

**Auditor's report**  
**Plumbers and Gasfitters Union of Employees Queensland**  
**For the year ended 31 March 2016**  
**Section 560 Industrial Relations Act 1999 (Qld)**

- a) the organisation kept satisfactory accounting records for the financial year, including records of—
- (i) the sources and nature of the organisation's income, including membership subscriptions and other income from members; and
  - (ii) the nature of and reasons for the organisation's expenditure; and
- The organisation has advised Hanrick Curran Audit Pty Ltd that the organisation has no accounts (i.e. no income or expenditure, assets or liabilities).*
- (b) the accounts for the year were properly drawn to give a true and fair view of the organisation's—
- (i) financial affairs at the end of the year; and
  - (ii) income and expenditure and surplus or deficit for the year; and
- This clause is not applicable as the organisation has no accounts.*
- (c) the accounts for the year were prepared under this Act; and
- This clause is not applicable as the organisation has no accounts.*
- (d) the financial disclosure statement and mid-year financial disclosure statement for the year were prepared under this Act; and
- Hanrick Curran Audit Pty Ltd confirm that financial disclosure statement and mid-year financial disclosure statement for the year were prepared under this Act.*
- (e) the organisation has the policies it is required to have under section 553A(1); and
- This clause is not applicable as the organisation has no accounts.*
- (f) Has been deleted.
- (g) there was a deficiency, failure or shortcoming (an **accounting deficiency**) for a matter mentioned in paragraphs (a) to (e); and
- This clause is not applicable as the organisation has no accounts.*
- (h) information and explanations required from the organisation's officers or employees were given.
- Hanrick Curran Audit Pty Ltd confirm that all information and explanations required from the Organisation's officers and employees were give.*

*Hanrick Curran Audit*

**Hanrick Curran Audit Pty Ltd**  
**Authorised Audit Company: 338599**

  
**Michael Georghiou**  
Director

Brisbane, *5 July* 2016