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CN FILE PHOTO

The defendants with their lawyers: (from left) Senior counsel N. Sreenivasan, defense lawyer Edwin Tong, Kong Hee and Tan Ye Peng.

CHC TRIAL: THE CASE SO FAR

After putting 14 witnesses on the stand, prosecution ended its case on Feb 10. What has the court seen and heard these nine months? *City News* looks back.

By **THE CITY NEWS TEAM**

The beginning of this year—Jan 13 to Feb 10—marked the third leg of the case involving City Harvest Church's senior pastor Kong Hee, pastor Tan Ye Peng, former board member John Lam, accounts personnel Serina Wee and Sharon Tan and Chew Eng Han, founder of AMAC Capital Partners, CHC's investment manager. The prosecution alleged that the six had misused more than S\$50 million dollars of church funds and had committed criminal breach of trust.

THE PROSECUTION'S CASE

A large part of the four weeks in court was taken up by the testimonies of the Baker Tilly TFW staff responsible for the audits for CHC and Xtron Productions Pte Ltd for the financial years of 2008 and 2009. This was the period

when CHC subscribed to bonds issued by Xtron and PT First National Glassware (also known as Firna). Several other related transactions, which include the signing of advance rental license agreement and purchase of The Riverwalk, were also made during the same period.

CHC's subscription to the Xtron and Firna bonds were central to the first set of charges. It is the prosecution's case that the Xtron and Firna bonds are "sham" investments used to channel the church building funds into Sun Ho's career.

The second set of charges allege that the defendants devised a series of transactions to make it appear that the Xtron and Firna bonds in question had been redeemed. It is the prosecution's case that these transactions were

meant to "defraud the auditors" who had raised questions and concerns in the course of the audit. This series of transactions includes monies transferred from CHC to AMAC as investments into a Special Opportunities Fund and the advance rental CHC paid to Xtron under the advanced rental licensing agreement (also known as ARLA); these transactions were subsequently entered as allegedly false entries in CHC's books.

The prosecution's questioning of the three Baker Tilly staff this year thus centered on the authenticity of the entries in CHC's books and whether the audit staff had certain information and if their knowledge of that information would have affected the audit. This "information" included internal email discussions between

the accused persons and documents including cash flow spreadsheets and meeting minutes, which the prosecution used in an attempt to show that there were discussions happening behind the auditors' backs.

The defense countered this allegation with emails and audit working papers to show that the auditors had, in fact, been given relevant information on the Xtron bonds. Evidence also showed that the audit team in charge of the audit fieldwork was in close discussion with the CHC and Xtron accountants. Both engagement partner Tiang Yii and audit manager Foong Ai Fang confirmed that they found the defendants forthcoming in providing information.

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WHAT'S HAPPENING
THIS WEEKEND

Thank you for joining us at City Harvest! We pray that you will experience the love of God through His presence as well as the warmth of our friendship!

If you're new here, Sun and I would very much like to invite you to The Hot Spot (our Visitors' Lounge) after the service, where our friendly greeters and pastoral staff would love to get to know you over a cup of coffee. While you're there, feel free to pick up a CD of today's sermon as a little complimentary souvenir from us for your visit to our church.

To make your visit with us more enjoyable, we have designated priority seating in the hall for first-time visitors; the elderly and pregnant women; the hearing-impaired who require sign language interpretation and those who are physically-challenged. There are Children's Church services happening concurrently with our Main Service. Do approach our ushers or staff at the reception counter

for more information.

Keeping you connected with City Harvest and all our happenings is important to us! Visit us online at chc.org.sg for the latest event updates, interesting information about our congregation and our functions as a Christian ministry.

Till we have the chance to meet you face to face, thank you once again for joining us to worship God as a church family. We believe that God will touch you deeply and draw you closer into His loving embrace.

Blessings,

MAIN CHURCH (ENGLISH SPEAKING)

Mar 1 (Sat) 5 p.m.
Mar 2 (Sun) 10 a.m.

Suntec Singapore
Level 6, Halls 601-604

Service by Paul Scanlon

There are **Harvest Kidz** services running concurrently with our Main Church services:

Age Group: 2 Level 6 • Room 606-A
Age Group: 3 Level 6 • Room 606-B
Age Group: 4 Level 6 • Room 606-C
Age Group: 5-6 Level 6 • Room 606-D/E
Age Group: 7-8 Level 7 • Room 606-F
Age Group: 9-10 Level 7 • Room 606-G
Age Group: 11-12 Level 7 • Room 606-H

JKIDZ Level 7 • Room 606-J

NURSERY Age Group: 0-24 months
Level 6 • Hall 605, Various Baby Rooms

KIDS@PLAY Level 2

CHINESE CHURCH

Mar 2 (Sun) 10 a.m.

Suntec Singapore
Level 6
Hall 606 Theater

DIALECT CHURCH

Mar 2 (Sun) 4 p.m.

1 Jurong West St 91
Basement 4
Main Auditorium

HARVEST KIDZ

Mar 1 (Sat) 11 a.m.
& 1 p.m.

Suntec Singapore
Level 6
Hall 606 Theater

INDONESIAN SERVICE

Combined with Main Church services

Suntec Singapore
Level 6
Halls 601-604

FILIPINO SERVICE

Mar 1 (Sat) 7.30 p.m.

Suntec Singapore
Level 6
Hall 606 Theater

JAMs CHURCH

Mar 1 (Sat) 11 a.m.
Mar 2 (Sun) 11 a.m.

1 Jurong West St 91
Level 4
Children's Church Hall (Sat);
Chinese Church Hall (Sun)

Mar 1 (Sat) 10.30 a.m.

Suntec Singapore
Level 7
Room 606-F

Be Part Of Our Family

If you are interested in joining a cell group, please refer to our cell group directory at chc.org.sg, or contact our corporate office at (65) 6737-6266.

For more information on Bible studies and other ministries in CHC, please approach our friendly receptionists.

Please log on to our website at chc.org.sg to find out more about our church and upcoming events.

CITY HARVEST CORPORATE OFFICE

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OPENING HOURS

Tuesday - Friday: 10 a.m. - 6 p.m.
Saturday: 10 a.m. - 2 p.m.
Sunday - Monday: Closed

MAILING ADDRESS

8 Temasek Boulevard, Suntec Tower Three, #08-01 to 03, Singapore 038988

IN AN EMERGENCY

Contact our pastoral worker at (65) 8121-0302 for immediate assistance.

Auditors In The
Hot Seat

In the CHC trial, four Baker Tilly witnesses were called to the stand to testify about their scope of knowledge and involvement regarding the church's alleged "sham" investments.

By **THE CITY NEWS TEAM**

Did the six accused intend to deceive City Harvest Church's auditors who had raised questions about the purportedly bogus bond investments into companies Xtron and Firna?

That was the question the prosecution attempted to answer by putting four Baker Tilly witnesses on the stand. The deputy public prosecutors tried to show that the accused had redeemed the bonds through the use of CHC's own money, and had hidden this from the auditors through falsification of its accounts and various round-tripping transactions.

By citing emails and various internal correspondences among the accused which the witnesses were unaware of, the prosecution sought to show that relevant information had been concealed from the auditors. Among other evidence, it presented an email about several of the accused arranging an "off-the-record" meeting with Baker Tilly's then-managing partner Foong Daw Ching without the attendance of the engagement partner, Sim Guan Seng, who was responsible for signing off on the accounts at the time.

Transactions which came under scrutiny besides the bond subscription agreements include the advance rental license agreement (ARLA) and the church's investment into AMAC's Special Opportunities Fund. According to the prosecution, these transactions formed part of the round-tripping effort designed by the accused to cover up their tracks.

However, numerous glaring inconsistencies in the evidence extracted via

cross-examination of these four witnesses by the defense, have shown that there may be more to the story than meets the eye. The following were the main issues raised:

THE ROLE OF FOONG DAW CHING AS "CONSULTANT PARTNER" OF THE CHC GROUP OF ACCOUNTS

Numerous emails presented to the court suggested that the accused depended on and followed his advice regarding many aspects of the "sham" bond investments.

Since CHC became a client of Baker Tilly in the early 1990s, its leaders had sought Foong's advice on matters pertaining to governance and auditing of the church. Even when Foong stopped being the church's engagement partner (the auditor who signs off on a client's accounts)—the role had been passed on to the likes of Tiang Yü and Sim Guan Seng—he presented himself as the "consultant partner" for the CHC group of accounts. As such, the CHC leaders saw Foong as the go-to man when they needed advice on audit matters including accounting for unquoted bond investments, evidence has shown.

In his testimony on the witness stand over eight days, however, Foong claimed that he did not know anything about the Xtron bonds, nor could he remember emails from his clients and important documents such as the bond agreement sent to him by several of the accused. He said that he did not like to read agreements, and that he was "very, very weak" with the technical aspects

■ FOONG DAW CHING

Former managing partner of Baker Tilly. "Respected church elder" who has known Kong Hee and the CHC team since the 1990s. In 2003, following the Roland Poon incident, he appeared in a video to the executive members of the church to declare that in his "professional opinion" no church funds were used for Sun Ho's music career. To his clients, he represented himself as "consultant partner" and "lead partner" for CHC's accounts, but in court, he denied any knowledge or recollection of having advised the church on the Xtron bond matters.



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of auditing.

Defense has suggested that he was trying to distance himself from the advice he gave to CHC, and that he had misrepresented himself to the accused; he disagreed.

The other three Baker Tilly witnesses have all denied knowledge that Foong was advising CHC on its audit and bond matters, that they knew of no such role as “consultant partner” and maintained that he was not involved in CHC’s audits. Yet, evidence has pointed to the contrary, with Foong copied on emails between long-time audit manager Foong Ai Fang and the client.

THE WORKING RELATIONSHIP BETWEEN CHC AND BAKER TILLY, FROM AS FAR BACK AS 2003

In order to establish that the auditors were not hoodwinked, defense showed through exhibits that Baker Tilly had been aware of the expenses for the Cross-over Project and had them in consideration since the FY2002 CHC audit. The auditors also had knowledge of the relationship between CHC, Xtron and fund manager AMAC Capital Partners.

That there was a 2003 special audit showed that the auditors were aware of the sensitivity of the use of church funds, but had no problem with it when it was structured through Xtron bonds. Baker Tilly also knew that the source of the bond money came from the church’s building fund as a form of investment done through AMAC. The auditors had also ascertained that the investment was in line with CHC’s constitution.

Through emails, defense also suggested that Tiang had, in fact, conducted a “full-scale investigation” into the Xtron bonds, asking clients for very specific and comprehensive information—as opposed to a mere fact-finding endeavor as she claimed. As such, the bonds must have satisfied a checklist of requirements before she signed off on Xtron’s books.

Concerns and queries were admittedly raised by the auditors, mostly pertaining to disclosure matters, related party transactions, and impairment of bond value, the last of which was eventually resolved with a valuation from an independent valuation firm. Defense sought to show that in the process of due diligence carried out by the audit team, that the accused had always been forthcoming and willing to provide explanations and documents to the auditors. Foong Ai Fang agreed with this.

COMPLIANCE TO PROPER ACCOUNTING STANDARDS REQUIRED BY THE FINANCIAL REPORTING STANDARDS

The Baker Tilly witnesses agreed with defense that

they never saw the Xtron bonds as “sham”. There were risk factors concerning the use of CHC’s building fund; these concerns had received a high level of scrutiny to the extent that a risk committee meeting was convened by the firm to properly assess those issues, the court was told. At the end of the day, the audit papers were signed off on unqualified terms after the risk factors had been duly resolved with accurate accounting treatment.

With regards to the ARLA, the prosecution has charged that it is also a “sham” and “no more than a paper exercise that was engineered by the accused persons to clear the Xtron bonds off the CHC accounts, and avoid further and awkward scrutiny by the auditors of CHC.”

However, the court heard that Sim had been in-

formed before the signing of the ARLA that it would result in the Xtron bonds being redeemed. Furthermore, evidence in the form of audit plan memorandums (a piece of document summarizing key issues raised during the audit process for future consideration) signed off by Sim had reflected a high level of concern to ensure that the redemption of Xtron bonds through the ARLA was in compliance with the Financial Reporting Standards.

Defense also showed that Baker Tilly was aware of Xtron’s cash flow issues, but did not raise any red flags as they knew of third party support from the directors. Sim agreed with defense counsel N. Sreenivasan that every entry concerning the bonds in CHC’s books was a “true, fair and accurate entry”.



CN FILE PHOTOS

Siblings Foong Daw Ching (left) and Foong Ai Fang both took the stand in the CHC case.

The Baker Tilly witnesses agreed with defense that they never saw the Xtron bonds as “sham”. There were risk factors concerning the use of CHC’s building fund; these concerns had received a high level of scrutiny to the extent that a risk committee meeting was convened by the firm to properly assess those issues, the court was told. At the end of the day, the audit papers were signed off on unqualified terms after the risk factors had been duly resolved with accurate accounting treatment.



■ TIANG YII

Engagement partner for CHC’s FY2006, and for Xtron’s FY2006 to 2007. Claimed that her involvement with the Xtron bonds was only at a preliminary, “fact-finding” stage when she had in fact, instructed her audit manager, Foong Ai Fang to obtain comprehensive information from CHC regarding the bond

transaction and later on convened a meeting with members of Baker Tilly’s risk management committee to access the risk factors.



■ SIM GUAN SENG

Engagement partner for CHC’s FY2007 to FY2010 and Xtron’s FY2008 to FY2009. Testified of his concerns about the ARLA because CHC was parking a huge amount of money with Xtron, a third party which was not in good financial health. Court heard that concerns were resolved after

CHC had explained to Foong Daw Ching that there would be third party support to ensure Xtron’s ability to redeem its bonds.



■ FOONG AI FANG

Audit manager for CHC’s FY2002 to FY2010 and Xtron’s FY2003 to FY2009. An employee of Baker Tilly for 25 years, she testified that there was no such role as “consultant partner” at the firm. She denied ever having consulted her brother Foong Daw Ching for advice on CHC audit

matters but the court was presented with evidence showing that she had copied her brother in numerous emails pertaining to CHC’s audit matters.

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CHC Trial: The Case So Far (cont'd from Page 1).

AUDITORS ON THE STAND

The second auditor to take the stand after former managing partner Foong Daw Ching was Tiang Yii, the engage-

ment partner for CHC and for Xtron accounts. The auditor had called himself the "consultant partner" in an email to Serina Wee, and in a video addressing the executive members of the church, he had called himself the "lead partner"

in charge of CHC audit. Riverwalk and Xtron's transactions with Ho's US management company, Justin Herz Management.

All three audit personnel claimed that Mr Foong had not passed the information on to them and that they had

records were not complete resulting in subsequent raids. (See full story on Page 6)

OTHER MATTERS BROUGHT UP

In the previous two tranches of the trial in 2013, the prosecution had put Xtron directors and CHC trustees on stand.

It is the prosecution's case that Xtron was a shell company used to channel funds to Ho's career through bonds issued to CHC. They had questioned the directors of Xtron regarding the involvement of CHC leaders in Xtron's transactions and planning of cashflow projections, suggesting that Xtron was under the control of CHC. However, the directors, Koh Siow Ngea, Choong Kar Weng and Wahju Hanafi maintained on the stand that it was ultimately up to them to approve of and make final decisions.

The court also heard that the first bond subscription between CHC and Xtron stated the purpose of proceeds of the bonds: to fund production and marketing of music albums. The audit staff confirmed that they knew the purpose of the bond proceeds. They also knew that the monies used to purchase the bonds came from the church building fund. The only concern they had raised was if the church's building fund could be used for investment.

The prosecution also suggested that the church trustees left things to Wee and Chew, and generally signed documents without fully understanding their content. The trustees, Jeffrey Cheong and Susan Ong told the court that they had acted within their roles as custodians of CHC's immovable assets and had full understanding of the documents they signed.

When the third trustee, Tan Yew Meng, took the stand in January, the prosecution questioned him on his knowledge about the documents he signed. Tan maintained that he always made sure he understood the document he was signing and added that there were instances where he called fellow trustee Cheong to discuss the content of the document.

The prosecution also questioned Tan about a meeting that took place involving the current vice president of CHC's management board, Bobby Chaw, John Lam and Cheong. This alleged "meeting" was held after the case broke and DPP Tan Kiat Pheng asked Tan why he went for the meeting despite being told not to discuss the case with anyone.

Tan clarified that it was a coffee session held before the church service, which lasted about 30 to 40 minutes. Chaw's intention was to meet the trustees to brief them on the current investments of the church. He included Lam because he was able to refresh



CN FILE PHOTOS

Sharon Tan, John Lam and Serina Wee.

ment partner for CHC and for Xtron for financial year 2006/2007. She had explained in her evidence-in-chief that in an audit, fieldwork is led by an engagement partner and an audit manager, and conducted by a team of seniors and associates.

Next on the stand was Sim Guan Seng, the engagement partner in charge of CHC audit for FY2008 to FY2010, and for Xtron's audit from FY2008 to 2009. His testimony is considered key evidence, as he had been the engagement partner in charge of CHC and Xtron's accounts and had signed off on the Xtron and Firna bonds, as well as several other related transactions.

The last audit staff member to take the stand was Foong Ai Fang, the audit manager for CHC and Xtron's audits since at least 2002. She had reported to three different engagement partners including Tiang and Sim. During their cross-examination of Mdm Foong, the defense team produced audit working papers and documents from the permanent audit file to show that team of seniors and associates had access to information regarding the bond transactions.

Over the four weeks, the defense also sought to further clarify Foong Daw Ching's role with regards to CHC's and Xtron's accounts. When Mr Foong, then the managing partner and founder of Baker Tilly, was put on the stand last year, the defense had suggested that he had put himself forward as the key person who over-

no knowledge of his meetings with the clients.

in charge of CHC audit. Tiang, Sim and Mdm Foong had said that there was no such title as "consultant partner" in Baker Tilly. Mdm Foong, his sister, even told the court that she did not know what he meant by "lead partner".

While the three audit staff denied Mr Foong's involvement in CHC and Xtron's audit, the defense showed numerous exhibits that Mdm Foong had copied Mr Foong in many emails pertaining to CHC's audit matters. This was despite her sworn testimony that she had never consulted him on audit issues concerning CHC.

When the CHC case broke in 2010 and CAD raided Baker Tilly's office, Mdm Foong also prepared a list sequencing the events relating to the CHC and Xtron audits for Mr Foong. She did not prepare the same document for any of the other auditors, citing the reason that all the engagement partners had access to her files except Mr Foong.

When he was on the stand last year, Mr Foong had repeatedly stated that the advice he had given to the CHC team was general and not specific to any actual issues. The defense, however, produced emails to show that Mr Foong had discussions with the accused persons concerning very specific issues. The defense also showed that the accused had given Mr Foong information on the relationship between Xtron, CHC and CHC's fund manager AMAC, and all transactions including the Firna bonds, the purchase of The

no knowledge of his meetings with the clients.

2009 XTRON WORKING FILES NOT SEIZED BUT CLEARLY RELEVANT TO CASE

In the midst of Mdm Foong's evidence this year, Kong Hee's counsel Edwin Tong requested for the seizure of the FY2009 Xtron audit working papers. He explained that the document was "clearly relevant" because it would show that much information and documentation had been given freely and voluntarily by the accused to the auditors, contrary to what the prosecution claimed. The court also saw that before the trial began, when the defense team had asked the prosecution to seize from Baker Tilly the Xtron audit working papers for FY2009 and FY2010, they were told by the prosecution that there was "no legal basis" for the seizure of the papers. Subsequently, however, CAD seized the FY2010 Xtron working papers.

Tong's request was approved by the court. Defense counsel for Serina Wee, Andre Maniam, went through the audit working papers with Mdm Foong and demonstrated to the court that the auditors not only were aware of various transactions involving CHC, Xtron and Firna, they had worked to account for the various entries on the books of both CHC and Xtron.

Commercial Affairs Department investigation officer Kevin Han also took the stand on Jan 28. The court heard that the seizure of Baker Tilly's

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their memories on the past investments of the church. Tan confirmed that no documents were produced or discussed at length and that Lam had said that they could approach the

church office to request to look at any documents they had signed. Lam had also told the trustees to tell the truth and not lie.

The prosecution's case ended on

Feb 10. The defense's deadline for written submissions for no case to answer is Mar 10, and the prosecution's deadline to respond is Mar 28. Both the prosecution and defense will

be making oral submissions in court starting Apr 8. If the judge deems this a *prima facie* case, the defense team will be called to present their case starting Jul 14.

THE SIX DEFENDANTS AND THE CHARGES THEY FACE



Kong Hee and John Lam
(Three charges each)

Accused of conspiracy to commit criminal breach of trust (CBT) for putting monies from CHC building fund for subscription into "sham" investments in Xtron and Firna.



Tan Ye Peng, Serina Wee and Chew Eng Han
(10 charges each)

Accused of both the CBT and the round-tripping charges.



Sharon Tan
(Seven charges)

Accused of devising a series of "round-tripping" transactions to create the false appearance that the investments had been redeemed.

THE DEFENSE TEAM



Edwin Tong from Allen & Gledhill LLP for Kong Hee



Senior counsel N. Sreenivasan from Straits Law Practice LLC for Tan Ye Peng



Senior counsel Kannan Ramesh from Tan Kok Quan Partnership LLP for Sharon Tan



Senior counsel Andre Maniam from Wong Partnership LLP for Serina Wee



Senior counsel Kenneth Tan from Kenneth Tan Partnership for John Lam



Senior counsel Michael Khoo from Michael Khoo & Partners for Chew Eng Han

14 WITNESSES AND THEIR TIME ON STAND



Four Auditors: Foong Daw Ching, Tiang Yii, Sim Guan Seng and Foong Ai Fang

- Prosecution attempted to show that the auditors from Baker Tilly were kept in the dark.
- Defense argued that the Baker Tilly staff were not only aware of key aspects and issues of CHC's and Xtron's audits, they provided advice to the defendants as to how to account for transactions such as the bond subscriptions.
- Defense sought to show that ex-managing partner Foong Daw Ching had helped CHC since the '90s and was deeply trusted by the defendants with regard to many aspects of audit.



Three Xtron Directors: Koh Siow Ngea, Choong Kar Weng and Wahju Hanafi

- Prosecution sought to show that Xtron was a "shell" company through the testimonies of Choong Kar Weng and Koh Siow Ngea.
- They also tried to show that Firna was not a viable investment.
- Defense sought to establish that Xtron had other clients such as the Youth Olympic Games Council and Taiwan singer Milk, hence suggesting that Xtron was a viable business and not a shell company.
- They also sought to establish that Wahju Hanafi is a multi-millionaire who underwrote the cost of the Crossover Project; that Firna was a very profitable business and hence not a shell company.



Three Church Trustees: Jeffrey Cheong, Susan Ong and Tan Yew Meng

- Prosecution attempted to show that the trustees Jeffrey Cheong, Susan Ong and Tan Yew Meng were "puppets". They suggested that the trustees left things to Wee and Chew, and generally signed on documents without fully understanding their content.
- Defense argued that trustees, by the Church Constitution, were not responsible for investments decisions but were entrusted with safeguarding the immovable assets of the church, such as Jurong West building and The Riverwalk property.



CHC and Xtron Accountants: Lai Bao Ting and Angie Koh

- Prosecution tried to show that accountants Lai Bao Ting and Angie Koh obeyed Sharon Tan and Serina Wee blindly.
- Defense argued that the accountants were privy to the use of building funds for investments and that the proceeds went to funding the Crossover Project because both of them are executive members of the church and had attended Annual General Meetings where updates of the church's investments were given.
- Defense also established that the accountants had no difficulty with the genuineness of the transactions they had to record.



**Chiew Meng Lay, a senior officer of the Immigration and Checkpoints Authority
Kevin Han, lead investigation officer from Commercial Affairs Department**

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Investigating The Investigation

When Commercial Affairs Department investigation officer Kevin Han took the stand on Jan 28 and 29, his testimony unearthed a series of questions, some of which remain a mystery.

By **THE CITY NEWS TEAM**



CN FILE PHOTO

Investigation officer Kevin Han.

According to the CAD credo on professionalism, CAD staff pledge to “enforce the law professionally, fairly and impartially to all manner of people without fear or favour” and “conduct our investigations and perform our duties expeditiously and with passion and conviction”, among other things.

In response to defense counsel Edwin Tong’s cross-examination, in-

vestigation officer Kevin Han had told the court he was thoroughly satisfied with the investigations and his recommendations to the prosecution that the charges be brought against the accused. He agreed with Tong that CAD had seized documents in order to “ascertain the truth” of what had happened, and that all relevant documents should have been seized.

However, the court saw that not all relevant documents had actually been seized. Han’s answers on the stand raised questions about exactly how the investigation into the CHC case had been conducted.

1. The court heard that when CAD raided Baker Tilly, the audit firm that audited CHC’s and Xtron’s accounts, they only took some physical documents with them. The court also heard that when CAD raided CHC, however, they carted away files, boxes of documents, and the digital devices of the accused, including laptops and mobile phones.

2. During its first raid, CAD did not seize a number of audit working papers from Baker Tilly, namely the CHC financial year 2003 and FY2004 audit working papers (AWP), and the AWP for Xtron’s FY2003, 2004 and 2009. Han also confirmed that CAD did not seize any soft copy documents or electronic records from CHC’s auditors and that he had not known that there were soft copy AWP. He

why. Tong went on to ask how long Baker Tilly held on to documents before destroying them, and Mdm Foong replied “Six or seven years.”

However, Tong showed the court audit papers dated 2002 and 2003 that defendant Sharon Tan had obtained from Baker Tilly in 2011. Mdm Foong did not know why the special audit papers had been destroyed when other documents dated around that period were not.

Had they not been destroyed, the 2003 special audit papers might have been helpful to the court in light of seemingly inconsistent evidence from the four Baker Tilly audit personnel.

WHAT ARE FIR, CDSA & STR?

■ FIR (First Information Report)

An FIR is a report of information that is first received about an offence. When information is first received at a police station, it must be recorded in writing by a police officer or an authorized person. An FIR exists to set police investigations in motion but action may not necessarily commence from one. An accused person is entitled to apply for a certified copy of the FIR so that he can be in a position to defend himself. In the event an FIR is not produced, it does not itself constitute a ground for throwing out a case, but generally the absence of an FIR casts a cloud of suspicion and tends to weaken the prosecution’s case. Also, the failure to produce an FIR which exists may provide the basis for an application to be made under section 116(g) of the Evidence Act, inviting the Court to draw an adverse inference against

the complainant (Tan Cheng Kooi v PP). (Source: Singapore Institute of Legal Education)

■ CDSA (Corruption, Drug Trafficking and Other Serious Crimes Act) and STR (Suspicious Transaction Report)

The CDSA is the primary legislation to combat money laundering in Singapore. The CDSA criminalizes the laundering of proceeds derived from more than 360 drug trafficking and other serious offences and also allows for the confiscation of such proceeds. Section 39 (1) of the CDSA makes it mandatory for a person, who in the course of his business or employment, to lodge an STR if he knows or has reason to suspect that any property may be connected to a criminal activity. The failure to do so may constitute a criminal offense. (Source: Commercial Affairs Department www.cad.gov.sg)

admitted he did not ask about soft copy documents.

3. It surfaced during Foong Daw Ching’s testimony on Sep 12, 2013 that he had checked emails to and from the accused printed out by Foong Ai Fang, the audit manager, that bore his name. It was only then that CAD conducted a second raid on Sep 13 and took these files. Foong Ai Fang later told the court that as she still had access to her laptop after CAD’s first raid of Baker Tilly in 2010, she printed out all the documents and emails pertaining to the CHC case and filed them into two blue files.

4. When asked who decides what documents should be seized, Han revealed that last September he was given instructions by the Attorney General’s Chambers to seize the two blue files, specifically.

5. Senior counsel Michael Khoo questioned Han about the First Information Report (FIR) in the CHC case. The FIR is a report filed with the Singapore Police Force that is typically the starting point of an investigation. This became a point of contention when Han told the court that the FIR was dated 2005 (he only filed

his first report against the accused in 2010). The prosecution explained to the court that the document Han was referring to was not the FIR but an STR (suspicious transaction report). STRs cannot be presented as evidence as there are laws to protect whistleblowers (see box story). The prosecution said hence the 2005 STR could not be questioned with regards to the charges.

6. Senior counsel N. Sreenivasan told the court he had requested for the FIR in 2012 from the CAD and was given a copy of the document, NP299. Later, it transpired that NP299 was in fact not considered the FIR by Han. This raised questions about what the actual FIR was. (See box story)

Khoo’s cross-examination also uncovered that the Commercial Affairs officer who questioned Chew Eng Han had told Chew that he was being investigated for falsification of accounts. Chew had not been told he was being investigated or there had been offences in that formal warning of criminal breach of trust, abetment by conspiracy to commit CBT—the charges he now faces.

2003 SPECIAL AUDIT IN QUESTION

On Feb 6, defense counsel Edwin Tong questioned Baker Tilly audit manager Foong Ai Fang about the 2003 special audit of CHC’s accounts, the one that Foong Daw Ching had claimed to be “lead partner” of, in a video announcement to executive members of the church.

Mdm Foong told the court she could not remember.

In order to help “jog” her memory, Tong requested for the seizure of the special audit records. After conferring with Baker Tilly’s lawyers, the prosecution informed the court that the papers regarding the special audit had been destroyed. No substantive reason was given for



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SPECIAL EDITION

“No Case To Answer”: What It Means

Now that the Prosecution's case has ended, the defense counsels for the six accused in the CHC trial are preparing to argue “no case to answer”. *City News* delves into the meaning of this.

By **THE CITY NEWS TEAM**

In most legal proceedings, the prosecution has the burden of presenting *prima facie* evidence of each element of the crime charged against the defendant.

Prima facie is used in modern legal English to signify that on first examination, a matter appears to be evident from the facts. *Prima facie* evidence need not be conclusive or irrefutable. At this stage, evidence rebutting the case is not considered, only whether any party's case has enough merit to take it to a full trial.

Based on research done by the *City News* team, it is understood that in a trial under criminal law, once the prosecution has closed its case against the accused, the defense may present to the judge arguments that the prosecution—in presenting its evidence—has not adequately proved any or all aspects of the offence. Therefore, the defendant must be acquitted. This is a submission of “no case to answer”.

...once the prosecution has closed its case against the accused, the defense may present to the judge arguments that the prosecution – in presenting its evidence – has not adequately proved any or all aspects of the offence. Therefore, the defendant must be acquitted. This is a submission of “no case to answer”.

The test for whether there is “no case to answer” is two-prong:

Firstly, if there is no evidence to prove an essential element of the alleged crime was committed by the defendant then a submission of “no case to answer” should succeed. This may arise in cases where witnesses are unreliable in court or the evidence is largely circumstantial.

Secondly, if the evidence is so weak that no reasonable jury could properly convict the defendant of having committed the crime, then a submission of “no case to answer” should succeed. (*Reference: Galbraith [1981] 1 WLR 1039*)

It will be the job of the prosecution to argue that the evidence is sufficiently strong to convict the defendants of the offence.

The judge will consider the quality and reliability of the evidence, as well as the submissions made by both the prosecution and the defense.

If the defense's submission of “no case to answer” is accepted by the court, the accused is acquitted. If the court finds that this is a “case to answer”, the defense will open its case and call its witnesses.

In the case of the trial against the six, the prosecution alleges that the defendants have committed criminal breach of trust and/or falsification of accounts. The prosecution team—led by chief prosecutor Mavis Chionh—closed their case on Feb 10, after calling 14 witnesses to the stand over nine months.

The *City News* team understands that a number of the defense counsels have indicated their intention to make a submission of “no case to answer”. They have until Mar 10 to hand in their written submissions to the court.

The prosecution then has until Mar 28 to submit its written reply.

Chief district judge See Kee Oon will consider both sets of submissions and hear their oral arguments on Apr 8.

If he decides the prosecution has established a *prima facie* case, the defense team will be called to present their case starting Jul 14.

Mens Rea: Was There Or Was There Not?

Prosecution alleged criminal intent on the part of the six accused, while defense presented evidence that showed otherwise.

By **THE CITY NEWS TEAM**

In Latin, *mens rea* means “a guilty mind” or criminal intent. According to the Cornell University Law School, every crime tried in court has two factors: the *actus reus*—the actual criminal act—and *mens rea*, the intent to commit the act.

To successfully convict the accused of a criminal crime, prosecutors must prove that both of these conditions exist—as opposed to a strict liability crime which does not require an intent to break the law, such as traffic violations and statutory rape.

In other words, to be criminally liable, a person must have harbored criminal intent, i.e. intended to do wrong or acted in a reckless and negligent manner knowing that his actions would cause loss or harm.

With regards to the CHC trial—where the main issue relates to the way in which the church's building fund monies was allegedly misused for unauthorized uses—the question is whether the six accused acted with the criminal intent to cause wrongful loss to the church.

The prosecution has sought to prove this by showing that the accused conspired to channel money into “sham” bonds investments in two companies, Xtron and Firna, for which “there was no genuine consideration of the viability of promised returns, or the recoverability of the principal amounts,” according to lead prosecutor Mavis Chionh. It is also charging the accused of engineering other related transactions “designed to throw the CHC auditors off the scent” of the purported “sham” investments.

So far, the defense has shown the court evidence documenting the due consideration and measures

put in place by the accused to protect the interests of CHC. Among others, there were detailed and conservative income projections from the Crossover Project, the financial strength of Firna, as well as the guarantee of Firna's owner and businessman Wahju Hanafi.

In addition, Baker Tilly had been furnished with information pertinent to the bond investments such as the source of funds, its purpose, as well as details of other related transactions. The auditors were aware of the sensitivities surrounding the use of church funds for the Crossover Project since 2003 and thus had consistently exercised a high degree of care and attention to ensure the soundness of both CHC and Xtron's books through the years.

In particular, the 2009 audit working papers of Xtron adduced by the defense on the last day of the prosecution's case went to show “the auditors' state of mind ... what is it that they see as having been relevant from the preceding years' audits ... and the client responses ... critical in showing what information had been provided to Baker Tilly at the relevant time,” said Kong Hee's lawyer, Edwin Tong.



Lawyer for Kong Hee, Edwin Tong sought to show the auditors' state of mind.

CN FILE PHOTOS

DON'T HAVE A COW, MAN!

An exchange between DPP Mavis Chionh and defense counsel N. Sreenivasan on Jan 16:

Chionh: The defence proposition has been premised on the key proposition that the auditors did not cry fraud so that must mean there is no fraud. That is rather like Bart Simpson saying, “I didn't do it. Nobody saw me do it. You cannot prove anything.”

Sreenivasan: May it please you, your Honour. Our line of defence is not Bart Simpson, by the way; I think it has more to do with *mens rea*, but we will deal with that in submissions. It was very clear from the day Foong Daw Ching was on the stand. So if I may finish. My learned friend, please, don't interrupt.”

SPECIAL EDITION

News Flash

By January this year, mainstream media's coverage of the CHC case had grown quieter. Still, there were a few news reports that caught our eye.

By **THE CITY NEWS TEAM**

The New Paper (Jan. 14)
"Women steal the spotlight again as City Harvest trial resumes"

Apart from the attention-grabbing front cover photos, we thought *The New Paper's* focus on three women—CHC co-founder Sun Ho, defendant Serina Wee and auditor Tiang Yii—was interesting. It presented three different perspectives of that day in court, something we have not seen in the other newspapers thus far.



The Straits Times (Jan. 15)
"Ex-finance manager goes into fashion business"

The New Paper (Jan. 15)
"Fascination with City Harvest's fashionista: Her style is for sale...from her colleague's shop"

The mainstream media broke the story of Missy Stella on the same day: Serina Wee's and Sharon Tan's fashion web store became the talk of the town. The papers even took note of which Missy Stella outfits Wee wore to court. While it was a sideshow from the main trial, it was tastefully done and presented a fresh news point.

AsiaOne (Feb. 9)
"CHC trial: Auditor Teddy Tilly 'knew about sham deals'"

A hawk-eyed reader spotted this header and sent it to the *City News* team. We wonder what the editor or writer was thinking when he typed "Teddy Tilly". One theory is that he was surfing the Ted Baker website during work as he typed the header. Ted Baker + Baker Tilly = Teddy Tilly.



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SPECIAL EDITION

Heard In Court

Heated exchanges, relentless interruptions and a host of imaginary characters filled the air in court over January and February. We highlight some interesting soundbites.

By **THE CITY NEWS TEAM**

What, if in order to redeem this investment that AMAC had given to Santa Claus, the church or some persons within the church arranged to channel church money to the Easter Bunny through a supposed investment, intending that the Easter Bunny would give the money to Santa Claus to repay the original investment to the church?

But it's not a clarification of an answer, it is yet another scenario. If your Honour allows it then I may have to ask permission to ask further questions on the Easter Bunny and perhaps the Tooth Fairy.

THE VALUE OF SOULS

Defense counsel SC Michael Khoo questioning church trustee Tan Yew Meng on the value of the Crossover Project.

Khoo: Can you measure the saving of souls in terms of dollars and cents?

Tan: No.

Khoo: It is priceless?

Tan: Yes. To me, if all the money we spent so far, even if it's one person in my terms come to know God, then I think that is worth the while already.

ON THE AUDIT TEAM'S PROCESS

SC Andre Maniam established through Foong Ai Fang's testimony that the audit staff were aware about the transactions for the Xtron bonds on both Xtron's end and CHC's end.

Maniam: It does appear that your staff was looking at what the correct figure for accounting purposes should be. As a general proposition that must be right, right?

Foong: Yes.

Maniam: As part of that process, they were not only looking at Xtron's own accounts, they were also cross-checking against City Harvest accounts for the work done on the City Harvest audit, right?

Foong: Yes.

THE WRONG WAY TO INTERRUPT

DPP Tan Kiat Pheng had objected to Sreenivasan's claim that Tiang had said she was distancing herself from Foong Daw Ching's testimony. Sreenivasan went on to read a part of the transcript that recorded Tiang saying that they are distancing themselves and the court had allowed Sreenivasan to continue. The DPP raised his hand and his voice to stop the defense counsel as he tried to continue.

Court: I will allow the objections if they are valid. I will allow you to continue as far as possible uninterrupted with your cross-examination.

Sreenivasan: I'm obliged, your Honour. Ms Foong --

Tan: Wait.

Court: Mr Tan.

Tan: I have not finished yet. Your Honour, he has misquoted --

Court: Mr Tan, I would suggest that you do not interrupt the proceedings in this way by asking Mr Sreeni simply to say "wait".

AUDIT TEAM EMPLOYED SAME MINDSET SINCE 2003

Through the cross-examination of Foong Ai Fang, defense counsel Edwin Tong sought to show that since 2003, the audit team had worked with the CHC team employing a particular mindset, and had done so into the period of the charges in question.

"It will be my submission at the end of this matter, that all information that we have provided to the auditors would be captured in their files, as this witness has confirmed. And that will be a submission that I will make towards *mens rea*. I think I have made the position absolutely clear now."

THE SEMANTICS OF "INVESTIGATION"

Emails between engagement partner Tiang Yii and audit manager Foong Ai Fang showed that they did extensive research on the Xtron bond subscription agreement. Foong split hairs with SC Kannan Ramesh over what constitutes an "investigation" into the BSA.

Ramesh: Ms Tiang Yii asked you to find out all the relevant details, including getting all supporting documents surrounding the bond transactions in XPL and CHC's books from Serina, and then come to discuss with her. Right?

Foong: Right.

Ramesh: That is an investigation, correct?

Foong: It's find out, not investigation.

My learned friend can put on a painful face. I find it very strange --

Painful for me.

Not painful, sorry. Pained.

NO MONEY LOST

Addressing the alleged "sham" investments, defense counsel SC N. Sreenivasan asked Sim Guan Seng where the monies used for these investments ended up.

Sreenivasan: So, the money that went to Xtron as advance rental came back; correct?

Sim: Yes.

Sreenivasan: The money that had gone in as SOF investment had come back earlier; am I right?

Sim: Yes.

Sreenivasan: The money that has gone as Firna bonds had been redeemed; am I right?

Sim: Yes.

Sreenivasan: The Xtron bonds, which had been redeemed by contra-ing against advance rentals, was effectively paid back when advance rentals was paid back?

Sim: Yes.

Sreenivasan: All of this was done with interest?

Sim: Yes.



ADVERTORIAL

Now, that's an award-winning design



Edwin Low (right) explaining his Porcelain Design Collection to President Tony Tan (left).

PHOTO COURTESY OF SUPERMAMA

His collection of porcelain pieces won over a panel of renowned international designers at the President's Design Award 2013. Edwin Low, one of the recipients of the Design of the Year Award, had harbored a childhood dream to set up a design shop-cum-studio but it wasn't until the birth of his second child that this long-cherished vision was birthed as well. Supermama, a retail gallery, was founded by Low and his wife, Mei Ling three years ago while both were on a year-long sabbatical

with the arrival of their second child. Low was previously heading one of the design diploma programs at Singapore Polytechnic before giving up the job—and their house—in order to become an entrepreneur in 2011. The idea behind Supermama was to create a space for quiet contemplation—a space where one is able to truly slow down and reflect on life.

The Singapore Icons project is a collection of five sets of porcelain ware made in collaboration with a 400-year-old porcelain label based in

Arita, Japan.

The project aims to discover—beyond the Merlion—new Singapore Icons. “It is also our attempt to create a label that can produce contemporary giftware which represents Singapore well,” explains Low.

Working within a very short timeline, the Lows learned some valuable lessons while trying to get the first production to market. Being a small independent set-up allowed Supermama to stay nimble and make decisions promptly.

The Lows also learned that technology can allow different cultures to speak the same language. “This is actually a project that is birthed from Skype-ing, Facebook-ing and Google translating; I do not speak Japanese at all!”

Yet another lesson learned was that the best packaging any product can have is the product itself. Upon the launch of the collection, they received positive feedback that the collection was “heart-felt.”

“The President's Design Award is the highest design accolade in Singapore, so to be nominated is already an honour,” said Low. “When I received news that we won the award, the first thought I had was, ‘God is faithful! I'm not sure how but I do really hope this award can encourage more people to pursue their dreams, their calling.’”

Low's advice for those who want to turn their passions into businesses: firstly, there is never a right time to start a business.

Next, a person's passion may be his calling in disguise—while passion is often self-motivated, a calling extends beyond personal satisfaction to service for others. When we do not walk in our calling, we deprive others from being blessed by it. However, our passions remain a hobby if we do not develop our expertise in the area of our passion.

In his journey, Low also realized that opportunities are usually found at art



PHOTO COURTESY OF SUPERMAMA

Edwin Low's Porcelain Design Collection. Can you spot the Uniquely Singapore identity in his work?

fairs, product launches and other events, not behind the computer.

Supermama will be starting a platform to allow emerging designers to create and launch their own labels or collections. Look out for its upcoming product launches at design fairs both locally and overseas.

PHOTOGRAPHY PROGRAMMES

Digital Photography (DSLR) Workshop

Michael Chan Head of Photography, CHC
[26, 29 Mar, 2 Apr 2014]

Portrait Photography Master Class

Sean Lee 2011 Icon De Martel Prize
[15, 22 Mar 2014]



Michael Chan



Sean Lee

For more information and registration, visit www.sode.sg

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SPECIAL EDITION

Scene In Court 法院之外

The six defendants on trial (from top left): John Lam, Kong Hee, Sharon Tan, Chew Eng Han, Tan Ye Peng and Serina Wee.

受审之六位被告人（从左上角起）：林岭恒、康希、陈绍云、周英汉、陈一平与黄玉音。



The defense lawyers (anti-clockwise from top): Kenneth Tan, Edwin Tong, Kannan Ramesh, Michael Khoo, N. Sreenivasan and Andre Maniam.

辩方律师（从上至下）：陈伟庆、唐振辉、加南拉美斯、邱甲立、斯尼华申与安德烈。



The deputy public prosecutors (from left): Christopher Ong, Mavis Chionh and Tan Kiat Pheng.

副检察官（左起）：王守仁、蒋诗琦与陈杰平。

The media and operations teams rendered much needed assistance throughout the tranche.

媒体与运作团队于审讯期间提供及时的协助。



Bringing support and smiles: (far left) John Lee, pastor of CHC Sydney with Bobby Chaw, missions director of CHC; (left) Sun Ho, co-founder of CHC with her husband Kong Hee.

个别人士前来支持（左起）：悉尼城市丰收教会牧师李约翰与CHC宣教总监赵仁；城市丰收教会共同创办人何耀珊陪同丈夫康希。



Mar 1-2

Weekend Services
PAUL SCANLON
Suntec Singapore
Level 6, Halls 601 - 604
Sat 5 p.m.
Sun 10 a.m.



8-9

Weekend Services
KONG HEE
Suntec Singapore
Level 6, Halls 601 - 604
Sat 5 p.m.
Sun 10 a.m.



15-16

Weekend Services
DOMINIC YEO
Suntec Singapore
Level 6, Halls 601 - 604
Sat 5 p.m.
Sun 10 a.m.



Water Baptism at Jurong West

22-23

Weekend Services
TAN YE PENG
Suntec Singapore
Level 6, Halls 601 - 604
Sat 5 p.m.
Sun 10 a.m.



29-30

Weekend Services (No Tiers)
KONG HEE
Suntec Singapore
Level 6, Halls 601 - 604
Sat 5 p.m.
Sun 10 a.m.



March & April 2014

CITY HARVEST CHURCH

Apr

4-6

Weekend Services
MARK CONNER / TAN YE PENG
Suntec Singapore Level 6, Hall 606 Theater
Sat 3 p.m., 5 p.m., 7 p.m.
Sun 10 a.m., 12 p.m., 2 p.m.
1 Jurong West St 91
Basement 4, Main Auditorium
Fri 8 p.m.
Sun 10 a.m.*



12-13

Weekend Services
KONG HEE
Suntec Singapore
Level 6, Halls 601 - 604
Sat 5 p.m.
Sun 10 a.m.



18-20

EASTER Weekend
KONG HEE
Suntec Singapore
Level 6, Halls 601 - 604
Fri 5 p.m.*
Sat 2 p.m., 5 p.m.*
Sun 10 a.m.*



25-27

Weekend Services
KONG HEE / TAN YE PENG
Suntec Singapore Level 6, Hall 606 Theater
Sat 3 p.m., 5 p.m., 7 p.m.
Sun 10 a.m., 12 p.m., 2 p.m.
1 Jurong West St 91
Basement 4, Main Auditorium
Fri 8 p.m.
Sun 10 a.m.*



*These services will be simultaneously interpreted into Mandarin.

For more information on the above event, contact Vera Zhang at (65) 6737-6266 or visit chc.org.sg.

庭讯集锦

激烈交锋、反复打断、圣诞老人和巴特辛普森 (Bart Simpson) 等假想角色，在一月与二月份，尽都出现在法院上。City News特别为你摘录其中一二。

CITY NEWS 采访中心报导

灵魂的价值

辩方资深律师邱甲立质询教会信托人陈友明有关跨界计划的价值。

邱：你能否用金钱衡量灵魂的拯救？

陈：不能。

邱：是无价的？

陈：是。到目前为止所花的钱，就我个人而言，只要能让我一个人认识上帝，我觉得那就值得了。

无任何金钱损失

针对检方所指的“假”投资，辩护律师斯尼华申向沈元成询问这些投资资金的最后流向。

斯：所以，付给思创作为预付租金的这笔钱最后都回来了；对吗？

沈：对。

斯：投资特别机会基金的资金先前也回来了；我说的对吗？

沈：对。

斯：购买Firma债券的金钱也已赎回；对吗？

沈：对。

斯：以预付租金抵销而赎回的思创债券，在预付租金归还后已有效归还，是吗？

沈：是。

斯：这都是连本带利归还的吗？

沈：是。

审计团队自2003年起就采取同样理念

辩护律师唐振辉透过对冯爱芳进行的交叉质询试图证实，自2003年起，与CHC团队合作的审计团队就已经采取特定理念，在控状所指期间也是如此。

“最后，这将是我的总结陈词：我们所提供给审计师的所有资讯都会记录在他们的档案里，就如这位证人所证实。这将是我对 mens rea (犯罪意图) 所做的陈词。我想我已清楚表达我的立场。”

“调查”之语义

项目合伙人程瑜与审计经理冯爱芳来回的电邮显示她们对思创的债券认购协议作过全面的研究。冯与加南拉美斯 (Kannan Ramesh) 资深律师就何为对债券认购协议进行“调查”的说法上有分歧。

拉：程瑜女士请你了解所有相关细节，包括向黄玉音取得XPL (思创) 所有债券交易的支持文件以及CHC的账目，然后再回来与她讨论。对吗？

冯：对。

拉：这是调查，对吗？

冯：这是了解，不是调查。

错误的打断方式

陈杰平 (Tan Kiat Pheng) 副检查官反对斯尼华申的说法；他声称程瑜表示她与冯道清的证词保持距离。斯尼华申读出部分笔录，当中记录程说明他们试图保持距离，法官也允许斯尼华申继续念读。但正当他想要继续时，副检查官举手并拉高嗓音阻止辩方。

法官：如果反对有效，我会允许。我会允许你尽可能在不被打断的情况下继续进行交叉质询。

斯：感激不尽，法官大人。冯女士——

陈：等一下。

法官：陈先生。

陈：我还没说完。法官大人，他错误引用——

法官：陈先生，我建议你不要用叫斯尼华申先生“等一下”的方式来打断程序。

新闻快讯！

今年一月，直绕城市丰收教会一案打转的主流媒体似乎安静许多。虽然如此，一些新闻报导仍旧引起我们的注意。

CITY NEWS 采访中心报导



新报 (The New Paper) (1月14日)

城市丰收案件续审：女生再次成为公众焦点

除了引人注目的封面照片，《新报》将焦点放在在这三位女士——CHC共同创办人何耀珊、被告人黄玉音，以及审计师程瑜——身上。我们认为这相当有意思，它代表当天法院三个不同的视角，这是我们至今仍未在其他报章上看到的。

海峡时报 (The Straits Times) (1月15日)

前财务经理涉足时尚界

新报 (The New Paper) (1月15日)

迷上城市丰收时尚达人：她的风格现已出售……就在她同事的店铺

主流媒体在同一天报导了Missy Stella：黄玉音和陈绍云的网上时尚店铺成了大街小巷的谈论话题。报导甚至指出黄出庭时身上穿着Missy Stella的哪件服饰。尽管此乃主要审讯之外的题外话，但其报导大方得体，并提供了新鲜的新闻观点。



亚洲网犯罪版 (AsiaOne Crime) (2月9日)

CHC审讯：审计师Teddy Tilly “对假交易知情”

一名眼尖的读者瞄见此标题并将此寄给本报记者。不知该编辑或记者打下“Teddy Tilly”时心中在想什么？其中一个解释，应该是他在编打标题时正浏览 Ted Baker 网站。Ted Baker + Baker Tilly = Teddy Tilly。



“无须答辩” 释义

CHC的审讯经检方完成他们的举证控讼后，担任六位被告的辩护律师现正准备申请“无须答辩”之诉。City News 针对此点，深入探讨其义为何。

CITY NEWS 采访中心报导

在多数法律程序中，针对起诉被告的各项罪状，检方有责任提出初步表面证据 (prima facie evidence)。

现代法律英语使用 prima facie (初步表面) 一词，来代表在最初的审查里，事实中的部分情事即显示足以以为证；初步证据 (prima facie evidence) 无须罪证确凿或无可辩驳。于此阶段，在不考量反驳该案的证据下，仅审查任何一方之案件是否确有其据，足以进行完整之审讯。

据本报团队之研究，一般的了解是，刑事案件中，一旦检方完成对被告之举证指控，辩方可向法官提出此诉，即检方所提证据，不足以充分证明罪状的任何或所有层面；因此，被告当无罪释放。这就是提交“无须答辩”之申请。

一旦检方完成对被告之举证指控，辩方可向法官提出此诉，即检方所提证据，不足以充分证明罪状的任何或所有层面；因此，被告当无罪释放。这就是提交“无须答辩”之申请。

“无须答辩”是否成立，可以此二层面来检视：

首先，所指控被告所犯罪行之关键构成要件无证据予以证明，那“无须答辩”的申请就可通过。此等案例

可能发生的情况，如庭上之证词不足采信或证据大多为间接证据。

其次，若证据过于薄弱，以致任何理智的法庭都不会据以作出有罪的认定，那“无须答辩”的申请亦可通过。(参考：Galbraith [1981] 1 WLR 1039)

提出充分有力的证据，以确定被告之犯行，乃检方的工作。

法官则会同时考量证据的品质和可靠性，及检辩双方所提交之内容。

法庭若接受辩方提交之“无须答辩”，即可宣判被告无罪。法庭若认为此案成立，辩方可开始辩护并传召

证人。

在起诉此六人的案件中，检方指控被告犯下刑法背信罪及/或篡改账目罪。由主检察官蒋诗琦 (Mavis Chionh) 所带领的检方团队，在九个月内传唤14名证人，已于2月10日完成举证指控。

据本报理解，数名辩方律师已表明他们有意提交“无须答辩”；他们须在3月10日前向法院提交书面申请。

检方则需在3月28日前呈交书面回复。

首席地方法庭法官施奇恩 (See Kee Oon) 将考虑双方所提交之内容，并于4月8日听审双方口述论点。

倘若他决定检方初步证明的案件成立，则将传唤辩方从7月14日起，在庭上提呈辩诉论点及举证。

Mens Rea: 究竟是有还是没有?

检方指控被告六人有犯罪意图，然辩方所提证据显示则否。

CITY NEWS 采访中心报导

拉丁文 mens rea 意指“有罪之念”或犯罪意图。按康奈尔大学法学院 (Cornell University Law School) 之解释，法庭所审的每件罪案都有两个要件：actus reus，实际犯罪行为，和 mens rea，犯行之意图。

刑事案件若要成功定被告之罪，检方必须证明此二条件均成立；相对于严格责任犯罪是不同的。严格责任犯罪无须有违法的意图，如交通违章与法定强奸罪。

换句话说，若要负刑事责任，这人必须怀有犯罪意图，亦即在他明知行为会造成损耗或伤害的情形下，仍故意犯错，或以鲁莽或疏忽的态度行事。

至于CHC审讯，主要议题是指控教会建堂基金遭滥用在未经授权的用途上；而问题在于，这六位被告的行为是否带有犯罪意图，要刻意造成教会之不当损失。

检方便试图证明这点，想显示被告串谋将资金透过假债券投资转移到思创与Firna两家公司。按主控检察官蒋诗琦 (Mavis Chionh) 的说法，“并无真正考量对方所承诺的回本是否可行，或本金是否能收回。”检方也提控被告策划一连串其他相关交易，为的是“引开CHC审计师”不调查所谓的“假”投资。

目前辩方所呈堂的证据中，记载出被告为保护CHC利益，确实曾做过周详的考虑与计算。其中包括对跨界计划非常详尽且保守的收入预

测、Firna的财力，还有Firna老板兼企业家何清伟所做的担保。

此外，被告也提供Baker Tilly所有跟债券投资有关的相关资讯，如资金来源、债券目的和其他相关交易的细节。自2003年起，审计师都了解将教会资金用在跨界计划的敏感性；因此这些年来，一直高度关切注意，确保CHC和思创的账目均合理无误。

特别在检方控诉的最后一日，辩方举出思创2009年的审计工作稿为证；康希的律师唐振辉说明，这足以显示“审计师的想法……由前几年的审计中看来，有哪些是他们认为有相关的……和客户的回应……非常关键能



CN档案照片

康希代表律师唐振辉试图显示审计师的思想。

副检察官蒋诗琦和辩方律师斯尼华申于2014年1月16日的交锋

蒋诗琦：辩方所主张，正如前述的关键主张，就是只要审计师没有明说是诈欺，就代表一定没有诈欺。就好像巴特辛普森 (Bart Simpson) 说：“我反正没做，也没人看到我做，你什么都证明不了。”

斯尼华申：法官大人，请您明察，我们所辩护的点并非巴特辛普森，我认为反而是与 mens rea 较为有关；但我们会在总结陈词时进一步说明。从冯道清出庭那天就已清楚显示。如果能让我讲完，就烦请我博学高见的朋友，不要再打岔。”

显示出，在当时被告向 Baker Tilly 提供过什么资讯”。

追究调查

商业事务局调查官员韩凯文于1月28及29日出庭作证时，他的证词揭开一系列问题，其中一些至今仍是未解谜团。
CITY NEWS 采访中心报导



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调查官员韩凯文。

按商业事务局（CAD）的专业信条，CAD员工承诺当“面对所有人等，均无惧、无私，以专业、公平、公正的方式执法”并“带着热忱与坚信，迅速有效地执行调查及履行职责”。

调查官员韩凯文（Kevin Han直译）在回应辩方律师唐振辉的交叉质询时在庭上表示，他对调查结果以及他建议检方向被告提出的控状完全满意。他同意唐的说法，CAD搜取文件是为“肯定”所发生的“事实”，而且所有相关文件均当搜证齐全。

然而庭上审讯却显露，并非所有相关文件均搜齐。韩在庭上的回答不

免令人质疑，CHC案件之调查究竟是如何执行的。

1. 庭上得知CAD在搜查审计CHC与思创账目的审计公司Baker Tilly时，只带走一些纸本文件。然而，庭上却得知CAD在搜查CHC时，搬走了好几箱的文件、档案、被告的数码仪器，包括笔记型电脑与手机。

2. CAD于第一次搜查 Baker Tilly 时，好几份审计工作稿都未搜证，即CHC2003与2004财务年度之审计工作稿(AWP)及思创2003、2004与2009财务年度之AWP。韩同时证实CAD并未向CHC审计师搜证任何文档软件或电子记录，他也不知道有审

质询中所提及之2003年特别审计

辩方律师唐振辉于2月6日向Baker Tilly经理冯爱芳问起2003年CHC账目的特别审计，冯道清在向教会执行会员播放的影片报告中，宣称自己为该特别审计的“首席合伙人”。

冯女士在庭上表示她不记得。

为了帮助她“恢复记忆”，唐要求取证该审计记录。检方与Baker Tilly律师商议后告知庭上，该特别审计的相关文件已销毁；至于为何销毁，检方并未提出任何实质理由。唐接着提问，Baker Tilly

的文件会储存多久才销毁，冯回答他“六七年”。

然而唐在庭上出示，被告陈绍云于2011年向Baker Tilly索取2002与2003年的审计文件。为何独有特别审计文件遭销毁，而同期的其他文件仍完好无缺，冯表示她也不明白。

2003特别审计文件倘若未销毁，或许能为庭上提供帮助；特别是这四位Baker Tilly审计人员之证词似乎前后不一。

何谓FIR、CDSA与STR?

■FIR（第一份情报报告First Information Report）
教育学院）

FIR是第一次收到某犯行的情资报告。警局第一次接获消息时，必须由警员或授权人士做成书面记录。FIR经成立，即可启动警方之调查，但也有FIR后续不需采取任何行动。被告人有权申请FIR的公证副本，让他有公平的立场为自己辩护。若未能出示FIR，其本身并不构成案件不受理之理由；但一般来说，缺少FIR较易启人疑窦，并削弱检方控诉之力道。此外，若无法出示已成立之FIR，将可按证据法（Evidence Act）第116（g）条，以此依据申请，要求庭上推断出对原告不利的结论（Tan Cheng Kooi诉检察官）。（来源：新加坡法律

■贪污、贩毒及其他重大犯罪所得利益没收法（Corruption, Drug Trafficking and Other Serious Crimes Act）与可疑交易报告（Suspicious Transaction Report）

CDSA是新加坡打击洗钱犯罪的主要法案。有360多种贩毒行为及其他重大罪行之犯罪所得，在CDSA里明文规定为违法，并得没收该犯罪所得。CDSA第39（1）条里强制规定，任何人在工作或受雇期间，若知道或有理由怀疑任何财产可能与犯罪活动有关，需提出可疑交易报告。未举报者得构成犯罪。（来源：商业事务局www.cad.gov.sg）

计工作稿的电子档。他坦诚自己并没问及电子版的文件。

3. 冯道清于9月12日作证时表示，他查过跟被告往来且注明他姓名的电邮，那都是审计经理冯爱芳为他打印出来的；到这个时候，CAD才于2013年9月13日第二次搜查 Baker Tilly，拿走这些文件。冯爱芳之后在庭上表示，2010年CAD第一次搜查完Baker Tilly后，她仍然能使用她的笔记型电脑，并将和CHC案件有关的文件和电邮都打印出来，归档在两份蓝色档案夹里。

4. 当问及是谁决定该搜查哪些文件，韩透露总检察署于去年9月曾明确指示他，要将两份蓝色档案夹搜证回来。

5. 资深律师邱甲立（Michael Khoo）质问韩关于CHC案件的第一份情报报告（First Information Report）。FIR是新加坡警察部队收到的报告，一般上也是调查进行的起点。当韩告诉庭上FIR的时间是2005年

（他直到2010年才提交检举被告的报告），这立刻成为庭上争议的焦点。检方向庭上解释，韩所指的文件并非FIR而是STR（可疑交易报告suspicious transaction report）。STR不得作为呈堂证供，因检举人当受法律的保障（请参阅专栏报导）。因此检方表示，辩方不可针对2005年的STR提问。

6. 资深律师斯尼华申在庭上表示，他于2012年向CAD要求调阅FIR，对方给他NP299文件的副本；后来才发现原来NP299并非韩所认知的FIR。这里引起的问题是，到底真正的FIR是什么。（请参阅专栏报导）

邱在进行交叉询问时也揭露：商业事务局官员当初盘问周英汉的时候表示，他接受调查是为篡改账目案。当时的正式警告中并没有告诉周，他接受调查或控告他的罪状中，还包括背信罪及协助共谋背信罪；这却是他现在所面对的指控。

调查官员韩凯文在回应辩方律师唐振辉的交叉质询时在庭上表示，他对调查结果以及他建议检方向被告提出的控状完全满意。他同意唐的说法，CAD搜取文件是为“肯定”所发生的“事实”，而且所有相关文件均当搜证齐全。然而庭上审讯却显露，并非所有相关文件均搜齐。韩在庭上的回答不免令人质疑，CHC案件之调查究竟是如何执行的。

特别报导

CHC审讯：案件至今（延续自第20页）

伙人，也于2008至2009财务年度负责审计思创的项目合伙人。他的证词被视为关键证据，因为他不仅是负责CHC与思创两客户的项目合伙人，思创与Firna债券及其他相关交易，也是由他签字批准。

最后一名出庭作证的审计人员是冯爱芳，她从2002年起就是CHC与思创的审计经理。她曾向三位

证明，所有相关资料：包括思创、CHC及CHC的投资者AMAC资金公司之间的关系；所有交易详情，包括Firna债券、《河畔》的购买及思创与何耀珊美国经纪公司——贾斯汀赫兹经纪公司(Justin Herz Management)之间的交易，被告均已提供给冯。

三名审计人员都宣称，冯道清并没有将这些资讯转达给他们；对于他与客户进行的会议，他们也

思创根本是在CHC的掌控之下。然而，思创董事许少毅(Koh Siow Ngea)、钟嘉荣(Choong Kar Weng)与何清伟(Wahju Hanafi)都坚持立场，他们才是能做最后批准和决定的人。

庭上同时也得知，CHC与思创之间所认购的第一份债券，曾说明债券收入的目的：要资助音乐专辑的制作与行销。审计人员证实他们知道债券收入的目的，也知道用来购买债券的资金，是来自教会



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陈绍云、林岭恒与黄玉音。

不同的项目合伙人汇报，当中包括程与沈两人。辩方团队向冯女士进行交叉质询时，从永久审计档案所调阅出的审计工作稿和文件中，显示资深及初级审计专员都可取得有关债券交易的资讯。

在这四周里，辩方也试图进一步澄清，冯道清在面对CHC和思创这两个客户时，其角色为何。Baker Tilly的创办人及当时的管理合伙人冯先生去年被传召上庭时，辩方提出冯自举为负责监督CHC与思创两客户的关键人物。该审计师在写给黄玉音的一封电邮里自称为“顾问合伙人”；另一段给教会执行会员的视频中，他称自己为负责CHC审计的“首席合伙人”。

程、沈与冯爱芳都表示，Baker Tilly没有所谓“顾问合伙人”的头衔。冯先生的妹妹冯女士向庭上表示，她不明白他说“首席合伙人”是指什么意思。

虽然三名审计人员皆否认冯道清在CHC与思创审计上有任何参与，辩方却能出示为数不少的证据显示，许多与CHC审计事宜有关的电邮，冯女士都将副本寄给冯先生；尽管她在庭上曾起誓作证说，针对CHC的审计事宜，她从未向他寻求咨询。

CHC案件于2010年发生，商业事务局(Commercial Affairs Department)对Baker Tilly的办公室进行搜查后，冯女士还有为冯先生预备与CHC及思创审计有关的事件顺序，但她并未替其他审计师预备相同文件；她所答辩的理由是，除他之外，其他项目合伙人都可取获她的档案。

冯去年出庭作证时，屡次重述他向CHC团队所提的建议比较是一般性的，并非明确针对任何实际议题；然而辩方出示的电邮却显示，冯与多位被告曾针对非常明确的议题进行讨论。辩方也提出

都毫不知情。

2009年思创工作档未经搜证却明显与本案有关

在冯爱芳出庭作证时，康希的辩护律师唐振辉(Edwin Tong)要求取得思创2009财务年度的审计工作稿。他解释该文件和本案“有明显相关”，因为它显示被告非常情愿并乐意将许多资讯和文件提供给审计师；这和检方的说法大相径庭。庭上也发现，辩方团队曾在审讯开始之前，要求检方向Baker Tilly搜证思创2009和2010财务年度的审计工作稿，检方的回复表示“无法律根据”需要去取得该文件。但之后，CAD却前往搜取思创2010财务年度之工作稿。

唐的请求获得庭上允准。黄玉音的辩护律师安德烈(Andre Maniam)则和冯一起过目审计工作稿，以向庭上证实，审计师对CHC、思创和Firna之间的各别交易不单知情，他们也详尽努力地查核认定CHC和思创两方账目之各项不同登录。

商业事务局调查官员韩凯文(Kevin Han 直译)也于1月28日出庭作证。庭上得知起初针对Baker Tilly档案的搜证并不完整，才导致后来在审讯第二和第三阶段时，又再进行搜查。(完整报道请参阅C5页)

其他事宜

2013年所进行的前两阶段之审讯，检方曾传唤思创董事与CHC信托人出庭作证。

检方指控的论点是，思创是间空壳公司，想透过发行债券给CHC将资金借此转入何耀珊的事业。他们质问思创的董事们，有关思创的交易及现金周转预估计划，CHC领袖的参与状况，并以此提议

的建堂基金。他们唯一提出的顾虑，是教会建堂基金是否可用来投资。

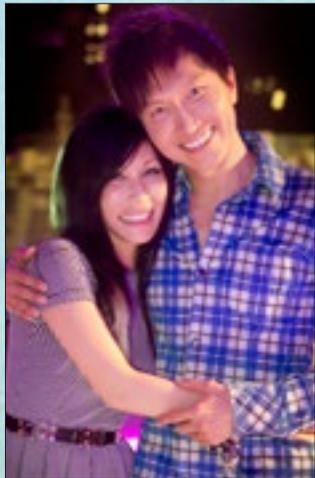
检方同时认为，教会信托人将事务全交由黄和周，大体上只签署文件而不去清楚了解该内容。信托人张德文(Jeffrey Cheong)与王雪莲(Susan Ong)向庭上说明，他们有履行CHC不动产监护人的责任，签署文件时也完全理解其内容。

第三名信托人陈友明(Tan Yew Meng)在一月出庭作证时，检方质疑他对签署文件之了解。陈坚持，他每次都先确定自己明白签署的文件为何；并补充道，他有几次为讨论文件内容，还拨电给张姓信托人。

检方也询问陈有关他与现任CHC董事会副主席赵仁(Bobby Chaw)、林岭恒及另一名信托人张德文所进行的会议。他们所指的“会议”是在案件发生后才举行；陈杰平(Tan Kiat Pheng)副检察官就质询陈，他已收到指示不可与任何人讨论本案，为何还执意参加该会议。陈澄清表示，他们是教会聚会开始前一起坐下喝咖啡，为时仅约30至40分钟。赵的目的是与信托人见面，向他们报告教会现在的投资情形。赵会同林一起，因为林能帮他们明白教会过去的投资。陈证实，当时并没有出示或仔细讨论任何文件；林表示他们可至教会办公室，要求调阅自己签署过的文件。林也告诉信托人，务必要实话实说不要欺骗。

检方举证指控已于2月10日结束。辩方提交无须答辩之书面申请的截止日期是3月10日，检方回应的截止日期是3月28日。检辩两方将在4月8日起，于庭上提出口述呈请；法官若裁定这初步案件成立，则将传唤辩方从7月14日起，出庭提呈辩论论点并举证。

本周精彩活动



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在我有机会亲自问候您之前, 要再次感谢您和我们教会在这个大家庭一同来敬拜神。我祷告神会深触您的心, 并牵引您投入他慈爱的怀抱中。

祝福您,

Kong & Sun
康希与耀珊

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3月2日 (星期日) 10 a.m.

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焦点人物: 审计师

CHC审讯中, 检方传召四位Baker Tilly证人出庭作证, 陈述他们对教会“假”投资的了解和参与。

CITY NEWS 采访中心报导



当审计师针对城市丰收教会对其与Firma公司所谓的假债券投资提出质疑时, 六名被告是否有意欺瞒他们?

这是检方传召四名Baker Tilly证人出庭时, 试图回答的问题。副检察官们尝试证实, 被告使用CHC自己的资金赎回债券并篡改账目、以各样返程投资的交易来隐瞒审计师。

检方引用许多电邮和内部信函, 是被告彼此沟通但证人并不知情的内容; 检方以此试图证实被告向审计师隐藏有关详情。检方出示的其中一项证据是一封电邮, 要安排几位被告和当时Baker Tilly的管理合伙人冯道清进行“非正式”会议, 却未邀请当时负责在账目上签字批准的沈元成出席。

除了债券认购协议外, 其他受到严格审查的交易还包括预付租金许可

协议和教会在AMAC特别机会基金的投资。按检方说法, 这些交易是被告特别花心力设计的返程投资以掩盖罪行。

然而, 辩方向四名证人进行交叉质询时, 所提证据却显出许多明显矛盾之处, 这显示其中可能有更多内情不如表面所见。下列即为所提出的一些主要议题:

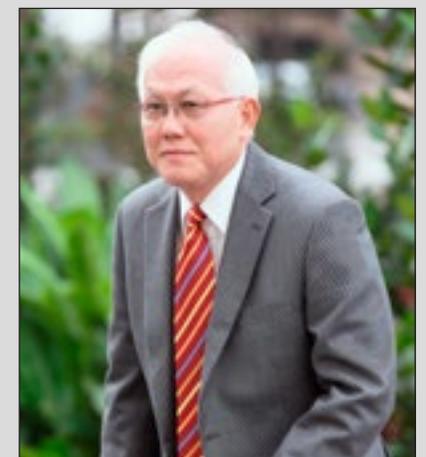
冯道清在CHC集团账目为“顾问合伙人”的角色

在许多“假”债券投资的有关层面, 无数封呈堂电邮里都显示, 被告完全仰赖并跟随他的建议。

自CHC于90年代初期成为Baker Tilly客户开始, 关于教会治理和审计事宜上, 这些领袖都会寻求冯的建

冯道清

Baker Tilly 前任管理合伙人。这位“备受敬重的教会长老”, 自1990年代就认识康希和CHC团队。2003年在方瑞家(Roland Poon)事件之后, 他录制一段视频给教会的执行会员, 声明以他“专业的意见”, 教会资金并未用于何耀珊的音乐事业。在客户面前, 他表示自己的角色为CHC账目的“顾问合伙人”和“首席合伙人”; 但到法庭上, 他却矢口否认自己曾就思创债券事宜提供教会建议, 也无此记忆可言。



特别报导

议。即使冯后来不再担任教会的项目合伙人（为客户账目签字批准的主要审计师）——此责任传承给其他人，像程瑜（Tiang Yii）和沈元成——但冯仍表现出自己是CHC集团账目的“顾问合伙人”。因此从证据中可以看出，CHC领袖在审计方面需要咨询时，仍然会第一时间来找冯，包括非上市债券投资的会计事宜。

然而，冯出庭作证的八日当中，宣称自己对思创债券毫不知情，也不记得客户寄给他的电邮和这些被告寄给他一些像债券协议等重要文件。他表示自己不喜欢看协议合约，而且在审计的技术层面上“非常、非常弱”。

辩方提议他是在试图拉开自己与他为CHC所提建议的距离，而且他在被告面前竖立起错误的形象；他则全盘否认。

其他三名Baker Tilly证人都表示，他们完全不知冯在审计和债券事宜上有提供CHC建议，也不知道有“顾问合伙人”这种角色存在，并口径一致地表示冯没有参与CHC的审计。然而，证据所指却恰好相反——长期担任审计经理的冯爱芳（Foong Ai Fang），她和客户之间往来的电邮都会将副本寄给冯。

CHC和Baker Tilly的合作关系一直追溯至2003年

为证实审计师从未受蒙骗，辩方透过庭上证据显示，Baker Tilly一直都了解跨界计划的花费，自CHC2002财务年度的审计起，就已将此纳入考量。审计师同时也明白CHC、思创和基金经理AMAC基金公司之间的关系。

从2003年所进行的特别审计可清楚看见，审计师们了解使用教会资金的敏感性；但若透过思创债券的架构行之，他们就没有问题。Baker Tilly同时知道债券资金是来自教会的建堂基金，由AMAC经手从事此投资。审计师也查明确保该投资符合CHC的组织章程。

从电邮内容所示，辩方提出程其实对思创债券曾进行过“全面调查”，要求客户提交十分详尽、完整的资讯；这与她所宣称仅仅是去“寻找事实”，大不相同。因此，该债券必须先符合审查清单上的所有要求，她才会于思创账目上签字批准。

审计师承认他们提出的顾虑和疑问，大多和披露事宜、相关人士交易、债券价值减损有关；而债券价值减损的问题，最终也由独立评估公司所进行的评估而解决。辩方尝试想证实，在审计团队尽职调查的过程中，被告一直都非常坦诚、乐意地为审计师提供解释和文件；该论点得到冯爱芳之同意。

符合财务报告准则要求之严格会计标准

Baker Tilly的证人同意辩方所提，他们从未视思创

债券为“假债券”。他们告知庭上，对于CHC建堂基金之使用确实有其风险因素，这些顾虑也受到高度的检视；他们公司甚至召开风险委员会以严格评估这些问题。最后，风险因素经由精确的会计处理得到适切的解决，审计报告才得以无保留条款签署批准。

论及预付租金许可协议（ARLA），检方指控那也是“伪造”的，“不过是被告众人策划的纸上行动，好将思创债券从CHC账目上清除，也可避免CHC的审计师进一步进行棘手的审查。”

然而从庭上的审讯得知，在签署ARLA之前，

已经先告知沈，他也不知道此协议金额为要赎回思创的债券。此外，沈签署的一份审计计划备忘（该文件记载审计过程中所提出关键要素之摘要，以供未来考量）中反映出高度的关注，要确保用ARLA赎回思创债券能确实符合财务报告准则。

辩方也证实，Baker Tilly都了解思创现金流方面的问题，但因为知道有董事们提供的第三方支持，所以并未发出任何警讯。沈同意辩方律师斯尼华申（N. Sreenivasan）的说法：在CHC账目里有关债券的每项分录，都是“真实、公平及准确的分录”。



CN档案照片

冯道清（左）与冯爱芳兄妹两人都在CHC案件里出庭作证。

Baker Tilly 的证人同意辩方所提，他们从未视思创债券为“假债券”。他们告知庭上，对于CHC建堂基金之使用确实有其风险因素，这些顾虑也受到高度的检视；他们公司甚至召开风险委员会以严格评估这些问题。最后，风险因素经由精确的会计处理得到适切的解决，审计报告才得以无保留条款签署批准。



程瑜
CHC 2006财务年度及思创2006至2007财务年度之项目合伙人。宣称她在思创债券上的参与纯属初期、“寻找事实”的阶段；但她其实曾指示审计经理冯爱芳向CHC索取有关债券交易的详尽资讯，之后也召集Baker Tilly风险管理委员会开会，以评估其风险因素。



沈元成
CHC 2007 至 2010 财务年度与思创2008至2009财务年度之项目合伙人。作证时表达他对ARLA的顾虑，因为CHC将大额资金存放在思创，但此第三方的财务状况实在欠佳。从审讯过程我们明白，CHC向冯道清解释将有第三方支持，会确保思创有能力赎回债券，这些顾虑方得解决。



冯爱芳
CHC 2002 至 2010 财务年度及思创2003至2009财务年度之审计经理。任职于Baker Tilly公司25年。她在庭上作证，公司并无“顾问合伙人”之角色。她否认曾就CHC审计事宜向哥哥冯道清寻求咨询，但呈堂证据却清楚显示，许多有关CHC审计事宜的电邮，她均将副件寄给其兄长。



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●第C5页



庭讯集锦
●第C7页



法院之外
●第12页

2014年3月1-2日

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CN档案照片

被告人与律师：（左起）资深律师斯尼华申、辩方律师唐振辉、康希与陈一平。

CHC审讯：案件至今

检方已传召14名证人出庭作证，并在2月10日结束他们的控诉。庭上在这九个月内究竟有哪些所见所闻？City News 在此为你一一回顾。

CITY NEWS 采访中心报导

审讯第三阶段在今年年初的1月13日至2月10日进行；涉及该案的有城市丰收教会主任牧师康希 (Kong Hee)、陈一平牧师 (Tan Ye Peng)、前董事会委员林岭恒 (John Lam)、会计人员黄玉音 (Serina Wee) 与陈绍云 (Sharon Tan)，以及担任CHC投资经理的AMAC基金公司之创办人周英汉 (Chew Eng Han)。检方指控此六人不当使用教会五千多万新币的资金，并犯下背信罪。

检方之控诉

开庭四周的时间里，大部分是听审Baker Tilly TFW员工出庭所作之证词；他们是负责CHC与《思创制作公司》(Xtron Productions Pte Ltd) 2008及2009财务年度审计工作的员工，此时期正是CHC认购思创与《第一全国玻

璃厂》(亦称Firna) 所发行的债券。同一时期进行的其他相关交易，还包括签署预付租金许可协议 (advance rental license agreement) 和购买《河畔》(Riverwalk) 房产。

所控第一组罪名的中心，就在于CHC认购思创与Firna债券一案。检方的论点是，思创与Firna债券是“假投资”，旨在转移教会建堂基金去拓展何耀珊 (Sun Ho) 的事业。

第二组控状指被告设计一系列交易，让思创与Firna的债券表面上看似已被赎回。检方的论点是，这些交易本来就是用来“瞒骗审计师”的；他们在审计稽核过程中就曾提出一些问题和顾虑。这一系列的交易包括CHC为了投资特别机会基金 (Special Opportunities Fund) 而转汇到AMAC的资金，以及CHC在预

付租金许可协议 (也称为ARLA) 下所付给思创的预付租金；这些交易后来均登录在CHC的账目中，但检方指控这是登录假账。

检方在质询这三位Baker Tilly员工时，焦点就在CHC账目的登录是否属实、审计人员是否得知某些特定资讯、若他们对该资讯知情，是否会对审计工作有影响。这些“资讯”包括被告各人内部的讨论电邮、还有如现金流试算表和会议记录等文件；检方试图用此显示被告曾在审计师背后进行讨论。

辩方在庭上提出证明反驳该指控，所出示的电邮和审计工作稿显示，审计师其实已经获得思创债券的所有相关资讯。证据同时也显出，负责外勤工作的审计团队和CHC与思创的会计师们均保持密切的讨论联系。

项目合伙人程瑜 (Tiang Yii) 与审计经理冯爱芳 (Foong Ai Fang) 两人都证实，被告在资讯提供方面均随时乐意配合。

出庭之审计师

在前管理合伙人冯道清 (Foong Daw Ching) 出庭后，第二位出庭作证的审计师是程瑜，她为CHC和思创担任2006/2007财务年度的审计项目合伙人。主质询的过程中她解释道：在审计时，外勤工作是由项目合伙人和审计经理带领，并由资深审计专员和初级审计专员组成的团队执行。

接下来出庭的是沈元成 (Sim Guan Seng)，他于2008至2010财务年度担任负责CHC此客户的项目合

第C4页续