



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 D. Coughlan
Secretary
National Tertiary Education Industry Union
Central Queensland University Branch
NTEU Office
Central Queensland University
Bruce Highway
ROCKHAMPTON QLD 4701

Dear Mr Coughlan,

Re: National Tertiary Education Industry Union -
Central Queensland University Branch
Financial Reporting Obligations - Workplace Relations Act 1996

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body, arising under Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act') in respect of financial year ended 30 June 2001.

An organisation registered under the Act or a branch of such an organisation is required to carry out the various steps of the financial reporting obligations within certain time-scales. Now that the financial year has ended, it is timely that you now consider and implement the following steps within those timescales:-

- preparation of the financial statements
- commencement of the audit of the accounting records
- consideration of the financial statements and passage of a resolution by the committee of management in relation to certain matters concerning the statements
- preparation of the certificates by the accounting officer and the committee of management
- receipt of the auditor's report
- 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 meeting following provision of copies to members - the certificate should specify the type of meeting and the date when the meeting was held

The obligation to provide documents to members may be discharged by provision of a summary subject to certain conditions.

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

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year. In the case of the financial year which ended on 30 June 2001, such an application should be made by a branch before 30 September 2001.

I invite you to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements. Should you anticipate any difficulty in meeting any step in the time-scale prescribed you may wish to note that the legislation allows for an extension of time to be sought in certain circumstances.

Yours sincerely,

Clency Lapierre
Statutory Services Branch

11 July 2001

Enclosure



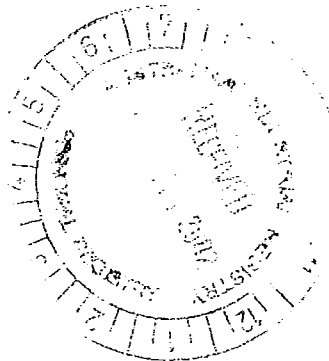
SECRETARY'S CERTIFICATE

I, Daniel Francis Coughlan, Secretary of Central Queensland University Branch of the National Tertiary Education Union certify that:

1. The financial accounts for financial years 2000 and 2001 were presented and accepted by a meeting of the Committee of Management on November 26, 2001;
2. The financial accounts for financial years 2000 and 2001 were circulated on November 21, 2001, to members of the Branch free of charge and accepted by Branch members at the annual general meeting held on November 28, 2001;
3. The enclosed documents are copies of the documents presented to the meeting referred to in 2 above;

Signed: *D. Coughlan*

Dated: *4/1/2002*



NATIONAL TERTIARY EDUCATION UNION

Central Queensland University Branch

Accounting Officer's Certificate

I, _____, being the Officer responsible for keeping the accounting records of the National Tertiary Education Union, certify that as at 30 June 2001 the number of members in the Branch was 324.

In my opinion,

- 1 the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2001;
- 2 a record has been kept of all monies paid by, or collected from, members and all moneys so collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the Branch;
- 3 before any expenditure was incurred by the Branch, approval of the incurring of the expenditure was obtained in accordance with the rules of the Branch;
- 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 Branch, were granted to persons holding office in the Branch; and
- 6 the register of members was maintained in accordance with the Workplace Relations Act 1996.

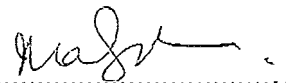
NATIONAL TERTIARY EDUCATION UNION

Central Queensland University Branch

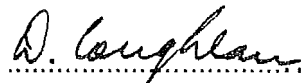
Committee of Management Certificate

We, being two members of the Executive of the CQU 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:

- 1 In the opinion of the Executive, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2001;
- 2 In the opinion of the Executive, meetings of the Executive were held during the year ended 30 June 2001 in accordance with the rules of the Branch; and
- 3 To the knowledge of any member of the Executive, there has been no instances where records of the Branch or other documents (not being documents containing information made available to a member of the Branch under Section 274(2) of the Workplace Relations Act 1996, as amended) or copies of those records or documents, or copies of the rules of the Branch, 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 Branch.



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Salam
Branch President



.....
Dan Coughlan
Branch Secretary

**National Tertiary Education Industry Union
Central Queensland University Division**

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Audit Report

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For the Year to June 30, 2001

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
CENTRAL QUEENSLAND UNIVERSITY DIVISION

AUDIT REPORT
FOR THE YEAR TO 30 JUNE 2001

SCOPE

We have audited the financial report of the National Tertiary Education Industry Union – Central Queensland University Division for the year to June 30, 2001. The members of the Committee are responsible for the preparation and presentation of the financial report and the information contained therein. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the National Tertiary Education Industry Union – Central Queensland University Division.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, 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 report is presented fairly so as to present a view which is consistent with our understanding of the National Tertiary Education Industry Union – Central Queensland University Division financial position and the results of its operations.

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

Audit Opinion

In our opinion, the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of the National Tertiary Education Industry Union – Central Queensland University Division as at June 30, 2001 and the results of its operations for the year then ended.

We also confirm that we are not aware of any mortgages, charges and securities of any description affecting any of the assets of the National Tertiary Education Industry Union – Central Queensland University Division.



Johnson & Tennent
Chartered Accountants

September 7, 2001

National Tertiary Education Industry Union - CQU Division

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30TH JUNE 2001

Last Year		This Year
	RECEIPTS	
114555.66	Union Fees	121260.95
40.00	Sale of Merchandise	-
	Interest Received	
100.38	CBA 4726 1000 0604	105.15
3.56	Uni Credit Union 14645	3.54
190.43	CBA T/D 4726 5000 9600	298.76
-	CBA 4709 1024 3745	46.48
<hr/>		<hr/>
294.37		453.93
<hr/>		<hr/>
114890.03		121714.88
	PAYMENTS	
2090.00	Administration Costs	900.00
820.00	Auditor's Remuneration	-
49.40	Bank Charges	134.90
	Capitation Fees	
41293.56	National Division	47951.27
38022.23	Queensland Division	45331.85
677.50	APHEDA	1578.50
<hr/>		<hr/>
79993.29		94861.62
-	Conference & Seminar Expenses	181.25
-	Contract Labour	50.00
435.00	Food & Beverages	794.73
25.00	Flowers	-
150.00	Merchandise	-
52.50	Miscellaneous Expenses	158.48
617.85	Multicultural Day Expenses	-
22.45	Reference Material	160.00
44.99	Stationery & Postage	37.40
530.20	Travelling Expenses	231.14
<hr/>		<hr/>
84850.68		97509.52
<hr/>		<hr/>
30039.35	NET RECEIPTS OVER PAYMENTS	24205.36
<hr/>		<hr/>

National Tertiary Education Industry Union - CQU Division

STATEMENT OF ASSETS AND LIABILITIES
AS AT 30TH JUNE 2001

Last Year		This Year
	ASSOCIATION FUNDS	
	National Tertiary Education Industry Union	
14326.36	Balance at Beginning of Year	44366.21
30039.35	Receipts over Payments	24205.36
<hr/>		<hr/>
44366.21	TOTAL ASSOCIATION FUNDS	68571.57
	Represented by:	
	CURRENT ASSETS	
44.90	Petty Cash Imprest	30.60
	Cash at Bank - CBA 4726 1000	
35151.60	1604	1881.61
	Cash at Bank - Uni Credit	
3577.68	Union 14645	3581.22
	Cash at Bank - CBA T/D 4726	
5582.03	5000 9600	10880.79
	Cash at Bank - CBA T/D 4709	
-	5014 2391	25000.00
	Cash at Bank - CBA 4709 1024	
-	3745	27187.35
<hr/>		<hr/>
44356.21		68561.57
	INVESTMENTS	
10.00	Shares in Uni Credit Union	10.00
<hr/>		<hr/>
10.00		10.00
<hr/>		<hr/>
44366.21	TOTAL ASSETS	68571.57
<hr/>		<hr/>
44366.21	NET ASSETS	68571.57



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. D. Coughlan
Branch Secretary
National Tertiary Education Industry Union
Central Queensland University Branch*
NTEU Office
Central Queensland University
Bruce Highway
ROCKHAMPTON QLD 4701

Dear Mr. Coughlan,

**Re: Financial returns for years ended 30 June 2000 and 30 June 2001
FR 2002/13 and 14**

Reference is made to the financial documents of the Central Queensland University Branch of the National Tertiary Education Industry Union for the years ended 30 June 2000 and 30 June 2001. The documents were lodged in the Industrial Registry on 8 January 2002.

Examination of the financial documents for the year ended 30 June 2000 has shown that matters requiring advice have either been corrected or repeated in relation to the Branch's financial documents for the year ended 30 June 2001.

The following matter in relation to the financial documents for the financial years 30 June 2000 and 30 June 2001 concerning the financial reporting requirements of the Workplace Relations Act 1996, requires your further attention; your written response to this matter is requested by Monday, 25 February 2002.

1. Auditor's Report

Subsection 276(4) of the Act requires an auditor to state, whether in the auditor's 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 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

(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)."

The auditor's reports do not provide the above statements.

Would you please bring this matter to the attention of the auditor and request the auditor to forward to this office amended auditor's reports.

The following matters in relation to the year ended 30 June 2001 are referred for assistance when preparing future financial documents; no further action is requested in respect of these:

2. Dating of Certificates/Reports

It is noted that the accounting officer's and committee of management certificates are undated.

All certificates should be dated as a matter of course.

As the date of the auditor's report sets in train the timescales in which the financial documents are to be distributed to members, presented to a meeting and lodged with the Registrar it is an essential element of the report.

Would you please ensure in future that all certificates and the auditor's report are dated.

3. Committee of Management Certificate

The committee of management certificate was not completed correctly.

The committee of management should have provided a statement to the effect that the organisation has complied with subsection 279(1) and (6) of the Act in relation to the financial accounts in respect of the year ended 30 June 2000, and the auditor's report thereon.

It should be noted that this part of the committee of management's certificate always refers back to the preceding year.

4. Auditor's Report

It is not clear who the signatory to the auditor's report is.

Also, the signatory of the auditor's report has not indicated whether he is registered as a company auditor - refer regulation 112.

It is the attitude of this Office that the above should be evident to members in the published financial documents.

5. Prescribed information notice

There should be included in the accounts a notice drawing attention to provisions of the Act that prescribed information is available to members on request and which sets out a copy of subsections 274(1), (2) and (3) - refer subsection 274(4) of the Act.

6. Timescale Provisions

Unless an extension is granted, financial documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - refer subsection 280(1).

Outstanding financial returns

There is no record of the receipt in this Office of the financial documents of the Central Queensland University Branch in respect of the year ended 30 June 1999.

I note in your letter dated 11 September 2001 your advice that the financial documents for the year ended 30 June 1999 are being prepared. I also note Mr. verbal advice to Mr. Lapiere of this office on 11 September 2001 advising that the financial documents should be ready for auditing by the end of September 2001.

Your advice would be appreciated before Monday, 25 February 2002 as to when lodgement, under cover of your certification in accordance with subsection 280(1), may be expected.

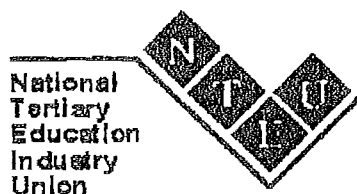
Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993.

Yours sincerely,



Larry Powell
Statutory Services Branch

13 February 2002



Central Queensland University Branch
Rockhampton, Qld 4702 E-mail: NTEU-CQU@CQU.EDU.AU

Australian Industrial Registry
GPO Box 1994S
Melbourne VIC 3001

**RE: Financial returns for years ended 30 June 2000 and 30 June 2001
FR 2002/13 and 14**

Attention: Larry Powell

27th February 2002

Dear Mr Powell,

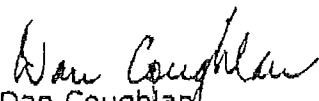
Thank you for your letter dated 13th February 2002.

Please accept my sincere apologies for the delay in responding to your letter.

Your comments are being actioned by the Branch auditors and the Branch is seeking further information on its requirements in accordance with the WORKPLACE RELATIONS ACT 1996.

Should you have any further queries, I may be contacted on (07) 4930 9745

Yours faithfully,


Dan Coughlan
Branch Secretary
NTEU (Local Branch)



AUSTRALIAN INDUSTRIAL REGISTRY

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Mr. D. Coughlan
Branch Secretary
National Tertiary Education Industry Union
Central Queensland University Branch
NTEU Office
Central Queensland University
Bruce Highway
ROCKHAMPTON QLD 4701

Dear Mr. Coughlan,

**Re: Financial returns for years ended 30 June 2000 and 30 June 2001
FR 2002/13 and 14**

Thank you for your letter dated 27 February 2002 providing advice as to action being taken in relation to the financial documents of the Central Queensland University Branch of the National Tertiary Education Industry Union for the years ended 30 June 2000 and 30 June 2001.

Your advice has been noted.

Would you please advise this office in writing as to when lodgment of the financial documents for the year ended 30 June 1999 can be expected.

Yours sincerely,

Larry Powell
Statutory Services Branch

13 March 2002

Facsimile Message



Central Queensland
UNIVERSITY

Information Technology Division

Fax # 07 4930 6800

Please deliver

To *Larroy*
At

Fax #
Phone # *03 - 9654 6672*

From
Phone

Date *20/8/2002*

Pages *2 + Cover Sheet*

Message:

2001 as requested
Raymond



Facsimile Cover Sheet

To:

Company: NTEU.

Fax: 49309324.

Re: AUDIT REPORTS.

From: ALLAN JOHNSON

Date: 17.8.02

Pages including this
cover page: 3.

Message:

HERE ARE THE REPORTS YOU REQUESTED.
LET ME KNOW IF YOU NEED ANYTHING ELSE.

REGARDS

ALLAN

This information is intended for the use of the individual or entity named above and may contain information that is confidential and privileged. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and destroy the original message. Thank you.

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
CENTRAL QUEENSLAND UNIVERSITY DIVISION

AUDIT REPORT
FOR THE YEAR TO 30 JUNE 2001

SCOPE

We have audited the financial report of the National Tertiary Education Industry Union – Central Queensland University Division for the year to June 30, 2001. The members of the Committee are responsible for the preparation and presentation of the financial report and the information contained therein. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the National Tertiary Education Industry Union – Central Queensland University Division.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, 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 report is presented fairly so as to present a view which is consistent with our understanding of the National Tertiary Education Industry Union – Central Queensland University Division financial position and the results of its operations.

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

Audit Opinion

In accordance with Subsection 276(4) of the Workplace Relations Act 1996, we state that in our opinion:

(a) During the year to June 30, 2001, the organisation maintained satisfactory accounting records, including:

Records of the sources and nature of the income of the organisation (including income from members); and
Records of the nature and purposes of the expenditure of the organisation, and

The accounts and statements prepared under section 273 in relation to the year to June 30, 2001 were properly drawn up so as to give a true and fair view of:

The financial affairs of the organisation as at the end of the year, and
The income and expenditure, and any surplus or deficit, of the organisation for the year.

(b) All the information and explanations that, under subsection (2), officers or employees of the organisation were required to provide were provided.

There was no deficiency, failure or shortcoming in relation to the matters referred to in paragraph (a) or (b) to be reported.



Allan Charles Johnson
Registered Company Auditor

Johnson & Tennent
Chartered Accountants

September 7, 2001



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7993
Fax: (03) 9654 6672

Mr.
Branch Treasurer
National Tertiary Education Industry Union
Central Queensland University Branch
NTEU Office
Central Queensland University
Bruce Highway
ROCKHAMPTON QLD 4701

Dear Mr.

**Re: Financial return for year ended 30 June 2001
FR 2002/14**

Thank you for forwarding additional documentation being a copy of an amended auditor's report in relation to the financial documents of the Central Queensland University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2001; this has been placed with the documents previously lodged.

The financial documents for the year ended 30 June 2001 have now been filed.

Yours sincerely,

Larry Powell
Statutory Services Branch

21 August 2002