

25 September 2013

Mr Troy Baker
Secretary, Tasmanian Branch
Australasian Meat Industry Employees' Union
PO Box 649
KINGS MEADOWS TAS 7249



Sent by email: amieutas@bigpond.com

Dear Mr Baker

RE: Financial accounts and statements - Australasian Meat Industry Employees' Union, Tasmanian Branch - for year ending 30 June 2012 (FR2012/388)

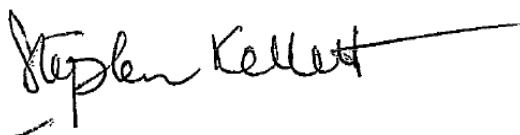
I refer to the above financial accounts and statements which were lodged on 7 February 2013. An amended Prescribed Designated Officer's certificate was lodged on 3 September 2013. An amended Auditor's report was lodged on 20 September 2013. The issue of the auditor's qualified audit report has been resolved but, as we discussed by telephone, the report did not reflect various requirements of the *Fair Work (Registered Organisations) Act 2009* ('the Act') or the Reporting Guidelines. FWC is placing a greater insistence on consistency of presentation across reporting units and I have summarised the items we discussed as well as some additional items in the attached table to provide a reference for the next report.

I have consulted with the Federal Secretary in relation to the issue of the Tasmanian Branch and Federal Office capitation accounts for 2011 and 2012. He has advised that the Federal 2012 capitation receipts balance covered an amount included in the Branch's 2011 capitation payments balance. Future reports for the Federal Office and the Branch should correspond, and attention should be paid to ensuring common transaction accounts such as capitation paid/received are reported consistently.

You will be aware that new Reporting Guidelines were issued on 26 June 2013, replacing those originally issued in 2003. The new Reporting Guidelines contain additional requirements and I attach a copy for your reference.

I have filed the documents. If you have any questions at any time regarding the reporting requirements, please contact me.

Yours faithfully,



Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

cc. Mr Graham Smith, Federal Secretary,
cc. Mr Peter Mitchell, Auditor

Table of particular requirements

Provision	What it says	Explanation
<p>S254(2)(a)</p> <p>Operating Report</p>	<p>“The operating report must contain a review of the reporting unit’s principal activities during the year, <u>the results of those activities</u> and any significant changes in the nature of those activities during the year”</p>	<p>This is a commonly overlooked or misinterpreted element of operating report reviews, and does not appear to have been previously explained by FWC.</p> <p>The results are often reported as a financial result such as a net profit or loss. More correctly, the results will be industrial in nature, and non-financial. The ‘principal activities’ has been described as “to provide representation and support to our members”. There is no prescribed degree of detail. Here it would suffice to state whether the representation and support have generally achieved their objectives, or to identify briefly any significant achievements or results of particular activities.</p>
<p>Regulation 159(c)</p> <p>Operating Report</p>	<p>“The following information is prescribed: The name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period <u>and the period for which he or she held such a position</u>”</p>	<p>This is also a frequently misreported item. It means that the period must be clear. To say simply “during the reporting period” arguably does not indicate sufficiently whether the period was for all or only part of the financial year.</p> <p>To avoid doubt, if all the persons named held their position on the committee for the entire year, then it would suffice to state explicitly “all persons listed held their position for the entire year unless otherwise indicated”.</p> <p>If some persons named held their position on the committee only for part of the year, then it would be necessary to indicate when each such person was either appointed or resigned, whichever applies.</p>
<p>Reporting Guideline 17(f) (new) and 17(g) (new)</p> <p>Income Statement or Notes</p>	<p>“Balances for the following items of expense must be disclosed by the reporting unit..... (f) employee expenses related to <u>holders of office</u> by (i) wages and salaries; (ii) superannuation; (iii) leave and other entitlements; (iv) separation and redundancies; and (v) other employee expenses (specify if material)</p> <p>Balances for the following items of expense must be disclosed by the reporting unit..... (f) employee expenses related to <u>employees (other than holders of office)</u> by (i) wages and salaries; (ii) superannuation; (iii) leave and other entitlements; (iv) separation and redundancies; and (v) other employee expenses (specify if material)”</p>	<p>There has always been a requirement to report employment-related payments and provisions separately between those who are holders of office and those who are not. The new Reporting Guidelines identify various sub-categories.</p> <p>Your operating report indicated there were 2 full time equivalent employees. The Statement of Income and Expenditure did not distinguish the balances for wages, superannuation, annual and long service leave etc between elected officeholder and staff employee as appropriate.</p> <p>All balances related to the payment or provision for employment benefits in the prescribed categories listed must be clearly described as either made to elected office-holders or to non-office-holder employees.</p>

<p>Australian Accounting Standards (general)</p> <p>AASB 101 - 117</p> <p>AASB 1054 - 10, 11</p>	<p>“An entity shall disclose in the summary of significant accounting policies.....</p> <p>....(b) the other accounting policies that are relevant to an understanding of the financial statements”</p> <p>“An entity shall disclose fees to each auditor....separately for</p> <p>(a) the audit.....</p> <p>(b) all other services performed during the reporting period</p> <p>....an entity shall describe the nature of other services”</p>	<p>Since income from member subscriptions represents a materially significant item, and because member subscriptions must be <i>reported</i> on an accrual basis (even if <i>kept</i> on a cash basis in accordance with s252(3)), FWC would expect to see, included in the summary of accounting policies, the policy used for Income or revenue.</p> <p>This standard distinguishes between “fees to the auditor for the audit” and other expenses paid to auditors such as “accountancy”, for example.</p> <p>A specific balance for audit was not included, nor has it been in previous years. “Accountancy” has been taken to represent “audit fees” in the past but this was an incorrect inference on the part of myself. These should be clearly and separately disclosed in future reports.</p>
<p>Section 265(5)</p> <p>RO Act 2009</p>	<p>“The copies referred to.....must be provided within</p> <p>(a) if a general meeting of members of the reporting unit to consider the reports is held within 6 months after the end of the financial year - the period starting at the end of the financial year and ending 21 days before that meeting; or</p> <p>(b) in any other case - the period of 5 months starting at the end of the financial year.”</p> <p>“The General Manager may, upon application....extend the period during which the meeting referred to in paragraph (a) may be held, or the period set out in paragraph (b), by no more than one month.”</p>	<p>The report was only provided to the members on 24 January 2013. Because the report was eventually presented to a second meeting of the committee (on 5 February 2013) it should have been provided to the members by 30 November 2012.</p> <p>In future, if it is anticipated that there will be a delay in providing the report to the members by this date, the Branch must apply for an extension of time under s265(5). The maximum extension available is one month.</p>
<p>Section 266(1)</p> <p>Fair Work (Registered Organisations) Act 2009</p>	<p>“...The reporting unit must cause the full report to <i>be presented</i>....within the period of 6 months starting at the end of the financial year”</p>	<p>The report was only presented to the second meeting of the committee on 5 February 2013. This was over a month after the deadline. It should have been presented by 31 December 2012.</p> <p>In future, if it is anticipated that there will be a delay in presenting the report to the second meeting (after providing it to the members) by this date, the Branch must apply for an extension of time under s265(5). The maximum extension available is one month.</p> <p>Remember, the committee meeting at which the report is presented is the “second” meeting. It takes place after the report is provided to members. It is distinct and separate from the “first” meeting of the committee at which the documents including the auditor report are signed.</p>

S253	“...a reporting unit must cause a general purpose financial report to be prepared...”	All references in the report, including the Notes and Auditor report, must clearly indicate that it is a “general purpose financial report”. Clerical errors referring to “special purpose financial report” should be avoided.
Fair Work (Registered Organisations) Act 2009	Title of Act	All references in the report must refer to this Act. Clerical errors referring to the previous “RAO Schedule” or “Workplace Relations Act” must be avoided.

General Note

It may be readily apparent that the way legislative provisions have been worded gives rise to disclosure of one kind rather than another.

The new Reporting Guidelines set out a number of specific items for disclosure and make it a requirement to avoid doubt by making specific statements in relation to specifically prescribed items even where they have not occurred in any reporting period. [see paragraphs 14, 16, 18, 20, 22, 24, 26, 33, 38 attached]

As a general rule, to avoid doubt in matters of compliance, using the words, terms, descriptions or phrases set out in legislation, regulations or other standards is often the simplest approach to avoid inadvertently misinterpreting or overlooking information disclosures.



FAIR WORK
COMMISSION

20 September 2013

Mr Peter Mitchell FIPA
114 Poplar Parade
YOUNGTOWN TAS 7250

Sent by email: _____

Dear Mr Mitchell

RE: Financial accounts and statements - Australasian Meat Industry Employees' Union, Tasmanian Branch - for year ending 30 June 2012 (FR2012/388) - audit report

I refer to the amended audit report in respect of the above financial accounts and statements which were lodged with the Fair Work Commission today, 20 September 2013.

The amended audit opinion reflects the requirements of subsection 257(5) of the *Fair Work (Registered Organisations) Act 2009*. The Statement of Changes in Equity and the Statement of Committee of Management have been identified by title in the introductory paragraph, in accordance with ASA 700, as requested. I take a reference to '*special purpose financial report*' and the omission of reference to the Cash Flow Statement as inadvertent typographical changes from the original audit report which correctly identified the report as a general purpose financial report, and included the Cash Flow Statement.

The format of report is otherwise correct but I must draw your attention to the new Reporting Guidelines issued on 26 June 2013 which require, for reporting years from and including 30 June 2013 onwards, certain additional specific statements and/or information (see overleaf).

My telephone contact number in the event of any query in relation to this or any of the financial reporting requirements is (02) [REDACTED] [REDACTED].

Yours faithfully,

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch
Fair Work Commission

Extract from new Reporting Guidelines - Auditor's statement

43. The auditor's statement required under section 257(5) of the RO Act must include a declaration as to whether in the auditor's opinion the GPFR is presented fairly in accordance with any of the following that apply in relation to the reporting unit:

- a) the Australian Accounting Standards;
- b) in relation to recovery of wages activity;
 - i. that the scope of the audit encompassed recovery of wages activity;
 - ii. that the financial statements and notes and recovery of wages activity financial report properly and fairly report all information required by the reporting guidelines of the General Manager, including:
 - (1) any fees charged to, or reimbursements of expenses claimed from, members and others for recovery of wages activity; and
 - (2) any donations or other contributions deducted from recovered money; and
- c) any other requirements imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the RO Act.

44. The auditor's statement:

- a) must include a declaration that either:
 - i. the auditor is an approved auditor; or
 - ii. the auditor is a member of a firm where at least one member is an approved auditor;
- and
- b) must specify that the auditor:
 - i. is a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the Institute of Public Accountants (formerly the National Institute of Accountants); and
 - ii. holds a current Public Practice Certificate.

45. The auditor's statement must include a declaration, that as part of the audit of the financial statement, they have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate.

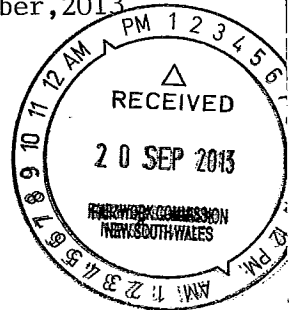
P.J. MITCHELL, F.I.P.A

Public Accountant
Company Auditor
ABN 38 870 730 691

114 Poplar Parade
Youngtown 7250
Ph/Fax (03) 6344 5047

17th September, 2013

MrS.Kellett,
Fair Work Commission,
80 William Street,
EAST SYDNEY. NSW 2011



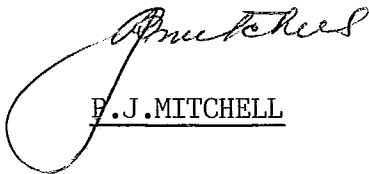
Dear Mr.Kellett,

re:AMIEU Tasmanian Branch

Please find enclosed amended audit report
to meet your requirements.

I will use this format for 2013 unless you
find further amendments needed as you read other
audit reports.

Yours faithfully,


P.J.MITCHELL

Independent Audit Report to
The Members of AMIEU Tasmanian Branch.

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Scope

We have audited the special purpose financial report of AMIEU Tasmanian Branch for the year ended 30th June 2012 comprising of the Statement of Financial Position, Statement of Financial Performance, Statement of Change in Equity and the Committee of Management Statement. The Union's Committee is responsible for the financial report and has determined that the accounting policies and records used are consistent with the financial requirements of the branch. We have conducted an independent audit of the financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to the members for the purpose of fulfilling the committee's financial reporting requirements. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates, to any person other than the members or for any purpose other than that for which it was prepared. Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Auditing Standards and other mandatory professional reporting requirements in Australia, so as to present a view which is consistent with our understanding of the branch's financial position and the results of its operations. And cash flows. The audit opinion expressed in this report has been formed on the above basis

Independence

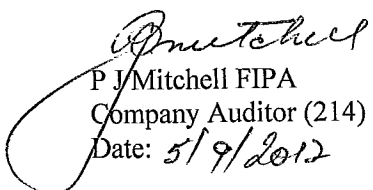
In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements

Qualifications

Receipts from subscriptions and fund raising activities are significant source of revenue and it is impractical to establish control over the collection of these prior to entry into the financial records. Accordingly, as the evidence available to us regarding revenue, our audit procedures, with respect to this has been limited to that in the financial records

Qualified Audit Opinion

In our opinion, except for the effects on the financial report of such limitations on our audit procedures, the financial report presents fairly in accordance with applicable Australian Accounting Standards and with the requirements of part 3 of chapter 8 of the Fair Work (Registered Organisations) Act 2009 as at 30th June 2012 and the results of its operations and cash flow for the year then ended.


P J Mitchell FIPA
Company Auditor (214)
Date: 5/9/2012



Australasian Meat Industry Employees Union

Tasmanian Branch

Registered under Workplace Relations Act 1996.
ABN: 40 641 210 126

Ph: (03) 6331 7233
Fax: (03) 6331 8633
email: amieutas@bigpond.com

237 Wellington St, Launceston 7250
PO Box 649, Kings Meadows Tas 7249
Website: <http://tas.amiecu.asn.au>

State Secretary: Troy Baker
Ph: [REDACTED]

DESIGNATED OFFICERS CERTIFICATE OR OTHER AUTHORISED OFFICER
S268 Fair Work (Registered Organizations) Act 2009

I, Troy Baker, being secretary of the Australasian Meat Industry Employees' Union, Tasmanian Branch certify:

- a) That the documents lodged herewith are copies of the full report, referred to in s268 of the Fair Work (Registered Organizations) Act 2009; and
- b) That the full report was provided to members on the 24th January 2013; and
- c) That the full report was presented at a meeting of Committee of Management of the reporting unit on the 5th February 2013 in accordance with section 266 of the Fair Work (Registered Organizations) Act 2009.

.....
Troy Baker
Secretary

3 - 9 - 2013

.....
Date

From: KELLETT, Stephen
To: ["amieutas@bigpond.com"](mailto:amieutas@bigpond.com)
Subject: Further information/documentation required
Date: Tuesday, 3 September 2013 11:30:00 AM

Dear Mr Baker,

As discussed, I wish to confirm three matters for action.

(1) A corrected "Designated Officer's Certificate" should be signed and lodged, that certifies that the full report was presented to the second meeting of the Committee on 5 February 2013.

(2) The Auditor, Mr Mitchell, should provide you with an amended Audit Report that contains the following additional information:

(i) in accordance with paragraph 23(c) of Australian Auditing Standard 700, the introductory paragraph of the audit report should include specific reference to the "Statement of Changes in Equity and the Committee of Management Statement" (which were not included); and

(ii) in accordance with sub-section 257(5) of the *Fair Work (Registered Organisations) Act 2009*, the "Qualified Audit Opinion" paragraph should also state explicitly that the financial report presents fairly in accordance with "the Australian Accounting Standards" and with the "requirements of Part 3" (of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*)

(3) The record of capitation fees paid to the Federal Office should be checked in case I need to direct a query to the Federal Office over any difference.

Please contact me if you or Mr Mitchell have any questions in relation to the above.

Yours sincerely

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(email) stephen.kellett@fwc.gov.au



28 August 2013

Mr Troy Baker
Secretary, Tasmanian Branch
Australasian Meat Industry Employees' Union
PO Box 649
KINGS MEADOWS TAS 7249

Sent by email: amieutas@bigpond.com

Dear Mr Baker

RE: Financial accounts and statements - Australasian Meat Industry Employees' Union, Tasmanian Branch - for year ending 30 June 2012 (FR2012/388) - qualified audit opinion

I refer to your letter dated 23 August 2013 received by the Fair Work Commission 26 August 2013. The letter was in response to Mr Stephen Kellett's letter dated 12 August 2013 in which he sought your advice in relation to the qualification contained in the auditor's report for the above financial accounts and statements.

As Mr Kellett indicated in his letter, insofar as a matter which is the subject of a qualification of an auditor report may be a defect or irregularity or deficiency, failure or shortcoming, pursuant to subsection 332(2) of the *Fair Work (Registered Organisations) Act 2009* the General Manager is not required to investigate if, after consultation with the reporting unit and the auditor, she or he is satisfied that the matter is trivial or will be remedied in the following financial year.

As Delegate of the General Manager, pursuant to section 671 of the *Fair Work Act 2009*, I have noted your description of the measures in place to monitor and improve control of member subscriptions and that you believe that there should be no need for the qualification in the future. I have also noted the information and advice provided by the auditor, Mr Peter Mitchell, on 14 August 2013, and by the administrator, Ms Sue O'Connell, on 15 August 2013. Taking into account the consultations with the reporting unit and the auditor, and the information and advice provided, I am satisfied the matter is trivial or will be remedied in the next financial year and that no investigation is required.

Yours faithfully,

Chris Enright
Delegate of the General Manager
Fair Work Commission



Australasian Meat Industry Employees Union

Tasmanian Branch

Registered under Workplace Relations Act 1996.
ABN: 40 641 210 126

Ph: (03) 6331 7233
Fax: (03) 6331 8633
email: amieutas@bigpond.com

237 Wellington St, Launceston 7250
PO Box 649, Kings Meadows Tas 7249
Website: <http://tas.amiecu.asn.au>

State Secretary: Troy Baker
Ph: [REDACTED]

Fair Work Commission
Terrace Towers
80 William Street
Sydney NSW 2011

23-8-13

Dear Mr Kellett,

I refer to our recent conversation regarding the monitoring of the Tasmanian Branch's membership subscriptions. Our membership system (Kudos) is based and monitored by Sue O'Connell in the South Australian Branch along with Courtney Hayland (core accounting) and myself in Tasmania. The monitoring consists of

- 1) Remittance advice is received from the four (4) workplaces that provide payroll deduction. The remittance advice consists of amounts paid per individual and the total amount for that site.
- 2) Members who have their subscriptions direct debited from their bank accounts are recorded and monitored in the Kudos system in South Australia. The few we have that pay quarterly are also manually processed by Sue into the Kudos system.
- 3) In South Australia Sue
 - a) Transfers and monitors all payment information into the Kudos system. (both Payroll deduction and Direct Debit)
 - b) Cross references payments of each site with the membership base.
 - c) Notifies Myself of any arrears and dispatches accounts to members who payments have not been received for a four (4) week period.
- 4) In Tasmania Courtney Hayland (core accounting) and myself cross reference remittance advice with bank statements on a monthly basis. Payments made reflect individual payments on the bank statement not a lump sum payments which makes this easier to monitor.

I have discussed with other branch's what systems/steps they have in place for monitoring member subscriptions, The branch's I discussed with also use the Kudos system and find it very effective in the monitoring of payments made. The branch feels the current system is working efficiently but one way that it could be improved would be to cross reference payment information on a more regular basis ie weekly. I have had discussions with the auditor and gone through all processes in place and we are of the understanding that there will be no need for a qualification in the future

Warm Regards

Troy Baker
A.M.I.E.U
Tasmanian Branch

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From: PETER MITCHELL
Sent: Wednesday, 14 August 2013 10:46 AM
To: KELLETT, Stephen
Subject: RE: Letter - audit qualification - financial report AMIEU Tasmanian Branch - for y/e 30 June 2012

Mr. S. Kellett

Re AMIEU Tasmanian Branch Audit Report

In answer to your letter of 12/08/2013 I will list my replies as indicated in your letter.

1. Your understanding as pointed out in your letter is correct and it may be clarified in the upcoming financial year provided the recipient Branch(South Australia) can demonstrate that it has control over the subs due and those that are outstanding.
2. After discussion with Mr. Troy Baker it appears that steps will be put in place to ensure control is increased over the collection of subs so that it meets the requirements necessary.
3. Mr. Troy Baker has reassured me that he has the matter in hand and that he will advise me of actions taken and controls he has implemented.
4. As the financial year 30/06/2013 has passed and this matter has only now been raised it may be necessary to reiterate the qualification for this year but it should be remedied for the 2013/2014 year.

yours faithfully

Peter J. Mitchell

dated 13/08/2013

12 August 2013

Mr Peter Mitchell FIPA
114 Poplar Parade
YOUNGTOWN TAS 7250



Sent by email: _____

Dear Mr Mitchell

RE: Financial accounts and statements - Australasian Meat Industry Employees' Union, Tasmanian Branch - for year ending 30 June 2012 (FR2012/388) - qualified audit opinion

I refer to the above financial accounts and statements which were lodged with the Fair Work Commission on 7 February 2013 and to our discussion today by telephone.

I have sought your advice and comment in relation to your qualification regarding the limitation of evidence regarding revenue from subscriptions. Your qualification indicated the limitation of evidence was because *"it is impractical to establish control over the collection of these (i.e. subscriptions) prior to entry into the financial records."*

As I explained to you, a qualification by an auditor may indicate what the RO Act refers to, in subsection 257, as a "defect or irregularity in the general purpose financial report" or as a "deficiency, failure or shortcoming". Under subsection 332(2) of the RO Act the General Manager does not need to investigate any matter arising from a defect or irregularity, deficiency, failure or shortcoming if, after consultation with the reporting unit and the auditor, she or he is satisfied that the matters are trivial or will be remedied in the following financial year.

In our discussion I understood you to indicate that your qualification was aimed at highlighting, for the benefit of the responsible officers in the wake of changes of officers within the Branch, the importance of having in place effective and/or appropriate controls over the Branch's principal revenue source, but that it did not necessarily reflect a significant defect in the controls in place or imply an impairment of the audit you conducted.

In order that there is no misconception of the character of the qualification, I would respectfully ask your written confirmation as to the following:

1. Is my understanding as outlined above correct, and if so, do you envisage it necessary, on the information you have from the Branch so far, to repeat the qualification in the next financial year?
2. Is it your opinion that the Branch has in place, or can take steps to put in place or improve, control procedures over the collection and/or recording of subscriptions?
3. Have you provided advice, or are you able to provide advice to the Branch aimed at enhancing effective controls over subscriptions or confirming those already in place?
4. In your submission, can the General Manager be reasonably satisfied that the matter raised by your qualification is trivial (i.e. not significant), or will be remedied in the financial year ending 30 June 2013 and/or subsequent years?

You may wish to consult or confer with the Branch on any or all of the questions, and I appreciate in anticipation your early response, which may be forwarded directly to me at stephen.kellett@fwc.gov.au.

Yours faithfully,

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal line extending to the right from the end of the name.

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch
Fair Work Commission

12 August 2013

Mr Troy Baker
Secretary, Tasmanian Branch
Australasian Meat Industry Employees' Union
PO Box 649
KINGS MEADOWS TAS 7249



Sent by email: amieutas@bigpond.com

Dear Mr Baker

RE: Financial accounts and statements - Australasian Meat Industry Employees' Union, Tasmanian Branch - for year ending 30 June 2012 (FR2012/388) - qualified audit opinion

I refer to the above financial accounts and statements which were lodged with the Fair Work Commission on 7 February 2013 and to my telephone call today.

As I indicated in our conversation, I am seeking the Branch's advice and further information in relation to the auditor's qualification regarding the limitation of evidence regarding revenue from subscriptions. The auditor has indicated that the limitation of evidence to the financial records was because *"it is impractical to establish control over the collection of these (i.e. subscriptions) prior to entry into the financial records."* This is the first year in which this qualification has been made. I attach a copy of the auditor's audit report for your convenient reference.

A qualification by an auditor may indicate what the RO Act refers to, in subsection 257, as a "defect or irregularity in the general purpose financial report" or as a "deficiency, failure or shortcoming". Under subsection 332(2) of the RO Act the General Manager does not need to investigate any matter arising from a defect or irregularity, deficiency, failure or shortcoming if, after consultation with the reporting unit and the auditor, she or he is satisfied that the matters are trivial or will be remedied in the following financial year.

In our conversation, you indicated that, to your knowledge, the procedures in place include internal administrative assistance that enables the Branch to monitor and reconcile member subscriptions on a monthly basis, such that there may be no need for the qualification to be repeated in future years. I would ask therefore your written advice as follows:

1. What controls over the collection and/or recording of member subscriptions are currently in place, and what evidence is able to be provided to the auditor?
2. Are there steps the Branch can implement to improve or ensure the accuracy and updatedness of information relating to member subscriptions?
3. Has the Branch sought advice, and/or is the Branch satisfied with any advice, from the auditor aimed at enhancing effective controls over subscriptions or confirming those already in place?
4. In your submission, can the General Manager be reasonably satisfied that the matter raised by the auditor's qualification is trivial (i.e. not significant), or will be remedied in the financial year ending 30 June 2013 and/or subsequent years?

You may wish to consult or confer with the auditor on any or all of the questions, and I appreciate in anticipation your early response, which may be forwarded directly to me at stephen.kellett@fwc.gov.au.

Yours faithfully,

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal stroke extending to the right from the end of the name.

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch
Fair Work Commission



Australasian Meat Industry Employees Union
Tasmanian Branch
Registered under Workplace Relations Act 1996.
ABN: 40 641 210 126



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Fax: (03) 6331 8633
email: amieutas@bigpond.com

237 Wellington St, Launceston 7250
PO Box 649, Kings Meadows Tas 7249
Website: <http://tas.amieu.asn.au>

State Secretary: Troy Baker
Ph: [REDACTED]

The General Manager
Fair Work Australia
80 Williams Street
Sydney NSW 2000

5th February 2013

Dear Sir,

Re: Lodgment of financial accounts – Australasian Meat Industry Employees Union, Tasmanian Branch –
For year ending 30 June 2012.

Attached for your files are copy's of the general purpose financial report of the Australasian Meat Industry Employees Union Tasmanian Branch for the year ended 30th June 2012.

Also attached is the certificate of secretary, in accordance with section 268, committee of management statement and auditors report.

The financial report was submitted to the Committee of Management at a meeting held on the 30th October 2012.

The financial report was posted on the unions website <http://tas.amieu.net> on the 24th January 2013

The Branch Committee of Management considered and adopted the financial report on the 5th February 2013 being the first meeting following the notification of the financial reports to members in accordance with s266.

Yours Faithfully

Troy Baker
Branch Secretary

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION TASMANIAN BRANCH

ABN: 460410126

DESIGNATED OFFICERS CERTIFICATE OR OTHER AUTHORISED OFFICER

S268 Fair Work (Registered Organisations) Act 2009

I, Troy Baker, being the secretary of the Australasian Meat Industry Employees Union Tasmanian Branch certify:

- a) That the documents lodged herewith are copies of the full report, referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- b) That the full report was provided to members on the 24th January 2013; and
- c) That the full report was presented at a meeting of Committee of Management of the reporting unit on the 30th October 2012 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.


.....

Secretary

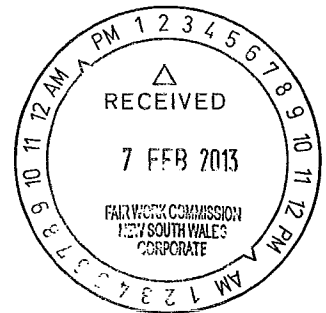
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Date

**The Australasian Meat Industry
Employees Union Tas. Branch**

ABN: 40641210126

**FINANCIAL REPORT
FOR THE PERIOD ENDED 30th June 2012**



P J Mitchell

114 Poplar Parade

Youngtown TAS 7249

Phone: 03 63445047 Fax: 03 63445047

Email:

The Australasian Meat Industry Employees Union Tas. Branch

ABN 40641210126

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The Australasian Meat Industry
Employees Union Tas. Branch
ABN 40641210126

Balance Sheet

As At 30th June 2012

	This Year	Last Year
ASSETS		
CURRENT ASSETS		
Cash on Hand	120.00	120.00
Bank Account 1	<u>30,194.43</u>	<u>21,415.01</u>
TOTAL CURRENT ASSETS	30,314.43	21,535.01
NON-CURRENT ASSETS		
Plant and Equipment	26,792.00	26,792.00
Less Accumulated Depreciation	<u>(25,250.00)</u>	<u>(24,574.00)</u>
	1,542.00	2,218.00
Motor Vehicles	17,363.64	17,363.64
Less Accumulated Depreciation	<u>(11,696.00)</u>	<u>(10,388.00)</u>
	5,667.64	6,975.64
Investment Bank Acc	<u>25,790.54</u>	<u>53,362.40</u>
	25,790.54	53,362.40
TOTAL NON-CURRENT ASSETS	33,000.18	62,556.04
TOTAL ASSETS	<u>63,314.61</u>	<u>84,091.05</u>
LIABILITIES		
CURRENT LIABILITIES		
Accrued Capitation	7,569.00	9,504.00
Trade Creditors	1,834.97	2,333.71
Other Creditors Federal	25,873.27	23,670.64
GST Payable	<u>1,685.45</u>	<u>652.40</u>
TOTAL CURRENT LIABILITIES	36,962.69	36,160.75
NON-CURRENT LIABILITIES		
Loan		2,500.00
Provision for Employee Entitlements	2,332.00	12,372.00
Provision for Long Service Leave		22,244.00
Provision for Annual Leave	<u>6,870.00</u>	<u>23,840.00</u>
TOTAL NON-CURRENT LIABILITIES	9,202.00	60,956.00
TOTAL LIABILITIES	46,164.69	97,116.75
NET ASSETS	<u>17,149.92</u>	<u>(13,025.70)</u>
EQUITY		
General Reserve	5,595.00	5,595.00
Retained Earnings	<u>11,554.92</u>	<u>(18,620.70)</u>
TOTAL EQUITY	<u>17,149.92</u>	<u>(13,025.70)</u>

The Australasian Meat Industry
Employees Union Tas. Branch
ABN40641210126

Statement of Change in Equity

Year Ended 30th June 2012

		This Year	Last Year
PROFIT FROM ORDINARY ACTIVITIES BEFORE TAX			
Profit from ordinary activities before income tax	30,175.62		6,214.44
PROFIT FROM ORDINARY ACTIVITIES AFTER TAX		30,175.62	6,214.44
Retained Profits at the beginning of the year	(18,620.70)		(24,835.14)
		(18,620.70)	(24,835.14)
RETAINED PROFITS AT THE END OF THE YEAR		<u>11,554.92</u>	<u>(18,620.70)</u>

The Australasian Meat Industry
 Employees Union Tas. Branch
 ABN 40641210126

Statement of Comprehensive Income & Expenditure

Year Ended 30th June 2012

	This Year	Last Year
ORDINARY INCOME		
Interest Received	2,428.33	2,909.86
Subsidies		58,944.01
Commission Received		995.17
Gross Receipts	170,565.28	182,755.41
Other Income	4,203.97	0.00
TOTAL ORDINARY INCOME	177,197.58	245,604.45
TOTAL INCOME	177,197.58	245,604.45
OVERHEAD EXPENSES		
Accountancy	1,150.00	2,309.09
Advertising	572.40	3,352.33
Administration Expenses	6,748.92	7,824.19
Bank Charges	2,329.35	4,054.39
Capitation Fees	7,569.00	9,504.00
Commission Paid	3,906.00	5,049.84
Depreciation	1,984.00	2,650.00
Fringe Benefits Tax	951.27	667.37
Insurances	2,073.68	2,697.00
Legal Expenses	481.26	60.60
Licences and Permits	5,739.50	0.00
Light, Heat and Power	2,463.81	1,550.86
Motor Vehicle Expenses	5,942.32	6,547.74
Payroll Tax	5,041.94	8,647.99
Printing and Stationery	2,488.89	3,979.96
Provision for Annual Leave	(2,688.33)	(740.00)
Provision for Long Service Leave	(5,258.01)	(1,851.00)
Sick Leave	(7,559.08)	(252.00)
Rent	7,242.75	6,432.50
Repairs and Maintenance	1,281.95	1,424.36
Superannuation	5,911.10	12,049.10
Staff Expenses	231.81	628.45
Sundry Expenses	3,347.94	588.62
Telephone	8,016.35	7,479.02
Travel and Accommodation	14,881.15	31,377.89
Wages	72,171.99	123,357.71
TOTAL OVERHEAD EXPENSES	(147,021.96)	(239,390.01)
NET PROFIT	30,175.62	6,214.44

The Australasian Meat Industry
Employees Union Tas. Branch
ABN 40641210126

Compilation Report
To The Australasian Meat Industry Employees Union Tas. Branch
as at 30th June 2012

We have compiled the accompanying special purpose financial statements of The Australasian Meat Industry Employees Union Tas. Branch, which comprise the statement of financial position as at 30 June 2012, the income statement for the period then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Directors of The Australasian Meat Industry Employees Union Tas. Branch

The directors of The Australasian Meat Industry Employees Union Tas. Branch are solely responsible for the information contained in the special purpose financial statements and have determined that the significant accounting policies adopted as set out in Note 1 to the financial statements are appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the directors of The Australasian Meat Industry Employees Union Tas. Branch, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the directors provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the directors of The Australasian Meat Industry Employees Union Tas. Branch. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

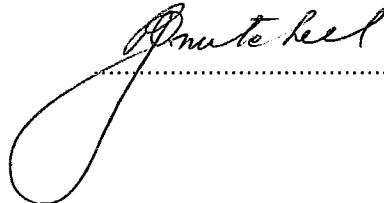
Name of Firm: P J Mitchell (Rgn Co Auditor 214)

Address: 114 Poplar Parade Youngtown

Date:

30/06/12

Signed:


.....

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

TASMANIAN BRANCH

RESOLUTIONS OF THE COMMITTEE OF MANAGEMENT

Committee of Management's Statement in respect of the Financial Report for the year ended 30th June, 2012

1. Resolved, that in the opinion of committee of management:
 - a. The financial report complied with the Australian Accounting Standards.
 - b. The financial report complied with the reporting guidelines of the Industrial Registrar.
 - c. The financial report gives a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year ended 30th June, 2012
 - d. There are reasonable grounds to believe that the branch will be able to pay its debts as and when they become due and payable, and
 - e. During the financial year ended 30th June, 2012 and since the end of the financial year:
 - (i) Meetings of the Committee of Management were held in accordance with the rules of the organisation and the rules of the branch; and
 - (ii) The financial affairs of the branch have been managed in accordance with the rules of the organisation and the rules of the branch, and
 - (iii) The financial records of the branch have been kept and maintained in accordance with Schedule 1B of the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations, 2003; and
 - (iv) The financial records of the branch have been kept, as far as practicable, in a consistent manner to each of the other branches and national council of the organisation; and
 - (v) The information sought in any request of a member of the branch or a Registrar duly made under section 272 of Schedule 1B to the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
 - (vi) There has been compliance with any order for inspection of the financial records made by the Commission under section 273 of Schedule 1B to the Workplace Relations Act, 1996.
1. Resolved that PETER NICHOLS as designated officer of the Branch be authorised to sign the Committee of Management's Statement containing the above declarations of the committee for the year ended 30th June, 2012

.....
date: 30-10-12

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES
UNION

TASMANIAN BRANCH

OPERATING REPORT

In accordance with section 254 of the Workplace Relations Act 1996, the Committee of Management present their operating report for the year ended 30th June, 2012

Principal Activities:

The principal activities of the branch during the financial year was to provide representation and support to our members. There were no significant changes to the principal activities during the year.

Review of Results:

The Net result of operating for the twelve months was a profit of \$30175 (2011 Profit \$6214)

Significant Changes of the State of Affairs:

In the opinion of the Committee of Management, there were no other significant changes of the Branch's state of affairs during the financial year.

Resignation of Members:

Subject to Section 174 of the Workplace Relations Act 1996, a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

Number of Members:

The number of persons that were at the end of the financial year to which the report relates, recorded in the Register of Members for Section 230 of the RAO Schedule and who were taken to be members of the Union under Section 244 of the RAO as at 30th June, 2012, the number of members of the branch was 569 (2011-483)

Number of Employees:

As at 30th June, 2012, the number of full time equivalent employees were 2

Committee of Management:

There is an election every four years for Committee of Management members. The last election was held in 2009 Based upon this election, the Committee of Management current members are as follows:-

Committee of Management Members:

The names of the persons who have been a member of The Committee of Management during the reporting period were:-


S.Dawe
T.Baker
P.Nichols
K.Brazendale
H.Donovan
J.Bird
S.McKenna

OPERATING REPORT

Future Developements:-

In the opinion of the Committee of Management, there is not likely to be any future developements that will materially effect the Union's operations in subsequent years.

Signed in accordance with a resolution of the Committee of Management.

P.Nichols.....


S.Dawe:


Dated: 30-10-12 ✓
.....

Independent Audit Report to
The Members of the AMIEU Tasmanian Branch.

Scope

We have audited the general purpose financial report of AMIEU Tasmanian Branch. for the year ended 30th June 2012 comprising of the Statement of Financial Position, Statement of Financial Performance and Cash Flow. The Union's Committee is responsible for the financial report and has determined that the accounting policies and records used are consistent with the financial requirements of the branch. We have conducted an independent audit of the financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to the members for the purpose of fulfilling the committee's financial reporting requirements. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates, to any person other than the members or for any purpose other than that for which it was prepared. Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Auditing Standards and other mandatory professional reporting requirements in Australia, so as to present a view which is consistent with the understanding of the branch's financial position, the results of its operations and its cash flows. The audit opinion expressed in this report has been formed on the above basis.

Independence

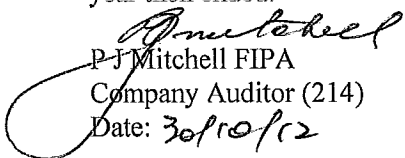
In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Qualifications

Receipts from subscriptions are significant source of revenue and it is impractical to establish control over the collection of these prior to entry into the financial records. Accordingly, as the evidence available to us regarding revenue, our audit procedures, with respect to this has been limited to that in the financial records.

Qualified Audit Opinion

In our opinion, except for the effects on the financial report of such limitations on our audit procedures, the financial report presents fairly in accordance with applicable Auditing Standards and other mandatory professional reporting requirements, the financial position of the AMIEU Tasmanian Branch as at 30th June 2012 and the results of its operations and its cash flows for the year then ended.


P.J. Mitchell FIPA
Company Auditor (214)

Date: 30/10/12

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

TASMANIAN BRANCH

Notes to and forming part of the Accounts for the Year ended 30th June, 2012

NOTE: 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the Workplace Relations Act 1996.

The financial report has been prepared on an accruals basis and is based on historical costs, it does not take into account changing money values or except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

NOTE: 2 INCOME TAX

No provision for income tax has been raised as the Union is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

NOTE: 3 PROPERTY, PLANT AND EQUIPMENT

Each class of property plant and equipment is carried at cost or fair value, less where applicable, any accumulated depreciation.

NOTE: 4 INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with Workplace Relations Act 1996 requirements, the attention is drawn to the provisions of sub-section (1), (2) and (3) of section 272 of Schedule 1B which read as follows:-

- (1) A members of the reporting unit, or a registrar, may apply to the reporting unit for specific 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, the information is to be made available. The period must be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with the application made under sub-section (1).

NOTE: 5 PROVISION FOR SICK LEAVE

Accumulated sick leave credits have been paid to officials and staff in accordance with award provision.

NOTE: 6 PROVISION FOR LONG SERVICE LEAVE

Due to the nature of the provision an amount has been provided for staff employed beyond a seven year period.

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION
TASMANIAN BRANCH

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH JUNE, 2012

	<u>2012</u>	<u>2011</u>
Members Subscriptions	171053	182755
Wages Reimbursed	-	58944
Interest Received	2428	2910
Payments For Organisation	(68146)	(123262)
Payments For Employees	(105335)	(123358)
<u>NET CASH INFLOW/(OUTFLOW)</u>	34570	(2011)
Cash At Beginning	<u>21415</u>	<u>23426</u>
<u>CASH AT END:</u>	\$55985	\$21415
	=====	=====

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION
TASMANIAN BRANCH**

237 Wellington street, Launceston

COMMITTEE OF MANAGEMENT

PRESIDENT: Peter Nichols
[REDACTED]
[REDACTED]

VICE PRESIDENT: Sue Dawe
[REDACTED]
[REDACTED]

STATE SECRETARY: Troy Baker
[REDACTED]
[REDACTED]

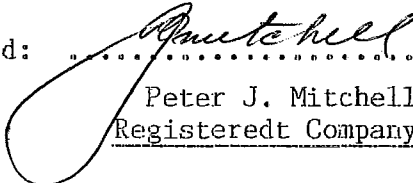
HOBART SUB BRANCH: Kevin Brazendale
[REDACTED]
[REDACTED]

BURNIE SUB BRANCH: Howard Donovan
[REDACTED]
[REDACTED]

LAUNCESTON SUB BRANCH: Jenna Bird
[REDACTED]
[REDACTED]

Steve McKenna
[REDACTED]
[REDACTED]

FEDERAL COUNCIL DELEGATED: Peter Nichols
Troy Baker
Howard Donovan

Signed:

Peter J. Mitchell FIPA
Registered Company Auditor