

## AUDITOR'S REPORT\*

[The provisions of section 514 of the *Industrial Relations Act 1991* apply as regulations under section 282(3) of the *Industrial Relations Act 1996*]

I report that I have inspected and audited the accounting records of

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(insert name of State organisation)

in relation to the financial year of the organisation ended \_\_\_\_\_ and report that in my opinion satisfactory accounting records were kept by the organisation in relation to the year, including:

- (a) (i) records of the sources and nature of the income of the organisation (including income from members); and
- (ii) records of the nature and purposes of the expenditure of the organisation;

in my opinion the accounts and other statements prepared under section 510 of the *Industrial Relations Act 1991* in relation to the year were properly drawn up so as to give a true and fair view of:

- (b) (i) the financial affairs of the organisation as at the end of the year; and
- (ii) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
- (c) (i) all information, being information which was reasonably wanted for the purpose of this audit, which was required and sought by me or by any person authorised by me for the purpose of the audit, was provided.

I also understand that to the extent that there was any deficiency, failure or shortcoming in relation to the matters referred to above, I must report particulars and that those particulars, if any, which form part of this report, are attached.

**Please note: Section 514 (5) of the 1991 Act provides that if:**

- (a) an auditor, in the course of performing duties as auditor of an organisation, becomes aware that there has been a breach of this Act; and
- (b) the auditor is of the opinion that the matter cannot be adequately dealt with by comment in a report,

the auditor must immediately report the matter, in writing, to the Industrial Registrar.

Name and address of Auditor \_\_\_\_\_

Signature of Auditor \_\_\_\_\_ Date \_\_\_\_\_

**\*Section 513 (2) of the *Industrial Relations Act 1991* requires that the position of auditor of an organisation must be held by:**

- (a) a person who is a registered company auditor; or
- (b) a firm at least one of whose members is a registered company auditor.