



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2003/31-[128V]

Mr Peter Tighe
National Secretary
CEPU
Suite 701, Level 7
1 Rosebery Avenue
ROSEBERY NSW 2018

Dear Mr Tighe

**Re: CEPU National Office - Financial Reporting Obligations
under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 March 2003.

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 note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 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

Belinda Penna
E-mail: belinda.penna@air.gov.au

31 March, 2003



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2003/31 -[128V]

Mr Peter Tighe
National Secretary
CEPU
Suite 701, Level 7
1 Rosebery Avenue
ROSEBERY NSW 2018

Dear Mr Tighe

Re: Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia 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 31 March, 2003.

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

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.

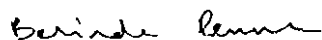
Therefore, I request your written advice **by 30 January, 2004** as to when each of the following steps is expected to be completed:-

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 (02) 8374 6618. In reply please quote: **FR2003/31**.

Yours sincerely



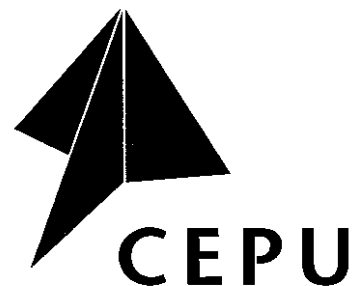
Belinda Penna

E-mail: belinda.penna@air.gov.au

12 January, 2004

16 March 2004

Peter McKerrow
Assistant Manager, NSW Registry
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011



**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

**NATIONAL
OFFICE**

Peter Tighe
National Secretary

Brian Baulk
National President

Suite 701, Level 7
1 Rosebery Avenue
Rosebery
NSW 2018

Ph: (02) 9663 3699
Fax: (02) 9663 5599

Email:
edno@nat.cepu.asn.au

**RE: Outstanding Financial Statements for CEPU Electrical Division
for the year ending 31 December 2002 and CEPU National Council
for year ending 31 March 2003**

Dear Peter,

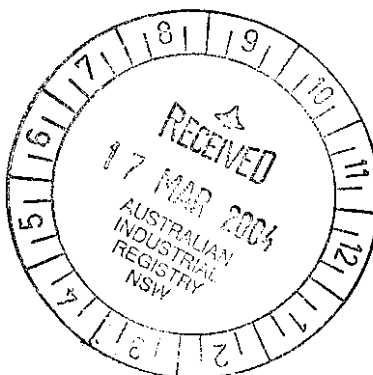
Please accept my sincere apologies for the delay in remitting the above financial returns for the CEPU Electrical Division. I have appended to this letter the statements for the CEPU National Council, Electrical Division National Office, Southern States Branch, the New South Wales Branch and the Western Australian Branch.

I have also enclosed Secretary's Certificates confirming that financial statements have been prepared, circulated and endorsed in accordance with the Act for both the Electrical Division and the CEPU National Council.

If you have any queries in relation to the documents remitted, please contact the undersigned.

Yours faithfully,


Peter Tighe
NATIONAL SECRETARY



Communications Electrical
Electronic Energy
Information Postal
Plumbing and Allied
Services Union of Australia

SECRETARY'S CERTIFICATE

CEPU NATIONAL COUNCIL FINANCIAL STATEMENTS


FOR YEAR ENDING 31 MARCH 2003

I, Peter Tighe, National Secretary of the Communications, Electrical and Plumbing Union (CEPU) certify:

That the national Committee of Management of the CEPU received the above financial statements prepared pursuant to Section 273 of the Act.

That each of the Divisions of the CEPU circulated to its members pursuant to Section 279 of the Act the above financial statements.

That the Committee of Management of the CEPU following the circulation to CEPU members endorsed the financial statements pursuant to Section 279(6).



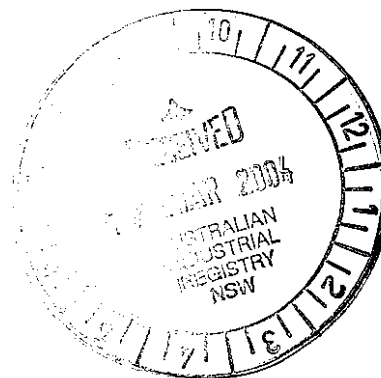
Peter Tighe
NATIONAL SECRETARY



**Communications Electrical Electronic Energy Information Postal Plumbing and Allied
Services Union of Australia - National Council**

**Annual Report
for the Year Ended 31 March 2003**

<u>Contents</u>	<u>Page</u>
Committee of Management's Certificate	1
Accounting Officer's Certificate	2
Profit & Loss Statement with Appropriation Statement	3
Statement of Financial Position	5
Statement of Cashflows	6
Notes to the Accounts	7
Independent Audit Report	10
Compilation Report	12



**Communications Electrical Electronic Energy Information Postal Plumbing and Allied
Services Union of Australia - National Council
COMMITTEE OF MANAGEMENT'S CERTIFICATE**

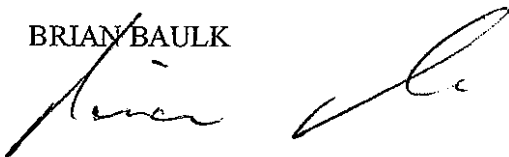
We PETER TIGHE, and BRIAN BAULK, being two members of the Committee of Management of the Communications Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - National Council do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

- i. In the opinion of the Committee of Management, the attached financial statements show a true and fair view of the financial affairs of the Union as at 31 March 2003.
- ii. In the opinion of the Committee of Management, meetings of the Committee were held during the 12 months period ended 31 March 2003, in accordance with the rules of the Union.
- iii. To the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under Sub-Section 274 (2) of the Workplace Relations Act 1999, or copies of these records or documents, or copies of the Union), have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, 1999, the Regulations thereto, or the rules of the Union.
- iv. The Union has complied with Sub-Sections 279 (1) and (6) of the Act in relation to the financial statements in respect of the year ended 31 March 2003, and the Auditors' report thereon.

PETER TIGHE



BRIAN BAULK



Dated this 4th day of December 2003

**Communications Electrical Electronic Energy Information Postal Plumbing and Allied
Services Union of Australia - National Council
ACCOUNTING OFFICER'S CERTIFICATE**

I, **PETER ANTHONY TIGHE**, being the Officer responsible for keeping the accounting records of the Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia - National Council, certify that as at 31 March 2003, the number of members of the Division was 133,110.

In my opinion:

- i. The attached financial statements show a true and fair view of the financial affairs of the Union as at 31 March 2003.
- ii. A record has been kept of all moneys paid by, or collected from, members and moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Union.
- iii. Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- iv. With regard to funds of the Union 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.
- v. No loans or other financial benefits, other than remuneration in respect to their full time employments with the Union, were made to persons holding office in the Union.
- vi. The registrar of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.



PETER ANTHONY TIGHE

Dated this 4th day of December 2003

**Communications Electrical Electronic Energy Information Postal Plumbing and Allied
Services Union of Australia - National Council**

**Profit and Loss Statement
For the Year ended 31 March 2003**

	2003 \$	2002 \$
INCOME		
Interest Received	600	1,391
Levy on Branches	54,029	58,056
ACTU Affiliation Funds	252,815	238,626
Sundry Income	7,338	3,264
	<u>314,782</u>	<u>301,337</u>
EXPENDITURE		
Affiliation Fees	256,863	241,323
Bank Charges	-	103
Donations	3,000	8,800
Legal & Auditing	11,396	24,873
Printing & Stationery	2,616	775
Secretarial Services	8,759	-
Sundry Expenses	1,613	45
TUTA	<u>10,502</u>	<u>15,455</u>
	<u>294,749</u>	<u>291,374</u>
OPERATING PROFIT BEFORE INCOME TAX	<u>20,033</u>	<u>9,963</u>

The accompanying notes form part of these financial statements.

**Communications Electrical Electronic Energy Information Postal Plumbing and Allied
Services Union of Australia - National Council
Profit and Loss Statement
For the Year ended 31 March 2003**

	2003 \$	2002 \$
OPERATING PROFIT BEFORE INCOME TAX	<u>20,033</u>	<u>9,963</u>
OPERATING PROFIT AFTER INCOME TAX	<u>20,033</u>	<u>9,963</u>
Retained Profits at the beginning of the financial year	39,837	29,873
UNAPPROPRIATED PROFIT AT 31 MARCH 2003	<u><u>59,870</u></u>	<u><u>39,836</u></u>

The accompanying notes form part of these financial statements.

**Communications Electrical Electronic Energy Information Postal Plumbing and Allied
Services Union of Australia - National Council
Statement of Financial Position
As at 31 March 2003**

	Note	2003 \$	2002 \$
CURRENT ASSETS			
Cash	2	176,740	86,597
Receivables	3	118,508	165,278
Other	4	4,250	-
TOTAL CURRENT ASSETS		<u>299,498</u>	<u>251,875</u>
TOTAL ASSETS		<u>299,498</u>	<u>251,875</u>
CURRENT LIABILITIES			
Payables	5	235,218	211,589
Current tax liabilities	6	4,410	450
TOTAL CURRENT LIABILITIES		<u>239,628</u>	<u>212,039</u>
TOTAL LIABILITIES		<u>239,628</u>	<u>212,039</u>
NET ASSETS		<u>59,870</u>	<u>39,836</u>
EQUITY			
Retained profits	7	<u>59,870</u>	<u>39,836</u>
TOTAL EQUITY		<u>59,870</u>	<u>39,836</u>

The accompanying notes form part of these financial statements.

**Communications Electrical Electronic Energy Information Postal Plumbing
and Allied Services Union of Australia - National Council**

**Statement of Cashflows
For the Year Ended 31 March 2003**

	NOTE	2003 \$	2002 \$
CASHFLOWS FROM OPERATING ACTIVITIES			
Contributions from divisions		360,952	253,012
Interest		600	1,391
Payments to suppliers and employees		(271,409)	(246,371)
Net Cash Provided By Operating Activities		<u>90,143</u>	<u>8,032</u>
NET INCREASE / (DECREASE) IN CASH HELD		90,143	8,032
Cash at beginning of year		86,597	78,565
CASH AT END OF YEAR	2	<u><u>176,740</u></u>	<u><u>86,597</u></u>

The financial statements should be read in conjunction with the accompanying notes.

**Communications Electrical Electronic Energy Information Postal Plumbing and Allied
Services Union of Australia - National Council
Notes to the Financial Statements
For the Year ended 31st March 2003**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Workplace Relations Act, 1996. The financial statements have also been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The concept of accruals accounting has been adopted in the preparation of financial statements. The accounting policies have been consistently applied, unless otherwise stated.

The following significant accounting policy is adopted by the Union in the preparation of the financial statements.

- No provision for Income Tax is necessary as Industrial Trade Unions are exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act 1997.

NOTE 1(b): INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, 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 a Registrar, may apply to the organisation for specific 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 a manner, and within such time, as 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 of an application made at the request of the member.

**Communications Electrical Electronic Energy Information Postal Plumbing and Allied
Services Union of Australia - National Council
Notes to the Financial Statements
For the Year ended 31st March 2003**

	2003 \$	2002 \$
2. CASH		
National Council Fund	171,020	80,884
Education & Training Fund	<u>5,720</u>	<u>5,713</u>
	<u><u>176,740</u></u>	<u><u>86,597</u></u>
3. RECEIVABLES		
Current		
Term Debtors	<u>118,508</u>	<u>165,278</u>
	118,508	165,278
4. OTHER		
Current		
Prepayments	<u>4,250</u>	<u>-</u>
	<u><u>4,250</u></u>	<u><u>-</u></u>
5. PAYABLES		
Current		
Trade Creditors	<u>235,218</u>	<u>211,589</u>
	<u><u>235,218</u></u>	<u><u>211,589</u></u>
6. CURRENT TAX LIABILITIES		
Provision for GST	<u>4,410</u>	<u>450</u>
	<u><u>4,410</u></u>	<u><u>450</u></u>
7. RETAINED PROFITS		
Retained profits at the beginning of the financial year	39,837	29,873
Add		
Net profit attributable to members of the union	20,033	9,963
Retained profits at the end of the financial year	<u><u>59,870</u></u>	<u><u>39,836</u></u>

These notes should be read in conjunction with the attached Compilation Report.

**Communications Electrical Electronic Energy Information Postal Plumbing and Allied
Services Union of Australia - National Council
Notes to the Financial Statements
For the Year ended 31st March 2003**

8. GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of Goods and Services Tax (GST). Receivables and payables are stated inclusive of GST. The net amount of GST recoverable from or payable to, the Australian Taxation Office is included as part of receivables or payables in the Balance Sheet. Cash flows in the Statement of Cashflows are included on a gross basis. The GST component of cash flows arising from investing and financing activities that are recoverable from, or payable to, the Australian Taxation Office are classified as operating cash flows.

9. RELATED PARTY INFORMATION

The names of the people who held positions on the Executive during the year are

Brian Baulk	National President
Colin Cooper	National Vice President
Peter Tighe	National Secretary
Earl Setches	National Assistant Secretary
Bernard Riordan	NSW Branch Secretary – Electrical Division
Dean Mighell	VIC Branch Secretary – Electrical Division
Richard Williams	QLD Branch Secretary – Electrical Division
Brian O'Reilly	NSW Branch Secretary – Plumbing Division
Tony Murphy	SA Branch Secretary – Plumbing Division
Jorgen Gullestrop	QLD Branch Secretary – Plumbing Division
Jim Metcher	NSW P&T Branch Secretary – Communications Division
John Brown	P&T Assistant Secretary – Communications Division
Ian McCarthy	NSW T&S Branch Secretary – Communications Division
Len Cooper	VIC T&S Branch Secretary – Communications Division
Sharelle Herrington	Affirmative Action Assistant Secretary - Communications Division
Doreen McDonald	VIC T&S Assistant Branch Secretary – Communications Division

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA - NATIONAL
COUNCIL**

Scope

We have audited the financial statements comprising the Income and Expenditure Account, Balance Sheet, Statement of Cash Flows and Notes to the financial statements of the Communication Electrical Electronic Energy Information Postal Plumbing and Allied Services Union of Australia – National Council for the year ended 31 March 2003. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting policies. These procedures have been undertaken to form an opinion whether, in all material respects, the financial accounts are presented fairly in accordance with applicable accounting standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and statutory requirements so as to present a view of the Communications, Electrical, Electronic Energy Information, Postal Plumbing and Allied Services Union of Australia – National Council which is consistent with our understanding of its financial position and the results of its operations.

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

This is the first year of our appointment.

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
COMMUNICATIONS ELECTRICAL ELECTRONIC ENERGY INFORMATION
POSTAL PLUMBING AND ALLIED SERVICES UNION OF AUSTRALIA - NATIONAL
COUNCIL**

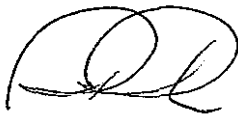
Audit Opinion

In our opinion:

- a satisfactory accounting records were kept by the Union in respect of the year ended 31 March 2003, including:
- i records of the sources and nature of the income of the Union; and
 - ii records of the nature and purposes of expenditure of the Union; and
- b the financial statements and other statements required to be prepared under sec 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give a true and fair view of:
- i the financial affairs of the Union as at 31 March 2003; and
 - ii the income and expenditure, and surplus, of the Union for the year ended on that date; and
- c the financial statements have been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

We have obtained all the information and explanations we require from the officers and employees of the Union, which were necessary for the purposes of our audit, and there were no deficiencies, failures or shortcomings in relation to the matters referred to above.

Pinker Arnold McLoughlin
Chartered Accountants



Richard Pinker
Partner
Registered Company Auditor

Hurstville

Dated this 14 day of December 2003

**Communications Electrical Electronic Energy Information Postal Plumbing and Allied
Services Union of Australia - National Council
Compilation Report**

Scope

On the basis of information provided by the executive, we have compiled in accordance with APS 9 "Statement on Compilation of Financial Reports" the general purpose financial report of the client for the period ended 31st March 2003 as set out in the financial statements.

The executive is solely responsible for the information contained in the general purpose financial report.

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

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the union, may suffer arising from any negligence on our part. No person should rely on the general purpose financial report without having an audit or review conducted.

The general purpose financial report was prepared exclusively for the benefit of the union. We do not accept responsibility to any other person for the contents of the general purpose financial report.

Pinker Arnold McLoughlin
Chartered Accountants
Suite 2, 420 Forest Road, Hurstville, NSW 1481



Richard Pinker
Partner
Registered Company Auditor

Hurstville 11/12/03



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr Peter Tighe
National Secretary
CEPU
Suite 701, Level 7
1 Rosebery Avenue
ROSEBERY NSW 2018

Dear Mr Tighe

**Re: Financial Statements - Communications, Electrical, Electronic, Energy,
Information, Postal and Allied Services Union - National Office - for year ending
31 March 2003 (FR2003/31)**

I refer to the financial statements which were lodged in the Registry on 17 March 2004. I draw your attention to the following matters.

The dates when report, accounts and financial statements were supplied to members and subsequently presented to a meeting of members or committee of management

Section 279(3) of the *Workplace Relations Act 1996* (the Act) provides that:

“The copies referred to in subsection (1), or the summary referred to in subsection (2), shall be provided within 56 days (or such longer period as a Registrar allows) after the making to the organisation of the report concerned.”

Additionally, regarding the relevant meetings, section 279(6) of the the Act says:

“(6) Subject to subsection (7), an organisation shall cause the report, accounts and statements referred to in subsection (1) to be presented:

(a) within the period (in this subsection and subsection (7) called the *relevant period*) starting on the eighth day after the report, accounts and statements are, or the summary referred to in subsection (2) is, supplied to the members and ending 28 days (or such longer period as a Registrar allows) after the end of the period referred to in subsection (3) - to a general meeting of the members of the organisation or a meeting of the committee of management of the organisation; or

(b) if such a meeting is not due to be held within the relevant period - to the first meeting of the committee of management held after the relevant period.”

This means that the financial report must, within 56 days of the auditor's report, be supplied to members. After this has occurred, the organisation must hold either a general meeting or a meeting of the committee of management between 8 to 28 days after the supply of the report to members. This meeting is sometimes called "the second meeting".

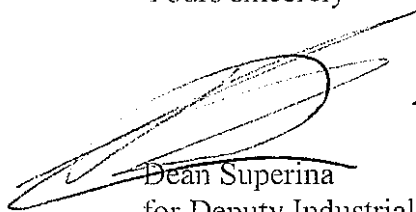
The purpose of this requirement is to give members time to consider the report after it is supplied to them and, if they wish, to raise any matters at the "second meeting". Although your letter certified that the financial statements were supplied to members, it does not indicate the date/s of supply, or the date of the committee of management meeting held after the distribution of the statements. Please advise the Registry of the relevant dates.

Donations

The income and expenditure statement shows "Donations" for the National Office totalled \$3,000. If any donation exceeds \$1,000, the organisation must lodge a statement pursuant to section 269 of the Act stating the relevant particulars of each donation. The relevant particulars include the amount of the donation, the purpose for which the donation was made and, except where the donation was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship - the name and address of the person to whom the donation was made.

If you have any queries regarding this letter please do not hesitate to contact me on 8374 6506.

Yours sincerely



Dean Superina
for Deputy Industrial Registrar

25 March 2004



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr Peter Tighe
National Secretary
CEPU
Suite 701, Level 7
1 Rosebery Avenue
ROSEBERY NSW 2018

Dear Mr Tighe

**Re: Financial Statements - Communications, Electrical, Electronic, Energy,
Information, Postal and Allied Services Union - National Office (FR2003/31)**

I refer to my letter of 25 March 2004 in which I sought confirmation of the date on which the financial accounts and auditor's report of this organisation were provided to members and the date on which those documents were presented to a general or committee of management meeting of the organisation.

Until the information requested is provided the financial return cannot be filed. If there is any difficulty in providing this information, please contact me on (02) 8374 6506.

Yours sincerely

A stylized, handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke.

Dean Superina
for Deputy Industrial Registrar

19 May 2004



Australian Government
Australian Industrial Registry

MINUTE

Contact Officer: Belinda Penna
Telephone No: 02 8374 6618
Facsimile No: 02 9380 6990

Your Reference:
My Reference: as below

Outstanding Information - Financial Returns

FR2003/31	National Office	Y/E 31 March 2003
FR2002/841	Electrical Division	Y/E 31 December 2002
FR2002/842	Ele Div, NSW Branch	Y/E 31 December 2002
FR2002/845	Ele Div, Tas (Southern States)	Y/E 31 December 2002
FR2002/846	Ele Div, Vic (Southern States)	Y/E 31 December 2002
FR2002/847	Ele Div, WA Branch	Y/E 31 December 2002

I rang Carla Croce - CEPU National Office to follow up outstanding information for these Fin returns. Carla advised she has just returned from leave, and hopes to get the letters signed and sent to us in the next couple of weeks. I responded that if it was not possible to do so, then a written progress report regarding the delay would be requested.

Belinda Penna

23 June 2004



Australian Government

Australian Industrial Registry

File Note

Contact Officer: Belinda Penna
Telephone No: 02 8374 6618
Facsimile No: 02 9380 6990

Your Reference:

My Reference:

Outstanding Information - Financial Returns

I rang Carla Croce again today. Peter Tighe has been away on leave and working away from the office. He is out of the office all week this week (except Friday 30/7) and also out of the office all of next week. It is unlikely we will get any response for at least the next two to three weeks owing to other more urgent matters. Discussed with Assistant Manager, Mr McKerrow. As Mr Tighe is not in the office follow up by phone call again in a couple of weeks.

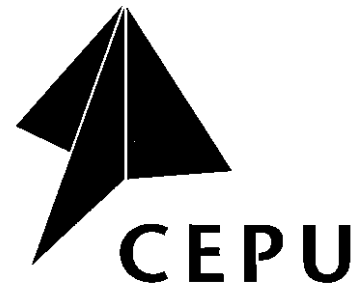
Belinda Penna

27 July 2004

17
17 August 2004

Dean Superina
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

FAXED
17.8.04



**COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION**

**Re: Financial Statements – CEPU – National Office for year ending
31 March 2003 (FR2003/31)**

**NATIONAL
OFFICE**

Peter Tighe
National Secretary

Brian Baulk
National President

Suite 701, Level 7
1 Rosebery Avenue
Rosebery
NSW 2018

Ph: (02) 9663 3699
Fax: (02) 9663 5599

Email:
edno@nat.cepu.asn.au

Dear Dean,

In response to your letter dated 25th March 2004 seeking further information pursuant to Section 279 of the Workplace Relations Act 1996, I wish to provide the following information:

1. The Auditors Financial Report was made available in the first week in August and endorsed by the National Executive of the union in that week.
2. It was circulated to members of the union in the second week of September.
3. In the first week in October it was adopted by the National Executive of the union.

With respect to your query concerning donations, the National Council made four donations that year, each less than \$1000. I hope the above information satisfies the needs of the registry.

Yours faithfully,

Peter Tighe
NATIONAL SECRETARY

Communications Electrical
Electronic Energy
Information Postal
Plumbing and Allied
Services Union of Australia

03
17 August 2004

Dean Superina
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011



COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

**Re: Financial Statements – CEPU – National Office for year ending
31 March 2003 (FR2003/31)**

Dear Dean,

In response to your letter dated 25th March 2004 seeking further information pursuant to Section 279 of the Workplace Relations Act 1996, I wish to provide the following information:

1. The Auditors Financial Report was made available in the first week in August and endorsed by the National Executive of the union in that week.
2. It was circulated to members of the union in the second week of September.
3. In the first week in October it was adopted by the National Executive of the union.

With respect to your query concerning donations, the National Council made four donations that year, each less than \$1000. I hope the above information satisfies the needs of the registry.

Yours faithfully,

Peter Tighe
NATIONAL SECRETARY

NATIONAL
OFFICE

Peter Tighe
National Secretary

Brian Bauk
National President

Suite 701, Level 7
1 Rosebery Avenue
Rosebery
NSW 2018

Ph: (02) 9663 3699
Fax: (02) 9663 5599

Email:
edno@nat.cepu.asn.au



Communications Electrical
Electronic Energy
Information Postal
Plumbing and Allied
Services Union of Australia



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr Peter Tighe
National Secretary
CEPU
Suite 701, Level 7
1 Rosebery Avenue
ROSEBERY NSW 2018

Dear Mr Tighe

**Financial Statements - Communications, Electrical, Electronic, Energy,
Information, Postal and Allied Services Union - Southern States Branch and
CEPU National Office**

I refer to your letters of 17 August 2004 in response to the Registry's correspondence of 25 March 2004 concerning the provision of the financial documents by these organisations to their members. Following your replies, I would appreciate your clarification of certain dates in the financial reporting process as noted below:

Electrical Division - Southern States Branch (FR2002/845 and 846)

In your letter of 17 March 2004 you indicate that the auditor's report was made available in the last week of July 2003, circulated to members in the second week of September 2003 and adopted by State Council in the first week of October.

The auditor's report in this matter is however dated 2 October 2003 which would indicate it and the other financial documents could not have been circulated to members at the time specified.

Could you please clarify the date of provision to members and the date of the second meeting.

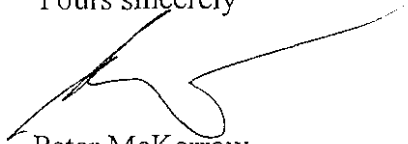
CEPU National Office - (FR2003/31)

In your letter of 17 March 2004 you indicate that the auditor's report was made available in the last week of August 2003, circulated to members in the second week of September 2003 and adopted by National Executive in the first week of October.

The auditor's report in this matter is however dated 11 December 2003 which would indicate it and the other financial documents could not have been circulated to members at the time specified.

Could you please clarify the date of provision to members and the date of the second meeting.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter McKerrow', with a long, sweeping horizontal stroke extending to the right.

Peter McKerrow
for Deputy Industrial Registrar

6 October 2004

PENNA, Belinda

From: PENNA, Belinda
Sent: Thursday, 11 November 2004 12:11 PM
To: 'edno@nat.cephu.asn.au'
Subject: Outstanding Financial Documents for the CEPU National Office and the Electrical Division, Southern States Branch

Attn: Carla Croce

Dear Carla,

Please see attached pdf of letter from Mr Peter McKerrow, dated 6 October 2004, regarding outstanding information for the National Office for the financial year ending 31 March 2003, and the Electrical Division, Southern States Branch for the year ending 31 December 2002.



CEPU.pdf

No response has been received to this letter to date. Could you please advise me when the organisation is likely to be in the position to respond to the issues raised.

Regards,

Belinda Penna
NSW Registry Officer

AIR

ph: 02 8374 6618

fax: 02 9380 6990

email: belinda.penna@air.gov.au



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
60 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Peter Tighe
National Secretary
CEPU
Suite 701, Level 1
1 Roseberry Avenue
ROSEBERRY NSW 2018

Dear Mr Tighe

Various Financial Returns

I refer to previous correspondence concerning the following financial returns. I have enclosed copies of correspondence in relation to each for your information. As you will note, the first three matters relate to apparent inconsistencies between the date of the relevant auditors' reports and the date on which the Union has advised the financial accounts and auditor's report were provided to members. Your early clarification will enable the Registry to finalise these matters.

CEPU - National Office (FR2003/31) - year ending 31 March 2003

In our letter of 6 October 2004, the Registry noted the dates referred to in your letter of 17 August 2004 and sought clarification of the date of provision of the financial documents to members of the Union. The documents cannot be filed until it is clear when the Union provided members with the accounts and the auditor's report dated 11 December 2003.

Electrical Division, Southern States Divisional Branch (FR2002/845 and 846) - year ending 31 December 2002

In our letter of 6 October 2004, the Registry noted the dates referred to in your letter of 17 August 2004 and sought clarification of the date of provision of the financial documents to members of the Branch. The documents cannot be filed until it is clear when the Branch provided members with the accounts and the auditor's report dated 6 October 2003 (not 2 October 2003 as incorrectly stated in our letter).

Outstanding Financial Returns

The Registry has no record of lodgement of the following:

Electrical Division, Southern States Divisional Branch (FR2003/726) - year ending 31 December 2003.

Following its letter to the Branch of 18 October 2004, the Registry was advised by the accountant of this Branch on that the national office was arranging lodgement of these documents. Copies of the Registry's letter and the accountant's email are attached. As this return is now substantially overdue, could you please advise when the documents will be lodged in the Registry.

Electrical Division (FR2003/722) - year ending 31 December 2003

A copy of the Registry's letter of 12 October 2004 is attached. As this return is now substantially overdue, could you please advise when the documents will be lodged in the Registry.

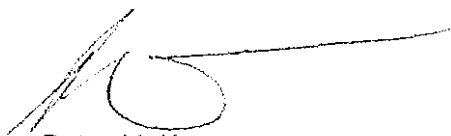
Electrical Division South Australian Divisional Branch (FR2003/725) - year ending 31 December 2003

In recent discussion with the Divisional Branch, the Registry was advised that the national office was arranging to lodge these documents. As this return is now substantially overdue, could you please advise when the documents will be lodged in the Registry.

Electrical Division, New South Wales Divisional Branch (FR2003/723) - year ending 31 December 2003

In recent discussion with the Divisional Branch, the Registry was advised that the national office was arranging to lodge these documents. As this return is now substantially overdue, could you please advise when the documents will be lodged in the Registry.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Peter McKerrow', with a long horizontal line extending to the right.

Peter McKerrow
for Deputy Industrial Registrar

11 April 2005

enc.

22 April 2005

Peter McKerrow
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011



COMMUNICATIONS
ELECTRICAL
PLUMBING
UNION

RE: Various Financial Returns

Dear Peter,

I wish to respond to your correspondence dated the 11th of April 2004 regarding a number of outstanding matters associated with CEPU financial returns. I would like to deal with each issue in the order raised by the registry. The first issue you raised concerns the date of the auditors sign off the reports with respect to the CEPU national office (FR 2003/31) and the Electrical Division Southern States Branch (FR 2002/845 and 846).

In your letter you pointed out that I had stated that both reports were circulated to members in the second week of September, which is correct. You ask how this can be reconciled with the fact that the auditor signed off the statements after this date. This is not unusual as the custom has been on occasion to circulate the final financial report endorsed by the Committee of Management but unsigned. The second meeting of the Committee of Management authorises the final signing off of the reports, this often means that the Officers and auditor formally sign off at approximately the same time.

With respect to the outstanding financial statements for the Electrical Division (FR 2003/726), the Electrical Division Southern States Branch (FR2003/722), the Electrical Division South Australian Branch (FR2003/725) and the Electrical Division New South Wales Branch (FR 2003/723) for the year ending 31 December 2003, I attached those returns and a Secretary Certificate outlining the process under the Act prior to the introductions of the new amendments. You will note that the South Australian Branch circulation of the financial statements was delayed past the 56 day period because of a need to meet national circulation requirements of our news magazine, please accept my unions apology for this technical breach of the previous act.

Hopefully this response addresses all the issues raised in your correspondence.

Yours faithfully,

Peter Tighe
NATIONAL SECRETARY



NATIONAL
OFFICE

Peter Tighe
National Secretary

Brian Baulk
National President

Suite 701, Level 7
1 Rosebery Avenue
Rosebery
NSW 2018

Ph: (02) 9663 3699
Fax: (02) 9663 5599

Email:
edno@nat.cepu.asn.au

Communications Electrical
Electronic Energy
Information Postal
Plumbing and Allied
Services Union of Australia



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Peter Tighe
National Secretary
CEPU
Suite 701, Level 1
1 Roseberry Avenue
ROSEBERY NSW 2018

Dear Mr Tighe

Various Financial Returns

Thank you for your letter of 22 April 2005 in response to the Registry's correspondence of 11 April 2005.

CEPU - National Office (FR2003/31) - year ending 31 March 2003 and Electrical Division, Southern States Divisional Branch (FR2002/845 and 846) - year ending 31 December 2002

I note your reference to the practice by the respective committees of management of providing or circulating members with unsigned versions of the financial reports including the reports of the auditors, following which the committees and auditors finally "sign off" on the reports.

This approach appears, however inconsistent with requirements of both the former financial reporting provisions of the Act and those that now apply under the RAO Schedule. These require organisations to provide members with copies of relevant reports in advance of their presentation to the "second meeting".

In particular, an undated and unsigned auditor's report should not be represented to members as being the report of the auditor on the organisation's financial statements. That report is not made until the auditor formally adopts it by signing and dating it and providing it to the organisation. Members are entitled to know that the documents they receive are complete when they receive them and to assure themselves of their currency and authenticity.

The Union and its other reporting units should therefore only provide copies of a complete signed and dated report to its members in future. I would be grateful if you would bring these matters to the relevant committees of management.

The financial documents have now been filed.

Yours sincerely

Peter McKerrow
for Deputy Industrial Registrar

2 May 2005