



T&F23/0665  
A3179955

11 October 2023

Mr Matt Cowdrey OAM MP  
130 Valetta Road  
FULHAM GARDENS SA 5024

Sent via email: [colton@parliament.sa.gov.au](mailto:colton@parliament.sa.gov.au)

State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
GPO Box 1045  
Adelaide SA 5001  
DX56205  
Tel 08 8226 9500  
Fax 08 8226 3819  
<http://www.treasury.sa.gov.au>  
ABN 19 040 349 865

Dear Mr Cowdrey

### **Freedom of Information – Purchase Card Invoices – Julie Holmes**

I refer to your application under the *Freedom of Information Act 1991* (FOI Act), received by the Department of Treasury and Finance (DTF) on 31 May 2023.

Your application specifically requested:

*'Copies of all credit card statements and receipts for credit cards held by Julie Holmes.'* [Date Range: 21/03/2022-31/05/2023]

Under the FOI Act, an agency has 30 days to respond to a freedom of information request. As DTF did not respond to your request within the time frame required, the department is deemed to have refused you access to all documents relevant to your application. However, I have decided to process the request as if the statutory time frame had been met.

The purpose of this letter is to advise you of my determination.

A total of 13 documents were identified as answering the terms of your application and I have determined as follows:

- I grant you access in full to 2 documents, copies of which are enclosed, and
- I grant you access in part to 11 documents, copies of which are enclosed.

Please refer to the attached schedule that describes each document and sets out my determination and reasons in summary form.

#### **Documents released in full**

Documents 10 and 11.

#### **Documents released in part**

Documents 1, 3-9 and 12-13.

- Contains credit card numbers or account codes that forms part of the business and financial affairs of the Government of South Australia. These cards and account codes are still active.

This information falls within the definition of business affairs under the FOI Act and disclosure of this information would, on balance, be of no benefit to the public. The information is therefore exempt from release pursuant to clause 7(1)(c) of Schedule 1.

Documents 2 and 8.

- Contains names or information which can identify customer service representatives, as displayed on receipts.

This information falls within the definition of personal affairs under the FOI Act and is therefore exempt from release pursuant to Clause 6(1) of Schedule 1.

## Exemptions

### **Clause 6—Documents affecting personal affairs**

- (1) *A document is an exempt document if it contains matter the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).*

### **Clause 7—Documents affecting business affairs**

- (1) *A document is an exempt document—*
- (c) *if it contains matter—*
- (i) *consisting of information (other than trade secrets or information referred to in paragraph (b)) concerning the business, professional, commercial or financial affairs of any agency or any other person; and*
  - (ii) *the disclosure of which—*
    - (A) *could reasonably be expected to have an adverse effect on those affairs or to prejudice the future supply of such information to the Government or to an agency; and*
    - (B) *would, on balance, be contrary to the public interest.*

Please note, in compliance with Premier and Cabinet Circular PC045 - *Disclosure Logs for Non-Personal Information Released through Freedom of Information* (PC045), DTF is required to publish a log of all non-personal information released under the *Freedom of Information Act 1991*.

In accordance with this Circular, any non-personal information determined for release as part of this application, may be published on the DTF website. A copy of PC045 can be found at the following address: <https://www.dpc.sa.gov.au/resources-and-publications/premier-and-cabinet-circulars>. Please visit the website for further information.

## Appeal rights

If you are aggrieved with this determination, you have a right to apply for internal review under subsection 29(1) of the FOI Act. Pursuant to subsection 29(2), your application must:

- be in writing

- be accompanied by the application fee of \$40.75 (unless fee waiver applicable) – payment options available on request
- be addressed to the Principal Officer
- be mailed to GPO Box 1045, Adelaide SA 5001, or emailed to [freedomofinformation2@sa.gov.au](mailto:freedomofinformation2@sa.gov.au), within 30 days after the day on which you receive this letter or within such further time as the Principal Officer may allow.

If you require any further information, please contact Kate Tonkin on (08) 7133 8080 or by email at [freedomofinformation2@sa.gov.au](mailto:freedomofinformation2@sa.gov.au).

Yours sincerely



Tonia Roache  
**ACCREDITED FREEDOM OF INFORMATION OFFICER**

**OFFICIAL**  
**Schedule of Documents**

T&F23 0665 - Matt Cowdrey OAM MP - "Copies of all credit card statements and receipts for credit cards held by Julie Holmes. Date period 21/03/2022 - 31/05/2023".

<b>Doc. No.</b>	<b>Date</b>	<b>Description of Document</b>	<b># of pages</b>	<b>Determination Recommendation</b>	<b>Exemption Clause</b>
1	1/04/2022	Receipt - Adelaide CBD Parking	1	Released in part	7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest
2	27/07/2022	Receipt - Chifleys	1	Released in part	6(1) - Unreasonable disclosure of personal affairs
3	14/11/2022	EMS Missing Supplier Tax Invoice or Receipt Form - Smith Street Social	1	Released in part	7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest
4	14/11/2022	Receipt - Hilton Darwin	1	Released in part	7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest

**OFFICIAL**  
**Schedule of Documents**

<b>Doc. No.</b>	<b>Date</b>	<b>Description of Document</b>	<b># of pages</b>	<b>Determination Recommendation</b>	<b>Exemption Clause</b>
5	15/11/2022	EMS Missing Supplier Tax Invoice or Receipt Form - Darwin Trailer Boat	1	Released in part	7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest
6	15/11/2022	EMS Missing Supplier Tax Invoice or Receipt Form - Darwin Trailer Boat	1	Released in part	7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest
7	16/11/2022	EMS Missing Supplier Tax Invoice or Receipt Form - Lime Cafe	1	Released in part	7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest
8	17/11/2022	Receipt - Cabcharge	1	Released in part	6(1) - Unreasonable disclosure of personal affairs 7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest

**OFFICIAL**  
**Schedule of Documents**

<b>Doc. No.</b>	<b>Date</b>	<b>Description of Document</b>	<b># of pages</b>	<b>Determination Recommendation</b>	<b>Exemption Clause</b>
9	17/11/2022	Receipt - Adelaide Airport Carparking	1	Released in part	7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest
10	29/03/2023	Receipt - 2023 National Reconciliation Week Breakfast	1	Released in full	
11	5/06/2023	Purchase Card Transactions - Julie Holmes	1	Released in full	
12	14/11/2022	EMS Missing Supplier Tax Invoice or Receipt Form - Smith Street Social	1	Released in part	7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest
13	14/11/2022	Receipt - Hilton Darwin	1	Released in part	7(1)(c)(i)(ii)(A)(B) - Contains information concerning the business, professional, commercial or financial affairs of any agency or person & contrary to public interest

13296  
Adelaide Botanic Garden  
Science and Herbarium - Meter Mach 23  
EXPIRES

**FRI 01 APR 10:09**  
2022 AM

FEE PAID: \$8.20  
ENTERED: 01 Apr 07:32 AM  
Card# **Clause 7(1)(c)**  
ABN 36 702 093234 INCLUDES GST  
PLACE ON DASH THIS SIDE UP



TAX INVOICE

Chifley's  
8 National Circuit  
BARTON, ACT, 2600  
PH. (61) 2 6234 4444  
ABN: 36 062 326 176

Clause 6(1)

CHK 14583 GST 1  
Julie Holmes  
27 Jul '22

1 Gnocchi 32.00  
1 Cheesecake 17.00

Food 149.00

**Total Due \$49.00**

TIP: \_\_\_\_\_

TOTAL: \_\_\_\_\_

ROOM # : \_\_\_\_\_

GUEST NAME: \_\_\_\_\_

SIGNATURE : \_\_\_\_\_

Receive 10%\* off your next stay  
Join TFE Hotels e-club at  
[www.TFEhotels.com](http://www.TFEhotels.com)







JULIE HOLMES  
 XXXXXXXX  
 XXX -- 0000  
 AUSTRALIA

Room Number 1007 /K1  
 Arrival Date 14/11/2022 10:18:00  
 Departure Date 17/11/2022  
 Adult/Child 1/0  
 Room Rate  
 Rate Plan GDOTAF  
 AL  
 Honors # **Clause 7(1)(c)**

TAX INVOICE:312957  
 Confirmation Number 3309522124

ABN 68 009 622 860  
 Folio No/Che 400731 A  
 Tax Date 17/11/2022

HILTON DARWIN 17/11/2022 8:12 AM

DATE	DESCRIPTION	Cashier	REF NO	GUEST CHARGES	CREDIT	BALANCE
14/11/2022	PEPPERBERRY BREAKFAST	JAGU	2393599	\$87.00		
14/11/2022	PEPPERBERRY BREAKFAST	JAWA	2393599		-\$87.00	
15/11/2022	PEPPERBERRY BREAKFAST #14015637	LINTR	2393978	\$25.00		
17/11/2022	CC SURCHARGE	ZOWH	2395688	\$0.38		

*paid personal expenses.*  
*[Signature]*

REF: 65666-98665-400731  
 EntryMode: Contactless%20chip  
 Pref. Name: Visa Credit  
 AID: A0000000031010  
 APPROVED  
 Date & Time: 11/14/2022 8:04:51 AM



PURCHASE CARD EXPENSE MANAGER SYSTEM

EMS MISSING SUPPLIER TAX INVOICE OR RECEIPT FORM

(A separate form is required for each missing tax invoice/receipt)

This form is utilised where:

- 1. There is no supporting documentation (tax invoice/receipt) for a valid purchase card transaction in the Expense Manager System (EMS).
2. All efforts to obtain a valid document (tax invoice/receipt) have been exhausted.

First four (4) and last four digits of the ANZ purchase card: Clause 7(1)(c)

Name of supplier/merchant: Darwin Trailer Boat C Fannie Bay

Date of transaction: 15/11/2022

Description of purchase: (services/goods received) Meal

Details of the purchase: (If the purchase is entertainment related, details of the number of attendees and their relevant organization(s) must be included.)

Table with 3 columns and 4 rows for additional details.

Total purchase amount (including GST): \$12/\$33

Foreign Currency (if applicable) Applicable exchange rate:

General Ledger account coding: Clause 7(1)(c) for both \$12 & \$33

Table with 12 columns and 4 rows for ledger coding.

Table with 3 columns and 4 rows for currency amounts.

Declaration by purchase cardholder:

- 1. I acknowledge receipt of the above mentioned goods and/or services
2. I certify;
a) The purchase was necessarily incurred on behalf of DTF for business operations
b) This payment has not and will not be claimed by any other means.
3. It is acknowledged that where a tax invoice/receipt is not provided to support the purchase card transaction, the relevant GST which cannot be claimed, will be charged against the applicable general ledger codes assigned to the transaction, by using the tax code PNA in EMS.
4. A tax invoice/receipt is not able to be provided because: (tick applicable)
the tax invoice/receipt has been lost
the goods/services are of a type where a tax invoice/receipt cannot reasonably be expected to be provided by the supplier
other reason (please specify).

Cardholder: Julie Holmes, Commissioner of State Taxation 13 / 12 / 20 22

Manager: Name Signature Date

This form is to be authorised and attached to any transaction in the EMS that does not have a valid tax invoice/receipt.





CABCHARGE  
TAX INVOICE  
EFTPOS

DARWIN RADIO 131008  
TAXI SUB265 NT AU  
MERCHANT ID: 26059782  
TERMINAL ID: V80498  
CLIENT ID: 2162  
DRIVER ID: Clause 6(1)

PICK UP: DARWIN CITY  
DEST: MNTL.  
Clause 7(1)(c)

Visa Credit CRD (C)  
AID A0000000031010  
AUTH ID: 392934

FARE \$30.60  
OTHER \$0.00  
EXTRAS \$0.00

TOTAL FARE \$30.60  
INC. GST  
SERVICE FEE \$1.53  
INC. GST

TOTAL AUD \$32.13

APPROVED 00  
AUTH NO 392934

ARQC 7A93912CF7E3DADE  
V804 9811 1708 3910  
0000000000 1F0000 0000

\*\*\* CUSTOMER RECEIPT \*\*\*  
17/11/22 08:39 037623

\*\*\*TAX INVOICE\*\*\*  
Adelaide Airport

Receipt 061202<<ADRESSE>>[]

EMV VISA  
Long Term Car Park  
Entry: 14/11/22 11:59  
Payment: 17/11/22 15:36  
(GST) \$83.00  
Payment MID \*  
\*4887  
TERM \*\*\*\*\*6375  
17/11/22 15:35  
TRAN (Clause 7(1)(c))  
CARD  
Visa Credit  
CONTACTLESS  
PURCHASE  
AID A0000000031010  
PAN SEQ 00  
AUTH CODE 389914  
AMOUNT \$83.00  
TOTAL \$83.00  
(00) APPROVED

STES00CF - 1/1

Net total \$75.45  
GST 10% \$7.55

# 10 Tax Invoice

Order Id **M3AQYWGW**  
Order date: **29th Mar 2023**

**Tax invoice to:**  
Lynne Topping

RECONCILIATION SOUTH  
AUSTRALIA INCORPORATED  
Level 1, 24  
Pitt Street, Adelaide SA  
5000  
ABN: 67 732 207 418

Thank you for your purchase for **2023 National Reconciliation Week Breakfast Commemorating National Sorry Day 26th May 2023** organised by **Reconciliation SA**.

Item Description	Unit Price (Excl. GST)	Qty	Sub Total (Excl. GST)
Members Early Access General Admission	\$120 00	12	\$1440 00
<b>Humanitix booking fee</b>	\$75 24		\$75 24

<b>Total GST</b>	<b>\$151.56</b>
<b>Total Amount Due</b>	<b>\$1666.80</b>
<b>Total Amount Paid (incl. GST )</b>	<b>\$1666.80</b>

*\* All dollar amounts are in AUD*

Ticketing by

**HUMANITIX**

The humane choice for tickets. 100% of profits go to charity.

Humanitix Limited  
level 1/182 Blues Point Rd  
McMahons Point NSW 2060  
Australia  
ABN: 32 618 780 439



Effective Transact Statement Date	Merchant Name	Surname	First Name	Unit Id	Amount	Net Amou	Tax Amou	Quantity	Tax Code	Commit Description	Receipt File Name	Matched (Amount & Merchant)	Other Comment if req
1/04/2022	4/04/2022 BOARD OF THE BOTANIC	Holmes	Julie	REVENUE SA	8.2	7.45	0.75	1	P10	Adelaide Botanic Garden Science and Herbarium	001 45851_Adelaide Botanic Garden_Science and Herbarium_01 Apr 2022	YES	
27/07/2022	1/08/2022 HOTEL KURRAJONG CANBERRA	Holmes	Julie	REVENUE SA	49	44.55	4.45	1	P10	Hotel Kurrajong Canberra	002 48606_Canberra receipt 27_Jul_22	YES	
											003 51715_Julie Holmes - Smith Street Social - Expense_Manager_System_missing_receipt_form		
											012 51720_Julie Holmes - Smith Street Social - Expense_Manager_System_missing_receipt_form	YES	Invoice uploaded & Room detail uploaded
14/11/2022	16/11/2022 SMITH STREET SOCIAL	Holmes	Julie	REVENUE SA	21	21	0	1	PNA	Smith Street Social (Darwin) - Meal attending conference (no receipt) EMS form completed & attached	004 51444_Julie Holmes - Hilton Darwin - Tax Invoice 312957	YES	
14/11/2022	21/11/2022 Hilton Darwin	Holmes	Julie	REVENUE SA	25.38	23.07	2.31	1	P10	Hilton Darwin	005 51444_Julie Holmes - Hilton Darwin - Tax Invoice 312957 - 2	YES	Two invoices attached due to part payment of invoice
15/11/2022	17/11/2022 Darwin Trailer Boat C	Holmes	Julie	REVENUE SA	12	12	0	1	PNA	Darwin Trailer Boat - meal attending conference (no receipt) EMS form completed & attached	006 51719_Julie Holmes - Darwin Trailer Boat - Expense_Manager_System_missir	YES	
15/11/2022	17/11/2022 Darwin Trailer Boat C	Holmes	Julie	REVENUE SA	33	33	0	1	PNA	Darwin Trailer Boat - Meal attending conference (no receipt) EMS form completed & attached	007 51716_Julie Holmes - Darwin Trailer Boat - Expense_Manager_System_missir	YES	
16/11/2022	18/11/2022 Lime Cafe	Holmes	Julie	REVENUE SA	34.92	34.92	0	1	PNA	Lime Cafe (Darwin) - Meal attending conference (no receipt) EMS form completed & attached	008 51443_Julie Holmes - Cabcharge - Darwin	YES	Coded over two lines
17/11/2022	21/11/2022 DARWIN RADIO 131008	Holmes	Julie	REVENUE SA	16.83	15.3	1.53	1	P10	Darwin Radio 131008 (cabcharge)	009 51442_Julie Holmes - Adelaide Airport Carparking	YES	Coded over two lines
17/11/2022	21/11/2022 DARWIN RADIO 131008	Holmes	Julie	REVENUE SA	15.3	15.3	0	1	PFR	Darwin Radio 131008 (cabcharge)	010 54639_invoice_M3AQYWGW	YES	
17/11/2022	21/11/2022 ADELAIDE AIRPORT LIMITED	Holmes	Julie	REVENUE SA	83	75.45	7.55	1	P10	Adelaide Airport Limited			
29/03/2023	31/03/2023 TICKETS-2023 NATIONAL RE	Holmes	Julie	REVENUE SA	1666.8	1515.27	151.53	1	P10	Humanitix Limited - Reconciliation Table - DTF			



PURCHASE CARD EXPENSE MANAGER SYSTEM

EMS MISSING SUPPLIER TAX INVOICE OR RECEIPT FORM

(A separate form is required for each missing tax invoice/receipt)

This form is utilised where:

- 1. There is no supporting documentation (tax invoice/receipt) for a valid purchase card transaction in the Expense Manager System (EMS).
2. All efforts to obtain a valid document (tax invoice/receipt) have been exhausted.

First four (4) and last four digits of the ANZ purchase card: Clause 7(1)(c)

Name of supplier/merchant: Smith Street Social Darwin

Date of transaction: 14 /11 / 2022

Description of purchase: (services/goods received) Meal

Details of the purchase: (If the purchase is entertainment related, details of the number of attendees and their relevant organization(s) must be included.)

Empty table grid for details of purchase

Total purchase amount (including GST): \$21.00

Foreign Currency (if applicable) Applicable exchange rate:

General Ledger account coding: Clause 7(1)(c)

Large empty table grid for general ledger account coding

Table with columns for currency (\$AUD) and other details

Declaration by purchase cardholder:

- 1. I acknowledge receipt of the above mentioned goods and/or services
2. I certify;
a) The purchase was necessarily incurred on behalf of DTF for business operations
b) This payment has not and will not be claimed by any other means.
3. It is acknowledged that where a tax invoice/receipt is not provided to support the purchase card transaction, the relevant GST which cannot be claimed, will be charged against the applicable general ledger codes assigned to the transaction, by using the tax code PNA in EMS.
4. A tax invoice/receipt is not able to be provided because: (tick applicable)
the tax invoice/receipt has been lost
the goods/services are of a type where a tax invoice/receipt cannot reasonably be expected to be provided by the supplier
other reason (please specify).

Cardholder: Julie Holmes, Commissioner of State Taxation 13 / 12 / 2022

Manager: / / 20

Name Signature Date

This form is to be authorised and attached to any transaction in the EMS that does not have a valid tax invoice/receipt.



JULIE HOLMES

XXXXXXX

XXX - 0000  
AUSTRALIA

Room Number 1007 /K1  
 Arrival Date 14/11/2022 10:18:00  
 Departure Date 17/11/2022  
 Adult/Child 1/0  
 Room Rate  
 Rate Plan GDOTAF  
 AL  
 Honors # **Clause 7(1)(c)**

TAX INVOICE:312957  
 Confirmation Number 3309522124

ABN 68 009 622 860  
 Folio No/Che 400731 A  
 Tax Date 17/11/2022

HILTON DARWIN 17/11/2022 8:12 AM

DATE	DESCRIPTION	Cashier	REF NO	GUEST CHARGES	CREDIT	BALANCE
17/11/2022	<b>Clause 7(1)(c)</b>	ZOWH	2395689			-\$25.38
BALANCE						\$0.00

Total All Charges \$25.38  
 TOTAL INCLUDES GST OF \$2.31

Hilton Honors(R) stays are posted within 72 hours of checkout. To check your earnings or book your next stay at more than 6,500+ hotels and resorts in 119 countries, please visit Honors.com

Credit Card Details

APPR. CODE 223711 MERCHANT ID 000100682400  
 CARD NUMBER **Clause 7(1)(c)**  
 TRANSACTION ID 2395689 TRANS TYPE Sale

Guest Signature \_\_\_\_\_

Please debit my account by the amount indicated above.