



**Australian Government**  
**Registered Organisations Commission**

13 July 2022

Ms Ruth Barton  
Division Secretary  
National Tertiary Education Industry Union, Tasmania Division

By e-mail: [tas@nteu.org.au](mailto:tas@nteu.org.au)

Dear Ms Barton

**National Tertiary Education Industry Union, Tasmania Division**  
**Financial Report for the year ended 30 June 2021 - FR2021/123**

I acknowledge receipt of the financial report for the year ended 30 June 2021 for the National Tertiary Education Industry Union, Tasmania Division (**the reporting unit**). The financial report was lodged with the Registered Organisations Commission (**ROC**) on 16 June 2022.

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009 (RO Act)* have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2022 may be subject to an advanced compliance review.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 9603 0707 or by email at [ken.morgan@roc.gov.au](mailto:ken.morgan@roc.gov.au)

Yours faithfully

A handwritten signature in black ink, appearing to read 'K. Morgan'.

**KEN MORGAN**  
**Financial Reporting Specialist**  
**Registered Organisations Commission**



National Tertiary Education Union ABN 38 579 396 344  
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PO Box 1323, South Melbourne VIC 3205  
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s.268 *Fair Work (Registered Organisations) Act 2009*

**CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER**

Certificate for the period ended 30 June 2021

I, Ruth Barton, being the Division Secretary of the National Tertiary Education Union Tasmania Division, certify:

- that the documents lodged herewith are copies of the full report for the *National Tertiary Education Union Tasmania Division* for the period ended 30 June 2021 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the *full report* was provided to members of the reporting unit on 28 January 2022; and
- that the full report was presented to a *meeting of the committee of management* of the reporting unit on 28 March 2022 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer:

A handwritten signature in blue ink that reads "Ruth Barton". The signature is written in a cursive style and is positioned above a horizontal dotted line.

Name of prescribed designated officer: Ruth Barton

Title of prescribed designated officer: National Tertiary Education Union  
Tasmania Division

Dated: 12 June 2022

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***National Tertiary  
Education Union  
(NTEU) – TAS  
Division***

***ABN 38 579 396 344***

***Financial Report for the year ended  
30 June 2021***

**NTEU - TAS Division**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**General Information**

The financial statements cover National Tertiary Education Union (“NTEU”) - TAS Division as an individual entity. The financial statements are presented in Australian dollars, which is NTEU - TAS Division’s functional and presentation currency.

The NTEU - TAS Division is a branch of a not-for-profit trade union (NTEU), incorporated and domiciled in Australia.

The financial statements were authorised for issue on the date of signing this report.

**NTEU - TAS Division**  
**REPORT REQUIRED UNDER SUBSECTION 255(2A)**  
**FOR THE YEAR ENDED 30 JUNE 2021**

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2021.

<b>Category</b>	<b>2021 \$</b>
Donations to Political Parties	-
Legal Costs	-
Operating Costs	1,908
Advertising	621
Employee Expenses	-

Signature of designated officer:



Name and title of designated officer: **Pat McConville**  
**Division Secretary**

**NTEU - TAS Division**  
**OPERATING REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**Principal activities**

The principal activities of the Union during the financial year were:

- To improve and protect the salaries and conditions of employment of our members;
- To represent our members in approaches to and discussions with their employer;
- To negotiate collective agreements which improve the conditions of employment of our members;
- To enforce existing industrial agreements on behalf of our members; and
- To promote industrial peace through conciliation and arbitration.

**Results of principal activities**

The Union's principal activities resulted in the maintenance and improvement of the salaries and conditions of employment of our members, especially for those members covered by collective agreements negotiated by the Union.

**Significant changes in the nature of principal activities**

There were no significant changes in the nature of the Union's principal activities during the financial year.

**Significant changes in the Union's financial affairs**

No matters or circumstances arose during the reporting year which significantly affected the financial affairs of the Union.

**Number of members**

The number of persons who, at the end of the financial year, were recorded on the Register of Members for the TAS Division was 7 (2020: 5).

**Number of employees**

There were no persons who were, at the end of this financial year or last, employees of the NTEU - TAS Division.

**NTEU - TAS Division**  
**OPERATING REPORT (continued)**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**Members of the committee of management**

The NTEU - TAS Division is governed by the NTEU Committee of Management. The persons who held office as members of the Committee of Management of the NTEU during the financial year were:

<b>Position</b>	<b>Name</b>	<b>Period (if not full year)</b>
Division President	Darren Turner	1 July to 28 Oct 2020
Division Vice-President General	Robert Anders	
Division Vice-President Academic	Nataliya Nikolova	
Division Secretary	Kelvin Michael	1 July to 28 Oct 2020
Division Aboriginal and Torres Strait Islander Representative on ATSIPC	Jacob Prehn	
Branch Treasurer	Jennifer Smith	
Branch Committee Member	Sally Farrington	1 July to 30 Oct 2020
Branch Committee Member	Anthony Beckett	1 July to 16 Mar 2021
Branch Committee Member	David Steele	
Branch Committee Member	Andrew Grosse	1 July to 8 December 2020
Branch Committee Member	Jo-Anne Kelder	1 July to 28 Oct 2020
Branch Committee Member	Kellie Brandenburg	
Branch Committee Member	Brigid Morrison	
Branch Committee Member	Nataliya Nikolova	
Branch Committee Member	Perpetua Turner	1 July to 28 Oct 2020

**NTEU - TAS Division**  
**OPERATING REPORT (continued)**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**Manner of resignation – s254(2)(c)**

Members may resign from the NTEU in accordance with section 174 (Resignation from Membership) of the *Fair Work (Registered Organisations) Act 2009* and rule 11 of the NTEU rules. Rule 11 states as follows:

- (1) A member may resign from membership by written notice addressed and delivered to the General Secretary or to the member's Division Secretary or Branch Secretary. Where a written notice of resignation is received by one of the aforementioned Secretaries he or she shall as soon as practicable forward a copy of the notice of resignation to the other relevant Secretaries. A notice of resignation delivered to a relevant Secretary shall be taken to have been received by the Union when it was delivered.
- (2) A notice of resignation from membership takes effect:
  - (a) Where the member ceases to be eligible to become a member of the Union
    - (i) on the day on which the notice is received by the Union; or
    - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;whichever is later; or
  - (b) In any other case:
    - (i) at the end of two weeks, or if permitted by law three months after the notice is received by the Union; or
    - (ii) on the day specified in the notice;whichever is later.
- (3) Any dues payable but not paid by a former member in relation to a period before the member's resignation took effect, may be sued for and recovered in the name of the Union in a court of competent jurisdiction, as a debt due to the Union.
- (4) A notice delivered to the Division Secretary or Branch Secretary shall be taken to have been received by the Union when it was delivered.
- (5) A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered in accordance with sub-rule 1 of this rule.
- (6) A resignation from membership is valid even if it is not affected in accordance with this rule if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.
- (7) Cessation of payment of any dues, levies and other amounts by a member does not, of itself, terminate membership of the Union.



Signature: Pat McConville  
Division Secretary

Date: 24 12 2021



Signature: Anthony Beckett  
Division President

Date: 24 12 2021



**NTEU - TAS Division**  
**COMMITTEE OF MANAGEMENT STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

On 23/12/2021 the Committee of Management of the NTEU passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2021:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with any other requirements imposed by the reporting guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009 (the RO Act)*;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - i. meetings of the committee of management were held in accordance with the rules of the organisation including the rules of the branch concerned; and
  - ii. the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned: and
  - iii. the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
  - iv. where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - v. where information has been sought in any request by a member of the reporting unit or the Commissioner duly made under section 272 of the RO Act, that information has been provided to the member or the Commissioner; and
  - vi. where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

This declaration is made in accordance with a resolution of the Committee of Management.



Pat McConville  
Signature: Division Secretary

Date: 24 12 2021



Anthony Beckett  
Signature: Division President

Date: 24 12 2021

**NTEU - TAS Division**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	<b>Note</b>	<b>2021</b> \$
<b>REVENUE</b>		
Appropriations Income – NTEU National Office	1(b)	2,529
<b>TOTAL REVENUE</b>		<u>2,529</u>
<b>EXPENSES</b>		
Donation & Sponsorship		-
Meetings & Conferences		1,161
Other IT Costs		20
Phone		-
Recruitment & Campaigns		621
Staff Amenities		5
Staff Training & Development		-
Stationery		56
Subscriptions		-
Travel & Reimbursement		<u>665</u>
<b>TOTAL EXPENSES</b>		<u>2,529</u>
<b>NET OPERATING RESULT</b>		<u>-</u>

The accompanying notes form part of these financial statements.

**NTEU - TAS Division**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2021**

	<b>Note</b>	<b>2021</b>
		<b>\$</b>
<b>TOTAL ASSETS</b>		-
<b>TOTAL LIABILITIES</b>		-
<b>NET ASSETS</b>		-
<b>TOTAL EQUITY</b>		-

The accompanying notes form part of these financial statements.

**NTEU - TAS Division**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	<b>Retained Earnings</b>	<b>Total Equity</b>
	\$	\$
<b>At 1 July 2019</b>	-	-
Net Operating Result	-	-
<b>At 30 June 2020</b>	-	-
Net Operating Result	-	-
<b>As at 30 June 2021</b>	-	-

The accompanying notes form part of these financial statements.

**NTEU - TAS Division**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		_____
Net cash (used in)/provided by operating activities		_____ -
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		_____
Net cash (used in)/provided by investing activities		_____ -
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		_____
Net cash (used in)/provided by financing activities		_____ -
 Net (decrease)/increase in cash & cash equivalents held		 _____ -
 Cash and cash equivalents at beginning of year		 _____ -
 Cash and cash equivalents at end of year		 _____ - =====

The accompanying notes form part of these financial statements.

**NTEU - TAS Division**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**(a) Basis of preparation**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, including Australian Accounting Interpretations and the requirements of the *Fair Work (Registered Organisations) Act 2009*. For the purpose of preparing the general purpose financial statements, the NTEU - TAS Division is a not-for-profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

Unless otherwise stated all accounting policies are consistent with those of the prior year.

In the application of Accounting Standards, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates. Refer to note 2 for further details.

All amounts in the financial statements have been rounded to the nearest one dollar.

**(b) Revenue recognition**

***Appropriation Income***

Revenue is recognised when funds expended are paid directly by the NTEU National Office. These funds are recognised as income at the time the expenditure is incurred.

**(c) Income tax**

No provision for Income Tax is necessary as "Trade Unions" are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

**(d) Goods and services tax**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of an item of the expense.

As expenses are paid directly by the NTEU National Office, GST recoverable from, or payable to, the ATO is included in the NTEU National Office's statement of financial position only.

**NTEU - TAS Division**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**(e) Section 272 Fair Work (Registered Organisations) Act 2009**

In accordance with the requirements of the *Fair Work (Registered Organisations) Act 2009*, the attention of members is drawn to the provisions of sub-section (1) (2) and (3) of section 272, which reads as follows:

Information to be provided to members or Commissioner:

- (1) A member of a reporting unit, or the Commissioner, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under sub-section.

**(f) New Australian Accounting Standards**

The accounting policies adopted are consistent with those of the previous financial year. The AASB has released a number of new Accounting Standards and Interpretations. The applications of these Accounting Standards and Interpretations do not have any significant impact on the NTEU – TAS Division's financial statements. Consequently, they have not been specifically identified.

No accounting standard issued not yet effective has been adopted earlier than the application date stated in the standard.

**(g) Going concern**

The NTEU - TAS Division's ability to continue as a going concern is reliant on the financial support of the NTEU National Office.

**NTEU - TAS Division**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 2: CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances.

Management have determined that there are no accounting judgements and estimates which have a significant risk of causing a material adjustment to the financial statements.

**NOTE 3: RELATED PARTY INFORMATION**

**(a) Transactions with Key Management Personnel**

The names of each person holding the position of Executive Officer of the NTEU - TAS Division during the financial year are:

Darren Turner  
Robert Anders  
Nataliya Nikolova  
Kelvin Michael  
Jacob Prehn  
Jennifer Smith  
Sally Farrington  
Anthony Beckett  
David Steele  
Andrew Grosse  
Jo-Anne Kelder  
Kellie Brandenburg  
Brigid Morrison  
Nataliya Nikolova  
Perpetua Turner

**Remuneration of Salaried Elected Officers**

The compensation paid or payable to Salaried Elected Officers by the NTEU - TAS Division is nil. All salaried elected officers are employed and paid by the NTEU National Office.

**(b) Other related parties**

**(i) National Office**

All expenses incurred by the NTEU - TAS Division are paid directly by the NTEU National Office. All transactions between the NTEU - TAS Division and the NTEU National Office were in the ordinary course of business.

**NOTE 4: EVENTS AFTER THE REPORTING PERIOD**

No matter or circumstance has arisen since 30 June 2021 that has significantly affected, or may significantly affect the reporting unit's operations, the results of those operations, or the reporting unit's state of affairs in future financial years.



**NOTE 5: UNION DETAILS**

The registered office and principal place of business of the Union is:

120 Clarendon Street  
South Melbourne  
Victoria 3205

**NTEU - TAS Division**  
**Officer declaration statement**

I, Matthew McGowan, being the General Secretary of the NTEU, on behalf of the NTEU - TAS Division, declare that the following activities did not occur during the reporting period ending 30 June 2021.

The NTEU - TAS Division did not:

- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive periodic or membership subscriptions
- receive capitation fees or any other revenue amount from another reporting unit
- receive revenue via compulsory levies
- receive donations or grants
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay capitation fees or any other expense to another reporting unit
- pay compulsory levies
- pay a grant that was \$1,000 or less
- pay a grant that exceeded \$1,000
- pay a donation that exceeded \$1,000
- pay wages and salaries to holders of office
- pay superannuation to holders of office
- pay leave and other entitlements to holders of office
- pay separation and redundancy to holders of office
- pay other employee expenses to holders of office
- pay wages and salaries to employees (other than holders of office)
- pay superannuation to employees (other than holders of office)
- pay leave and other entitlements to employees (other than holders of office)
- pay separation and redundancy to employees (other than holders of office)
- pay other employee expenses to employees (other than holders of office)
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- pay legal costs relating to litigation
- pay legal costs relating to other legal matters
- pay a penalty imposed under the RO Act or the *Fair Work Act 2009*
- have a receivable with other reporting unit(s)
- have a payable with other reporting unit(s)
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- have an annual leave provision in respect of holders of office
- have a long service leave provision in respect of holders of office
- have a separation and redundancy provision in respect of holders of office
- have other employee provisions in respect of holders of office
- have an annual leave provision in respect of employees (other than holders of office)
- have a long service leave provision in respect of employees (other than holders of office)
- have a separation and redundancy provision in respect of employees (other than holders of office)
- have other employee provisions in respect of employees (other than holders of office)
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have a balance within the general fund
- provide cash flows to another reporting unit and/or controlled entity
- receive cash flows from another reporting unit and/or controlled entity

- have another entity administer the financial affairs of the reporting unit
- make a payment to a former related party of the reporting unit

Signed by the officer:

A handwritten signature in black ink, appearing to read "M. J. ...", is written over a light green rectangular background.

Dated: 25 January 2022

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATIONAL TERTIARY EDUCATION UNION – TAS DIVISION**

### **Opinion**

We have audited the financial report of National Tertiary Education Union – TAS Division which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, the committee of management statement, and the subsection 255(2A) report.

In our opinion:

- (a) The general purpose financial report presents fairly, in all material aspects, the financial position of National Tertiary Education Union – TAS Division as at 30 June 2021, and its financial performance and its cash flows for the year ended on that date in accordance with applicable Australian Accounting Standards and any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act);
- (b) management's use of the going concern basis of accounting in the preparation of National Tertiary Education Union – TAS Division's financial report is appropriate; and
- (c) the financial report properly and fairly reports all information required by the reporting guidelines of the Commissioner, including:
  - i. any fees charged to, or reimbursements of expenses claimed from, members and others for recovery of wages activity; and
  - ii. any donations or other contributions deducted from recovered money.

### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Union in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Report**

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the RO Act, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Union or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Union's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Union's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Union's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Union to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within National Tertiary Education Union – TAS Division to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the National Tertiary Education Union – TAS Division audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*DFK Kidsons Partnership*

**DFK Kidsons Partnership**

*Robert Wernli*

**Robert Wernli, F.C.A**  
Partner

Date: 25 January 2022  
Melbourne

Registration number (as registered by the RO Commissioner under the RO Act): AA2017/11