

United Firefighters Union of Australia Tasmania Branch
EXPENDITURE INCURRED REPORT
for the year ended 30 June 2018

The Committee of Management presents the Expenditure Incurred Report as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2018.

Descriptive form

Categories of expenditures	2018 \$	2017 \$
Remuneration and other employment-related costs and expenses – employees	87,381	133,537
Advertising	-	-
Operating costs	85,649	101,635
Donations to political parties	-	-
Legal costs	9,033	6,000

Signature of designated officer: 

Name and title of designated officer: *Leigh Hills - vice president*

Dated this *13th* day of *November* 2018.

United Firefighters Union of Australia Tasmania Branch

Independent Auditor's Report to United Firefighters Union of Australia Tasmania Branch

For the Year Ended 30 June 2018

Opinion

We have audited the accompanying Expenditure Incurred Report (the Report) of United Firefighters Union of Australia Tasmania Branch (the Branch) for the year ended 30 June 2018.

In our opinion the financial information in the Report of the Branch presents fairly, in all material respects, the total expenditure incurred by the Branch in relation to each category of expenditure for the year ended 30 June 2018 in accordance with *subsection 225(2A) of the Fair Work (Registered Organisations) Act 2009 (the RO Act)*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Branch in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter – Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the fact that this Report has been prepared for the purpose of fulfilling the reporting obligations under *subsection 225(2A) of the Fair Work (Registered Organisations) Act 2009 (the RO Act)*. The report has been prepared to assist the Branch to meet the requirements of the Registered Organisations Commission (ROC). As a result, the report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Our report is intended solely for the Branch and ROC and intended not be distributed and used by parties other than the Branch and ROC.

Responsibilities of the Committee of Management for the Report

The Committee of Management is responsible for the preparation and fair presentation of the report and for compliance with the Reporting guidelines issued by the ROC. Committee of Managements' responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair

United Firefighters Union of Australia Tasmania Branch

Independent Auditor's Report to United Firefighters Union of Australia Tasmania Branch

For the Year Ended 30 June 2018

presentation of the report that is free from material misstatement, whether due to fraud or error.

The Committee of Management is responsible for overseeing the Branch's financial reporting process.

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this report.

This report has been prepared for the purpose of fulfilling the reporting obligations under *subsection 225(2A) of the Fair Work (Registered Organisations) Act 2009 (the RO Act)*. We disclaim any assumption of responsibility for any reliance on this report to which it relates to any person other than United Firefighters Union of Australia Tasmania Branch, or for any purpose other than that for which it was prepared. We understand that a copy of the statements will be provided to the Registered Organisations Commission (ROC).

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not

United Firefighters Union of Australia Tasmania Branch

Independent Auditor's Report to United Firefighters Union of Australia Tasmania Branch

For the Year Ended 30 June 2018

for the purpose of expressing an opinion on the effectiveness of the Branch's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.



Crowe Horwath Tasmania



Alison Flakemore
Senior Partner

Partner Qualifications

Fair Work (Registered Organisations) Act 2009 – Registered Auditor No AA2017/135

Bachelor of Commerce with Honours

Registered Company Auditor No. 241220

Institute of Chartered Accountants Australia and New Zealand No. 96387

Holder of a current Practise Certificate.

Dated this 5th day of December 2018.

Hobart, Tasmania.