

A•S•U

**Australian
Services
Union**

**North Queensland
Clerical and
Administrative
Branch**

125 Flinders St
Townsville
QLD 4810

Postal Address:
PO Box 135
Townsville
Qld 4810

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Fax: 07 4721 1582
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asunqca@bigpond.com

Branch Secretary
Margie Dale

21st Novemer 2003

Mr Larry Powell
Statutory Services Branch
GPO Box 1994S
MELBOURNE VIC 3001

Dear Larry

**RE: Australian Municipal Administrative Clerical and Services
Union North Queensland Clerical and Administrative Branch –
annual return of information for year 2002**

My apologies for not writing earlier, but in actual fact I thought I had written to you. I was just going over a number of outstanding matters that I checked my files and I find I do not have a copy of the letter I 'thought' I had written.

In relation to this I now wish to advise that at the Committee of Management Meeting held on the 24th October 2003 I again presented the Financial documents for 2002 for comment. There was an opportunity for Members to ask questions in relation to these documents and this has been minuted and the document again endorsed.

As this is the second meeting of the Committee of Management where the financial documents have been presented for comment we now believe that we have met your requirements under the Act.

Thank you for your advice on this matter.

Yours sincerely

**Margie Dale
Branch Secretary**



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8651 7777
Fax: (03) 9654 6672

Ms. Margie Dale
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
North Queensland Clerical and Administrative Branch
485 Flinders Street
TOWNSVILLE QLD 4810

Dear Margie,

**Re: Financial documents for year ended 31 December 2002
FR 2002/870**

Thank you for forwarding additional documentation in relation to the financial documents of the North Queensland Clerical and Administrative Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 31 December 2002; this has been placed with the documents previously lodged.

The documents have now been filed.

Yours sincerely,

Larry Powell
Statutory Services Branch

20 November 2003

Attention:

Date: 20/10/03

Company: AIRC

Number of Pages: 2

Fax Number: 0396546812

Voice Number:

From: **ASU NTH QLD C&A BRANCH**

Company: Australian Services Union

Fax Number: 0747211582

Voice Number: 0747211582

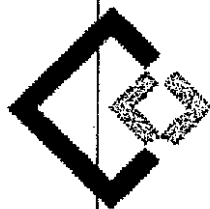
Subject: Financial Information

Comments:

Dear Sir,

Please find the following.

Thanking you
Justine Moran
ASUNQ C&A



A•S•U

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**Branch Secretary
Margie Dale**

20th October 2003

Mr Larry Powell
Statutory Services Branch
GPO Box 1994S
MELBOURNE VIC 3001

Dear Larry

**RE: Australian Municipal Administrative Clerical and Services
Union North Queensland Clerical and Administrative Branch –
annual return of information for year 2002**

Further to our telephone conversation of the 16th October 2003 I wish to advise that we have not had a second meeting to present to the members our Financial documents for further comment.

We have organised a Committee of Management Meeting for the 24th October so that they will have the opportunity to ask questions in relation to the financial documents. When this has occurred I will write and inform you that we have then met your requirements.

Yours sincerely

**Margie Dale
Branch Secretary**



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
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Ms. M. Dale
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
North Queensland Clerical and Administrative Branch
485 Flinders Street
TOWNSVILLE QLD 4810

Dear Ms. Dale,

**Re: Financial documents for year ended 31 December 2002
FR 2002/870**

Reference is made to the financial documents of the North Queensland Clerical and Administrative Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 31 December 2002. The documents were lodged in the Industrial Registry on 12 September 2003.

The following matter concerning the financial reporting requirements of the Workplace Relations Act 1996, requires your further attention; your written response to this matter is requested by Monday, 6 October 2003.

1. Timescale Provisions

Financial documents should be prepared, audited, supplied to members, presented to a meeting and lodged with the Registrar within certain timescale requirements; these requirements are summarised for your assistance in the attachment.

From the information available, the timing of these various steps would seem to be at variance with the requirements of the legislation.

Subsection 279(6) provides that members should be supplied with a copy of the signed auditor's report, committee of management certificate and accounting officer's certificate, together with a copy of the audited accounts at least 7 days before the meeting at which the report, certificates and accounts are to be presented. Subsection 279(6) also provides that once the report, certificates and accounts have been supplied to members they are to be presented to either a meeting of members or a meeting of the committee of management.

Given that the auditor's report is dated 28 April 2003 and the audit report was sent to members in the Branch's August newsletter, it would appear that the Committee of Management Meeting held on 1 July 2003 was not sufficient for the purposes of subsection 279(6).

Would you please confirm that the documents have been presented to a meeting in accordance with subsection 279(6).

The following matters are referred for assistance when preparing future financial documents; no further action is requested in respect of these:

2. Auditor's Report - "Qualification"

The qualification of the auditor's opinion that it was not possible for the auditor's examination to include audit procedures to extend beyond the amounts of income recorded in the accounting records of the organisation due to the impracticability for the branch to establish accounting control over all sources of income prior to their receipt, is noted.

I note that the same qualification appeared in the auditor's report for the year ended 31 December 2001.

3. Dating and Signing of Certificates

It is noted that the accounting officer's and committee of management certificates are undated.

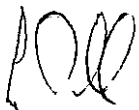
All certificates should be dated as a matter of course.

4. References to the Act

The reference in the auditor's report to the Industrial Organisations Act 1997, should refer to the Workplace Relations Act 1996.

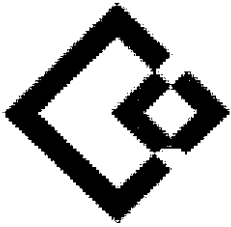
Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993.

Yours sincerely,



Larry Powell
Statutory Services Branch

24 September 2003



A•S•U

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**North Queensland
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Townsville
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**Branch Secretary
Margie Dale**

3 September 2003

Mr C.Lapierre
Senior Executive Officer
Statutory Services Branch
GPO Box 1994S
MELBOURNE VIC 3001

Dear Clancy

**RE: Australian Municipal Administrative Clerical and Services
Union North Queensland Clerical and Administrative Branch –
annual return of information for year 2002**

We refer to the above-mentioned matter and in accordance with subsection 268(3) of the Workplace Relations Act 1996 we lodge the following information relating to records required under subsection 268(1) of the Act and regulation 102(b) of the Workplace Relations Regulations.

- Financial Report for 2002

The 2002 Audit Report has been sent to members in our August newsletter. The 2002 Financial Report has been presented and endorsed by our Branch Committee of Management on the 1st July 2003.

If there is any further information that you require please contact me and I will get the information to you as soon as possible.

Yours sincerely

**Margie Dale
Branch Secretary**



ANNEXURE "A"

AUSTRALIAN SERVICES UNION
N Q CLERICAL AND ADMINISTRATIVE BRANCH
31 DECEMBER 2002

**AUSTRALIAN SERVICES UNION
N Q CLERICAL AND ADMINISTRATIVE BRANCH**

**FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2002**

CONTENTS

Income and Expenditure Statement	1
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**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2002**

	2002	2001
	\$	\$
INCOME		
Members' contributions	215,764	220,342
Rental office space	1,573	-
Miscellaneous	269	-
Gain on sale of assets	-	2,005
Interest	18	31
	<u>217,625</u>	<u>222,377</u>
EXPENDITURE		
Advertising	50	-
Audit and accountancy	3,957	3,466
Commission	9,535	8,678
Consultancy / Contractors	4,318	-
Depreciation	10,656	6,863
Discounts given	1,834	-
Donations	284	-
Doubtful debts	5,688	-
Bank charges	1,919	2,107
Equipment hire/lease	5,112	6,447
Fringe benefit tax	-	362
Interest expense	2,533	-
Internet Usage	1,018	-
Insurance	3,175	2,479
Legal fees and industrial cases	716	-
Light and power	3,311	2,971
Motor vehicle expenses	2,800	6,026
Newspapers and industrial publications	159	-
Organising expenses	15,483	11,870
Petty cash and postage	1,702	2,575
Printing and stationery	2,484	3,862
Rent & rates	3,366	3,107
Repairs and maintenance	1,794	2,292
Salaries - office holders	58,000	57,556
Salaries - employees	42,247	47,956
Security costs	1,097	941
Superannuation	8,211	9,372
Subscriptions - National	17,557	24,330
Subscriptions - Other	1,955	-
Subscriptions - QCU	3,101	-
Sundry	1,252	3,665
Telephone	11,380	12,149
Workers compensation	629	712
	<u>227,320</u>	<u>219,786</u>
Operating surplus/(deficiency) for the year	<u><u>(9,696)</u></u>	<u><u>2,591</u></u>

**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**BALANCE SHEET
AS AT 31 DECEMBER 2002**

	Note	2002 \$	2001 \$
CURRENT ASSETS			
Cash	2	6,807	7,435
Prepayments		1,411	-
Investments	3	9,905	13,088
Receivables	4	<u>13,153</u>	<u>13,973</u>
TOTAL CURRENT ASSETS		<u>31,276</u>	<u>34,496</u>
NON CURRENT ASSETS			
Land		23,217	23,217
Buildings, Vehicles & Equipment	5	<u>142,210</u>	<u>152,866</u>
TOTAL NON CURRENT ASSETS		<u>165,427</u>	<u>176,083</u>
TOTAL ASSETS		<u>196,703</u>	<u>210,579</u>
CURRENT LIABILITIES			
Creditors and Borrowings	6	23,244	25,055
Provisions	7	<u>14,447</u>	<u>14,031</u>
TOTAL CURRENT LIABILITIES		<u>37,690</u>	<u>39,086</u>
NON-CURRENT LIABILITIES			
Creditors and Borrowings	6	<u>14,804</u>	<u>17,589</u>
TOTAL NON-CURRENT LIABILITIES		<u>14,804</u>	<u>17,589</u>
TOTAL LIABILITIES		<u>52,495</u>	<u>56,675</u>
NET ASSETS		<u><u>144,209</u></u>	<u><u>153,904</u></u>
MEMBERS' FUNDS			
Balance at start of year		153,904	151,313
Operating surplus / (deficiency) for the year		<u>(9,696)</u>	<u>2,591</u>
TOTAL MEMBERS' FUNDS		<u><u>144,209</u></u>	<u><u>153,904</u></u>

**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2002**

	Note	2002 \$	2001 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members		233,423	239,551
Interest received		18	31
Interest paid		(2,533)	(99)
Payments to suppliers and employers		<u>(230,856)</u>	<u>(242,387)</u>
Net cash provided by / (used in) operating activities	8(a)	52	(2,904)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for Property, Plant & Equipment		-	(26,700)
Receipts from sale of equipment		<u>-</u>	<u>6,000</u>
Net cash provided by / (used in) investing activities		-	(20,700)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		4,636	27,866
less capital portion of repayments		<u>(8,499)</u>	<u>(4,498)</u>
Net cash provided by / (used in) financing activities		(3,863)	23,368
Net increase / (decrease) in cash for the period		(3,812)	(236)
Cash at beginning of year		<u>20,523</u>	<u>20,759</u>
Cash at end of year	8(b)	<u><u>16,712</u></u>	<u><u>20,523</u></u>

**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2002**

NOTE 1: STATEMENT OF ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Workplace Relation Act 1996. The committee has determined that the Branch is not a reporting entity

The financial report has been prepared in accordance with the requirements of the Workplace Relations Act 1996 and the following Australian Accounting Standards:

AAS 5 Materiality

AAS 8 Events Occurring After Reporting Date

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Income Tax

The organisation is exempt from income tax pursuant to Section 23(e) of the ITAA. Accordingly no tax has been provided for.

(b) Buildings, Vehicles and Equipment

Buildings, vehicles and equipment are depreciated over their estimated useful lives. The straight line and reducing balance methods of depreciation are used. Buildings, vehicles and equipment are first depreciated in the year of acquisition.

(c) Employee Entitlements

The provision for employee entitlements relates to amounts expected to be paid for annual leave and long service leave and are based on legal and contractual entitlements and assessments having regard to experience of staff departures and leave utilisation.

Current wage rates are used in the calculation of the provisions.

**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2002**

	2002 \$	2001 \$
NOTE 2: CASH		
Cash on hand	311	180
Cash at bank	<u>6,496</u>	<u>7,255</u>
	<u>6,807</u>	<u>7,435</u>
NOTE 3: INVESTMENTS		
Credit Union Aust. Ltd	<u>9,905</u>	<u>13,088</u>
NOTE 4: RECEIVABLES		
Members' contributions	18,841	13,973
Provision for Doubtful Debts	<u>5,688</u>	<u>-</u>
	<u>13,153</u>	<u>13,973</u>
NOTE 5: BUILDINGS, VEHICLES & EQUIPMENT		
Buildings	186,873	186,873
Accumulated depreciation	<u>74,938</u>	<u>72,068</u>
	<u>111,935</u>	<u>114,805</u>
Airconditioning Unit	8,000	8,000
Accumulated depreciation	<u>6,413</u>	<u>6,284</u>
	<u>1,587</u>	<u>1,716</u>
Motor Vehicles	52,944	52,944
Accumulated depreciation	<u>30,136</u>	<u>23,514</u>
	<u>22,808</u>	<u>29,430</u>
Office Furniture & Equipment	80,289	80,289
Accumulated depreciation	<u>74,409</u>	<u>73,374</u>
	<u>5,880</u>	<u>6,915</u>
Total written down value	<u>142,210</u>	<u>152,866</u>

**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2002**

	2002	2001
	\$	\$
NOTE 6: CREDITORS AND BORROWINGS		
CURRENT		
Creditors & accrued charges	12,467	13,592
GST liability	6,077	5,685
Loans	1,915	3,384
Hire-purchase liability	4,086	4,086
Unexpired interest	<u>(1,301)</u>	<u>(1,692)</u>
	<u>23,244</u>	<u>25,055</u>
NON-CURRENT		
Hire-purchase liability	15,968	20,054
Unexpired interest	<u>(1,163)</u>	<u>(2,465)</u>
	<u>14,804</u>	<u>17,589</u>
NOTE 7: PROVISIONS		
Provision for annual leave	12,844	12,428
Provision for GST	<u>1,603</u>	<u>1,603</u>
	<u>14,447</u>	<u>14,031</u>
NOTE 8: CASH FLOW STATEMENT		
(a) Reconciliation of Net Cash provided by Operating Activities to Profit from Ordinary Activities		
Operating surplus / (deficiency)	(9,696)	2,591
Non cash flows in Operating Surplus (Deficiency)		
Depreciation	10,656	6,863
Profit / Loss on Sale of Assets	-	(2,005)
Provision for Doubtful Debts	5,688	-
Changes in assets and liabilities		
Decrease (increase) in receivables	(4,868)	(2,015)
Decrease (increase) in prepayments	(1,411)	-
Increase (decrease) in GST liability	392	2,801
Increase (decrease) in provisions	416	4,743
Increase (decrease) in creditors	<u>(1,125)</u>	<u>(15,882)</u>
Net cash provided by Operating Activities	<u>52</u>	<u>(2,904)</u>
(b) Cash is represented by:		
Cash on hand	311	180
Cash at bank	6,496	7,255
Investments	<u>9,905</u>	<u>13,088</u>
	<u>16,712</u>	<u>20,523</u>

**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2002**

NOTE 9: PRESCRIBED INFORMATION

Prescribed information is available to members on request as detailed in s. 274 of the Act set out below:


- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**COMMITTEE OF MANAGEMENT'S
CERTIFICATE**

We, Margaret Dale and David Lowe, being two members of the Committee of Management of the Australian Services Union, N Q Clerical and Administrative Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December 2002;
- (ii) in the opinion of the Committee of Management, the attached accounts were prepared in accordance with the Act;
- (iii) in the opinion of the Committee of Management, Australian Services Union, N Q Clerical and Administrative Branch was solvent during the entire year;
- (iv) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2002 in accordance with the rules of the organisation;
- (v) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents have not been made available to a member of the organisation under the Act, regulations or rules;
- (vi) the audit report and accounts for the organisation's financial year immediately before the year the accounts are about have been presented to an annual general meeting of the organisation under section 209(1) of the Act, and given to its members under section 212(1) of the Act.


.....
Margaret Dale


.....
David Lowe

ACCOUNTING OFFICER'S CERTIFICATE

I, MARGARET DALE, being the officer responsible for keeping the accounting records of the Australian Services Union, N Q Clerical and Administrative Branch, certify that as at 31 December, 2002 the number of members of the organization was 851.

In my opinion,

- (i) the attached accounts show a true and fair view of the financial affairs of the organization as at 31 December, 2002; and
- (ii) a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organization; and
- (iii) before any expenditure was incurred by the organization, approval of the incurring of the expenditure was obtained in accordance with the rules of the organization; and
- (iv) if the accounts were prepared under section 223(6) of the Act – any payment was made from a special account for a purpose other than the purpose for which the account was operated and, if any such payment was so made, it was approved under the rules of the industrial organization; and
- (v) if the accounts were prepared under section 223(6) of the Act, any payment was made out of an account for the purpose other than the purpose for which the account was operated and, if any such payment was so made, it was approved under the rules of the industrial organization; and
- (vi) all loans or other financial benefits granted to persons holding office in the organization were authorized in accordance with the Rules of the organization; and
- (vii) the register of members of the organization was maintained in accordance with the Act.


.....

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF**

**AUSTRALIAN SERVICES UNION
N Q CLERICAL AND ADMINISTRATIVE BRANCH**

Scope

We have audited the financial report, being a special purpose financial report, of the Australian Services Union, N.Q Clerical and Administrative Branch for the year ended 31 December 2002, consisting of the balance sheet, statement of cash flows and accompanying notes as set out on pages 1 to 7. The Branch's committee is responsible for the preparation and presentation of the financial statements and the information they contain. We have performed an audit of these financial statements in order to express an opinion on them to the members of the association.

Our audit has been planned and performed in accordance with Australian Auditing Standards to provide a reasonable level of assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards so as to present a view which is consistent with our understanding of the Branch's financial position and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Qualification

It is not practicable for the Branch to establish accounting control over all sources of income prior to their receipt and accordingly it is not possible for our examination to include audit procedures to extend beyond the amounts of income recorded in the accounting records of the association.

Qualified Audit Opinion

In our opinion, except for the effects, if any, of the preceding paragraphs,

- (i) there were kept by the organisation in respect of the year satisfactory accounting records detailing the sources and nature of the income of the organisation (including income from members) and the nature and purposes of expenditure;
- (ii) the financial statements present fairly the financial position of the Australian Services Union, N Q Clerical and Administrative Branch as at 31 December 2002 and the results of its operations and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards and Section 200 of the Industrial Organisations Act 1997;
- (iii) all information and explanations required from officers or employees were given; and
- (iv) the accounting records of the organisation were prepared in a way that readily enabled the auditor to identify a contravention of section 227.

Townsville

28 April 2003

TCM Partners
TCM PARTNERS
Chartered Accountants

R J Dunstan
R J Dunstan
Partner



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2002/870-[052V-NQLD]

Ms Margie Dale
Branch Secretary
Australian Municipal, Administrative, Clerical and
Services Union-North Queensland Clerical and
Administrative Branch
P.O. Box 135
TOWNSVILLE QLD 4810

Dear Ms Dale

Re: Australian Municipal, Administrative, Clerical and Services Union-North Queensland Clerical and Administrative Branch - Financial Reporting Obligations under *Workplace Relations Act 1996*

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December 2002.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2002. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

In relation to financial documents for year ended 31 December 2002, the auditor should have made a report to the branch as required by subsection 276(1) of the Act before 30 June 2003. If you have not done so already you should consider implementing the following steps:

- provision of copies of the auditor's report, accounts and statements to the members,
- following provision of copies to the members, presentation of the auditor's report, accounts and statements to a meeting of the members or the committee of management
- lodgement of copies of the auditor's report, accounts and statements in the Industrial Registry accompanied by your certificate confirming that the documents so lodged are copies of those presented to the relevant meeting - the certificate should specify the type of meeting and the date when the meeting was held.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapiere
Team Manager
E-mail: clency.lapiere@air.gov.au
6 August 2003