



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr. J. Lapidos
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Taxation Officers' Branch
Level 2, 116 Queensberry Street
CARLTON VIC 3053

Dear Mr. Lapidos,

**Re: Financial statements for years ended 30 June 2000 and 2001 - FR2001/543 and
FR2001/669
- Australian Municipal, Administrative, Clerical and Services Union, Taxation Officers' Branch**

Receipt is acknowledged of the financial documents of the Branch for the years ended 30 June 2000 and 2001 lodged in the Registry on 30 June 2003. The documents have been filed.

A number of matters in relation to the financial documents are drawn to your attention. These matters are advised for assistance in relation to your current preparation of documents for years ended 30 June 2002 and 2003. Further, a number of recurring matters (Items 2-4 below) previously brought to your attention in the documents for years ending 30 June 1997-1999 are again brought to your attention to assist with future returns. It is expected that these aspects will be rectified by you in your current preparation of returns for years ending 30 June 2002 (overdue) and 30 June 2003.

1. Summary of auditor's report, accounts and statements

a. No committee of management resolution

There is no indication as to whether the committee of management has passed a resolution to provide the members with the summary - refer subsection 279(2) of the *Workplace Relations Act 1996* (the Act).

b. Auditor's Summary Report

It seems that the Auditor's Summary Report was not included in the email to all members - refer subsection 279(2)(b).

c. Copy free of charge

The summary does not provide a statement that the branch will provide a copy of the auditor's report, accounts and statements free of charge to any member who requests - refer subsection 279(2)(c).

2. Auditor's Report

First, subsection 276(1) of the Act provides that an auditor should inspect and audit the accounting records within the prescribed period after the end of the financial year. The prescribed period is six months, unless an extension of time is granted (see regulation 113 of the Regulations).

Secondly, the auditor's report does not appear to include an opinion whether "all information and explanations that, under subsection (2), officers or employees of the organisation were required to provide" was provided - see subsection 276(4)(b) of the Act. **This matter should be brought to the attention of your auditor.**

3. Provisions of regulation 109(1)(b)(iv) of the Workplace Relations Regulations

Regulation 109(1)(b)(iv) requires the Committee of Management to certify whether or not the Branch has complied with the requirements of section 279 in respect of the financial documents of the immediately preceding financial period, that is the year ended 30 June 1999 and not the financial year covered by the financial documents for year ending 30 June 2000.

4. Lodgement of documents

Financial documents should be lodged in the Industrial Registry within 14 days after the relevant meeting (see subsection 280(1) of the Act).

If I may be of any assistance in relation to the abovementioned matters, please contact me on (03) 8661 7776.

In reply please quote: SvR/052VTAX/FR2001/543&669.

Yours sincerely,



Sylvia van Riet
Statutory Services Branch
23 July 2003



**Australian Services Union
Taxation Officers Branch
116 Queensberry Street
Carlton South Vic 3053
Ph. 03) 9347 6080
Fax: 03) 9347 8781
asutax@asutax.asn.au**

**Branch Secretary: Jeff Lapidos
Ph. 0419 335 675
Jeff.Lapidos@asutax.asn.au**

Ms Sylvia van Riet
Statutory Services Branch
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
Melbourne 3000

30 June 2003

Dear Ms van Riet

Financial Returns for the years ended 30 June 2000 and 2001

I have attached a bound copy of the outstanding accounts of the Australian Municipal, Administrative, Clerical and Services Union Taxation Officers Branch for each of the years ended 30 June 2000 and 2001, including auditor's reports and Committee of Management and Accounting Officer Certificates.

The annual accounts for the ASU Tax Officers Branch for each of the years ended 30 June 2000 and 2001 were presented to the ASU Tax Officers Branch Council on 28 April 2003. The Council passed the required resolution for each of these years and a Committee of Management Certificate for each year was subsequently prepared in accordance with that resolution and is included with the bound copy of the accounts for these years that is provided to you with this letter.

A summary of the accounts for the years ended 30 June 2000 and 2001 were provided to all ASU Tax Branch members by e-mail on 28 May 2003. The auditor has certified that the summary of the accounts for each of these years was an accurate extract. I have attached a copy of the summaries sent out to our members. The auditor's certification of the summary for each year is included in the bound accounts which are provided with this letter.

I certify that the auditors report and the accounts for each of the years ended 30 June 2000 and 2001 were presented to a meeting of the ASU Tax Officers Branch Council on 25 June 2003.

I apologise the lengthy delay in finalising the provision of this information. We are now working to complete the years ended 30 June 2002 and 2003 as soon as possible.

Yours sincerely


Jeff Lapidos

Australian Services Union Taxation Officers Branch

Income and Expenditure Statement For The Year Ended 30 June

	2001	2000	1999
<u>INCOME</u>			
Contributions	92,260.50	77,437.01	89,867.38
Interest Received	<u>5,241.62</u>	<u>4,986.61</u>	4,476.55
Other Income			<u>151.70</u>
Total Income	97,502.12	82,423.62	94,495.63
<u>EXPENDITURE</u>			
Affiliation and Sustentation Fees	9,371.26	9,586.38	14,594.32
Auditing and Accounting Services	2,600.00	50.00	1,000.00
Bookkeeping	323.00	1,060.00	0.00
Commissions Paid	0.00	0.00	2,066.74
Depreciation	3,236.26	2,322.09	1,110.75
Government Tax/Bank Charges	992.78	874.08	384.82
Hiring Charges	0.00	121.50	0.00
Information Systems	473.30	491.65	336.21
Legal Costs	0.00	300.00	0.00
Meetings	93.45	0.00	9,091.21
Occupancy Expenses	0.00	0.00	3,466.00
Postage, Printing and Stationary	1,293.67	1,092.88	646.90
Rent	2,508.80	0.00	0.00
Salaries	68,476.15	53,692.21	37,950.37
Staff Training	18.09	790.00	0.00
Sundry Expenses	708.16	357.97	381.42
Superannuation	4,671.60	5,244.08	1,787.15
Telephone Expenses	1,960.84	1,479.12	2,910.37
Travel Expenses	7,883.68	18,457.62	0.00
Workers Compensation Insurance	<u>920.84</u>	<u>475.93</u>	<u>955.80</u>
Total Expenditure	105,531.88	96,395.51	76,682.39
Surplus (Deficit) for the year	<u>-8,029.76</u>	<u>-13,971.89</u>	<u>17,813.24</u>
Accumulated Funds brought forward	96,409.56	111,193.75	93,380.51
Deduct Prior Year Adjustment *	<u>9,508.20</u>	<u>812.30</u>	<u>0.00</u>
Accumulated Funds Carried Forward	<u>78,871.60</u>	<u>96,409.56</u>	<u>111,193.75</u>

* Payment of disputed prior years payroll tax

Australian Services Union Taxation Officers Branch

BALANCE SHEET AS AT 30 JUNE

	2001	2000	1999
ASSETS			
<u>Current Assets</u>			
Cash	14850.80	10381.09	24,755.20
Investment	<u>85000.00</u>	<u>100000.00</u>	<u>100,000.00</u>
Total Working Capital	99850.80	110381.09	124,755.20
<u>Non Current Assets</u>			
Plant and Equipment	<u>7333.54</u>	<u>6022.11</u>	<u>5,259.25</u>
Total Assets	107184.34	116403.20	130,014.45
LIABILITIES			
<u>Current Liabilities</u>			
Subscriptions in Advance	5627.58	4608.78	5,232.75
Creditors	<u>22685.16</u>	<u>15384.86</u>	<u>13,587.95</u>
Total Liabilities	28312.74	19993.64	18,820.70
<u>NET ASSETS</u>	<u>78871.60</u>	<u>96409.56</u>	<u>111,193.75</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND
SERVICES UNION**

TAXATION OFFICERS' BRANCH

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2001

**AUSTRALIAN MUNICIPAL, ADMINSTRATIVE, CLERICAL
AND SERVICES UNION**

TAXATION OFFICERS' BRANCH

AUDITED FINANCIAL STATEMENTS

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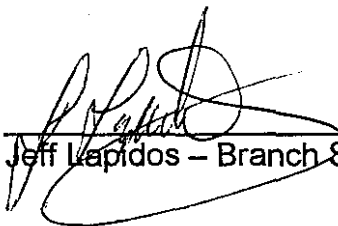
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**Australian Municipal, Administrative, Clerical and Services Union
Taxation Officers Branch**

Committee of Management's Certificate

We, **JEFF LAPIDOS** and **KEITH MEYNELL**, being two members of the Committee of Management of the Australian Municipal, Administrative, Clerical and Services Union, Taxation Officers Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

1. In the opinion of the Committee of Management, the accounts for the year ended 30 June 2001, show a true and fair view of the financial affairs of the Organisation at 30 June 2001.
2. In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2001 in accordance with the rules of the Organisation.
3. To the knowledge of the members of the Committee of Management, there have not been, during the financial year ended 30 June 2001, any instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under subsection 274(2) of the Workplace Relations Act), or copies of those records or other documents, or copies of the rules of the organisation have not been furnished or made available to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto or the rules of the organisation.
4. The Union has complied with the Act in relation to the financial accounts for the year ended 30 June 2001, and the auditors report thereon.



Jeff Lapidos - Branch Secretary



Keith Meynell - Branch Treasurer

1 May 2003

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
TAXATION OFFICERS' BRANCH

ACCOUNTING OFFICERS' CERTIFICATE

I, **JEFF LAPIDOS**, being the Officer responsible for keeping the Accounting records of the Committee of Management of the Australian Municipal, Administrative, Clerical and Services Union, Taxation Officers' Branch, certify that as of 30 June 2001, the number of members of the Organisation was 529.

In my opinion:

1. The attached accounts show a true and fair view of the financial affairs of the Organisation in respect to that year;
2. 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 Organisation.
3. Before any expenditure was incurred by the Organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the Organisation.
4. With regard to the funds of the Organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
5. No loans or other financial benefits, other than remuneration in respect of their full time employment with the Organisation, were made to persons holding office of the Organisation.
6. The register of members of the Organisation was maintained in accordance with the Act.



J. Lapidos - Branch Secretary

Date 1 MAY, 2003

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND
SERVICES UNION**

TAXATION OFFICERS' BRANCH

INDEPENDENT AUDIT REPORT

To the members of the Australian Municipal, Administrative, Clerical and Services Union
Taxation Officers' Branch

SCOPE

We have audited the accompanying financial statements comprising the Balance Sheet, Statement of Operations, Notes to the Accounts and the Statement by the Australian Municipal, Administrative, Clerical and Services Union – Taxation Officers' Branch for the financial year ended June 30, 2001 which have been prepared on the basis as set out in Note 1 to the Accounts. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of those financial statements in order to express an opinion on them to the members of the Union and the Industrial Relations Commission on their preparation and presentation. No opinion is expressed as to whether the accounting policies used and described in Note 1 are appropriate to the needs of the members and the Industrial Relations Commission.

The financial statements have been prepared for distribution to members fulfilling the Committee of Management's financial reporting requirements under the Industrial Relations Act. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any other than the members and the Industrial Relations Commission, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable 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 as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting concepts and standards to represent a view which is consistent with our understanding of the Union's Committee of Management's financial position.

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

AUDIT OPINION

In our opinion, the financial statements of the Australian Municipal, Administrative, Clerical and Services Union – Taxation Officers' Branch, for the year ended June 30, 2001 are properly drawn up to ensure that;

1. There were kept by the organisation in respect of the year ended June 30, 2001, 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, and;
2. The attached accounts and statements, including the Certificates of the Committee of Management and the Accounting Officer, are prepared in accordance with Section 273 of the Workplace Relations Act 1988 as amended, are properly drawn up so as to give a true and fair view of:
 - 2.1 the financial affairs of the Union as at June 30, 2001 and;
 - 2.2 the income and expenditure and deficit of Union for the year ended on that date;

and are in accordance with the accounting policies described in Note 1 in the financial statements.

Signed at East Malvern *2ⁿ* day of *May* 2003

Proctor Major & Co Pty Ltd
Certified Practising Accountants



.....
K F Proctor

Registered Company Auditor

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

BALANCE SHEET AS AT 30 JUNE 2001

		<u>2001</u>	<u>2000</u>
		\$	\$
	Note		
ASSETS			
<u>Current Assets</u>			
Cash	3	14,850.80	10,381.09
Investment	4	85,000.00	100,000.00
Total Working Capital		<u>99,850.80</u>	<u>110,381.09</u>
<u>Non Current Assets</u>			
Plant and Equipment	5	7,333.54	6,022.11
Total Assets		<u>107,184.34</u>	<u>116,403.20</u>
 LIABILITIES			
<u>Current Liabilities</u>			
Subscriptions in Advance	6	5,627.58	4,608.78
Creditors	6	22,685.16	15,384.86
Total Liabilities		<u>28,312.74</u>	<u>19,993.64</u>
 <u>Net Assets</u>		 <u>78,871.60</u>	 <u>96,409.56</u>

AUSTRALIAN MUNICIPAL, ADMINSTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2001

	<u>2001</u>	<u>2000</u>
	\$	\$
<u>INCOME</u>		
Contributions	92,260.50	77,437.01
Interest Received	5,241.62	4,986.61
Total Income	97,502.12	82,423.62
 <u>EXPENDITURE</u>		
Affiliation and Sustentation Fees	9,371.26	9,586.38
Auditing and Accounting Services	2,600.00	50.00
Bookkeeping	323.00	1,060.00
Commissions Paid	0.00	0.00
Depreciation	3,236.26	2,322.09
Government Tax/Bank Charges	992.78	874.08
Hiring Charges	0.00	121.50
Information Systems	473.30	491.65
Legal Costs	0.00	300.00
Meetings	93.45	0.00
Occupancy Expenses	0.00	0.00
Postage, Printing and Stationary	1,293.67	1,092.88
Rent	2,508.80	0.00
Salaries	68,476.15	53,692.21
Staff Training	18.09	790.00
Sundry Expenses	708.16	357.97
Superannuation	4,671.60	5,244.08
Telephone Expenses	1,960.84	1,479.12
Travel Expenses	7,883.68	18,457.62
Workers Compensation Insurance	920.84	475.93
Total Expenditure	105,531.88	96,395.51
Surplus (Deficit) for the year	(8,029.76)	(13,971.89)
Accumulated Funds brought forward	96,409.56	111,193.75
Deduct Prior Year Adjustment	9,508.20	812.30
<u>Accumulated Funds Carried Forward</u>	<u>78,871.60</u>	<u>96,409.56</u>

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
TAXATION OFFICERS' BRANCH

Notes to and forming part of these accounts for the year ended 30 June 2001.

1. Statement of Accounting Policies

In accordance with generally accepted accounting principles for organisations, membership contributions are accounted for on a cash receipts basis except for those members paying annually in advance. Otherwise, the accounts are prepared under the Historical Cost Convention and in accordance with the Accounting Standards issued by the joint professional accounting bodies.

In particular

- a. The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the price of specific assets.
- b. Depreciation of non-current assets is calculated using the straight line basis in order to write the assets off over their useful lives.
- c. No provision for income tax is necessary as "Trade Unions" are exempt for income tax under Section 23(f) of the Income Tax Assessment.

2. Information to be provided to Members or Registrar

In accordance with the requirements of the Industrial Relations Act, 1988 as amended, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274 which read as follows:-

1. A member of an organisation, or Registrar may apply to the organisation for specified prescribed information in relation to the organisation.
2. An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or registrar in such manner, and with such time, as is prescribed.
3. A registrar may only make an application under sub-section (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.

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

	<u>2001</u>	<u>2000</u>
	\$	\$
3. Cash		
Cash at Bank – Melbourne	14,851	10,324
Cash on Hand	<u>0</u>	<u>57</u>
	<u>14,851</u>	<u>10,381</u>
4. Investments		
Bank Bills – Commonwealth Bank	<u>85,000</u>	<u>100,000</u>
5. Plant and Equipment		
Office Furniture and Equipment at cost	105,902	102,280
less Accumulated Depreciation	<u>98,568</u>	<u>96,258</u>
	<u>7,334</u>	<u>6,022</u>
6. Current Liabilities		
Subscriptions in Advance	5,628	4,609
Trade Creditors	<u>22,685</u>	<u>15,385</u>
	<u>28,313</u>	<u>19,994</u>

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION**TAXATION OFFICERS' BRANCH**

	<u>2001</u>	<u>2000</u>
	\$	\$
7. Salaries		
Holders of Office	16,793	15,558
Staff	34,954	23,403
Group Tax	<u>16,729</u>	<u>14,731</u>
	<u>68,476</u>	<u>53,692</u>

8. Deduct Prior Year Adjustment

Prior years Contingent liability regarding Payroll Tax now settled.

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2001

		<u>2001</u>	<u>2000</u>
		\$	\$
Cash flows from operating activities	Note		
Payments		<u>(124,642.35)</u>	<u>(109,127.94)</u>
Receipts		<u>118,659.75</u>	<u>97,839.33</u>
<i>Net cash used in operating activities</i>	2	<u>(5,982.60)</u>	<u>(11,288.61)</u>
Cash flows from investing activities			
Payments for purchase of plant and equipment		<u>(4,547.69)</u>	<u>(3,085.50)</u>
<i>Net cash used in investing activities</i>		<u>(4,547.69)</u>	<u>(3,085.50)</u>
Net increase (decrease) in cash held		(10,530.29)	(14,367.11)
Cash at the beginning of the reporting period		<u>110,381.09</u>	<u>124,755.20</u>
Cash at the end of the reporting period	1	<u>99,850.80</u>	<u>110,381.09</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
TAXATION OFFICERS' BRANCH**

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2001

Notes to the statement of cash flows

1. Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand, cash at banks and investments in money market instruments. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:

	<u>2001</u> \$
Cash at bank	14,851
Investment Bank Bill	<u>85,000</u>
	<u>99,851</u>

2. Reconciliation of net cash used in operating activities to operating results

	<u>2001</u> \$
Operating results	(8,030)
Less Depreciation	3,236
Less Increase in Trade Creditors	8,319
Add Prior Year Contingent Liability Paid	<u>(9,508)</u>
<i>Net cash used in operating activities</i>	<u>(5,983)</u>

3. Tax status

The activities of the entity are exempt from taxation.

**AUSTRALIAN MUNICIPAL, ADMINSTRATIVE, CLERICAL AND
SERVICES UNION**

TAXATION OFFICERS' BRANCH

INDEPENDENT AUDITOR'S SUMMARY REPORT

To the members of the Australian Municipal, Administrative, Clerical and Services Union
Taxation Officers' Branch.

We hereby confirm that the figures reflected in the attached financial reports (noted
appendix "A" and "B") are an accurate extract of the comparative Balance Sheets and
Income and Expenditure reports figures, relative to the years ended 30 June 1999, 2000
and 2001.

Signed at East Malvern *2nd* day of *may* 2003

Proctor Major & Co Pty Ltd
Certified Practising Accountants



.....
K F Proctor

Registered Company Auditor

APPENDIX A**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE**

	2001	2000	1999
INCOME			
Contributions	92,260.50	77,437.01	89,867.38
Interest Received	5,241.62	4,986.61	4,476.55
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APPENDIX B**BALANCE SHEET AS AT 30 JUNE**

	2001	2000	1999
ASSETS			
<u>Current Assets</u>			
Cash	14850.80	10381.09	24,755.20
Investment	85000.00	100000.00	100,000.00
Total Working Capital	99850.80	110381.09	124,755.20
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FR 2001/542
FR 2001/669.



**Australian Services Union
Taxation Officers Branch
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**Branch Secretary: Jeff Lapidos
Ph. 0419 335 675
Jeff.Lapidos@asutax.asn.au**

Mr Clancy Lapiere
Statutory Services Branch
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
Melbourne 3000

3 April 2003

Dear Mr Lapiere

Re: Outstanding financial statements for years ended 30 June 2000 and 2001

I wish to confirm that these financial statements have been prepared. Our auditor has checked them and has approved them subject to them being passed by our new committee of management at its next meeting. Our new Treasurer Elect has prepared a summary of these accounts for circulation to members following sign off by the auditor. I expect the Australian Electoral Commission Returning Officer will declare the results of our recent elections for a new committee of management on 2 April 2003. I will then have discussions with our new President to call our first Committee of Management meeting. That meeting should be held by mid-April.

I do apologise again the lateness in complying with these obligations. I am endeavouring to finalise completion as soon as possible and am also dealing with the 2002 accounts.

Yours sincerely

Jeff Lapidos



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: FR2001/669 -[052V-TAX]

Mr J Lapidos
Secretary
Australian Municipal, Administrative, Clerical and
Services Union-Taxation Officers Branch
Ground Floor
116 Queensberry Street
CARLTON SOUTH VIC 3053

Dear Mr Lapidos

**Re: Australian Municipal, Administrative, Clerical and Services Union-Taxation
Officers Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June, 2001.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice *by 5 February, 2003* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (03) 8661 7787. In reply please quote: **FR2001/669**.

Yours sincerely

Clency Lapierre
Team Manager
E-mail: clency.lapierre@air.gov.au

15 January, 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr. J. Lapidos
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Taxation Officers' Branch
116 Queensberry Street
CARLTON VIC 3053

Dear Mr. Lapidos,

Re: Reporting Obligations under *Workplace Relations Act 1996* - Lodgement of outstanding financial documents for years ending 30/6/00 and 30/6/01

It is a matter of concern to the Industrial Registrar that the Taxation Officers' Branch of the Australian Municipal, Administrative, Clerical and Services Union has not complied with the requirements of Part IX, Division 11 of the *Workplace Relations Act 1996* (the Act) relating to the lodgement of the financial documents for years ending 30 June 2000 and 30 June 2001.

On many occasions, officers of the Registry have contacted you about the outstanding documents. It is noted that:

- in my letter of 15 March 2001 your attention was drawn to the requirement that the financial documents for year ended 30 June 2000 should be lodged in the Registry by Friday 30 March 2001 and that if the branch should be unable to comply with this legislative requirement an extension of time should be requested stating reasons
- on 8 November 2001 a further letter requested your written advice by 16 November 2001 as to when lodgement of the financial documents for year ended 30 June 2000 may be expected; this letter also reminded you to implement various steps to comply with the legislative timescales in respect of the financial documents for financial year ended 30 June 2001
- on 15 February 2002 Mr Clency Lapierre wrote to you reminding you of your financial reporting requirements for financial year ended 30 June 2001
- on 28 February 2002 I again wrote to you requesting written advice by Friday 8 March 2002 regarding what steps you have taken to meet your outstanding legal obligations as no extension of time was sought; this letter also reminded you that the financial documents for year ended 30 June 2001 should be

lodged in the Registry before 31 March 2002 and if you should be unable to meet this deadline, an extension of time should be sought before 31 March 2002

- on 3 June 2002 you verbally indicated that the audited accounts were to be presented to a Committee of Management meeting the following Friday
- on 26 June 2002 Mr Clency Lapierre discussed the overdue returns with Mr Paul Slape of the union
- on 2 July 2002 you verbally advised that the accounts were with the accountant; subsequently on 16 August 2002 and 17 October 2002 you indicated you were attempting to resolve problems raised by the accountant and today you expect draft accounts to be completed by 22 November 2002.

As lodgement of the financial documents for years ending 30 June 2000 and 2001 are now well overdue and remain outstanding legal obligations on the part of the branch, it is requested that you advise this office **in writing by Monday 25 November 2002** as to what steps you have taken to date and when you expect to undertake any further remaining steps in respect of lodgement of the financial documents for years ended 30 June 2000 and 30 June 2001. Specifically, you should indicate the following for each of the financial years:

1. date of accounting officer's certificate
2. date(s) two committee of management (COM) members signed COM certificate
3. date of completion of auditor's report
4. date financial documents circulated to members
5. date financial documents presented to meeting of members (or second COM meeting) as per s.279(6) of the Act
6. expected date of lodgement of the financial documents in the Registry

A copy of this letter has been forwarded to Mr Paul Slape.

Yours sincerely,



Sylvia van Riet
Statutory Services Branch

18 November 2002

cc Mr Paul Slape - copy for your information



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7764
Fax: (03) 9654 6672

Mr. Jeffrey Lapidos
Secretary
Australian Municipal, Administrative, Clerical and Services Union
Taxation Officers' Branch
Ground Floor
116 Queensberry Street
CARLTON SOUTH VIC

Dear Mr. Lapidos,

**Re: Annual Return of information contained in records kept by organisation
(AR2001/182, AR2002/318, AR2002,319, AR2002/320 & AR2002/321)**

I have received your statutory declaration declared on 3 July 2002 providing information in accordance with subsection 268(3) of the Workplace Relations Act 1996. The documents were lodged in the Industrial Registry on 5 July 2002.

The documents lodged cover the following information for the Annual Returns of the organisation:-

- ❖ List of offices and office-holders for **1998, 1999, 2000, 2001 & 2002**.

The documents have been filed.

Our records indicate that financial returns for your branch are still outstanding for the years ended **30 June 2000** and **30 June 2001**. I request lodgement of the outstanding financial returns as soon as possible.

Yours sincerely,

Marylyn Beare
Statutory Services Branch

9 July 2002



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr. J. Lapidos
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Taxation Officers' Branch
Level 2, 116 Queensberry Street
CARLTON VIC 3053

Dear Mr. Lapidos,

Re: Reporting Obligations under *Workplace Relations Act 1996*

It has been noted that your obligations under the *Workplace Relations Act 1996* are accumulating as outlined below, with increasingly more of the requirements now outstanding over a number of years.

1. Financial Documents for Financial Year ended 30 June 2000

On 8 November 2001 a letter was sent to you regarding your financial obligations for financial year ended 30 June 2000. Lodgement of these documents in the Industrial Registry is required under *Part IX, Division 11* of the *Workplace Relations Act 1996* and was due by 31 March 2001. As no extension of time was sought by you and no response was received to correspondence from this office or my attempts to contact you by phone, would you **please advise in writing by Friday 8 March 2002** what steps you have taken to meet your outstanding legal obligations in this regard.

2. Financial Documents for Financial Year ended 30 June 2001

Further to a letter sent to you on 15 February 2002, you are reminded that financial statements for year ended 30 June 2001 should be lodged in the Industrial Registry before 31 March 2002. If you are unable to meet the deadline as prescribed in the *Workplace Relations Act 1996*, an extension of time should be sought as soon as possible before 31 March 2002.

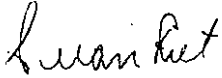
3. Obligations pursuant to section 268 of the *Workplace Relations Act 1996*

On 12 November 2001 and 25 September 2001, this office wrote to you regarding outstanding Annual Returns for your Branch of the union since 1998. As no documentation has been received from you, would you please urgently advise in writing when lodgement of these documents may be expected. It should also be

noted that the 2002 set of returns pursuant to section 268 of the *Workplace Relations Act 1996* are also now required to be lodged by 31 March 2002.

Should you have difficulties regarding your legal reporting obligations or this letter, you may contact me on (03) 8661 7776. I look forward to your response.

Yours sincerely,



Sylvia van Riet
Statutory Services Branch

28 February 2002

FR 2001/669



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr. J. Lapidos
Secretary
Australian Municipal, Administrative, Clerical and Services Union
Taxation Officers Branch
Ground Floor
116-124 Queensberry Street
CARLTON SOUTH VIC 3053

Dear Mr. Lapidos,

Re: Financial statements for year ended 30 June 2001

This is a courtesy letter to remind you of the financial reporting requirements of Part IX, Division 11 of the Workplace Relations Act 1996 ('the Act') in respect of financial year ended 30 June 2001.

An organisation registered under the Act or a branch of such an organisation is required to carry out the various steps of the financial reporting obligations within certain time-scales.

In relation to financial documents for year ended 30 June 2001, the auditor should have made a report to the branch as required by subsection 276(1) of the Act before 31 December 2001.

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.

In the normal course of events, financial statements for year ended 30 June 2001 should be lodged in the Industrial Registry before 31 March 2002. Please note that the Act provides for extensions of time to be sought and granted in certain circumstances.

If you have already taken steps to have the financial statements lodged in the Industrial Registry before 31 March 2002, please disregard this letter.

I have enclosed for your information a notice describing the financial reporting requirements in more detail, including the time-scales prescribed by the legislation.

Should you wish to discuss this letter please contact me on (03) 8661 7787.

Yours sincerely

Clency Lapierre
Statutory Services Branch

15 February 2002