



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/815-[105N-PPMY]

Mr Dave Jessup  
Secretary/Treasurer  
Pulp & Paper Workers Myrtleford Sub-Branch  
FFPD  
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 (No. 7 Branch) Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2002.

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

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

Belinda Penna  
E-mail: belinda.penna@air.gov.au  
10 February 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  
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](mailto: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



SENDER TO KEEP  
**CN9929245**



## AUSTRALIAN INDUSTRIAL REGISTRY

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

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

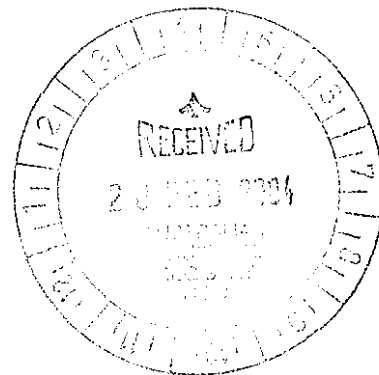
I am receipt of your correspondence dated 3 February 2004 concerning the financial reporting obligations of various CFMEU Divisions and Divisional Branches.

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 2488  
FAX: (03) 9349 2580

4<sup>th</sup> 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 3<sup>rd</sup> 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 11<sup>th</sup> March 2004 and to the 'Second Meeting' on Thursday 15<sup>th</sup> 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 23<sup>rd</sup> April 2004.

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

*Myrtleford*

CFMEU – FFPD – Myrtleford 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 10<sup>th</sup> March 2004 and to the 'Second Meeting' on Wednesday 7<sup>th</sup> 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 16<sup>th</sup> 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 16<sup>th</sup> 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 6, 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 2001		31st December 2002	
	\$	\$	\$	\$
Credit brought forward		24,486.62		34,808.41
<b>Receipts</b>				
Union Fees	14,881.50		14,638.80	
Bank Interest	165.57		82.64	
	<u>15,047.07</u>		<u>14,721.44</u>	
<b>Abnormal Receipts</b>				
OHS Deposit in Error	24,900.00		-	
		39,947.07		14,721.44
<b>Expenditure</b>				
Audit Fees	220.00			
Bank Charges	44.60		18.10	
Capitation Fees	7,334.44		7,197.88	
Delegate/Secretary expenses	3,593.00		2,990.00	
GST Paid	623.00		655.00	
Mortary Fund	318.88		312.86	
Telephone	500.80		175.00	
Insurance	40.56		102.33	
Xmas Function	350.00		250.00	
Union Training			1,063.60	
Committee of Management			300.00	
<b>Total expenses for the period</b>	<u>13,025.28</u>		<u>13,064.77</u>	
<b>Abnormal Expenditure</b>				
Add Refund Payable to OHS	16,600.00		-	
		(29,625.28)		(13,064.77)
Surplus/(Deficit) for Period		<u>10,321.79</u>		<u>1,656.67</u>
Cr Balance at Bank		34,808.41		36,465.08
These funds are represented by:				
CBA 0653546 10019938		26,483.99		28,357.52
<u>Less Unpresented Cheques</u>		<u>1,916.93</u>		<u>2,145.30</u>
		24,567.06		26,212.22
Plus CBA 0653546 5003010		10,241.35		10,252.86
		<u>34,808.41</u>		<u>36,465.08</u>

This organization has no assets other than Cash at bank as above and no liabilities as at 31st December 2001 & 2002

**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 31/12/2002
- (2) In the opinion of the committee of management, meetings of the committee were held during the year ending 31/12 2002 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 31/12/2002 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 1<sup>st</sup> January 2003 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 31/12/2002
- (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 7<sup>th</sup> 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 2002

That the address on attachment b was the registered address of the Myrtleford sub branch in 2002

That attachment c was the number of members in the Myrtleford Sub Branch as at the 1<sup>st</sup> of January 2003

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 Becehwam in the  
State of Victoria this 16<sup>th</sup>  
day of APRIL



ATTACHMENT A

Myrtleford Sub Branch

Pulp and Paper Workers Branch

Construction Forestry Mining and Energy Union

Office Bearers for the year ending 2002

President

Carl Stolz	Electrician	Mc Connels lane Porepukah 3740
------------	-------------	-----------------------------------

Senior Vice President

Vacant

Junior Vice President

Lou Frizzo	Fitter	Clemens Lane Myrtleford 3737
------------	--------	---------------------------------

Secretary Treasurer

David Jessup	Fitter	Everton Gardens Caravan Park Everton 3678
--------------	--------	--

Committee of Management

Karl Gropel	Electrician	2 Martin Place Myrtleford 3737
-------------	-------------	-----------------------------------

Mitch Widmark	Fitter	Roberts Creek Road Porepukah 3740
---------------	--------	--------------------------------------

Mauro Frizzo	Fitter	3 Watson Crt Myrtleford 3737
--------------	--------	---------------------------------

Richard Cobbe	Fitter	RMB 2370 Tunnel Gap Road Mudgegonga 3737
---------------	--------	--

ATTACHMENT B

Myrtleford Sub Branch

Pulp and Paper Workers Branch

Construction Forestry Mining and Energy Union

As at the 1 January 2003 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 1<sup>st</sup> January 2003 was thirty seven (37)



## AUSTRALIAN INDUSTRIAL REGISTRY

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

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style and is followed by a long horizontal line that extends to the right.

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)**

COPY

We have inspected the records and accounts of the Myrtleford Sub-Branch of the Construction, Forestry, Mining and Energy Union for the year ended 31<sup>st</sup> 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 31<sup>st</sup> December 2000
- The attached statement gives a true and fair view of the financial position of the sub-branch as at 31<sup>st</sup> 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

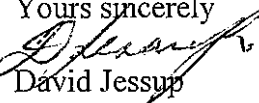
RE: FR 2001/732 & FR 2002/815

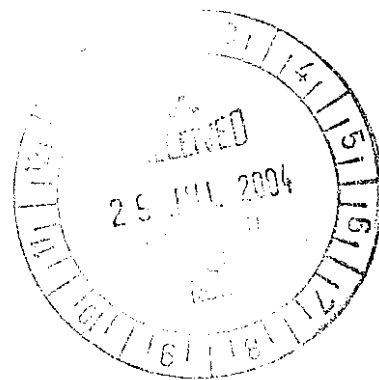
With respect to the request for further information, please find below the CFMEU Myrtleford Sub-Branch response.

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 7<sup>th</sup> April 2004. They were distributed around and just after 15<sup>th</sup> March depending on when members were next on shift after 15<sup>th</sup> 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**

7<sup>th</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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

A handwritten signature in black ink, appearing to read 'Alan Webb-Mole'.

Alan Webb-Mole P.N.A.



**BTS**  
**ACCOUNTANTS**  
**& FINANCIAL**  
**SERVICES PTY LTD**

7<sup>th</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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'.

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](http://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.