



## 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 Craig Long  
Executive Director  
Civil Contractors Federation  
New South Wales Branch  
30 Oramzi Road  
GIRRAWEE NSW 2145

Dear Mr Long

### **Re: Financial Documents for year ended 30 June 2002 - FR2002/417**

I refer to various correspondence providing additional documentation and information in relation to the financial documents of the Civil Contractors Federation, New South Wales Branch for the year ended 30 June 2002.

While the documents have been filed the following matters concerning the financial reporting requirements of the *Workplace Relations Act 1996* (the Act) are drawn to your attention to assist with completion of financial documents for year ended 30 June 2003.

#### **1. Insufficient time before documents presented to a general meeting of members**

Given that the auditor's report, accounting officer's and committee of management certificates are all dated 13 September 2002 it would appear that the Annual General Meeting held on that date was not sufficient for the purposes of section 279(6) which requires that either a general meeting of members or (another) meeting of the Committee of Management be held no less than eight days after circulation of the documents and no more than eighty-four days after the signing of the auditor's report.

The relevant timescale requirements of the Act are summarised for your assistance in the attachment.

#### **2. Qualification of auditor's report**

The auditor's subsequent comment on the qualified report of the former auditor has been noted.

Should you or the auditor wish to discuss this letter, I may be contacted on 03-8661 7776.

Yours sincerely

Sylvia van Riet  
Statutory Services Branch

12 November 2003

22 October 2003

Sylvia van Riet  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994S  
MELBOURNE VIC 3001



**CIVIL CONTRACTORS FEDERATION (NSW BRANCH)**

Dear Sylvia

Based upon our work performed in relation to the 30 June 2003 audit of Civil Contractors Federation (NSW Branch) we are satisfied with the treatment of training income, as being in accordance with applicable Australian Accounting Standards, Urgent Issues Group Consensus Views and other mandatory authoritative pronouncements of the Australian Accounting Standards Board.

Should you have any further questions, please do not hesitate to contact to either Chris Chandran or myself.

Yours faithfully  
**MOORE STEPHENS WI**

A handwritten signature in black ink, appearing to read "Scott Whiddett".

**Scott Whiddett**  
Partner



# CIVIL CONTRACTORS FEDERATION

*Formerly Australian Earthmovers & Road Contractors Federation*

ABN 55 645 813 882

**NEW SOUTH WALES:**

30 Oramzi Road Girraween NSW 2145

Telephone: (02) 9631 8610 Facsimile: (02) 9631 8167 E-mail: ccfnsw@civilcontractors.com

5 August 2003

Australian Industrial Registry  
GPO Box 1994S  
Melbourne VIC 3001

Attn: Sylvia van Riet  
Statutory Services Branch

Dear Ms van Riet,

This letter is in response to your letter of 22 July in respect to the Provision of Financial documents for year ended 30 June 2002 – FR2002/417. I hereby provide the following information in respect to your request for such further information.

1. Secretary's Certificate – forwarded
2. Qualification of Auditor's Report

The NSW Branch of the Civil Contractors Federation has appointed a new auditor for 2003/4 due to our previous auditor's fee more than doubling in the previous year. The members at last year's AGM deemed the increase in fees for last year as unnecessarily high.

Having received your request for information from myself (CCF) and the auditor I requested our previous auditor, Rhodes Docherty & Co provide such information. I have subsequently been informed by Maria Krnjlac of Rhodes Docherty that as they are no longer the appointed auditor for the Federation they cannot issue a formal response and referred me to our new auditors, Moore Stephens WI.

I have since spoken to our new auditors, who are currently undertaking this year's audit, in respect to this matter.

Mr Chris Chandran of Moore Stephens WI has now informed me they will provide the requested information.

In the interim, I am happy to provide the following information which clearly indicates in my opinion that all training monies invoiced in last year's accounts were not payment in advance as indicated by Rhodes Docherty in the qualified statement, however were in fact due and payable for the commencement phase of training completed including skills assessment, one on one interviews of trainees and their employers, development of an individual training plan including recognition of prior learning. This process generally takes two to three months to complete and is evidenced in Attachment "A" in the table at "Payment of CCF Fees for Service" taken from our training contract document.

I hereby confirm my opinion that the invoices included in our financials accounts for 2002 for training were payable for work completed as part of the commencement phase of training workers of our members. This training will continue over a 2.5 year period with 3 invoice invoices in total due and payable as per the schedule in Attachment "A".

I trust this information meets with your needs.

Yours faithfully,



Craig Long  
Executive Director



## CIVIL CONTRACTORS FEDERATION

Formerly Australian Earthmovers & Road Contractors Federation

NEW SOUTH WALES:  
30 Cramzi Road Glraween NSW 2145  
Telephone: (02) 9631 6610 Facsimile: (02) 9631 6167 E-mail: ccfnew@ccf.org.au

## FAX

<b>Fax to:</b>	Sylvia van Riet – Australian Industrial Registry	
<b>Fax Number::</b>	03 9654 6672	
<b>FROM:</b>	Craig Long	
<b>DATE:</b>	5/08/2003	
<b>SUBJECT:</b>	Response to letter requesting Financial Documents	
<b>PAGES (including header):</b>	4	

Dear Ms van Riet,

Attached is a letter outlining our response to your letter of July 25 requesting Financial Documents for year ended 30 June, 2002.

We have commissioned the services of another auditor who will be providing more details on your request.

Should you have any further questions please do not hesitate to contact myself on 02 9631 6710.

An original of this document is being placed in tonight's outgoing mail.

Regards.

Craig Long.



## **CIVIL CONTRACTORS FEDERATION**

*Formerly Australian Earthmovers & Road Contractors Federation*

NEW SOUTH WALES:

30 Oranzi Road Girraween NSW 2145

Telephone: (02) 9631 8810 Facsimile: (02) 9631 8187 E-mail: ccfnew@civilcontractors.com

ABN 55 645 813 882

5 August 2003

Australian Industrial Registry  
GPO Box 1994S  
Melbourne VIC 3001

Attn: Sylvia van Riet  
Statutory Services Branch

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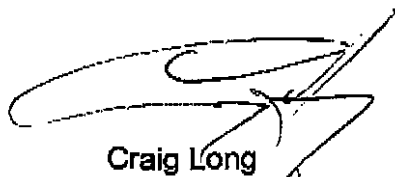
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I hereby confirm my opinion that the invoices included in our financials accounts for 2002 for training were payable for work completed as part of the commencement phase of training workers of our members. This training will continue over a 2.5 year period with 3 invoice invoices in total due and payable as per the schedule in Attachment "A".

I trust this information meets with your needs.

Yours faithfully,



Craig Long  
Executive Director

indenture registration number for each existing worker trainee and also whether or not you are able to claim the Commonwealth Government funds for each trainee.

d. Claims for all available Government incentives are to be made by the Recipient to the New Apprenticeship Centre based on the following periods of time and incentive rates at the date of this Agreement:

- Commencement (three months from sign up) = \$1375.00
- Progression completion of Certificate 2 = \$1375.00
- Completion at Certificate 3 = \$1650.00

e. The Commonwealth Government, once they have received a completed claim for funds, will deposit the amount per trainee into the Recipient's designated bank account.

#### PAYMENT OF CCF FEES FOR SERVICES

f. CCF will invoice the Recipient for the following elements of the training in respect of each trainee:

Claim	When	Detail	Amount
Commencement	Two months from date of sign up for payment within 30 days in line with initial claim payment from DETNAC.	After 1 on 1 interview and Training Plan approval by CCF/Client. Commencement Claim automatically sent to client from DETNAC.	\$1375.00
Progression	On completion of Certificate 2 for payment within 30 days in line with second claim payment from DETNAC.	CCF to notify client of existing workers completion of Certificate 2 on "date" and commencement of Certificate 3 in appropriate "career pathway" e.g. Plant or Road Construction & Maintenance, to enable Client to notify DETNAC and claim incentives.	\$1375.00
Completion	On completion of Certificate 3 for payment within 30 days in line with final claim payment from DETNAC.	CCF to notify client of existing workers completion of Certificate 3 in relevant career pathway, to enable Client to notify DETNAC and claim incentives	\$1650.00



# Transmission Report

Date/Time  
 G3 Local Terminal ID  
 G4 Local Terminal ID  
 Local Name  
 Company Logo

31- 7-03; 1:22PM

Document has been sent.

Document Size A4S



AUSTRALIAN INDUSTRIAL REGISTRY

Level 38, Rm 3801  
 88 Collins Street, Melbourne, VIC 3000  
 2/FD New 10/FHQ, Melbourne, VIC 3000  
 Telephone: (03) 9551 7777  
 Fax: (03) 9555 0479

## FACSIMILE

TO	Maria Krnjulac		
Organisation	Rhodes Docherty & Co		
Fax Number	02-94494229	Phone Number	02-99884053
FROM	Sylvia van Riet		
Location	Statutory Services Branch, Australian Industrial Registry		
Fax Number	03-9654 6672	Phone Number	03-9661 7776
No of Pages (including cover)	3	Date	31/07/2003
Please notify sender if not all pages were received.		Time	1:14 PM

Any information about individuals contained in this fax is CONFIDENTIAL and may NOT be used or disclosed further. If you are NOT the intended recipient, please contact the sender IMMEDIATELY.

**MESSAGE:**

Copy of extracts from legislation as requested.

Total Pages Scanned : 3  
 Total Pages Sent : 3

No	Doc.	Recipient	Start Time	Durat.	Pages	Mode	Contents	Status
1	0002	61 2 9449 4229	31- 7; 1:21PM	1' 06"	3 / 3	EC		CP

**Note:**

- |                     |                     |                     |                   |
|---------------------|---------------------|---------------------|-------------------|
| EC: Error Correct   | RE: Resend          | BC: Broadcast       | CR: Check Remote  |
| CP: Completed       | PG: Polling         | MB: Send to Mailbox | MP: Multi Polling |
| RA: Receive Again   | EN: Engaged         | RS: Relay Send      | PW: Print Wait    |
| RB: Relay Broadcast | RV: Remote Service  | SA: Send Again      | TM: Terminated    |
| RQ: Relay Request   | DR: Document Remove |                     |                   |

(8) Subsection (7) does not apply in relation to a requirement if a penalty is provided for a contravention of the provision setting out the requirement.

(9) The regulations may provide that a person is not a competent person for the purposes of this section in relation to all or any organisations unless the person is included in a prescribed class of persons.

#### **276 Powers and duties of auditors**

(1) An auditor of an organisation shall inspect and audit the accounting records kept by the organisation in relation to each financial year and shall, within the prescribed period after the end of the year, make a report in relation to the year to the organisation.

(2) An auditor, or a person authorised by an auditor for the purposes of this subsection, is:

(a) entitled at all reasonable times to full and free access to all records and other documents of the organisation relating directly or indirectly to the receipt or payment of moneys, or to the acquisition, receipt, custody or disposal of assets, by the organisation; and

(b) entitled to seek from any officer or employee of the organisation such information and explanations as the auditor or authorised person wants for the purposes of the audit.

(3) Where an auditor authorises a person for the purposes of subsection (2), the auditor shall serve on the organisation a notification that sets out the name and address of the person.

(4) An auditor shall, in a report under this section in relation to a financial year, state:

(a) whether in the auditor's opinion:

(i) there were kept by the organisation in relation to the year satisfactory accounting records, including:

(A) records of the sources and nature of the income of the organisation (including income from members); and

(B) records of the nature and purposes of the expenditure of the organisation; and

(ii) the accounts and statements prepared under section 273 in relation to the year were properly drawn up so as to give a true and fair view of:

(A) the financial affairs of the organisation as at the end of the year; and

(B) the income and expenditure, and any surplus or deficit, of the organisation for the year; and

(b) whether all the information and explanations that, under subsection (2), officers or employees of the organisation were required to provide were provided;

and, in addition, the auditor shall state in the report particulars of any deficiency, failure or shortcoming in relation to a matter referred to in paragraph (a) or (b).

(5) If:

(a) an auditor, in the course of performing duties as auditor of an organisation, becomes aware that there has been a breach of this Act; and

(b) the auditor is of the opinion that the matter cannot be adequately dealt with by comment in a report;

the auditor shall immediately report the matter, in writing, to a Registrar.

#### **277 Fees and expenses of auditors**

**Section 273**

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(4) An organisation shall retain the accounting records kept under subsection (1) for a period of 7 years after the completion of the transactions to which they relate.

**273 Organisation to prepare accounts etc.**

(1) As soon as practicable after the end of each financial year, an organisation:

(a) shall cause to be prepared from the accounting records kept by the organisation under subsection 272(1) in relation to the financial year, such accounts and other statements, in relation to the financial year, as are prescribed; and

(b) shall include in the accounts (other than accounts prepared in relation to the first financial year of the organisation to which this Division applies) the relevant figures from the accounts prepared by the organisation, under this subsection, in relation to the preceding financial year.

(2) The regulations may provide for the giving of certificates in, or in relation to, accounts or other statements prepared under subsection (1).

**274 Information to be provided to members or Registrar**

(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.

(4) Accounts prepared under section 273 shall include a notice drawing attention to subsections (1), (2) and (3) and setting out those subsections.

**275 Auditors of organisations**

(1) An organisation shall ensure that there is an auditor of the organisation at any time when an auditor is required for the purposes of the operation of this Division in relation to the organisation.

(2) The position of auditor of an organisation shall be held by:

(a) a person who is a competent person; or

(b) a firm at least one of whose members is a competent person.

(3) A person shall not accept appointment as auditor of an organisation unless the person is a competent person.

(4) A member of a firm shall not accept appointment of the firm as auditor of an organisation unless at least one member of the firm is a competent person.

(5) A person who holds the position of auditor of an organisation shall resign the appointment if the person ceases to be a competent person.

(6) A member of a firm that holds the position of auditor of an organisation shall take whatever steps are open to the member to ensure that the firm resigns the appointment if the member ceases to be a competent person and is or becomes aware that no other member of the firm is a competent person.

(7) The auditor of an organisation shall use his or her best endeavours to comply with each requirement of this Act that is applicable to the auditor in that capacity.



# CIVIL CONTRACTORS FEDERATION

Formerly Australian Earthmovers & Road Contractors Federation

ABN 55 645 813 882

**NEW SOUTH WALES:**

30 Oramzi Road Girraween NSW 2145

Telephone: (02) 9631 8610 Facsimile: (02) 9631 8167 E-mail: ccfnew@civilcontractors.com

25 July 2003

Attention: Mr Clency Lapierre  
Australian Industrial Registry  
Level 36  
Nauru house  
80 Collins Street  
Melbourne VIC 3001

Dear Mr Lapierre,

**Re: Secretary's Certificate**

I, Craig Long, Executive Director of the New South Wales Branch of the Civil Contractors Federation certify that:

1. The auditor's report, the accounts and statements, and the certificates of the accounting officer and of the Branch Committee for the financial year ending 30 June 2002 were distributed to members free of charge on the 13<sup>th</sup> September 2002.
2. The enclosed documents are copies of the auditor's report, the accounts and statements, the certificates of the accounting officer and of the Committee of Management, prepared for the Branch in accordance with the Act for the financial year ending 30 June 2002 and are as presented to the members at the Annual General Meeting of the New South Wales Branch of the Federation on the 13<sup>th</sup> September 2002.

Signed:

Craig Long  
Executive Director – NSW Branch

Dated:

25/7/03



## AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Craig Long  
Executive Director  
Civil Contractors Federation  
New South Wales Branch  
30 Oramzi Road  
GIRRAWEE NSW 2145

Dear Mr Long

### **Re: Financial Documents for year ended 30 June 2002 - FR2002/417**

Receipt is acknowledged of the financial documents of the branch for the year ended 30 June 2002. The documents were lodged in the Industrial Registry on 23 June 2003.

The following matters concerning the financial reporting requirements of the *Workplace Relations Act 1996* (the Act) require your further attention.

#### **1. Secretary's Certificate**

Financial documents lodged in the Industrial Registry are required by subsection 280(1) of the Act to be accompanied by a certificate from the secretary stating that the documents so lodged are copies of the auditor's report, accounts and statements which were presented to a general meeting of members or a meeting of the committee of management for the purposes of section 279 of the Act.

No such certificate has been lodged with the financial documents of the branch. Could you please arrange for such a certificate to be prepared and lodged. The certificate should contain the type of meeting and the date on which the meeting was held.

#### **2. Auditor's Report**

##### **a. Qualification of auditor's report**

I note the qualification of the auditor's opinion in relation to "training fees raised at 30 June 2002 but not yet earned", particulars of which are set out in the auditor's report.

Under subsection 280(2) of the Act, a Registrar is obliged to investigate any "deficiency, failure or shortcoming in relation to a matter referred to in subsection 276(4)" stated in an auditor's report. However, the Registrar is not required to investigate the deficiency, failure or shortcoming if after consultation with the organisation concerned and the auditor, the Registrar is satisfied that it is trivial or will be remedied in the following financial year - refer subsection 280(3).

Having in mind the provisions of subsections 280(2) and (3) of the Act, the Registrar seeks your views as well as those of the auditor in relation to:-

(i) whether the matter subject to qualification by the auditor is a deficiency, failure or shortcoming in relation to a matter referred to in subsection 276(4); and

(ii) whether any deficiency, failure or shortcoming disclosed in the auditor's report is a trivial matter or was remedied during financial year ending 30 June 2003.

The Registrar seeks your response and that of the auditor **by Monday 4 August 2003**. Would you please arrange for the auditor to respond accordingly.

**b. No mention of surplus or deficit**

Paragraph (ii)(b) of the Auditor's report makes no mention of any surplus or deficit of the branch for the year - refer (B) of subparagraph 276(4)(a)(ii).

**c. Registered company auditor**

The signatory to the auditor's report has not indicated whether he is registered as a company auditor - refer regulation 112. It is the attitude of this Office that this fact should be evident to members in the published financial documents.

Would you please draw this matter to your auditor's attention.

**3. New legislation**


As you would know the Workplace Relations (Registration and Accountability of Organisations) legislation (the RAO legislation) generally came into operation on 12 May 2003.

The RAO legislation establishes a **Registration and Accountability of Organisations Schedule** (the RAO Schedule) inserted as schedule IB within the *Workplace Relations Act 1996* (the WR Act) pertaining to registered organisations. Many of the provisions relating to registered organisations currently in the WR Act are replicated in the new RAO Schedule, with some amendments. Other matters will be substantially changed by the RAO Schedule, particularly the financial reporting requirements.

Please note that your organisation will be required to complete the financial reporting obligations for the financial year ended 30 June 2003 under the *Workplace Relations Act 1996* whereas the reporting obligations for the financial year ending 30 June 2004 will be governed by the requirements of the RAO Schedule. This is because the relevant provisions of the *Workplace Relations Legislation Amendment (Registration of Accountability of Organisations) (Consequential Provisions) 2002 Act* apply to the first complete financial year subsequent to the commencement of the legislation [(see item 44(1))].

Should you or the auditor wish to discuss this letter, I may be contacted on 03-8661 7776.

Yours sincerely



Sylvia van Riet  
Statutory Services Branch  
22 July 2003

CIVIL CONTRACTORS FEDERATION  
(N.S.W. BRANCH)  
(ABN 55 645 813 882)

2002 FINANCIAL STATEMENTS

C O N T E N T S

Balance Sheet

Income and Expenditure Statement

Notes to and Forming Part of the  
Financial Statements

Certificate of Accounting Officer

Certificate of Branch Committee of Management

Auditors' Report