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INDEPENDENT COMMISSION AGAINST CORRUPTION

THE HONOURABLE PETER HALL QC
CHIEF COMMISSIONER

PUBLIC HEARING

OPERATION SKYLINE

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TRANSCRIPT OF PROCEEDINGS

AT SYDNEY

ON MONDAY 14 MAY, 2018

AT 2.00PM

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THE COMMISSIONER: Yes, thank you, Mr Hickey. Yes, Ms Nolan.

MS NOLAN: Your task was to complete an audit report up to the end of financial year 2015, wasn't it?---Correct.

10 And with respect to post-balance day reviews, the enquiries that you would make after that date would only be with respect to material matters that would impact upon the audit report such that it would be rendered misleading, is that right?---We do it by materiality in those particular matters, in order to arrive at an opinion which, well, in order to arrive at our audit opinion.

THE COMMISSIONER: Ms Nolan, could you just use the microphone a bit more. I know it's difficult. Perhaps if you slide the lectern across, you'll get closer to it. It's not picking your voice up.

20 MS NOLAN: Yes. It was extended for me, if you remember last time. It's not extended again and I actually have pulled my back out.

THE COMMISSIONER: Oh, I see.

MS NOLAN: So badly that I can't tip forward. I'm in flat shoes even today.

30 THE COMMISSIONER: Look, I think we might adjourn and get some of the technical people to come here and see if they can adjust it so that it will suit everyone's interest better, I think.

MS NOLAN: Thank you because I won't be able to tip forward. I've pulled my back out too badly.

THE COMMISSIONER: No. Very well. We'll just take a short break and see if we can fix this mechanical problem.

SHORT ADJOURNMENT

[2.03pm]

40

THE COMMISSIONER: Very good.

MS NOLAN: Thank you, Commissioner, that should be a bit better. So with respect to your report, you would only expect material to be disclosed to you if it were to, as I understand your evidence, identify or create a liability on the part of the Aboriginal Land Council, that's one option?---So, sorry, I'm not quite understanding your question.

10 If material were to be disclosed to you, so you've given some evidence with respect to material that you would have expected to have been disclosed to you, yeah, you would only expect that material to be disclosed to you in circumstances where for example it created a liability, that's once instance where you would expect it to be disclosed to you?---I'd expect all the books and records of the Land Council that I requested, regardless of materiality, whether they're a liability, an asset et cetera, to be provided to the audit or for the purpose of performing the audit. So all books and records I think from memory is the requirement under the Act.

And did you make a request for all books and records?---Yes.

Do you know the date of that request?---Not off the top of my head.

Have you been taken to it today?---Taken to?

20 The request for all books and records, have you been taken to it today by Mr Chen when he asked you questions?---No.

Was it in writing?---It would have been, yes.

30 And what terms would it have been in, do you know?---Initially we would issue a client assistance schedule, but then after that, you know, the main information requests become the information requests that we issue on the Land Council throughout the course of the audit. So for example, various requests for information that have been made to Ms Steadman, the acting CEO at the time, from round about August or September 2015 until when we attended the first board meeting to present the draft financial statements and draft audit opinion on 30 November, 2015, there were then subsequent requests for information and materials that were made at that meeting, subsequent follow-ups in relation to those particular materials, some email correspondence with Ms Bakis I think in around about March 2016, there was then a meeting with Ms Bakis in May 2016 and then an exchange over July or June and July that I referred to earlier on. So it's an ongoing process in relation to what we ask for.

40 So in, you've mentioned some emails to Ms Bakis. I don't know there to be any request for, quote, "books and records of the company", to Ms Bakis. You didn't make a request to her personally, did you, for the books and records of the company?---There's a significant email correspondence in relation to where we're asking for things.

Yes. But the answer to my question is no, isn't it? You never asked her for the books and records of the company, did you?---In those specific set terms, "books and records"?

Yes.---No, I asked for the information that was relevant to completing our audit.

Right. So, for example, you sent her an email on 11, I think, of January 2000, no, I withdraw that. On the, here it is, just pardon me, sorry, I mislaid it. I'm sorry, Commissioner, I've just mislaid a piece of paper.

THE COMMISSIONER: That's okay.

10 MS NOLAN: I haven't got it. Just pardon me, Mr Hickey, I've just confused my papers. I'm going to take you to a document shortly. O.K. I'll move on to something else in the meantime. You were taken to your exhibit which is Exhibit 83 at page 141. Now, at that page, maybe if we can pull that up just so that you can be reminded of what's stated there, these are the difficulties encountered during the audit. See that? And you identify four things. First, significant delays in the provision of information. So if I can just explore that with you. You had a meeting with the board on 30 November 2015 and at the board, at that time you had a whole series of questions for the board. That's right, isn't it?---No. I presented the draft. I
20 was informed, sorry, I'll take a step back. I was asked by Ms Steadman, the acting CEO, to finalise the audit. There were outstanding questions in relation to a number of related party matters that I had made of Ms Dates. I requested that Ms Dates respond to those on two separate occasions. In addition to that, after not responding from Ms Dates, I also emailed those queries to Ms Steadman and asked her to follow those through with Ms Dates. Ms Steadman responded saying that she was unable to have people answer questions that they don't want to answer. I was then asked to finalise the audit, having regard for the information that I had.

30 By whom were you asked to finalise the audit?---Ms Steadman.

Right. Go on.---Finalised at that point in time based, or having regard for the information that we had, a draft audit opinion. Sent that information over to Ms Steadman in preparation for a board meeting that then occurred on 30 November.

And did that raise a number of questions with respect to some matters that you needed qualified?---Yes.

40 And the board responded to those qualifications, those questions upon which your qualifications were premised, did they or did they not?---They didn't.

And then you sent an email, didn't you, in or about January of 2016 following up?---Yes.

And the first time that there was an attempt by the board to deal with those questions was when you were contacted by Ms Bakis in March of 2016, isn't that right?---That's my recollection, yes.

10 Yes. And she had been, did she reveal to you that she had been asked by Ms Steadman, who was having difficulty in answering these questions, that she had been asked to assist you, that Ms Bakis had been asked to assist you?---I can't recall the exact content of that email but there was certainly an email from Ms Bakis introducing herself as the person that was looking
10 after the accounting and who was going to be the person of contact going forward for the audit and asked a series of questions in relation to that, but obviously without having the email in front of me.

20 Right. I'm not asking you for the specifics. But you knew, didn't you, that Ms Bakis had been appointed by the board to deal with your questions because they were just unable to. You knew that, didn't you? Or ill-equipped to do it.---I understood, I understood Ms Bakis had been appointed in order to deal with those issues but I was not aware that the board was incapable of dealing with them themselves.

20 And then you had a conversation, whether it be over the telephone or by email, but the content of your correspondence was this, that Ms Bakis wanted to meet with you, you were happy to meet with her but you had some commitments, including some overseas travel, which would have prevented you from being able to meet with her in March. That's right, isn't it?---I can't recall.

30 You did go overseas, though, didn't you, to the United States or somewhere like that, in or around early March, or about March, 2016, April 2016?
30 ---That was May, May, maybe going into June.

But when Ms Bakis contacted you in March, she wanted to meet with you but you were unable to meet with her because you were very committed, you were overly committed at that time and couldn't meet with her at that time, that's right, isn't it?---I don't recall the exact circumstances surrounding that.

40 But you were unable to meet with her, weren't you?---I can't recall if the meeting was requested. I do recall going back to the questions that she asked me.

You do recall going back to the questions that she asked you?---There were, there were a series of points put into an email and I responded.

No, I'm not asking you about that, I'm asking you about when she contacted you on or about March of 2016, she wished to meet with you and you were unable to because you had a number of commitments which precluded you from meeting with her at or about that time, didn't you?---I think I said in

my answer before that I can't recall that but if you do have the email and you're able to put it up, I can have a look at it for you.

Well, I might be able to do that.---Thank you.

Then when you two had arranged to meet, in or about May of 2016, you would only meet with her in circumstances where the Awabakal Council paid you \$26,000, that's right, isn't it?

10 MR CHEN: I object, Commissioner. I mean, it doesn't matter. I mean, none of this, with great respect, matters. And whether he gets paid for his professional services or not is entirely irrelevant, in my submission.

THE COMMISSIONER: It probably is, but I'll let it go through.

MS NOLAN: Thank you.---I can't recall that specifically.

But you did, you quoted originally, \$15,000, that's right, isn't it?---Yes.

20 With respect to the audit. And you exceeded that estimate quite considerably. I think the audit cost around \$60,000. Isn't that right?
---I can't remember the exact amount but we did exceed it, yes.

Considerably, didn't you?---As I said, I can't remember the exact amount but we did exceed it.

30 So, it's fair then, isn't it, that when you were meeting with Ms Bakis, in or about May, you said that you were not prepared to meet her until certain invoices were paid and that was something around \$26,000, that's right, isn't it?---I said earlier that I can't remember exactly those circumstances around those debtors and I don't have access to my debtors ledger at that point in time at the moment. So, I, I don't recall that.

Then when you did sit down with Ms Bakis in or about May of 2016, you and she had a very productive and amicable meeting, didn't you?---Yes.

40 And from the moment that she came on board to assist you with the inquiries you had with respect to outstanding matters, she was diligent in answering your emails, she would be answering them at all times of the day and night, wouldn't she?---She would answer our emails, yes, sometimes at day, sometimes during the night.

Yeah, but she was a, she was of diligent assistance, wasn't she?---No.

Why do you say that?---The two intimidation threats that our office received in relation to correspondence that Ms Bakis put together was not particularly assitful [sic] asking questions around the establishment of entities towards the end of the audit, which we identified, they were not disclosed, and the

toing and froing over email and phone calls and the like to attempt to get to the bottom of what was going on there and develop a clear understanding also wasn't particularly helpful.

10 But she was answering the telephone – I'll stop there actually – I withdraw that. In or about – when, when these threats of litigation were made you were pulled off the audit and it was sent down to Sydney to a woman called Hayley Keagan, wasn't it, and this was about June of 2016?---No. Hayley Keagan is a manager of PKF, Hayley Keagan is not a partner. I remained on the audit and I asked Hayley Keagan to come in to provide some assistance to the other manager who was on the audit by the name of David Hutchison. That was done in an attempt to respond to the matters that were being raised at the time and to ensure that they were brought to their conclusion as quickly as possible. At no point in time was I removed from the audit nor was it sent to Sydney.

20 When you say to respond to the matters that were being raised at the time, those matters that were being raised at the time was the dilatory nature in which this, which your firm had attended to the preparation of the audit report. That's what you're referring to, isn't it?---The dilatory nature in which my firm - - -

30 You were taking too long. The reason why you had to put extra staff on in assistance, in assistance to Mr Hutchison is because there was an urgency that had arisen with respect to this audit report because the attention to it was lacking until about May of 2016, wasn't it?---I completely disagree with that and I think that the correspondence chain that is in place between when we were seeking information and seeking request and responses from Ms Steadman through until which that information was finally provided, up to and including the day where we actually signed the audit opinion, will support my position in relation to that.

So the threats that you say were intimidatory, they were actually threats that litigation would be commenced for specific performance to get PKF to prepare the audit report in - - -

THE COMMISSIONER: Is that, is it in those terms, specific performance?

40 MS NOLAN: As I am instructed.

THE COMMISSIONER: Well, I think it should be clear. I'm not sure that that is right, but I may be wrong. I think you need to go to the emails.

MS NOLAN: Sure, I will take you to the emails. Before I do, does it accord with your recollection that that's what the - - -

THE COMMISSIONER: No, no, I won't, no, I won't allow it until we get the emails.

MS NOLAN: Well, there's an email to which I can refer you and that was written on 17 June, 2016. It appears in a bundle which I am instructed Mr Broad received, albeit late, and I assume that's probably not available to put up. Is that right? It's not?

MALE SPEAKER: It is.

10 MS NOLAN: Oh, it is. That Ms Bakis emailed this morning? Oh, great, thank you.

THE COMMISSIONER: Ms Nolan, don't, if you need to speak to - - -

MS NOLAN: I do apologise, Commissioner, I'll inquire through you. I understand that the material that Ms Bakis emailed this morning is available.

THE COMMISSIONER: This morning?

20 MS NOLAN: Yes. I'll inquire through you as to its availability.

MR CHEN: My learned friend will need to identify a page number. It's on the system, Commissioner. My learned friend should identify a page number and we'll bring up that page number.

30 MS NOLAN: Happy to do so, thank you. Can the witness please be shown page 134 of that bundle? There's an email in front of you now, this is page 134 of the bundle that Ms Bakis submitted this morning. You'll see it's been highlighted. This is an email you received, isn't it, on 17 June at 12.45pm?---It appears to be so, yes.

And you'll see in the second paragraph that the complaint is that there's an unreasonable delay that's not explained by the work required, and then at the very end you'll see that what was being threatened, "we would like to know whether or not you'll have the audit completed and in our hands for presentation to the AGM, or whether we're required to add you to the defendants, and seeking an order compelling the completion of the audit". Do you see that?---I do.

40 So you'd agree with me, wouldn't you, that the nature of litigation that was being threatened was specific performance, so actually compelling you to complete the audit in time for the AGM, and that complaint was predicated on what was understood to be an unreasonable delay. Do you agree with me that that was the threat that was made?---I agree that there was a threat made, yes.

Right.

THE COMMISSIONER: Can I just ask you, you earlier referred to, you referred to, what you referred to is threats about which you took legal advice. Is that right? Is that right, that there were threats about which you sought legal advice?---Yes.

10 To the nature of status in law? I'm just trying to identify whether this is the threat you were adverting to in your earlier evidence or whether there was a separate threat.---The code of conduct in relation to the performance of an audit in particular, APPS 110 sets out very clearly the independence requirements with respect to an auditor and conduct that is to occur throughout an audit. One of the main premises as to why that particular code is there, is because it acknowledges the fact that the auditor is appointed to report to the membership of the Local Aboriginal Land Council and provide an independent report on the affairs and the activities of the Local Aboriginal Land Council. APPS 110 goes on to clearly identify that any threats of litigation in relation to an auditor that is in the process of performing their work and formulating their opinion is not acceptable, represents a clear independence threat, directs the auditor to stop work and consider their position and consider advice. It is a highly, highly unusual set of circumstances whereby a board would attempt to interpose itself through its lawyers to threaten the auditor in the course of that particular auditor rendering their opinion and fulfilling their obligations to the membership of the Land Council. I sought independent external advice in relation to those particular threats, I sought consultation internally, it was not something that we, that we considered lightly, it is very, very serious and therefore we went outside the firm to get a sign off in relation to whether or not that did, indeed, represent an intimidation threat in accordance to how we are to perform our work, and the conclusion was that it did, and we acted accordingly.

20
30 MS NOLAN: Could you be shown, please, page 141 of that bundle, please? This is an email sent to you as well. You'll need to go down, please. See there, thank you. This email here.---Yeah.

Now you remember reading this email, don't you?---It appears I've received this email, I can't remember the exact time and location that I read it.

40 See in the first paragraph, "At our last meeting, mid-May, when I provided you the outstanding material that you requested, you had indicated that after your return from being overseas, you would have the audit completed within a few weeks."---Mmm hmm.

Do you remember making that representation that it would be done around about the end of May?---Yes.

And then that came and went, didn't it, and there was no audit report?
---Yeah.

And then you made representations that it would be available at or around the end of June, didn't you?---I can't recall exactly.

And that came and went, and there was no audit report. Isn't that right?
---Correct.

There were no other threats of litigation, were there, other than the threat of litigation that I've just taken you to with respect of the compulsion to complete the audit report. That's right, isn't it, Mr Hickey?---No, it's not.

10

Those other threats of litigation to which your answer appears to suggest existed, that didn't come from Knightsbridge North Lawyers, did they?---It came from a letter from Knightsbridge North Lawyers. I believe the date of that letter, it was in my evidence earlier on this morning, was around about 7 July.

Right.---I believe I had a discussion with Mr Petroulias about it.

20 I, I, I don't propose to ask you any questions about it because I don't know what you're referring to. It's right, isn't it, it's right isn't it, at one stage that you made some assertions to the Awabakal people that your intention was to sue it, or the Awabakal Council, should I say? Do you remember making a representation to that effect?---When, when was this?

In May of 2016.---No.

Page 119 of the bundle, please. You wrote to Ms Bakis in the substantive paragraph.---Yeah.

30 "Thank you for letting me know regarding our accounts. As we discussed, I've been instructed by my partners not to perform any further work with respect to the Awabakal until these accounts are paid, but will meet with you. It's also important that I can obtain a date of payment of these accounts and evidence when these are paid, as I have been instructed to commence legal action against the Awabakal in recovery of our fees. I have a statement claim drafted which I have reviewed, but I will hold off for a further 24 hours on having our lawyers finding these, provided I receive this evidence." So, it's true, isn't it, that you did threaten to commence litigation against the Awabakal people, Mr Hickey?---In relation to the recovery of
40 our fees, yes, it appears that way.

Yes.---As I'm obliged to do under my terms of engagement.

THE COMMISSIONER: Ms Nolan, what's the point of that threat? I mean, what's the point of this cross-examination? Are we trying to see who threatened who?

MS NOLAN: No, we're trying to deal with - - -

THE COMMISSIONER: The threat to recover fees is perfectly legitimate. The threat to an auditor for the reasons explained is not at all, in any circumstances, permissible. I mean, what was the point of going to the fee, so called threat, when it's an entirely different universe or discourse? What's the point?

10 MS NOLAN: Because there was a significant delay in the preparation of this audit report, Commissioner. And one of them was, one of the reasons - - -

THE COMMISSIONER: Probably because the fees weren't paid, probably one reason.

MS NOLAN: One of the reasons was, well, be that as it may, the fees - - -

THE COMMISSIONER: But that's what I'm pointing out.

20 MS NOLAN: The fees weren't - - -

THE COMMISSIONER: You're seeking to make something out of it, the fact that the threat was made, in answer to a threat made by your client. And if that was the intention, they're entirely different universes. I don't have to explain I think, any further, but I just don't see the point of that line of questioning. I mean, if this is just tit for tat just for the sake of having a go at the witness then I won't permit it.

MS NOLAN: No, it's not.

30 THE COMMISSIONER: But if it's got evidentiary weight, then of course, having regard to whatever your client's interest is then it will be permitted if it has got weight.

MS NOLAN: It goes to the proposition which I started with, which is that which appears at page 141 of the Exhibit 83 which deals with some difficulties encountered in completing the audit report.

THE COMMISSIONER: Yes.

40 MS NOLAN: And this witness has said the delays related to the provision of information.

THE COMMISSIONER: That's right.

MS NOLAN: Now, I'm exploring what the delays actually went to.

THE COMMISSIONER: But then this is another tit tat. You delayed because you went overseas. So what? I mean the delay occasioned by the

failure to respond to an auditor's request to provide information is in one universe, the failure of an auditor to do it within a particular time because the auditor was overseas is an entirely different universe. Again, what are we dealing with here? Is this a tit for tat exercise regardless of whether it's relevant?

MS NOLAN: Well, I, I, I - - -

10 THE COMMISSIONER: Delay of itself may be inevitable, it may be explicable, it may be permissible, but delay where information is requested and there's non-response in providing information, that does have a significance, that sort of delay does.

MS NOLAN: My point is this, and I'm grateful for the indication, my point is this. When Ms Bakis came on board in or about March, she sought to meet. She couldn't because of various commitments that this gentleman had and then there was a non-payment of fees issues and they finally met in May.

20 THE COMMISSIONER: Mmm.

MS NOLAN: Now, this auditor well knew that the reason why these auditors reports were required is because it was an 18-month expiry period that had to be met with respect to the calling of the AGM. Without that an administrator would immediately be appointed. Now, that's why there was all of this haste at the very end, because that was the deadline. I mean you've heard a fair amount of evidence with respect to that. And there was some examination by Mr Chen with respect to delays in the provision of information. My proposition which I'm exploring with this witness is that
30 none of this was attributable to Ms Bakis. Now, you'll recall when I said she was a diligent provider of information or something to that effect he said, no, she wasn't because she made all these intimidatory threats.

THE COMMISSIONER: No, that's not his evidence. He admitted to you that she was diligent in responding to requests that had been made to which then the period of the question was directed. It was when you went the step further and went into the threat area that he - - -

40 MS NOLAN: I think he did, not me. I just explored it with him.

THE COMMISSIONER: Anyway, I'm pointing out that this is not an exercise of tit for that. You were responsible for a month's delay, all right, we didn't supply you with information for six months but you can deduct one month off the five months and that's therefore a portion responsibility for the delay. Where is that taking us?

MS NOLAN: It's not a tit for tat because I'm here representing - - -

THE COMMISSIONER: Well, that's what it seems to me to be developing into.

MS NOLAN: No, no. I - - -

THE COMMISSIONER: As I say, the threat about litigation, the threat about these sort of matters is not probative of anything. Now, could you just, anyway, move on. I'm just trying to make the point that - - -

10 MS NOLAN: I understand.

THE COMMISSIONER: - - - it's not every contradiction that we want to hear or deal with because it's not going to advance this investigation one little bit.

MS NOLAN: Commissioner, I hear what you say. I represent Ms Bakis and I'm dealing with her involvement from about March.

THE COMMISSIONER: Yes.

20

MS NOLAN: Okay. So it's not, I'll just clarify that because that needs to be borne in mind in my respectful submission.

You've given some evidence with respect to a solicitor's representation letter and the response of Ms Bakis on 19 July, 2016, and you were asked some questions with respect to your expectation as to documents that should have appeared there now that you know of their existence. Can I suggest this. A person could be forgiven, could they not, for the, for not providing you information with respect to the description of a service in circumstances where no fees were charged for that service by reason of the fact that the table asks for the fees charged in respect of that service?

30

MS BERBERIAN: I object to that question, Your Honour, the question is so long, he couldn't, the witness couldn't possibly answer that question.

THE COMMISSIONER: Well, perhaps it might be just a question of formulating the question. I must say I found it difficult myself to follow.

MS NOLAN: I'll break it down. I'll break it down. The table that you sent to Ms Bakis and asked her to incorporate into a representation letter involved four columns, Description of Service, Parties, Outcome Expected Conclusion, Fees. Remember that?---Yes.

40

Because of the requirement to indicate what fees were charged, a person could be forgiven, couldn't they, for not including information on that, in that table for services provided where no fees were charged, couldn't they? ---No, you just write nil.

They could be forgiven for understanding or anticipating that the purpose of this representation document was to set out work done where fees were charged?---No.

Why, if you were looking to see all the work the Knightsbridge had done, did you not just request their invoices?---I think that was done at some, some later point but the purpose of that letter is for us to understand, with a sufficient level of detail, all of the matters which a particular law firm – in this case Knightsbridge – has worked on during the year or is currently
10 working on, which could cause, I, I referred earlier in my evidence before, to contractual commitments, for a liability to be confirmed, for some sort of contingency to be confirmed for the nature of the Land Council’s ownership over an asset to change in some way. For example, some charges or some guarantees or, guarantees or liens being registered up until the date in which we signed the audit opinion and that is the purpose of that particular letter. The fees are, we’re requesting as part of that but it doesn’t go to the primary purpose. We issue letters such as that to solicitors on a very, very regular basis and it’s very much a business as usual style thing in terms of an auditor and, and a solicitor engaging between one another. So, the expectation
20 would have been that all matters that Ms Bakis was, had either worked on or was currently working on, which could bring itself to have a pervasive impact on the financial report, should be disclosed.

So, if a matter didn’t, in Ms Bakis’ opinion, have a pervasive impact on the financial report, then you wouldn’t expect her to include that on the table, is that right?---I’d expect her to include all things that she currently either had a file open for during the year or currently had a file open, open for, open during the year. It’s not a matter for Ms Bakis whether or not there’s items that are material or not. That is a matter for the auditor.

30 Did you set that out for her, chapter and verse, in your letter requesting this information?---I believe we, there was some email exchange leading up to that letter and that my, my manager, Ms Keagan, also had a discussion with Ms Bakis in respect to the completion of that letter.

But that’s not an answer to my question. Did you set out for her what your expectation was with respect to the material that should be included in this table? Did you set that out?---I believe I just, how would I know what Ms Bakis was working on during the year, what she did work on, what she was
40 due to work on, what she was working on at the moment. That is the very purpose of the letter. Ms Bakis was also in a position of very special knowledge, insofar as she was also operating as the accountant and dealing with my managers and dealing with myself, and understood very clearly that our focus at the time was on contingencies, was on contractual commitments and was on issues related to disclosure, subsequent events and in order to get those fully and completely disclosed so that the audit could be completed.

Well, page 214 is where you wrote to Ms Bakis on Tuesday 19 July, 2016 at 7.19am, 2014 of Ms Bakis' bundle, please. Third paragraph, and here you say the purpose of the letter, "Is to confirm the completeness of any litigation, contingencies or associated matters afoot at the date of signing the audit opinion. So, in terms of the impact on financial statements, it may mean some adjustment to the wording at the subsequent events disclosure. For example, we will need to consider disclosure of the action currently filed against the Minister."---Yes.

10 THE COMMISSIONER: I think we need to see the letter to which he is responding, there. Have we got that to put it in context?

MS NOLAN: I think 215 is what you're asking me to show the witness.

THE COMMISSIONER: 215, yes. Well that's not, that's not 215. He's responding to her email.

MS NOLAN: Mmm.

20 THE COMMISSIONER: Her email, to which Mr Hickey has responded.

MS NOLAN: I think this is it. That can't be, though. Hang on.

THE COMMISSIONER: She's apparently asked him for some things, some advice about something.

MS NOLAN: Mmm.

30 THE COMMISSIONER: No, don't have it? All right.

MS NOLAN: I can't - - -

THE COMMISSIONER: Okay. We'll deal with it in the absence of the matter to which his attention is being drawn in her email. Mr Hickey, are you able to deal with it on that basis even though we haven't seen what she was raising with you, and - - - ?---I just had an email read to me, Commissioner, is there a question?

40 Well I think there was going to be a question, but, okay, we'll go back to the email that you were asking.

MS NOLAN: Yeah. I can, I can take you to it, sorry, with just, it's 2.15, it is, it's, it is a 2.15, Commissioner.

THE COMMISSIONER: Try again.

MS NOLAN: On Monday, 18, at 4.04, you'll see there's a letter from Mr Hutchinson and it's not, you're copied to it and you respond to it.---Mmm.

See that?---I do.

10 So we're at 215. "So could you please complete and return the representation letter at your earliest convenience to allow the finalisation of the subsequent events and contingencies assessment required under the auditing standards?" And then above that, "David, this letter is dated 18 June however I received it yesterday at 4.00pm by email. We check our mail daily and this is not received." And then your email of 7.19 the next morning is the one to which I took you to, so you have the context now. So, you'll see there that the only information Ms Bakis received with respect to what she was to include in that letter is contained in that paragraph there, at page 214, about three paragraphs down. "The purpose of the letter is to confirm", I've read you that before.---Yes.

Yes. So you'll agree with me that that's the only information that you gave her with respect to what you wanted included?---Yes.

20 If a variety, if, if agreement created no liability as against the Awabakal Land Council with respect to the sale of its land, or purported sale of its land, you wouldn't expect to see those agreements because they wouldn't touch or concern the assets of the Awabakal Council. That's right, isn't it? ---No it's not.

Well, the, assume for me, would you, that the agreements to which Mr Chen took you, the Gows Heat agreement, the Sunshine agreement, the Solstice agreement. Do you remember those?---I do.

30 Assume for me that they had no New South Wales Aboriginal Land Council approval so therefore, by force of the statute, they were void and didn't create any liability in the Awabakal Council. You wouldn't expect to see those, would you?---I would.

40 Why would you expect to see them?---To presume that an auditor would only want to receive an agreement of that type just by virtue of understanding whether or not a liability is created is not the only dimension through which an auditor would look at those issues. For example, we would want to understand who the parties were to the agreement, were they related parties? Why is the Land Council looking to enter into such agreements to begin with, with an asset which is highly material to that particular Land Council and to its membership, on what basis and whom entered in, were, were looking to enter into those contracts, did they have the right delegation, was internal control being undertaken? There is a whole variety of matters as to why we would be interested in seeing these particular agreements. It's not really a matter of picking and choosing the agreements that the auditor may or may not want to see, in so far as it is making sure all of those particular agreements are made available so that appropriate assessment can happen across the broad suite of Australian

auditing and Australian accounting standards and, indeed, the Land Rights Act itself.

You received the minutes of the board, didn't you, in the completion, prior to completing your audit report?---Yes, I received some minutes.

10 You received all of the minutes, didn't you?---I asked for all of the minutes so I was therefore relying on the respondee to ensure that all of them were received, but so far as I'm concerned they were all received if the person who responded to that request indeed provided all the minutes.

So page 227, please, of the bundle, down the bottom, please, Email from Hayley Keagan, 19 July, 2016, 8.49pm. Do you see here Ms Keagan's referring to having reviewed the minutes?---Yes.

And she notes the reference to the Advantage Property Experts?---Yes.

20 Right. Now, in those minutes all of the land transactions the subject of Mr Chen's examination of Gows Heat, Solstice, Sunshine and Advantage were all the subject of discussion in the board minutes and Ms Keagan here has reviewed those board minutes.

MR CHEN: Well, I'm not sure that's accurate.

THE COMMISSIONER: It's an assumption I think.

MS NOLAN: I'm asking you to assume that.

30 THE COMMISSIONER: I think you need to establish that they were in the board minutes that were reviewed by Mr Hickey or those working with him.

MS NOLAN: Well, put it this way. Ms Keagan here in this email says that she was reviewing the board minutes and the only, only agreement or related party that she was interested in was the Advantage proposal, I'll call it that. Do you see that?---I do.

And these are the only documents that she requested?---In this email, yes.

40 Yeah. And those documents were provided, weren't they?---We received draft documents for some reason. I say some reason because we're since come to learn, as was earlier in my evidence, that in fact signed documents were in existence. And beyond that, upon our review of the drafts that we received and the final signed documents I believe there were some differences between the draft we received and the final documents as well, indicating that we hadn't even received the unsigned final agreement. I'm not quite sure at what stage those agreements were in their drafts, but we certainly, there was a reference in that board minute to an execution of an agreement and we asked for those agreements.

Ah hmm.

THE COMMISSIONER: Did you ever get them?---I received unsigned copies in an email from Ms Bakis that indicated until such time that there's members' approval, a members' meeting, there's NSWALC approval, there is nothing.

10 MS NOLAN: Yes. So Ms Bakis told you that on or about 19 July that she believed that the property proposals were void and are nothing. Do you remember that?---She didn't use the term void, she said until the process which needs to occur under the Land Rights Act occurs there is nothing.

And you didn't disagree with her, did you?---They are the requirements of the Act.

Yes, but you didn't disagree with her, did you?---I don't think I responded, but they are the requirements of the Act.

20 And you didn't say to her, no, put aside the Act, I need a copy of every single proposal, did you?---I - - -

MR CHEN: Well, he's asked, that question's with respect not fair. They've asked for the documents, they've asked for the agreements, so it's with respect - - -

THE COMMISSIONER: Asked for executed, you're saying in effect asked - - -

30 MR CHEN: Well, they've asked for the agreement in the email below.

THE COMMISSIONER: Yes. I think my understanding of the correspondence, I haven't seen it recently, he's asking for - when you're ready, Ms Nolan.

MS NOLAN: Sorry. Pardon me.

40 THE COMMISSIONER: I was talking. I think the request was to provide agreements. I think the witness's point is he didn't get agreements, all he got was draft documents, so he did request, as I understand it, agreements. They were not forthcoming.

MS NOLAN: The request was made for these executed agreements at 10 to 9.00 on Tuesday, 19 July 2016, and you received in response to that unexecuted agreements that night. Is that right?---I can't exactly remember whether it was night or otherwise, but we, we received unexecuted agreements.

Before 20?---We received unexecuted agreements, there were no other agreements.

10 Did you, after 19 or when you received those unexecuted agreements, ask for the unexecuted agreements?---We'd already asked for the executed agreements, again, I, I'm dealing with an, with a third party that has been engaged by the board of the Land Council in their role as fulfilling their obligations to the Land Council membership. There was the term "Execution" used in the minutes. We asked for the executed agreements, we received unsigned agreements with an email that said "there is nothing". It is not a matter in terms of, on a point of internal control for an auditor to be placed in a situation where there's picking and choosing going on to what that auditor receives and what they do not. It is incumbent on the board and on whoever the board is using at that time to put a system of governance, a system of robust internal control together that is capable of identifying all of the agreements, all of the transactions, all of the things that are pervasive to the production of that financial report.

20 I'm just going to stop - - - ?---So it can be provided to the auditor in order to perform their audit.

I'm not, I didn't ask that question. I asked, did you follow up and ask for the executed agreements? Is your answer yes or no?---We asked for them in the email, we asked for executed agreements.

Right. And when you didn't receive - - - ?---And we were told, we asked for the agreements and then we went back and we were told until there's this, that and the other, there is nothing.

30 So you did follow up and ask for executed agreements. Is that your answer?---We asked for them.

Yes, but they weren't provided, and then did you say, "no, these aren't executed, we'd like" - - -

THE COMMISSIONER: Ms Nolan, I think your witness in his previous answer as I understand it has said that your client said "We have nothing else", to that effect.

40 MS NOLAN: Right.

THE COMMISSIONER: Is that right, Mr Hickey?---What's that, sorry, Commissioner?

In answer to your question, I thought you said that Ms Bakis's response after she sent the unexecuted agreements, words to the effect, "that's all we've got", or something?---That's right. We didn't ask for the same thing twice, Commissioner.

No, I understand that.

MS NOLAN: I'm sorry, I don't understand that to be the witness's evidence. My question is this - - -

THE COMMISSIONER: You put it to him again.

10 MS NOLAN: When you asked for agreements that were executed and you received unexecuted agreements, you agree with me, don't you, you didn't follow up and say, "no, I will ask for executed agreements and you haven't provided me with that", did you?---The execution was in the board minute. It could quite possibly be the case that the board had agreed in that meeting to execute those agreements stated in the board minute and then the agreements were the agreements, and perhaps on the evening the agreements weren't signed. But we asked for the agreement that was the subject of the board meeting and that's what was provided. No, I didn't - - -

20 Right, and you didn't follow up and ask for executed agreements?---No, I didn't ask for the same thing twice.

Right, thank you. Commissioner, could I ask the assistance of your staff to assist me, because I can't find the reference off the top of my head.

THE COMMISSIONER: Yes, what is it?

30 MS NOLAN: 8 April 2016 board minutes, please. I do have the reference, I just can't find it. Thank you. Could you scroll down for me, please? So, this page, see, now, do you recall seeing these minutes, Mr Hickey?---I do.

And these are the minutes where all of the land dealing proposals were discussed, correct? Just have a look through it and remind yourself.---Yes.

And you'll see the, just maybe not scrolling so fast, sorry. So you'll see the Sunshine Group agreement was discussed?---Yes.

And you'll see what happened with that.---Yes.

40 It was rejected.---Yes.

Then similarly, the Salamander offer was discussed and it was rejected. ---Yes.

Would you scroll down, please? The Solstice agreement was discussed. ---Well, it says they were discussed, yes.

Yes. And then a resolution was read, see that?---Yes.

So you've read these board minutes?---Yes.

Did anyone request the Solstice agreement?---At the time, no.

When you say, "At the time," what do you mean by that?---Oh, no.

They weren't requested, were they?---No, sorry, no.

10 You've been taken to a letter of demand from Mr Holm, sorry, Mr Mutton of Andrew Holm Lawyers. Do you remember seeing that?---Earlier today.

Page 146.---Yes.

MR CHEN: Do you want that on the screen?

MS NOLAN: Oh, yeah, please. Sorry. Page 146. It's a letter of 15 July, 2016. Thank you. Now, if you remember this, when you were answering questions.---I do, I do.

20 If the basis upon which this demand was made was completely misconceived, you wouldn't expect to be notified about it three or four days out from the audit needing to be completed, would you?---Yes. It's a letter, it's a letter of demand. I, I would absolutely expect to be informed of this.

Even if the letter of demand was after the wrong, assume for me, if you would, that the Awabakal Aboriginal Land Council didn't owe Mr Zong any money whatsoever, it was just completely misconceived, you're saying that you would still expect to be informed of this five days out from when the AGM was due to be held?---Yes.

30 Even though it doesn't relate at all to the period that you are auditing?---It falls within our subsequent even period, so I would absolutely expect to be informed of it.

Did you make clear to Ms Bakis that you expected to be informed of all things like this?---Yes.

Right up until the last minute?---Yes.

40 Where did you do that?---Well, I believe this letter is dated 15 of July, 2016 and Ms Bakis' response to me is 9 July, 2016. Up until today, this is actually the first time I've ever seen this particular letter. So, this is absolutely something that I would expect would have been disclosed in that response to myself.

In the solicitor's representation letter?---Absolutely.

But she didn't do any work on this file. This is a letter that she received.

---It's addressed to her. I would expect, she's the solicitor of the Land Council, it's in relation to the Land Council and I would expect this to be disclosed in the representation letter.

But I've already taken to you what you asked for in the representation letter. I don't have it. Anyway - - -?---And if not as the lawyer, as the accountant, Ms Bakis is very aware that we were seeking all information related to actual, and or potential, contingencies and commitments on the Land Council as part of the post-balance date period.

10

So, in your letter where you ask for the purpose of the letter is to confirm the completeness of any litigation, contingencies or associated matters afoot at the date of signing the audit opinion, are you saying that you expected pretty much anything that may be asserted against the Awabakal Land Council to be included?---Yes.

20

Is that what you're saying? But you don't specify that there with any specificity, do you?---It, it says that we are seeking information in relation to matters that could give a rise to a contingency and in only having read the first two, three paragraphs in that letter of demand, notwithstanding just reading the letters, letter of demand, it's my position that it's quite clear that that is a particular situation that might end up placing a contingency and or a commitment on the Land Council at some future date.

But what if the solicitor was of the view that it wouldn't place a contingency?---That's not a - - -

30

THE COMMISSIONER: Well it's got to be, it's got to be a contingency, it's a threat of litigation.

MS NOLAN: If it's completely misconceived and the solicitor formed the view that it was a try for and wouldn't create a contingency, she'd be forgiven, wouldn't she, for not including it?---No, that's my job is to assess the materiality of those particular matters, its impact on the financial report and its impact on my opinion.

40

THE COMMISSIONER: It's okay.---I would expect the lawyer to share that information with me and then share with me the basis upon which that lawyer considers that that particular letter doesn't come within the scope of what I asked.

MS NOLAN: But your expectation was never put that clearly, was it?---I think it's incredibly clear, and I, I am also of the understanding that under the Law Society or under the various codes and guidelines under which direct a lawyer, that there's guidance there in relation to responding to those sorts of letters, and whatever Knightsbridge North's policy might be in relation to responding to correspondence of that type, I've obviously never seen before, but I thought they'd be direction there as well. But I can - - -

That's not an answer to my question, Mr Hickey, I'm going to stop you there because we'd like to finish today.

THE COMMISSIONER: No, Ms Nolan, you can't cut a witness off like that.

MS NOLAN: Well my question, perhaps you didn't - - -

10 THE COMMISSIONER: Ms Nolan, would you just be silent for a minute? Yes, you get to continue if you can.---With respect, I consider I've answered your question already four or five times. The letter of demand is very clear. It says "letter of demand", it mentions amounts in the hundreds and thousands of dollars relating to a highly material asset to the Land Council's membership, being its land. We sent in an email to Ms Bakis, "Please disclose matters of contingencies and commitments and the like." It is not a matter for Ms Bakis to pick and choose which matters of contingency and commitment and the like are disclosed and which ones are not. The role of
20 that letter is for all of the matters to be disclosed so that the auditor can consider those matters in the context of me fulfilling my engagement mandate under Australia auditing standards.

MS NOLAN: That may very well be your view, but you didn't make your view plain in your email, did you?---I absolutely did.

Right. Well, the email speaks for itself, you would agree with me, wouldn't you?

30 THE COMMISSIONER: Oh, Ms Nolan, no comment, please.

MS NOLAN: You would agree with me that the email would speak for itself?

THE COMMISSIONER: Ms Nolan, I won't allow that question, it's so obvious, of course the email would speak for itself.

MS NOLAN: Thank you, Commissioner.

40 THE COMMISSIONER: In the light of all the evidence.

MS NOLAN: There were \$121,000 worth of qualifications that were outstanding at or about 19 July, 2016, weren't there?---(No Audible Reply)

And on the – weren't there?---There was an amount that we had arrived at of \$121,000 around about that date, yes.

Yes. Now, it's true isn't it that any amount over \$100,000 has by way of qualifications has to be included in the report?---I can't remember the exact level of our materiality threshold.

But under, under, is it under 100,000 it doesn't have to be included?
---There's no bright line in that respect. The level of materiality is a matter for the auditor.

10 What about under 40,000?---I don't know. As I said, I can't quite recall my level of materiality.

So Hayley Keagan sent an email with respect to the qualifications for 121,000 and she asked about the Summit Accounting who were the bookkeeper?---Yeah.

Yeah. And she also asked about payroll vouchers, didn't she?---Yes.

20 And the payroll vouchers related to Ms Dates authorising week in, week out, the same amount of money that was being paid to, I think it's Ms Steadman. Is that right?---I can't recall exactly who went into whom, but there is a, there was a system there of payment vouchers.

It was someone's salary that was going out every week and you could see that in the bank account details, couldn't you?---Salary going out, but the completion of time sheets as well, obviously not everyone is on a, on a set salary, so some people might be employed on a - - -

But you were only asking - - -?--- - - - casual basis and the like or - - -

30 Sorry. You were only asking for payroll vouchers with respect to, for employees. Is that right?---for employees?

Mmm.---Yes, we asked for some payroll vouchers for some employees, yes.

And you received those, didn't you on 20 July?---We received a bundle of documents, yes.

40 On the day that you asked for them?---Yeah, we'd been looking to clear that qualification since November 2015, I think I earlier describe the basis upon which and how we were attempting to clear that.

On 20 July, 2016, a request was made for payroll vouchers, wasn't it?
---Following a request for the Land Council as to how that, in relation to how that qualification might be able to be lifted, yes.

Right. And you asked for those payroll – so they, they, your evidence is that the, the council took objection to some of the qualifications?---Yes.

How do we get them removed?—Yes.

We'll need the payroll vouchers, and you asked for them on the 20th in order to fulfil their request?---Yes.

Correct. And they were provided on that day?---Yes.

Similarly you asked for the Summit Accounting bookkeeper's supporting material?---Some of, yes

10

Yeah. And you received it that day?---Yes.

But the only problem was that it wasn't in enough time to amend the report because the report was needed for that day for the AGM which was on at 5.30 that evening.---We tested and reviewed those particular, those particular documents and we arrived at the conclusion that we did in our audit opinion as a result of having undertaken that work.

20

But they removed those qualifications, didn't they?---There was a remaining qualification.

There was, for about \$40,000?---\$121,000.

Oh, 121. I'm sorry, I've got my facts wrong. That's my fault.---That's okay.

But you asked, you asked for that material and you received it that day? ---Yes.

30

It's right though, isn't it, that had, had this information been requested earlier, that the audit report would not need to maintain qualifications because it would have come under your materiality threshold, wouldn't it? ---No.

You've never been a lawyer for an Aboriginal Land Council and an accountant for an Aboriginal Land Council, have you?---Pardon? Can you repeat that?

40

You've never been a lawyer for an Aboriginal Land Council and an accountant for an Aboriginal Land Council simultaneously, have you?---I am not a lawyer, so that's not something I can actually - - -

So, your opinion with respect to whether or not it's ideal that somebody is both a lawyer and an accountant for an Aboriginal Land Council based on their inability to be able to attend to the governance appropriately, is not an opinion based on any experience you've had, is it?---Yes it is, because I do have experience in matters related to governance, and to provide you with an example towards the backend of the audit, it did come a point where our

team had to meet, we got some external, we consulted externally in relation to this matter as well where we were very careful with the accounting requests that we made of Ms Bakis because we had received several threats of litigation and at that point in time, we weren't really sure whether or not when we got a response it was going to be a response from Ms Bakis the accountant, or whether or not it was going to be a response in the form of some sort of threat or some sort of litigation from Ms Bakis, the lawyer. So from a governance perspective, in my view, having dealt in various matters of governance for the last 20 years, that particular setup felt quite well short of what would be considered better governance practice in those particular circumstances.

Absent the threat of litigation, the governance practice wouldn't have troubled you then, would it?---Are you asking me to pretend that there were no threats of litigation made or to assume that there were none made?

Yes.---I still don't think, and I think I may have given this evidence earlier today, that given how specialised the requirements of the Land Council are in terms of their accounting requirements, in terms of the very specific legal requirements under the Aboriginal Land Rights Act and when you go into an auditing, into an accounting situation, therefore the Public Finance and Audit Act as well, that better practice would be, in my experience, having been involved with many Land Councils over the last 15 years that those two roles should be separated.

You had a look, in, you had occasion when you were preparing the audit report to look through the Local Aboriginal Land Council credit card statements.---That may have been something we looked at.

Yeah. And you particularly made some observations with respect to Mr Slee's credit card expenditure, didn't you?---I can't, I can't recall.

And page 13 of your report, I think it's 42 of the bundle that you provided. 42 of the Bakis bundle. You see clause 5.25?---Yes. Yep.

And you make some notations with respect to transactions performed on the weekend and there's quite a number?---Yes.

And are you able to identify the person responsible for those transactions?

MR CHEN: Could I ask my learned friend to identify just the actual document? Is this the audit report or a portion of it?

MS NOLAN: It's the forensic report, I'm sorry. Did I - - -

MR CHEN: I appreciate my learned friend says, "Page X of material that's been emailed through to the Commission," but it's not obviously to me where this document has come from. If it's from a report, I'd like my

learned friend to identify precisely what report it's from, what the date of the report is, for my benefit, for those in the hearing room and for the witnesses benefit.

THE COMMISSIONER: Yes.

MS NOLAN: Certainly. I apologise. Forensic Accountants Report, Awabakal Local Aboriginal Land Council Fraud Investigation prepared by Clayton G Hickey, SCA, 11 August, 2015. It's numbered at the bottom in two ways. Firstly typed and then handwritten numbering. Page 14 in the typed numbering, 43 in the handwritten numbering. The specific section to which I'm taking the witness is paragraph 5.32, under the heading Work Performed. And this is dealing, "We performed," this is at 5.32 I'm reading. "We performed a review of the credit card transactions to identify transactions relating to cash advances or purchases of gift cards." And then you'll see it goes on thereafter to deal with work performed over the page at page 15. So, I may well need to go back. Sorry, I think I'm misleading you all because I've got it wrong. Page 42 is the page to which I took the witness. So, it's 525, yes. Typed page number 13. And you see this, do you recall dealing with these transactions in your report, Mr Hickey?---In this report, I do, yes.

And do you know to whom these expenditures were attributable?---My recollection of, so this report was something that was put together following a telephone call that Ms Dates made to our office in relation to some credit card transaction from the former CEO, Mr Steven Slee. Mr Green and Ms Dates put in front of us a listing of credit card transactions that they wanted us to look at to see if we were unable, if we were, sorry, if we were able to substantiate them. My recollections is that one of the outcomes of this particular review was that the credit card was not, it, it was available to be used by a variety of people within the Land Council office and therefore yeah, we were never able to specifically attribute what, who it was that initiated each individual piece of expenditure.

So, is it correct, is it, that you were unable to substantiate the reasons for these expenditures?---Some of them, yes.

And you didn't, anywhere in your 2015 audit report, deal with these unexplained credit card transactions, did you?---We did. I guess it, it, I just, number one, in terms of their amount, immaterial, so may not get a mention in the audit report itself that we've been discussing over the last hour or so. But yeah, it goes to internal control and I believe that one of the outputs, I'm not sure if was this report, but it was certainly provided at some point in time, that perhaps the Land Council look at their governance around the use of the credit card. For example, putting together a credit card policy that assisted in the use of the credit card around the office so that it was more easily identifiable who, as to who was using it, when and in what amounts.

But you did include some reference to amounts which were potentially immaterial, I think that was the word you used. You list in your report transactions attributable to Ms Dates and Mr Green for \$200 and \$700 amounts in your audit report, for example, didn't you?---That was in a draft audit report I think. It might have been the 30 November audit report, that there were some transactions pertaining to related parties included in that report.

10 But Mr Slee was a related party, though, wasn't he? Because he was the son of a board member, wasn't he?---Yes.

You didn't include anything that was attributable to him in your draft reports, did you?---Well I was unable to determine who incurred those expenses.

How did you determine the expenses which you attributed to Mr Green and Ms Dates?---They were identified in the ledger and from my recollection, in supporting documentation as being paid to Mr Green and or Ms Dates.

20 It's true, isn't it, that there's a fair amount of animosity between you and Ms Bakis now, isn't there?---No.

Well a lot of the evidence that you have given today has in fact been coloured by her threats, as you call them, of litigation, isn't it? You've taken particular umbrage to that, haven't you?---My evidence was focused on the threats and not the person.

Yes, thank you, Commissioner. I have no further questions.

30 THE COMMISSIONER: Thank you.

MR CHEN: Commissioner, I don't have any questions. Thank you.

THE COMMISSIONER: Thank you. Mr Hickey, that completes your evidence, you may step down. You're excused.

MR HICKEY: Thank you, Commissioner.

40 **THE WITNESS EXCUSED**

[3.27pm]

MR CHEN: Commissioner, that's it for today.

THE COMMISSIONER: Completes today's - - -

MR CHEN: Yes. Commissioner, tomorrow the witness, Mr Green, will not be arriving in Sydney until after 10.00, I believe, and Commissioner, would it be appropriate to make it not before 11.00?

THE COMMISSIONER: Yes, not before 11.00. We'll resume tomorrow at not before 11.00am, yes.

MR CHEN: Thank you, Commissioner.

10 THE COMMISSIONER: Thank you.

AT 3.27PM THE MATTER WAS ADJOURNED ACCORDINGLY
[3.27pm]