



Australian Government
Australian Industrial Registry

14 January 2009

Dr Aarti Iyer
Branch Secretary
NTEU University of Queensland Branch
Room 621, Michie Building
St Lucia Campus, University of Queensland
BRISBANE QLD 4072
email: a.iyer@uq.edu.au

cc: Michael Mc Nally
Branch Organiser
NTEU University of Queensland Branch
Room 621 Michie Building
St Lucia Campus, University of Queensland
BRISBANE QLD 4072
email: m.mcnally.qld.nteu.org.au

Dear Dr Iyer

Financial return for the University of Queensland Branch of the NTEU for year ended 30 June 2007: FR2007/348

Thank-you for your letter dated 9 January 2009 in response to our queries regarding the financial return for the University of Queensland Branch of the NTEU for the year ended 30 June 2007. The financial report has now been filed.

In response to your advice regarding the financial return for the year ended 30 June 2008, Mr Grahame McCulloch, National Secretary of the NTEU, has contacted the Australian Industrial Registry to advise of the changed financial reporting arrangements and to advise also that the filing of the reports for the year ended 2008 have been delayed. Any correspondence/queries regarding financial returns for future years will be directed to the National office of the NTEU.

Yours sincerely

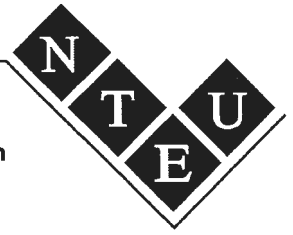
A handwritten signature in blue ink, appearing to read 'Eve Anderson', with a long horizontal flourish extending to the right.

Eve Anderson
Statutory Services Team
Principal Registry
Tel: 03 86617929
Email: eve.anderson@airc.gov.au

Australian Industrial Registry
GPO Box 1994
Melbourne
VIC 3001



**National
Tertiary
Education
Industry
Union**



11 December 2008

University of Queensland Branch

Room 621, Michie Building,
St. Lucia Campus, UQ 4072 QLD
Ph: 3365 2538
Fax: 3365 2949
Email: m.mcnally@qld.nteu.org.au

Dear Sir/Madam

Re: Financial Reports 2006/07

Please find enclosed financial reports from the National Tertiary Education Industry Union – University of Queensland Branch. Apologies for the delay.

If you have any questions or require any further information, please direct your enquiries to me at m.mcnally@qld.nteu.org.au, or at the above address. I will be on leave from 15 December 2008 until 6 January 2009.

Kind regards

A handwritten signature in blue ink, appearing to read 'Michael McNally'. The signature is fluid and cursive, with a large loop at the end.

Michael McNally
Branch Organiser

CERTIFICATE OF SECRETARY or other Authorised Officer

S268 of Schedule 1B Workplace Relations Act 1996

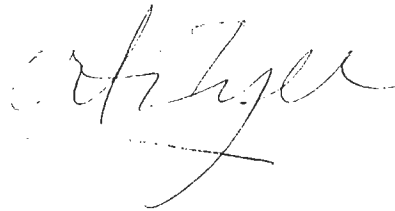
I, Dr Aarti Iyer, being the Branch Secretary of the **National Tertiary Education Industry Union – University of Queensland Branch** (the reporting unit) certify:

That the documents lodged herewith are copies of the *full report* referred to in s268 of the **RAO Schedule**;

That the *full report* was provided to members on 30 October 2008; and

That the *full report* was presented to a General Meeting of Members on 20 November 2008, in accordance with section 266 of the **RAO Schedule**. A motion to authorise the accounts was put to the meeting and carried.

Signature



Date

9/12/08

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF QUEENSLAND BRANCH - OPERATING REPORT FOR THE YEAR
ENDED 30TH JUNE 2007

Principal Activities

The principal activities of the Branch during the financial year were:

- To improve and protect the salaries and conditions of employment of our members;
- To represent our members in approaches to and discussions with their employer;
- To negotiate collective agreements which improve the conditions of employment of our members;
- To enforce existing industrial agreements on behalf of our members; and
- To promote industrial peace through conciliation and arbitration.

Results of Principal Activities

The Branch's principal activities resulted in the maintenance and improvement of the salaries and conditions of employment of our members, especially for those members covered by collective agreements negotiated by the Branch.

Significant Changes in the Nature of Principal Activities

There were no significant changes in the nature of the Branch's principal activities during the financial year.

Significant Changes in the Branch's Financial Affairs

No matters or circumstances arose during the reporting year which significantly affected the financial affairs of the Branch.

Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme

No officer or member of the Branch was a Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme where the criterion for holding such position is that they are an officer or member of an organisation.

Number of Members

The number of persons who, at the end of the financial year, recorded on the Register of Members was 727.

Number of Employees

The number of persons who were, at the end of the financial year, employees of the Branch was one full time employee.

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
 UNIVERSITY OF QUEENSLAND BRANCH - OPERATING REPORT FOR THE YEAR
 ENDED 30TH JUNE 2007

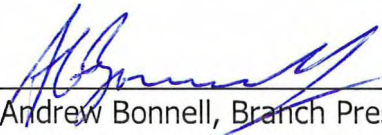
Members of the Committee of Management

The persons who held office as members of the Committee of Management of the Branch at the beginning of the financial year were:

Branch President	Dr Andrew Bonnell
Vice-President (Academic)	A/Prof Trevor Appleton
Vice-President (General)	Mr Lachlan Window
Branch Secretary	Dr Chris Diamond
Treasurer	Dr Trisch Short
Committee Member	Dr Len Bahnisch
Committee Member	Dr John Harrison
Committee Member	Mr Ben Barton
Committee Member	Dr Leda Blackwood
Committee Member	Dr Matt Hardin
Committee Member	Mr Alan Holzl
Committee Member	A/Prof Peter Nielsen
Committee Member	Mr Arthur Schmidt
Committee Member	Dr Rae Wear
Committee Member	Prof Bill Whiten
Committee Member	Mr Michael Williams

- Dr Trisch Short's term as Treasurer expired 30 September 2006 and she re-joined as a Committee Member effective 1 October 2006.
- Dr Matt Hardin term as Committee Member expired 30 September and he re-joined as Branch Treasurer on 1 October 2006.
- Dr John Harrison, Mr Ben Barton, Dr Leda Blackwood, Mr Alan Holzl, A/Prof Peter Nielsen and Mr Arthur Schmidt all had terms which expired 30 September 2006 and did not re-join the Committee.
- Dr Diane Hafner, Dr Shirley Tucker, Ms Michelle Nestic and Dr Joanne Smith were elected to the Committee effective 1 October 2006
- Dr Shirley Tucker resigned from the Committee effective 1 January 2007
- Dr Len Bahnisch resigned from the Committee effective 23 February 2007

Other than those listed above there were no changes to the composition of the Committee of Management during the financial year.


 Andrew Bonnell, Branch President.

13/8/07
 Date

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF QUEENSLAND BRANCH - OPERATING REPORT FOR THE YEAR
ENDED 30TH JUNE 2007

Manner of Resignation – s254(2)(c)

Members may resign from the Branch in accordance with Rule 11 (Resignation from Membership) which reads as follows:

11.1 A member may resign from membership by written notice addressed and delivered to the member's Division Secretary or Branch Secretary provided that:

Where a written notice of resignation is received by a Division Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the appropriate Branch Secretary;

Where a written notice of resignation is received by a Branch Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the relevant Division Secretary.

11.2 A notice of resignation from membership takes effect:

(a) where the member ceases to be eligible to become a member of the Union

- on the day on which the notice is received by the Union; or
- on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;

whichever is later; or

(b) in any other case:

- at the end of two weeks, or if permitted by law three months after the notice is received by the Union; or
- on the day specified in the notice;

whichever is later.

Any dues payable but not paid by a former member in relation to a period before the member's resignation took effect, may be sued for and recovered in the name of the Union in a court of competent jurisdiction, as a debt due to the Union.

11.4 A notice delivered to the Division Secretary or Branch Secretary shall be taken to have been received by the Union when it was delivered.

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF QUEENSLAND BRANCH - OPERATING REPORT FOR THE YEAR
ENDED 30TH JUNE 2007

11.5 A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered in accordance with sub-rule 1 of this rule.

11.6 A resignation from membership is valid even if it is not affected in accordance with this rule if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.

Cessation of payment of any dues, levies and other amounts by a member does not, of itself, terminate membership of the Union.

**NATIONAL TERTIARY EDUCATION UNION
U.Q. BRANCH**

**FINANCIAL ACCOUNTS FOR THE YEAR ENDED
30 JUNE 2007**

2. Statement of Income and Expenditure
3. Balance Sheet
4. Statement of Cash Flows
5. Notes to and Forming Part of the Financial Accounts
7. Statement by Committee of Management
8. Independent Audit Report

**NATIONAL TERTIARY EDUCATION UNION
U.Q. BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE
FOR YEAR ENDING 30 JUNE 2007**

	2007	2006
	\$	\$
<u>INCOME</u>		
Membership Fees	300,123	423,882
Interest Received	3,371	4,658
Provision for Recruitment	10,000	7,000
Other Income	<u>435</u>	<u>80</u>
Total Income	313,929	435,620
<u>EXPENSES</u>		
Audit Fees	1,650	585
Bank Charges	60	46
Capitation – NTEU	223,679	331,304
Conference and Meeting Expenses	862	1,675
U.Q. Charges – Fee Collection	8,179	13,779
Depreciation	1,163	1,453
Computer Expenses	32	91
Printing, Stationery & Office Supplies	1,191	2,363
Telephone and Postage	1,504	1,909
Travel Expenses	970	1,291
Subscriptions	1,258	179
Wages & On Costs – Employee	81,052	59,379
Superannuation	12,342	8,633
Staff Training	914	1,689
Other Expenses	<u>520</u>	<u>-</u>
Total Expenditure	<u>335,376</u>	<u>424,376</u>
NET OPERATING PROFIT/(LOSS) FOR YEAR	<u>(21,447)</u>	<u>11,244</u>

**NATIONAL TERTIARY EDUCATION UNION
U.Q. BRANCH**

**BALANCE SHEET
AS AT 30 JUNE 2007**

	2007	2006
	\$	\$
<u>MEMBERS FUNDS</u>		
Accumulated Funds – Beginning of year	104,251	93,007
Add Profit (Loss) for Year	<u>(21,447)</u>	<u>11,244</u>
ACCUMULATED FUNDS YEAR END	<u>82,804</u>	<u>104,251</u>
 Represented By:		
<u>CURRENT ASSETS</u>		
Cash at Bank		
- Current Accounts – Uni Credit Union	55,823	63,069
- Term Deposits - CUA	47,503	46,183
Other Receivables	<u>-</u>	<u>16,056</u>
	103,326	125,308
 <u>NON CURRENT ASSETS</u>		
Office Furniture & Equipment – At Cost	20,534	20,534
Less Accumulated Depreciation	<u>(15,883)</u>	<u>(14,720)</u>
	4,651	5,814
Investments		
- Shares – Uni Credit Union	<u>10</u>	<u>10</u>
TOTAL ASSETS	107,987	131,132
 <u>CURRENT LIABILITIES</u>		
GST Payable	1,799	2,775
Sundry Creditors	<u>23,384</u>	<u>24,106</u>
TOTAL LIABILITIES	<u>25,183</u>	<u>26,881</u>
NET ASSETS	<u>82,804</u>	<u>104,251</u>

NATIONAL TERTIARY EDUCATION UNION
U.Q. BRANCH

STATEMENT OF CASH FLOWS
YEAR ENDED 30 JUNE 2007

	2007	2006
	\$	\$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Receipts from members & others	326,614	417,088
Interest Received	3,371	4,658
Payments to Suppliers & Employees	<u>(335,911)</u>	<u>(398,599)</u>
	(5,926)	23,147
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of Furniture & Equipment	-	-
<u>NET INCREASE (DECREASE) OF CASH HELD</u>		
	(5,926)	23,147
Cash at beginning of Period	<u>109,252</u>	<u>86,105</u>
Cash at end of Period	<u>103,326</u>	<u>109,252</u>

**NATIONAL TERTIARY EDUCATION UNION
U.Q. BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
YEAR ENDED 30 JUNE 2007**

NOTE 1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared in accordance with Statements of Accounting Concepts, applicable Accounting Standards and the Australian Workplace Relations Act, 1996. The accounts have been prepared on the basis of historical costs and do not take into account changing money values, or except where stated, current valuations of non current assets. The accounting policies have been consistently applied.

(a) Income Tax

No liability exists for income tax as the Association is exempt from income tax under section 50-15 of the Income Tax Assessment Act.

(b) Depreciation

The depreciable amount of all fixed assets are depreciated on a straight line basis over the useful lives of the assets to the union.

(c) Goods and Services Tax

Business expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office.

NOTE 2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 272, which read 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.
- (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 be not less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under sub-section (1).

NATIONAL TERTIARY EDUCATION UNION
U.Q. BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
YEAR ENDED 30 JUNE 2007

**NOTE 3. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES
TO PROFIT FROM ORDINARY ACTIVITIES AFTER INCOME TAX**

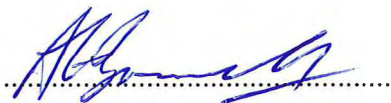
	<u>2007</u> \$	<u>2006</u> \$
Net profit (loss) for year	(21,447)	11,244
Non Cash Flows		
Depreciation	1,163	1,453
Changes in assets & Liabilities		
Fees Receivable	16,056	(13,874)
Other Liabilities	<u>(1,698)</u>	<u>24,324</u>
Net cash provided by (used in) Operating activities	<u>(5,926)</u>	<u>23,147</u>

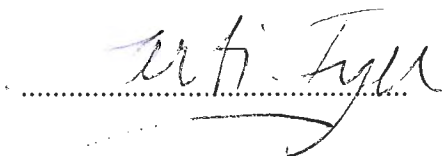
**NATIONAL TERTIARY EDUCATION UNION
U.Q. BRANCH**

COMMITTEE OF MANAGEMENT CERTIFICATE

We, being two members of the Executive of the U.Q. Branch of the National Tertiary Education Union, do state on behalf of the Executive and in accordance with a resolution passed by the Executive, that:

- (A) The Financial Statements and Notes comply with Australian Accounting Standards;
- (B) The Financial Statements and Notes comply with the reporting guidelines of the Industrial Registrar;
- (C) The Financial Statements and Notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (D) There are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (E) During the financial year ended 30 June 2007 and since the end of that year:
 - (i) Meetings of the committee of management were held in accordance with the rules of the Branch; and
 - (ii) The financial affairs of the reporting unit have been managed in accordance with the rules of the Branch including the rules of a branch concerned; and
 - (iii) The financial records of the reporting unit have been kept and maintained in accordance with schedule 1B of the Workplace Relations Act 1996 and the Regulations; and
 - (iv) The information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of schedule 1B of the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
 - (v) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of schedule 1B of the Workplace Relations Act 1996.


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.....

15 September, 2008

**NATIONAL TERTIARY EDUCATION UNION
U.Q. BRANCH**

INDEPENDENT AUDIT REPORT

To the members of the National Tertiary Education Union U.Q. Branch.

Scope

The Financial Report and the Responsibility of Committee of Management and Branch Secretary.

The financial report comprises the statement of income and expenditure, balance sheet, statement of cash flows, accompanying notes to the financial statements and the certificate of committee of management for the National Tertiary Education Union U.Q. Branch, for the year ended 30 June 2007.

The committee of management and branch secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We have conducted an independent audit in order to express an opinion to the members of the Branch. Our Audit was conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia, a view which is consistent with our understanding of the Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- (a) examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- (b) assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Branch and its secretary.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

NATIONAL TERTIARY EDUCATION UNION
U.Q. BRANCH

INDEPENDENT AUDIT REPORT
(Continued)

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

Audit Opinion

In our opinion the financial report of the National Tertiary Education Union U.Q. Branch is in accordance with:

- (a) The Workplace Relations Act 1996, including:
 - (i) presenting fairly the Branch's financial position as at 30 June 2007 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards; and
 - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) Other mandatory professional reporting requirements in Australia.


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MORRIS & BATZLOFF
Chartered Accountants


.....
Norman J Hoare
Registered Company Auditor
96 Lytton Road, East Brisbane

11, OCTOBER, 2008



Australian Government
Australian Industrial Registry

22 December 2008

Dr Aarti Iyer
Branch Secretary
NTEU University of Queensland Branch
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BRISBANE QLD 4072
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cc: Michael McNally
Branch Organiser
NTEU University of Queensland Branch
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Email: m.mcnally.qld.nteu.org.au

cc: Norman J Hoare
Registered Company Auditor
Morris & Batzloff
Chartered Accountants
Level 1, 96 Lytton Road
EAST BRISBANE QLD 4169
Email: info@morrisbatzloff.com.au

Dear Dr Iyer

Financial return for the year ended 30 June 2007: FR2007/348

I acknowledge receipt of the financial reports for the year ended 30 June 2007 for the University of Queensland Branch of the National Tertiary Education Union. The documents were lodged in the Industrial Registry on 17 December 2008.

The financial reports have not been filed as an examination shows significant areas on non-compliance with the reporting obligations under Schedule 1 of the *Workplace Relations Act 1996* (the RAO Schedule). I also note that most of these matters were raised in our correspondence dated 14 June 2007 in relation to the financial return for the year ended 30 June 2006. The Registry aims to assist reporting units in complying with their obligations under the RAO Schedule and Reporting Guidelines by providing advice about the errors identified in each the financial reports. Please note the inaccuracies raised in this correspondence and address these matters in future financial returns. Please also ensure that requests for further action at the conclusion of this letter are attended to and are brought to the attention of your auditor.

1) Reporting timelines

As you are aware, an organisation is required under the RAO Schedule to undertake certain steps in accordance with specified timelines. In particular, subsection 253(1) requires that a general purpose

financial report (including the Committee of Management statement) be prepared as soon as practicable after the end of the financial year. Further subsection 265(5)(a) of the RAO Schedule requires that a copy of the financial report be provided to members within six months after the end of the financial year. Section 266 requires that the financial report be presented to a general meeting of members within six months after the end of the financial year. All financial returns are to be lodged in the Industrial Registry within 14 days of the general meeting (section 268). The latest possible date of lodgment is six months and 14 days after the end of the financial year. Information about these timeline requirements can be found in the addendum to this letter.

The Committee of Management statement was signed on the 15 September 2008 which does not satisfy the as soon as practicable after the end of the financial year requirement. The financial reports were presented to a General Meeting on 20 November 2008 which far exceeds the six month requirement. Also they were not lodged in the Registry until 17 December 2008 which does not meet the 14 days requirement.

In future financial years the GPFR and all other reports need to be prepared in sufficient time to enable distribution and presentation to members and lodged in the Registry no later than six months and 14 days after the end of the financial year. I trust that this has occurred for the financial year ending 30 June 2008.

2) Committee of Management Statement: date of resolution

As noted in our correspondence of the 14 June 2007, the Industrial Registrar's Reporting Guidelines (the Guidelines) require that the Committee of Management Statement be made in accordance with a resolution passed by the Committee of Management (items 26(a) and (b)). I note that the Statement was signed on the 15th September 2008, but there is no explicit wording as to the date of passage of the resolution.

Please confirm in writing the date of passage of the resolution.

3) Committee of Management Statement: signed by designated officer

The Guidelines require that the Committee of Management statement be signed by a designated officer (item 26(c)). It is therefore necessary for the Statement to provide the name of the signatory in print and his or her position in the Branch, so that we can be satisfied that the signatory is a designated officer. Further the Guidelines only require the signature of one designated officer.

Please confirm in writing the name and position of the signatories to the Committee of Management Statement. In future years please note that only one designated officer is required to sign.

4) Committee of Management Statement: References to Schedule 1B

The Committee of Management statement contains references to Schedule 1B of the *Workplace Relations Act 1996*. Such references should now be to Schedule 1 or the RAO Schedule.

Please ensure that future reports refer to Schedule 1 or the RAO Schedule of the *Workplace Relations Act 1996*.

5) Auditor's report: approved auditor

It is not clear from the Auditor's report whether or not the auditor is an approved auditor. As noted in our correspondence of 14 June 2007, regulation 4 of the RAO Schedule defines an approved auditor as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or

the National Institute of Accountants and holds a current Public Practice Certificate. In all likelihood the auditor is such a person however, it is out preference that this is made explicit in the report.

Please bring this to the attention of your auditor and ensure that future reports specify whether the auditor is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants and whether s/he holds a current Public Practice Certificate.

6) Auditor's opinion: References to Schedule 1B

The Auditor's opinion contains a reference to Schedule 1B of the *Workplace Relations Act 1996*. As noted in our correspondence dated 28 August 2007 such references should now be to Schedule 1 or the RAO Schedule.

Please bring this to the attention of your auditor and ensure that future opinions refer to Schedule 1 or the RAO Schedule of the *Workplace Relations Act 1996*.

7) Recovery of Wages Activity

The financial reports do not provide any information regarding the recovery of wages activity. Where the reporting unit has not undertaken any recovery of wages activity, a statement to that effect should be contained in the Committee of Management's Statement. If recovery of wages activity was undertaken, a financial report that satisfies the Guidelines (items 16 to 23, 25(f) and 27(b)) needs to be prepared, audited, distributed to members and then lodged in the Registry.

Please confirm in writing whether or not recovery of wages activity was undertaken. If undertaken, please prepare a recovery of wages activity report, and ensure that it is audited, distributed to members and lodged in the Registry.

8) Balance Sheet: Liabilities: employee benefits

The Guidelines (item 14 (d)) require that either the balance sheet or the notes to the financial statements disclose any liabilities for employee benefits. Neither the balance sheet nor the notes disclose any liabilities for employee benefits.

Please confirm in writing the amount of liabilities for employee benefits.

Summary

In order to finalise the financial reporting obligations for the financial year ending 30 June 2007, please advise in writing:

- the date of passage of the Committee of Management resolution;
- the name and position of the signatories to the Committee of Management Statement;
- whether any recovery of wages activity was undertaken, and if so a recovery of wages activity report needs to be prepared, audited, distributed to members and lodged in the registry;
- the amount of liabilities for employee benefits.

For future financial returns, please ensure that:

- the dot points above are addressed;
- all financial reports are prepared in sufficient time to enable to distribution and presentation to members and lodged in the Registry no later than six months and 14 days after the end of the financial year;
- only one designated officer signs the Committee of Management statement;

- the Committee of Management statement and auditor's opinion refer to Schedule 1 or the RAO Schedule of the *Workplace Relations Act 1996*;
- the auditor's report specifies whether the auditor is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants and whether s/he holds a current Public Practice Certificate.

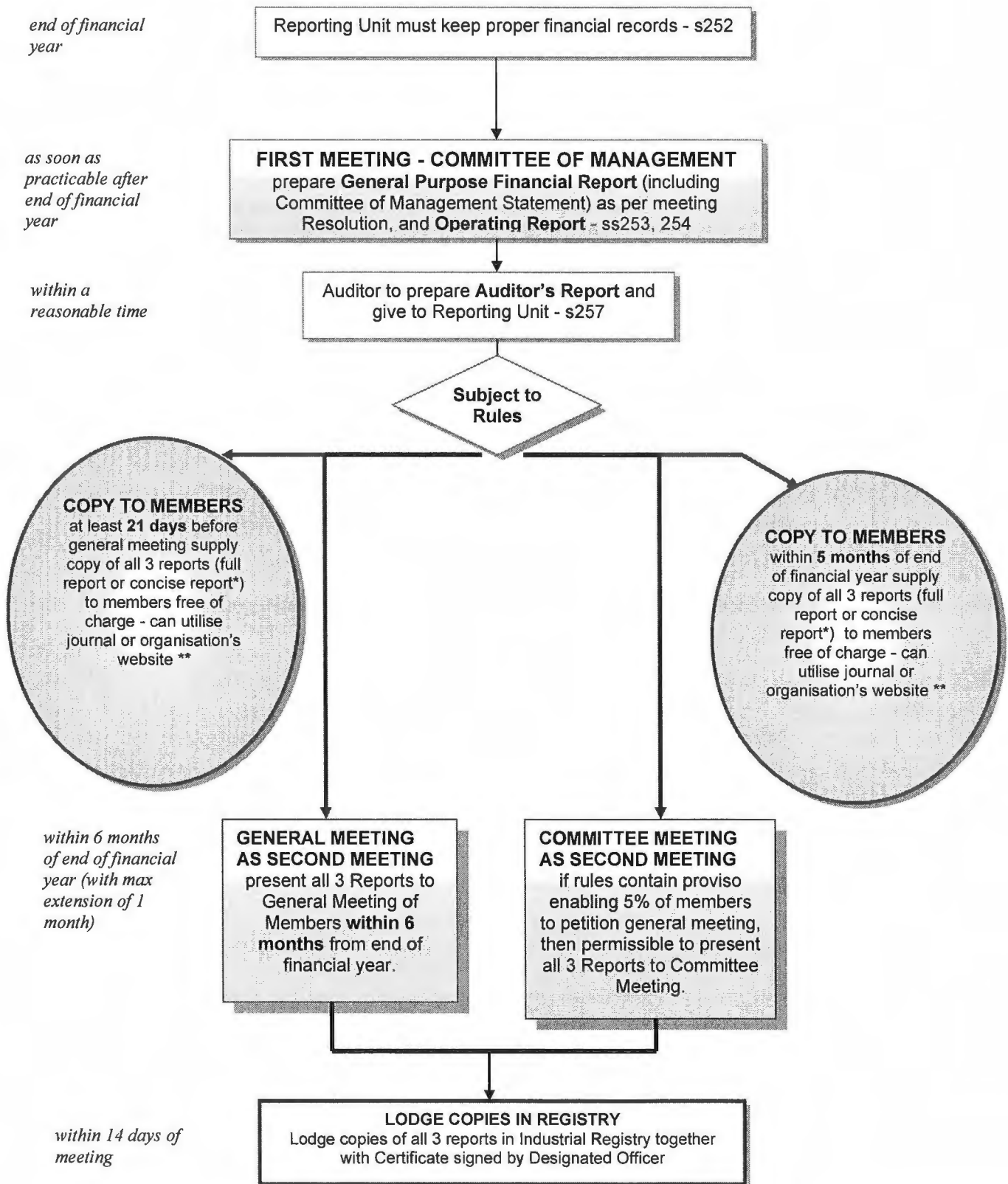
Please also ensure that these requests for further action at the conclusion of this letter are attended to as soon as possible and are brought to the attention of your auditor. Please also ensure that the inaccuracies raised are addressed in future financial returns.

Yours sincerely



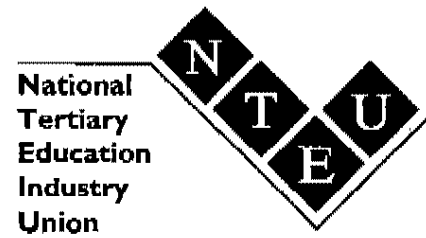
Eve Anderson
Statutory Services Team
Principal Registry
Tel: 03 86617929
Email: eve.anderson@airc.gov.au

Financial Reporting Timeline (RAO Schedule)



* concise report may be provided if s265(1)-(4) complied with. ** report may be supplied through organisation's journal or on organisation's website subject to particular specifications as per RAO regulation 18.

Eve Anderson
Statutory Services Team - Principal Registry
Australian Industrial Registry
GPO Box 1994
VIC 3001



9 January 2009

Dear Eve

Re: FR2007/348

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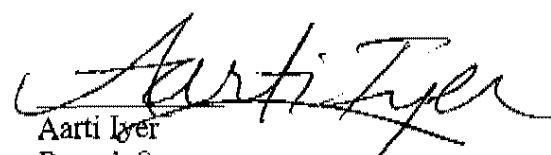
Thank you for your correspondence dated 22 December 2008. I acknowledge the points made in your letter and provide the following responses. I have numbered the responses so that they correspond with the numbering from your letter:

- 1) **Reporting Timelines** - It is my understanding that financial reporting requirements for the 2007/08 financial year and all subsequent years will now be undertaken by the NTEU National Office. Please advise me if you have not received the required statements from them.
- 2) **Date of Resolution** - I am the principal administrative and financial officer for the UQ Branch. I went on parental leave in April 2007 and returned to part-time employment in November 2007, returning to full-time employment until March 2008. It would be dishonest to say that the minutes of the Committee of Management from the period I was replaced are absolutely complete, but I believe that the resolution would have been passed at the Committee Meeting of 31 August 2007.
- 3) **Signed by Designated Officer** - The two signatories are Andrew Bonnell, Branch President, and Aarti Iyer, Branch Secretary.
- 4) **References to Schedule 1B** - Noted
- 5) **Approved Auditor** - Noted
- 6) **References to Schedule 1B** - Noted
- 7) **Recovery of Wages Activity** - I have contacted our Auditor, Norm Hoare, and he has confirmed that no recovery of wages activity was undertaken. He will provide confirmation of that in writing.
- 8) **Liabilities Employee Benefits** - As above, I have confirmed with our Auditor, Norm Hoare, and has confirmed that all liabilities for employee benefits have been transferred to the NTEU National Office. He will provide confirmation of the amount of liabilities for employee benefits in writing.

Thank you for your assistance and understanding in this matter. Hopefully the centralisation of our reporting requirements will mean that such delays and inaccuracies become a thing of the past. If you have any questions concerning the above, or any other matter please do not hesitate to contact me. I have asked our Branch Secretary countersign this letter, but any inaccuracies or failings are mine alone.

Kind regards


Michael McNally
Branch Organiser


Aarti Iyer
Branch Secretary

CC: Norm Hoare - Director, Morris & Batzloff Chartered Accountants, PO Box 7250, East Brisbane 4165.
CC: Jenny Savage - Finance Co-ordinator, NTEU National Office, PO Box 1323, South Melbourne 3205.