

Mr. Killestyn  
Commissioner DVA.

During the financial year 2002/2003 the VVAA NC NSW Branch received from the BEST Grant: -

- \$17,132.00
- 1 x Desktop Computer
- 1 x Laser Printer
- 1 x HP Scanner
- 1 x Cannon Portable Colour Printer

Of the \$17,132.00 I believe only \$6,000.00 was actually given to the sub-branches. Alarm bells were ringing but for the good of the VVAA NC NSW Branch I did not take any action against the President Mr. Billing as I felt that although no BEST Grant money could be spent via the State Branch as they do not meet the criteria set down under the BEST Agreement Policy I let sleeping dogs lie.

When Round 6 BEST funding initially \$83,117.00 was granted to the VVAA NC NSW Branch alarm bells were ringing loud and clear to me that BEST funding was being abused by Mr. Billing to prop-up the VVAA NC NSW Branch as the BEST committee met to distribute the funds, of which I was a member, was given no opportunity for input as to how the funds were to be delivered to the sub-branches we were told by Mr. Billing the break up of the funding was to be: -

- Bathurst to receive \$2,550.00 (Should be noted that Bathurst are funded by the Bathurst RSL Club who applies for BEST Funding for them)
- Northern Districts to receive \$3,350.00
- Ryde to receive \$6,050.00
- St Marys to receive \$15,050.00
- South West Region to receive \$5,750.00
- Macquarie Information Centre to receive \$600.00 (Even though they are not a member of the VVAA NC NSW Branch)
- Taree to receive \$2,000.00.

Total amount of BEST funding that was to be distributed to the sub-branches \$37,150.00 leaving the State Branch with \$45,967.00.

Questions were raised by the Secretary of the VVAA St Marys Outpost Mr. Chris Church comparing the running costs of the VVAA NC NSW Branch 2003 and 2004 seeking answers why was there so dramatic an increase in running cost relating to: -

	2003	2004
General Expenses	\$5,718.00	\$14,665.00
National Council	\$274.00	\$1,084.00
Postage	\$274.00	\$1,084.00

Internet Expenses	\$519.00	\$1,241.00
Telephone	\$6,430.00	\$13,267.00

In November 2004 a laptop computer was leased by the VVAA NC NSW Branch with the details of the contract only coming to light after the deeds were signed by Mr. Billing with the lease agreement contracted over a 4 year period for \$215.31 per month.

When questioned why he lease a computer said to be valued over \$5,000.00 and Mr. Billing stated it was required in November and as the VVAA NC NSW Branch did not have funds to cover the purchase of the computer it was leased. The computer was eventually given to the education team operating out of the St Marys Outpost in February 2005 some three months after delivery.

This computer has been placed onto the BEST account even though it is not within the guidelines set down by DVA because the cost far exceeds the nominated amount which can be claimed under the BEST agreement.

VVAA NC NSW received the supplementary funding to round 6 which increased the round 6 BEST Funding to \$153,540.00.

Mr. Barry Anderson and Mr. Barry Billing was the only signatory used when distributing the BEST Funding to the sub-branches and Mr. Anderson issued a statement explaining the breakup of funds distributed when questions were put to the VVAA NC NSW Branch State executive.

Perhaps you can ask the questions for me Mr. Killesteyn? The total grant to VVAA NC NSW Branch was \$153,540.00 and the conciliation report by Mr. Anderson report is as follows: -

ADMIN ASSISTANT TO STATE	\$ 1,500.00
OUTREACH PROGRAM	\$ 10,920.00
WIRELESS EQPT STATE TREASURER	\$ 243.00
(CONSUMABLES STATE VITA INS/PENSION, (WELFARE, ADVOCATES ACCIDENT INSURANCE	<u>\$ 21,420.00</u>
TOTAL	<u>\$ 34083.00 29.75%</u>
NATIONAL CONGRESS	\$20,877.00
SOLICITORS	\$ 5,863.00
OLD TAREE	\$ 3034.00
BEST LAW SEMINAR QLD	\$ 757.00
BEST TRIP VIC	\$1188.00.00
PART TIME ADVOCATE	\$8,850.00
TIP COURSE MELB.	<u>\$ 666.00</u>
TOTAL	<u>\$41,235.00</u>

BATHURST	\$1,395.00
SWR	\$16,599.00
RYDE	\$10,416.00
ST MARYS	\$24,973.00
NORTHERN DIST	\$8449.00
TAREE	\$2229.00
STATE SEC.	<u>\$1921.00</u>
<u>TOTAL</u>	<u>\$65982.00</u>

Without receipts this information is almost useless and in NSW questions cannot be raised in relation to these figures as Mr. Billing and Mr. Anderson and now the new Treasurer Mr. Foster refuse to answer questions being raised on BEST Funding.

Questions like a paid advocate \$26,950.00 when all sub-branches have TIP3 Volunteer Advocates?

ADMIN ASSISTANT TO STATE	\$1,500.00 Round 6 and \$16,500.00 Round 7 (Mr. Billing's home)
OUTREACH PROGRAM	\$10,920.00 (Did not occur)
WIRELESS EQPT STATE TREASURER	\$243.00 (Treasurer does not qualify for BEST funding)
(CONSUMABLES STATE VITA INS/PENSION, (WELFARE, ADVOCATES ACCIDENT INSURANCE	\$ 21,420.00 (No insurance policies)
NATIONAL CONGRESS	\$20,877.00
SOLICITORS	\$25,852.00 2004/2005 (550members @ \$47.00 per member)

Where is this \$124,262.00 actually spent and how is it funded?

# VVAA National Council NSW Branch Inc

PO Box 3071  
South St Marys NSW 2760

## Chequebook Register

10/03/2004 To 12/05/2004

13/05/2004  
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Account	ID#	Src	Date	Payee	Withdrawal	Deposit	Balance
1-1110	Cheque Account						
	200122	CD	10/03/2004	Telephone cable for spea	\$10.93		\$16,443.78
	CR000016	CR	11/03/2004	ND share Presidents pho		\$75.00	\$16,518.78
	CR000017	CR	11/03/2004	ND Capitation Fees		\$50.00	\$16,568.78
	200118	CD	13/03/2004	P.O. Box Annual Rental	\$55.00		\$16,513.78
	CR000018	CR	15/03/2004	SWR Capitation Fees		\$100.00	\$16,613.78
	CR000019	CR	15/03/2004	Wesley Hospital Account		\$1,000.00	\$17,613.78
	CR000020	CR	15/03/2004	St John of God Hospital		\$2,000.00	\$19,613.78
	200119	CD	16/03/2004	Anzac Day Photo Shoot	\$255.00		\$19,358.78
	200120	CD	17/03/2004	February Newsletter Printi	\$660.00		\$18,698.78
	CR000021	CR	17/03/2004	Alison Miller Donation		\$200.00	\$18,898.78
	200121	CD	22/03/2004	Upgrade Motherboard for	\$600.00		\$18,298.78
	200123	CD	22/03/2004	40mb Portable Hard Driv	\$220.00		\$18,078.78
	200124	CD	22/03/2004	2 Black cartridge & Label	\$165.72		\$17,913.06
	200125	CD	22/03/2004	Repair Computer State P	\$198.00		\$17,715.06
	200126	CD	22/03/2004	1 Doz Agent Orange Lon	\$240.00		\$17,475.06
	CR000022	CR	23/03/2004	St Marys Capitation fees		\$250.00	\$17,725.06
	CR000023	CR	23/03/2004	Ryde City Capitation Fee		\$280.00	\$18,005.06
	CR000024	CR	23/03/2004	St John of God Hospital		\$1,000.00	\$19,005.06
	200127	CD	25/03/2004	Anzac Day Dinner State	\$50.00		\$18,955.06
	200128	CD	25/03/2004	Wheelchair for Jervis Bay	\$450.00		\$18,505.06
	200129	CD	28/03/2004	Computer Equip. Taree	\$322.00		\$18,183.06
	200130	CD	28/03/2004	Travel Expenses to Taree	\$286.57		\$17,896.49
	200131	CD	30/03/2004	Name Badges State Exec	\$50.00		\$17,846.49
	CR000025	CR	30/03/2004	Bathurst Capitation fees		\$290.00	\$18,136.49
	CR000026	CR	31/03/2004	Jervis Bay Capitation fees		\$40.00	\$18,176.49
	CR000030	CR	31/03/2004	Bank Interest		\$20.55	\$18,197.04
	113	CD	2/04/2004	BEST Travel Taree 10/2/	\$58.00		\$18,139.04
	113	CD	2/04/2004	BEST Travel Taree 31/3/	\$55.50		\$18,083.54
	113c	CD	2/04/2004	USB Mouse writing board	\$108.00		\$17,975.54
	200132	CD	2/04/2004	Secretary Internet costs	\$64.95		\$17,910.59
	200133	CD	2/04/2004	Canberra Outreach P.Kin	\$199.00		\$17,711.59
	CR000027	CR	2/04/2004	SWR Capitation Fees		\$80.00	\$17,791.59
	200134	CD	4/04/2004	Telephone Connections	\$941.43		\$16,850.16
	200135	CD	4/04/2004	Best Internet State Presid	\$79.15		\$16,771.01
	200136	CD	4/04/2004	Best Travel Taree Outrea	\$100.00		\$16,671.01
	200137	CD	4/04/2004	2 Wall Plaques 10 Lapel	\$95.00		\$16,576.01
	200138	CD	4/04/2004	Newsletter April 04	\$660.00		\$15,916.01
	200139	CD	13/04/2004	Capitation to National 41	\$2,105.00		\$13,811.01
	CR000028	CR	15/04/2004	Northern Dist.Capitation f		\$60.00	\$13,871.01
	CR000029	CR	15/04/2004	ND share Presidents pho		\$96.45	\$13,967.46
	200140	CD	21/04/2004	3 Wreaths for Anzac Day	\$64.12		\$13,903.34
	CR000031	CR	22/04/2004	AXA Finance		\$1,000.00	\$14,903.34
	141a	CD	5/05/2004	Telephone State Preside	\$654.79		\$14,248.55
	142a	CD	5/05/2004	Nokia Handset Taree	\$194.00		\$14,054.55
	142b	CD	5/05/2004	Laptop digital key attach	\$68.77		\$13,985.78
	142c	CD	5/05/2004	National Lunch Expenses	\$100.40		\$13,885.38
	142d	CD	5/05/2004	Laser direction beamer	\$57.00		\$13,828.38
	200141	CD	5/05/2004	Internet State President	\$79.15		\$13,749.23
	200142	CD	5/05/2004	Digital phone speaker co	\$358.90		\$13,390.33
	200143	CD	5/05/2004	Internet State Secretary	\$74.95		\$13,315.38
	200144	CD	5/05/2004	Telephone State Secretar	\$126.88		\$13,188.50
	200145	CD	5/05/2004	Taree Set up costs & Re-I	\$1,535.00		\$11,653.50
	CR000032	CR	5/05/2004	National White Pages List		\$400.39	\$12,053.89
	CR000033	CR	5/05/2004	St John of God Hospital		\$1,000.00	\$13,053.89
	200146	CD	7/05/2004	Congress Expenses	\$1,707.80		\$11,346.09
	200147	CD	7/05/2004	Public Liability Insurance	\$388.96		\$10,957.13
	200148	CD	8/05/2004	T/Shirts for congress	\$271.04		\$10,686.09
	200149	CD	10/05/2004	Association Badges 8 co	\$40.00		\$10,646.09

# VVAA National Council NSW Branch Inc

## Chequebook Register

10/03/2004 To 12/05/2004

13/05/2004  
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Account

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Account	ID#	Src	Date	Payee	Withdrawal	Deposit	Balance
1-1110	Cheque Account						
	CR000034	CR	10/05/2004	ND share Presidents pho		\$78.60	\$10,724.69
	CR000035	CR	10/05/2004	Wesley Hospital Donation		\$1,000.00	\$11,724.69
	200096	CD	12/05/2004	Taxi fare to Airport Kirkm	\$135.00		\$11,589.69
	200097	CD	12/05/2004	Taxi fare from Airport Kirk	\$135.00		\$11,454.69
	200098	CD	12/05/2004	Replace recorder keyboa	\$604.94		\$10,849.75
	200150	CD	12/05/2004	Security Cam & Compute	\$216.90		\$10,632.85
					\$14,842.85	\$9,020.99	

Above is a typical financial statement as presented to the VVAA NC NSW Branch State Council meeting by the then treasurer Barry Anderson.

One can see many conflicting statements with the figures provided by Mr. Billing and Mr. Anderson but without being in a position to see the invoices or the receipts make the task of removing fiction from the facts with the methods employed by Mr. Anderson a retired bank manager impossible to dissect.

DATE		EXPENDITURE		
2005	Reference	PARTICULARS	Income	Expenditure
4-Apr	361	Internet account, Unwired, State Office		54.95
4-Apr	362	Airfare, N/P, Postcard from Saigon launch		558.00
5-Apr	860/21	State president contribution to telephone account	88.15	
7-Apr	22	Donation	1000.00	
7-Apr	23	Donation	1000.00	
7-Apr	24	Donation	1000.00	
7-Apr	363	Airfares, national congress 2005		594.58
7-Apr	364	State newsletter envelopes and packing		946.00
7-Apr	365	State newsletter printing		3300.00
7-Apr	366	Function tickets Jervis bay		50.00
7-Apr	D/D	Monthly rental on laptop computer (ED Unit)		215.31
	367	Replacement cheque		0.00
12-Apr	368	State office postage		29.45
12-Apr	369	BEST		253.00
12-Apr	370	Internet State office		79.15
12-Apr	371	Travel, NVP, Postcard from Saigon launch		80.00
22-Apr	372	Legal services, M.J.Fitzgerald		4646.40
22-Apr	373	Computer upgrade VVAA St Marys		662.50
22-Apr	374	Internet account, state secretary		64.95
22-Apr	375	education program		61.45
22-Apr	376	State storage, Storage King Artarmon		346.50
22-Apr	377	State office stationary		29.45
22-Apr	378	State office postage		19.95
22-Apr	379	State office postage		62.60

22-Apr	380	State office Equipment		154.85
22-Apr	381	State office flowers		350.00
22-Apr	25	Donation	1,000.00	
26-Apr	382	State office mobile phone a/c		991.95
26-Apr	383	State office Bigpond internet		59.95
26-Apr	384	State office T shirts		52.00
27-Apr	385	Education team Jackets		1142.24
27-Apr	386	Refund capitations Northern Districts		100.00
29-Apr	387	Telephone account state secretary		60.12
29-Apr	26	Donation	1000	
29-Apr	27	Capitation Jervis Bay	10	
29-Apr	28	Refund ANZAC dinner tickets state president	50	
			5148.15	14965.35

This is a treasurer's report as presented by the present treasurer Mr. Ken Foster.

It is safe to say that the sub-branches were given almost \$70,000.00 whilst over \$80,000.00 of Best funding went to the VVAA NC NSW Branch in round 6 and they spent over \$60,000.00 to shore up the State coffers. I am sure that if receipts were available this figure would be substantially higher.

To summarise Mr. Chris Church the Secretary to VVAA St Marys Outpost wrote the following statement to the VVAA NC NSW Branch State Executive: -

***The VVAA NSW President states that VVAA NSW received \$153,000 (in round terms) BEST Funding from DVA.***

***From that total pool of money VVAA St Marys Outpost received in round figures \$25,000 – now I make that about 16% of the full amount yet the VVAA NSW President states that we received 21.79%. Is my mathematics incorrect?***

***According to the VVAA NSW President Sub-branches received from round six BEST funding:***

<b><i>Bathurst:</i></b>	<b><i>\$1,395 - 00</i></b>
<b><i>South West Region:</i></b>	<b><i>\$16,598 - 80</i></b>
<b><i>Ryde City</i></b>	<b><i>\$10,416 - 00</i></b>
<b><i>St Marys</i></b>	<b><i>\$24,973 - 00</i></b>
<b><i>Northern Districts</i></b>	<b><i>\$8,449 - 00</i></b>
<b><i>Taree</i></b>	<b><i>\$2,229 - 00</i></b>

***Total amount to sub-branches \$64, 060 – 80 in round terms \$64,000 NSW VVAA received \$153, 000 in round terms from BEST funding therefore the sub-branches received 42% of the total BEST funding available at this time.***

***In one part of the VVAA NSW Presidents statement it asserts that 57.60% of funds went to the sub-branches and State Secretary. However when spelling out actual percentages to individual sub-branches it is stated by the VVAA NSW President that:***

***Bathurst received 2.21% of funds available***  
***South West Region received 14.48% of funds available***

*Ryde City received 9.09% of funds available  
St Marys received 21.79% of funds available  
Northern Districts received 17.3% of funds available  
Taree received 1.94% of funds available  
State Secretary received 1.67% of funds available*

*Making a total of 68. 4% there is a discrepancy between the two statements of some 10%.*

*The figure of \$114,560 – 49 is raised by the VVAA NSW President as an amount allocated to direct spending throughout the state. I would have thought that the whole of the \$153,000 should be available for allocation for BEST Fund related activities. Apparently some variation in the agreement with DVA is to take place in regard to some \$38,000 of BEST funding.*

*One must not lose sight of the fact that the total amount provided to VVAA NSW under BEST Funding Round six was \$153,540 – 49 not \$114,000 all of the mathematics need to be worked out on that figure especially when looking at percentages.*

*The VVAA NSW President states that the reason he left the other two members of the BEST Funding Coordinating Committee (Barry Anderson/Gary Fizzell) out of the BEST funding allocation decision process was because:*

*“The funds had only just arrived: sub-branches required them after getting their financials from the Treasurer I as the State President made a decision, so funds could be allocated. On the day.”*

*This is interesting because the VVAA NSW President was fully aware of what BEST Funding was allocated to VVAA NSW; it had been announced at the National Congress at least three to four weeks before the June 29<sup>th</sup> meeting.*

*In reality this is the VVAA NSW President treating due process with contempt. In my humble view it is the VVAA NSW President treating the other two members of the BEST Fund Coordinating Committee with contempt. Therefore one person made the decisions on the allocation of BEST funding, the VVAA NSW President.*

*One has to ask where is the transparency in this process.*

*Chris Church*

DVA were made aware that there were problems associated with the reporting of BEST Funding by the VVAA NC NSW Branch as Mr Billing, Fizzell and Anderson were requested to meet with DVA officials in Sydney before round 7 BEST Funding was approved but never-the-less VVAA NC NSW Branch received a further \$142,160.00 BEST Grant.

			State	St Mary's	South	Ryde	Northern	Jervis	Bathurst	Taree
<b>BEST ROUND 7</b>	\$		Office		West		Districts	Bay		
					Region					
GRANT	142,160.00		56,980.00	30,185.00	25,370.00	12,365.00	12,225.00		1,500.00	3,535.00
Welfare / Outreach	10,000.00		4,000.00	4,000.00	2,000.00					
residual sub total	132,160.00									
Desktop computers 7x \$2200	15,400.00		2,200.00	8,800.00	2,200.00	2,200.00				
residual sub total	116,760.00									
Laptop computers 5x \$3190	15,950.00		3,190.00		6,380.00	3,190.00	3,190.00			
residual sub total	100,810.00									
Scanner/ fax/ printers 3x \$1650	4,950.00				1,650.00		1,650.00			1,650.00
residual sub total	95,860.00									
Portable / laptop printers 3x\$370	1,110.00		370.00		370.00	370.00				
residual sub total	94,750.00									
Shredder 1x \$220	220.00					220.00				
residual sub total	94,530.00									
Administrative assistance	16,500.00		16,500.00							
residual sub total	78,030.00									
Internet 8x\$385	3080.00		770.00	385.00	770.00	385.00	385.00			385.00
residual sub total	74950.00									
Advocate	26,950.00		26,950.00							
residual sub total	48,000.00									
Consumables	48,000.00		3,000.00	17,000.00	12,000.00	6,000.00	7,000.00		1,500.00	1,500.00
residual total	NIL									
Note: all amounts include GST										

This is the table used by Mr. Anderson, Billing and Foster and sent to the sub-branches. Again we see over 40% of the available BEST Funding which has been granted to VVAA NC NSW Branch has been allocated to the State to use despite the fact that the State Branch do not carry out any pension or welfare work as this is the responsibilities of the various sub-branches.

Going back to the meeting held with DVA and the executive of the VVAA NC NSW Branch, there was a suggestion reportedly by Mr. John Sadeik to the President and Treasurer that there was a way to disguise the use of almost \$21,000.00 of BEST Funding used for the VVAA National Congress held at Rooty Hill Resort in May.

The suggestion was put for St Marys Outpost to donate \$10,468.96 and South West Region to donate a further \$10,500.00 to the VVAA NC NSW Branch and when the round 7 BEST Grant was received by the VVAA NC NSW Branch this money would be refunded as part of the BEST Funding to go to the sub-branches.

Within the Income/Expenditure statement prepared and delivered to the State Council by the treasurer Mr. Foster for August 2005 we see on the income Statement 23 August cheque number 61 donation by St Marys Outpost for the National Congress value \$10,468.96. On 24 August it is noted that a donation was received by South West Region as a donation for the National Congress value \$10,500.00.

On the expenditure statement for the same period we see a cheque 465 being raised by the VVAA NC NSW Branch Treasurer Mr. Ken Foster to the value of \$10,468.96 for the St Marys Outpost noting that it is a BEST Disbursement round 6 and cheque number 466 being raised indicating it was for BEST Disbursement Round 6 for South West Region.

A letter was received from DVA signed by John Sadeik on 26 September 2005, who incidentally chaired the meeting with the VVAA NC NSW Branch, acknowledging that he was satisfied that round 6 BEST funding to the VVAA NC NSW Branch was spent in accordance with the project and purpose stated in the original application.

Perhaps if this was only carried out the once to help balance the books one may overlook the practice but this has happened since as the income/expense reports indicate on 1 September 2005 cheque 474 was raised for \$2,000.00 and sent to Ryde sub-branch as a BEST expense. On the same date reference 72 a notation in the income statement shows Ryde sub-branch donated \$2,000.00 to the State.

Cheque 475 was raised by the treasurer 2 September 2005 as BEST expense for Bathurst sub-branch. It should be noted that Bathurst derive their BEST Funding in association with Bathurst RSL Club and are not eligible to receive BEST Funding from the VVAA NC NSW Branch. Having said that, reference 73 dated 1 September it is noted in the income statement a donation received from Bathurst sub-branch to the value of \$500.00.

10 October 2005 reference 2-008 BEST expenditure for \$3,500.00 to Northern Districts sub-branch and 11 October income statement cheque 88 for \$3,250.00 received from Northern Districts as a donation to the State Branch.

Again reference 2-009 on 10 October 2005 we see an expense for BEST funding for an advocate to the Ryde sub-branch for \$8,200.00 and cheque 90 being recorded in the income statement 18 October for \$8,000.00 from the Ryde sub-branch to the VVAA NC NSW Branch.

Looking at these transactions and as the accounts have not been issued to the sub-branches from October as there has not been a VVAA NC NSW Branch State Council meeting, I am sure that the accounts will depict this practice of “laundering BEST Funds” to be rampant.

**Conclusion:**

I have copies of the Income/Expenditure reports from the VVAA NC NSW Branch from 01 March 2004 to April 2005 and I could try to make a decision what was spent of BEST Funding for this period legally and what was not but without the receipts my task would be impossible. As you can see from the paragraphs above, there is some creative accounting being employed by the Treasurer’s Foster and Anderson with Billing pulling the strings.

However if we dissect the financial statements and simply look at what one could markdown as being acceptable expenditure under the guidelines set by BEST Funding which Foster, Anderson and Billing had signed including the items that may be borderline items we find the following: -

- As \$75,000.00 Round 6 BEST funding had been granted to the VVAA NC NSW Branch and looking at the figures that I have compiled I am assuming that the balance of the books at the starting date of this investigation on 13 March 2004 is all BEST Funding which totaled **\$16,443.78**
- Total Income from donations etc in this period; **\$69,146.04**
- BEST Round 6 Supplement; **\$82,250.00**
- BEST Expenses (some are doubtful); **\$55,496.70**
- General Expenses used to run the VVAA NC NSW Branch that could not be considered as being part of the BEST Funding; **\$108,638.24**

Simply put the VVAA NC NSW Branch has spent **\$39,492.20** during this period of 10 March 2004 to April 2005 which they did not have. How much of round 6 BEST Funds (*a further \$75,000.00*) was spent on State business?

When looking at the statements I found what appears to be very dubious figures on expenditure where a cheque has been made out and listed as 12; 12a; 12b etc. An example is cheque 159 and says: -

- 159a President Taxi fare Broadbeach.
- 159b President Laser print paper &?
- 159c President lunch DC, DOH, Col.
- 159d President laser printer toner.
- 159e president digit or line cord, dual?

It would appear this cheque was made out to the Mr. Billing the State President which is not a good accounting procedure being employed especially when you consider that Mr. Anderson the treasurer at the time is a retired bank manager. I would go so to say, that this procedure lends itself to fraud.

There are countless items listed in the income/expenditure statements where it states Cheque 218 23 August 2004 for a CDMA phone \$149.00 and 218a Best equipment \$6,076.00. One has to assume the cheque was made out to Billing. To dig any deeper than what I have one would need to have the receipts from these transactions and to raise the questions which I have done on many occasions but I have been ignored by the VVAA NC NSW Branch State Council executive, but I feel obliged to air my thoughts on this matter and hopefully end this type of practice.

In July 2005, the VVAA St Marys Outpost Sub-branch arranged a meeting with the then National President Mr. Brian McKenzie and gave him evidence and the details of the misuse of BEST Funding in NSW. At the meeting were Gary Fizzell (President) Chris Church (Secretary) and myself. Mr. McKenzie thought that the details we provided to him were serious enough that he wrote a letter to DVA in Canberra asking them to investigate.