



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr. H. Guille
Division Secretary
National Tertiary Education Industry Union
Queensland Division
Room 3, 1st Floor
Murri Mura Building
27 Cordelia Street
SOUTH BRISBANE QLD 4101

Dear Mr. Guille,

**Re: Financial statements for year ended 30 June 2002
FR2002/469**

Reference is made to the financial documents of the Queensland Division of the National Tertiary Education Industry Union for the year ended 30 June 2002. The documents were lodged in the Industrial Registry on 28 July 2003.

The financial documents have been filed.

The following matters are referred for assistance when preparing future financial documents; no further action is requested in respect of these:

1. Auditor's Report

- (a) Unless an exemption is granted, the auditor is required to inspect and audit the accounting records of the organisation for the financial year and make a report in relation to that year to the organisation within six months of the end of the financial year - refer subsection 276(1) and regulation 113.
- (b) The auditor in his report is required to give an opinion in respect of accounts and statements prepared in accordance with section 273 of the Act; such accounts include the certificates of the accounting officer and the committee of management.

The dates of the certificates supplied in respect of your Division would indicate preparation after the auditor made his report.

Would you please bring these matters to the attention of the auditor.

2. Time scale provisions

I note that the financial statements of the Division have again been lodged outside the time scales prescribed by the Workplace Relations Act 1996. This matter was brought to the Division's attention with its financial documents for the period ended 30 June 2001 - refer to our letter of 23 August 2002. Would you please ensure that financial statements for year ended 30 June 2003 are lodged within the abovementioned time scale provisions.

It should be noted that if the auditor is experiencing difficulty completing the audit of the Division's financial accounts within the period of six months as prescribed by regulation 113(a) of the Workplace Relations Regulations, an application for an extension of time to complete such audit should be lodged. Such extension can only be granted for a further period of two months - refer regulation 113(b).

I have enclosed, for your information, a copy of the relevant time scale provisions of the Act.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993.

Yours sincerely,



Larry Powell
Statutory Services Branch

5 August 2003

cc Mr. N. Hoare

WORKPLACE RELATIONS ACT 1996 - FINANCIAL REPORTING TIMELINE

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** 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]**.
- E** 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)**].
- F** 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 E 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)].

- G** 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 F 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.

WORKPLACE RELATIONS ACT 1996 - FINANCIAL REPORTING TIMELINE

An organisation or a branch of an organisation must:

keep accounting records
s.272

as soon as practicable after the end of its financial year:

prepare annual accounts
s.273

including:

- Prescribed accounts - reg. 107
- s.274(4) Notice
- Certificates by Accounting Officer and Committee of Management - reg.109

Committee of Management Certificate must be in accordance with a resolution passed by the Committee (the *first meeting*)

within 6 months of the end of the financial year:

receive Auditor's Report
s.276 and reg. 113

within 56 days of auditor's report:

provide report and accounts free of charge to members - s.279

a *summary* of the report and accounts may be provided instead provided that the requirements of s.279(2) are met

no less than 8 days after circulation and no more than 84 days after auditor's report:

present report and accounts to a meeting - s.279(6)(a)

General meeting of members OR a meeting of Committee of Management (the *second meeting*)

within 14 days of second meeting:

lodge copies of report and accounts in Registry - s.280

With certificate by Secretary confirming that the documents lodged were presented to the second meeting

IMPORTANT NOTE: This timeline is a summary only; Part IX, Division 11 of the *Workplace Relations Act 1996* and Part VII, Division 8 of the *Workplace Relations Regulations* should be consulted for full details of the requirements and further information on issues such as extensions of time for some stages.

[14/01/99]



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
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Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr. N. Hoare
Morris & Batzloff
Chartered Accountants
Level 1/96 Lyyton Road
EAST BRISBANE QLD 4169

Dear Mr. Hoare,

**Re: Financial statements for year ended 30 June 2002
FR2002/469**

Please find attached, for your information, correspondence in relation to the financial documents of the Queensland Division of the National Tertiary Education Industry Union for the year ended 30 June 2002.

Yours sincerely,

Larry Powell
Statutory Services Branch

5 August 2003



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
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Mr. H. Guille
Divisional Secretary
National Tertiary Education Industry Union
Queensland Division
Room 3, 1st Floor
Murri Mura Building
27 Cordelia Street
SOUTH BRISBANE QLD 4101

Dear Mr. Guille,

**Re: Outstanding Financial Documents - Workplace Relations Act 1996
FR2002/469**

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with the *Workplace Relations Act 1996* ('the Act'), for the year ended **30 June 2002**.

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 an audit report, provide copies of the auditor's report, accounts and statements ('the financial documents') to its members, present the financial documents to a meeting of members or committee of management, and lodge copies of such documents in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the financial documents specified above would, in the normal course, be expected before now.

Therefore, I request your written advice by **Friday 27 June 2003** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements
2. making of the audit report
3. provision of copies of the financial documents to the members
4. presentation of the financial documents to a meeting of the members or the committee of management *following provision of copies to the members*
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you that the documents so lodged are copies of the documents presented to the meeting referred to in 4 above - such certificate specifying the type of meeting and the date when it was held.

If you wish to discuss this letter you may contact me on (03) 8661 7993.

In reply please quote: FR2002/469

Yours sincerely

Larry Powell
Statutory Services Branch
12 June 2003

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
QUEENSLAND DIVISION
SECRETARY'S CERTIFICATE**

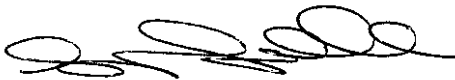
I, Howard Guille, State Secretary of the Queensland Division of the National Tertiary Education Industry Union certify that:

- 1 The auditors report, the accounts and statements, and the certificates of the accounting officer and of the Division Committee for the financial year ending 30 June 2002 were:

Distributed to members free of charge on 1 July 2003.

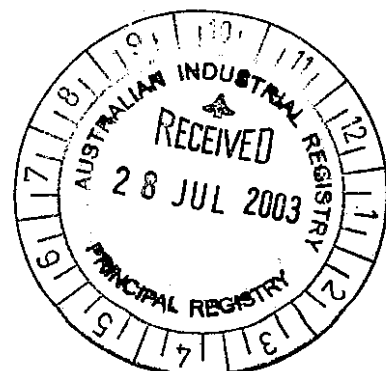
- 2 The enclosed documents are copies of the auditors reports, the accounting officer's and management committee, prepared for the Division in accordance with the Workplace Relations Act for the financial year ending 30 June 2002 and are as presented to a meeting of the members of the Division on Friday July 18 2003 .

Signed:



Date:

18 July 2003



NATIONAL TERTIARY EDUCATION UNION

QUEENSLAND DIVISION

**FINANCIAL ACCOUNTS FOR THE YEAR ENDED
30 JUNE 2002**

2. Statement of Receipts and Expenditure
3. Statement of Assets and Liabilities
4. Statement of Cash Flows
5. Notes to the Accounts
7. Certification by Accounting Officer
8. Statement by Committee of Management
9. Independent Audit Report

**NATIONAL TERTIARY EDUCATION UNION
QUEENSLAND DIVISION**

**STATEMENT OF INCOME AND EXPENDITURE
YEAR ENDED 30 JUNE 2002**

	2002 \$	2001 \$
<u>INCOME</u>		
Branch Capitation	582 628	621 888
Branch Reimbursement		
- Salary and Employment Costs	44 864	39 889
Recruitment Campaign Reimbursement	31 598	-
Grants NTEU National	-	46 674
Interest Received	5 911	7 236
Other Income	<u>2 235</u>	<u>2 320</u>
	667 236	718 007
<u>EXPENDITURE</u>		
Administration Expenses	41 778	40 604
Affiliation Fees	17 914	19 212
Bank Charges	630	593
Campaign and Recruitment Expenses	11 650	243
Depreciation	3 282	3 866
Insurance	879	721
Meeting and Travel Expenses		
- Executive and Council	17 313	16 937
- Industrial	24 206	27 177
Payroll Tax	15 949	33 280
Professional Fees		
- Audit	1 970	2 425
- Legal	1 705	1 770
Publication and Library	476	-
Reimbursement to Branches – Capitation	-	126 021
Rent	23 378	23 378
Salaries – Employees	366 159	359 012
Superannuation	50 769	40 785
Staff Development	591	28
Women’s Activities	-	1 141
Workers Compensation	<u>1 469</u>	<u>1 179</u>
	580 118	698 372
Net Surplus from Ordinary Operations	<u>87 118</u>	<u>19 635</u>
<u>OTHER INCOME/EXPENDITURE</u>		
Payroll Tax – Prior Years	-	60 273
Less Branch Reimbursement	<u>-</u>	<u>(13 058)</u>
Net Surplus/(Deficit) for year	<u>87 118</u>	<u>(27 580)</u>

**NATIONAL TERTIARY EDUCATION UNION
QUEENSLAND DIVISION**

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 30 JUNE 2002**

	2002	2001
	\$	\$
<u>MEMBERS FUNDS</u>		
Accumulated Funds at beginning of year	120 961	148 541
Surplus/(Deficit) for year	<u>87 118</u>	<u>(27 580)</u>
	<u>208 079</u>	<u>120 961</u>
<u>CURRENT ASSETS</u>		
Cash on Hand	200	200
Cash at Bank		
- Operating	121 967	44 526
- Term Deposits	72 227	72 227
GST Receivable	1 761	2 535
Other Debtors	<u>200</u>	<u>200</u>
	196 355	119 688
<u>NON-CURRENT ASSETS</u>		
Office Equipment – at cost	33 725	33 725
Less Accumulated Depreciation	<u>(26 637)</u>	<u>(23 746)</u>
	7 088	9 979
Furniture and Fittings – at cost	10 806	9 526
Less Accumulated Depreciation	<u>(3 785)</u>	<u>(3 394)</u>
	<u>7 021</u>	<u>6 132</u>
TOTAL ASSETS	210 464	135 799
<u>CURRENT LIABILITIES</u>		
Sundry Creditors	<u>2 385</u>	<u>14 838</u>
NET ASSETS	<u>208 079</u>	<u>120 961</u>

**NATIONAL TERTIARY EDUCATION UNION
QUEENSLAND DIVISION**

**STATEMENT OF CASH FLOWS
YEAR ENDED 30 JUNE 2002**

	Notes	2002 \$	2001 \$
Cash flows from operating activities:			
Receipt from members & others		662 099	724 708
Payments to suppliers, affiliated bodies and employees		(589 289)	(750 005)
Interest Received		<u>5 911</u>	<u>7 236</u>
Net cash used in operating activities		78 721	(18 061)
Cash flows from investing activities:			
Payment for property, plant & equipment		(1 280)	4 130
Net Cash used in investing activities		(1 280)	4 130
Net increase/(decrease) in cash held		77 441	(22 191)
Cash at beginning of the financial year		116 953	139 144
Cash at the end of the financial year	(2)	194 394	116 953
Reconciliation of net cash from operating Activities with net surplus/(deficit) for year:			
Net surplus/(deficit) for year		87 118	(27 580)
Add non cash expenses			
- depreciation		3 282	3 866
- decrease in creditors		(12 453)	8 388
- decrease in receivables		<u>774</u>	<u>(2 735)</u>
Net cash from operating activities		<u>78 721</u>	<u>(18 061)</u>

**NATIONAL TERTIARY EDUCATION UNION
QUEENSLAND DIVISION**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
YEAR ENDED 30 JUNE 2002**

NOTE 1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared in accordance with applicable Accounting Standards, Statements of accounting concepts 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 unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the economic entity in the preparation of the accounts.

(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, 1997;

(b) Plant, Furniture and Fittings are depreciated over their expected useful lives commencing from the time the asset is held ready for use.

NOTE 2. CASH FLOW INFORMATION

Reconciliation of Cash

For the purpose of the Statement of Cash Flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	2002	2001
Cash at Bank	194 194	116753
Cash on hand	<u>200</u>	<u>200</u>
	\$ <u>194 394</u>	\$ <u>116 953</u>

**NATIONAL TERTIARY EDUCATION UNION
QUEENSLAND DIVISION**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
YEAR ENDED 30 JUNE 2002**

NOTE 3. 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 274 which read as follows:

- (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 Sub-Section (1) by a member of the organisation or a Registrar, make the specified information available to the member of Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (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.

NATIONAL TERTIARY EDUCATION UNION
QUEENSLAND DIVISION

ACCOUNTING OFFICER'S CERTIFICATE

I, Howard Guille, being the Officer responsible for keeping the accounting records of the National Tertiary Education Union (Queensland Division), certify that as at 30 June 2002 the number of members in the Division was 3 239.

In my opinion,

- (1) the attached accounts show a true and fair view of the financial affairs of the Division as at 30 June 2002;
- (2) a record has been kept of all moneys paid by, of collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Division;
- (3) before any expenditure was incurred by the Division, approval of the incurring of the expenditure was obtained in accordance with the rules of the Division;
- (4) with regard to funds of the Branch 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 Division, were granted to persons holding office in the Division; and
- (6) The register of members of the Division was maintained in accordance with the Workplace Relations Act 1996.



Howard Guille

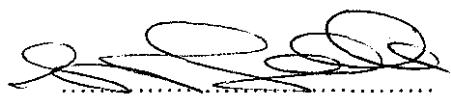
SIGNED at Brisbane this *first* day of *July* 2003.

NATIONAL TERTIARY EDUCATION UNION
QUEENSLAND DIVISION

COMMITTEE OF MANAGEMENT CERTIFICATE

We, Howard Guille and Gina Yarrow, being two members of the Committee of Management of the Queensland Division of the National Tertiary Education 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, the attached accounts show a true and fair view of the financial affairs of the Division as at 30 June 2002;
- (2) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2002 in accordance with the rules of the Division;
- (3) to the knowledge of any member of the Committee, there has been no instances where records of the Division or other documents (not being documents containing information made available to a member of the Division under Section 274(2) of the Work Place Relations Act 1996, as amended) or copies of those records or documents, or copies of the rules of the Division, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or the rules of the Division; and;
- (4) the Division has complied with Section 279(1) and (6) of the Workplace Relations Act 1996, as amended, in relation to the financial accounts in respect of the year ended 30 June 2001 and of the Auditor's report thereon.



Howard Guille



Gina Yarrow

SIGNED at Brisbane this *First* day of *July* 2003.

**NATIONAL TERTIARY EDUCATION UNION
QUEENSLAND DIVISION**

INDEPENDENT AUDIT REPORT

To the members of the National Tertiary Education Union (Queensland Division)

Scope

We have audited the financial accounts of the National Tertiary Education Union Queensland Division for the year ended 30 June 2002 as set out on pages 2 to 8. The Union's Committee of Management and accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the National Tertiary Education Union, Queensland Division, which is consistent with our understanding of its financial position and the results of its operation.

The audit opinion expressed in the report has been formed on the above basis.

Audit Opinion

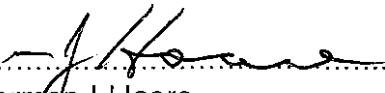
We have received all the information and explanations we required for the purposes of our audit.

In our opinion:

- (i) There were kept by the Union in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the Union (including income from members) and the nature and purposes of expenditure; and;

- (ii) The attached accounts and statements, including the Certificates of the Committee of Management and the Accounting Officer, are prepared in accordance with Section 273 of the Workplace Relations Act, 1996. The accounts set out on pages 2 – 8 have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of:
- (a) The financial affairs of the Union as at 30 June, 2002; and
 - (b) The income and Expenditure and surplus of the Union for the year ended on that date.

and are in accordance with Statements of Accounting Concepts and applicable Accounting Standards.


Norman J Hoare
Registered Company Auditor
Morris & Batzloff
Chartered Accountants

27th Jun , 2003.



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
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Fax: (03) 9654 6672

Mr. H. Guille
Divisional Secretary
National Tertiary Education Industry Union
Queensland Division
Room 3, 1st Floor
Murri Mura Building
27 Cordelia Street
SOUTH BRISBANE QLD 4101

Dear Mr. Guille,

**Re: Outstanding Financial Documents - Workplace Relations Act 1996
FR2002/469**

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with the *Workplace Relations Act 1996* ('the Act'), for the year ended **30 June 2002**.

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 an audit report, provide copies of the auditor's report, accounts and statements ('the financial documents') to its members, present the financial documents to a meeting of members or committee of management, and lodge copies of such documents in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the financial documents specified above would, in the normal course, be expected before now.

Therefore, I request your written advice by **Friday 27 June 2003** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements
2. making of the audit report
3. provision of copies of the financial documents to the members
4. presentation of the financial documents to a meeting of the members or the committee of management *following provision of copies to the members*
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you that the documents so lodged are copies of the documents presented to the meeting referred to in 4 above - such certificate specifying the type of meeting and the date when it was held.

If you wish to discuss this letter you may contact me on (03) 8661 7993.

In reply please quote: FR2002/469

Yours sincerely

Larry Powell
Statutory Services Branch
12 June 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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Mr. H. Guille
Secretary
National Tertiary Education Industry Union
Queensland Division
Room 3, 1st Floor Murri Mura Building
27 Cordelia Street
SOUTH BRISBANE QLD 4101

Dear Mr. Guille,

Re: Financial statements for year ended 30 June 2002 - FR2002/469

This is a courtesy letter to remind you of the financial reporting requirements of Part IX, Division 11 of the Workplace Relations Act 1996 ('the Act') in respect of financial year ended 30 June 2002.

An organisation registered under the Act or a branch or division of such an organisation is required to carry out the various steps of the financial reporting obligations within certain time-scales.

In relation to financial documents for year ended 30 June 2002, the auditor should have made a report to the division as required by subsection 276(1) of the Act before 31 December 2002. If you have not done so already you should consider implementing the following steps:

- provision of copies of the auditor's report, accounts and statements to the members,
- following provision of copies to the members, presentation of the auditor's report, accounts and statements to a meeting of the members or the committee of management
- lodgement of copies of the auditor's report, accounts and statements in the Industrial Registry accompanied by your certificate confirming that the documents so lodged are copies of those presented to the relevant meeting - the certificate should specify the type of meeting and the date when the meeting was held.

In the normal course of events, financial statements for year ended 30 June 2002 should be lodged in the Industrial Registry before 31 March 2003. Please note that the Act provides for extensions of time to be sought and granted in certain circumstances.

If you have already taken steps to have the financial statements lodged in the Industrial Registry before 31 March 2003, please disregard this letter.

I have enclosed for your information a notice describing the financial reporting requirements in more detail, including the time-scales prescribed by the legislation.

Should you wish to discuss this letter please contact me on (03) 8661 7787.

Yours sincerely

Clency Lapierre
Statutory Services Branch

11 March 2003



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2002/469-[283V-QLDD]

Mr H. Guille
Secretary
National Tertiary Education Industry Union-Queensland
Division
Room 3, 1st Floor
Murri Mura Building 27 Cordelia Street
SOUTH BRISBANE QLD 4101

Dear Mr Guille

**Re: National Tertiary Education Industry Union-Queensland Division
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 30 June, 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 do not hesitate to contact me on (03) 8661 7787 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

Clency Lapierre
Team Manager
E-mail: clency.lapierre@air.gov.au
11 July, 2002