



Australian Government
Australian Industrial Registry

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

Ref: FR2007/563-[105N-TASU]

Mr Scott McLean
State Secretary
Construction, Forestry, Mining and Energy Union
Tasmania Branch
33a New Town Road
NEWTOWN TAS 7008

Dear Mr McLean

Financial Return - year ending 31 December, 2007

Our records show the organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

This letter is intended as guide to the law applicable on the date of this letter, and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

Information on AIRC Website

We recommend you and your accountant/auditor also refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule](#)
- [RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will use the term "reporting unit" in this letter.

Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor's Report, comprise the reporting unit's financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:

(a) Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

(b) Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255 including disclosures related to any recovery of wages activity ; and

(c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au).

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar...
21 January 2008



Australian Government
Australian Industrial Registry

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

Ref: FR2007/563-[105N-TASU]

Mr Scott McLean
State Secretary
CFMEU - Tasmania Branch
33a New Town Road
New Town TAS 7008

Dear Mr McLean

**Re: Construction, Forestry, Mining and Energy Union-Tasmania Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

The Accounts and Audit Part of Schedule 1 of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 December, 2007.

In particular there is no record of lodgement of copies of:

- the general purpose financial report (which includes the Committee of Management Statement);
- the auditor's report; and
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **16 July, 2008.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **12 August, 2008:**

- whether a Committee of Management Statement and an Operating Report have been prepared;
- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report;
- whether the full report has been provided to members, and if so, when;

¹ Schedule 1 of the Workplace Relations Act 1996

- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when;
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a Designated Officer's Certificate certifying that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

You can access the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents – Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- RAO Schedule and RAO Regulations

These documents can be accessed at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: orgs@air.gov.au
- Sending the documents by fax to: (03) 9655 0410

If you wish to discuss this letter, please contact me on (02) 8374 6507. In reply please quote: **FR2007/563**.

Yours sincerely



Steve Teece

E-mail: steve.teece@air.gov.au

24 July 2008

PENNA, Belinda

From: PENNA, Belinda
Sent: Tuesday, 18 November 2008 4:39 PM
To: 'cfmeutas@bigpond.net.au'
Subject: Outstanding Financial Documents Tasmanian State Branch for the year ending 31 December 2007

Attachments: Hastening Letter to CFMEU TASU.doc; Correspondence TASU.pdf

Attn: Mr Scott McLean

Please see attached letter.



Hastening Letter to
CFMEU TASU...

Copies of previous correspondence



Correspondence
TASU.pdf (328 K...

Belinda Penna
NSW Registry Team

Australian Industrial Relations Commission
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2011

Telephone: (02) 8374 6618
International: (612) 8374 6618
Facsimile: (02) 9380 6990
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Mr Scott McLean
State Secretary
CFMEU Tasmania Branch
33a New Town Road
NEW TOWN TAS 7008

Dear Mr McLean

Re: Outstanding Financial Documents for the CFMEU Tasmanian Branch for the year ending 31 December 2007 (FR2007/563)

I refer to the previous correspondence from the Registry in relation to the financial statements and accounts for the year ending 31 December 2007, copies of which are attached.

I note that in past years the CFMEU Tasmania State Branch has applied for an exemption from financial reporting under s271 of the RAO Schedule of the *Workplace Relations Act*.

During our recent telephone conversation, on 20 October 2008, you advised that you would be lodging an application for an exemption under s271 for the Branch "in the next week or so".

To date, no response has been received and the financial documents are now substantially overdue.

Would you please advise me in writing, as soon as possible, when you expect lodgement to occur.

If you would like to discuss this letter please contact me on 02 8374 6618, or by email to riasydney@air.gov.au.

Yours sincerely,

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

Belinda Penna
for Deputy Industrial Registrar

18 November 2008



Australian Government
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24 July 2008



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Reporting Unit

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- notes required by the Australian Accounting Standards; and
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- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

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Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au).

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

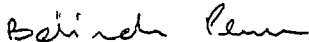
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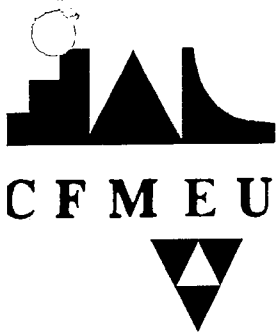
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We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar...
21 January 2008



19 November 2008

The Industrial Registrar
Australian Industrial Registry
Level 8 – Terrace Towers
80 William Street
East Sydney NSW 2011



Attention: Belinda Penna

Re: Application for Certificate of Exemption from Financial Reporting under S271 RAO Schedule

Construction

Forestry

Mining &

Energy

Union

I am Secretary of the Construction Forestry Mining and Energy Union, Tasmanian Branch ("the Branch") and have occupied that position for the financial year ending 31 December 2007 ("the financial year"). I am authorized under the rules to act on behalf of the Branch.

Pursuant to S271 of the Registration and Accountability of Organisations Schedule (Schedule 1B) of the Workplace Relations Act 1996 (referred to as "the RAO Schedule"), I hereby apply for a Certificate of Exemption for the Branch in respect of the financial year.

In support of this application, and in compliance with Regulation 165 of the Workplace Relations (Registration and Accountability of Organisations) Regulations, I submit the following circumstances for consideration prior to issuing a certificate of exemption from the requirements as follows:

- a. The Branch does not expend economic resources or incur any financial obligations to conduct its activities;
- b. The Construction Forestry Mining and Energy Union – Forestry & Furnishing Products Division – Tasmanian Branch expends its own economic resources and incurs financial obligations so that the Branch may conduct its activities.
- c. No person or body corporate or trust expends its own economic resources or incurs financial obligations so that the Branch may conduct its activities.

Further in support of this application I submit as follows:

1. The CFMEU consists of a number of Divisions;
2. There exists a number of Divisional Branches (or in the case of the Mining and Energy Division "District Branches") within these Divisions. Such Divisional (or District) Branches function within a designated geographical area, in most cases being the State or Territory in which they are established.

State President:

CHRIS HINDS
54 Elizabeth Street
Georgetown TAS 7253

Telephone: (03) 63 824 011
Facsimile: (03) 63 342 935
Mobile: 0418 302 704

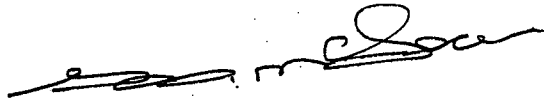
State Secretary:

SCOTT MCLEAN
PO Box 1562
Launceston TAS 7250

Telephone: (03) 63 317 955
Facsimile: (03) 63 342 935

3. The CFMEU and each Division and Divisional (or District) Branch thereof submit annual financial returns in accordance with the Act.
4. The CFMEU State Branches, including the Branch, consist of members and officers of each Divisional (or District) Branch in each State or Territory.
5. As outlined in point a. above, the Branch has not traded or carried out financial transactions of any kind during the financial year.
6. The Branch has not had an account with a Bank or any other financial institution nor has it had custody or any real property or monies during the financial year.
7. Accordingly, the Branch had no reason to keep accounting records during the financial year.
8. Notwithstanding the above, the Branch has functioned in accordance with the rules of the CFMEU including the rules relation to branches.

Yours faithfully



Scott McLean
Divisional State Secretary
CFMEU Tasmanian Branch

cc C Hinds & T Benson



Australian Government
Australian Industrial Registry

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Mr Scott McLean
State Secretary
Construction, Forestry, Mining & Energy Union
Tasmania Branch
PO Box 1562
LAUNCESTON TAS 7250

Dear Mr McLean

**Re: Application for certificate of exemption from requirements of Chapter 8
Part 3 of Schedule 1 of the *Workplace Relations Act 1996* (FR2007/563)**

I refer to your application dated 19 November 2008 for the above certificate in respect of the Tasmanian Branch of the Construction, Forestry, Mining & Energy Union for the financial year ending 31 December 2007.

I have allowed your application to be made after the 90 days prescribed in subsection 271(3) of Schedule 1. In relation to future applications by the branch please note the requirement to make the application within 90 days of the end of the financial year.

The application has been granted. The certificate is enclosed.

Yours sincerely

A handwritten signature in cursive script that reads 'Barry Jenkins'.

Barry Jenkins
Deputy Industrial Registrar

24 November 2008



Workplace Relations Act 1996

s.271 certificate of exemption from requirements of Part 3, Chapter 8

Construction, Forestry, Mining and Energy Union
(FR2007/563)

CERTIFICATE

On the 19th November 2008 an application was made under section 271(1) of Schedule 1 of the *Workplace Relations Act 1996* for a certificate of exemption by the Construction, Forestry, Mining and Energy Union, Tasmanian Branch, in respect of the financial year ending 31 December 2007.

I CERTIFY that I am satisfied that the branch did not have any financial affairs in the financial year ending 31 December 2007.



DEPUTY INDUSTRIAL REGISTRAR

24 November 2008