\$1.94	\$0.00	\$1.94
Recovery of Cabcharge 20 Mar 21	1	\$9.82	\$0.98	\$10.80
Recovery of Cabcharge (Service Fee) 20 Mar 21	1	\$0.54	\$0.00	\$0.54
Recovery of Cabcharge 21 Mar 21	1	\$13.41	\$1.34	\$14.75
Recovery of Cabcharge (Service Fee) 21 Mar 21	1	\$0.74	\$0.00	\$0.74
Recovery of Airfare 27 Jun 21	1	\$488.95	\$48.90	\$537.85
Recovery of Airfare 15 Jul 21	1	\$151.59	\$15.16	\$166.75
25 percent penalty loading between 29 Aug 20 and 15 Jul 21	1	\$1,164.18	\$0.00	\$1,164.18
			<b>GST Total</b>	\$90.06
			<b>Gross Total</b>	<b>\$2,168.90</b>

Please pay within 30 days of the invoice date



### 1. Payment by Credit Card

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa  
 MasterCard

Card No

Expiry Date   /   CVV

Cardholder

Amount \$

Signature

### 2. Payment by Direct Debit

IPEA Admin Receipts Account.



Reference:  
Invoice Ref: OF1440263

### 3. Mailing your payment

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

**Independent Parliamentary Expenses Authority**  
**One Canberra Avenue**  
**FORREST ACT 2603**

Invoice Date: 08 Mar 2022  
Tax Invoice No: OF1440263  
SAP Supplier ID:



# Tax Invoice

ABN: 264 247 815 30

To: Senator Samantha Jane MCMAHON

Invoice Reference: 9608559

Invoice Date: 08 Mar 2022

From: Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

Contact Officer: Travel Advice and Support  
 Contact Phone: (02) 6215 3000

#230542 Travel - TA - Parliamentary Duties (ATTA12)

Description	Qty	Net Amount	GST Amount	Gross Amount
#230542 Travel - TA - Parliamentary Duties (ATTA12)	-3	\$1,119.00	\$0.00	\$1,119.00
			<b>GST Total</b>	\$0.00
			<b>Gross Total</b>	<b>\$1,119.00</b>

Please pay within 30 days of the invoice date



**1. Payment by Credit Card**

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa
- MasterCard

Card No

Expiry Date   /   CVV

Cardholder

Amount \$

Signature

**2. Payment by Direct Debit**

IPEA Admin Receipts Account.



Reference:  
 Invoice Ref: TA230542(2)

**3. Mailing your payment**

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

**Independent Parliamentary Expenses Authority**  
 One Canberra Avenue  
 FORREST ACT 2603

Invoice Date: 08 Mar 2022  
 Tax Invoice No: TA230542(2)  
 SAP Supplier ID:



# Tax Invoice

ABN: 264 247 815 30

To: Senator Samantha Jane MCMAHON



Invoice Reference: 9608560

Invoice Date: 08 Mar 2022

From: Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

Contact Officer: Travel Advice and Support  
 Contact Phone: (02) 6215 3000

**#230543 Travel - TA - Parliamentary Duties (ATTA12)**

Description	Qty	Net Amount	GST Amount	Gross Amount
#230543 Travel - TA - Parliamentary Duties (ATTA12)	-5	\$515.00	\$0.00	\$515.00
			<b>GST Total</b>	\$0.00
			<b>Gross Total</b>	\$515.00

Please pay within 30 days of the invoice date



**1. Payment by Credit Card**

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa
- MasterCard

Card No

Expiry Date   /   CVV

Cardholder

Amount \$

Signature

**2. Payment by Direct Debit**

IPEA Admin Receipts Account.



Reference:  
 Invoice Ref: TA230543(2)

**3. Mailing your payment**

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

**Independent Parliamentary Expenses Authority**  
 One Canberra Avenue  
 FORREST ACT 2603

Invoice Date: 08 Mar 2022  
 Tax Invoice No: TA230543(2)  
 SAP Supplier ID:





# Tax Invoice

ABN: 264 247 815 30

To: Senator Samantha Jane MCMAHON

Invoice Reference: 9608510

Invoice Date: 08 Mar 2022

From: Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

Contact Officer: Travel Advice and Support  
 Contact Phone: (02) 6215 3000

#230540 Travel - TA - Parliamentary Duties (ATTA12)

Description	Qty	Net Amount	GST Amount	Gross Amount
#230540 Travel - TA - Parliamentary Duties (ATTA12)	-2	\$842.00	\$0.00	\$842.00
			<b>GST Total</b>	\$0.00
			<b>Gross Total</b>	<b>\$842.00</b>

Please pay within 30 days of the invoice date



**1. Payment by Credit Card**

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa
- MasterCard

Card No

Expiry Date   /   CVV

Cardholder

Amount \$

Signature

**2. Payment by Direct Debit**

IPEA Admin Receipts Account.



Reference:  
 Invoice Ref: TA230540(2)

**3. Mailing your payment**

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

**Independent Parliamentary Expenses Authority**  
 One Canberra Avenue  
 FORREST ACT 2603

Invoice Date: 08 Mar 2022  
 Tax Invoice No: TA230540(2)  
 SAP Supplier ID:



**Australian Government**  
**Independent Parliamentary**  
**Expenses Authority**

# Tax Invoice

ABN: 264 247 815 30

To: Senator Samantha Jane MCMAI ION

Invoice Reference: 9608556

Invoice Date: 08 Mar 2022

From: Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

Contact Officer: Travel Advice and Support  
 Contact Phone: (02) 6215 3000

## #230541 Travel - TA - Parliamentary Duties (ATTA12)

Description	Qty	Net Amount	GST Amount	Gross Amount
#230541 Travel - TA - Parliamentary Duties (ATTA12)	-4	\$1,176.00	\$0.00	\$1,176.00
			<b>GST Total</b>	\$0.00
			<b>Gross Total</b>	\$1,176.00

Please pay within 30 days of the invoice date



### 1. Payment by Credit Card

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa  
 MasterCard

Card No

Expiry Date   /   CVV

Cardholder

Amount \$

Signature

### 2. Payment by Direct Debit

IPEA Admin Receipts Account.

Reference:  
 Invoice Ref: TA230541(2)

### 3. Mailing your payment

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

**Independent Parliamentary Expenses Authority**  
 One Canberra Avenue  
 FORREST ACT 2603

Invoice Date: 08 Mar 2022

Tax Invoice No: TA230541(2)

SAP Supplier ID:



# Tax Invoice

ABN: 264 247 815 30

To: Senator S J M MCMAHON



Invoice Reference: 1424589

Invoice Date: 06 Sep 2021

From: Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

Contact Officer: Travel Advice and Support  
 Contact Phone: (02) 6215 3000

25 percent penalty loading from 29 Oct to 1 Nov 20

Description	Qty	Net Amount	GST Amount	Gross Amount
25 percent penalty loading between 29 Oct 20 and 1 Nov 20	1	\$272.50	\$0.00	\$272.50
			<b>GST Total</b>	\$0.00
			<b>Gross Total</b>	<b>\$272.50</b>

Please pay within 30 days of the invoice date



### 1. Payment by Credit Card

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa
- MasterCard

Card No

Expiry Date   /   CVV

Cardholder

Amount \$

Signature

### 2. Payment by Direct Debit

IPEA Admin Receipts Account.



Reference:  
 Invoice Ref: OF1424589

### 3. Mailing your payment

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

Invoice Date: 06 Sep 2021  
 Tax Invoice No: OF1424589  
 SAP Supplier ID:



**From:** [IPEA Enquiries](#)  
**To:** [Assurance](#)  
**Subject:** HPE CM: FW: Assurance [SEC=OFFICIAL]  
**Date:** Wednesday, 13 July 2022 3:22:21 PM  
**Attachments:** [REDACTED]

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SEC=OFFICIAL

Hi Team

This one is for you.

Thanks

[REDACTED]

SEC=OFFICIAL

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**From:** Sam McMahon [REDACTED]  
**Sent:** Wednesday, 13 July 2022 3:15 PM  
**To:** IPEA Enquiries <Enquiries@ipea.gov.au>  
**Subject:** Assurance

Please find attached



*Dr Sam McMahon BVSc FAICD FAVA*



[www.drsmcmahon.com](http://www.drsmcmahon.com)



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## Dr Sam McMahon BVSc FAICD FAVA

Wednesday, 13 July 2022

Nicole Pearson

Branch Manager

Transparency Assurance and Legal

IPEA

Ref your letter 6 May 2022

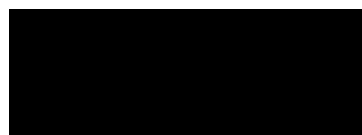
Dear Nicole,

Firstly let me apologise for the delay, all of this information has only just been passed on to me by my former office manager.

To address your outstanding matters:-

1. Travel to QLD during the period June/July was part of my NCET committee travel to Norfolk Island for hearings. After arriving in Brisbane in transit for the trip, COVID had broken out in QLD and the travel was cancelled. A travel ban was then in place for Brisbane and parts of QLD so I could not return to the NT and was forced to travel through various regions of QLD until I was cleared to return to the NT. I was told at the time by IPEA that all travel and allowances would be covered.
2. I do not know why various cabcharge charges have been recovered. As far as I can recall, these are all legitimate charges.
3. The flights from Darwin to Townsville in 2020 were notified by me to IPEA that I was not claiming these as a travel expense and repaid voluntarily at the time.

Thank you for your time and consideration.



Sam

**From:** Assurance  
**Sent:** Wednesday, 20 July 2022 4:27 PM  
**To:** [REDACTED]  
**Cc:** Assurance  
**Subject:** HPE CM: IPEA - Outstanding Assurance Matters - Dr McMahon [SEC=OFFICIAL]  
**Attachments:** IPEA to Dr Sam McMahon - 20 July 2022.pdf; Attachment B - Previous correspondence.PDF; Attachment C - Cabcharge Certification Form.PDF; Attachment D - Cabcharge transactions.PDF; Attachment E - Outstanding invoice.pdf

**Categories:** [REDACTED]

SEC=OFFICIAL

Dear Dr McMahon

Please find attached further correspondence from the Independent Parliamentary Expenses Authority in relation to outstanding assurance matters.

Should you wish to discuss this matter, please do not hesitate to contact me on [REDACTED] or [assurance@ipea.gov.au](mailto:assurance@ipea.gov.au).

Yours sincerely

Nicole Pearson  
 Branch Manager, Transparency, Assurance and Legal  
 Independent Parliamentary Expenses Authority  
 [REDACTED]

**From:** Sam McMahon [REDACTED]  
**Sent:** Wednesday, 13 July 2022 3:15 PM  
**To:** IPEA Enquiries <[Enquiries@ipea.gov.au](mailto:Enquiries@ipea.gov.au)>  
**Subject:** Assurance

Please find attached



*Dr Sam McMahon BVSc FAICD FAVA*

[www.dr sammcmahon.com](http://www.dr sammcmahon.com)



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SEC=OFFICIAL





Australian Government  
Independent Parliamentary  
Expenses Authority

20 July 2022

Former Senator Dr Sam McMahon

Email: [REDACTED]

Dear Dr McMahon

**Outstanding Assurance Matters**

Thank you for your response to my letter of 6 May 2022. IPEA has reviewed the response provided and requires additional information to assist in finalising the outstanding matters.

If the information and forms requested in this letter are not provided by **27 July 2022** the invoices will remain outstanding. We note this debt is part of an ongoing freedom of information request.

**1. Outstanding Assurance Review of ravel and travel-related expenses - Travel to Queensland**

I initially contacted you on 13 October 2021 in relation to the Assurance Review of your travel to Queensland during the period 27 June 2021 to 15 July 2021 (the period). At **Attachment A** are details of your Commonwealth-funded travel within the period.

I then sent you 3 subsequent letters requesting a response to the questions on 5 November 2021, 23 December 2021 and 23 March 2022. I have attached all previous correspondence in relation to this matter (**Attachment B**).

As of 6 May 2022, no response had been received to the previous letters and invoices were raised for the travel expenses.

In your response of 13 July 2022 you advised *"A travel ban was then in place for Brisbane and parts of QLD so I could not return to the NT and was forced to travel through various regions of QLD until I was cleared to return to the NT. I was told at the time by IPEA that all travel and allowances would be covered."*

Please provide a copy of the advice provided by IPEA in relation to this travel by **27 July 2022**.

**2. Information Request One and Two - Post Payment Checks – Cabcharge transactions**

You advised in your response of 16 July 2022 that the cabcharge transactions were *"legitimate charges"*. To finalise these matters please complete the cabcharge certification form (**Attachment C**) for your cabcharge transactions (**Attachment D**) and return the certification form to IPEA by **27 July 2022**.

**3. Outstanding invoice – Assurance Review (travel-related Expenses and Home Base)**

As I advised in my letter of 23 March 2022 in relation to IPEA's Assurance Review of your travel-related expenses and home base, as the dominant purpose of the return trip to Townsville was not parliamentary business, this is a contravention of section 26 of the Parliamentary Business Resources Act 2017 (the Act). A penalty is therefore applied under the provisions of section 38(1) of the Act.

On 7 September 2021 you were sent an invoice for \$272.50 for this penalty amount. On 18 November 2021, 8 December 2021, 23 March 2022 and 6 May 2022 IPEA advised you that the payment of this invoice was overdue and remains a debt owing to the Commonwealth. This invoice is at **Attachment E** for payment.

Should you wish to discuss this matter, please contact me on [REDACTED]

Yours Sincerely

[REDACTED]

---

**Nicole Pearson**  
Branch Manager, Transparency, Assurance and Legal  
Independent Parliamentary Expenses Authority  
One Canberra Avenue, FORREST ACT 2603  
[REDACTED]

**Attachment A**  
Former Senator Dr Sam McMahon  
Assurance Review

Travel: 27 June to 15 July 2021

Work Expense	Departure Date	Departure Time	Departure Location	Arrival Date	Arrival Time	Arrival Location	Amount (GST Exclusive)
Travel Provider – Flights	27/06/2021	1:10 PM	Darwin	27/06/2021	5:20 PM	Brisbane	\$488.95
Travel Provider – Flights	15/07/2021	2:45 PM	Cairns	15/07/2021	4:50 PM	Darwin	\$151.59
Parliamentarians Travel Allowance – Parliamentary Duties Three nights – Commercial Rate				03/07/2021		Gold Coast	\$1,119.00
Parliamentarians Travel Allowance – Parliamentary Duties Five nights – Non-Commercial Rate				06/07/2021		Townsville	\$515.00
Parliamentarians Travel Allowance – Parliamentary Duties Two nights – Commercial Rate				27/06/2021		Brisbane	\$842.00
Parliamentarians Travel Allowance – Parliamentary Duties Four nights – Commercial Rate				29/06/2021		Bundaberg	\$1,176.00



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**Australian Government**  
**Independent Parliamentary**  
**Expenses Authority**

---

13 October 2021

Senator Sam McMahon  
Senator for Northern Territory  
PO Box 40021  
Casuarina, NT, 0811

Email: [REDACTED]

Dear Senator

**Assurance Review of travel and travel-related expenses – Travel to Queensland**

The Independent Parliamentary Expenses Authority (IPEA) has responsibility under the *Independent Parliamentary Expenses Authority Act 2017* (IPEA Act) to review work expenses accessed by parliamentarians.

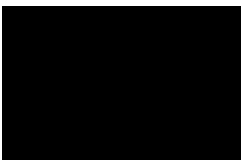
IPEA is undertaking an assurance review of Commonwealth-funded travel and travel-related expenses incurred by you in relation to travel to Queensland during the period 27 June 2021 to 15 July 2021.

At **Attachment A** are details of your Commonwealth-funded travel within the relevant period and I have set out questions for your response. Where asked about the nature of your parliamentary business, please provide copies of documentation to support your response, such as diary notes, invitations or media reporting.

Please provide a written response via email to [assurance@ipea.gov.au](mailto:assurance@ipea.gov.au) by close of business on **Wednesday 27 October 2021**, or advise us prior to the date if you need more time to respond.

Should you wish to discuss this matter, please contact me on 02 6215 3000.

Yours sincerely



Director Audit & Assurance

One Canberra Avenue, Forrest ACT 2603 • Telephone 02 6215 3000  
Internet [www.ipea.gov.au](http://www.ipea.gov.au)

**OFFICIAL: Sensitive**

**OFFICIAL: Sensitive**

**Attachment A**

Senator Sam McMahon  
Assurance Review

Travel: 27 June to 15 July 2021

Work Expense	Departure Date	Departure Time	Departure Location	Arrival Date	Arrival Time	Arrival Location	Amount (GST Exclusive)
Travel Provider - Flights	27/06/2021	1:10 PM	Darwin	27/06/2021	5:20 PM	Brisbane	\$488.95
Travel Provider - Flights	15/07/2021	2:45 PM	Cairns	15/07/2021	4:50 PM	Darwin	\$151.59

To assist IPEA in reviewing this matter, please provide answers and any relevant supporting material to the following questions:

1. What was the dominant purpose of your travel from Darwin to Brisbane on Sunday 27 June 2021?
2. What was the nature of your parliamentary business in Queensland during the period from 27 June to 15 July 2021?



**Australian Government**  
**Independent Parliamentary**  
**Expenses Authority**

---

5 November 2021

Senator Sam McMahon  
Senator for Northern Territory  
PO Box 40021  
Casuarina, NT, 0811

Email: [REDACTED]

Dear Senator

**Assurance Review of travel and travel-related expenses – Travel to Queensland**

The Independent Parliamentary Expenses Authority (IPEA) has responsibility under the *Independent Parliamentary Expenses Authority Act 2017* to review work expenses accessed by parliamentarians.

Your response to IPEA's Assurance Review of Commonwealth-funded travel expenses, incurred by you in relation to travel to Queensland during the period 27 June 2021 to 15 July 2021 is now overdue.

In my original letter of 13 October 2021, a response was requested from you by 27 October 2021. There was a provision in that letter for you to request an extension if you required more time to prepare a written response. An extension was not requested.

Please provide a written response via email to [assurance@ipea.gov.au](mailto:assurance@ipea.gov.au), by close of business on 12 November 2021.

If a response is not received, IPEA may consider other options for progressing this matter. Further information about IPEA's Statutory Audit Function is available on our website and at **Attachment A**.

Should you wish to discuss this matter, please contact me on [REDACTED]

Yours sincerely

[REDACTED]

---

Director Audit & Assurance  
Independent Parliamentary Expenses Authority  
One Canberra Avenue, FORREST ACT 2603





**Australian Government**  
**Independent Parliamentary  
 Expenses Authority**

## Protocol—Dealing with Allegations of Misuse of Parliamentary Work Expenses

The Independent Parliamentary Expenses Authority (IPEA) was established to provide greater accountability and transparency of the Parliamentary Work Expenses Framework (the Framework). IPEA provides assurance that parliamentarians' work resources and *Members of Parliament (Staff) Act 1984* (MOP(S) Act) employees' travel resources are spent in compliance with the Framework.

IPEA deals with possible misuse of work or travel resources at arm's length from Government. The *Independent Parliamentary Expenses Authority Act 2017* (IPEA Act) provides legislative powers for the auditing and reporting of parliamentarians' work and travel resources and MOP(S) Act travel resources.

When IPEA becomes aware of information that indicates possible non-compliance with the Framework, IPEA may conduct a preliminary assessment. The assessment scrutinises the use of the work or travel resource and determines if a parliamentary business resource has been used.

### Possible misuse

In the event of possible misuse, IPEA decides whether to undertake an assurance review or audit of the matter. IPEA does not undertake assurance reviews or audits at the request of parliamentarians or MOP(S) Act employees.

- Under the IPEA Act, IPEA may audit any parliamentarian's work or travel resource or MOP(S) Act travel resource as it considers appropriate.
- IPEA may conduct an assurance review where a preliminary assessment indicates that a Commonwealth resource was used for a parliamentarian's work expense or MOP(S) Act employee's travel expense.
- IPEA may conduct an audit where there are allegations of systemic or substantial misuse of work expenses or where there is an educative benefit.
- An audit may also be a systematic and comprehensive examination of the use by all parliamentarians and/or MOP(S) Act employees of a specific category of work expense.
- The Members of the Authority or the Chief Executive Officer may issue a notice requiring a person to provide information that is relevant to an audit by IPEA, as provided for under Part 5 of the IPEA Act. Criminal penalties apply for failure to comply with a notice, or for providing false or misleading information.
- In the event of an audit, the parliamentarian or MOP(S) Act employee is accorded procedural fairness to provide comment on any findings.

### Members of the Authority decide whether a matter is referred to the Australian Federal Police (AFP)

- The Minister responsible for the AFP and the Minister responsible for the Framework are notified of a referral to the AFP.

### Publication of audits

- Members of the Authority decide whether, or not, to publish their decision(s).

*As approved by the Members of the Authority: October 2020*



**Australian Government**  
**Independent Parliamentary**  
**Expenses Authority**

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23 December 2021

Senator Sam McMahon  
Senator for Northern Territory

Email: [REDACTED]

Dear Senator

**Outstanding Assurance Matters**

The Independent Parliamentary Expenses Authority (IPEA) has responsibility under the *Independent Parliamentary Expenses Authority Act 2017* to review work expenses accessed by parliamentarians.

Throughout this calendar year, IPEA has sought various information from you relating to Post Payment Checks of your Cabcharge expenses and an Assurance Review.

**1. Information Request – Post Payment Check**

On 2 March 2021, IPEA emailed you, on the email address above, requesting certification of four Cabcharge transactions that you undertook in 2020, that email requested a reply within seven days.

On 17 March 2021, IPEA followed up the email dated 2 March 2021, requesting the certification be completed within seven days.

**2. Information Request – Post Payment Check**

On 6 June 2021, IPEA emailed you, requesting certification of seven Cabcharge transactions that you undertook in March 2021, that email requested a reply within seven days.

On 8 June 2021, IPEA contacted your office and spoke with [REDACTED] who advised that she would bring it to your attention that day.

On 16 June 2021, IPEA again contacted your office and spoke with [REDACTED] who advised that she had spoken with you and you were going to sign the certification form.

On 2 September 2021, IPEA wrote to you and [REDACTED] advising that due to Covid-19 email certification would be acceptable. That email also included an acceptable certification sentence that had you replied to IPEA using would have finalise both matters electronically.

### 3. Information Request – Assurance Review

On 13 October 2021, IPEA wrote to you advising that you were subject of an Assurance Review and was seeking your input regarding travel you undertook to Queensland in June-July 2021. That correspondence requested you reply within 14 days or seek an extension.

On 5 November 2021, IPEA again wrote to you regarding the Assurance Review advising that your response was now overdue and requested a response by 12 November 2021.

To date, IPEA is still yet to receive a response from you regarding the three matters listed above.

Under Regulation 98 (Reg 98) of the *Parliamentary Business Resources Regulations 2017*, you are obliged to provide compliance information in relation to the use of public resources, as required by IPEA.

IPEA has been seeking a response from you since 2 March 2021 (First Information Request), 6 June 2021 (Second Information Request) and 13 October 2021 (Third Information Request). These matters have been escalated to me for consideration of recovery action in accordance with Reg 98.

If I do not receive a signed certification for both Information Requests One and Two, and a written response to Information Request Three by close of business 14 January 2022, an invoice will be raised in relation to all three matters.

Further information about IPEA's Statutory Audit Function is available on our website [www.ipea.gov.au](http://www.ipea.gov.au).

Should you wish to discuss this matter, please contact me on [REDACTED]

Yours sincerely

[REDACTED]

Nicole Pearson  
Branch Manager, Transparency, Assurance and Legal





**Australian Government**  
**Independent Parliamentary**  
**Expenses Authority**

23 March 2022

Senator Sam McMahon  
Senator for Northern Territory

Email: [REDACTED]

Dear Senator

**Assurance Review of travel and travel-related expenses – Travel to Queensland**

On 13 October 2021, IPEA wrote to you in relation to an Assurance Review of your travel to Queensland during the period 27 June 2021 to 15 July 2021.

On 13 November 2021 a reminder was sent to you regarding this matter. It was also referred to in my letter of 23 December 2021. To date, IPEA has not received a response from you.

On 3 January 2022 IPEA received four travel allowance claims for travel to Queensland in June-July 2021 which fall within the scope of the Assurance Review. Details of the claims are at **Attachment A**.

Please provide responses to the following questions originally sent to you in IPEA's letter of 13 October 2020 (**Attachment B**), noting the four travel allowance claims:

1. What was the dominant purpose of your travel from Darwin to Brisbane on Sunday 27 June 2021?
2. What was the nature of your parliamentary business in Queensland during the period from 27 June to 15 July 2021?

Please include copies of documentation to support your responses, such as diary notes, invitations or media reporting.

Please respond via email to [assurance@ipea.gov.au](mailto:assurance@ipea.gov.au) by close of business on **Monday 4 April 2022**.

**OFFICIAL: Sensitive**

Should you wish to discuss this matter, please contact me on [REDACTED]

Yours sincerely

[REDACTED]

**Nicole Pearson**  
Branch Manager  
Transparency, Assurance & Legal

**OFFICIAL: Sensitive**

**OFFICIAL: Sensitive**  
**Attachment A**

Senator Sam McMahon

Travel Allowance Claims - Queensland

**Travel Allowance**

Work Expense	Arrival Date	Arrival Location	Amount (GST Exclusive excluding Service Fee)
Parliamentarians Travel Allowance – Parliamentary Duties Three nights –Commercial Rate	03/07/2021	Gold Coast	\$1,119.00
Parliamentarians Travel Allowance – Parliamentary Duties Five nights –Non-Commercial Rate	06/07/2021	Townsville	\$515.00
Parliamentarians Travel Allowance – Parliamentary Duties Two nights –Commercial Rate	27/06/2021	Brisbane	\$842.00
Parliamentarians Travel Allowance – Parliamentary Duties Four nights –Commercial Rate	29/06/2021	Bundaberg	\$1,176.00



**OFFICIAL: Sensitive**



Australian Government  
Independent Parliamentary  
Expenses Authority

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13 October 2021

Senator Sam McMahon  
Senator for Northern Territory



Email: 

Dear Senator

**Assurance Review of travel and travel-related expenses – Travel to Queensland**

The Independent Parliamentary Expenses Authority (IPEA) has responsibility under the *Independent Parliamentary Expenses Authority Act 2017* (IPEA Act) to review work expenses accessed by parliamentarians.

IPEA is undertaking an assurance review of Commonwealth-funded travel and travel-related expenses incurred by you in relation to travel to Queensland during the period 27 June 2021 to 15 July 2021.

At **Attachment A** are details of your Commonwealth-funded travel within the relevant period and I have set out questions for your response. Where asked about the nature of your parliamentary business, please provide copies of documentation to support your response, such as diary notes, invitations or media reporting.

Please provide a written response via email to [assurance@ipea.gov.au](mailto:assurance@ipea.gov.au) by close of business on **Wednesday 27 October 2021**, or advise us prior to the date if you need more time to respond.

Should you wish to discuss this matter, please contact me on 02 6215 3000.

Yours sincerely



Director Audit & Assurance

**OFFICIAL: Sensitive**



Australian Government  
Independent Parliamentary  
Expenses Authority

6 May 2022

Senator Sam McMahon  
Senator for Northern Territory

Email: [REDACTED]

Dear Senator

**Outstanding Assurance Matters**

On 23 March 2022 I wrote to you in relation to a number of outstanding assurance matters. To date, IPEA is still yet to receive a response from you regarding the following matters.

**1. Outstanding Assurance Review of ravel and travel-related expenses - Travel to Queensland**

In my letter of 23 March 2022 I requested a response to the questions originally sent to you in IPEA's letter of 13 October 2021 in relation to the Assurance Review of your travel to Queensland during the period 27 June 2021 to 15 July 2021 (the period). At **Attachment A** are details of your Commonwealth-funded travel within the period.

In my letter of 23 December 2021, I advised that if a written response to this Assurance Review was not provided by 14 January 2022 invoices would be raised for the related travel expenses.

As of 6 May 2022, no response has been received to the 3 letters I sent on 13 October 2021, 23 December 2021 and 23 March 2022 and invoices have been raised.

The invoice at **Attachment B** includes the flight expenses for this travel and the invoices for your travel allowance are at **Attachments C, D, E and F**.

Under section 26 of the Parliamentary Business Resources Act 2017 (the Act) a member must not claim expenses, an allowance or any other public resources, unless the expenses are incurred, or the allowance or resources are claimed, for the dominant purpose of conducting the member's parliamentary business. As you have not provided a response to this Assurance Review with the details of your dominant purpose of your travel and nature of your parliamentary business, a penalty is applied under the provisions of section 38(1) of the Act. The invoice at **Attachment B** includes this 25% penalty.

**2. Information Request One and Two - Post Payment Checks – Cabcharge transactions**

The invoice at **Attachment B** includes these transactions.

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**3. Outstanding invoice – Assurance Review (travel-related Expenses and Home Base)**

An invoice for return travel between Darwin and Townsville on 29 October and 1 November 2020 is at **Attachment G**. You have previously been sent reminders in relation to the payment of this invoice on 18 November 2021, 8 December 2021 and 23 March 2022.

Payment of all **attached** invoices, a total amount of \$6093.40, is due by close of business

**Friday 13 May 2022**. Should you wish to discuss this matter, please contact me on [REDACTED]

Yours sincerely

[REDACTED]

**Nicole Pearson**

Branch Manger

Transparency, Assurance & Legal



**Attachment A**  
**Senator Sam McMahon**  
**Assurance Review**

Travel: 27 June to 15 July 2021

Work Expense	Departure Date	Departure Time	Departure Location	Arrival Date	Arrival Time	Arrival Location	Amount (GST Exclusive)
Travel Provider – Flights	27/06/2021	1:10 PM	Darwin	27/06/2021	5:20 PM	Brisbane	\$488.95
Travel Provider – Flights	15/07/2021	2:45 PM	Cairns	15/07/2021	4:50 PM	Darwin	\$151.59
Parliamentarians Travel Allowance – Parliamentary Duties Three nights – Commercial Rate				03/07/2021		Gold Coast	\$1,119.00
Parliamentarians Travel Allowance – Parliamentary Duties Five nights – Non-Commercial Rate				06/07/2021		Townsville	\$515.00
Parliamentarians Travel Allowance – Parliamentary Duties Two nights – Commercial Rate				27/06/2021		Brisbane	\$842.00
Parliamentarians Travel Allowance – Parliamentary Duties Four nights – Commercial Rate				29/06/2021		Bundaberg	\$1,176.00



# Tax Invoice

ABN: 264 247 815 30

To: Senator S J M MCMAHON

Invoice Reference: 1440263

Invoice Date: 08 Mar 2022

From: Independent Parliamentary Expenses Authority  
One Canberra Avenue  
FORREST ACT 2603

Contact Officer: Travel Advice and Support  
Contact Phone: (02) 6215 3000

## Recovery Cabcharge & Airfare 29 Aug 20 & 15 Jul 21

Description	Qty	Net Amount	GST Amount	Gross Amount
Recovery of Cabcharge (Service fee) 29 Aug 20	1	\$1.09	\$0.00	\$1.09
Recovery of Cabcharge 29 Aug 20	1	\$19.73	\$1.97	\$21.70
Recovery of Cabcharge 23 Oct 20	1	\$27.27	\$2.73	\$30.00
Recovery of Cabcharge (Service fee) 23 Oct 20	1	\$1.50	\$0.00	\$1.50
Recovery of Cabcharge 24 Oct 20	1	\$7.27	\$0.73	\$8.00
Recovery of Cabcharge (Service fee) 24 Oct 20	1	\$0.40	\$0.00	\$0.40
Recovery of Cabcharge 14 Nov 20	1	\$16.36	\$1.64	\$18.00
Recovery of Cabcharge (Service fee) 14 Nov 20	1	\$0.90	\$0.00	\$0.90
Recovery of Cabcharge 28 Feb 21	1	\$13.45	\$1.35	\$14.80
Recovery of Cabcharge (Service fee) 28 Feb 21	1	\$0.74	\$0.00	\$0.74
Recovery of Cabcharge 13 Mar 21	1	\$15.91	\$1.59	\$17.50
Recovery of Cabcharge (Service fee) 13 Mar 21	1	\$0.88	\$0.00	\$0.88
Recovery of Cabcharge 13 Mar 21	1	\$36.36	\$3.64	\$40.00
Recovery of Cabcharge (Service fee) 13 Mar 21	1	\$2.00	\$0.00	\$2.00
Recovery of Cabcharge 19 Mar 21	1	\$65.05	\$6.51	\$71.56

Continues on next page .....

Page 1 of 2

Recovery of Cabcharge (Service Fee) 19 Mar 21	1	\$3.58	\$0.00	Attachment B \$3.58
Recovery of Cabcharge 19 Mar 21	1	\$35.18	\$3.52	\$38.70
Recovery of Cabcharge (Service Fee) 19 Mar 21	1	\$1.94	\$0.00	\$1.94
Recovery of Cabcharge 20 Mar 21	1	\$9.82	\$0.98	\$10.80
Recovery of Cabcharge (Service Fee) 20 Mar 21	1	\$0.54	\$0.00	\$0.54
Recovery of Cabcharge 21 Mar 21	1	\$13.41	\$1.34	\$14.75
Recovery of Cabcharge (Service Fee) 21 Mar 21	1	\$0.74	\$0.00	\$0.74
Recovery of Airfare 27 Jun 21	1	\$488.95	\$48.90	\$537.85
Recovery of Airfare 15 Jul 21	1	\$151.59	\$15.16	\$166.75
25 percent penalty loading between 29 Aug 20 and 15 Jul 21	1	\$1,164.18	\$0.00	\$1,164.18
			<b>GST Total</b>	\$90.06
			<b>Gross Total</b>	<b>\$2,168.90</b>

Please pay within 30 days of the invoice date



**1. Payment by Credit Card**

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa
- MasterCard

Card No

Expiry Date   /   CVV

Cardholder

Amount \$

Signature

**2. Payment by Direct Debit**

IPEA Admin Receipts Account.



Reference:  
Invoice Ref: OF1440263

**3. Mailing your payment**

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

**Independent Parliamentary Expenses Authority**  
One Canberra Avenue  
FORREST ACT 2603

Invoice Date: 08 Mar 2022  
Tax Invoice No: OF1440263  
SAP Supplier ID:





# Tax Invoice

ABN: 264 247 815 30

To: Senator Samantha Jane MCMAHON

Invoice Reference: 9608559

Invoice Date: 08 Mar 2022

From: Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

Contact Officer: Travel Advice and Support  
 Contact Phone: (02) 6215 3000

#230542 Travel - TA - Parliamentary Duties (ATTA12)

Description	Qty	Net Amount	GST Amount	Gross Amount
#230542 Travel - TA - Parliamentary Duties (ATTA12)	-3	\$1,119.00	\$0.00	\$1,119.00
			<b>GST Total</b>	\$0.00
			<b>Gross Total</b>	<b>\$1,119.00</b>

Please pay within 30 days of the invoice date



**1. Payment by Credit Card**

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa
- MasterCard

Card No

Expiry Date   /   CVV

Cardholder

Amount \$

Signature

**2. Payment by Direct Debit**

IPEA Admin Receipts Account.



Reference:  
 Invoice Ref: TA230542(2)

**3. Mailing your payment**

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

**Independent Parliamentary Expenses Authority**  
 One Canberra Avenue  
 FORREST ACT 2603

Invoice Date: 08 Mar 2022  
 Tax Invoice No: TA230542(2)  
 SAP Supplier ID:



# Tax Invoice

ABN: 264 247 815 30

To: Senator Samantha Jane MCMAHON

Invoice Reference: 9608560

Invoice Date: 08 Mar 2022

From: Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

Contact Officer: Travel Advice and Support  
 Contact Phone: (02) 6215 3000

**#230543 Travel - TA - Parliamentary Duties (ATTA12)**

Description	Qty	Net Amount	GST Amount	Gross Amount
#230543 Travel - TA - Parliamentary Duties (ATTA12)	-5	\$515.00	\$0.00	\$515.00
			<b>GST Total</b>	\$0.00
			<b>Gross Total</b>	<b>\$515.00</b>

Please pay within 30 days of the invoice date



**1. Payment by Credit Card**

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa
- MasterCard

Card No

Expiry Date   /   CVV

Cardholder

Amount \$

Signature

**2. Payment by Direct Debit**

IPEA Admin Receipts Account.



Reference:  
 Invoice Ref: TA230543(2)

**3. Mailing your payment**

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

**Independent Parliamentary Expenses Authority**  
 One Canberra Avenue  
 FORREST ACT 2603

Invoice Date: 08 Mar 2022  
 Tax Invoice No: TA230543(2)  
 SAP Supplier ID:



# Tax Invoice

ABN: 264 247 815 30

To: Senator Samantha Jane MCMAHON

Invoice Reference: 9608510

Invoice Date: 08 Mar 2022

From: Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

Contact Officer: Travel Advice and Support  
 Contact Phone: (02) 6215 3000

**#230540 Travel - TA - Parliamentary Duties (ATTA12)**

Description	Qty	Net Amount	GST Amount	Gross Amount
#230540 Travel - TA - Parliamentary Duties (ATTA12)	-2	\$842.00	\$0.00	\$842.00
			<b>GST Total</b>	\$0.00
			<b>Gross Total</b>	<b>\$842.00</b>

Please pay within 30 days of the invoice date



**1. Payment by Credit Card**

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa
- MasterCard

Card No

Expiry Date   /   CVV

Cardholder

Amount \$

Signature

**2. Payment by Direct Debit**

IPEA Admin Receipts Account.



Reference:  
 Invoice Ref: TA230540(2)

**3. Mailing your payment**

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

**Independent Parliamentary Expenses Authority**  
 One Canberra Avenue  
 FORREST ACT 2603

Invoice Date: 08 Mar 2022  
 Tax Invoice No: TA230540(2)  
 SAP Supplier ID:





**Australian Government**  
**Independent Parliamentary**  
**Expenses Authority**

# Tax Invoice

ABN: 264 247 815 30

To: Senator Samantha Jane MCMAI ION

Invoice Reference: 9608556

Invoice Date: 08 Mar 2022

From: Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

Contact Officer: Travel Advice and Support  
 Contact Phone: (02) 6215 3000

## #230541 Travel - TA - Parliamentary Duties (ATTA12)

Description	Qty	Net Amount	GST Amount	Gross Amount
#230541 Travel - TA - Parliamentary Duties (ATTA12)	-4	\$1,176.00	\$0.00	\$1,176.00
			<b>GST Total</b>	\$0.00
			<b>Gross Total</b>	\$1,176.00

Please pay within 30 days of the invoice date



### 1. Payment by Credit Card

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa  
 MasterCard

Card No

Expiry Date   /   CVV

Cardholder

Amount \$

Signature

### 2. Payment by Direct Debit

IPEA Admin Receipts Account.

Reference:  
 Invoice Ref: TA230541(2)

### 3. Mailing your payment

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

**Independent Parliamentary Expenses Authority**  
 One Canberra Avenue  
 FORREST ACT 2603

Invoice Date: 08 Mar 2022

Tax Invoice No: TA230541(2)

SAP Supplier ID:





# Tax Invoice

ABN: 264 247 815 30

To: Senator S J M MCMAHON



Invoice Reference: 1424589

Invoice Date: 06 Sep 2021

From: Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

Contact Officer: Travel Advice and Support  
 Contact Phone: (02) 6215 3000

25 percent penalty loading from 29 Oct to 1 Nov 20

Description	Qty	Net Amount	GST Amount	Gross Amount
25 percent penalty loading between 29 Oct 20 and 1 Nov 20	1	\$272.50	\$0.00	\$272.50
			<b>GST Total</b>	\$0.00
			<b>Gross Total</b>	<b>\$272.50</b>

Please pay within 30 days of the invoice date



### 1. Payment by Credit Card

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa  
 MasterCard

Card No

Expiry Date   /   CVV

Cardholder

Amount \$

Signature

### 2. Payment by Direct Debit

IPEA Admin Receipts Account.



Reference:  
 Invoice Ref: OF1424589

### 3. Mailing your payment

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

Invoice Date: 06 Sep 2021  
 Tax Invoice No: OF1424589  
 SAP Supplier ID:



**CABCHARGE TRAVEL CERTIFICATION**  
**PART A - SENATORS AND MEMBERS**

Senators and Members may use taxis including through the use of Cabcharge in accordance with sections 8 and 9 of the *Parliamentary Business Resources Regulations 2017*.

Return your completed form  
 Scan and Email to: [assurance@ipea.gov.au](mailto:assurance@ipea.gov.au)

Enquiries: Independent Parliamentary Expenses Authority  
 Phone: (02) 6215 3000

**CERTIFICATION**

▶ I have examined the list of Cabcharge transactions paid by the Commonwealth in \_\_\_\_\_ (month) \_\_\_\_\_ (year), as supplied to me by the Independent Parliamentary Expenses Authority, and I certify that:

▶  All travel was in accordance with relevant legislation, determinations and guidance material.

**OR**

With the exception of the transactions identified on the attached list, all travel was in accordance with relevant legislation, determinations and guidance material. I request an invoice be raised for the identified transactions.

I acknowledge that I am personally responsible and publicly accountable for my use of public resources as outlined in section 25, 26, 27 and 28 of the *Parliamentary Business Resources Act 2017*.

I understand that knowingly giving false or misleading information is a serious offence under the *Criminal Code Act 1995*.

Signature of  
 Senator/Member

Date

**CABCHARGE TRAVEL CERTIFICATION**  
**PART B - EMPLOYEES**

For persons employed under the *Members of Parliament (Staff) Act 1984*

When travelling as directed on official business, employees may use taxis including through the use of Cabcharge in accordance with Determination 2020/15: Staff Travel and Relief Staff Arrangements.

**CERTIFICATION**

▶ I have examined the list of Cabcharge transactions paid by the Commonwealth in \_\_\_\_\_ (month) \_\_\_\_\_ (year), as supplied to me by the Independent Parliamentary Expenses Authority, and I certify that:

▶  All travel was in accordance with relevant legislation, determinations and guidance material.

**OR**

With the exception of the transactions identified on the attached list, all travel was in accordance with relevant legislation, determinations and guidance material. I request an invoice be raised for the identified transactions.

I understand that knowingly giving false or misleading information is a serious offence under the *Criminal Code Act 1995*.

Signature of  
 Senator/Member

Date

**OR**

Signature of  
 Authorised Person

Date

Name (if Authorised Person)

NOTE: An Authorised Person can certify the travel of other employees but not that of their employing senator or member, or their own travel.

*Parliamentary Business Resources Act 2017*

s25 Obligations in relation to personal responsibility, public accountability and good faith

s26 Dominant purpose test

s27 Obligation to ensure value for money in incurring expenses or claiming allowances or other public resources

s28 Obligation not to make claims or incur expenses in breach of conditions

Senator Sam McMahon  
Senator for the Northern Territory  
2020/2021 Cabcharge Certification

Entitlee	Home/Work Base	Departure Date	Departure Location	Arrival Time	Arrival Location	Cabcharge Service Fee	Amount (GST Exclusive + Cabcharge Service Fee)
MCMAHON, Samantha Jane	Katherine, NT	29/08/2020	CITY	4:41 PM	GRIFFITH	\$1.09	\$20.82
MCMAHON, Samantha Jane	Katherine, NT	23/10/2020	MASCOT	7:28 PM	MASCOT	\$1.50	\$28.77
MCMAHON, Samantha Jane	Katherine, NT	24/10/2020	MASCOT	8:23 AM	SYD DOM ARPT	\$0.40	\$7.67
MCMAHON, Samantha Jane	Katherine, NT	14/11/2020	Eaton	6:02 PM	Jingili	\$0.90	\$17.26

Senator Sam McMahon  
Senator for Northern Territory  
2020/2021 Cabcharge Certification

Entitlee	Home/Work Base	Departure Date	Departure Location	Arrival Time	Arrival Location	Cabcharge Service Fee	Amount (GST Exclusive + Cabcharge Service Fee)
MCMAHON, Samantha Jane	Katherine, NT	28/02/2021	AIRPORT	5:31 PM	Jingili	\$0.74	\$14.19
MCMAHON, Samantha Jane	Katherine, NT	13/03/2021	HOME	2:04 PM	CITY	\$0.88	\$16.79
MCMAHON, Samantha Jane	Katherine, NT	13/03/2021	HOTEL	10:10 PM	AIRPORT	\$2.00	\$38.36
MCMAHON, Samantha Jane	Katherine, NT	19/03/2021	Mascot	8:28 AM	Potts Point	\$3.58	\$68.63
MCMAHON, Samantha Jane	Katherine, NT	19/03/2021	Potts Point	1:08 PM	Mascot	\$1.94	\$37.12
MCMAHON, Samantha Jane	Katherine, NT	20/03/2021	Mascot	6:52 AM	Mascot	\$0.54	\$10.36
MCMAHON, Samantha Jane	Katherine, NT	21/03/2021	AIRPORT	11:18 PM	SUBURBS	\$0.74	\$14.15





# Tax Invoice

ABN: 264 247 815 30

**To:** Senator S J M MCMAHON



**Invoice Reference:** 1424589

**Invoice Date:** 06 Sep 2021

**From:** Independent Parliamentary Expenses Authority  
 One Canberra Avenue  
 FORREST ACT 2603

**Contact Officer:** Travel Advice and Support  
**Contact Phone:** (02) 6215 3000

**25 percent penalty loading from 29 Oct to 1 Nov 20**

Description	Qty	Net Amount	GST Amount	Gross Amount
25 percent penalty loading between 29 Oct 20 and 1 Nov 20	1	\$272.50	\$0.00	\$272.50
			<b>GST Total</b>	\$0.00
			<b>Gross Total</b>	<b>\$272.50</b>

**Please pay within 30 days of the invoice date**



**1. Payment by Credit Card**

Complete the following and return by mail or phone Travel Advice and Support with your credit card details.

- Visa
- MasterCard

Card No

Expiry Date   /   CVV

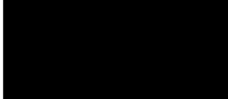
Cardholder

Amount \$

Signature

**2. Payment by Direct Debit**

IPEA Admin Receipts Account.



**Reference:**  
**Invoice Ref: OF1424589**

**3. Mailing your payment**

All cheques and money orders made payable to Independent Parliamentary Expenses Authority.

Mail payment together with this stub to:

**Independent Parliamentary Expenses Authority**  
**One Canberra Avenue**  
**FORREST ACT 2603**

Invoice Date: 06 Sep 2021  
 Tax Invoice No: OF1424589  
 SAP Supplier ID:

**Inglis, Rachel**

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**From:** Sam McMahon [REDACTED]  
**Sent:** Tuesday, 9 August 2022 3:53 PM  
**To:** Assurance  
**Subject:** HPE CM: RE: IPEA - Outstanding Assurance Matters - Dr McMahon [SEC=OFFICIAL]  
**Attachments:** Sam McMahon reply to IPEA assurance August 2022.docx; Cabcharge certificatio August 2022.pdf

**Categories:** [REDACTED] Assurance Review [REDACTED]

Please find attached.



*Dr Sam McMahon BVSc FAICD FAVA*



[www.drsmcmahon.com](http://www.drsmcmahon.com)




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**From:** Assurance <Assurance@ipea.gov.au>  
**Sent:** Wednesday, 20 July 2022 3:57 PM  
**To:** [REDACTED]  
**Cc:** Assurance <Assurance@ipea.gov.au>  
**Subject:** IPEA - Outstanding Assurance Matters - Dr McMahon [SEC=OFFICIAL]

SEC=OFFICIAL

Dear Dr McMahon

Please find attached further correspondence from the Independent Parliamentary Expenses Authority in relation to outstanding assurance matters.

Should you wish to discuss this matter, please do not hesitate to contact me on [REDACTED] or [assurance@ipea.gov.au](mailto:assurance@ipea.gov.au).

Yours sincerely

---

Nicole Pearson  
 Branch Manager, Transparency, Assurance and Legal  
 Independent Parliamentary Expenses Authority  
 T: 02 6215 3991 | E: [Nicole.Pearson@ipea.gov.au](mailto:Nicole.Pearson@ipea.gov.au)

---

**From:** Sam McMahon [REDACTED]  
**Sent:** Wednesday, 13 July 2022 3:15 PM  
**To:** IPEA Enquiries <[Enquiries@ipea.gov.au](mailto:Enquiries@ipea.gov.au)>  
**Subject:** Assurance

Please find attached



*Dr Sam McMahon BVSc FAICD FAVA*



[www.drsmcmahon.com](http://www.drsmcmahon.com)



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SEC=OFFICIAL



## Dr Sam McMahon BVSc FAICD FAVA

Tuesday, 09 August 2022

Nicole Pearson

Branch Manager

Transparency Assurance and Legal

IPEA

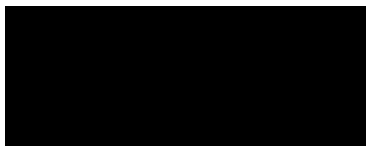
Ref your letter 20 July 2022

Dear Nicole,

To address your outstanding matters:-

1. As previously advised travel to QLD during the period June/July was part of my NCET committee travel to Norfolk Island for hearings. After arriving in Brisbane in transit for the trip, COVID had broken out in QLD and the travel was cancelled. A travel ban was then in place for Brisbane and parts of QLD so I could not return to the NT and was forced to travel through various regions of QLD until I was cleared to return to the NT. I was told at the time by IPEA that all travel and allowances would be covered. There was at least 1 and I think 2 generic emails circulated by IPEA stating that anyone affected by travel bans, lockouts, lockdowns etc and having to incur travel expenses as a result would be able to claim travel allowance. This information was confirmed to me in a phone call. A staff member travelling with me, received the same advice and didn't have any trouble having his claim processed. I do not now have copies of the emails as I now no have access to my email records.
2. Cabcharge certification attached.
3. The flights from Darwin to Townsville in 2020 were notified by me to IPEA that I was not claiming these as a travel expense and repaid voluntarily at the time. I therefore did not expect any penalty, however if I was incorrect I apologise and will pay the penalty.

Thank you for your time and consideration.



Sam





**CABCHARGE TRAVEL CERTIFICATION**  
**PART A - SENATORS AND MEMBERS**

Senators and Members may use taxis including through the use of Cabcharge in accordance with sections 8 and 9 of the *Parliamentary Business Resources Regulations 2017*.

Return your completed form

Scan and Email to: [assurance@ipea.gov.au](mailto:assurance@ipea.gov.au)

Enquiries: Independent Parliamentary Expenses Authority

Phone: (02) 6215 3000

**CERTIFICATION**

- ▶ I have examined the list of Cabcharge transactions paid by the Commonwealth in 08/20, 10/20, 11/20 (month) \_\_\_\_\_ (year), as supplied to me by the Independent Parliamentary Expenses Authority, and I certify that:
  - ▶  All travel was in accordance with relevant legislation, determinations and guidance material.

**OR**

- ▶  With the exception of the transactions identified on the attached list, all travel was in accordance with relevant legislation, determinations and guidance material. I request an invoice be raised for the identified transactions.

I acknowledge that I am personally responsible and publicly accountable for my use of public resources as outlined in section 25, 26, 27 and 28 of the *Parliamentary Business Resources Act 2017*.

I understand that knowingly giving false or misleading information is a serious offence under the *Criminal Code Act 1995*.

Signature of  
Senator/Member

Date

1/9/22

**CABCHARGE TRAVEL CERTIFICATION**  
**PART B - EMPLOYEES**

For persons employed under the *Members of Parliament (Staff) Act 1984*

When travelling as directed on official business, employees may use taxis including through the use of Cabcharge in accordance with Determination 2020/15: Staff Travel and Relief Staff Arrangements.

**CERTIFICATION**

- ▶ I have examined the list of Cabcharge transactions paid by the Commonwealth in \_\_\_\_\_ (month) \_\_\_\_\_ (year), as supplied to me by the Independent Parliamentary Expenses Authority, and I certify that:

- ▶  All travel was in accordance with relevant legislation, determinations and guidance material.

**OR**

- ▶  With the exception of the transactions identified on the attached list, all travel was in accordance with relevant legislation, determinations and guidance material. I request an invoice be raised for the identified transactions.

I understand that knowingly giving false or misleading information is a serious offence under the *Criminal Code Act 1995*.

Signature of  
Senator/Member

Date

**OR**

Signature of  
Authorised Person

Date

Name (if Authorised Person)

NOTE: An Authorised Person can certify the travel of other employees but not that of their employing senator or member, or their own travel.

*Parliamentary Business Resources Act 2017*

s25 Obligations in relation to personal responsibility, public accountability and good faith

s26 Dominant purpose test

s27 Obligation to ensure value for money in incurring expenses or claiming allowances or other public resources

s28 Obligation not to make claims or incur expenses in breach of conditions

Privacy Collection Notice — Consistent with the *Privacy Act 1988*, the Independent Parliamentary Expenses Authority (IPEA), collects, uses and discloses the personal information provided in this form to administer and monitor work expenses of Parliamentarians and their employees under the parliamentary work expenses framework. Expenditure information may be tabled in Parliament, published on the IPEA website, or provided to the Special Minister of State, the Department of Finance, relevant service providers as authorised by law. Further details on the IPEA's collection, use and disclosure of personal information is available in the full Privacy Policy at [www.ipea.gov.au/privacy-policy](http://www.ipea.gov.au/privacy-policy). Any inquiries can be submitted to [privacy@ipea.gov.au](mailto:privacy@ipea.gov.au).

**From:** Assurance  
**Sent:** Monday, 19 September 2022 12:28 PM  
**To:** 'Sam McMahon'  
**Subject:** HPE CM: RE: IPEA - Outstanding Assurance Matters - Dr McMahon [SEC=OFFICIAL]  
**Attachments:** IPEA to Dr McMahon - Letter 7 - 19 September 2022.pdf

SEC=OFFICIAL

Dear Dr McMahon,

Please find attached further correspondence from the Independent Parliamentary Expenses Authority.

Should you wish to discuss this matter, please do not hesitate to contact me on [redacted] or [assurance@ipea.gov.au](mailto:assurance@ipea.gov.au).

Yours sincerely

---

**Nicole Pearson**  
Branch Manager, Transparency, Assurance and Legal  
Independent Parliamentary Expenses Authority  
[redacted]

SEC=OFFICIAL

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**From:** Sam McMahon [redacted]  
**Sent:** Tuesday, 9 August 2022 3:53 PM  
**To:** Assurance <Assurance@ipea.gov.au>  
**Subject:** RE: IPEA - Outstanding Assurance Matters - Dr McMahon [SEC=OFFICIAL]

Please find attached.



*Dr Sam McMahon BVSc FAICD FAVA*



[www.drsmcmahon.com](http://www.drsmcmahon.com)



---

**From:** Assurance <[Assurance@ipea.gov.au](mailto:Assurance@ipea.gov.au)>  
**Sent:** Wednesday, 20 July 2022 3:57 PM  
**To:** [redacted]  
**Cc:** Assurance <[Assurance@ipea.gov.au](mailto:Assurance@ipea.gov.au)>  
**Subject:** IPEA - Outstanding Assurance Matters - Dr McMahon [SEC=OFFICIAL]

SEC=OFFICIAL

Dear Dr McMahon

Please find attached further correspondence from the Independent Parliamentary Expenses Authority in relation to outstanding assurance matters.

Should you wish to discuss this matter, please do not hesitate to contact me on [REDACTED] or [assurance@ipea.gov.au](mailto:assurance@ipea.gov.au).

Yours sincerely

---

Nicole Pearson  
Branch Manager, Transparency, Assurance and Legal  
Independent Parliamentary Expenses Authority  
[REDACTED]

---

**From:** Sam McMahon [REDACTED]  
**Sent:** Wednesday, 13 July 2022 3:15 PM  
**To:** IPEA Enquiries <[Enquiries@ipea.gov.au](mailto:Enquiries@ipea.gov.au)>  
**Subject:** Assurance

Please find attached



*Dr Sam McMahon BVSc FAICD FAVA*



[www.drsmcmahon.com](http://www.drsmcmahon.com)



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SEC=OFFICIAL





Australian Government  
Independent Parliamentary  
Expenses Authority

19 September 2022

Dr Sam McMahon

Email: [REDACTED]

Dear Dr McMahon

### Outstanding Assurance Matters

Thank you for your response to my letter of 20 July 2022. IPEA has reviewed the response provided and requires additional information to assist in finalising the outstanding matters. Please provide a response to the below questions by COB on **26 September 2022**.

#### Outstanding Assurance Review of travel and travel-related expenses - Travel to Queensland

In your response of 9 August 2022 you wrote *“As previously advised travel to QLD during the period June/July was part of my NCET committee travel to Norfolk Island for hearings. After arriving in Brisbane in transit for the trip, COVID had broken out in QLD and the travel was cancelled. A travel ban was then in place for Brisbane and parts of QLD so I could not return to the NT and was forced to travel through various regions of QLD until I was cleared to return to the NT.”*

From travel data obtained by IPEA, it appears that you travelled to Brisbane on 27 June 2021. Publicly available information on the Queensland Health website states that Brisbane entered a three-day lockdown on 29 June 2021 at 6:00pm, which was extended by 24 hours and ended on 3 July 2021 at 6:00pm.

Publicly available information on the Northern Territory Health website does not suggest that Brisbane was declared a hotspot for the purposes of travelling from Brisbane to the Northern Territory during the relevant period. When Darwin and surrounds entered a 48 hour lockdown on 27 June 2021 at 1:00pm, the directive still stated that *“A person must not enter the lockdown area unless... the person is returning to the premises where the person resides in the lockdown area”*.

1. Given the information outlined above, please explain why you were not able to return home prior to 15 July 2021. Please include evidence to support your claims, such as health advice, government media releases or media articles.
2. If under the circumstances you were unable to return to the Northern Territory, please explain why you were required to travel through various regions of Queensland.

**OFFICIAL: Sensitive**

In your response of 9 August 2022 you wrote *"I was told at the time by IPEA that all travel and allowances would be covered. There was at least 1 and I think 2 generic emails circulated by IPEA stating that anyone affected by travel bans, lockouts, lockdowns etc and having to incur travel expenses as a result would be able to claim travel allowance."*

A letter from the CEO of IPEA was circulated on 22 February 2021, and again on 22 September 2021, in relation to mandatory quarantine requirements before and/or after Parliamentary sittings.

In relation to periods between Parliamentary sittings, it stated: *"Parliamentarians may also choose to claim travel allowance for periods between sittings where they are unable to return home due to mandatory quarantine requirements and continue to undertake activities consistent with the dominant purpose of parliamentary business. IPEA does not consider personal travel outside of Canberra between sitting periods to be parliamentary business."*

*As always, parliamentarians are personally responsible and accountable for their travel and must be prepared to publicly justify their expenditure. Parliamentarians must claim expenses in accordance with the Parliamentary Business Resources Act 2017 (PBR Act) and related legislation."*

- 3. Given the advice outlined above, please advise what your parliamentary business was during your stays in Brisbane, Bundaberg, Gold Coast, Townsville and Cairns for the relevant period, providing evidence to support your claims.**

Your letter of 9 August 2022 went on to say *"This information was confirmed to me in a phone call. A staff member travelling with me, received the same advice and didn't have any trouble having his claim processed. I do not now have copies of the emails as I now no have access to my email records."*

IPEA has searched our system and found no record of any phone calls or contact from you or your staff requesting advice in relation to this travel.

- 4. Please provide further information in relation to the advice sought, including any records you may have access to.**

**Information Request One and Two - Post Payment Checks – Cabcharge transactions**

Thank you for providing the Cabcharge certification form. We will remove the Cabcharge amount from the invoice.

**Outstanding invoice – Assurance Review (travel-related Expenses and Home Base)**

As advised in my letter of 23 March 2022 in relation to IPEA's Assurance Review of your travel-related expenses and home base, the dominant purpose of the return trip to Townsville was not parliamentary business. This is a contravention of section 26 of the Parliamentary Business Resources Act 2017 (the Act). A penalty is therefore applied under the provisions of section 38(1) of the Act. Despite repayment of the expenses, the penalty of \$272.50 still applies.

**OFFICIAL: Sensitive**

Should you wish to discuss this matter, please contact me on [REDACTED]

Yours sincerely

[REDACTED]

---

**Nicole Pearson**  
Branch Manager, Transparency, Assurance and Legal  
Independent Parliamentary Expenses Authority  
One Canberra Avenue, FORREST ACT 2603  
[REDACTED]

**OFFICIAL: Sensitive**



**Attachment A**  
**Former Senator Dr Sam McMahon**  
**Assurance Review**

Travel: 27 June to 15 July 2021

Work Expense	Departure Date	Departure Time	Departure Location	Arrival Date	Arrival Time	Arrival Location	Amount (GST Exclusive)
Travel Provider – Flights	27/06/2021	1:10 PM	Darwin	27/06/2021	5:20 PM	Brisbane	\$488.95
Travel Provider – Flights	15/07/2021	2:45 PM	Cairns	15/07/2021	4:50 PM	Darwin	\$151.59
Parliamentarians Travel Allowance – Parliamentary Duties Three nights – Commercial Rate				03/07/2021		Gold Coast	\$1,119.00
Parliamentarians Travel Allowance – Parliamentary Duties Five nights – Non-Commercial Rate				06/07/2021		Townsville	\$515.00
Parliamentarians Travel Allowance – Parliamentary Duties Two nights – Commercial Rate				27/06/2021		Brisbane	\$842.00
Parliamentarians Travel Allowance – Parliamentary Duties Four nights – Commercial Rate				29/06/2021		Bundaberg	\$1,176.00



**OFFICIAL: Sensitive**

**Australian Government**  
**Independent Parliamentary**  
**Expenses Authority**

---

5 October 2022

Dr Sam McMahon  
[REDACTED]  
[REDACTED]

Email: [REDACTED]

Dear Dr McMahon

**Outstanding Assurance Matters**

On 19 September 2022 I wrote to you in relation to a number of outstanding assurance matters. I advised that a response to the additional questions was required by close of business 26 September 2022. To date, IPEA is still yet to receive a response from you regarding those matters.

As advised in my letter of 19 September 2022, as you have provided the Cabcharge Certification form, the debt related to the Cabcharge transactions has been cancelled.

As such, the updated outstanding amount owed to IPEA is \$5445.75.

Should you wish to discuss this matter, please contact me on 02 [REDACTED]

Yours sincerely

[REDACTED]

---

**Nicole Pearson**  
Branch Manager, Transparency, Assurance and Legal  
Independent Parliamentary Expenses Authority  
One Canberra Avenue, FORREST ACT 2603  
[REDACTED]

**OFFICIAL: Sensitive**



**Dr Sam McMahon BVSc FAICD FAVA**

Wednesday, 13 July 2022

██████████  
Branch Manager

Transparency Assurance and Legal  
IPEA

Ref your letter 19 September 2022

Dear ██████████

Re your letter 18 November 2022,

I strenuously maintain that I was conducting Parliamentary business the entire time of the claim, I was only there for Parliamentary business as you have accepted.

If I had been able to return to the Northern Territory, I would have entered mandatory quarantine, where facilities would have meant I was unable to carry on any work for a period of 2 weeks and the cost to the taxpayer would have been greater. That also would have become an OH&S issue as my mental health would have been greatly impacted.

As I have previously mentioned, I had a staff member travelling with me and his claim was accepted without question.

I maintain I conducted Parliamentary business the entire time I was away, consistent with the letter circulated by IPEA.

Thank you for your time and consideration.

████████████████████

Sam