

## Attachment 2

# MINISTER FOR EMPLOYMENT AND WORKPLACE RELATIONS

## Senate Parliamentary Question

**Question Number:** 2543  
**Question Date:** 6 November 2012  
**Table Office Due Date:** 5 December 2012

**Senator the Hon Eric Abetz** asked the Minister representing the Minister for **Employment and Workplace Relations**, in writing, on **6 November 2012**:

In relation to Fair Work Australia (FWA):

- (1) With reference to the financial reporting requirements of registered organisations, can details be provided of the number of organisations that have failed to comply with the legislative target dates for each year since 2008, including:
  - (a) the names of each organisation; and
  - (b) to what the target dates related.
- (2) For the 2009 10, 2010 11 and 2011 12 financial years, can details be provided of the number of registered organisations that failed to provide an auditor's report or statement referring specifically to the concise report as prescribed by section 265(3)(c) of the Fair Work (Registered Organisations) Act 2009 (the Act), including:
  - (a) when the failure occurred;
  - (b) whether the registered organisation has been required to correct the record and provide such an auditor's statement; if not, why not; and
  - (c) the names of each organisation.
- (3) For the 2009 10, 2010 11 and 2011 12 financial years, how many registered organisations have:
  - (a) failed to provide a full report to their membership within 6 months of the financial year, over the past three years; and
  - (b) failed to lodge with FWA the necessary documentation within 14 days of a general meeting.
- (4) To the knowledge of FWA, how many registered organisations have failed to comply with subsection 254(2)(d) of the Act.
- (5) If this information has been withheld by organisations:
  - (a) why has FWA not demanded organisations provide completed records; and
  - (b) does FWA simply request that requirements be met in the future without requiring that historical data be provided to both FWA and to the membership of the registered organisation.
- (6) Given that subsection 237(1) of the Act requires certain steps if an individual grant or donation exceeds \$1 000, has FWA sought historical data of registered organisations that

are known not to have complied, in particular, matters in relation to United Voice Tasmania.

**Senator Wong** – The Minister for Employment and Workplace Relations has provided the following answer to the honourable senator's question:

The Fair Work Commission (FWC) has provided the following response:

- (1) With reference to the financial reporting requirements of registered organisations, can details be provided of the number of organisations that have failed to comply with the legislative target dates for each year since 2008, including:
  - (a) the names of each organisation; and
  - (b) to what the target dates related.

A reporting unit is required to lodge its financial report under section 268 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act) with FWC within a maximum of six months and 14 days of the end of its financial year. Prior to that event, obligations prescribed in sections 265 and 266 arise in relation to the provision of reports to members and the presentation of reports to a meeting, being either a general meeting of members or (where rules make appropriate provision) a meeting of the committee of management.

Attachment 2(a) sets out each reporting unit of a registered organisation that has failed to lodge its audited financial report with FWC (or its predecessor as relevant) within the maximum allowable period of six months and 14 days. Global statistics are provided on the front page. Information for 2012 is incomplete as some reporting units are not yet required to lodge this financial report, depending upon the end of financial year date.

All reporting units that have not lodged financial reports required by section 268 are being actioned in accordance with the *FWC Regulatory Compliance Policy*, including by commencing inquiries or investigations.

Whilst compliance with the timeframes required by sections 265 and 266 is assessed and addressed for each reporting unit once a lodged report is examined by FWC, it is not presently possible to generate a report on compliance with target dates for these obligations.

- (2) For the 2009/10, 2010/11 and 2011/12 financial years, can details be provided of the number of registered organisations that failed to provide an auditor's report or statement referring specifically to the concise report as prescribed by section 265(3)(c) of the Fair Work (Registered Organisations) Act 2009 (the Act), including:
  - (a) when the failure occurred;
  - (b) whether the registered organisation has been required to correct the record and provide such an auditor's statement; if not, why not; and
  - (c) the names of each organisation.

FWC does not accept lodgement of a financial report that does not contain an auditor's report as such a report would not constitute a "full report" as defined in subsection 265(1) of the RO Act.

On occasion, a small number of reporting units will elect to provide members with a concise financial report. Subsection 265(3) requires that a concise report be separately

audited (in addition to the audit of the “full” financial report). The following reporting units failed to lodge an auditor’s report with respect to the concise financial report:

- National Office of the Transport Workers’ Union of Australia in 2010 and 2011 - the reporting unit was required by FWA to lodge its auditor’s report for the concise financial report for each year and the reporting unit has done so;
  - Tasmanian Branch of the Shop, Distributive and Allied Employees Association in 2011 - the Branch was required by FWA to lodge its auditor’s report for the concise financial report and it has done so;
  - National Office of the Civil Contractors Federation in 2012 - this report is currently being processed. It has been identified that it does not include an auditor’s report for the concise financial report and correspondence will be prepared by FWC requiring lodgement of such an auditor’s report.
- (3) For the 2009/10, 2010/11 and 2011/12 financial years, how many registered organisations have:
- (a) failed to provide a full report to their membership within 6 months of the financial year, over the past three years; and
  - (b) failed to lodge with FWA the necessary documentation within 14 days of a general meeting.

There is no legislative requirement that a reporting unit provide its financial report to members within 6 months of the end of financial year. The legislative scheme requires either that:\*

- Where it is to be presented to a general meeting of members of the reporting unit, the audited financial report must be provided to members no later than:
  - For those reporting units with a 30 June end of financial year - 10 December of the same year; or
  - For those reporting units with a 31 December end of financial year - 9 June of the following year.
- Where it is to be presented to a meeting of the committee of management of the reporting unit, the audited financial report must be provided to members no later than 5 months after the end of financial year.

Please see answer to question (1) above.

- (4) To the knowledge of FWA, how many registered organisations have failed to comply with subsection 254(2)(d) of the Act.

FWC is reliant upon self-disclosure by reporting units where officers or members meet the criterion set out in paragraph 254(2)(d).

FWC would act upon any complaint received concerning a contravention of s254(2)(d).

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\* For other financial year end dates, refer to sections 265(5) and 266 of the RO Act in order to determine the date by which the financial report must be circulated to members.

- (5) If this information has been withheld by organisations:  
(a) why has FWA not demanded organisations provide completed records; and  
(b) does FWA simply request that requirements be met in the future without requiring that historical data be provided to both FWA and to the membership of the registered organisation.

Refer to the answer to question (4) above.

- (6) Given that subsection 237(1) of the Act requires certain steps if an individual grant or donation exceeds \$1 000, has FWA sought historical data of registered organisations that are known not to have complied, in particular, matters in relation to United Voice Tasmania.

Each reporting unit is required by paragraph 11(f) of the Registrar's Reporting Guidelines to disclose items of expense for "grants or donations". Where grants or donations are disclosed in the financial report but a statement of loans, grants and donations has not previously been lodged by the reporting unit under section 237 of the RO Act, FWC advises the reporting unit of the requirement to lodge such a statement should any of the individual grants or donations exceed the \$1,000 threshold.

The Regulatory Compliance Branch is currently drafting amendments to the Reporting Guidelines which will require disclosure in a financial report of all grants or donations that exceed the \$1,000 threshold, thereby enabling FWC to determine whether the reporting unit has complied with section 237.

Lodgement by the Tasmanian Branch of the Liquor, Hospitality and Miscellaneous Union (as it then was) of a statement of loans, grants and donations for the financial years ended 30 June 2010 and 30 June 2011 is the subject of a current inquiry by the General Manager's delegate.

## Attachment 2(a)

### Lodgement of financial reports - summary statistics

This table concerns lodgement of financial reports by reporting units under section 268 of the Fair Work (Registered Organisations) Act 2009 (RO Act) from 2009 to 2012.

Financial Year	Total lodged within time frame under ss.265, 266, 268*	Total lodged up to 1 month late	Total lodged between 1 and 3 months late	Total lodged between 3 and 6 months late	Total lodged between 6 and 12 months late	Total lodged more than 12 months late	Total not yet lodged	Total required to be lodged under ss.265, 266, 268.
2009	230 72%	22 7%	22 7%	14 4%	12 4%	14 4%	7 2%	321 100%
2010	237 72%	15 5%	28 8%	16 5%	13 4%	11 3%	10 3%	330 100%
2011	268 80%	16 5%	16 5%	12 3%	6 2%	0 0%	16 5%	334 100%
2012	178** 81%							324

\* Financial reports are to be lodged within 6 months and 14 days of the end of a reporting unit's financial year under sections 265, 266 and 268 of the RO Act. Some reporting units are not required to lodge within this time frame (such as reporting units that lodge under the separate financial reporting provisions under sections 269 and 270 and reporting units that are granted an exemption from lodging a financial report under section 271 of the RO Act).

\*\* The total number of reporting units required to lodge a financial report for 2012 on or before 15 January 2013 was 221 (this includes, for example, reporting units that had a financial year ending on 31 March 2012 and 30 June 2012). The 6 month and 14 day time frame for 2012 has not yet expired for reporting units with a year ending date after 30 June 2012 (such as those reporting units whose financial year ended on 31 December 2012).

Breakdown of reporting Units which failed to lodge within 6 months and 14 days of the end of the reporting unit's financial year

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
Aged & Community Services Association of NSW & ACT Incorporated	2009	✓					
	2011	✓					
Agribusiness Employers' Federation	2009		✓				
Association of Consulting Architects - Australia, NSW Branch	2009				✓		
	2010					✓	
	2011						✓
Association of Consulting Architects - Australia, NT Branch	2009			✓			
	2010				✓		
	2011		✓				
Association of Consulting Architects - Australia, Qld Branch	2009	✓					
	2010		✓				
Association of Consulting Architects - Australia, SA Branch	2009		✓				
	2010		✓				
Association of Consulting Architects - Australia, Tas Branch	2009			✓			

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
	2010					✓	
Association of Consulting Architects - Australia, WA Branch	2009	✓					
	2011						✓
Australian Childcare Centres Association	2009			✓			
	2010				✓		
	2011						✓
	2012						✓
Australian Community Services Employers Association, Union of Employers	2010		✓				
Australian Education Union - National Office	2010	✓					
Australian Education Union - NT Branch	2009		✓				
	2010			✓			
Australian Education Union - Qld Office	2010		✓				
Australian Education Union - Vic Office	2009	✓					
Australian Education Union - WA Branch	2009		✓				
	2010				✓		

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
	2012						✓
Australian Entertainment Industry Association	2011	✓					
Australian Federation of Air Pilots	2010		✓				
Australian Hotels Association - ACT Branch	2009				✓		
	2010			✓			
	2011			✓			
Australian Hotels Association - NT Branch	2009	✓					
Australian Hotels Association - Tas Branch	2009	✓					
	2010		✓				
	2011		✓				
	2012						✓
Australian Meat Industry Council	2011	✓					
Australian Municipal, Administrative, Clerical and Services Union - NSW Local Government Clerical, Administrative, Energy, Airlines & Utilities Branch	2009	✓					
	2010		✓				



Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
	2011			✓			
	2012						✓
Australian Municipal, Administrative, Clerical and Services Union - SA & NT Branch	2011		✓				
	2012						✓
Australian Municipal, Administrative, Clerical and Services Union - Vic and Tas Authorities and Services Branch	2011		✓				
Australian Municipal, Administrative, Clerical and Services Union - Vic Private Sector Branch	2010		✓				
Australian Nursing Federation - National Office	2011			✓			
	2012						✓
Australian Nursing Federation - NT Branch	2009		✓				
Australian Nursing Federation - SA Branch	2010	✓					
Australian Nursing Federation - Tas Branch	2012						✓
Australian Nursing Federation - WA Branch	2009					✓	
	2010						✓
	2011						✓

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
	2012						✓
Australian Principals Federation-WA Branch	2010	✓					
Australian Rail, Tram and Bus Industry Union - National Office	2009		✓				
Australian Rail, Tram and Bus Industry Union - Tas Branch	2009		✓				
	2010		✓				
Australian Rail, Tram and Bus Industry Union - Vic Branch	2009	✓					
	2010	✓					
Australian Rail, Tram and Bus Industry Union - WA Branch	2010	✓					
	2011	✓					
Australian Road Transport Industrial Organization	2009	✓					
	2010		✓				
Australian Road Transport Industrial Organization - NSW Branch	2009		✓				
	2010		✓				
	2012						✓
Australian Road Transport Industrial Organization - Qld Branch	2009			✓			

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
	2010				✓		
Australian Road Transport Industrial Organization - Tas Branch	2010		✓				
Australian Road Transport Industrial Organization - Vic Branch	2009	✓					
	2010					✓	
	2011		✓				
Australian Road Transport Industrial Organization - WA Branch	2009					✓	
	2010					✓	
	2011				✓		
Australian Salaried Medical Officers Federation - Australian Capital Territory Branch	2009			✓			
	2010				✓		
	2011				✓		
Australian Salaried Medical Officers Federation - NSW Branch	2009	✓					
Australian Salaried Medical Officers Federation - Qld Branch	2009						✓
	2010						✓
	2011						✓

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
Australian Salaried Medical Officers Federation - Tas Branch	2009			✓			
	2010			✓			
	2011		✓				
Australian Salaried Medical Officers Federation - WA Branch	2009		✓				
Australian Writers' Guild Association	2009		✓				
	2010					✓	
	2011		✓				
Civil Contractors Federation - SA Branch	2009		✓				
Civil Contractors Federation - Victorian Branch	2012						✓
Clubs Australia - Industrial	2010	✓					
Clubs Victoria Inc.	2011	✓					
	2012						✓
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Electrical Division - National Office	2009			✓			
	2010				✓		

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
<i>(Note: This reporting unit has advised that lodgement of its 2011 financial report has been delayed due to an injunction relating to current Federal Court proceedings.)</i>	2011						✓
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Electrical Division - NSW Branch	2010			✓			
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Electrical Div - WA Branch	2011	✓					
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - National Office	2009				✓		
	2010				✓		
	2011			✓			
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Communications Div	2012						✓
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Communications Div - SA and NT Div Branch	2012						✓

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Communications Division - NSW Telecommunications and Services Branch	2009				✓		
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Communications Div - Vic Telecommunications and Services Branch	2010	✓					
	2011			✓			
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Div - NSW Branch	2009				✓		
	2010	✓					
Communications, Electrical, Electronic, Energy, Information, Postal, Plumbing and Allied Services Union of Australia - Plumbing Div - Divisional Office	2009		✓				
Confederation of A.C.T. Industry	2009		✓				
	2010			✓			
Construction, Forestry, Mining and Energy Union - Construction and General Division - Vic Divisional Branch	2009	✓					
Construction, Forestry, Mining and Energy Union - Construction and General Division - NSW Divisional Branch	2009	✓					

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
Construction, Forestry, Mining and Energy Union - Construction and General Division, Queensland Construction Workers Divisional Branch	2009				✓		
	2010		✓				
Construction, Forestry, Mining and Energy Union - FFPD Div (Forestry, Furnishing, Building Products and Manufacturing Division also known as the ATAI (Australian Timber and Allied Industries Union) Division))	2009				✓		
	2010		✓				
Construction, Forestry, Mining and Energy Union - Mining and Energy Division - Northern District Branch	2009		✓				
	2011	✓					
Construction, Forestry, Mining and Energy Union - Mining and Energy Division - South Western District Branch	2009		✓				
	2010		✓				
	2011	✓					
Construction, Forestry, Mining and Energy Union - Mining and Energy Division - Vic District Branch	2009			✓			
	2010		✓				

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
	2011	✓					
Construction, Forestry, Mining and Energy Union - Mining and Energy Division - WA District Branch	2009				✓		
	2010				✓		
	2011		✓				
Construction, Forestry, Mining and Energy Union - National Office	2010			✓			
	2011			✓			
CPSU, the Community and Public Sector Union - PSU (Public Sector, Professional, Scientific Research, Technical, Communications, Aviation and Broadcasting Union) Group - National Office	2009	✓					
	2010	✓					
CPSU, the Community and Public Sector Union - SPSF (State Public Service Federation) Group - National Office	2011		✓				
CPSU, the Community and Public Sector Union - SPSF (State Public Service Federation) Group - Qld Branch	2009		✓				
	2010					✓	
	2011				✓		



Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
CPSU, the Community and Public Sector Union - SPSF (State Public Service Federation) Group - WA Branch	2009		✓				
Customs Officers Association of Australia, Fourth Division	2009			✓			
	2010			✓			
	2011		✓				
	2012						✓
Extended Care Industry Industrial Secretariat	2009				✓		
Flight Attendants' Association of Australia	2012						✓
Graphic Arts Services Association of Australia	2010			✓			
	2011	✓					
Hair and Beauty Australia	2012						✓
Health Services Union - National Office	2009					✓	
	2010				✓		
Health Services Union - East Branch	2011		✓				

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
(Note 1: The East Branch of the Health Services Union continued to exist during the full financial year ending 30 June 2012. On 21 August 2012 the East Branch was abolished and the New South Wales Branch, Victoria No 1 Branch and Victoria No 3 Branch were re-established.  (Note 2: Failure of East Branch to lodge a financial return for 2012 was the subject of Federal Court proceedings in 2012 under s.315 of the RO Act.)	2012						✓
Health Services Union - Queensland Branch	2009						✓
(Note: The Queensland Branch of the Health Services Union has been the subject of Federal Court proceedings for its reconstitution under s.323 of the RO Act.)	2010						✓
	2011						✓
	2012						✓
Health Services Union - SA Branch	2009			✓			
	2010			✓			
	2011		✓				
	2012						✓

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
Independent Education Union of Australia - SA Branch	2009			✓			
Independent Education Union of Australia-Tasmanian Independent Schools Teachers Association	2009				✓		
	2010				✓		
	2011			✓			
Independent Education Union of Australia - WA Branch	2011	✓					
Master Builders Association of South Australia Incorporated	2009	✓					
Master Builders' Association of Tasmania Inc.	2012						✓
Master Builders Association of the Northern Territory trading as Master Builders Northern Territory	2009				✓		
	2012						✓
Master Painters Australia - N.S.W. Association Inc.	2009				✓		
	2010			✓			
	2011			✓			
Mechanical Harvesters' Association of Australia	2009						✓
	2010						✓

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
	2011						✓
Mechanical Harvesters' Association of Australia - Queensland Branch	2009						✓
	2010						✓
	2011						✓
Media, Entertainment and Arts Alliance	2010				✓		
	2011	✓					
Musicians' Union of Australia - Adelaide Branch	2009	✓					
	2010		✓				
	2011			✓			
Musicians' Union of Australia - Brisbane Branch	2009		✓				
	2010				✓		
	2011		✓				
	2012						✓
Musicians' Union of Australia - Melbourne Branch	2009						✓
	2010						✓

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
	2011						✓
	2012						✓
Musicians' Union of Australia - National Office	2009						✓
	2010						✓
	2011		✓				
	2012						✓
Musicians' Union of Australia - Sydney Branch	2009						✓
	2010						✓
	2011						✓
	2012						✓
Musicians' Union of Australia- Hobart Branch	2009					✓	
	2010						✓
	2011						✓
	2012						✓
National Tertiary Education Industry Union - National Office	2009					✓	

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
	2010				✓		
National Union of Workers - Central Branch	2010			✓			
National Union of Workers - National Office	2010			✓			
New South Wales Soft Drink Association (Country Division)	2009	✓					
	2010						✓
	2011						✓
	2012						✓
NSW Farmers' (Industrial) Association	2009	✓					
	2010	✓					
	2011	✓					
Police Federation of Australia - Australian Federal Police Association Branch	2010		✓				
Property Sales Association of Queensland, Union of Employees	2010		✓				
	2012						✓
Shop, Distributive and Allied Employees Association - NSW Branch	2010		✓				

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
Shop, Distributive and Allied Employees Association - Tas Branch	2010				✓		
	2011			✓			
Shop, Distributive and Allied Employees Association - WA Branch	2012						✓
Tasmanian Sawmillers Industrial Association	2009			✓			
	2010					✓	
	2011			✓			
Textile, Clothing and Footwear Union of Australia - WA Branch	2009					✓	
	2010					✓	
	2011			✓			
The Association of Professional Engineers, Scientists and Managers, Australia	2010	✓					
The Australasian Meat Industry Employees Union - National Office	2011	✓					
The Australasian Meat Industry Employees Union - Qld Branch	2010	✓					
	2012						✓
The Australasian Meat Industry Employees Union - Tas Branch	2011	✓					

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
	2012						✓
The Australian Institute of Marine and Power Engineers	2012						✓
The Australian Licenced Aircraft Engineers Association	2009		✓				
	2010		✓				
The Australian Maritime Officers' Union	2009	✓					
	2010	✓					
	2011	✓					
The Australian Retailers Association	2009		✓				
	2010			✓			
The Australian Workers' Union - Port Kembla, South Coast and Southern Highlands Branch	2009	✓					
	2011	✓					
	2012						✓
The Baking Manufacturers' Industry Association of Australia	2009					✓	
	2010					✓	
	2011						✓



Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
	2012						✓
The Breweries and Bottleyards Employees' Industrial Union of Workers of Western	2012						✓
The Maritime Union of Australia	2009		✓				
	2010		✓				
	2011		✓				
	2012						✓
The Motor Inn, Motel and Accommodation Association	2009				✓		
	2010			✓			
	2011				✓		
	2012						✓
The National Electrical Contractors Association - ACT Branch	2009	✓					
The National Electrical Contractors Association - NSW Branch	2010		✓				
The National Electrical Contractors Association - Qld Branch	2012						✓
The National Electrical Contractors Association - SA Branch	2009					✓	
	2010		✓				

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
The National Electrical Contractors Association - Tas Branch	2012						✓
The National Electrical Contractors Association - Vic Branch	2010	✓					
	2012						✓
The Pastoralists' and Graziers' Association of Western Australia (Incorporated)	2009		✓				
	2010					✓	
	2011						✓
The Pharmacy Guild of Australia - SA Branch	2010		✓				
The Pharmacy Guild of Australia - Tas Branch	2012						✓
The Pharmacy Guild of Australia - WA Branch	2010		✓				
The Real Estate Association of New South Wales	2011		✓				
The Shearing Contractors' Association of Australia	2009				✓		
	2010			✓			
	2011						✓
Union of Christmas Island Workers	2009			✓			

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
	2010		✓				
United Firefighters' Union of Australia - ACT Branch	2009			✓			
	2010			✓			
	2011	✓					
	2012						✓
United Firefighters' Union of Australia - Aviation Branch	2012						✓
United Firefighters' Union of Australia - National Office	2009			✓			
	2010	✓					
United Firefighters' Union of Australia - NSW Branch	2009					✓	
	2010					✓	
	2011				✓		
United Firefighters' Union of Australia - Vic Branch	2009				✓		
	2010	✓					
Victorian Farmers Federation Industrial Association	2009	✓					
VIPA	2012						✓

Name of reporting unit	Financial Year	0 - 1 month late	1 - 3 months late	3 - 6 months late	6 - 12 months late	More than 12 months late	Not yet lodged
Western Australian Farmers Federation Industrial Association	2009	✓					
	2011		✓				
Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union	2009					✓	
	2010		✓				
	2011				✓		