

PROPOSED RULES CHANGES

Consequential changes will remove the following existing rules:

12 (i), 12 (iii), 13, 14, 15, 15A, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 29, 30, 32, 33, 34, 35, 35A, 42, 46

The Union Council has been undertaking a complete review of the Union's constitution and Rules. As part of this process the Union's Rules Committee is recommending a number of changes to the Union's constitution. These changes will be considered by the Union Council Meeting on 20 May 2009. A full copy of the existing rules is available from the union office.

13. ADMISSION OF MEMBERS

7(i) A person who:-

- (a) Has made application for membership to the Union;
- (b) Is not of general bad character; and
- (c) Is entitled to be admitted to membership of the Union and to remain a member thereof and enjoy all the advantages of membership for as long as the person complies with these Rules.

(ii) Any person claiming to be eligible for membership of the Union may apply for admission to membership. Such applications may be made in writing in a form as approved by the General Secretary or by way of online or other electronic process as approved by the General Secretary. Any applicant not approved by the General Secretary shall have the right of appeal to the Executive. Any applicant not approved by the Executive shall have the right of appeal to Council.

(iii) An applicant for membership shall become a member as at the date of approval of the General Secretary of the applicant's admission or as at the date of appeal under this Rule being upheld by Executive or Council.

14. UNION STRUCTURES (ELECTED) DEFINITION

The Council of the Union shall be comprised of :

- (1) the Union Executive;
- (2) delegates representing members employed in agencies or employing authorities determined by the Union under clause of the Rules;
- (3) delegates representing members employed in Regional Organising Committees eligible under clause of the Rules;
- (4) delegates representing members who have identified to the Union Office as being of Aboriginal or Torres Strait Islander origin.

(Members of Council shall be referred to as "Council delegates" hereinafter.)

Elections for the delegates to Council shall be held biennially, with the exception of the General Secretary and Assistant General Secretary, which positions shall be elected quadriennially.

The Council of the Union shall, at a meeting of Council held in the second year of each term, determine :

- (a) The allocation of employers to sub-divisions for representation on Union Council in the year commencing on the first day of January next following.

Each sub-division shall be entitled to elect a Council delegate or Council delegates on the following basis :-

Up to 100 financial members as at 1 July in the second year of each term 1 Delegate

For each additional 100 financial members as at 1 July in the second year of each term or part thereof 1 Delegate

Every employer employing financial union members shall be allocated to a sub-division. All financial members, other than continuing members under Rule 6B(b) and honorary members under Rule 6B(c) shall be allocated to a sub-division.

Staff members, as provided for in Rule 6B(e) shall comprise a Staff Sub-division.

- (b) Regional Organising Committees, previously established under Rule 18, which are eligible for Council representation as defined by Rule 18.

- (c) The number of delegates representing members who have identified to the Union Office as being of Aboriginal or Torres Strait Islander origin on the following basis:

Up to 100 financial members as at 1 July in the second year of each term 1 Delegate

For each additional 100 financial members as at 1 July in the second year of each term or part thereof 1 Delegate

15. EXECUTIVE

Executive shall consist of the President, Senior Vice-President, three (3) Junior Vice-Presidents, General Secretary, Assistant General Secretary, Honorary Treasurer, Assistant Honorary Treasurer and nine (9) Other Members.

16. QPSU AGENCY COMMITTEES

Council delegates for each sub-division, as defined by the Union Council under Rule 14(1), may authorise the formation of a QPSU Agency Committee to represent members employed in any single employer and approve the constitution of such a committee.

If an agency committee is formed it shall exercise the powers of Council delegates for a sub-division in Rule 14(1) for members within that employer.

17. COMMON INTEREST GROUPS

Council delegates for each sub-division, as defined by the Union Council under Rule 14(1), may authorise the formation of a of Common Interest Groups by members of the Union whose duties are closely similar or identical, PROVIDED THAT such groups consist of no fewer than twenty (20) financial members and approve the constitution of such a committee.

If Common Interest Group is formed it shall exercise the powers of Council delegates for a sub-division in Rule 14(1) for members of that Common Interest Group

UNION STRUCTURES (MEMBERSHIP) DEFINITION

18. REGIONAL ORGANISING COMMITTEES

- (i) Council may approve, the members of the Union resident in any region or group of regions outside the area determined by the Council to be the metropolitan area, forming a Regional Organising Committee; PROVIDED THAT the Council shall not approve the formation of any Regional Organising Committee with fewer than twelve (12) members, and any Regional Organising Committee whose membership falls below twelve (12) members shall lapse.
- (ii) The Council may make rules for the conduct of the affairs of a Regional Organising Committee either generally or in any particular case or cases and shall require that the Regional Organising Committee meet not less frequently than quarterly and with at least seven (7) financial members of the Union employed in the region or group of regions attending, and providing that such rules shall require the biennial election of Regional Organising Committee Officers by and from the members of the Regional Organising Committee and the furnishing of Minutes of the Meetings to the General Secretary, in order that Council may consider and if it deems expedient deal with any matter. Regional Organising Committee Offices shall consist of a President, Vice President and an Honorary Secretary/Treasurer elected in accordance with the election rules.
- (iii) The Council may appropriate funds for the use of Regional Organising Committees either generally or in any particular case or cases, and shall once in each financial year, consider whether an annual grant should be made to Regional Organising Committees either generally or in any particular case.
- (iv) Every Regional Organising Committee shall forward to the Council through the General Secretary as soon as practicable after the end of each calendar year, an audited statement of its receipts and payments.
- (v) The Regional Organising Committee Honorary Secretary/ Treasurer shall communicate to the Council all the decisions and recommendations of the Regional Organising Committee;

PROVIDED THAT such communication shall be via the General Secretary or a person nominated by the General Secretary.

(vi) Without prejudice to (v), the Honorary Secretary of each Regional Organising Committee shall co-operate with the General Secretary or a person nominated by the General Secretary in ensuring that the Council and the Executive are fully informed about the activities of the Regional Organising Committee.

(vii) No member of any Regional Organising Committee, including a Regional Organising Committee Officer, shall communicate with any Minister of the Crown, Department or sub-Department of the Government, Crown Corporation, Crown Instrumentality, or Minister representing the Crown or such other Employing Authority, Commission or Board or member thereof upon the business of the Union except with the approval of the Executive.

(viii) No Regional Organising Committee Officer shall incur any expense or liability on behalf of the Union without the consent of the Council.

(ix) A Regional Organising Committee shall be able to determine Union policy on a matter specific to members of the Region and which does not affect other members, subject to determinations of the Executive or Council under Rule 46.

ANNUAL GENERAL MEETING

19. (i) An Annual General Meeting of members of the union shall be held in a month determined by the previous Annual General Meeting or failing that by Council.

(ii) The Council shall determine the date and time and place of the Annual General Meeting.

(iii) Failing determination of the date and time as prescribed at (ii), the President shall determine the date and time of the Annual General Meeting.

(iv) Additionally, to the reports described at Rules 39 and 40 hereof, the Annual General Meeting shall consider every report made by the Auditor.

A report from the Council, stating fully the proceedings of the Council for the preceding financial year, shall be presented at each Annual Meeting of the Union.

(v) No business shall be transacted at any Annual General Meeting attended by fewer than 40 financial members of the Union.

PROVIDED THAT if a quorum is not present at the expiration of 15 minutes from the time appointed for the commencement of the meeting, those financial members present may adjourn the meeting until such other date, time and place as they think desirable, and those financial members present at any such adjourned meeting shall constitute a quorum, notwithstanding that fewer than 40 financial members of the Union be present.

(viii) No fewer than forty-two (42) days notice of any Annual General Meeting of members of the Union shall be given by way of advertisement in one or more daily newspapers; PROVIDED THAT the Council may direct that notice be given by an additional means, and that the General Secretary may give notice by such further additional means as to the General Secretary seems practical and desirable.

(ix) Any notice of Special or Ordinary General Meetings of members of the Union shall state the purpose for which such meeting is to be held.

(xii) Every financial member present at an Ordinary or Special General Meeting of the Union shall have one (1) vote save that the Chairperson shall not have a deliberative vote, but shall have a casting vote in the event of an equality of votes. Votes shall be cast by way of a show of hands, save where the Chairperson rules that a division is appropriate.

(xiii) Decisions of Special and Ordinary General Meetings of members shall be made by way of a majority vote of financial members present.

(xiv) Notwithstanding anything contained in this Rule 19, a Special or Ordinary General Meeting of members of the Union shall not be called for the purpose of dealing with a particular subject if a Special or Ordinary General Meeting upon the same subject has been held within the life of the Council, or at any time within twelve months of the date of demand for same; save where the holding of the meeting is approved by either the Council or the Executive.

(vii) The General Secretary shall include in the business to be transacted at the Annual General Meeting, any motion of which written notice over the signature of five (5) financial members of the Union is given at least 28 days prior to the

Annual General Meeting.

(xv) Nothing in this rule shall diminish or derogate from the authority of the Council to manage and determine the policy of the Union. If the meeting results in a majority of the financial members casting a vote in favour of the proposition, the Council shall pay due regard to the views of the membership expressed in such vote when exercising the powers of Council under these Rules.

20. GENERAL MEETINGS

(i) Each Council shall, once in each year, fix the date of Ordinary General Meetings of members of the Union to be held in that year.

(ii) Council may convene a Special General Meeting of ordinary members at any time.

(iii) The Executive may convene a Special General Meeting of members of the Union at any time.

(iv) Upon delivery to the General Secretary of a written demand for a Special General Meeting of members of the Union, over the signature of 100 financial members of the Union, a Special General Meeting of members of the Union shall be called within seven (7) days.

(v) Ordinary and Special General Meetings of the members of the Union shall be held at such times and places as the Council shall determine, either generally, or in any particular case.

(vi) Failing such determination of the time of meetings, either generally, or in any particular case, the President shall fix the time of any Ordinary or Special General Meeting for which a time has not been fixed.

(vii) The administrative function of publishing notices relating to any Ordinary or Special Meeting of members and arranging a venue therefore shall be discharged by the General Secretary.

(viii) No fewer than three (3) days' notice of any Ordinary or Special General Meeting of members of the Union shall be given by way of advertisement in one or more daily newspapers; PROVIDED THAT the Council may direct that notice be given by an additional means, and that the General Secretary may give notice by such further additional means as to the General Secretary seems practical and desirable.

(ix) Any notice of Special or Ordinary General Meetings of members of the Union shall state the purpose for which such meeting is to be held.

(x) The quorum for a Special General Meeting is 250 financial members present, PROVIDED THAT if the quorum is not present within 15 minutes of the time notified for the commencement of the meeting, the meeting shall be abandoned.

(xi) The quorum for an Ordinary General Meeting is 40 financial members present.

(xii) Every financial member present at an Ordinary or Special General Meeting of the Union shall have one (1) vote save that the Chairperson shall not have a deliberative vote, but shall have a casting vote in the event of an equality of votes. Votes shall be cast by way of a show of hands, save where the Chairperson rules that a division is appropriate.

(xiii) Decisions of Special and Ordinary General Meetings of members shall be made by way of a majority vote of financial members present.

(xiv) Notwithstanding anything contained in this Rule 33, a Special or Ordinary General Meeting of members of the Union shall not be called for the purpose of dealing with a particular subject if a Special or Ordinary General Meeting upon the same subject has been held within the life of the Council, or at any time within twelve months of the date of demand for same; save where the holding of the meeting is approved by either the Council or the Executive.

(xv) Nothing in this rule shall diminish or derogate from the authority of the Council to manage and determine the policy of the Union. If the meeting results in a majority of the financial members casting a vote in favour of the proposition, the Council shall pay due regard to the views of the membership expressed in such vote when exercising the powers of Council under these Rules.

21. MEMEBRSHIP BALLOT

Upon written demand signed by no fewer than one-tenth of the whole of the financial members of the Union delivered to the General Secretary, the General Secretary shall cause a postal ballot of the financial members to be conducted upon the question submitted with such request. If such ballot results in a majority of

the financial members casting a vote in favour of the proposition, the Council shall pay due regard to the views of the membership expressed in such vote when exercising the powers of Council under these Rules.

22. DELEGATE RIGHTS

Council delegates for each sub-division, as defined by the Union Council under Rule 14(1), shall :

(a) Determine Union policy on any matter specific to Union members employed in their sub-division, which does not affect members employed in any other sub-division.

(b) Determine the Union's response to any matters raised by their employer, which does not affect members employed in any other sub-division.

(c) Determine policy and strategy in collective bargaining campaigns and ensure:

1. Affected members determine the issues to be included in any claim as part of a collective bargaining campaign.

2. That appropriate delegate structures are established for affected members. The delegate structures shall have the power to determine the strategy and Union policy for collective bargaining campaigns except where determined by the direct decision of the whole of the affected membership;

3. That all affected members shall decide on any collective industrial action to be taken during a collective bargaining campaign;

4. That all affected members shall determine the Union policy on whether to approve or reject collective agreements to which the Union may be a party following collective bargaining campaigns.

(d) Determine levies for members of the Union, in addition to the standard membership subscriptions, for Union members employed in their sub-division.

(e) Establish QPSU agency committees and/or common interest groups for some or all members within their sub-division, and approve constitutions of such agency committees or common interest groups.

(f) Determine when and where elections shall be held for workplace representatives within their employer/s.

All decisions made by Council delegates for a sub-division shall be recorded in writing and a register of all such decisions shall be kept by the General Secretary.

(g) Council delegates for each sub-division shall be able to determine Union policy on a matter specific to members of the sub-division and which does not affect other members, subject to determinations of the Executive or Council under Rule 46.

23. UNION MEETINGS :

(a) For the purposes of this rule, Union structures shall include the Union Council, Council Committees, Union Executive, Meetings of Council delegates representing a sub-division, Agency Committees, Regional Organising Committees and Common Interest Groups.

(b) The President shall be the chair of the Union Council and the Union Executive, and shall be a member, ex officio, of any committee or sub-committee of the Council or Executive and have the right to attend and to speak at any meeting held pursuant to these rules.

(c) Each Union structure where the President is not the chair, or has decided not to be the chair, shall elect a chair.

(d) Each year every Union structure shall determine the time (and may determine the place) at which they shall meet. Should the structure fail to determine the time at which it shall meet, either generally or in any particular case, the chair shall determine the time at which the structure shall meet.

(e) A special meeting of a Union structure shall be convened on demand to the General Secretary, in writing, and over the signature of no fewer than half the members of the Union structure. The General Secretary, upon receipt of the demand, shall notify the members of the Union structure within seven (7) days of the meeting as required by the demand, being a date fixed by the demand or, failing such fixation, fixed by the chair.

(f) The General Secretary shall, so far as is practicable, give every member of a Union structure seven (7) days notice of every ordinary or special meeting of the Union structure, the time and place thereof and the business to be discussed thereat.

(g) No business shall be transacted at any ordinary or special meeting of Union structures attended by fewer than half of the members of the Union structure, other than:

a. Union Council where - no business shall be transacted at any ordinary or special meeting of Union Council attended by fewer than one third of the members of the Union Council.

b. Regional Organising Committees, where no business shall be transacted at any meeting attended by fewer than seven (7) of the members of the Regional Organising Committee.

24. POSTAL BALLOT OF COUNCIL

Notwithstanding Rules 29 and 47, any decision which under these Rules may be made by the Council in meeting assembled including, without limiting the generality of the forgoing, the addition to or amendment of these rules, may be made by post in accordance with this Rule and any decision so made shall be valid and effectual for all purposes.

(ii) A postal ballot shall be held whenever so decided by the Council or the Executive.

(iii) For the purposes of this Rule, "by post" means that each member of the Council shall be forwarded in writing and sent by post, facsimile or other electronic means, courier or communication delivered by hand, a copy of the question upon which that Council Delegate's vote is required together with advice of the period in which the member is to record a vote being:-

(a) if the question requires the exercise of the Council's powers pursuant to Rule 47, not less than 28 days which may run concurrently with the notice required under Rule 47; and

(b) in all other cases, not less than 14 days.

(iv) In any postal ballot of the Council, Delegates shall be entitled to exercise the same number of votes as they would be severally entitled to exercise upon questions for decision by the Council in meeting assembled. The persons entitled to vote shall be the persons holding office as voting Delegates of the Council at the time the question is forwarded and who are still holding such office at the time they cast their vote.

(v) No decision by postal ballot shall be effective on any question unless within the time required under this Rule in forwarding the question upon which the Delegates' votes are required:

(a) in the case of a postal ballot conducted in respect of the exercise of the Council's powers pursuant to Rule 47, no less than 75% of the total votes exercisable by Delegates have been exercised thereon; and

(b) in any other case, no less than a simple majority of the total votes exercisable by Delegates have been exercised thereon.

(vi) A decision by postal ballot shall become effective before the time appointed is reached if and when it has received in its favour, an absolute majority of the total votes exercisable and the provisions set out above have been met.

(vii) This Rule shall be construed liberally so as to facilitate its operation as a means of obtaining prompt decisions of the Council of the Union in matters in which it is or may be thought to be desirable to obtain decisions expeditiously and in matters in which a substantial degree of consensus is known or believed to exist among Delegates to the Council.

26. MEETINGS OTHER THAN COUNCIL

For elected union structures covered by this rule, other than Council, Notwithstanding anything else in this Rule, where the chair considers that it is appropriate, a meeting of the structure may be called by the chair who should give such notice of the meeting as is practicable in the circumstances and such a meeting may be conducted by telephone or any other electronic method by which members of the structure are able to communicate with each other without being physically present and subject to these Rules, any such vote taken by the structure participating by telephone or other electronic method shall be valid and effectual for all purposes.

29. NOMINATIONS

The Returning Officer shall, by notice in the Union's Journal in the final year of each term, call nominations for the Senior Executive Offices and Council delegates. The closing date will be no later than the 10th of December in the final year of the term. The nominations must be open for at least twenty eight (28) days.

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Following the conclusion of the biennial general election, the Returning Officer shall call nominations for the nine (9) Other Members of Executive, the closing date for which shall be no later than forty (40) days after the close of the ballot for delegates to Council.

Only financial members of the Union may be nominated for the positions of Council delegate, Other Member of Executive or Senior Executive Office (other than those of General Secretary or Assistant General Secretary).

Only persons holding office as a Council delegate, as defined by Rule (2), (3), (4), (5) may be nominated for the position of Other Member of the Executive.

Continuing Members, under Rule 6B(b) shall not be eligible to nominate for positions of Senior Executive Office, Other Member of Executive or Council delegate.

Members who have not attained the age of 18 years shall not be eligible to nominate for positions of Senior Executive Office, Other Member of Executive or Council delegate.

Every nomination for Senior Executive Office, Other Member of Executive and Council delegate must bear evidence of the nominee's willingness to accept office.

Every nomination for Senior Executive Office shall be signed by at least twenty (20) financial members of the union. Every nomination for other positions of Council delegate shall be signed by at least five (5) members of the relevant sub-division or Regional Organising Committee.

Every nomination for Other Member of the Executive must be signed by at least five (5) Council delegates.

A member shall not accept nomination for more than one (1) office of Council delegate, except when accepting nomination to a position of Senior Executive Office and another office of Council delegate. No member shall accept nomination for more than one (1) Senior Executive Office. Provided that a Senior Executive Officer may nominate or be appointed to fill a casual vacancy, in which case should such member be elected, that member's previously held Senior Executive Office shall be deemed to be vacant.

A member must be employed in the relevant sub-division employer as determined under clause or relevant Regional Organising Committee as determined under Rule 18, to be eligible to be nominated to represent them as a Council delegate.

Should the Returning Officer in conducting an election pursuant to this rule find a nomination to be defective, the Returning Officer shall, before rejecting the nomination, notify the nominee of the defect and, where practicable, give the nominee the

opportunity of remedying the defect within a period of seven (7) days subsequent to the date whereupon the nominee is notified of such defect.

PROVIDED THAT in any instance wherein the date of notification by the Returning Officer to the nominee falls within seven (7) days of the date of closure of nominations, the defective nomination shall be rejected by the Returning Officer, unless the defect is remedied by the date for closure of nominations.

The Returning Officer must declare

- (a) nominations have closed; and
- (b) the candidate does not hold another office; and
- (c) the candidate has – (i) not nominated for a higher office ; or (ii) nominated for a higher office and is not elected to the higher office; and
- (d) if the election is for president or secretary – the candidate is the only candidate; or
- (e) if the election is for another type of office – the number of candidates for the office is not more than the number of offices of the same type to be elected at the same time.

32. ELECTIONS

Should more nominations be received at date and time of closing of nominations than there are positions for any Senior Executive Office, Council delegate or Other Member of the Executive, the Returning Officer shall forthwith conduct among eligible financial members a secret postal ballot for each office.

The election for positions of Senior Executive Office and Council delegate shall be conducted in the month of February. The ballot shall close at midday on a date being not later than ninety (90) working days after the close of nominations.

The election for the positions of Other Member of the Executive shall be conducted in the month of April. The ballot shall close at midday on a date being not later than the last day of April. The Returning Officer shall declare the poll prior to the next Meeting of Council.

For elections for positions of Senior Executive Office, eligible members shall be all financial members of the Union.

For elections for positions of Council delegate, eligible members shall be all financial members of the relevant sub-division or Regional Organising Committee.

For elections for positions of Other Member of Executive, eligible members shall be all financial members of the Union Council.

Elections conducted pursuant to this Rule shall, where only one office is to be elected, be conducted by way of optional standard preferential voting.

All other elections shall be conducted by way of optional multiple preferential voting, excluding elections for Council delegate which shall be by way of optional preferential proportional voting.

Subject to the Rules relating to removal from office, any officer elected in accordance with these Rules shall hold office until the declaration of the election for such office at the next succeeding election held in accordance with these Rules.

The Returning Officer shall, in the presence of such scrutineers as may be nominated by the candidates for election, and who choose to attend count the votes and declare the poll prior to the next Meeting of Council.

Where it is necessary under this rule to conduct a ballot for any position, the Returning Officer may appoint one (1) or more Assistant Returning Officers.

INTERPRETATION OF RULES

46. The Council shall have authority to interpret the meaning of the rules and shall settle any disputes and determine any matter relating to the Union on which the rules are silent.

Council shall determine if any matter considered by Delegates representing a sub-division of Council, an Agency Committee, Common Interest Group or Regional Organising Committee affects Union members who are not members of the Agency Committee, Common Interest Group or Regional Organising Committee. If Council determines that the matter does affect other Union members, then Union Council shall determine the Union policy on the matter, and Council's determination shall prevail over any other decision.

Union Executive shall make such determinations between meetings of the Union Council.

By giving notice in writing any member of the Union Council shall have the right to raise with the Union Council, Executive or General Secretary a matter which they consider has effect beyond a single Agency Committee, Common Interest Group or Regional Organising Committee. If such notice is given the matter will not be Union policy until the matter has been endorsed by the Union Council or Executive.



Authorised Alex Scott
QPSU General Secretary
96 Albert St, Brisbane 4002

CORRECTION TO ATTACHED FINANCIAL STATEMENTS

The auditor's certificate included in the attached financial statements was included in error.

Below is the correct auditor's certificate for the QPSU's financial statements for the year ended 31 December 2008

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE QUEENSLAND PUBLIC SECTOR UNION OF EMPLOYEES

We have audited the accompanying financial report of The Queensland Public Sector Union of Employees, which comprises the balance sheet as at 31 December 2008, and the income statement, statement of changes in equity and cashflow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the directors' declaration of the consolidated entity comprising the company and the entities it controlled at the year's end or from time to time during the financial year.

Committees' Responsibility for the Financial Report

The Union's Executive Committees of the company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Corporations Act 2001 and the Industrial Relations Act 1999. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing

Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. BDO Kendalls is a national association of separate partnerships and entities.

Auditor's Opinion

In our opinion:

(a) the company has kept satisfactory accounting records for the year ended 31 December 2008, including records of:

- (i) the sources and nature of the organisations' income including membership subscriptions and other income from members; and

- (ii) the nature of and reasons for the organisations' expenditure;
- (b) the financial report for the year ended 31 December 2008 are properly drawn up to give a true and fair view of the company's:
 - (i) financial affairs as at the end of the year; and
 - (ii) the income and expenditure and surplus or deficit for the year;
- (c) the financial report has been prepared in accordance with the Industrial Relations Act 1999, the Australian Accounting Standards and other mandatory professional reporting requirements. Where necessary, we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

BDO Kendalls (QLD)

Paul Gallagher
Partner

Brisbane: 20 April 2009