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INDEPENDENT COMMISSION AGAINST CORRUPTION

THE HONOURABLE REGINALD BLANCH AM QC

PUBLIC HEARING

OPERATION TARLO

Reference: Operation E15/1982

TRANSCRIPT OF PROCEEDINGS

AT SYDNEY

ON WEDNESDAY 10 MAY, 2017

AT 2.00PM

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This transcript has been prepared in accordance with conventions used in the Supreme Court.

THE COMMISSIONER: You're still on the same affirmation to tell the truth, Ms Sharobeem.

<EMAN SHAROBEEEM, on former affirmation

[2.05pm]

THE COMMISSIONER: Yes, Mr Rajalingam.

10 MR RAJALINGAM: Thank you, Commissioner.

Ms Sharobeem, prior to the lunch break you were giving some evidence about how it was that you figured out the numbers to put into the multicultural parenting program reports?---Yes.

Do you remember that?---Yeah.

20 We were talking about a multicultural parenting program report for January to March 2013. Do you remember that?---Mmm.

And there were about 71 adult attendees for that quarter, that was referred to in that document?---Yeah.

Do you remember?---Yeah, the report, yeah.

That was for the year 2013. Is it your evidence that the multicultural parenting program was running at that point?---Yes, it was.

30 You also gave evidence that you were a facilitator in the program?---Yes.

And did you continue doing that work over 2013, 2014 and 2015?---Ah, yeah, I was doing facilitation, yes.

And do you say you were doing facilitation work for the multicultural parenting program over those three years?---Roughly, yes.

When you say roughly, what, why do you say roughly?---Ah, just to my memory recollection, just to be precise.

40 I understand Mr Sedrak was a facilitator for the Assyrian parenting program. Is that correct?---The beginning of the term was Arabic and Assyrian project, yes.

Do you recall him to have been involved with Immigrant Women's Health Service earlier in 2006 to 2008?---When he was employed as the program coordinator.

Do you recall Ms Ban Khoshaba being employed up until about March 2012?---Maybe after even. She was employed with us as a facilitator, yes.

I suggest to you that after that time in March 2012 Ms Khoshaba had nothing to do with the multicultural parenting program?---No, to my recollection she did, she actually had another child and disappeared for a while and then came back and I remember giving her work again.

10 You agree you completed the quarterly reports for the multicultural parenting program?---Yes.

And did you complete the quarterly reports for the STEPS to Employment program?---Yes.

Did you also include, did you also prepare the six-monthly reports that I also took you to - - -?---Yes.

- - - for the multicultural parenting program?---Yes.

20 And what about the six-monthly reports for the STEPS to Employment program?---Yes.

I haven't taken you to the STEPS to Employment agreement, but would you accept that you received on behalf of, or would you accept that the Immigrant Women's Health Service received funds from the Smith Family for the STEPS to Employment program?---Yes.

30 When do you say that the Immigrant Women's Health Service received funds for that particular program, STEPS to Employment?---When?

When?---Ah, as per the contract. My memory wouldn't be precise to report back.

Was it, do you recall receiving funding for it over 2012/2013, '14 and '15? ---No, no, not '12 or '13, no. It was – the project coordinator at that time changed and the new project coordinator had extra funding at that time from the government and with the partner she decided to create this idea of STEPS to Employment. We applied and got funding. It could be year '14 or '15 or - - -

40 I did say 2012 but - - -?---Yeah.

- - - was it the case that it was in 2013 that Immigrant Women's Health Service received funds from the Smith Family for the STEPS to Employment program?---It was over two years so I'm not sure if it's '13 ah, 13/14 or 14/15 precisely, but you definitely have the paper.

In fairness to you, Ms Sharobeem, you've given a lot of evidence about that particular topic, the multicultural parenting program and other programs that were being conducted.---Yeah.

So I'm going to consider that.---Thank you.

I'm going to move to a different topic.---Sure.

10 I'm going to show you a transfer that was made to your account. Volume 2, page 296. Do you agree that it's a transfer on 5 October, 2013 at 10.01pm of \$133.95 to your account Eman West?---Yes.

And Eman West is an account in - - -?---Westpac.

Is your account?---Yes.

20 You went by Eman West because you had had another Westpac account I understand?---No. I had ANZ account under my name as Eman Sharobeem and when I got the Westpac Bank account the – at that time the auditor, sorry, the bookkeeper said let's call it Eman West to identify it.

You had another account in the name of Eman Sharobeem and this account in the name of Eman West is also yours isn't it?---That's right.

And do you recognise the account – I withdraw that. Just turn to the next page. We were at 296. Ms Sharobeem, do you recognise this as a transfer for 10 June, 2014 in the amount of \$5,000 to your account in the name of Eman Sharobeem?---That's right.

30 And is that the other account, the ANZ account that you were talking about?---There is no reference but definitely. You can check by the BSB number if it's the ANZ or not.

Do you recall being reimbursed to any other account apart from those two accounts?---No.

40 So you assume then that the Eman Sharobeem account is the ANZ account?---It's easy to identify by the BSB. I just don't want to say anything I'm not sure of, that's all.

All right. If you turn to page 297 you see that that's a transfer for \$5,000? ---Yes, it's clear.

And it was made to your account. Do you agree with that?---Yeah, it's clear.

There's no dispute about these transfers is there?---Dispute in which sense?

Okay. Just turn to the next page, 297. Do you agree that that's a further transfer on 10 June, 2014 sometime – at 7.54pm in the amount of \$1,010.55?---Yeah, I can see that.

And just turn back the page. So the first transfer for \$5,000 was made at 7.53pm. Do you agree?---Yes, it's written here.

And the second transfer was made at 7.54pm if you turn the page.---Yes.

10 Do you agree with that?---Yes, it's written here.

Ms Sharobeem, I'm going to show you first of all, the tick next to 10 June, 2014 is that your tick?---No.

I'll ask you to look at the next couple of pages of receipts. Well, firstly that document, page 298, that's your handwriting isn't it?---Yes.

20 And what do the numbers on the right-hand side refer to?---Coding Nathan Boyd created for us.

And do you know what the codes mean now?---What do you mean?

Do you know what 6-1-0-2-8 stands for?---Right now, no. I always refer to a paper he give me so I would look at what's the expenses for to my best collection [sic] and pick a number to do the transaction against it or do the expenditure, right expenditure against it.

30 Do you see that there are some figures to the left-hand side of those codes? ---Yes.

And there are some numbers circled as well.---Yes.

And the numbers go from one to four.---Yes.

The total there on that note is \$6,010.55. Do you agree with that?---That's right.

40 And would you agree that that was the total of transfers made to you on 10 June, 2014 at 7.53 and 7.54pm?---Based on the paper, yes.

Turn the page. Do you recognise this document?---Maybe in a different form, no, but maybe I, I believe it is – no, I actually didn't see this before but maybe I saw it in a different form.

Turn the page. All right. Do you see on the top right-hand side there's a 1 with a circle around it?---Yes.

Is that your handwriting?---No, not sure.

It looks like your handwriting, doesn't it, Ms Sharobeem?---I don't do a full circle like that.

Turn to the next page. And the next page. The next page. Do you see the 2?---The 2 is mine.

That's your handwriting, isn't it?---It does look like it.

10 And the figure 1,635.52 is your handwriting, isn't it?---It's my handwriting.

And if we go back to the table of figures and codes. Go back. You see the reference to 2 is a reference to the total amount of, a total amount. Would you agree with that?---Yes.

And would you accept that the total amount reflects the total or receipts that was submitted for a reimbursement?---It could be.

20 I'll ask you to go back to the page we were on. The next page. Do you see the number 3? The top right-hand corner. The notation is yours, isn't it? ---It does look like an 8.

Ms Sharobeem, is that your writing?---It doesn't look like mine.

Turn the page. Do you see the figure on the top right-hand side?---I don't write 6, if it's 6, like that or Q.

That's a reference to 4, isn't it?---I definitely don't write 4 like that.

30 Okay. Next page. The next page. Ms Sharobeem, do you accept that despite your reservations about the writing, a number of receipts were submitted in support of the transfer on 10 June, 2014, or both transfers 10 June, 2014?---I, I can see that as you describe it.

If we go back to the list of figures. That is a document you provided to the bookkeeper, isn't it?---It's my writing.

40 Did you provide this document to the bookkeeper?---Provide it to her? I left it of course for her if the calculation was made, yes.

You made the calculation, didn't you?---Based on this figure, yes, I believe so.

You made the calculation by doing what, Ms Sharobeem?---By calculating the numbers.

And how did you do that?---Look at expenditure and calculation.

How did you figure out what the expense was?---Looking sometimes at receipts.

How else would you figure out what the expense was?---I can't understand the question more than that.

Well, to come to the figure, for example, 1,635.52, how would you get there? You'd need to add some figures up, wouldn't you?---I definitely did.

10 Yeah. And you would need to add up the total value of the receipts, wouldn't you?---Yes, most of the time. If I didn't do it myself, she would have done it and give it to me. She was working only with us for five hours, so definitely I was doing a lot of other work for her.

You made these transfers, didn't you, at 7.53pm on 10 June, 2014?---I might have but I'm not sure.

20 Well, no-one else was at work on 10 June, 2014 at that time, Ms Sharobeem. Did you make this transfer?---That's not absolutely true. I usually, at that time, '14, '15, always had with me at night Nevine Ghaly, which was doing the NESH and also she was assisting me in the service. '14, '15. '13, even. Part of '13 she was with me as well in most of the days.

30 Ms Ghaly did not have a password for the St George online banking system, Ms Sharobeem, did she?---She might have because it was always left on my desk available for the bookkeeper when she comes and takes the tokens and the keys and everything. It was just the paper. There was some trust over there which my stupidity.

This transfer of \$6,010.55 was made to your account, wasn't it?---Yes, I can see the transaction but unless I can see the receipts, I wouldn't be able to respond if it's something I calculated or not, or I made or not. This is very serious and I have to be precise.

You organised bundles of receipts for Neth, didn't you?---No, not bundles. The system was a bit different in the last three years.

40 I'll take you to page 300.---Sure.

All of those receipts, would you agree, relate to the first expense code?
---Again, I don't know the expenses, what it relates to. And I'm just looking at, like, the Sydney Hospital car park. That's work. And I'm just trying to identify - - -

Do you say to this Commission that Neth also allocated these expenses on MYOB?---Neth was the only one doing MYOB. I don't know how to use it.

So Nevine Ghaly wouldn't have any involvement with MYOB, would she?
---She was, because it was also part of her - - -

Well, you just said that it was Neth who was doing the MYOB.---For IWHS.

Yeah, so for IWHS it was Neth, the bookkeeper, who was assisting you with the reimbursements, wasn't she?---Yes, that's what her job.

10 And Ms Ghaly had nothing to do with the reimbursements for IWHS.---She was towards the end. I give her the responsibility when I fell sick.

Well, this is – I'm taking you to transfers in the middle of 2014.---She was with us at that time as well.

When did Ms Ghaly start with NESH?---Before she started with NESH, she was with me at IWHS.

20 What year are you talking about?---I believe even end of '13. What happen is she was working with Mission Australia and then she was kicked off from there. She was working with Navitas, kicked out from there. And then Audrey said how about we take her on board. So I can't precisely say when. But you definitely have that in some documents. She even started without getting paid.

30 I'm going to take you to another transfer, volume 2, page 307, for the moment.---Sure. And even the word repay is what, like, an abbreviation of reimbursement, where Neth said it's easier to write repay instead of reimbursement, just to make life easy because there was a lot to do on her day.

Do you see here there are transfers on 23 June. If you turn the page. You see this one's at 5.52pm and the next one is at 5.53pm, and the next one after that - - -?---And I can also see that this is 25 June, where around that time, the end of the financial year, the bookkeeper would ask and request for extra time to cover up all the expenses and the paper and MYOB work.

40 Do you agree that the total of three transfers that I showed you for 23 and 25 June come to \$10,790.33?---Yes. And there is - - -

Are you suggesting that an officer of Immigrant Women's Health Service is simply going to make that reimbursement without consultation with you, Ms Sharobeem?---Yes, they might, and they have the power to do that because I am the one give them the power. And if you notice here, sir, as well, the description is repay balance. So - - -

I'm going to take you to page 310. That's a reimbursement form, isn't it?
---This is what Nathan Boyd created for us.

That's Neth's handwriting in the bottom right-hand corner, isn't it?---Quite hard to figure out.

Well, I'll take you to page 313 to page 320. We'll just stop there. That's Neth's handwriting isn't it?---She would be able to find – to, to – I wouldn't know if it's her handwriting or not to say I'm sorry.

Well, I'm suggesting to you that it is.---Okay.

10

And that she was involved in this transfer.---All right.

Would you accept that?

MR CHHABRA: I object, Commissioner. This witness has already said she cannot say one way or the other whose handwriting that is. On that basis it's impossible for the suggestion to be made to this witness in order for her to adopt it or reject it. She's not in a position to take a position.

20

MR RAJALINGAM: I'll ask some other questions, Commissioner. I'll withdraw that question. Ms Sharobeem, do you see this note?---Yeah.

It says, "Repay Eman claim". Do you agree with that?---I agree it's written here.

Do you agree that on the – in June 2014 Neth was employed at around about that time?---Sorry, come again. The year, which year?

30

June, 2014, the time of this transfer.---Now you're asking about her employment or the transfer?

Well, do you agree that Neth was employed at around about this time in June, 2014?---She was working with us, yeah.

As a bookkeeper?---As a bookkeeper, yeah.

40

She's given evidence to this Commission that her role and her function was to pay wages, to make reimbursements and to pay invoices. There was no one else at the Immigrant Women's Health Service according to Ms Chanthalangsy that was responsible for that. Do you agree that this first of all is her handwriting and a note to herself?---I don't know and I can't refer if it's her handwriting or not, that's number 1. Number 2, I cannot really take the work of a person who worked with us five hours a week to be considered as true statement that no one else is working with us on that. I used to get a lot of advice from Nathan Boyd on accounts and also I used to do a lot of the accounts on her behalf and Nevine helped me to a great extent. That's why I was (not transcribable) Nevine to work with us.

Pardon me, Commissioner. Were you listening to Neth's evidence last week?---Not fully. Not fully. I was here but I can't say that I listened to every word.

I'll take you to page 108 of volume 3. I asked Neth a number of questions about documents with handwriting on it. Do you accept that?---That you asked her?

Yes.---I accept what you say.

10

And she went through a number of documents where she identified her handwriting.---Okay.

In your time at the Immigrant Women's Health Service you must have come to know what her handwriting looked like, Ms Sharobeem.---Not at all. Not at all. I had too many people and too many tasks. I was enslaved in that job so please look at the number of things I was doing including the MPP manual writing and translation. That's one task to consider. To expect me after what I was doing every day constantly to remember the handwriting of a five, five hours worker, do you think I will be able to do that. Not fair, sir. Not fair.

20

Page 312 – sorry, have you got that? Volume 2, page 312. Sorry, 313. Do you see these receipts?---I can see them, yes.

Go to the next page. Do you see those receipts?---Yeah, I can see them, sorry, yes.

They're credit card receipts, aren't they?---They look like it, yes, it's written card.

30

They're cut, aren't they?---What I have in front of me are cut, yes.

And you cut them, didn't you?---No, no, sir. We had – let me explain this clearly because I - - -

You told – hold on, you told the auditor that you cut the receipts, didn't you?---No, sir, I need to put it in the right context otherwise you're abusing me or, sorry, you're accusing me of something didn't happen. Let me put it in the right context, please. Exactly what happened is, when the auditors started with us, at the time where the previous auditor, at the time where the previous auditor was, her husband passed away and I called upon Nathan Boyd because I knew him from Nesh to help us and aid us at that time. Sorry, I'll direct my talk. So basically, so basically Mr Boyd came and carried on the, the audit of the organisation and he asked me about the cut and I said usually because it's a bundle of things and we didn't have a proper bookkeeper at that time to carry on everything, she said to me it easier to reduce the amount of paper for each transaction and we started that

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cutting and then Nathan Boyd after that audit told me it's better to leave at least some document associated and at that time in particular I said to him, "How about I leave all document as is on my desk for the bookkeeper to deal with it and identify exactly what is personal and what is for the work, please, and then tell me. For the personal, return it back to me, and for the workplace, just pay the reimbursement." That's exactly the conversation. At that time he developed that spreadsheet for us. This is the exact conversation took place. And then he created the coding system.

10 Did you cut receipts, Ms Sharobeem?---At the beginning when I said that we needed to reduce the bulk, but then Nathan Boyd alerted me. The previous auditor - - -

Well, when did you stop - - -?--- - - - did not - - -

- - - cutting receipts?---When Nathan Boyd told me.

So prior to that, you were cutting receipts, weren't you?---Because we were trying to reduce the bundle.

20

Were you cutting receipts prior to Mr Boyd's involvement with the Immigrant Women's Health Service?---Because the auditor or the bookkeeper never alerted me that is wrong.

Were you cutting receipts prior to the auditor becoming involved with the service?---No, I was not cutting receipts, I was reducing the size of the receipts because of the direction I got from the bookkeeper at that time?

30

Did you use a pair of scissors to cut the receipts?---No, actually I used to just snatch it out.

So you would cut the receipts, wouldn't you, Ms Sharobeem?---No, you asked for the scissor, I said no. Sir, I'm not going to say anything but the truth here, please believe that.

Would you reduce the size of a credit card receipt before submitting it to the bookkeeper?---Refuse to sign on it?

40

Would you reduce the size of a credit card receipt before submitting it to the bookkeeper?---No, sir, that's not the case.

Did you reduce the size of a credit card receipt before Mr Boyd's involvement with the Immigrant Women's Health Service?---Not precisely as you're saying. You're putting in a way that it actually put the blame on me.

Will you please describe in your own words how you say you reduced the size of receipts?---I just said that, what I said sir, is, we used to have an auditor by the name of Sandra Grollmus. I never saw the woman.

THE COMMISSIONER: Yeah, you've told us that. Did you tear part of the receipt off?---Yes, I used to, during Sandra's time.

Yes, okay, that's fine. You tore parts of the receipt off?---Yes, during Sandra's time, and I didn't know it was wrong.

10

And was the part of the receipt that you tore off the part that told you where the money was spent?---Because at the receipt itself there is already the merchandise number and all the other details and the phone number. So it was like a replica. So that's why, for example, if a credit receipt or credit card used at a grocery shop, it will show that it's a grocery shop even at the credit receipt. Or - - -

20

There are some receipts on the screen. Can you point out to me what you're talking about?---Yes, with the details down there mentioned, it can just mention where it was purchased from. These I'm not aware of.

Which detail shows you that?---I just want to look at one where it's clearly indicated. There has to be some part on the top. I can't see it in this one, but usually the credit card would have some other detail, the credit card receipt. That's why I was just leaving this (not transcribable).

But there aren't any there, are there?---I didn't see that in this. No, it's actually cut very much that I can't see even the top part.

30

So the effect of that is that somebody else looking at it wouldn't know where it was from?---No, with these ones I can't see.

Yes, thank you.

MR RAJALINGAM: Thank you, Commissioner. If you turn the page to the next set of receipts. We've got a technical problem. We might need a short five minute break, Commissioner.

40

THE COMMISSIONER: We'll just have a break for five minutes, then. Yes.

SHORT ADJOURNMENT

[2.37pm]

MR RAJALINGAM: I apologise for the delay, Commissioner. Ready to proceed.

THE COMMISSIONER: Thank you.

MR RAJALINGAM: Page 314. Volume 2. Do you see, Ms Sharobeem, on 2 May, 2014, the receipt with the number 9 around – the circle around the number 9?---Yes, I can see it.

That's your handwriting, isn't it?---Number 9 is my handwriting, yes.

10 It relates – it's next to a receipt in the amount of \$2,811.---I can see that.

And what type of expense would that relate to?---I have no idea.

Why wouldn't you have any idea?---Why? Because I – there's no information here. The information is cut from the top and I don't know who did that. There is no information at all. During Sandra Grollmus's time, when I used to take the credit and put it, it has all the information on the top. It's the tearing or taking it away from the rest of the paper if there is any, would still have the information on the top of the credit card. This doesn't have any. This is why I can't really reply and say anything?

20

Ms Sharobeem, it's a credit card receipt, isn't it?---You can see that, yes.

Yeah. And usually on a credit card receipt you don't know what is purchased, do you agree?---Yes, you can. On the top of the - - -

You can see - - -?---Yes. And that's why many of the small shops don't give us anything else but the credit card receipt, and we still use it.

30 Ms Sharobeem - - -?---And even when I point it out to Nathan Boyd about that, he said try to get other documentation from the shop. But it's very impossible for a small shop in Fairfield to get any other documentation but the credit card receipt. And the credit card receipt would have identification of the place. But this is cut deliberately and I didn't do that. This is like somebody taking the information away from the receipt.

Are you finished?---Oh, sorry, yes. I'm sorry. Yes.

40 Ms Sharobeem, you know on a credit card receipt that there are details of the vendor, do you agree with that?---Yes, on the top.

But you do not get details of what is purchased. Would you agree with that?---It's so easy to call the vendor to know if you are confused.

Your understanding of credit card receipts - - -?---Documentation of, or evidence of payment.

In terms of your understanding of credit card receipts - - -?---Yes.

- - - do you understand that it is impossible to determine what was purchased, the actual items that were purchased, from a credit card receipt?
---In other organisation, because it's so simple, we have very direct kind of purchases where we know exactly what we're buying.

Ms Sharobeem, you're not answering my question. I just want you to focus.---Sure.

10 And I will try not to raise my voice with you.---That's fine.

I'm asking you about your understanding of credit card receipts.---Yes.

Do you understand that in a credit card receipt you do not have an itemisation of what is purchased?---Absolutely.

Is that - - -?---Yes, yes, of course.

20 All right.---You would have the sum and you would know where it's bought from. So if you have one from, for example, Harvey Norman, you know it would be electric appliances and so on.

Can you think of what may have been an expense for service that amounted to \$2,811?---No, sir, I can't.

It was submitted in relation to a transfer in June of 2014. Does that assist you in recalling what that particular receipt related to?---No, sir, I can't.

30 Can we go to page 316. Sorry, just that - - -?---Here, that's what I'm saying, there is - here, the credit card and the - - -

Ms Sharobeem, I have not asked you a question yet.---Yes, I know but that's what I'm saying.

All right.---That's the one. The information on the top.

40 All right. Page 316. Ms Sharobeem, this is a close-up of another receipt that was submitted in support of the transfer dated 23 and 25 June, 2014. Now firstly, can you tell where this credit card receipt comes from?---I can see it's from Auburn. We can see the details of the shop I believe.

Ms Sharobeem, I'm going to ask you to look - - -.---I can't see anything else.

Yes. You can see the details of the shop. Do you agree with that?---I can see, yeah, the numbers on the top.

All right. And can you also see what's referred to as the terminal ID?---The terminal ID would refer to the place things were bought from I believe.

It relates to the machine from which this document comes from.---That's, yeah, that's right.

You understand that?---Yes.

Can I take you back to page 314. Do you see the terminal ID in relation to that 2,811 figure?---Yes.

10 Would you agree, and we'll go back to page 316.---6-0-3.

It's the same terminal ID.---All right. That's - - -

Would you agree that that purchase on page 314 - - -?---From Auburn.

- - - occurred at 2.36pm on 2 May, 2014, just by looking at the receipt?
---Yes.

20 Would you agree with that?---Yes, yes, I can see that written.

And then we go to page 316. Some 10 minutes later so at 2.53pm there's a credit card transaction for \$998. Do you agree with that?---Yes, it's here written and the top is cut. I don't do that.

I'll take you to volume 25, page 39. You purchased those chairs - - -?
---Yes, that's mine.

30 - - - from Auburn Megamall and the receipt on page 314 relates to that.
---Then why a receipt of my home purchase has been paid to me?

I'll take you to volume 4 of the allegation, page 219.---Sir, those are my chairs.

I'm going to show you an invoice from Auburn Megamall.---Yes, please.

219, volume 4. Do you agree that these receipts have nothing to do with the service don't you?---At all. This is my purchase.

40 You see the invoice for the purchase of 2,811.---It's dining chairs, sir.

Yes.---We don't have dining chairs at work.

I know what they are. I'm just asking you if you can see the figure?---The figure, yes, 2,811.

And if you look at the top right-hand corner the sales date is 2 May, 2014 at 2.35. There's no doubt that you purchased those chairs on that day.---Of course. It's personal, it's personal.

And there's no doubt that you submitted a receipt - - -?---No doubt? That's a big doubt that I submitted that receipt to be paid by the organisation. I'm not a fool.

Can I ask - - -?---Why would the organisation buy dining chairs, sir?

Can I ask you to look again at pages 312 to 320. We'll start at 312?
---Now I understand the framing.

10

Volume 2?---Now I understand. Go ahead, show me. I didn't see anything but I'm getting the understanding now.

You agreed earlier that you would reduce receipts?---No, I didn't agree to that. I said that it was bulk of receipts during Sandra's time where I was tearing not even evidence but all the details on the receipt were there. I never cut. That's a different attitude altogether in accounting. I know what I did at that time when, as soon as he told me, Nathan Boyd, that, Eman,
20 leave the information in bulk, all what I did is I left everything I have in my bag on my desk for them to finalise because in the last three years of my employment there I was extremely busy, I didn't even care to open my own bank account and stupid enough I told him that, stupid enough – or innocent or naïve.

For the moment, Ms Sharobeem, I'll take you to another transfer?---Please do. This is actually my own purchase and if it hasn't been reimbursed to the organisation it should be reimbursed. This is my personal item.

Did you know - - -

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THE COMMISSIONER: The question I think is rather, how did you come to submit that for reimbursement?---I didn't actually submit it sir, at all, I left all my invoices, personal and others, in their mercy and I said, personal, please, send it back to me, and work, please reimburse. That's exactly the conversation.

I can understand that, but you've seen the receipts?---And I didn't even know.

40

And you know that that information doesn't appear on the receipts?---At all.

At all. So if you gave those dockets to an employee they wouldn't know and they'd just reimburse you?---No, sir.

So the suggestion, of course it is, that you did it and you did it for your own benefit?---No, sir, at all. I didn't cut this and I didn't take it away from this invoice. Everything in my bag in my big bag, it's always left on my desk, everything, so obviously they cut it and that's an attitude they've been doing

is cutting happily most of the time as I saw, but I did not and sir, if I am a stupid person, absolutely stupid, would I put a reimbursement of dining chairs to an organisation for to cover poverty, would I do that?

Perhaps if you thought that it wasn't going to be discovered that you'd done that. That's the matter that's being looked at. So just wait for the question to be asked.---It's shocking.

10 MR RAJALINGAM: I'm going to take you back to page 314 - - -?---It's shocking.

- - - of volume 2. Volume 2, page 314?---I, sir, there is another thing also
- - -

THE COMMISSIONER: Just – would you just wait until the question's asked?---Oh, sorry, sorry, I'm just, I just can't imagine what I'm seeing.

MR RAJALINGAM: Ms Sharobeem?---Yes.

20 Just assuming that you did not cut this receipt, just assuming - - -?---I did not.

Assuming you did not, it has to be the case, doesn't it, that you submitted this receipt, cut or not - - -?---No, sir.

- - - for reimbursement?---No, sir, no. I don't submit. Submit to who? She's there five hours a week only so the system is if I am there enough time for me to locate some invoices and leave it in the tray behind the administration then I do, and that was very rare in the last couple of years
30 because of my health and because of my busy, but because of the situation which I explained to Nathan Boyd several times and Nevine and to everybody else in the organisation including management committee, I used to empty my bag every day, every day, to the extent, and to the extent, sir, that my own personal invoices like electricity, like water, it used to come to the service because I never been at home so everything was mixed up, but deliberately to put an invoice or a receipt of something I bought for my own home to the organisation to reimburse me, impossible, to the extent that
40 Nathan Boyd during my sick time when he started to look at the audit and he said to me, "Eman, there is double reimbursement paid to you by mistake." I said, "Dear Lord, how that happen," and I paid back. Nathan Boyd know and several times that I do not check my account, he knows.

THE COMMISSIONER: Okay. Now, you want to say, do you, that the receipts that you put out were full receipts and somebody else cut them? ---Absolutely. I left everything on the desk.

And the effect of them cutting them was to - - -?---Delete the information or hide it.

- - - delete the information that would tell anybody else whether it was private or not, and you got the benefit of it?---I didn't get the benefit of it. I wish I did. I wish, I wish I did, my own mind - - -

Well, you got the benefit of the money that was refunded.---Which is mistakenly refunded by me. And as soon as I was told about any mistaken refund, it was reimbursed directly and I have evidence. Sir, also - - -

10 Just, just a moment - - -?--- - - - if I want to do that - - -

Just a moment. Just a moment. This is what we're looking at.---2,800.

Yes, it's a lot.---It's a huge amount.

It's a lot of money.---So what kind of things I bought at the service? Any staff member would say, "What kind of things Eman bought at the service for that amount?"

20 No, the other thing is you said you left these receipts in a tray. Was it a red tray?---No, not always, no. The system was to leave it if I am able to find the time to organise it for her. But in the last two years I was extremely busy that I left it always on my desk, always in a corner where she knows to pick all the receipts, to pick the keys, to pick the tokens, and to pick the papers to do the payment.

And her evidence was that whatever was left in that tray was to be reimbursed to you?---I never left, only on the trays, actually in the last year I didn't go to the tray at all. It's only the rest of the staff would use the tray.

30 As another evidence to you, there was – I'm sorry, I'm just under the shock, just shock of knowing that and (not transcribable).

Well, there may be more shocks coming. So just calm down.---Oh, dear.

And Mr Rajalingam will continue.

MR RAJALINGAM: Thank you, Commissioner.---Oh, dear.

Ms Sharobeem, are you okay?---I will be.

40

Are you okay now?---I will be. I am just getting there.

Well, I'm - - -?---I'm getting there. Please go ahead.

You tell me when you're okay and I'll ask you the next question.---I am okay. Please go ahead. Please let me see what's there. I want to see what's there. I want to see what happened. I want to see. Just 2015 I was extremely ill and they know that. Nevine even advised me which doctor I

should go to. My doctor, my own doctor, sent me to do (not transcribable) many times and I wasn't able to do that, and you can ask her. I always put work first.

What I'll do is I'll show you – I think you might be confused in relation to someone called Sandra Gomez being the bookkeeper. I'm going to show you what is exhibit - - -?---No, Sandra was our auditor. I didn't say she was our bookkeeper.

10 I'm now asking you about a particular time, namely June 2014. And what I want to do is be precise so that you're not confused - - -?---Yeah.

- - - about what I'm asking you.---Yes.

I'm going to give you Neth's time sheets. Okay?---Neth - - -

It's a summary of Neth's time sheets.---Yes.

20 It's Exhibit 22 and it's my copy of it. Just so that you have that in front of you.---Yes, yes. The time sheet is never reflective of the hours she worked at the organisation. She used to put these hours only to get paid, and that goes for everybody else. For example, Watfa and Marie. They used to come from 8.00 and leave at 3.00 or 3.30, and it's always the hours which they are contracted to do. I never put a time sheet, never. Have you ever find a time sheet for me?

THE COMMISSIONER: Just, just, just wait.---I'm sorry.

30 Wait for the question.---I'm hyper. I'm sorry.

Just wait for the question.---I'm sorry. I'm hyper.

Well - - -

MR RAJALINGAM: I want you, Ms Sharobeem, to turn to the second last page.---I'm sorry but this is shocking. Second last page.

Ms Sharobeem?---Mmm?

40 You accept it from me that this table has been created by looking at Neth's time sheets, okay?---Fine.

Just for the – just follow me.---Yes.

Do you see there that she was walking on 24 June, 2014?---24 June.

Do you see there on the second last page of the bundle I gave you?---Yes, yes.

Do you see that?---Yes.

23 June. Ms Sharobeem, I can give you a calendar as well.---Yes.

I know this must be hard for you to recall things from some time ago.---Sir, if you, okay, the question is - - -

10 So I'm going to give you a calendar.---Sorry. Yeah.

And you can see – and I'll have one here as well.---Oh, Lord.

For 2014. June 2014.---That's how they did it. Mmm.

23 June is a Monday and you know that Neth wasn't working on a Monday, don't you?---No, sir, her hours and days were not as exactly mentioned in the time sheet.

20 She gave evidence to this Commission that she only ever recalled working on Tuesdays in the week and there were some days on the weekends that she worked but they were very rare. That was her evidence, Ms Sharobeem. Do you accept that?---And I beg to differ. I beg to differ. No, I don't accept it.

All right. Well - - -?---I am the manager who give her allowance to work whenever she wanted because simply there was a lot to be done.

30 These transfers were made on days that the bookkeeper was not at the Immigrant Women's Health Service. Do you accept that?---That's fine if it's mentioned like.

The transfer - - -?---But no, no, no, no, I can't accept that, no, this is not an evidence that she was there or not, no, no.

Do you - - -?---The time sheet doesn't respond [sic] and you can ask Watfa and Marie and the management committee, we just had the time sheet to be able to get people paid.

40 I'm still in June 2014. I'll show you some transfers on page 322. And, Ms Sharobeem, you need to appreciate that I'm showing you transfers of money that went into your personal account in one month?---Do you see a stupid person to do such a mistake?

Do you understand, do you understand that firstly?---Sir - - -

Do you understand that?---Am I stupid person to do such a mistake to pay for - - -

THE COMMISSIONER: Just wait for the question?---Well - - -

Just wait for the question?---I'm sorry, I'm sorry, I'm just overwhelmed. I can't believe what happened to me and why I'm framed like that. I thought when they send that paper I had written or signed. I, just too much.

Do you think we - - -

MR CHHABRA: Commissioner, if I may.

10

THE COMMISSIONER: Sure. Five minutes?

MR CHHABRA: Perhaps.

THE WITNESS: This is too much.

THE COMMISSIONER: I'll adjourn.

THE WITNESS: Too much.

20

THE COMMISSIONER: We'll adjourn for five minutes.

MR CHHABRA: I'm indebted.

SHORT ADJOURNMENT

[3.06pm]

THE COMMISSIONER: Yes, Mr Rajalingam.

30

MR RAJALINGAM: Thank you, Commissioner. Ms Sharobeem, I'm going to take you to page 322 of volume 2. I understand these to be three bank transfers to your account. I want you to look at the first three pages. The first one. So the first page 322 would you agree is a \$5,000 transfer at 7.43pm on 26 June, 2014 to your Eman West account?---I can read that.

Have you had time to consider the transfer, Ms Sharobeem, the first page?
---What do you mean?

40

Have you had time to look at that?---I just said I can read that.

Yeah. Do you accept that it's a transfer for \$5,000 on 26 June, 2014 at 7.43pm to you Eman West account?---The paper indicate that.

Sorry?---The paper indicate that.

Ms Sharobeem, the bank statements also show money going into your account. Is it the case that you're disputing the transfer being made into your bank account?---You asked me if you can see that and I said I saw that.

Okay.---You don't ask me further. I don't reply further.

That's fair, Ms Sharobeem. I'll show you the next transfer on the next page.---Do that.

10 So this is another transfer I understand the following day on 27 June, 2014 at 7.13pm for an amount of \$3,000 to your account in the name Eman West. Do you agree with that?---The account which I never look at and they know that, whoever framed me. You have the wrong person in this inquiry. You are victimising me more than (not transcribable) victimised.

Ms Sharobeem - - -?---How could they do that? How could they do that?

20 - - - did you have access to your Eman West account?---It's all my account and I never look at them. I don't have time even to look at my stuff (not transcribable).

I'll show you the next transfer and it's dated 30 June, 2014 isn't it, yes or no?---(No Audible Reply)

Ms Sharobeem, do you agree that it's a transfer of \$3,000 to your account on 30 June, 2014?---I can read that.

And it's for an amount of 3,000. Accepted?---I can read that.

30 Page 325. You recognise that as a reimbursement form?---That's the form Boyd give a lot.

Do you know why Mr Boyd developed that form?---I asked him because I wasn't able to control anything and look after the financing and I was preparing Nevine to do that for me and she failed me.

40 Ms Sharobeem, Mr Boyd the auditor raised with you the fact that you had submitted many, many cut receipts in support of reimbursements didn't he? ---No. No, he didn't say cut.

That is the evidence that he gave to this Commission in around about late or mid to late 2014.---No, didn't say cut.

Do you recall having a conversation with him in your office?---Many conversations, not only one.

Do you recall having a conversation with him in your office about the cutting of receipts?---No, no cutting. No, he didn't talk about cutting. He

talked about uncomplete receipts and he said to me Eman, please try to leave it at that and I said how about I leave the whole finance to you and the bookkeeper to manage it for us and I'm training Nevine to do it now and I did – and that's the conversation took place.

Ms Sharobeem, would you agree that the writing on this document is Neth's writing underneath the reimbursement form?---I don't know her handwriting and I can see the thing. I don't know her handwriting and I see things but I don't know handwriting.

10

Are you crying, Ms Sharobeem, do you need a moment?---I want to die. I've been framed. I want to die. What did I do to them?

MR CHHABRA: Commissioner, if I may.

THE COMMISSIONER: I think we should adjourn for the day.---What did I do to them to do this to me?

20 **THE WITNESS STOOD DOWN**

[3.23pm]

AT 3.23PM THE MATTER WAS ADJOURNED ACCORDINGLY

[3.23pm]