



**Australian Government**  
**Australian Industrial Registry**

Level 5, 11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7764  
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dimitra.doukas@air.gov.au

Mr D Holbrook  
Branch Organiser  
National Tertiary Education Industry Union  
Central Queensland University Branch  
Central Queensland University NTEU Branch  
Room 1.23, Building 32  
Bruce Highway  
NORTH ROCKHAMPTON QLD 4701

Dear Mr Holbrook

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial Reports for year ended 30 June 2005 – FR2005/391**

I refer to my letter to yourself dated 29 May 2006 and including a number of phone calls during the months of July, September and November to your office requesting the branch to lodge an operating report so the financial documents for the year 30 June 2005 could be filed.

I have not yet received the appropriate Operating Report.

I note that section 254 of the RAO Schedule is a civil penalty provision (see s305). Further, I note that the Industrial Registrar has the power under section 310 to apply to the Federal Court for an order in relation to the contravention of a civil penalty provision.

On this occasion I intend to file the financial report in expectation of receipt of the appropriate Operating Report in the future. However, I advise that this may not be the case with respect to future financial reports if there are any contraventions of civil penalty provisions.

If you wish to discuss this matter I can be contacted on (03) 8661 7764 (Mon-Tues) or by email: [dimitra.doukas@air.gov.au](mailto:dimitra.doukas@air.gov.au).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Dimitra Doukas'.

Dimitra Doukas  
Statutory Services Branch

9 January 2007



**Australian Government**  
**Australian Industrial Registry**

Level 35, 80 Collins Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
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Mr D Holbrook  
Branch Organiser  
National Tertiary Education Industry Union  
Central Queensland University Branch  
Central Queensland University NTEU Branch, Room 123, Bdg 32  
Central Queensland University  
Bruce Highway  
NORTH ROCKHAMPTON QLD 4701

Dear Mr Holbrook

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial reports for year ended 30 June 2005 – FR2005/391**

Reference is made to the financial reports of the Central Queensland University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2005. The documents were lodged in the Industrial Registry on 15 May 2006.

I direct your attention to the following comments concerning the above reports and the financial reporting obligations under RAO Schedule. Please note that these matters are generally advised for assistance in the future preparation of financial reports. With the exception of the comments concerning item 1, no further action is required in respect of the subject documents. **I also note that the information lodged seems to be a duplication of last years report and that no consideration was taken into correcting those errors in the financial report of 2004 and amending and updating the information for the 2005 financial return.**

**1. Operating Report**

The financial documents lodged did not contain an operating report. The Committee of Management must as soon as practicable after the end of each financial year cause an operating report to be prepared in relation to the financial year – refer s254 of the RAO Schedule. The operating report must contain the following:

**(a) Review of principal activities:**

The report must contain a review of the reporting unit's principal activities during the financial year, the results of those activities and any significant changes in the nature of those activities during the year.

**(b) Significant changes in financial affairs:**

The report must give details of any significant changes in the reporting unit's financial affairs during the year.

**(c) Right of members to resign**

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text

of the relevant resignation rule may be reproduced in the report. I would appear in this case that rule 11 of the organisation's Rules is applicable.

**(d) Trustees of superannuation entities:**

The report must give details (including details of the position held) of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.

**(e) Number of members and number of employees:**

Subsection 254(2)(f) of the RAO Schedule and regulation 159(a) and (b) of the RAO Regulations require the operating report to contain information pertaining to the number of persons that were members and the number of persons who were employees of the reporting unit at the end of the financial year.

**(f) Membership of Committee of Management:**

The operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position – refer regulation 159(c) of the RAO Regulations:

You are requested to arrange for the committee of management to prepare an operating report addressing the required information for lodgement in the Industrial Registry as soon as possible. The organisation is obliged to also provide to its members. You can however, undertake to do this after lodging a copy of the operating report in the Industrial Registry. Please note that the financial documents will not be filed until the operating report has been lodged in the Industrial Registry.

**2. Auditors Report**

- (a) The opinion expressed by the auditor in their report has been drafted in terms of the previous requirements of the Act. Section 257(5) of the RAO Schedule now sets out the matters on which an auditor is required to state an opinion. An acceptable wording should be as follows:

*"In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule."*

**(b) Auditor's Qualifications**

It is not clear from the Report whether or not the Auditor is an approved auditor. In this regard I draw your attention to the definition of approved auditor in regulation 4 of the RAO Regulations. In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report. I recommend you draw this comment to the attention of your Auditors.

**3. Statement of Cash Flows**

Section 253 of the RAO Schedule requires a reporting unit to cause a general purpose financial report "GPFR" to be prepared. Such "GPFR" consists of, among other things, a statement of cash flows.

I note that the financial documents do not contain such statement.

Such statement should be prepared as required by section 253(2)(ii), supplied to members and presented to a general meeting of members.

**4. Information for preceding corresponding financial year**

I note that neither the Profit and Loss Statement nor the Balance Sheet provide information for the preceding financial year.

Guideline 8(b) of the Industrial Registrar's reporting guidelines require such information to be disclosed.

Future financial documents should comply with all financial reporting requirements.

**5. Committee of Management Statement**

**Consistency with other reporting units**

This area of the Committee of Management Statement relates to Item 17(e)(iv) of the Registrar's Reporting Guidelines. Your branch's Committee's statement at paragraph (e)(iv) provides that: 'the organisation does not consist of 2 or more reporting units'. Subsection 242(3) of the RAO Schedule provides, in part, that where an organisation is divided into branches, each branch will be reporting unit.

**6. Notice to members**

I note that the notice to members provides the provisions of section 274 of the Workplace Relations Act 1996. The accounts should set out the provisions of subsections 272(1), (2) and (3) of the RAO Schedule. Would you please ensure those subsections are copied into the GPFR in the next financial report of the Branch.

**7. Notes to the accounts**

I note that the financial documents do not contain any notes to the accounts.

Section 253 of the RAO Schedule states that the general purpose financial report "GPFR" consists of, among other things, notes to the financial accounts – refer s253(b).

Future financial documents should provide notes to the accounts.

It should be noted that the Industrial Registrar attaches importance to reporting units both fully satisfying the obligations under Schedule 1 and to those obligations being discharged within the requisite timeframes. Your reporting unit should therefore ensure that future financial returns fully satisfy the above obligations.

**Electronic lodgement**

I encourage you to take advantage of the electronic lodgement service provided by the Registry for future lodgements. You may register as a user and then lodge your documents via the Electronic Lodgement page of the AIRC website at [www.airc.gov.au](http://www.airc.gov.au). Alternatively, you may send an email with the documents attached to [riateam3@air.gov.au](mailto:riateam3@air.gov.au). Please note that the Rules of the Commission allow for electronic signatures to be used, other than for statutory declarations (see subrule 74A(1)). Where documents are lodged electronically, there will be no need to forward hard copies of the documents.

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 7764 or by email at [dimitra.doukas@air.gov.au](mailto:dimitra.doukas@air.gov.au).

Yours sincerely

A handwritten signature in black ink, appearing to read 'Dimitra Doukas', written in a cursive style.

Dimitra Doukas  
Statutory Services Branch

29 May 2006



Building 65 Room G.06  
Central Queensland University  
Rockhampton 4702  
Phone 07 49309282  
Fax 07 49309279  
Email: d.holbrook@qld.nteu.org.au

Mr Larry Powell  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994  
Melbourne VIC 3001

Dear Mr Powell

**RE: Financial Reports for year ended 30 June 2005**

Enclosed please find the required paperwork for the lodgement of our financial reports for 2004/5.

Once again I apologise for the delay which has been out of my control.

As we have moved to a national approach this year of handling our finances I am confident that as we move forward these items will be submitted within the required time periods.

Kind Regards

A handwritten signature in black ink, appearing to read 'Darryl Holbrook', is positioned above the typed name.

Darryl Holbrook  
Branch Organiser

10 May 2006





Building 32, Room 1.24  
Central Queensland University  
Rockhampton 4702  
Phone 07 49309282  
Fax 07 49309279  
Email: d.holbrook@qld.nteu.org.au

**Certificate of Secretary**

s268 of Schedule 1B *Workplace Relations Act 1996*

I, *Dan Coughlan* being the *Secretary* of the *NTEU CQU Branch* certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule for the financial year ended 30<sup>th</sup> June 2005; and
- that the full report was provided to members on April 24, 2006; and
- that the full report was presented to a general meeting of members of the reporting unit on May 8, 2006; in accordance with section 266 of the RAO Schedule.

Signature

Date: 8<sup>th</sup> May 2006



Building 65, Room G.06  
Central Queensland University  
Rockhampton 4702  
Phone 07 49309282  
Fax 07 49309279  
Email: nteu-cqu@cqu.edu.au

### Committee Of Management Statement

On 20<sup>th</sup> March 2006 the Committee of Management of NTEU CQU Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30<sup>th</sup> June 2005:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the 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;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the organisation consisted of one only reporting unit, and
  - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management: *Dr Richard Whitwell*

Title of Office held: Branch President

Signature: *Richard Whitwell*

Date: 20/3/06





**NATIONAL TERTIARY EDUCATION INDUSTRY UNION**  
**CENTRAL QUEENSLAND UNIVERSITY DIVISION**

**AUDIT REPORT**  
**FOR THE YEAR TO JUNE 30, 2005**

**SCOPE**

We have audited the financial report of the National Tertiary Education Industry Union – Central Queensland University Division for the year to June 30, 2005. 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, 2005, 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, 2005 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

January 23, 2006

**Central Queensland University Branch of N.T.E.U.**  
**Profit & Loss**  
 July 2004 through June 2005

Jul '2004 - Jun 2005

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
bank interest	1.64
Bank Interest- Operating A/c	120.42
Fees	4,186.23
Fees- CQU	10,467.56
Investment Interest	1,174.16
Reimbursed Expenses	-157.02
Reimbursement- National Office	21,089.42
Reimbursement - Qld Division	121.49
<b>Total Income</b>	<b>37,003.90</b>
<b>Expense</b>	
Accomodation/Meals	187.73
Audit Fees	1,260.00
Bank Charges	46.20
Branch Organiser-Salary, Super	9,674.33
Campaigns	875.91
Conference Fees	932.18
Donations/Gifts	195.46
Gifts and Donations	30.00
Hire of Facilities/Equipment	125.81
Meetings- Light meals/Drinks	61.82
Office Stationery	43.64
Office Supplies	165.80
Petty Cash	799.30
Printing and Reproduction	374.91
Subscriptions	190.91
Teleconferencing/Videoconferen	31.00
Telephone	
Mobile	57.95
Telephone - Other	447.91
<b>Total Telephone</b>	<b>505.86</b>
<b>Travel &amp; Ent</b>	
Travel	50.00
<b>Total Travel &amp; Ent</b>	<b>50.00</b>
<b>Total Expense</b>	<b>15,550.86</b>
<b>Net Ordinary Income</b>	<b>21,453.04</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
BAS Tax Refund	194.39
Other Income	65.05
<b>Total Other Income</b>	<b>259.44</b>
<b>Net Other Income</b>	<b>259.44</b>
<b>Net Income</b>	<b>21,712.48</b>

**Central Queensland University Branch of N.T.E.U.**  
**Balance Sheet**  
 As of June 30, 2005

	<u>Jun 30, 2005</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Current/Savings</b>	
CBA- 10001604 Operating A/c	34,894.18
CBA 50142391 Term Deposit	46,348.76
CBA 10243745 Capitation	6,791.06
CBA 50152936 Term Deposit	21,394.58
Credit Union 804083-14645	<u>3,589.20</u>
<b>Total Current/Savings</b>	<u>113,017.78</u>
<b>Total Current Assets</b>	113,017.78
<b>Fixed Assets</b>	
Office Equipment	<u>4,071.14</u>
<b>Total Fixed Assets</b>	<u>4,071.14</u>
<b>TOTAL ASSETS</b>	<b><u>117,088.92</u></b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	<u>291.71</u>
<b>Total Accounts Payable</b>	291.71
<b>Other Current Liabilities</b>	
Tax Payable	<u>-668.24</u>
<b>Total Other Current Liabilities</b>	<u>-668.24</u>
<b>Total Current Liabilities</b>	<u>-376.53</u>
<b>TOTAL LIABILITIES</b>	<b><u>-376.53</u></b>
<b>NET ASSETS</b>	<b><u>117,465.45</u></b>
<b>EQUITY</b>	
Opening Bal Equity	84,558.03
Retained Earnings	11,194.94
Net Income	<u>21,712.48</u>
<b>TOTAL EQUITY</b>	<b><u>117,465.45</u></b>