



Australian Government

Australian Industrial Registry

Level 36, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 0401

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

**Financial documents for the Taxation Officers' Branch - Australian Municipal,
Administrative, Clerical and Services Union for year ended 30 June 2002 (052V-TAX:
FR2002/386)**

Receipt is acknowledged of the financial documents lodged under former section 280(1) of the *Workplace Relations Act 1996* ("the Act") for the Taxation Officers' Branch - Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2002. The documents were lodged in the Industrial Registry on 18 October 2004.

Receipt is further acknowledged of the summary financial documents lodged in the Industrial Registry under former subsection 279(2)(a) of the Act on 18 October 2004.

In each instance, the documents have been filed.

Please contact me by telephone on 03 8661 7776 or by email at mark.elliott@air.gov.au should you either wish to discuss this correspondence or if you require any further information on the financial reporting requirements of the Act.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Mark Elliott', written in a cursive style.

Mark Elliott

15 November 2004



**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**

The Industrial Registrar
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
Melbourne 3000

15 October 2004

Dear Sir/Madam

Financial Statements for the years ended 30 June 2002 and 30 June 2003.

I have attached a copy of the auditor's report and the financial statements for the outstanding years ended 30 June 2002 and 30 June 2003. The financial statements include opinions on the accounts by the accounting officer and the Committee of Management certificate. The resolution of the Committee of Management was made on 21 July 2004. I certify that they are true copies of the auditor's report and financial statements presented to the second meeting of the Committee of Management on 15 October 2004.

All members of our Branch were provided with a copy of a summary of the auditor's report and the financial statements for the years ended 30 June 2002 and 30 June 2003 on 23 September 2004. I have attached a copy of the summary provided to our members and a copy of the auditor's certificate that the summaries of the accounts for each of the two years are fair and accurate.

The accounts and the auditor's report for the years ended 30 June 2002 and 30 June 2003 were presented to a meeting of the Committee of Management on 15 October 2004.

I also wish to advise that the Committee of Management at its meeting on 15 October 2004 authorised a change of our rules as follows.

"That in PART IX, DIVISION SIX, (the Rules of the Taxation Officers' Branch) a new Rule be added as follows:

27 – GENERAL MEETINGS

- a. A General Meeting of members of the Branch shall be held if:
 - i. The Branch Executive so determines, or
 - ii. A request to summon a General Meeting for the purpose of considering the Auditor's Report, the General Purpose Financial Report and the Operating Report, is received by the Branch Secretary within 5 months after the end of the financial year, bearing the name, address and signature of five percent of the members of the Branch.
- b. Where a General Meeting is to be held in accordance with sub-rule a. the Branch Secretary shall cause notice of not less than seven days and not more than twenty one days to be given to members by newspaper advertisement or by e-mail setting out the time and place of the meeting and the business of the meeting.
- c. The quorum for a General meeting of the Branch shall be twenty members of the Branch."

This rule change will be considered by the ASU National Executive on 18 October 2004. I expect that a formal application to make the relevant change to the ASU's rules will be made to you soon thereafter.

I am aware that we have not complied with the strict requirement of the Act, particularly in meeting its timelines. But we have been endeavouring to remedy these defects in our administration.

Please accept my apologies.

Yours sincerely,



Jeff Lapidos

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

COPY

Independent Auditor's Opinion of 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", "B" and "C") are a fair and accurate summary of the reports, accounts and statements, relative to the years ended 30 June 2002 and 2003.

Signed at East Malvern ^{13th} day of ~~SEPTEMBER~~ 2004

Proctor Major and Co Pty Ltd
Certified Practising Accountants



.....
K F Proctor

Registered Company Auditor

Appendix A

Dear Colleague

I have attached a summary of the ASU's Profit and Loss Statement and Balance Sheet for the years ended 30 June 2002 and 2003.

We experienced delays in their preparation. Please accept my apologies for this. We hope to have the 2004 accounts to you by the end of December.

The full accounts have been audited, without qualification. The detailed accounts are available on request to me, and without charge.

Yours sincerely

Jeff Lavidos

ASU Tax Secretary

Ph. 0419 335 675

Jeff.Lavidos@asutax.asn.au

www.asutax.asn.au

BALANCE SHEET AS AT 30 JUNE 2003

Appendix B

	2003	2002	2001
ASSETS			
<u>Current Assets</u>			
Cash	16,410.97	18,866.06	14,850.80
Investment	70,000.00	90,000.00	85,000.00
Prepayment	801.32		
Total Working Capital	87,212.29	108,866.06	99,850.80
<u>Non Current Assets</u>			
Plant and Equipment	5,599.14	8,152.54	7,333.54
Total Assets	92,811.43	117,018.60	107,184.34
LIABILITIES			
<u>Current Liabilities</u>			
Subscriptions in Advance	10,137.20	5,309.90	5,627.58
Creditors	15,987.57	23,166.80	22,685.16
Total Liabilities	26,124.77	28,476.70	28,312.74
<u>NET ASSETS</u>	<u>66,686.66</u>	<u>88,541.90</u>	<u>78,871.60</u>

Income and Expenditure Statement for the years ended 30 June 2002 & 2003

Appendix C

	2003	2002	2001
<u>INCOME</u>			
Contributions	104,799.69	96,732.34	92,260.50
Interest Received	3,831.09	3,958.98	5,241.62
Total Income	108,630.78	100,691.32	97,502.12
<u>EXPENDITURE</u>			
Affiliation and Sustentation Fees	9,783.21	11,981.74	9,371.26
Auditing and Accounting Services	2,380.00	4,200.00	2,923.00
Depreciation	2,553.40	2,490.91	3,236.26
Government Tax/Bank Charges	729.69	2,017.54	992.78
Information Systems	1,711.20	1,346.43	473.30
Payroll Tax	2,325.80	2,969.83	0.00
Postage, Printing and Stationary	908.48	803.19	1,293.67
Rent	3,239.92	1,568.00	2,508.80
Salaries	70,607.00	52,434.02	68,476.15
Sundry Expenses	4,747.77	593.42	819.70
Superannuation	21,447.75	4,464.38	4,671.60
Telephone Expenses	2,945.90	3,055.80	1,960.84
Travel Expenses	6,788.11	1,962.61	7,883.68
Workers Compensation Insurance	317.79	1,133.15	920.84
Total Expenditure	130,486.02	91,021.02	105,531.88
Surplus (Deficit) for the year	(21,855.24)	9,670.30	(8,029.76)
Accumulated Funds brought forward	88,541.90	78,871.60	96,409.56
Deduct Prior Year Adjustment	0	0	(9,508.20)
<u>Accumulated Funds Carried Forward</u>	<u>66,686.66</u>	<u>88,541.90</u>	<u>78,871.60</u>

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

TAXATION OFFICERS' BRANCH

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2002

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

TAXATION OFFICERS' BRANCH

AUDITED FINANCIAL STATEMENTS

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

Committee of Management's Certificate

We, **JEFF LAPIDOS** and **PETER CHAPLIN**, being two members of the Committee of Management of the Australian Municipal, Administrative, Clerical and Services, Taxation Officers 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 Australian Services Union Taxation Officers Branch as at 30 June 2002.
- II. In the opinion of the committee of management, meetings of the Committee were held during the year ended 30 June 2002 in accordance with the rules of the Australian Services Union Taxation Officers Branch.
- III. To the knowledge of any member of the Committee, during the year ended 30 June 2002 there have been no instances where records of the Australian Services Union Taxation Officers Branch or other documents (not being documents containing information made available to a member of the Australian Services Union Taxation Officers Branch under Sub-Section 274 (2) of the Workplace Relations Act,) or copies of those records or other documents, or copies of the rules of the Australian Services Union Taxation Officers Branch 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 Australian Services Union Taxation Officers Branch.
- IV. The Australian Services Union Taxation Officers Branch has complied with the requirements of section 279 of the Act in relation to the Financial Accounts for the year ended 30 June 2002 and the Auditor's report thereon.



Jeff Lapidos, Branch Secretary



Peter Chaplin - Branch President

10 Sept 2004

Date *10.9.*, 2004

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 2002, the number of members of the Organisation was 627.

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 10.9.2004

**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, 2002 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, 2002 are properly drawn up to ensure that;

1. There were kept by the organisation in respect of the year ended June 30, 2002, 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, 2002 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 ^{13th} day of ^{Sept} 2004

Proctor Major & Co Pty Ltd
Certified Practising Accountants



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K F Proctor

Registered Company Auditor

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

BALANCE SHEET AS AT 30 JUNE 2002

		<u>2002</u>	<u>2001</u>
		\$	\$
ASSETS			
<u>Current Assets</u>			
Cash	3	18,866.06	14,850.80
Investment	4	90,000.00	85,000.00
Total Working Capital		<u>108,866.06</u>	<u>99,850.80</u>
<u>Non Current Assets</u>			
Plant and Equipment	5	8,152.54	7,333.54
Total Assets		<u>117,018.60</u>	<u>107,184.34</u>
LIABILITIES			
<u>Current Liabilities</u>			
Subscriptions in Advance	6	5,309.90	5,627.58
Creditors	6	23,166.80	22,685.16
Total Liabilities		<u>28,476.70</u>	<u>28,312.74</u>
<u>Net Assets</u>		<u>88,541.90</u>	<u>78,871.60</u>

AUSTRALIAN MUNICIPAL, ADMINSTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2002

		<u>2002</u>	<u>2001</u>
		\$	\$
<u>INCOME</u>	Note		
Contributions		96,732.34	92,260.50
Interest Received		3,958.98	5,241.62
Total Income		<u>100,691.32</u>	<u>97,502.12</u>
 <u>EXPENDITURE</u>			
Affiliation and Sustentation Fees		11,981.74	9,371.26
Auditing and Accounting Services	8	4,200.00	2923.00
Depreciation		2,490.91	3,236.26
Government Tax/Bank Charges		2,017.54	992.78
Information Systems		1,346.43	473.30
Payroll Tax		2,969.83	0
Postage, Printing and Stationary		803.19	1,293.67
Rent		1,568.00	2,508.80
Salaries	7	52,434.02	68,476.15
Staff Training		0	18.09
Sundry Expenses		593.42	801.61
Superannuation		4,464.38	4,671.60
Telephone Expenses		3,055.80	1,960.84
Travel Expenses		1,962.61	7,883.68
Workers Compensation Insurance		1,133.15	920.84
Total Expenditure		<u>91,021.02</u>	<u>105,531.88</u>
Surplus (Deficit) for the year		9,670.30	(8,029.76)
Accumulated Funds brought forward		78,871.60	96,409.56
Deduct Prior Year Adjustment		<u>0</u>	<u>9,508.20</u>
<u>Accumulated Funds Carried Forward</u>		<u>88,541.90</u>	<u>78,871.60</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 2002.

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 change 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, ADMINSTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

	<u>2002</u>	<u>2001</u>
	\$	\$
3. Cash		
Cash at Bank – Commonwealth Bank	<u>18,886</u>	<u>14,851</u>
4. Investments		
Bank Bills – Commonwealth Bank	<u>90,000</u>	<u>85,000</u>
5. Plant and Equipment		
Office Furniture and Equipment at cost	19,892	105,902
less Accumulated Depreciation	<u>11,740</u>	<u>98,568</u>
	<u>8,152</u>	<u>7,334</u>
6. Current Liabilities		
Subscriptions in Advance	5,310	5,628
Trade Creditors	<u>23,167</u>	<u>22,685</u>
	<u>28,477</u>	<u>28,313</u>
7. Salaries		
Holders of Office	4,586	28,184
Staff	46,568	37,412
Prior year adjustments	<u>1,280</u>	<u>0</u>
	<u>52,434</u>	<u>68,476</u>

8. Auditing and Accounting Services

Of the amount of \$4,200, \$1,200 relates to prior years, and the balance of \$3,000 relates to services for financial year ended 30 June 2002.

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2002

		<u>2002</u>	<u>2001</u>
		\$	\$
Cash flows from operating activities	Note		
Payments		<u>(88,048.11)</u>	<u>(124,642.35)</u>
Receipts		<u>100,373.32</u>	<u>118,659.75</u>
<i>Net cash used in operating activities</i>	2	<u>12,325.21</u>	<u>(5,982.60)</u>
Cash flows from investing activities			
Payments for purchase of plant and equipment		<u>(3,309.95)</u>	<u>(4,547.69)</u>
<i>Net cash used in investing activities</i>		<u>(3,309.95)</u>	<u>(4,547.69)</u>
Net increase (decrease) in cash held		9,015.26	(10,530.29)
Cash at the beginning of the reporting period		<u>99,850.80</u>	<u>110,381.09</u>
Cash at the end of the reporting period	1	<u>108,866.06</u>	<u>99,850.80</u>

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2002

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>2002</u>
	\$
Cash at bank	18,866
Investment Bank Bill	<u>90,000</u>
	<u>108,866</u>

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

	<u>2002</u>
	\$
Operating results	9670
Add Depreciation	2,491
Add Increase in Creditors/Subscriptions in Advance	<u>164</u>
<i>Net cash used in operating activities</i>	<u>12,325</u>

3. Tax status

The activities of the entity are exempt from taxation.



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

Dear Mr. Lapidos,

**Re: Failure to lodge financial documents for years ended 30 June 2002
and 30 June 2003
FR 2002/386 & FR2003/373**

It is a matter of concern to me that you have failed to lodge financial statements of the Taxation Officers' Branch of the Australian Municipal, Administrative, Clerical and Services Union for years ended 30 June 2002 and 30 June 2003.

On several occasions, officers of the Registry have contacted you regarding the outstanding statements but so far those financial statements have not been filed. I have noted that:

Year ended 30 June 2002 - FR2002/383

14/7/02	A courtesy letter was sent to you reminding you of the financial reporting obligations of the branch under the Act.
11/3/03	Another courtesy letter was sent to you reminding you of the financial reporting obligations of the branch under the Act and the necessity to have financial statements lodged before 31 March 2003.
16/6/03	A letter was sent to you requesting written advice by 27 June 2003 regarding anticipated completion dates of various steps in the financial reporting process.
30/6/03	You lodged financial statements for years ended 30 June 2000 and 30 June 2001 and you indicated that "you were now working to complete the years ended 30 June 2002 and 2003 as soon as possible".
29/7/03	An officer of the registry rang you and was advised that you were "unable to work on matters this week but will endeavour to have cash books up to date in three weeks".
23/9/03	An officer of the registry rang you and was advised that you "were embarrassed regarding no further progress since last discussion". You mentioned a lack of resources and that you would ask another branch to assist you. You invited the officer to call you at the end of the following week to discuss progress made.

15/10/03	The officer rang you and was advised that a new book-keeper had been hired and had a training session with auditors last Friday and that you were continuing to work on the accounts.
5/11/03	The officer rang you and was advised that the newly hired book-keeper had completed the books for years ended 30 June 2002 and 30 June 2003 and that those had gone to the accountants for review 2 weeks ago.
19/2/04	A letter was sent to you requesting lodgement of outstanding financial statements. You did not respond to that letter.
19/7/04	A letter was sent to you requesting lodgement of all outstanding financial statements before 30 July 2004. You have not responded to that letter either.

Year ended 30 June 2003 - FR2003/373

28/7/03	A courtesy letter was sent to you reminding you of the financial reporting obligations of the branch under the Act.
5/11/03	An officer of the registry rang you and was advised that the newly hired book-keeper had completed the books for years ended 30 June 2002 and 30 June 2003 and that those had gone to the accountants for review 2 weeks ago.
19/2/04	A letter was sent to you requesting lodgement of outstanding financial statements. You have not responded to that letter.
19/7/04	A letter was sent to you requesting lodgement of all outstanding financial statements before 30 July 2004. You have not responded to that letter either.

Past failure to lodge financial statements

The records kept in the registry indicate a disturbing pattern of non-compliance with your obligations to lodge financial statements on time, as illustrated in the following table:

Financial year ended	Lodgement required before	Date of lodgement	Period documents lodged out of time
30 June 1997	31 March 1998	1 January 1999	9 months
30 June 1998	31 March 1999	5 January 2001	1 year and 9 months
30 June 1999	31 March 2000	5 January 2001	9 months
30 June 2000	31 March 2001	30 June 2003	2 years and 3 months
30 June 2001	31 March 2002	30 June 2003	1 year and 3 months

It is the responsibility of registered organisations and their branches to ensure they are aware of and meet their obligations under the Act. While the registry favours a cooperative approach in ensuring compliance with the law, the registry will take other action to ensure compliance where necessary.

As lodgement of the financial statements for years ended 30 June 2002 and 30 June 2003 are now well overdue and remain outstanding legal obligations on the part of the branch, I require that all of the outstanding documents be lodged in the Industrial Registry by **Friday 15 October 2004**.

Year ended 30 June 2004

You would be aware that the financial reporting obligations are now set out in the RAO Schedule. The financial reporting cycle has been reduced. Financial reports must be presented to a meeting of members unless the rules contain a provision that allows 5% or less of members to demand that a general meeting be held to consider the financial reports. Where the rules so provide, it is permissible to present the financial reports to a Committee of Management meeting.

The financial reports for year ended 30 June 2004 of your branch must be presented to a meeting of the members before 31 December 2004 and lodged in the registry within 14 days of the meeting. Mr Clency Lapierre of the registry has written to you by separate letter about your rules.

Penalties for non-compliance

Schedule 1B of the Workplace Relations Act 1996 which generally came into operation on 12 May 2003 introduced "civil penalty" provisions for the first time for contraventions of the Schedule (the RAO Schedule). Many of these civil penalties apply to steps in the financial reporting process. Where organisations or their officers do not comply with various provisions of the RAO Schedule, they may, on application of the Industrial Registrar to the Federal Court of Australia be liable to these penalties (section 310).

I have forwarded a copy of this letter to Mr. Paul Slape, the National Secretary of the organisation.

Please contact Mr. Clency Lapierre on (03) 8661 7787 should you wish to discuss the contents of this letter.

Yours sincerely,



Terry Nassios
Deputy Industrial Registrar

1 October 2004



Australian Government
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: FR2003/373 & FR2002/386-[052V-TAX]

Mr Jeff 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***

Our records show you have not lodged in the Industrial Registry the financial documents of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the years ended 30 June 2002 and 2003.

As you would be aware the financial reporting obligations of the Act 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. However, Part IX, Division 11 of the Act continues to apply in relation to a financial year that ended on 30 June 2003 or earlier. The corresponding obligations set out in the RAO Schedule apply to each financial year that started on or after 1 July 2003.

Therefore, I request lodgement of all outstanding financial documents *before 30 July 2004*.

You may contact me on (03) 8661 7787 if you wish to discuss this letter.

In reply please quote: **FR2003/373 and FR2002/386**.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Clency Lapierre'.

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

19 July 2004



**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 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
Branch 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: Outstanding Financial Documents - Workplace Relations Act 1996 - FR2002/386

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with the *Workplace Relations Act 1996* ('the Act'), for the year ended **30 June 2002**.

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 an audit report, provide copies of the auditor's report, accounts and statements ('the financial documents') to its members, present the financial documents to a meeting of members or committee of management, and lodge copies of such documents in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the financial documents specified above would, in the normal course, be expected before now.

Therefore, I request your written advice by **Friday 27 June 2003** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements
2. making of the audit report
3. provision of copies of the financial documents to the members
4. presentation of the financial documents to a meeting of the members or the committee of management *following provision of copies to the members*
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you that the documents so lodged are copies of the documents presented to the meeting referred to in 4 above - such certificate specifying the type of meeting and the date when it was held.

If you wish to discuss this letter you may contact me on (03) 8661 7776.

In reply please quote: SvR/052V-TAX/FR2002/386

Yours sincerely

Sylvia van Riet
Statutory Services Branch
16 June 2003



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 2002 - FR2002/386

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 2002.

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 2002, the auditor should have made a report to the branch as required by subsection 276(1) of the Act before 31 December 2002. 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 2002 should be lodged in the Industrial Registry before 31 March 2003. 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 2003, 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

11 March 2003



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: FR2002/386-[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
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 30 June, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

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 Lapierre
Team Manager
14 July 2002
E-mail: clency.lapierre@air.gov.au