



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/695-[105N-PPMY]

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

Dear Mr Jessup

Re: Construction, Forestry, Mining and Energy Union-FFPD- Myrtleford Sub-Branch of Pulp and Paper Workers 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, 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 December, 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.

Now that the financial year for 31 December, 2003 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 accounting, auditing and reporting obligations 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.

I will contact you again shortly regarding the outstanding returns from 2001 and 2002.

Yours sincerely

Belinda Penna

E-mail: belinda.penna@air.gov.au
12 January 2004



Australian Government
Australian Industrial Registry

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Ref: FR2003/695 -[105N-PPMY]

Mr Dave Jessup
Secretary/Treasurer
CFMEU FFPD
Pulp & Paper Workers' Myrtleford Sub-Branch
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 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, 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 December, 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 2 November, 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: **FR2003/695**.

Yours sincerely

Belinda Penna

Belinda Penna

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

12 October, 2004

cc Mr Tim Woods
Secretary
FFPD Pulp & Paper Workers' Branch



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

Your Reference:
My Reference: FR2003/695

CFMEU FFPD - Pulp & Paper Workers' Myrtleford Sub-Branch - year ending 31 Dec 2003

Mr Dave Jessup rang regarding delay in lodgement of financial documents for the year ending 31 December 2003.

There is a Branch Committee of Management Meeting scheduled for 7 November 2004. Following this meeting documents will be distributed to the members.

Mr Jessup expects to be able to lodge the documents mid to late December 2004. I asked him to advise me again if any further delay is expected.

Belinda Penna

3 November 2004



AUSTRALIAN INDUSTRIAL REGISTRY

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

Our ref: FR2003/695

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

Dear Mr Jessup

Re: CFMEU FFPD
Outstanding Financial Documents - *Workplace Relations Act 1996*

There is still no record of lodgement 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 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, lodgement of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice *by Friday 4 March 2005* 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. lodgement 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 would like to discuss this letter please contact me on (02) 8374 6666, or by email to peter.mckerrow@air.gov.au.

Yours sincerely

Peter McKerrow
for Deputy Industrial Registrar

21 February 2005

CFMEU - Myrtleford Sub-Branch

Mr Jessup phoned this morning in response to the Registry's letter to advise that the financial documents were being provided to members, would be presented to a meeting this month and should be lodged by the end of this month.

Peter McKerrow

4 March 2005

com certificate

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

The Myrtleford Sub Branch

Committee of Management Certificate

We Carl Stolz 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 31/12/2003

(2) In the opinion of the committee of management, meetings of the committee were held during the year ending 31/12 2003 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 31/12/2003 and the auditors report there on.



Carl Stolz

Dated 7/1/2005



Richard Cobbe

Dated 7/1/2005





April 1, 2005

The Secretary
Construction, Forestry, Mining and Energy Union
MELBOURNE VIC 3000

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 period ended 31st December 2003.

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 2003.
- The organization had a surplus for the year of \$2,423.23.

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

Yours faithfully,


Paul Guy
Encl.



580 Englehardt Street,
PO Box 867
Albury NSW 2640
Phone (02) 6041 3900
Facsimile (02) 6021 8318
Email info@thenextstep.biz

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
FORESTRY DIVISION - MYRTLEFORD SUB-BRANCH
OF THE PULP AND PAPER WORKERS BRANCH (NO. 7 BRANCH)**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER, 2003**

	Note	2003 \$	2002 \$
Credit brought forward		36,465.08	34,808.41
 Receipts			
Union Fees		12,529.00	14,638.80
Bank Interest		145.30	82.64
		12,674.30	14,721.44
 Expenditure			
Audit Fees		-	-
Bank Charges		59.30	18.10
Capitation Fees		6,502.10	7,197.88
Delegate/Secretary expenses		2,400.00	2,990.00
GST paid		312.00	655.00
Mortary Fund		282.67	312.86
Telephone		275.00	175.00
Insurance		-	102.33
Christmas Function		300.00	250.00
Union Training		-	1,063.60
Committee of Management		120.00	300.00
Total expenses for the period:		10,251.07	13,064.77
 Surplus/(Deficit) for Period		2,423.23	1,656.67
Cr Balance at Bank		\$ 38,888.31	\$ 36,465.08
 These funds are represented by:			
CBA 0653546 10019938		28,618.69	28,357.52
Less: Unpresented Cheques		-	2,145.30
		28,618.69	26,212.22
Plus CBA 0653546 5003010		10,269.62	10,252.86
		\$ 38,888.31	\$ 36,465.08

THE PULP AND PAPER WORKERS (No. 7) 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 1st January 2004 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 31/12/03.
- (2) A record has been kept of all monies paid by or collected from members and all monies so paid or collected have been credited to the bank accounts to which those monies are to be credited in accordance with 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 rule. 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 audited accounts were distributed to members on the 4th of April 2005.
- (8) The financial statements were presented to a meeting of members on April the 18th 2005 and accepted.



David Jessup
Secretary.

20/4/05



Australian Government
Australian Industrial Registry

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

Dear Mr Jessup

Financial Return - year ending 31 December 2003 (FR2003/695)

I refer to the documents lodged in the Registry on 12 May 2005 which include:

- accounting officer's certificate dated 20 April 2005
- committee of management certificate dated 7 January 2005
- statement of financial performance
- report of Mr Paul Guy on sub-branch accounts dated 1 April 2005-05-20

As you know, for the financial year ending 31 December 2003, the former provisions of Division 11, Part IX of the Workplace Relations Act 1996 set out the sub-branch's financial reporting obligations. I enclose a summary of those requirements for your information.

As you will note under paragraph B, an account of income and expenditure and of assets and liabilities must be prepared by the sub-branch. While the statement of financial performance appears to address most relevant matters, the report of the auditor is not in the form required under the Act.

As outlined in the Registry's letter of 11 August 2004 to you and copied to the sub-branch's former auditor in respect of the financial accounts for the year ending 31 December 2002, the auditor must express an opinion on the matters referred in s276(4) of the Act - see paragraph E of summary.

I would therefore recommend that the sub-branch ask the auditor to now give his opinion in the form required by the Act. A letter from the auditor would suffice.

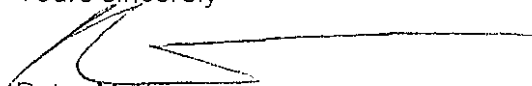
I enclose a copy of s276 for his information. If the auditor is unable to give this opinion, could you please advise.

Your letter also included a statutory declaration attaching a list of sub-branch office-holders and other information. This information is not required as part of the branch's financial reporting obligations under Division 11, Part IX and I am returning these documents to you.

I have sent a copy of this letter to the auditor. If you or the auditor have any queries, about the matters I have raised, please contact me on (02) 8374 6666.

I have written to you separately about the financial documents lodged for the year ending 31 December 2004.

Yours sincerely



Peter McKerrow
for Deputy Industrial Registrar

20 May 2005

Financial documents should be prepared, audited, provided to members*, presented to a meeting and lodged in the Industrial Registry within certain time-scales - these requirements are summarised as follows:

- A An organisation must keep such accounting records [s.4(1)] as correctly explain its transactions and financial position [s.272(1)].
- B The account of income and expenditure and the account of assets and liabilities are prepared as soon as practicable after the end of the financial year [s273(1) and reg 107].

Opinions are required to be given on the accounts in the Accounting Officer's Certificate (usually by the Treasurer or Secretary) [reg 109(1)(a) and (4)] and the Committee of Management Certificate (by 2 members of the committee on its behalf) [reg 109(1)(b) and (2)].

Again, each certificate is to be prepared as soon as practicable after the end of the financial year [s273(1) and (2)].

*Note: The Committee of Management Certificate must refer to certain matters relating to the accounts "which shall be in accordance with such resolution as is passed by the committee of management" [reg 109(2)(a)]. It necessarily follows that the accounts must be the subject of a resolution at a committee of management meeting convened prior to preparation of the certificate - here known as the **FIRST MEETING**.*

- C The accounts (by this stage including the two certificates) are then to be submitted for the Auditor's opinion [s276(1)].
- D A statement signed by an officer of the organisation showing the "relevant particulars" in relation to each loan, grant or donation of an amount exceeding \$1,000 made during the year must be lodged in the Registry as soon as practicable after the end of the financial year [s269 of Part IX, Division 10].
- E The Auditor makes his/her report - expressing his/her opinion in accordance with s276(4) - within 6 months from the completion of the relevant financial year [reg 113]**.
- F Members are to be provided* with copies of the accounts and the Auditor's Report within 56 days of the date of the making of the Auditor's report [s279(1) and (3)**.
- G The accounts and the Auditor's Report are then to be presented to a general meeting of members or a meeting of the committee of management within 84 days of the Auditor's report** - here known as the **SECOND MEETING** - provided that at least 7 clear days elapse between the date documents are supplied to members (as per F above) and the date of the meeting [s279(6)(a)].

If a meeting is not due within the period mentioned above, the documents must be presented to the next committee of management meeting [s279(6)(b)].

Note: If the Auditor's Report refers to any deficiency, failure or shortcoming and a meeting is not due within the period mentioned above, the documents must be presented to a meeting of the committee of management convened for the purpose within the period mentioned above [s279(7)].

- H Copies of the accounts and the Auditor's Report are to be lodged in the Industrial Registry within 14 days after the meeting at which they were presented** - accompanied by a certificate by the Secretary that the documents lodged are copies of the documents presented to the meeting mentioned in G above [s280(1)]. This certificate should be dated and should also indicate the date on which the documents were presented to the "second meeting".

* The obligation to provide documents to members may be discharged by provision of "a summary", subject to certain conditions [s279(2)].

** The legislation generally includes provision for extensions, etc. to be sought in certain circumstances. A graphical representation of these requirements is set out overleaf.

276 Powers and duties of auditors

- (1) An auditor of an organisation shall inspect and audit the accounting records kept by the organisation in relation to each financial year and shall, within the prescribed period after the end of the year, make a report in relation to the year to the organisation.
- (2) An auditor, or a person authorised by an auditor for the purposes of this subsection, is:
 - (a) entitled at all reasonable times to full and free access to all records and other documents of the organisation relating directly or indirectly to the receipt or payment of moneys, or to the acquisition, receipt, custody or disposal of assets, by the organisation; and
 - (b) entitled to seek from any officer or employee of the organisation such information and explanations as the auditor or authorised person wants for the purposes of the audit.
- (3) Where an auditor authorises a person for the purposes of subsection (2), the auditor shall serve on the organisation a notification that sets out the name and address of the person.
- (4) An auditor shall, in a report under this section in relation to a financial year, state:
 - (a) whether in the auditor's opinion:
 - (i) there were kept by the organisation in relation to the year satisfactory accounting records, including:
 - (A) records of the sources and nature of the income of the organisation (including income from members); and
 - (B) records of the nature and purposes of the expenditure of the organisation; and
 - (ii) the accounts and statements prepared under section 273 in relation to the year were properly drawn up so as to give a true and fair view of:
 - (A) the financial affairs of the organisation as at the end of the year; and
 - (B) the income and expenditure, and any surplus or deficit, of the organisation for the year; and

Section 277

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

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

(5) If:

- (a) an auditor, in the course of performing duties as auditor of an organisation, becomes aware that there has been a breach of this Act; and
- (b) the auditor is of the opinion that the matter cannot be adequately dealt with by comment in a report;

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

277 Fees and expenses of auditors

An organisation shall pay the reasonable fees and expenses of an auditor of the organisation.

278 Removal of auditor from office

An auditor of an organisation may only be removed during the term of appointment of the auditor:

- (a) where the auditor was appointed by the committee of management of the organisation—by resolution passed at a meeting of the committee by an absolute majority of the members of the committee; or
- (b) where the auditor was appointed by a general meeting of the members of the organisation—by resolution passed at a general meeting by a majority of the members of the organisation voting at the meeting.

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:



CONSTRUCTION
FORESTRY
MINING
ENERGY
UNION


FORESTRY &
FURNISHING
PRODUCTS
DIVISION

**Pulp & Paper
Workers' Branch**
PO Box 415
CARLTON SOUTH
VICTORIA 3053

PH: (03) 9349 2488
FAX: (03) 9349 2580
Email: info@cfmeuppw.org

www.cfmeuppw.org

**MYRTLEFORD
SUB-BRANCH**

**SECRETARY:
DAVE JESSUP**

**Everton Gardens
Caravan Park**

**PHONE:
(03) 5751 9220**

**FAX:
(03) 5727 0477**

**MOBILE:
0428 812 219**

Date 15 / 7 / 05

Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2001

Dear Registrar

CFMEU
FORESTRY & FURNISHING PRODUCTS DIVISION
PULP & PAPER WORKERS' BRANCH
Myrtleford Sub-Branch

I am writing to lodge the financial reports of the Myrtleford Sub-Branch of the Pulp & Paper Workers' Branch of the CFMEU for the year ended 31st December 2003.

The Financial Report is enclosed. The following documents are attached:

- Auditor's Report

I trust that this will meet the requirements of the RAO Schedule. To finalize the 2003 report. If further information or discussion is required, please contact me.

Yours sincerely

David Jessup
Secretary



PG:jg



16 June 2005

The Secretary
Construction, Forestry, Mining and Energy Union
Melbourne Vic 3000

**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 period ended 31st December 2003.

In my opinion

- (a) (i) there were kept by the organisation in relation to the year satisfactory accounting records, including:
- (A) records of the sources and nature of the income of the organisation (including income from members); and
 - (B) records of the nature and purposes of the expenditure of the organisation; and
- (ii) the accounts and statements prepared in relation to the year were properly drawn up so as to give a true and fair view of:
- (A) the financial affairs of the organisation as at the end of the year; and
 - (B) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
- (b) whether all the information and explanations that, under subsection (2), officers or employees of the organisation were required to provide were provided.

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

Yours faithfully,


Paul Gray

Encl.



580 Englehardt Street,
PO Box 867
Albury NSW 2640
Phone (02) 6041 3900
Facsimile (02) 6021 8318
Email info@thenextstep.biz

**CONSTRUCTION, FORESTRY, MINING AND ENERGY UNION
FORESTRY DIVISION - MYRTLEFORD SUB-BRANCH
OF THE PULP AND PAPER WORKERS BRANCH (NO. 7 BRANCH)**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER, 2003**

	Note	2003 \$	2002 \$
Credit brought forward		36,465.08	34,808.41
Receipts			
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		12,674.30	14,721.44
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These funds are represented by:			
CBA 0653546 10019938		28,618.69	28,357.52
Less: Unpresented Cheques		-	2,145.30
		28,618.69	26,212.22
Plus CBA 0653546 5003010		10,269.62	10,252.86
		\$ 38,888.31	\$ 36,465.08





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Australian Industrial Registry

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

Dear Mr Jessup

**Financial Statements and Accounts for the CFMEU FFPD Pulp and Paper Workers' Branch,
Myrtleford Sub-Branch for the year ending 31 December 2003 (FR2003/695)
and the year ending 31 December 2004 (FR2004/691)**

I refer to the additional financial documents lodged in the Registry on 25 July 2004.

Documents for the year ending 31 December 2003

Following the receipt of the additional information lodged, the documents have now been filed, and may be viewed on the internet at www.e-airc.gov.au/105nppmy/financial.

Thank you for your attention to this matter.

Documents for the year ending 31 December 2004

Auditor's opinion

Before the documents for the financial year ending 31 December 2004 can be filed, would you please arrange for the auditor to express an opinion on the matters referred to in s257(5) of the RAO Schedule. The auditor has given an opinion in the terms of the former legislation and there is no reference to the financial reports being in accordance with Australian Accounting Standards.

I suggest the auditor may wish to consider the following form of words which other reporting units' auditors have used:

In my opinion the general purpose financial report is presented fairly in accordance with applicable Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996.

If the auditor is prepared to give this opinion, please arrange for him to do so. A letter will suffice.

Notice required by s272(5)

This was omitted from the GPFR. Please ensure it is included in next year's documents. I have enclosed a copy of required notice for your information.

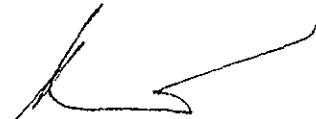
Committee of Management Statement

This omits to express the committee's opinion on whether the records of the Sub-Branch have been kept, as far as practicable, in a consistent manner to each of the other reporting units (e.g branches) of the organisation (the CFMEU). If the committee cannot give express an opinion on this issue, it should indicate why.

Please ensure the committee expresses an opinion on this when preparing next year's documents.

If you have any queries regarding this letter please contact me on 02 8374 6666.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Peter McKerrow', written over a horizontal line.

Peter McKerrow
for Deputy Industrial Registrar

8 August 2005

Section 272(5) Notice

Information to be provided to Member or Registrar

In accordance with the requirements of the Workplace Relations Act 1996, the attention of the members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272 of the Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996) which reads as follows: -

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).