



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Dave Jessup
Secretary Myrtleford Sub Branch,
Pulp & Paper Workers' Branch, Forestry & Forest, Bulding Products Manufacturing Division,
Construction, Forestry, Mining and Energy Union
Everton Gardens Caravan Park
EVERTON VIC 3678

Dear Mr Jessup

**Re: Pulp & Paper Workers' Branch Myrtleford Sub-Branch, Forestry & Forest, Bulding Products Manufacturing Division, Construction, Forestry, Mining and Energy Union
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 December 2001.

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

Therefore, I request your written advice **by Friday 1 November 2002** 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.

Yours sincerely

Belinda Penna
for Deputy Industrial Registrar

16 October 2002

FILE NOTE

DATE: 1 November 2002

**RE: FR2001/732 CFMEU, Forest & Forest Products
Division Pulp & Paper Workers Branch Myrtleford
Sub-Branch**

- Dave Jessup (ph: 0419 248 098) rang from the CFMEU Pulp & Papers Workers Branch, Myrtleford Sub-Branch to indicate that the hastener letter sent by the Registry had been received. He indicated that the Financial Return would not be sent in to the Registry until most likely January.

Penny Curtis
1 November 2002



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
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Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2001/732 -[105N-PPMY]

Mr. Dave Jessup
Myrtleford Sub Branch Secretary
FFPD Pulp and Paper Workers Branch
Construction, Forestry, Mining and Energy Union
Everton Gardens Caravan Park
EVERTON VIC 3678

Dear Mr. Jessup

**Re: CFMEU - FFPD - Myrtleford Sub-Branch of Pulp and Paper Workers Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is still 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 December 2001.

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

Therefore, I request your written advice **by 28 March 2003** as to when each of the following steps is expected to be completed:-

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

If you wish to discuss this letter you may contact me on (02) 8374 6600. In reply please quote: **FR2001/732.**

Yours sincerely

Belinda Penna
E-mail: belinda.penna@air.gov.au
5 March 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Dave Jessup
Myrtleford Sub-Branch Secretary
FFPD Pulp & Paper Workers Branch
CFMEU
Everton Gardens Caravan Park
EVERTON VIC 3678

Dear Mr Jessup

**Re: Lodgement of Outstanding Financial Statements and Accounts for the CFMEU - FFPD
Myrtleford Sub-Branch of the Pulp & Paper Workers Branch for the year ending
31 December 2001 (FR2001/732)**

There is still no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements for the abovementioned branch for the year ending 31 December 2001.

This is of concern because the report, accounts and statements for the year ending 31 December 2002 will also soon be overdue for lodgement.

When last I spoke to you on 19 May 2003 you advised that the accounts were still with the Auditor and that you expected to have them back by the middle of June 2003. You further advised that if the Audit report was received then that it was likely the documents would be able to be lodged in the Registry in August 2003, following supply to the members and final approval by the Sub-Branch Committee of Management.

Could you please advise me in writing by **26 September 2003** what progress has been made, and when you expect that these documents may be able to be lodged.

If you would like to discuss this letter please contact me on 02 8374 6618.

Yours sincerely,

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

5 September 2003

SENDER TO KEEP
CN9929244



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Dave Jessup
Secretary/Treasurer
Pulp & Paper Workers' Myrtleford Sub-Branch
CFMEU FFPD
Everton Gardens Caravan Park
EVERTON VIC 3678

Dear Mr Jessup

**Re: Pulp & Paper Workers' Myrtleford Sub-Branch - CFMEU FFPD
Outstanding Financial Documents for the year ending 31 December 2001
(FR2001/732) and 31 December 2002 (FR2002/815)**

I refer to my various previous letters to you, the most recent being that dated 5 September 2003, a copy of which is attached, regarding the outstanding financial documents for the financial year ending 31 December 2001.

Having in mind the time-scales allowed by the Act, lodgement of the financial documents for the year ending 31 December 2002 would also be expected before now.

I understand that Mr Tim Woods, the Secretary of the Pulp & Paper Workers' Branch is now assisting you with the completion of your accounts, although I have not been given any indication as to when this may occur.

I would appreciate your written advice **by Wednesday 19 November 2003** as to what progress has been made towards the lodgement of the outstanding accounts.

If you wish to discuss this letter please contact me on (02) 8374 6618, or you can email me at belinda.penna@air.gov.au.

Yours sincerely

Belinda Penna
for Deputy Industrial Registrar

4 November 2003

cc Mr Tim Woods
Secretary
Pulp & Paper Workers' Branch

MINUTE

AUSTRALIAN INDUSTRIAL REGISTRY

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

Your Reference:
My Reference: FR2001/732

I rang Mr Jessup today (ph 0419 248 098) - spoke to Mrs Jessup. She said she did not believe that Mr Jessup had received our letter of 5 March 2003, although she confirmed for me that that was still the correct address for correspondence. Mrs Jessup stated that to her knowledge the return had not yet been completed. She will have Mr Jessup call me to advise progress.

Belinda Penna
2 May 2003

MINUTE

AUSTRALIAN INDUSTRIAL REGISTRY

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

Your Reference:
My Reference: FR2001/732

I rang Dave Jessup again today - he said the return for the year ending 31 December 2001 is still with the Auditor as he required further info/bank statements. The Auditor has advised him he should have the report in about three weeks (early to mid June). Mr Jessup thought that by the time members see documents and 2nd meeting is held, he expects it will be late July/early August 2003 before the return is lodged.

I advised him I would call him again in July to check on progress.

Belinda Penna

19 May 2003

Dave Jessup not available, left a message for him to call me B. Penna 22/7/03

left a message on messageback service. B. Penna 6/8/03

left another message with Mrs Jessup - she apologised, said her husband has been working night shifts therefore is asleep during day. B. Penna 12/8/03.

left message on messagebank service. B. Penna 4/9/03

I rang Tim Woods, Pulp + Paper Workers Branch Secretary. He said he would contact Dave Jessup + call me back with some indication of current situation with the documents. B. Penna 14/10/03.

Phone call from Amanda on behalf of Tim Woods - he will be working with Dave Jessup on outstanding 2001 accounts. No projected time given. Flup again with Tim Woods in a few weeks to check progress.

BP 29/10/03

PENNA, Belinda
From: CURTIS, Penny
Sent: Tuesday, 25 November 2003 3:09 PM
To: PENNA, Belinda
Subject: 105N-PPMY FR2001/732, FR2002/815

Belinda

~~David Bishop~~
David Bishop from the 105N-PPMY Construction, Forestry, Mining and Energy Union-FFPD-Myrtleford Sub-Branch of Pulp and Paper Workers Branch (No. 7 Branch) rang to indicate that the Financial Returns FR2001/732 and Fr2002/815 are currently being worked on. He has received your hastener letter and will respond as soon as possible.

Penny



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Level 8, Terrace Towers
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Mr John Maitland
National Secretary
Construction Forestry Mining and Energy Union
Level 2
15 Wentworth Avenue
SYDNEY NSW 2000

Dear Mr Maitland

Financial Reporting Obligations - various CFMEU Divisions and Branches

A number of branches of your organisation are yet to meet their reporting obligations under the Workplace Relations Act 1996 (the Act) for the financial year ending 31 December 2002. I would appreciate your assistance in ensuring that each does so without further delay.

The relevant branches and details are:

CFMEU - Mining and Energy Division - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Mr Watson, General Secretary of the Division as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

CFMEU - Forest and Forest Products Victorian Division No2 Branch - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Ms Calvert, Divisional Branch Secretary as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

CFMEU - Construction and General Division Victorian Branch - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Mr Kingham, Branch Secretary as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

CFMEU - Mining and Energy Division - Tasmanian District Branch - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Mr Hogan, District Secretary as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

CFMEU - FFPD - Boyer Sub-Branch of Pulp & Paper Workers Branch (No. 7 Branch)

In response to the Registry's letter of 31 October 2003 seeking advice by 17 November 2003 as to when the sub-branch's financial return for the year ending 31 December 2002 would be lodged, the Vice President and Acting Secretary/Treasurer Mr Stephen Zvilis responded by e-mail on 20 November 2003 outlining the steps the sub-branch had so far taken to meet its obligations. The Registry appreciates Mr Zvilis' response. However, the sub-branch's return has not yet been lodged.

The Registry wrote to Mr Zvilis again on 2 February 2004 seeking further information by 23 February 2004.

The following two organisations are of particular concern due to their previous delay or failure in meeting reporting requirements for past financial years. In particular:

CFMEU - Mining and Energy Division - South Australia District Branch - on 31 October 2003 the Registry sought by 17 November 2003 written advice from Mr Murray, District Secretary as to when the various steps in the financial reporting process would be completed and the financial documents lodged. No response has been received to this letter. In the normal course of events lodgement of the financial documents would have been expected by 31 October 2003.

This organisation lodged its financial return for the year ending 31 December 2001 in the Registry on 18 July 2003 substantially after it was due. This followed persistent and prolonged attempts by registry officers to contact officers responsible for its preparation and lodgement to remind them of the organisation's obligations.

CFMEU - FFPD Myrtelford Sub-branch of Pulp & Paper Workers Branch (No. 7 Branch) Victoria -

This organisation has failed to lodge its financial return for the financial years ending 31 December 2001 and 2002. The 2001 return is therefore substantially overdue. In the normal course of events the 2002 return should have been lodged by now.

The Registry has initiated regular contact with this organisation in relation to both returns and has been verbally informed on a number of occasions they are being prepared. However neither has been lodged.

As you would appreciate, the financial reporting provisions of the Act are an important means of ensuring organisations are accountable to their members and operate effectively. The Registry is seeking to improve the level of compliance generally with these provisions. The timely lodgement of financial returns is essential.

The Registry also appreciates that unforeseen problems may arise in the preparation of financial reporting documents from time to time which may cause delay in meeting these requirements. The Workplace Relations Act therefore provides for the Registrar to grant extensions of time to complete certain steps in the financial return process including lodgement of the return.

If an organisation is experiencing difficulties of this nature, its secretary should inform the Registry of the nature of the difficulty, indicate why it will affect its capacity to lodge on time and the period of any expected delay. This contact can be initiated by phone to the Registry and preferably then confirmed by letter or email formally requesting the Registrar to grant an extension of time if necessary.

I would appreciate your response to these matters. If you would like to discuss any of them please phone me on 8374 6509.

Yours sincerely



Peter McKerrow
Assistant Manager, NSW Registry

3 February 2004



**Construction Forestry Mining Energy Union
NATIONAL OFFICE**

National Secretary: John Maitland
Phone: (+61 2) 9267 3393
Fax: (+61 2) 9267 2460

1st Floor
265 Sussex Street
SYDNEY NSW AUSTRALIA 2000

Postal Address: Q1641 Q. V. B. Post Office, Sydney NSW AUSTRALIA 1230

M2004-007
 20 February 2004

Deputy Industrial Registrar
 Australian Industrial Registry
 Level 8
 80 William St
 East Sydney 2010

by fax: 9380 6990

attention Peter McKerrow

Dear Sir

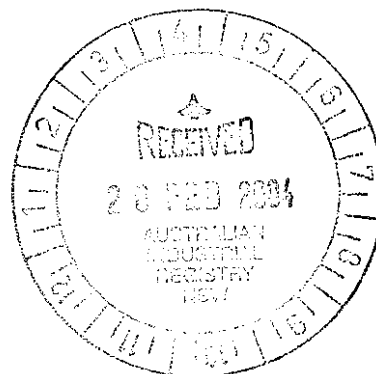
I am receipt of your correspondence dated 3 February 2004 concerning the financial reporting obligations of various CFMEU Divisions and Divisional Branches.

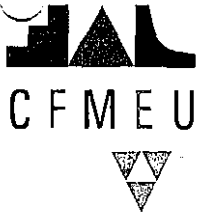
Please note that I have communicated with these offices and am awaiting information which shall be forwarded to you as a matter of urgency.

I must apologise for the delay in responding, as your correspondence was left sitting unattended in the wrong office and which I only received yesterday.

Yours faithfully

Rick Fowler
 Executive Officer





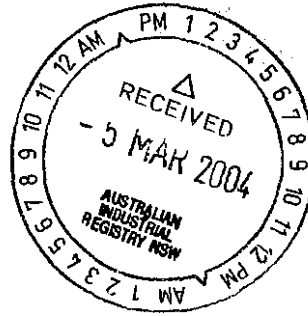
CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION



Pulp & Paper
Workers' Branch
1st FLOOR
500 SWANSTON STREET
CARLTON SOUTH
VICTORIA 3053
PH: (03) 9349 2486
FAX: (03) 9349 2580

4th March 2004

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



Dear Mr McKerrow

On behalf of the CFMEU Pulp & Paper Workers' Branch (No. 7 Branch), I am writing in partial response to your correspondence to CFMEU National Secretary John Maitland, dated 3rd February 2004, specifically with reference to our Boyer and Myrtleford Sub-Branches.

CFMEU – FFPD – Boyer Sub-Branch – Pulp & Paper Workers' Branch (No. 7 Branch)

Following consultation with the Sub-Branch President and also the Sub-Branch Vice-President, Mr Zvillis, I can advise that the Boyer Sub-Branch financial accounts and reports for 2002 will be presented to the 'First Meeting' of the Sub-Branch Committee of Management on Thursday 11th March 2004 and to the 'Second Meeting' on Thursday 15th April 2004. These meetings have already been scheduled.

As soon as the 'Second Meeting' is completed, the Boyer Sub-Branch will provide the required reports to the Australian Industrial Registry by Friday 23rd April 2004.

Accordingly, the Branch formally requests an extension of time until Friday 23rd April 2004 for the Boyer Sub-Branch to complete the reporting requirements that are underway.

Myrtleford
CFMEU – FFPD – Boyer Sub-Branch – Pulp & Paper Workers' Branch (No. 7 Branch)

Following consultation with the Sub-Branch Secretary, I can advise that the Myrtleford Sub-Branch financial accounts and reports for 2001 and 2002 will be presented to the 'First Meeting' of the Sub-Branch Committee of Management on Wednesday 10th March 2004 and to the 'Second Meeting' on Wednesday 7th April 2004. These meetings have already been scheduled.

As soon as the 'Second Meeting' is completed, the Myrtleford Sub-Branch will provide the required reports to the Australian Industrial Registry by Friday 16th April 2004.

Difficulties faced by the Sub-Branch in respect of their capacity to meet the reporting obligations include the unavailability in the region of a suitable auditor who is prepared to conduct small audits.

Accordingly, the Branch formally requests an extension of time until 16th April 2004 for the Myrtleford Sub-Branch to complete the reporting requirements that are underway.

The Branch is actively monitoring the reporting timetable for each of the Sub-Branches and while no further delays are anticipated, the Branch will advise the Registry of any further or possible delays in the completion of these reporting requirements.

I am available to discuss this matter with you if required and can be contacted on 03 9349 2488 or 0419 352 869.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Tim Woods', with a stylized flourish at the end.

Tim Woods
SECRETARY

cc. Mr J. Maitland, National Secretary, CFMEU
Mr S. Zvillis, Vice President, Boyer Sub-Branch, PPW Branch, CFMEU
Mr D. Jessup, Secretary, Myrtleford Sub-Branch, PPW Branch, CFMEU



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Tim Woods
Branch Secretary
Pulp & Paper Workers Branch
CFMEU FFPD
1st Floor, 500 Swanston Street
MELBOURNE VIC 3053

Dear Mr Woods

Re: Outstanding Financial Reporting - Myrtleford & Boyer Sub-Branches

I refer to your letter dated 4 March 2004 regarding delays in lodgement of financial returns for the Boyer and Myrtleford Sub-Branches of the Pulp & Paper Workers' Branch.

Thank you for your update on the position of these outstanding returns. I note that you expect that the returns will be lodged by the end of April 2004.

If you have any enquiries regarding this letter please contact me on 02 8374 6509

Yours sincerely,

Peter McKerrow
Assistant Manager, NSW Registry

9 March 2004



BTS
ACCOUNTANTS
& FINANCIAL
SERVICES PTY LTD

Construction, Forestry, Mining and Energy Union
Forestry Division - Myrtleford Sub-Branch
Of the Pulp and Paper Workers Branch (No.7 Branch)

Year Ended	31st December 2000		31st December 2001	
	\$	\$	\$	\$
Credit brought forward		20,180.36		24,486.62
Receipts				
Union Fees	15,624.70		14,881.50	
Bank Interest	144.54		165.57	
	<u>15,769.24</u>		<u>15,047.07</u>	
Abnormal Receipts				
OHS Deposit in Error	<u>8,300.00</u>		<u>24,900.00</u>	
		24,069.24		39,947.07
Expenditure				
Audit Fees	190.00		220.00	
Bank Charges	52.50		44.60	
Capitation Fees	7,564.48		7,334.44	
Delegate/Secretary expenses	2,000.00		3,593.00	
GST Paid	107.00		623.00	
Mortary Fund	329.00		318.88	
Telephone			500.80	
Insurance			40.56	
Xmas Function			350.00	
Union Training	1,240.00			
Committee of Management				
Total expenses for the period	<u>11,482.98</u>		<u>13,025.28</u>	
Abnormal Expenditure				
Add Refund Payable to OHS	<u>8,300.00</u>		<u>16,600.00</u>	
		(19,782.98)		(29,625.28)
Surplus/(Deficit) for Period		4,286.26		10,321.79
Cr Balance at Bank		24,466.62		34,808.41
These funds are represented by:				
CBA 0653546 10019938		24,435.63		26,483.99
Less Unpresented Cheques		10,174.75		1,916.93
		<u>14,260.88</u>		<u>24,567.06</u>
Plus CBA 0653546 5003010		10,225.74		10,241.35
		<u>24,486.62</u>		<u>34,808.41</u>

This organization has no assets other than Cash at bank as above and no liabilities as at 31st December 2000 & 2001

Alan Webb-Mole

Members,

Please note that under the provision of the Act, prescribed information is available to members about these accounts on request.

A.C.N. 051 903 50547
 49 Stanley Street
 Wodonga Vic 3690
 Email: admin@btsaccountants.com.au

P.O.Box 1024
 Albury NSW 2640
 Ph. (02) 60561929
 Fax.(02) 60562541



The Pulp and Paper Workers Branch of the Construction Forestry Mining and Energy Union.

The Myrtleford Sub Branch

Committee of Management Certificate

We Lou Frizzo and Richard Cobbe being two members of the committee of management of the Myrtleford Sub Branch of the Pulp and Paper Workers Branch of the construction forestry mining and energy union do state on behalf of the committee and in accordance with a resolution passed by the committee that;

- (1) In the opinion of the committee of management, that the attached accounts show a true and fair view of the financial affairs of the organisation as at 31/12/2001
- (2) In the opinion of the committee of management, meetings of the committee were held during the year ending 31/12 2001 in accordance with the rules of the organisation;
- (3) To the knowledge of any member of the committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under sub section 274 (2) of the industrial relations act 1988 as amended) or copies of those records or documents or copies of the rules of the organisation, have not been furnished or made available to members in accordance with the requirements of the industrial relation act 1988, as amended the regulations there to, or rules of the organisation.
- (4) The organisation has complied with sub sections 279 (1) and (6) of the act in relation to the financial accounts in respect of the year ending 31/12/2001 and the auditors report there on.



Lou Frizzo
Dated 3/3/2004



Richard Cobbe
Dated 3/3 2004

The Pulp and Paper Workers Branch of the Construction Forest Mining and Energy Union.

The Myrtleford Sub Branch

Accounting Officers Certificate

I David Jessup being the officer responsible for keeping the accounting records of the Myrtleford sub branch
Of the Pulp and Paper Workers Branch of the Construction Forest Mining and Energy Union.
Certify that as
at the 1st January 2002 the number of members of the organisation was 37

In my opinion,

- (1) The attached accounts show a true and fair view of the financial affairs of the organisation as at the 31/12/2001
- (2) A record has been kept of all moneys paid by or collected from members and all moneys so paid or collected have been credited to the bank accounts to which those moneys 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 regards to 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 in the organisation.
- (6) The register of members of the organisation was maintained in accordance with the act
- (7) The financial statements were presented to a meeting of members on April the 7th 2004 and accepted.



I,

David Jessup

of

The Everton gardens caravan park Everton

in the State of Victoria
do solemnly and

sincerely declare

THAT

That I am the secretary treasurer of the Myrtleford Sub Branch of the pulp and paper workers branch of the construction forestry mining and energy union an organisation registered under the conciliation and arbitration act 1904

That the persons listed on attachment a are the persons who held offices in the Myrtleford Sub Branch Of the union in 2001

That the address on attachment b was the registered address of the Myrtleford sub branch in 2001

That attachment c was the number of members in the Myrtleford Sub Branch as at the 1st of January 2002

AND I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

DECLARED at Beechworth in the
State of Victoria this 16th
day of April 2004



ATTACHMENT A

Myrtleford Sub Branch

Pulp and Paper Workers Branch

Construction Forestry Mining and Energy Union

Office Bearers for the year ending 2001

President

Carl Stolz	Electrician	Mc Connels lane Porepukah 3740
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Senior Vice President

Vacant

Junior Vice President

Lou Frizzo	Fitter	Clemens Lane Myrtleford 3737
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Secretary Treasurer

David Jessup	Fitter	Everton Gardens Caravan Park Everton 3678
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Committee of Management

Karl Gropel	Electrician	2 Martin Place Myrtleford 3737
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Mitch Widmark	Fitter	Roberts Creek Road Porepukah 3740
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Mauro Frizzo	Fitter	3 Watson Crt Myrtleford 3737
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Richard Cobbe	Fitter	RMB 2370 Tunnel Gap Road Mudgegonga 3737
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ATTACHMENT B

Myrtleford Sub Branch

Pulp and Paper Workers Branch

Construction Forestry Mining and Energy Union

As at the 1 January 2002 The registered address of the Sub Branch is

c/o David Jessup
Everton Gardens Caravan Park
Everton 3678

ATTACHMENT C

Myrtleford Sub Branch

Pulp and Paper Workers Branch

Construction Forestry Mining and Energy Union

The number of members of the Myrtleford Sub Branch as of the 1st January 2002 was thirty seven (37)



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr David Jessup
Secretary, Myrtleford Sub-branch, Pulp & Paper Workers Branch
CFMEU
C/- Everton Caravan Park
EVERTON VIC 3678

Dear Mr Jessup

**Re: Lodgment of Financial Statements for CFMEU - Forestry & Forest Products Division,
Myrtleford Sub-Branch, Pulp & Paper Workers Branch (No. 7 Branch) for the years ended
31 December 2001 (FR2001/732), 31 December 2002 (FR2002/815)**

The above financial statements were lodged in the Registry on 19 April 2004.

Both returns reveal several departures from the requirements of the *Workplace Relations Act 1996* and before making a decision whether they are able to be filed I seek your comments in writing to the following issues:

- (1) There does not appear to be any document that equates to an "Auditor's Report". The statement of receipts and expenditure on BTS letterhead does not contain any signed opinion by the Auditor as the Act sets out in section 276(4). For comparison, I enclose a copy of the previous "Report" prepared for the year ended 31 December 2000.

Can you advise whether this was an accidental omission in the documents sent to the Registry or whether the Auditor did not complete one? It is the Registry's view that such a report must be one of the documents sighted by the members of the sub-branch, and lodged with the Return.

- (2) The footnote at the bottom of the statement of receipts and expenditure on BTS Letterhead which refers to making accounts available to members on request is not strictly in compliance with the Act which requires the financial documents to actually set out the relevant subsections of the Act, namely sub-sections 274(1), (2) and (3) in the Notice. For reference, I enclose a copy of the relevant sub-sections.

Can you advise that future financial statements will include the full wording of this Notice? This was not made an issue where the previous financial year's return was concerned but the Registry's general policy is to bring this to an organisation's attention with a view that in future this requirement will be complied with.

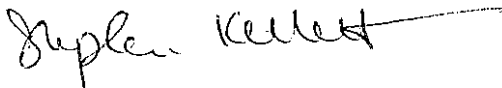
- (3) Your Accounting Officer's certificate states that the financial statements were presented to a meeting of members on 7 April 2004 and accepted. Because there is no explicit statement that the members were provided with the statements on a separate occasion, on the face of it the requirement to ensure a period of at least seven days between when the members sight the statements for the first time and when the statements are "presented" (and "accepted") appears not to have been complied with.

I believe that when the Registry received the financial return for the year ended 31 December 2000 back in 2001 you and I may have discussed briefly the issue of providing the accounts and auditor's report to the sub-branch members *before* presenting them at a "second" or final meeting. As this is very important requirement of the Act, and as I don't recall whether any clear direction for future returns was agreed upon, perhaps the most appropriate way to proceed for the purposes of the latest two returns is to ask you to advise -

- (a) whether the documents *were* supplied to the members ahead of the 7 April meeting;
- (b) whether, if they were not, there are any difficulties doing so for future years; and
- (c) whether you can give an undertaking to address those difficulties and comply with this requirement for future years.

I thank you in advance for your comments and advice in relation to these matters. If you wish to discuss them directly by phone before setting out your advice in writing, please don't hesitate to contact me on (02) 8374 6509.

Yours sincerely,



Stephen Kellett
for Deputy Industrial Registrar

29 April 2004

cc. Mr Tim Woods
Secretary, Pulp & Paper Workers' Branch

H & R BLOCK (Albury)
468 David Street
ALBURY NSW 2640

P O Box 308
ALBURY NSW 2640

Tel: (02) 6021 6933
Fax: (02) 6041 2950

The Secretary
Construction, Forestry, Mining and Energy Union
Melbourne Vic

**RE: The Pulp and Paper Workers Branch
Construction, Forestry and Mining Union
Myrtleford Sub-Branch (No 7 Branch)**


We have inspected the records and accounts of the Myrtleford Sub-Branch of the Construction, Forestry, Mining and Energy Union for the year ended 31st December 2000.

We report that:

- The accounting records, as presented to us, were drawn up to show the source and nature of the receipts of the organization for the period
- The accounting records, as presented to us, were drawn up to show the nature and purpose of the expenditure of the organization for the period.
- The attached statement gives a true and fair view of the income and expenditure of the sub-branch for the year ended 31st December 2000
- The attached statement gives a true and fair view of the financial position of the sub-branch as at 31st December 2000.
- The organization had a surplus for the year of 4,306.26

We noted no deficiencies or shortcomings in the records as presented to us.

Sincerely


Peter C. Vaughan
Certified Practising Accountant
February 20, 2001



s 274 Information to be provided to members or Registrar

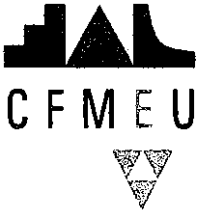
(1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

(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.**

COPY



CONSTRUCTION

FORESTRY

MINING

ENERGY

UNION



FOREST & FOREST
PRODUCTS DIVISION

Pulp & Paper
Workers' Branch
1st FLOOR
500 SWANSTON STREET
CARLTON SOUTH
VICTORIA 3053

PH: (03) 9349 2488
FAX: (03) 9349 2580

**MYRTLEFORD
SUB-BRANCH**

**ABN:
23 614 340 373**

**SECRETARY:
DAVID JESSUP**

**EVERTON GARDENS
CARAVAN PARK
EVERTON VIC
3678**

**TELEPHONE:
(03) 5751 9220**

**FACSIMILE:
(03) 5752 2998**

Mr Stephen Kellett
Australian Industrial Registry
East Sydney

Dear Stephen

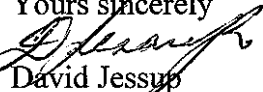
RE: FR 2001/732 & FR 2002/815

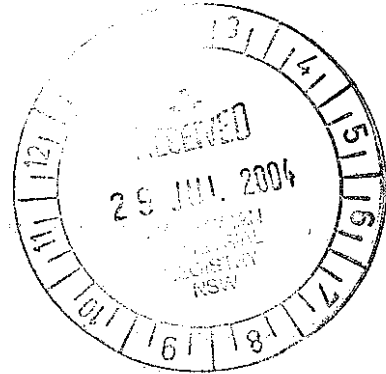
With respect to the request for further information, please find below the CFMEU Myrtleford Sub-Branch response.

1. Auditors Report.
Please find attached the auditor's report which was presented to the members of the Sub-Branch, but not sent to the Registry.
2. Accounts Available At Members Request
Thank you for drawing this to our attention. The full wording of the Notice will be included in future financial reports of the Sub-Branch.
3. Providing Accounts and Auditor's Report to Members
The accounts and Auditors Report were made available to members well prior to the meeting on 7th April 2004. They were distributed around and just after 15th March depending on when members were next on shift after 15th March.

There certainly no issue with this occurring for future financial reports and we undertake that it will be done and reported to the Registry in future.

Please feel free to contact me about this if further information is required. Due to my shift work and other matters it is often difficult to contact me directly. In the event that it is more effective to do so, please feel free to contact Pulp and Paper Workers Branch Secretary, Tim Woods on 03 9349 2488

Yours sincerely

David Jessup
Secretary
Myrtleford Sub-Branch.





BTS
ACCOUNTANTS
& FINANCIAL
SERVICES PTY LTD

7th March 2004

The Secretary
Construction, Forestry, Mining and Energy Union
Melbourne Vic

**RE: The Pulp and Workers Branch
Construction, Forestry and Mining Union
Myrtleford Sub-Branch (No 7 Branch)**

We have inspected the records and accounts of the Myrtleford Sub-Branch of the Construction, Forestry, Mining and Energy Union for the year ended 31st December 2001.

We report that:

- The accounting records, as presented to us, were drawn up to show the source and nature of the receipts of the organization for the period.
- The accounting records, as presented to us, were drawn up to show the nature and purpose of the expenditure of the organization for the period.
- The attached statement gives a true and fair view of the financial position of the sub-branch as at 31st December 2001
- The organization had a surplus for the year of \$10,321.79

We noted no deficiencies or shortcomings in the records as presented to us.

Sincerely

A handwritten signature in black ink, appearing to read 'Alan Webb-Mole', with a long horizontal flourish extending to the right.

Alan Webb-Mole P.N.A.



BTS
ACCOUNTANTS
& FINANCIAL
SERVICES PTY LTD

7th March 2004

The Secretary
Construction, Forestry, Mining and Energy Union
Melbourne Vic

**RE: The Pulp and Workers Branch
Construction, Forestry and Mining Union
Myrtleford Sub-Branch (No 7 Branch)**

We have inspected the records and accounts of the Myrtleford Sub-Branch of the Construction, Forestry, Mining and Energy Union for the year ended 31st December 2002.

We report that:

- The accounting records, as presented to us, were drawn up to show the source and nature of the receipts of the organization for the period.
- The accounting records, as presented to us, were drawn up to show the nature and purpose of the expenditure of the organization for the period.
- The attached statement gives a true and fair view of the financial position of the sub-branch as at 31st December 2002
- The organization had a surplus for the year of \$1,656.67

We noted no deficiencies or shortcomings in the records as presented to us.

Sincerely

Alan Webb-Mole P.N.A.





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 Dave Jessup
Myrtleford Sub-Branch Secretary
CFMEU FFPD Pulp & Paper Workers' Branch
Everton Gardens Caravan Park
EVERTON VIC 3678

Dear Mr Jessup

Re: Lodgement of Financial Statements and Accounts for the CFMEU FFPD Pulp & Paper Workers' Myrtleford Sub-Branch for the year ending 31 December 2001 (FR2001/732) and 31 December 2002 (FR2002/815)

Thank you for your correspondence received on 29 July 2004.

Although your Auditor has not expressed an opinion on all the matters required under s279(4) of the *Workplace Relations Act 1996* (a copy is enclosed), the Registry will on this occasion accept the documents for filing. In future please draw your sub-branch's auditor's attention to the provisions of the Act which set out the matters on which an auditor is required to state an opinion.

I note that your letter confirms that the documents were made available to the members shortly after 15 March 2004, and well prior to the meeting on 7 April 2004.

I have sent a copy of this letter to both the Auditor, Mr Webb-Mole, and to Mr Tim Woods.

The documents may be viewed on the internet at www.e-airc.gov.au/105nppmy/financial. If you have any enquiries about this letter please contact either myself, or the Assistant Manager, Mr Peter McKerrow on 02 8474 6666.

Yours sincerely,

A handwritten signature in cursive script that reads 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

11 August 2004

- cc. Mr Alan Webb-Mole
BTS Accountants & Financial Services Pty Ltd
- cc. Mr Tim Woods
Secretary, Pulp & Paper Workers Branch

279. Copies of report and audited accounts to be provided to members and presented to meetings

- (1) An organisation shall provide free of charge to its members:
 - (a) a copy of the report of the auditor in relation to the inspection and audit of the accounting records kept by the organisation in relation to a financial year; and
 - (b) a copy of the accounts and statements prepared under section 273 to which the report relates.
- (2) If, under the rules of the organisation, the committee of management of the organisation resolves to provide to the members of the organisation a summary of the report, accounts and statements, the organisation may comply with subsection (1) by providing free of charge to its members a copy of the summary if:
 - (a) the organisation lodges a copy of the summary in the Industrial Registry;
 - (b) the auditor certifies that the summary is, in the auditor's opinion, a fair and accurate summary of the report, accounts and statements;
 - (c) the summary contains a statement to the effect that the organisation will provide a copy of the report, accounts and statements free of charge to any member who requests; and
 - (d) where particulars of a deficiency, failure or shortcoming in relation to a matter referred to in subsection 276 (4) are set out in the report - the summary contains the particulars.
- (3) 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.
- (4) Where an organisation publishes a journal of the organisation that is available to the members of the organisation free of charge, the organisation may comply with subsection (1):
 - (a) by publishing in the journal the report, accounts and statements referred to in that subsection; or
 - (b) by preparing a summary as described in subsection (2), complying with paragraphs (2) (a), (b), (c) and (d) in relation to the summary, and publishing the summary in the journal.
- (5) Where a branch of an organisation publishes a journal of the branch that is available to the members of the branch free of charge, the organisation may comply with subsection (1) in relation to those members:
 - (a) by publishing in the journal the report, accounts and statements referred to in that subsection; or
 - (b) by preparing a summary as described in subsection (2), complying with paragraphs (2) (a), (b), (c) and (d) in relation to the summary, and publishing the summary in the journal.
- (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.

(7) If:

(a) the report sets out particulars of a deficiency, failure or shortcoming in relation to a matter referred to in subsection 276 (4); and

(b) neither a general meeting of the members of the organisation nor a meeting of the committee of management of the organisation is due to be held within the relevant period;

the organisation shall, within the relevant period, cause the report, accounts and statements referred to in subsection (1) to be presented to a meeting of the committee of management convened for the purpose.