

QUEENSLAND RACING COMMISSION OF INQUIRY

*Commissions of Inquiry Act 1950*

SUPPLEMENTARY STATEMENT PURSUANT TO SECTION 5 (1) (d).

I, MALCOLM NICHOLAS TUTTLE of [REDACTED], director – business development, do solemnly and sincerely declare as follows:

1. I refer to my previous statement declared 26 July 2013.
2. In this supplementary statement, I comment on some of the allegations that have been made in statements by other people. It is not an exhaustive analysis of every allegation that is made but rather is the best that I can do given the short time that is available to me and the resources that are available to me.

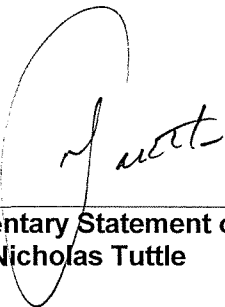
***Adam Carter - 2 August 2013***

3. I have read Adam Carter's statement dated 2 August 2013 provided to the Commission of Inquiry (***the Commission***).
4. At paragraph 32 of his statement, Adam Carter states that *"there was a standing invitation for both the Chief Executive Officer and the Senior Corporate Counsel to attend meetings of the Finance, Audit and Risk Committee"* and I, being the CEO, was rarely in attendance at these meetings.
5. When the Finance, Audit and Risk Committee would meet it was in the morning of the monthly Board meeting of RQL. The Chairperson of the Finance, Audit and Risk Committee would later that day, at the monthly Board meeting, provide an update. As I would be in attendance at the monthly Board meeting I would be made aware, during

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Page 1

Declarant:



Taken By:



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**Supplementary Statement of  
Malcolm Nicholas Tuttle**

**RODGERS BARNES & GREEN**

Lawyers

Level 10, 300 Adelaide Street

Brisbane QLD 4000

Tel: + (61 7) 3009 9300

Fax: + (61 7) 3009 9399

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Ref: GWR:AKM:130250

the update provided to the Board of the discussions of the Finance, Audit and Risk Committee meeting earlier that day. As such, I did not see any utility in my attending a Committee meeting when I would be updated about the issues discussed, at that Committee meeting, only hours later in the Board meeting.

6. Further, I would discuss on a regular basis, with Adam Carter, Finance, Audit and Risk Committee matters outside of the scheduled meetings.

7. In addition to my role as CEO at RQL I held the following positions:

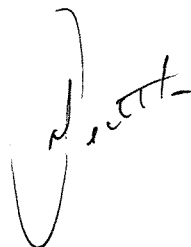
- (a) Director of the Australian Racing Board,
- (b) Director of Greyhounds Australasia,
- (c) Director of Harness Racing Australia,
- (d) Director of Racing Information Services Australia; and
- (e) Member of the Harness Racing Australia Executive.

8. These additional roles required me to attend many other board meetings, committee meetings and conferences throughout the year. As such, I tried to utilise my time effectively.

9. At paragraph 39 of his statement, Adam Carter states that *"the personnel in these areas (product development and industry infrastructure teams) on a regular basis failed to fill out purchase orders"* and *"I have a recollection of one of my staff, the accounts payable finance officer, having to physically visit these sections of the company premises and require relevant officers to sign a copy of the invoice to permit the processing of the payment"*.

10. I do not recall any issues being drawn to my attention in respect of purchase orders. It was standard business practice that a finance officer would bring to me, as CEO, a bundle of invoices, with supporting documentation, for me to sign for payment approval.

Declarant:



Taken By

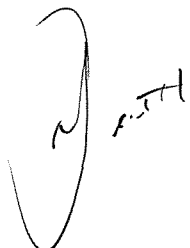


11. My understanding of the relevant process was that the finance department would collate all necessary information after receiving an invoice. The invoice and supporting documentation would be taken to the relevant manager. The manager would check off the invoice against the supporting material and their knowledge of having received the goods or services. For larger pieces of infrastructure work, a claim certificate from the project manager generally supported and confirmed the invoice was in order to be paid.
12. At paragraph 40 of his statement, Adam Carter says *"I had attempted to have the relevant sections of the office complete the necessary purchase orders by reinforcing with their managers the necessity to complete the documentation to allow processing of invoices. However, despite my attempts this was not adhered to"*.
13. I don't recall Adam Carter raising concerns with myself, as CEO, regarding systems for purchasing approvals.

*Deloitte Report*

14. I refer to the Deloitte Report dated 29 April 2013 and which appears annexed to Adam's Carter's statement at paragraph 68 [RQL.109.012.4886].
15. I make the following observations in respect of that report:

- (a) At paragraph 1.1 of the Deloitte Report it states that *"At the instruction of RQL we have not approached Mr Tuttle or Mr Brennan to seek their assistance"*. I find it extremely odd that I would not be contacted to provide clarity on the issues explored in the Deloitte Report, particularly in light of a finding of non-compliance, which I refute, and that such a finding was used by the Minister as a justification for this Inquiry.
- (b) At paragraph 6.4.2 of the Deloitte Report Blacklaw Transaction Analysis it states, *"There are 15 invoices that appear to have been paid without adherence o(sic) the appropriate delegation. Of these...three appear to have been approved by Mr Tuttle totalling \$1,017,488.84"* I refute that I approved invoices without adherence to the appropriate delegations of the purchasing policy, based on the following:

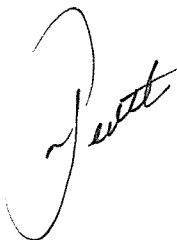


- i. As CEO, my delegation limit, at that time, was \$100,000.00 however, the purchasing policy contained the following exemption in respect of delegations:

*“The same delegations above apply to the payment of invoices with one exception:*

1. *An invoice can be approved by a person with a lesser delegation provided the original purchase order was approved appropriately and the invoice does not exceed an amount that exceeds 10% of the original purchase order.*
2. *It should be noted that as a business rule, staff are not allowed to circumvent their delegation by raising multiple orders to purchase a good or service for an amount that exceeds their delegation limit”.*

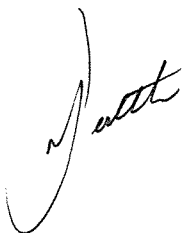
- ii. It was my understanding of this exception that, provided the original purchase order was appropriately approved, I could approve the payment of invoices up to 10% above of the original purchase order amount. Based on his approval of invoices, it is my belief that Adam Carter held the same understanding.
- iii. Based on the exception provided for in the purchasing policy, it was standard practice, particularly for infrastructure projects, for a progress claim to be signed off for payment in the manner referred to in paragraph 11 herein as well as the process described in the statement of Sharon Drew dated 16 August 2013.
- iv. Infrastructure projects would quite often not have a purchase order allocated, as it would be impracticable to issue a purchase order for a project that would be paid through multiple progress claims occurring at different times. The ‘purchase order’ for infrastructure projects would be either a contract or fee proposal which set out the budget and scope for the project.



- v. In light of the exemption in the purchasing policy, it would often be the case that, particularly in infrastructure projects, an interim invoice would be checked and approved by a person with knowledge of the work carried out covered by the invoice even though the amount of the invoice was above their delegated authority.
- vi. As to the Corbould Park Synthetic Track project invoices that I am alleged, in the Deloitte Report, to have authorised outside my delegated authority, I note the following:

Invoice Number 164

1. Blacklaw Civil Contractors Invoice number 164 - Payment certificate number 1 for the sum of \$222,770.11 dated 12 October 2007. That invoice was signed and approved for payment, by both myself, as CEO, and Adam Carter, as CFO, on 19 October 2007. On that invoice there is a handwritten note, made by Adam Carter, which states "Agreed with budget".
2. The adjusted contract value for the Corbould Park synthetic track project was \$2,294,738.33 as is noted in the Progress Payment Certificate dated 12 October 2007 and provided to QRL by Arben Management, the project managers. Invoice number 164 was clearly within the budget for the Corbould Park synthetic track project.
3. Invoice number 164 was also supported by a Blacklaw Contractors document entitled 'Progress Claim No. 1' dated October 2007 which confirms, again, the amount claimed in Invoice number 164.
4. Annexure 'MNT1' to this Statement is a copy of invoice 164 [RQL.110.003.0568], Arben Management - Progress Payment

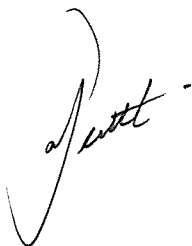


Certificate [RQL.110.003.0569] and Progress Claim No.1 [RQL.110.003.0570].

5. Although I approved for payment an invoice for \$222,770.11 I say that this fell within the exception referred to in paragraph 15(b)(i) hereof because the original cost had been approved.

Invoice Number 176

6. Blacklaw Civil Contractors Invoice number 176 - Payment certificate number 2 for the sum of \$618,291.62 dated 12 November 2007. That invoice was signed, approved for payment, by Adam Carter, as CFO, on 22 November 2007 and by myself, as CEO, on 23 November 2007. On that invoice there is a handwritten note, made by Adam Carter, which states "Reid Sanders has confirmed and within agreed budget and contract".
7. The adjusted contract value for the Corbould Park synthetic track project was \$2,294,738.33 as is noted in the Progress Payment Certificate dated 16 November 2007 and provided to QRL by Arben Management, the project managers. Invoice number 176 was clearly within the budget for the Corbould Park synthetic track project.
8. Invoice number 176 was also supported by a Blacklaw Contractors document entitled 'Progress Claim No. 2' dated 12 November 2007 which confirms, again, the amount claimed in Invoice number 176.
9. Annexure 'MNT2' to this Statement is a copy of invoice 176 [RQL.110.003.1165], Arben Management - Progress Payment Certificate [RQL.110.003.1166] and a further copy of invoice 176, signed only by Adam Carter which contains his handwritten adjustments [RQL.110.003.1167].



10. Although I approved for payment an invoice for \$618,291.62 I say that this fell within the exception referred to in paragraph 15(b)(i) hereof because the original cost had been approved.

(c) From the documents made available to me through the process of this Inquiry, there are other instances, which are not referred to as part of the Deloitte Report, that would seemingly not comply with the purchasing policy as contended by Deloitte. Whilst I am unaware of the documents that were provided to Deloitte in preparing its draft report (which I have not seen a copy of) and final report, I find it unusual that these other instances of non compliance are not mentioned.

(d) Other invoices for the same project were approved by Adam Carter without reference to me as can be seen from the following documents:

- i. Blacklaw Civil Contractors Invoice number 195 - Payment progress number 3a for the sum of \$544,992.81 dated 12 December 2007. That invoice was signed, approved for payment, by Adam Carter, as CFO, on 13 December 2007. On that invoice there is a handwritten note, made by Adam Carter, which states "*Ok To Pay as per contract 13/12/2007 WORK IN PROGRESS Synthetic Tracks*".
- ii. Progress Payment Certificate dated 13 December 2007 and provided to QRL by Arben Management, the project managers. This document was signed by Adam Carter, as CFO, on 13 December 2007. On that document there is a handwritten note, made by Adam Carter, which states "*Work in Progress Synthetic Tracks As per attached Tax Invoice*".
- iii. This approval is not referred to in the Deloitte Report.
- iv. Blacklaw Civil Contractors Invoice number 217 - Payment progress number 4 for the sum of \$233,695.71 dated 22 January 2008. That invoice was signed, approved for payment, by Adam Carter, as CFO, on 23 January 2008. On that invoice there is a handwritten note, made by Adam Carter, which states "*As per executed Agreement*".

Declarant:



Taken By



v. Annexure 'MNT3' to this Statement if a copy of invoice 195 [RQL.110.003.0549], Arben Management - Progress Payment Certificate [RQL.110.003.0550] and copy of invoice 217 [RQL.110.003.1102].

vi. This approval is not referred to in the Deloitte Report.

(e) There appears to be no difference between the invoice payments referred to in paragraph 15(d) herein compared with those which are allegedly non compliant with the purchasing policy in paragraph 15(b)(vi) herein, save that I am not a signatory to the invoices referred to in paragraph 15(d) but rather were signed by Adam Carter.

(f) I am aware that Contour wrote to Adam Carter in April 2013 (referred to in a statement made by Brett Thomson to the Commission) raising issues in relation to a draft of the Deloitte Report that was leaked to the press. I believe, based on an exchange of emails between Adam Carter and Kevin Dixon on 24 and 26 April 2013 (RQL.111.018.0337-0338) a copy of which is Annexure 'MNT4' to this Statement, that the final Deloitte Report was prepared without proper regard to issues raised by Contour.

16. At paragraph 169 of his Statement, Adam Carter implies that I had directed him to calculate and make payment of the termination pay to myself and the other 3 executives on 26 March 2012. I deny that I made any such comments or directions regarding termination payments on that day.

**Kevin Dixon 2 August 2013**

17. I have read Kevin Dixon's statement dated 2 August 2013 and provided to the Commission.

18. At paragraphs 3 and 4 of his statement, Kevin Dixon states:

[paragraph 3] *"I do recall, however, that the Brisbane Racing Club had occasion to discuss projects with RQL (and previously QRL) from time to time. RQL expressed a preference to engage Contour to undertake work for particular projects. I observed that*





*this practice occurred in my then capacity as Founding Chairman of the Brisbane Racing Club”.*

[paragraph 4] *“I recall that such a preference (to use Contour) was expressed on occasions by Mr Bob Bentley, Mr Malcolm Tuttle and/or Mr Paul Brennan. The reasons given for their preference to engage Contour were generally that the work was required to be undertaken urgently or that Contour had relevant experience and were well suited to the project”*

19. I have never expressed to Kevin Dixon, or anyone else within the racing industry, a preference to utilise Contour.

20. At paragraph 6 of his statement, Kevin Dixon states that *“During the period relevant to the matters set out above, I also recall discussions with fellow club Chairmen, most notably the chairmen of Townsville Turf Club, Rockhampton Jockey Club and Gold Coast Turf Club, who stated they had also received substantial encouragement from RQL to engage Contour”.*

21. I never encouraged the Townsville Turf Club, Rockhampton Jockey Club or Gold Coast Turf Club to utilise Contour.

**Mark Snowden 31 July 2013**

22. I have read Mark Snowden’s statement dated 31 July 2013 and provided to the Commission.

23. At paragraph 2.2 (b) of his statement, Mark Snowden states in respect of the Industry Infrastructure Project Controls Group (IIPCG) that *“(T)he CEO Malcolm Tuttle made the decision as to which RQL personnel were to be included on the PCG. I disputed this selection via email which was acknowledged but not addressed”.*

24. I understand that the email Mr Snowden is referring to is document RQL.004.010.4067. I don’t independently recall receiving this email from Mark Snowden. However, on review of the email, it suggests that Mark was seeking to ensure that the IIPCG was made of



people working on the respective individual projects rather than key management of RQL. Annexure 'MNT5' to this statement is a copy of that email [RQL.004.010.4067].

25. The IIPCG had representatives from the following key areas of the organisation:

- (a) Infrastructure (Project Director) – Mark Snowdon
- (b) CEO – Malcolm Tuttle
- (c) Racing – Paul Brennan
- (d) Finance – Adam Carter
- (e) Legal – Shara Reid

26. In my opinion, the IIPCG had representation from key areas of the business that had relevance to the financial, legal and racing requirements of each project, which would ensure accountability for the overall industry infrastructure plan.

27. At paragraph 8 of Mark Snowden's statement he states:

*"I did however attend numerous meetings and PCGs where I constantly voiced my concerns of the practices by employees of RQL which were in breach of the PP in their dealings with Contour. If I had access to RQL documentation I could demonstrate my frustration in relation to these matters. During these occasions I argued that Contour was not to receive any preferential treatment and the engagement of consultants was to be as per the PP. In these discussions both Malcolm Tuttle and Paul Brennan expressed an obligation by RQL to give the work to Contour as Contour had carried out previous work for RQL".*



28. I do not recall Mr Snowdon ever raising issues with me regarding the use of Contour for projects outside of the Industry Infrastructure Project.

And I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Oaths Act 1867.

**SIGNED AND DECLARED**

at Brisbane

on 10 September 2013

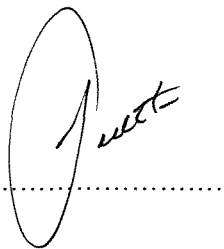
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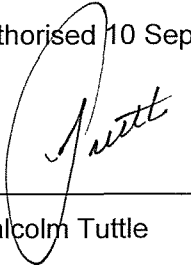
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Solicitor / Justice of the Peace

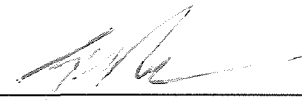
QUEENSLAND RACING COMMISSION OF INQUIRY

*Commissions of Inquiry Act 1950*

ANNEXURE

Annexure 'MNT1' to the Supplementary Statement of **MALCOLM NICHOLAS TUTTLE**  
authorised 10 September 2013 at Brisbane.

  
\_\_\_\_\_  
Malcolm Tuttle

  
\_\_\_\_\_  
Solicitor

Annexure to Supplementary Statement of  
Malcolm Nicholas Tuttle

**RODGERS BARNES & GREEN**  
Lawyers  
Level 10, 300 Adelaide Street  
Brisbane QLD 4000  
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Fax: + (61 7) 3009 9399  
Email: [admin@rbglawyers.com.au](mailto:admin@rbglawyers.com.au)  
Ref: GWR:AKM:130250



**BLACKLAW**  
**CIVIL CONTRACTORS**  
A.B.N. 77 105 750 724  
 CIVIL ENGINEERING CONTRACTORS

CZBLAC3  
 24486

**Tax Invoice**

Queensland Racing  
 PO Box 63  
 Sandgate Qld 4017

Invoice Number 00000164

Date: 12/10/2007

Your PO/Reference No.  
 Job No. 99107

CORBOULD PARK, CALOUNDRA  
 NEW SYNTHETIC RACE TRACK

\$202,518.28

PAYMENT CERTIFICATE NO. 1

*Agreed with budget*  
*19/10/07*  
*wip 12152-01*  
*Synthetic Track - SCFE*  
*ST*

Bank account details for EFT payments  
 CBA - Buderim  
 BSB 084-462  
 Account No. 1021 0256

Customer ABN:	GST:	\$20,251.83
	Total Inc GST:	\$222,770.11

**DUE DATE: 25.10.07**

**AS PER PAYMENT CERTIFICATE, WITHIN 14 DAYS OF CERTIFICATION**

**Sub-Divisional Projects Plant Hire**  
 100 SANDALWOOD LANE, FOREST GLEN, QUEENSLAND 4556  
 Ph: (07) 5442 3300 Fax: (07) 5442 3399 Email: office@blacklawcivil.com.au

## PROGRESS PAYMENT CERTIFICATE

Project:	Corbould Park New Synthetic Race Track	Date:	12/10/2007
Job No:	99107		
Progress Payment Certificate No:	1		
Trade Package:	Civil Works Contractor		
Trade Contractor:	Blacklaw Civil Contractors 100 Sandalwood Lane FOREST GLEN QLD 4556	Invoice Date:	1/10/2007
		T/C Invoice No:	PC1
		Due Date:	ASAP

### Engagement/Contract Financial Details

Original Contract Sum:	\$2,292,378.33
Variations (Approved):	\$2,360.00
Adjusted Contract Value:	\$2,294,738.33

### Progress Certificate Details

Original Contract Sum Completed to Date:	\$222,660.31
Approved Variations Completed to Date:	\$2,360.00
Variations (On Account) Completed to Date:	\$0.00
Gross Value of Work Completed to Date:	\$225,020.31
Less Retention: (10% up to a maximum of 5% = max of \$ 114,618.92)	\$22,502.03
Net Value of Work Completed to Date:	\$202,518.28
less Value of Previous Certificates:	\$0.00
Amount Due (excluding GST):	\$202,518.28
GST Amount:	\$20,251.83
Total Amount Due (incl GST):	\$222,770.11

We certify that the Consultant/Contractor is entitled to receive the Sum of Twenty Two Thousand, Seven Hundred and Seventy Dollars and Eleven Cents for the work executed under the Engagement/Contract for the above Project

Signed.....  
for Arben Management



# BLACKLAW CIVIL CONTRACTORS

100 ENGINEERING COURT, PO BOX 100

PO BOX 100

100 ENGINEERING COURT  
PO BOX 100  
SIPPY DOWNS QLD, 7338

Attention: Chris Valcher

PLEASE PRINT  
Name

Name:

## RE CORBOULD PARK SYNTHETIC TRACK DEVELOPMENT

### PROGRESS CLAIM NO. 1

Value of work completed to date:

Total Synthetic Track Development	\$ 222,060.71
Variation	\$ 2,360.00
Subtotal	\$ 224,420.71
GST	\$ 22,502.09
Total	\$ 246,922.80
Less amount of work completed	\$ 24,145.69
Subtotal	\$ 222,777.11
Less Previously Certified	\$ 0.00

AMOUNT NOW DUE CLAIM NO. 1

\$ 222,777.11

Yours faithfully

COLIN GURANSKY  
BLACKLAW CIVIL CONTRACTORS

222,777.11

Sub-Divisional Projects Plant Hire

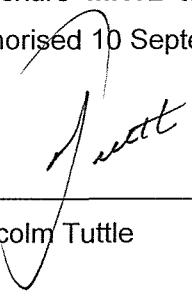

SUB-DIVISIONAL PROJECTS PLANT HIRE

QUEENSLAND RACING COMMISSION OF INQUIRY

*Commissions of Inquiry Act 1950*

ANNEXURE

Annexure 'MNT2' to the Supplementary Statement of **MALCOLM NICHOLAS TUTTLE**  
authorised 10 September 2013 at Brisbane.

  
\_\_\_\_\_  
Malcolm Tuttle  
\_\_\_\_\_  
Solicitor

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Annexure to Supplementary Statement of  
Malcolm Nicholas Tuttle

**RODGERS BARNES & GREEN**  
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Brisbane QLD 4000  
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Fax: + (61 7) 3009 9399  
Email: [admin@rbglawyers.com.au](mailto:admin@rbglawyers.com.au)  
Ref: GWR:AKM:130250





**BLACKLAW**  
**CIVIL CONTRACTORS**  
A.B.N. 77 106 750 724  
REGISTERED AS A COMPANY UNDER THE COMPANIES ACT 1988  
**CIVIL ENGINEERING CONTRACTORS**

25339

**Tax Invoice**

Queensland Racing  
 PO Box 63  
 Sandgate Qld 4017

Invoice Number 00000176

Date: 12/11/2007

Your PO/Reference No.

CORBOULD PARK RACECOURSE, CALOUNDRA \$562,083.29  
 NEW SYNTHETIC TRACK  
 PROGRESS CLAIM NO. 2

*Handwritten:* J. Smith call 23.11.07  
 OK To Pay  
 22/11/07  
 Reid Sanders has confirmed & written agreed budget & contract.  
 RISE 01 PA. W.I.P. ST.

*Handwritten:* SCTC Progress Claim 2

Bank account details for EFT payments  
 CBA - Buderim  
 BSB 064-462  
 Account No. 1021 0256

Customer ABN:	GST:	\$56,208.33
	Total Inc GST:	\$618,291.62

**DUE DATE: 26.11.07**

**AS PER PAYMENT CERTIFICATE, WITHIN 14 DAYS OF CERTIFICATION**

**Sub-Divisional Projects Plant Hire**  
 100 SANDALWOOD LANE, FOREST GLEN, QUEENSLAND 4556  
 Ph: (07) 5442 3300 Fax: (07) 5442 3399 Email: office@blacklawcivil.com.au

Arben Management Pty Ltd  
Mezzanine Level, 60 - 70 Elizabeth Street  
SYDNEY NSW 2000  
ABN: 71 086 053 232

Ph: (02) 9231 2788  
Fax: (02) 9231 2799

### PROGRESS PAYMENT CERTIFICATE

Project: Corbould Park New Synthetic Race Track Date: 16/11/2007  
Job No: 99107  
Progress Payment Certificate No: 2  
Trade Package: Civil Works Contractor  
Trade Contractor: Blacklaw Civil Contractors Invoice Date: 12/11/2007  
100 Sandalwood Lane T/C Invoice No: 176  
FOREST GLEN QLD 4556 Due Date: ASAP

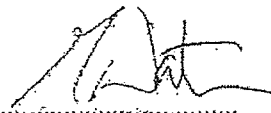
#### Engagement/Contract Financial Details

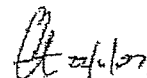
Original Contract Sum:	\$2,292,378.33
Variations (Approved):	\$2,360.00
Adjusted Contract Value:	\$2,294,738.33

#### Progress Certificate Details

Original Contract Sum Completed to Date:	\$828,129.46
Approved Variations Completed to Date:	\$2,360.00
Variations (On Account) Completed to Date:	\$19,067.85
Gross Value of Work Completed to Date:	\$849,557.31
Less Retention: (10% up to a maximum of 5% = max of \$ 114,618.92)	\$84,955.73
Net Value of Work Completed to Date:	\$764,601.57
less Value of Previous Certificates:	\$202,518.28
Amount Due (excluding GST):	\$562,083.29
GST Amount:	\$56,208.33
Total Amount Due (incl GST):	\$618,291.62

We certify that the Consultant/Contractor is entitled to receive the Sum of Six Hundred and Eighteen Thousand, Two Hundred and Ninety One Dollars and Sixty Two Cents for the work executed under the Engagement/Contract for the above Project

Signed   
for Arben Management





**Tax Invoice**

Queensland Racing  
 PO Box 63  
 Sandgate Qld 4017

Invoice Number 00000176

Date: 12/11/2007

Your PO/Reference No.

CORBOULD PARK RACECOURSE, CALOUNDRA  
 NEW SYNTHETIC TRACK  
 PROGRESS CLAIM NO. 2

~~\$580,494.05~~  
 \$562,083-29

*Revised Invoice  
 Attached  
 22/11/07*

Bank account details for EFT payments  
 CBA - Buderim  
 BSB 064-462  
 Account No. 1021 0256

Customer ABN:	GST:	<del>\$58,049.40</del>	56,208.33
	Total Inc GST:	<del>\$638,543.45</del>	618,291.5

**DUE DATE: 26.11.07**

**AS PER PAYMENT CERTIFICATE, WITHIN 14 DAYS OF CERTIFICATION**

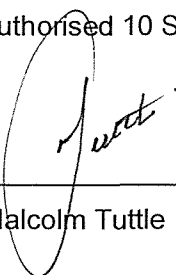
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QUEENSLAND RACING COMMISSION OF INQUIRY

*Commissions of Inquiry Act 1950*

ANNEXURE

Annexure 'MNT3' to the Supplementary Statement of **MALCOLM NICHOLAS TUTTLE**  
authorised 10 September 2013 at Brisbane.



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Malcolm Tuttle



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Solicitor

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Annexure to Supplementary Statement of  
Malcolm Nicholas Tuttle

**RODGERS BARNES & GREEN**  
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Email: [admin@rbglawyers.com.au](mailto:admin@rbglawyers.com.au)  
Ref: GWR:AKM:130250



1282-01

**Tax Invoice**

Queensland Racing  
 PO Box 63  
 Sandgate Qld 4017

Invoice Number 00000195

Date: 12/12/2007

Your PO/Reference No.

CORBOULD PARK - SYNTHETIC TRACK UPGRADE \$495,448.01  
 PROGRESS PAYMENT NO. 3a

*OK To Pay as per contract.  
 13/12/2007  
 WORK IN PROGRESS  
 Synthetic Tracks*

Bank account details for EFT payments  
 CBA - Buderim  
 BSB 084-482  
 Account No. 1021 0255

Customer ABN:	GST:	\$49,544.80
	Total Inc GST:	\$544,992.81

**DUE DATE: 25.12.07**

**AS PER PAYMENT CERTIFICATE, WITHIN 14 DAYS OF CERTIFICATION**

Sub-Divisional Projects Plant Hire  
 100 SANDALWOOD LANE, FOREST GLEN, QUEENSLAND 4556  
 Ph: (07) 5442 3300 Fax: (07) 5442 3399 Email: office@blacklawcivil.com.au

Arben Management Pty Ltd  
 Mezzanine Level, 60 - 70 Elizabeth Street  
 SYDNEY NSW 2000  
 ABN: 71 086 053 232

Ph: (02) 9231 2788  
 Fax: (02) 9231 2799

1282

**PROGRESS PAYMENT CERTIFICATE**

Project: Corbould Park New Synthetic Race Track  
 Job No: 99107  
 Progress Payment Certificate No: 3  
 Trade Package: Civil Works Contractor  
 Trade Contractor: Blacklaw Civil Contractors  
 100 Sandalwood Lane  
 FOREST GLEN QLD 4556  
 Date: 13/12/2007  
 Invoice Date: 12/12/2007  
 T/C Invoice No: 195  
 Due Date: asap

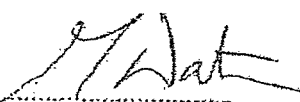
Engagement/Contract Financial Details


Original Contract Sum:	\$2,292,378.33
Variations (Approved):	<u>\$2,360.00</u>
Adjusted Contract Value:	<u>\$2,294,738.33</u>

Progress Certificate Details

Original Contract Sum Completed to Date:	\$1,312,710.06
Approved Variations Completed to Date:	\$2,360.00
Variations (On Account) Completed to Date:	<u>\$59,598.44</u>
Gross Value of Work Completed to Date:	\$1,374,668.50
Less Retention: (10% up to a maximum of 5% = max of \$ 114,618.92)	<u>\$114,618.92</u>
Net Value of Work Completed to Date:	<u>\$1,260,049.58</u>
less Value of Previous Certificates:	<u>\$764,601.57</u>
Amount Due (excluding GST):	\$495,448.01
GST Amount:	<u>\$49,544.80</u>
Total Amount Due (incl GST):	<u>\$544,992.81</u>

We certify that the Consultant/Contractor is entitled to receive the Sum of Five Hundred and Forty Four Thousand, Nine Hundred and Ninety Two Forteen Dollars and Eighty one Cents for the work executed under the Engagement/Contract for the above Project

Signed:   
 for Arben Management

  
 OK TO PAY  
 12/12/07  
 Work in Progress  
 Synthetic Tracks  
 \$5 per attached Tax  
 Invoice



12182-01  
-S7

**Tax Invoice**

Queensland Racing  
PO Box 63  
Sandgate Qld 4017

Invoice Number 00000217

Date: 22/01/2008

Your PO/Reference No.

CORBOULD PARK - SYNTHETIC TRACK DEVELOPMENT \$212,450.65  
PAYMENT CERTIFICATE NO. 4

*At 23/1/08.  
As per executed Agreement.*

Bank account details for EFT payments  
CBA - Buderim  
BSB 084-482  
Account No. 1021 0258

Customer ABN:	GST:	\$21,245.08
	Total Inc GST:	\$233,695.71

**DUE DATE:**  
**AS PER PAYMENT CERTIFICATE, WITHIN 14 DAYS OF CERTIFICATION**

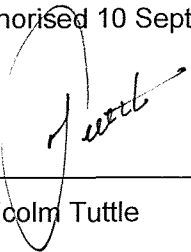
**Sub-Divisional Projects Plant Hire**  
100 SANDALWOOD LANE, FOREST GLEN, QUEENSLAND 4556  
Ph: (07) 5442 3300 Fax: (07) 5442 3399 Email: office@blacklawcivil.com.au

QUEENSLAND RACING COMMISSION OF INQUIRY

*Commissions of Inquiry Act 1950*

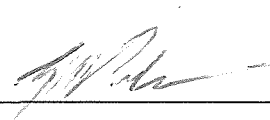
ANNEXURE

Annexure 'MNT4' to the Supplementary Statement of **MALCOLM NICHOLAS TUTTLE**  
authorised 10 September 2013 at Brisbane.



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Malcolm Tuttle



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Solicitor

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Annexure to Supplementary Statement of  
Malcolm Nicholas Tuttle

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Ref: GWR:AKM:130250



Adam Carter

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**From:** Adam Carter  
**Sent:** Friday, 26 April 2013 1:10 PM  
**To:** Kevin Dixon  
**Cc:** Michelle Hutchinson  
**Subject:** RE: Deloitte report

Kevin,

I have run through all the points below again in detail today and Deloitte are more than willing to address the areas below. Graham is coming out on Monday at 7am to run through points 2 and 3 in particular and run through some material to support 2 and 3 which I will have.

Once done he will update the report on Monday and send through.

Let me know if you have any further feedback either from yourself or the Ministers Office. Once the report has been updated it will then be sent to the QAO and CMC as well.

Regards

Adam

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**From:** Kevin Dixon  
**Sent:** Wednesday, 24 April 2013 4:28 PM  
**To:** Adam Carter  
**Cc:** grnewton@deloitte.com.au; Michelle Hutchinson  
**Subject:** Deloitte report

Adam,

I have reviewed the latest draft of the Deloitte report.


It is clear that Deloitte have responded to communication with Contour Engineering in regard to changes in a number of report aspects.

- ✓ 1. The limitation of consideration of Contours role to one of "consultant" to projects undertaken
- ✓ 2. Resultant failure to properly represent the breadth of the Contour role throughout the projects, including their role in selecting and supervising sub-contractors
- ✓ 3. The work that Contour had begun on future projects, which were subsequently stopped, demonstrating the intention to further refer work to Contour, in material amounts, without tender
4. A removal of the calculation of rate differences between Contour and competitors.

It is my view that Deloitte have acted in a way that, through omission, has materially altered the report findings, and have also damaged the integrity of the report. Deloitte's project scope was quite clear, and did not include consideration of Contour objections.

It is therefore my view that you need to work with Contour to restore the full integrity of this report. Alternatively, I will need to report to Government separately on Deloitte's unwillingness to deal with these issues.

Regards,  
Kevin.

  
RACING  
QUEENSLAND  
Kevin Dixon, Chairman QACRB, Chairman QTRB

Email: [kdixon@racingsportscotland.com.au](mailto:kdixon@racingsportscotland.com.au)

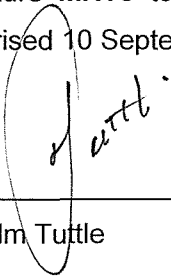



QUEENSLAND RACING COMMISSION OF INQUIRY

*Commissions of Inquiry Act 1950*

ANNEXURE

Annexure 'MNT5' to the Supplementary Statement of **MALCOLM NICHOLAS TUTTLE**  
authorised 10 September 2013 at Brisbane.

  
\_\_\_\_\_  
Malcolm Tuttle

  
\_\_\_\_\_  
Solicitor

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Annexure to Supplementary Statement of  
Malcolm Nicholas Tuttle

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Ref: GWR:AKM:130250

## FW: Industry Infrastructure Plan - Control Group (IIPCG)

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**From:** Malcolm Tuttle <mtuttle@racingqueensland.com.au>  
**To:** Paul Brennan <pbrennan@racingqueensland.com.au>  
**Date:** Mon, 25 Jul 2011 17:02:49 +1000  
**Attachments:** image001.png (13.63 kB)

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### Malcolm Tuttle

Chief Executive Officer



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**M** +61 419 759 457  
**E** [mtuttle@racingqueensland.com.au](mailto:mtuttle@racingqueensland.com.au)  
**W** [www.racingqueensland.com.au](http://www.racingqueensland.com.au)

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**From:** Mark Snowdon  
**Sent:** Sunday, 24 July 2011 9:12 AM  
**To:** Malcolm Tuttle  
**Cc:** Robert Bentley; Paul Brennan; Shara Murray; Adam Carter  
**Subject:** Industry Infrastructure Plan - Control Group (IIPCG)

Mal

Further to our meeting Thursday morning with the abovementioned group I would like to get an further understanding of the charter of this group moving forward. I would not consider this group to be the 'Project Control Group' that normally run and implement direction to the project delivery. The meeting I had all day Friday with Contour is more the type of group that needs to make these decisions for the projects. At that meeting we discussed and arrived at several strategic ideas moving forward that will certainly help fast track and simplify the delivery process.

I see the PCG group consisting of the following:

Myself	(Project Director)
Yourself	(Client/Principal)
Contour	(Project Manager/Lead Consultant)
Paul Brennan	(Racing Interface and input)

The group will also invite other attendees as required such as other consultants, Bob Bentley, Warren Williams etc. As you would recall this is how we ran the PCGs on the office extension.

If the IIPCG is purely a conduit to the board than I see it as an unnecessary process as it will only cause time delays and take up resources. As I discussed on Thursday, normally with these projects, once planned and costed, the PCG would seek board approval, and in turn, government approval on the expenditure and delivery time. In my experience, as long as the PCG remains within the boundaries of the budget and program, provides monthly board reports and adheres to the requirements of the funding agreements with government, the PCG should be allowed to progress the projects. If the project was to go outside these project parameters (budget/program) then it would certainly need to advise the board appropriately and seek further approval.

I am happy to discuss this further with you at your convenience.

**Mark Snowdon**

Director

The Mannix Group Pty Ltd

Phone: (07) 55448255.

Mobile: 0417 440083

[mark@mannixgroup.com.au](mailto:mark@mannixgroup.com.au)