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**IMPORTANT INFORMATION
GAZETTE ADVERTISING CHARGES—
REQUIREMENTS**

All notices submitted for publication in any *Gazette* will now attract charges. Currently a number of forms designed for the gazettal of notices do not include charging information. Consequently customers should include the following information when submitting material for publication:

- customer account number—identify by inserting C.A. before the number
- customer reference number—identify by inserting C.R. before the number

This information should be typed at the foot of each notice on one line starting from the left hand corner.

On forms where space has already been provided for charging information, please complete as requested.

Failure to include this information on notices submitted for publication after 20 August 1987 will result in notices being returned unpublished.

GENERAL INFORMATION

Government Notices issues, published each Wednesday, containing all legislation, proclamations, special information and government departments notices and are sold at \$4.95 each or on subscription of \$205.00 (50 issues), \$102.50 (25 issues) or \$50.00 (12 issues).

NOTICES FOR PUBLICATION and related correspondence should be addressed to:

Gazette Officer, Australian Government Publishing Service, G.P.O. Box 4007, Canberra, A.C.T. 2601 telephone (062) 95 4656

or lodged at AGPS, Government Printing Office Building, Wentworth Avenue, Kingston. Notices are accepted for publication in the next available issue, unless otherwise specified.

Except where a standard form is used, all notices for publication must have a covering instruction setting out requirements. A typewritten original or good copies are to be provided, wherever possible double-spaced, with a margin surrounding the typewritten matter. Copy is to be confined to one side of the paper, sheets are to be of uniform size (preferably A4), numbered consecutively and fastened securely together. Dates, proper names and signatures particularly are to be shown clearly.

Copy will be returned unpublished if not submitted in accordance with these requirements.

CLOSING TIMES. Notices for publication should be lodged at AGPS, Government Printing Office Building, unless otherwise specified, by the following times (except at holiday periods for which special advice of earlier closing times will be given).

Government Notices Gazette all copy: Friday at 10.00 a.m. in the week before publication.

PRIVATE NOTICES

The rates of charge and conditions applying to acceptance of copy for private notices are as follows:

- (a) minimum charge up to 125 words \$35.00;
- (b) each 25 words (or part thereof) thereafter \$4.70.

Remittances must be forwarded with a copy of the notice for publication unless prior credit approval has been granted for account customers. Account customers are reminded that payment is due immediately on presentation of invoice. Should payment not be received within twenty-eight days of the invoice date, credit privileges will be withdrawn.

Notices received without payment or from account customers whose credit privileges have been withdrawn will be returned unpublished.

SUBSCRIPTIONS are payable in advance and are accepted for a maximum period of one year. All subscriptions are on a firm basis and refunds for cancellations will not be given. Rates include surface postage in Australia and overseas. Other carriage rates are available on application.

AVAILABILITY. The *Gazette* may be purchased by mail from:

Mail Order Sales, Australian Government Publishing Service, G.P.O. Box 84, Canberra, A.C.T. 2601

or over the counter from Commonwealth Government Bookshops at:

Adelaide: 12 Pirie Street tel. (08) 221 3646
 Brisbane: 294 Adelaide Street tel. (07) 229 6822
 Canberra: 70 Alinga Street tel. (062) 47 7211
 Hobart: 162 Macquarie Street tel. (002) 23 7151
 Melbourne: 347 Swanston Street tel. (03) 663 3010
 Perth: 200 St George's Terrace tel. (09) 322 4737
 Sydney: 120 Clarence Street tel. (02) 29 1940

Commonwealth Acts and Statutory Rules, Australian Capital Territory Ordinances and Regulations, and other Commonwealth Government publications may also be purchased at these addresses.

ALL REMITTANCES should be made payable to: Collector of Public Moneys, Australian Government Publishing Service.

OTHER ISSUES OF THE GAZETTE

Public Service issues contain notices concerning administrative matters, including examinations, vacancies, transfers and promotions within the Australian Public Service and the Services of the Australian Postal Commission, Australian Telecommunications Commission, Commonwealth Teaching Service and Defence Force appointments etc. These issues are published weekly at 10.30 a.m. on Thursday, and sold at \$7.95 each plus postage or on subscription of \$350.00 (50 issues), \$175.00 (25 issues) or \$84.00 (12 issues).

Business issues, published each Tuesday, containing Notices under the Co-operative Companies and Securities Scheme, Bankruptcy Act and Private Notices and sold at \$3.95 each or on subscription of \$180.00 (50 issues), \$90.00 (25 issues) or \$44.00 (12 issues).

Special issues include notices which require urgent publication. All costs associated with producing Specials will be borne by the responsible department or authority. A limited number of Special *Gazettes* will be made available for sale from the Commonwealth Government Bookshop, Canberra, on the day of publication. General distribution of these notices will be by their inclusion in the next published issue of the *Government Notices Gazette* or *Business Gazette* as well as in the next published issue of the series of the *Gazette* in which the notice would normally have been published.

Tariff concessions issues contain notices of tariff concessions proposed, granted or revoked in accordance with the provisions of Part XVA of the *Customs Act 1901*. These issues are published each Wednesday and are sold at \$1.95 plus postage or on subscription only at \$80.00 for 50 issues including surface postage.

Periodic issues contain lengthy notices of a non-urgent nature, including the following: certificates of Australian citizenship; registered tax agents; authorised celebrants; unclaimed deposits and moneys; Australian Public Service conditions of entry and advancement; appointments to the Australian Public Service; holders of import licences and tariff quotas. Issues are made at irregular intervals as required, at individual prices according to size. Advice of availability is given in the *Government Notices*, *Business* and *Public Service* issues immediately following the day of publication. Periodic issues are not available on subscription, but standing orders are accepted for all selected issues.

Purchasing and Disposals issues of the *Gazette* provide information on Commonwealth purchases and disposals and other matters of general interest to persons buying from or selling to the Commonwealth. These issues are published each Wednesday and sold at \$2.95 plus postage or on subscription of \$140.00 including postage for 50 issues.

Index issues contain references to entries in the *Government Notices* issues and entries in the *Orders in Council*, *Notices under the Superannuation Act*, *Notices under the Public Service Act*, and *Determinations under the Public Service Act* sections of the *Public Service* issues. Index issues are published quarterly, are available over the counter from Commonwealth Government Bookshops and are supplied without charge to annual subscribers to the *Government Notices* issues.

ISSUE OF PERIODIC GAZETTES

The following Periodic issues of the *Gazette* have been published.

Copies may be purchased from Commonwealth Government Bookshops or by mail (plus postage) from the relevant address given on the front page of this *Gazette*.

<i>Gazette number</i>	<i>Date of publication</i>	<i>Subject</i>
P1	6.1.87	Customs Act 1901—Prohibited exports, certain goods
P2	20.2.87	Wildlife Protection (Regulation of Exports and Imports) Act 1982
P3	20.2.87	Wildlife Protection (Regulation of Exports and Imports) Act 1982
P4	18.2.87	National Memorials Ordinance 1928—Street Nomenclature
P5	9.3.87	Wildlife Protection (Regulation of Exports and Imports) Act 1982
P6	3.3.87	Tariff Quotas—Transfers of quota allocations
P7	6.3.87	Tariff Quotas—List of Holders
P8	12.3.87	Tariff Quotas—Textiles, clothing and footwear—allocation of residual
P9	12.3.87	Tariff Quotas—Import licences—issued under the Customs (Import Licensing)
P10	17.3.87	Tariff Quotas—1986—Special allocations—list of holders
P11	15.5.87	National Memorials Ordinance 1928—Street Nomenclature
P12	30.3.87	States Grants (Petroleum Products) Act 1965
P13	27.5.87	Wildlife Protection (Regulation of Exports and Imports) Act 1982
P14	13.4.87	Tariff Quotas—Second allocation of tender quota for motor vehicles under the 1985 four period scheme.
P15	7.4.87	Australian Code for the Transport of Dangerous Goods by Road and Rail
P16	29.5.87	Wildlife Protection (Regulation of Exports and Imports) Act 1982
P17	14.5.87	Draft Code of Practice for the Safe Removal of Asbestos
P18	19.6.87	Film Censorship Board
P19	1.7.87	Survey Practice Directions 1987
P20	26.6.87	Wildlife Protection (Regulation of Exports and Imports) Act 1982
P21	10.7.87	Tariff Quotas—Goods including handicrafts
P22	13.7.87	Import Licences—For used, second-hand or disposals; earthmoving, construction materials handling machinery and equipment
P23	31.7.87	Notice of amendment to the Petroleum Products Subsidy Scheme

Special Information

NOTICES UNDER THE INDEPENDENT AIR FARES COMMITTEE ACT 1981

Determinations

Operators: Ansett Airlines of Australia
Australian Airlines

Reference: A8 and A9/87

Section of Act: 15

Date notified: 22 July 1987

Brief particulars of terms and reasons: The Committee has completed a Major Air Fares Review (MAFR) for these operators and determined as follows:

Economy Air Fare Formulae

Determination of the following formulae for setting economy air fares over routes operated by Ansett Airlines of Australia (AAA) and Australian Airlines (Australian), effective midnight 22 July 1987:

Trunk Route (Jet) Services:

The formula for AAA and Australian jet services incorporating a flag-fall plus a distance rate will be:

Fare (\$) = A + BX + CX² + DX³ where:

A is the flag-fall (value 52.50)

B, C, D are the distance coefficients

(values B = 186.1032; C = -28.9801; D = 2.6094)

X is the journey distance expressed in thousands of kilometres

For multi-stage journeys the distance rate for kilometres in excess of 3611, where applicable, will be calculated at 7.883 cents per kilometre.

This determination represents an average weighted fare increase of 6.75% for trunk route air services.

Non-Jet Services:

The formula for AAA's F27/F50 services incorporating a flag-fall plus a distance rate will be:

Fare (\$) = A + BX where:

A is the flag-fall (value 50.45)

B is the distance coefficient (value 0.16465)

X is the journey distance in kilometres.

This determination represents a 5.0% increase in fares for AAA's non-jet air services.

Cost Allocations

In determining the above economy air fare formulae, the Committee applied the relevant allocations of costs to flag-fall and distance components as determined for AAA and Australian in Chapter 2 of the March 1987 Cost Allocation Reviews (CAR) Report (refer *Gazette* No. G 15 of 21.4.87).

First Class Fare Differential

The Committee determined that first class air fares for AAA and Australian trunk route (jet) services will continue to be charged at 150% of the relevant economy air fare.

Business Class Fare Differential

AAA—in accordance with para 2.16.4 of the March 1987 CAR Report, the Committee determined that business class air fares on specified trunk route (jet) services will be charged at 115% of the relevant economy fare, with effect from midnight 22 July 1987.

Australian—the Committee determined that business class air fares on jet services will continue to be charged at 115% of the relevant economy air fare.

Sydney-Melbourne/Darwin Common Rating

As provided for in para 2.15 of the March 1987 CAR Report, the Committee determined that the common rating of fares on the Sydney-Melbourne/Darwin routes will be based on a distance of 3400 kms.

'Break of Journey' Rules

The Committee determined that the rules specified in para 2.14 of the March 1987 CAR Report will not be implemented as part of this MAFR determination, pending further consultations with AAA and Australian.

In support of applications for differing increases in economy fares on all routes, AAA and Australian provided detailed estimates of operational and financial data for the 1986-87 and 1987-88 financial years.

The Committee's examination of this information found that substantial increases are likely to be incurred by both airlines in major cost areas, such as aviation fuel and landing charges due to higher unit prices and increased levels of operations. Higher costs will also be incurred because of wage and salary increases flowing from National Wage Case decisions, although these are likely to be offset in certain instances by productivity and efficiency gains.

Also, both airlines will experience the full year effect of cost economies associated with the introduction of B737-300 aircraft which will lessen the impact of higher capital servicing costs for these aircraft. Both are expecting improved levels of aircraft utilisation in 1987-88.

In certain operational areas, there was a significant difference between the airlines in the level of cost increases estimated for 1987-88. The Committee made a number of downward adjustments to costs where it was not satisfied with the level of estimates presented.

The Committee also made specific adjustments to the quantum of efficiently and economically incurred cost estimates for the year ending 30 June 1988 as submitted by the respective airlines. These adjustments (e.g. affecting interest and flight crew costs) varied between AAA and Australian and had either a negative or positive impact on the allowable costs.

Both airlines predicted that overall traffic growth in 1987-88 will be more subdued than in the year just completed. They submitted that the respective fare increases sought would have little effect on demand, but the Committee considered some adverse affect was possible.

After taking into account the above considerations and adjustments, and making allowance for an implied profit level commensurate with efficient airline operations, the Committee concluded that a maximum increase of 6.75% was justified for trunk route economy fares. A lower level of increase (5%) was approved for AAA's F27/F50 services.

Because of the adjustments made by the Committee, the fare increases determined were substantially less than the levels requested by either airline.

Following consultations with AAA and Australian, the Committee decided to incorporate fully, in its determination for trunk route economy fares, the revised allocation of costs between flag-fall and distance components as determined for these airlines in the IAFC March 1987 CAR Report. The effect of this decision was to minimise the increase in fares on short distance routes whilst holding down the overall level of air fares on long distance trunk routes. The Committee also determined a higher notional distance (3400 km) for calculating the common rated Sydney-Melbourne/Darwin fare, as more accurately reflecting current travel patterns on these routes.

Approved one-way economy air fares for jet services on the major trunk routes from 23 July 1987 are as follows:

<i>City pair</i>	<i>New fare</i>	<i>City pair</i>	<i>New fare</i>
	\$		\$
Sydney-Melbourne	171	Brisbane-Rockhampton	142
-Brisbane	176	-Mackay	184
Melbourne-Adelaide	161	Sydney-Hobart (Mel)	254
Sydney-Canberra	95	-Launceston (Mel)	236
-Adelaide	234	-Cairns (Bne)	344
Melbourne-Brisbane	261	-Hamilton Is.	278
-Cairns	360	Townsville-Cairns	103
Sydney-Coolangatta	166	Adelaide-Alice Springs	253
Melbourne-Hobart	157	Sydney-Townsville (Bne)	315
-Canberra	134	Brisbane-Canberra (Syd)	210
-Coolangatta	255	-Adelaide (Syd/Mel)	321
-Perth	396	Adelaide-Canberra (Mel/Syd)	227
-Launceston	135	-Darwin	388
Sydney-Perth	444	Brisbane-Mt Isa	284
Brisbane-Townsville	227	Sydney/Melbourne-Darwin	453
-Cairns	262	Perth-Brisbane	470
Adelaide-Perth	342	Sydney-Alice Springs	332

The IAFC determination was made on the basis of a comprehensive review of AAA and Australian estimated costs and revenues for 1987-88. Subject only to unforeseen substantial variations to the estimates provided by the airlines, the Committee would not expect another rise in economy fares for trunk routes this financial year.

NOTICES UNDER THE INDEPENDENT AIR FARES COMMITTEE ACT 1981

Operator and reference	Section of Act	Date notified	Brief particulars of terms and reasons
Determination			
Avior Airlines (A16/87)	15	24.7.87	Determination of the following one-way economy air fares (excluding airport taxes): Perth—Geraldton \$ 95.40 —Southern Cross 85.00 —Kalgoorlie 117.00 —Kalbarri 124.00 —Useless Loop 176.00 —Denham 176.00 —Carnarvon 178.00 Kalgoorlie—Norseman 43.00 Denham—Kalbarri 58.00 —Useless Loop 20.00 —Carnarvon 38.00 Geraldton—Useless Loop 82.40 —Denham 83.40 —Carnarvon 108.40 Southern Cross—Kalgoorlie 55.00 —Norseman 86.00 Increase in fares approved following restructuring of company and to reflect current operating costs.
Avior Airlines (C2/87)	25	24.7.87	In response to a subsequent application by the operator, the following one-way economy fares were determined under section 25 of the IAFC Act to be the same as those approved by the W.A. Department of Transport: Perth—Norseman \$ 154.00 Geraldton—Kalbarri 35.40
Decisions			
East-West Airlines (D82/87)	17 (4)	3.7.87	The approved promotional excursion fare on the Brisbane—Tamworth route is \$143, not \$154 as shown in <i>Gazette</i> No. GN 12 of 22.7.87.
Ansett Airlines of Australia and Air N.S.W. (D85 and D86/87)	17 (4)	29.7.87	Approval to offer the following discount air fares on F27 services operated by Ansett Airlines of Australia, but run under an Air N.S.W. flight number, at the stated percentages (in brackets) off Air N.S.W.'s economy formula fare and available under specified conditions as proposed by the operator until 30 June 1988: Melbourne/Sydney via Canberra \$208 excursion fare (32.9% off) Melbourne/Canberra \$85 discount fare (27.4% off) Approved on basis of estimates provided by the operator that the discount fares will generate additional traffic and improve profitability. The Committee intends to closely monitor the operating results of these discount fares.

N.N.—8717770

COMMONWEALTH OF AUSTRALIA

Air Navigation (Charges) Act 1952

NOTICE OF CANCELLATION OF THE CERTIFICATE OF REGISTRATION IN RESPECT OF CERTAIN AIRCRAFT

Notice is hereby given pursuant to section 5B (7), *Air Navigation (Charges) Act 1952* of the cancellation of Certificate of Registration for the aircraft described hereunder.

Lien No.	Date of which and time at which cancellation effected	Aircraft description and registration	Name and address of holder of Certificate of Registration
00261	9 July 1987 2400 hrs (WST)	Cessna A188B/A2, VH-EVO	D. K. Repacholi, P.O. Box 87, Kondinin, W.A. 6367

Further information regarding this matter may be obtained from the Accountant, Western Australian Region, Department of Aviation, telephone (09) 323 6660.

Dated this 16th day of July 1987.

K. L. CLAYTON
Registrar of Statutory Liens
N.N.—8717771

Legislation

Orders

AUSTRALIAN BROADCASTING TRIBUNAL NOTIFICATION OF THE MAKING OF ORDERS

NOTICE is hereby given that the undermentioned Orders of the Australian Broadcasting Tribunal have been made. Copies of the Orders can be obtained from the Australian Broadcasting Tribunal at 76 Berry Street, North Sydney, New South Wales.

<i>Act under which the Orders were made</i>	<i>Description of the Orders</i>
<i>Broadcasting Act 1942</i>	Remote Television Licences— Orders under section 92V of the <i>Broadcasting Act 1942</i> , August 1987

N.N.—8717772

Determinations

NOTICE OF THE MAKING OF DETERMINATIONS UNDER SECTION 58B OF THE DEFENCE ACT 1903

NOTICE is hereby given that the Minister for Defence has made the undermentioned Determinations. Copies can be purchased at the Australian Government Publishing Service Bookshop, 70 Alinga Street, Canberra City, Australian Capital Territory.

<i>Number and year of determination</i>	<i>Description of determination</i>	<i>Date made</i>
No. 56 of 1987	Amends Determinations 3601, 3610, 3711, 3731	22.7.87

N.N.—8717773

Government Departments

Administrative Services

AUSTRALIAN ELECTORAL COMMISSION

I HAVE ascertained and set out in the schedule for each State and Territory the number of electors enrolled in each Division as at the date indicated and for each State and the Australian Capital Territory have determined the average divisional enrolment and the extent to which the number of electors enrolled in each Division differs from the average divisional enrolment.

THE SCHEDULE

New South Wales as at 22 May 1987:

Average Divisional Enrolment 68 331

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Banks	67 431	-1.32
Barton	71 213	4.22
Bennelong	68 171	-0.23
Berowra	68 707	0.55
Blaxland	68 952	0.91
Bradfield	68 194	-0.20
Calare	69 330	1.46
Charlton	68 271	-0.09
Chifley	66 399	-2.83
Cook	68 187	-0.21
Cowper	72 282	5.78
Cunningham	66 144	-3.20
Dobell	66 991	-1.96
Dundas	66 993	-1.96
Eden-Monaro	66 952	-2.02
Farrer	70 715	3.49
Fowler	66 523	-2.65
Gilmore	66 492	-2.69
Grayndler	69 914	2.32
Greenway	66 194	-3.13
Gwydir	67 562	-1.12
Hughes	67 524	-1.18
Hume	68 353	0.03
Hunter	68 011	-0.47
Kingsford-Smith	70 697	3.46
Lindsay	67 130	-1.76
Lowe	70 138	2.64
Lyne	69 464	1.66
Macarthur	66 350	-2.90
Mackellar	67 756	-0.84
Macquarie	64 768	-5.21
Mitchell	66 110	-3.25
Newcastle	66 751	-2.31
New England	71 633	4.83
North Sydney	69 880	2.27
Page	67 361	-1.42
Parkes	68 114	-0.32
Parramatta	67 869	-0.68
Phillip	70 554	3.25
Prospect	72 623	6.28
Reid	69 549	1.78
Richmond	64 929	-4.98
Riverina-Darling	65 734	-3.80
Robertson	69 328	1.46
St George	68 511	0.26
Shortland	69 974	2.40
Sydney	69 455	1.64
Throsby	64 009	-6.32
Warringah	71 835	5.13
Wentworth	65 686	-3.87
Werriwa	73 177	7.09
State Total	3 484 887	

Victoria as at 22 May 1987:

Average Divisional Enrolment 67 869

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Aston	68 515	0.95
Ballarat	69 729	2.74
Batman	65 216	-3.91
Bendigo	70 732	4.22
Bruce	64 603	-4.81
Burke	70 912	4.48
Calwell	68 308	0.65
Casey	67 430	-0.65
Chisholm	69 384	2.23
Corangamite	70 902	4.47
Corio	67 812	-0.08
Deakin	67 935	0.10
Dunkley	66 293	-2.32
Flinders	72 980	7.53
Gellibrand	68 175	0.45
Gippsland	69 850	2.92
Goldstein	69 407	2.27
Henty	66 940	-1.37
Higgins	66 254	-2.38
Holt	63 705	-6.13
Hotham	69 459	2.34
Indi	71 153	4.84
Isaacs	66 442	-2.10
Jagajaga	62 771	-7.51
Kooyong	68 168	0.44
Lalor	71 682	5.62
La Trobe	66 494	-2.02
McEwen	67 528	-0.50
McMillan	66 822	-1.54
Mallee	69 258	2.05
Maribyrnong	66 116	-2.58
Melbourne	69 480	2.37
Melbourne Ports	70 004	3.15
Menzies	65 538	-3.43
Murray	68 421	0.81
Scullin	61 717	-9.06
Streeeton	65 793	-3.06
Wannon	68 343	0.70
Wills	66 607	-1.86
State Total	2 646 878	

Queensland as at 25 May 1987:

Average Divisional Enrolment 69 491

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Bowman	69 854	0.52
Brisbane	69 395	-0.14
Capricornia	68 452	-1.49
Dawson	70 757	1.82
Fadden	64 633	-6.99
Fairfax	67 349	-3.08
Fisher	71 858	3.41
Forde	65 356	-5.95
Griffith	71 175	2.42
Groom	70 920	2.06
Herbert	72 836	4.81
Hinkler	68 643	-1.22
Kennedy	70 104	0.88
Leichhardt	70 154	0.95
Lilley	70 244	1.08
McPherson	76 425	9.98
Maranoa	70 913	2.05
Moncrieff	70 079	0.85
Moreton	67 274	-3.19

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Oxley	67 439	-2.95
Petrie	71 623	3.07
Rankin	64 682	-6.92
Ryan	71 677	3.15
Wide Bay	65 950	-5.10
State Total	1 667 792	

State of Western Australia as at 19 May 1987:

Average Divisional Enrolment 66 983

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Brand	67 264	0.42
Canning	65 324	-2.47
Cowan	66 725	-0.38
Curtin	66 970	-0.02
Forrest	68 367	2.07
Fremantle	65 846	-1.70
Kalgoorlie	67 689	1.05
Moore	65 943	-1.55
O'Connor	69 284	3.43
Perth	68 642	2.48
Stirling	66 145	-1.25
Swan	65 173	-2.70
Tangney	67 404	0.63
State Total	870 776	

South Australia as at 29 May 1987:

Average Divisional Enrolment 71 759

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Adelaide	74 731	4.14
Barker	71 266	-0.69
Bonython	71 304	-0.63
Boothby	72 357	0.83
Grey	70 449	-1.82
Hawker	71 994	0.33
Hindmarsh	72 896	1.58
Kingston	69 062	-3.76
Makin	69 377	-3.32
Mayo	72 428	0.93
Port Adelaide	72 709	1.32
Sturt	71 163	-0.83
Wakefield	73 133	1.91
State Total	932 869	

State of Tasmania as at 22 May 1987:

Average Divisional Enrolment 58 642

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Bass	58 567	-0.13
Braddon	58 543	-0.17
Denison	59 455	1.39
Franklin	58 512	-0.22
Lyons	58 132	-0.87
State Total	293 209	

Australian Capital Territory as at 22 May 1987:

Average Divisional Enrolment 76 924

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Canberra	74 364	-3.33
Fraser	79 483	3.33
Territory Total	153 847	

Northern Territory as at 22 May 1987:

76 015

Total for Australia 10 260 633

COLIN A. HUGHES
Electoral CommissionerIn lieu of notification appearing in *Gazette* of 29.7.87.

N.N. 8716488

AUSTRALIAN ELECTORAL COMMISSION

I HAVE ascertained and set out in the schedule for each State and Territory the number of electors enrolled in each Division as at the date indicated and for each State and the Australian Capital Territory have determined the average divisional enrolment and the extent to which the number of electors enrolled in each Division differs from the average divisional enrolment.

THE SCHEDULE

New South Wales as at 12 June 1987:

Average Divisional Enrolment 69 649

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Banks	67 971	-2.41
Barton	72 261	3.75
Bennelong	70 054	0.58
Berowra	70 657	1.45
Blaxland	68 122	-2.19
Bradfield	69 592	-0.08
Calare	69 884	0.34
Charlton	68 372	-1.83
Chifley	68 974	-0.97
Cook	69 090	-0.80
Cowper	72 907	4.68
Cunningham	66 862	-4.00
Dobell	69 251	-0.57
Dundas	68 642	-1.45
Eden-Monaro	69 674	0.04
Farrer	72 385	3.93
Fowler	66 891	-3.96
Gilmore	66 646	-4.31
Grayndler	71 156	2.16
Greenway	65 929	-5.34
Gwydir	68 659	-1.42
Hughes	69 440	-0.30
Hume	69 621	-0.04
Hunter	69 673	0.03
Kingsford-Smith	72 711	4.40
Lindsay	68 900	-1.08
Lowe	71 204	2.23
Lyne	70 758	1.59
Macarthur	67 303	-3.37
Mackellar	69 282	-0.53

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Macquarie	66 423	-4.63
Mitchell	69 143	-0.73
Newcastle	66 303	-4.80
New England	72 497	4.09
North Sydney	71 609	2.81
Page	68 971	-0.97
Parkes	68 968	-0.98
Parramatta	69 251	-0.57
Phillip	73 969	6.20
Prospect	74 461	6.91
Reid	71 142	2.14
Richmond	67 176	-3.55
Riverina-Darling	65 700	-5.67
Robertson	70 771	1.61
St George	70 237	0.84
Shortland	71 090	2.07
Sydney	71 715	2.97
Throsby	64 606	-7.24
Warringah	71 373	2.48
Wentworth	68 829	-1.18
Werriwa	75 002	7.69
State Total	3 552 107	

Victoria as at 12 June 1987:

Average Divisional Enrolment 69 140

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Aston	69 772	0.91
Ballarat	71 715	3.72
Batman	65 619	-5.09
Bendigo	71 981	4.11
Bruce	65 861	-4.74
Burke	73 232	5.92
Calwell	69 238	0.14
Casey	69 521	0.55
Chisolm	69 734	0.86
Corangamite	72 508	4.87
Corio	67 789	-1.95
Deakin	68 218	-1.33
Dunkley	67 008	-3.08
Flinders	74 730	8.08
Gellibrand	69 050	-0.13
Gippsland	71 327	3.16
Goldstein	71 074	2.80
Henty	68 219	-1.33
Higgins	68 326	-1.18
Holt	65 352	-5.48
Hotham	70 529	2.01
Indi	72 732	5.19
Isaacs	67 556	-2.29
Jagajaga	64 145	-7.22
Kooyong	68 403	-1.07
Lalor	74 126	7.21
La Trobe	67 991	-1.66
McEwen	69 464	0.47
McMillan	67 984	-1.67
Mallee	70 184	1.51
Maribyrnong	67 143	-2.89
Melbourne	69 146	0.01
Melbourne Ports	72 396	4.71
Menzies	67 414	-2.50
Murray	70 075	1.35
Scullin	62 471	-9.65
Streeton	67 622	-2.20
Wannon	68 745	-0.57
Wills	68 074	-1.54
State Total	2 696 474	

Queensland as at 12 June 1987:

Average Divisional Enrolment 71 121

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Bowman	71 802	0.96
Brisbane	70 057	-1.50
Capricornia	69 373	-2.46
Dawson	72 157	1.46
Fadden	65 964	-7.25
Fairfax	69 929	-1.68
Fisher	74 651	4.96
Forde	66 196	-6.92
Griffith	72 066	1.33
Groom	72 266	1.61
Herbert	75 257	5.82
Hinkler	70 210	-1.28
Kennedy	71 339	0.31
Leichhardt	72 065	1.33
Lilley	71 307	0.26
McPherson	80 768	13.56
Maranoa	71 804	0.96
Moncrieff	72 645	2.14
Moreton	68 535	-3.64
Oxley	67 970	-4.43
Petrie	72 822	2.39
Rankin	67 069	-5.70
Ryan	73 492	3.33
Wide Bay	67 158	-5.57
State Total	1 706 902	

State of Western Australia as at 12 June 1987:

Average Divisional Enrolment 69 720

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Brand	70 119	0.57
Canning	67 732	-2.85
Cowan	70 419	1.00
Curtin	70 034	0.45
Forrest	70 437	1.03
Fremantle	68 764	-1.37
Kalgoorlie	70 836	1.60
Moore	69 966	0.35
O'Connor	70 023	0.43
Perth	70 960	1.78
Stirling	68 448	-1.82
Swan	68 315	-2.02
Tangney	70 307	0.84
State Total	906 360	

South Australia as at 12 June 1987:

Average Divisional Enrolment 72 442

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Adelaide	75 379	4.05
Barker	71 749	-0.96
Bonython	72 185	-0.35
Boothby	73 013	0.79
Grey	70 533	-2.63
Hawker	72 654	0.29
Hindmarsh	73 659	1.68
Kingston	69 966	-3.42
Makin	70 021	-3.34
Mayo	73 666	1.69

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Port Adelaide	73 152	0.98
Sturt	71 931	-0.70
Wakefield	73 839	1.93
State Total	941 747	

State of Tasmania as at 12 June 1987:

Average Divisional Enrolment 60 093

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Bass	59 972	-0.20
Braddon	59 747	-0.58
Denison	60 785	1.15
Franklin	59 945	-0.25
Lyons	60 014	-0.13
State Total	300 463	

Australian Capital Territory as at 12 June 1987:

Average Divisional Enrolment 81 234

<i>Division</i>	<i>Enrolment</i>	<i>% Deviation from average divisional enrolment</i>
Canberra	78 484	-3.38
Fraser	83 983	3.38
Territory Total	162 467	

Northern Territory as at 12 June 1987:

79 916

Total for Australia 10 346 436

COLIN A. HUGHES
Electoral Commissioner

8716487

Arts, Sport, the Environment, Tourism and Territories

AUSTRALIAN CAPITAL TERRITORY

City Area Leases Ordinance 1936

Section 13 (5)

NOTICE OF THE HOLDING OF AN AUCTION

NOTICE is hereby given that an auction at which rights to the grant of leases will be offered for sale is to be held at the Albert Hall, Commonwealth Avenue, Canberra, A.C.T. on Wednesday, 26 August 1987 commencing at 9.00 a.m.

The auction will be in respect of the parcels of land described in the Schedule to this notice.

A declaration has been made in pursuance of section 13 (13A) of the *City Area Leases Ordinance 1936* with respect to those parcels of land described in the Schedule and the successful bidder for the right to the grant of the lease to any of the parcels so described may at the said auction pay to the Commonwealth instead of an amount equal to the amount of his bid an amount equal to a tenth of that amount and that he shall pay to the Commonwealth within fifty-six days after the date of the auction an amount equal to the difference between the amount paid by him at the time of the auction and the amount of his bid. Persons intending to exercise the right conferred by this declaration should note that if the balance of the bid is not paid, the amount paid at the time of the auction cannot be recovered from the Commonwealth.

Copies of plans showing the locations of the parcels described in the Schedule and of documents containing statements with respect to:

- (a) the distinguishing number allotted to each of the parcels of land;
- (b) whether or not there are improvements on any of the parcels of land and, if so, a description of the improvements, the value of the improvements and whether or not the Commonwealth is prepared to accept a mortgage securing the payment of an amount not exceeding the whole or a specified part of the value of the improvements;
- (c) the term to be included in each of the leases of the parcels of land; and
- (d) the provisions, covenants and conditions to be included in each of the leases of the parcels of land,

may be obtained from the Land Sales Office, Ground Floor, South Building, Civic Offices, London Circuit, Canberra City, A.C.T.

Dated this third day of August 1987.

ANTHONY JAMES BARRITT-EYLES

Delegate of the Minister of State
for the Arts, Sport, the Environment,
Tourism and Territories

THE SCHEDULE

Residential leases to be sold at auction on Wednesday, 26 August 1987.

Multi-unit sites

Lot	Division	Section	Block	No. of units
1	Florey	179	26	5-7
2	Florey	183	31	17-25
3	Greenway	33	1	11

Cottage/courtyard/townhouse blocks (groups)

Lot	Division	Section	Block
4	Florey	166	2, 3, 19, 20
5	Florey	166	21-26
6	Florey	166	18, 27-33
7	Florey	167	10-13
8	Isaacs	529	7, 8
9	Isabella Plains	806	11-14
10	Macquarie	63	1-13

Cottage/courtyard blocks (singles)

Division	Section	Block
Florey	167	1-8
Isaacs	528	1, 2
Isaacs	529	13
Isaacs	530	1-4

Single standard detached housing blocks

Division	Section	Block
Chisholm	14	22
Lynham	89	7
Fadden	366	12
Isabella Plains	838	22
Kambah	487	27
Gilmore	42	19
Gilmore	43	2
Gilmore	67	31, 32
Gilmore	70	10
Gilmore	72	4, 5
Isaacs	505	1, 2, 11-18
Isaacs	507	15-21
Isaacs	508	10, 11, 14-22
Isaacs	509	1-5
Isaacs	510	1-4, 7-10
Isaacs	511	5-8
Isaacs	516	2-5
Isaacs	537	4
Florey	168	1, 2, 6, 7
Florey	169	1-6, 10, 11
Florey	170	8-13
Florey	171	1-11
Florey	172	1-3
Florey	173	1-10
Calwell	708	1-16
Calwell	709	1-9
Calwell	718	46
Calwell	721	10
Calwell	724	2
Calwell	725	13
Calwell	752	25

N.N.—8717774

NOTICE OF APPLICATION RECEIVED UNDER THE ENVIRONMENT PROTECTION (SEA DUMPING) ACT 1981

PURSUANT to section 25 of the *Environment Protection (Sea Dumping) Act 1981*, notice is given that an application was made on 6 July 1987 by the Cairns Port Authority, P.O. Box 594 Cairns, Qld 4870, for approval to dump at sea up to 280 000 tonnes of dredge spoil derived from dredging of berthing basins and shipping channels in Trinity Inlet, Cairns.

Copies of the application may be obtained from the Department of the Arts, Sport, the Environment, Tourism and Territories, G.P.O. Box 1252, Canberra, A.C.T. 2601 or may be inspected at the office of the Cairns Port Authority by arrangement with M. Colclough by telephoning (070) 51 3555.

Dated this 3rd day of August 1987.

D. F. GASCOINE

First Assistant Secretary
Environment Contaminants
and Co-ordination Division

N.N.—8717775

NOTICE OF APPLICATION RECEIVED UNDER THE ENVIRONMENT PROTECTION (SEA DUMPING) ACT 1981

PURSUANT to section 25 of the *Environment Protection (Sea Dumping) Act 1981*, notice is given that an application was made on 3 July 1987 by the Townsville Port Authority, P.O. Box 1031 Townsville, Qld 4810, for approval to dump at sea up to approximately 255 000 tonnes of dredge spoil derived from dredging of berthing basins and shipping channels in the Port of Townsville.

Copies of the application may be obtained from the Department of the Arts, Sport, the Environment, Tourism and Territories, G.P.O. Box 1252, Canberra, A.C.T. 2601 or may be inspected at the office of the Townsville Port Authority by arrangement with R. E. Kenny by telephoning (077) 72 1011.

Dated this 3rd day of August 1987.

D. F. GASCOINE

First Assistant Secretary
Environment contaminants
and Co-ordination Division

N.N.—8717776

**NOTICE OF APPLICATION RECEIVED UNDER
THE ENVIRONMENT PROTECTION (SEA
DUMPING) ACT 1981**

PURSUANT to section 25 of the *Environment Protection (Sea Dumping) Act 1981*, notice is given that an application was made on 24 June 1987 by the Bundaberg Harbour Board, P.O. Box 75 Bundaberg, Qld 4670, for approval to dump at sea up to 100 000 cubic metres of dredge spoil derived from dredging of berthing basins and shipping channels in Bundaberg Harbour.

Copies of the application may be obtained from the Department of the Arts, Sport, the Environment, Tourism and Territories, G.P.O. Box 1252, Canberra, A.C.T. 2601 or may be inspected at the office of the Bundaberg Harbour Board by arrangement with D. C. Antrobus by telephoning (071) 71 2247.

Dated this 3rd day of August 1987.

D. F. GASCOINE
First Assistant Secretary
Environment Contaminants
and Co-ordination Division

8717777

**NOTICE OF PERMIT GRANTED UNDER THE
ENVIRONMENT PROTECTION (SEA DUMPING)
ACT 1981**

PURSUANT to section 25 of the *Environment Protection (Sea Dumping) Act 1981*, notice is given that a special permit was granted under the Act by Barry Cohen, Minister of State for Arts, Heritage and Environment, to the Maritime Services Board of N.S.W. for the period of six months commencing 10 July 1987. The permit provides for the dumping at sea of up to 320 000 tonnes or 200 000 cubic metres, whichever is the less, of dredge spoil arising from the dredging of shipping channels in Newcastle Harbour.

The dumpsite is an area with corners described as follows:

1. 32°56'20"S 151°50'00"E
2. 32°57'00"S 151°51'51"E
3. 32°57'48"S 151°50'12"E
4. 32°57'05"S 151°49'12"E

The permit specifies investigation and monitoring requirements over the dumpsite and reporting procedures.

Copies of the permit may be obtained from the Department of the Arts, Sport, the Environment, Tourism and Territories, G.P.O. Box 1252, Canberra, A.C.T. 2601, or may be inspected at the office of the Maritime Services Board of N.S.W. by arrangement with E. Melville (049) 27 2431.

Dated this 31st day of July 1987.

D. F. GASCOINE
First Assistant Secretary
Environment Contaminants
and Co-ordination Division

N.N.—8717778

AUSTRALIAN CAPITAL TERRITORY

City Area Leases Ordinance 1936

INSTRUMENT OF APPROVAL UNDER SECTION 10

IN pursuance of section 10 of the *City Area Leases Ordinance 1936*, I, ROBERT FRANCIS BALDWIN, being the officer for the time being occupying an office to the occupant of which the Minister has by instrument in writing under section 12C of the *Seat of Government (Administration) Act 1910* delegated his powers under section 10 of the said Ordinance hereby approve of Ludwig Heinrich ('the Applicant') carrying on the profession, trade, occupation or calling of publisher ('the business') on Block 1, Section 70, Division of O'Connor, known as 30 Brigalow Street, O'Connor ('the land') subject to the following conditions relating

to the use of the land being observed by the Applicant in carrying on the business:

- (1) that this approval will remain valid only while the Applicant continues to be a bona fide resident of the land;
- (2) that the Applicant will ensure that the conduct of the business does not cause an annoyance, a nuisance or danger and is not offensive to any tenants or occupiers of adjoining lands;
- (3) that the Applicant will not erect or permit or suffer to be displayed or erected upon the land or any building thereon any advertising sign or hoarding whatever without the consent in writing of the National Capital Development Commission and the Building Controller;
- (4) that the Applicant will conduct the business strictly in accordance with the application made by the Applicant under section 10 of the *City Area Leases Ordinance* unless otherwise stipulated in this Instrument;
- (5) that no person other than the Applicant will conduct or in any way carry on the business on the land without the prior approval of the Minister;
- (6) that the Applicant will ensure that all residence and business related vehicles are parked within the confines of the land;
- (7) that the Applicant will not employ any assistants for the purpose of conducting or carrying on the business on the land without the prior approval of the Minister;
- (8) that only the garage be used for the conduct of the business;
- (9) that the business will only be conducted on the land between the hours of 9.00 a.m. and 5.00 p.m. Monday to Friday;
- (10) that the Applicant will conduct the business strictly by appointment, and that such appointments will be organised to ensure that no more than one client is in attendance at any one time;
- (11) that this approval will terminate on the thirty-first day of July 1988 or on such earlier date as the Minister determines in accordance with condition 12;
- (12) upon any failure to comply with any or all of the foregoing conditions the Minister or his Delegate under the said Ordinance may give written notice requiring the Applicant to show cause within a period of fourteen days why this approval should not be revoked. At the expiration of this period the Minister or his Delegate may revoke the approval.

Dated this 23rd day of July 1987.

R. F. BALDWIN
Delegate of the Minister of State
for Territories

N.N.—8717779

AUSTRALIAN CAPITAL TERRITORY

City Area Leases Ordinance 1936

INSTRUMENT OF APPROVAL UNDER SECTION 10

IN pursuance of section 10 of the *City Area Leases Ordinance 1936*, I, ROBERT FRANCIS BALDWIN, being the officer for the time being occupying an office to the occupant of which the Minister has by instrument in writing under section 12C of the *Seat of Government (Administration) Act 1910* delegated his powers under section 10 of the said Ordinance hereby approve of Christine Margaret Trayner ('the Applicant') carrying on the profession, trade, occupation or calling of massage therapist ('the business') on Block 9, Section 44, Division of Fisher, known as 2 Rosebery Street, Fisher ('the land') subject to the following conditions relating to the use of the land being observed by the Applicant in carrying on the business:

- (1) that this approval will remain valid only while the Applicant continues to be a bona fide resident of the land;
- (2) that the Applicant will ensure that the conduct of the business does not cause an annoyance, a nuisance or danger and is not offensive to any tenants or occupiers of adjoining lands;
- (3) that the Applicant will not erect or permit or suffer to be displayed or erected upon the land or any building thereon any advertising sign or hoarding whatever without the consent in writing of the National Capital Development Commission and the Building Controller;
- (4) that the Applicant will conduct the business strictly in accordance with the application made by the Applicant under section 10 of the City Area Leases Ordinance unless otherwise stipulated in this Instrument;
- (5) that no person other than the Applicant will conduct or in any way carry on the business on the land without the prior approval of the Minister;
- (6) that the Applicant will ensure that all residence and business related vehicles are parked within the confines of the land and that all clients' vehicles be parked on the hardstanding area in front of the garage;
- (7) that the Applicant will not employ any assistants for the purpose of conducting or carrying on the business on the land without the prior approval of the Minister;
- (8) that the display of any goods in windows is not permitted;
- (9) that the business will only be conducted on the land between the hours of 9.30 a.m. and 3.30 p.m. Monday to Friday;
- (10) that this approval will terminate on the thirty-first day of January 1990 or on such earlier date as the Minister determines in accordance with condition 11;
- (11) upon any failure to comply with any or all of the foregoing conditions the Minister or his Delegate under the said Ordinance may give written notice requiring the Applicant to show cause within a period of fourteen days why this approval should not be revoked. At the expiration of this period the Minister or his Delegate may revoke the approval.

Dated this thirtieth day of July 1987.

R. F. BALDWIN
Delegate of the Minister

N.N.—8717780

AUSTRALIAN CAPITAL TERRITORY

City Area Leases Ordinance 1936

INSTRUMENT OF APPROVAL UNDER SECTION 10

IN pursuance of section 10 of the *City Area Leases Ordinance 1936*, I, ROBERT FRANCIS BALDWIN, being the officer for the time being occupying an office to the occupant of which the Minister has by instrument in writing under section 12C of the *Seat of Government (Administration) Act 1910* delegated his powers under section 10 of the said Ordinance hereby approve of Donald Graham Bradfield and Jill Venessa Bradfield practising as Dr J. V. Brown (hereinafter called 'the Applicant') carrying on the profession, trade, occupation or calling of medical practitioners (hereinafter called 'the business') on Block 18, Section 375, Division of Macarthur, known as 31 Jackie Howe Crescent, Macarthur (hereinafter called 'the land') subject to the following conditions relating to the use of the land being observed by the Applicant in carrying on the business:

- (1) that this approval will remain valid only while the Applicant continues to be a bona fide resident of the land;

- (2) that the Applicant will ensure that the conduct of the business does not cause an annoyance, a nuisance or danger and is not offensive to any tenants or occupiers of adjoining lands;
- (3) that the Applicant will not erect or permit or suffer to be displayed or erected upon the land or any building thereon any advertising sign or hoarding whatever without the consent in writing of the National Capital Development Commission and the Building Controller;
- (4) that the Applicant will conduct the business strictly in accordance with the application made by the Applicant under section 10 of the City Area Leases Ordinance unless otherwise stipulated in this Instrument;
- (5) that no person other than the Applicant will conduct or in any way carry on the business on the land without the prior approval of the Minister;
- (6) that the Applicant will ensure that all residence and business related vehicles are parked within the confines of the land;
- (7) that the Applicant will not employ any assistants for the purpose of conducting or carrying on the business on the land without the prior approval of the Minister;
- (8) that the business will only be conducted on the land to provide emergency care after normal surgery hours;
- (9) that this approval will terminate on the thirty-first day of July 1988 or on such earlier date as the Minister determines in accordance with condition 10;
- (10) upon any failure to comply with any or all of the foregoing conditions the Minister or his Delegate under the said Ordinance may give written notice requiring the Applicant to show cause within a period of fourteen days why this approval should not be revoked. At the expiration of this period the Minister or his Delegate may revoke the approval.

Dated this thirtieth day of July 1987.

R. F. BALDWIN
Delegate of the Minister

N.N.8717781

AUSTRALIAN CAPITAL TERRITORY

City Area Leases Ordinance 1936

INSTRUMENT OF APPROVAL UNDER SECTION 10

IN pursuance of section 10 of the *City Area Leases Ordinance 1936*, I, ROBERT FRANCIS BALDWIN, being the officer for the time being occupying an office to the occupant of which the Minister has by instrument in writing under section 12C of the *Seat of Government (Administration) Act 1910* delegated his powers under section 10 of the said Ordinance hereby approve of Anthony John Oliver and Jennifer-Anne Oliver ('the Applicant') carrying on the profession, trade, occupation or calling of computer consultants and model soldier suppliers ('the business') on Block 27, Section 54, Division of McKellar known as 2 Monson Place, McKellar ('the land') subject to the following conditions relating to the use of the land being observed by the Applicant in carrying on the business:

- (1) that this approval will remain valid only while the Applicant continues to be a bona fide resident of the land;
- (2) that the Applicant will ensure that the conduct of the business does not cause an annoyance, a nuisance or danger and is not offensive to any tenants or occupiers of adjoining lands;
- (3) that the Applicant will not erect or permit or suffer to be displayed or erected upon the land or any building thereon any advertising sign or hoarding whatever without the consent in writing of the National Capital Development Commission and the Building Controller;

- (4) that the Applicant will conduct the business strictly in accordance with the application made by the Applicant under section 10 of the City Area Leases Ordinance unless otherwise stipulated in this Instrument;
- (5) that no person other than the Applicant will conduct or in any way carry on the business on the land without the prior approval of the Minister;
- (6) that the Applicant will ensure that all residence and business related vehicles are parked within the confines of the land;
- (7) that the Applicant will not employ any assistants for the purpose of conducting or carrying on the business on the land without the prior approval of the Minister;
- (8) that the business trading as 'Tin Soldier Canberra' shall only be conducted on the land between 1.00 p.m. and 5.00 p.m. Mondays on an appointment-only basis;
- (9) that the trading as 'Simplicity Computer Systems' be conducted on an appointment-only basis with no more than one client present on the land at any one time;
- (10) that this approval will terminate on the thirty-first day of January 1989 or on such earlier date as the Minister determines in accordance with condition 11;
- (11) upon any failure to comply with any or all of the foregoing conditions the Minister or his Delegate under the said Ordinance may give written notice requiring the Applicant to show cause within a period of fourteen days why this approval should not be revoked. At the expiration of this period the Minister or his Delegate may revoke the approval.
- (5) that no person other than the Applicant will conduct or in any way carry on the business on the land without the prior approval of the Minister;
- (6) that the Applicant will ensure that all residence and business related vehicles are parked within the confines of the land;
- (7) that the Applicant will not employ any more than one assistant for the purpose of conducting or carrying on the business on the land without the prior approval of the Minister;
- (8) that only the garage and dining room in the house be used for the conduct of the business;
- (9) that the applicant shall not conduct any retail sales on the premises;
- (10) that the Applicant will conduct the business strictly by appointment, and that such appointments will be organised to ensure that no more than two clients are in attendance at any one time;
- (11) that this approval will terminate on the thirty-first day of July 1988 or on such earlier date as the Minister determines in accordance with condition 12;
- (12) upon any failure to comply with any or all of the foregoing conditions the Minister or his Delegate under the said Ordinance may give written notice requiring the Applicant to show cause within a period of fourteen days why this approval should not be revoked. At the expiration of this period the Minister or his Delegate may revoke the approval.

Dated this seventeenth day of July 1987.

R. F. BALDWIN

Delegate of the Minister of State
for Territories

Dated this thirtieth day of July 1987.

R. F. BALDWIN

Delegate of the Minister

N.N.—8717782

AUSTRALIAN CAPITAL TERRITORY

City Area Leases Ordinance 1936

INSTRUMENT OF APPROVAL UNDER SECTION 10

IN pursuance of section 10 of the *City Area Leases Ordinance 1936*, I, ROBERT FRANCIS BALDWIN, being the officer for the time being occupying an office to the occupant of which the Minister has by instrument in writing under section 12C of the *Seat of Government (Administration) Act 1910* delegated his powers under section 10 of the said Ordinance hereby approve of Mary Carol Lindbeck ('the Applicant') carrying on the profession, trade, occupation or calling of balloon supplier ('the business') on Block 7, Section 29, Division of Duffy known as 10 Cordeaux Street, Duffy ('the land') subject to the following conditions relating to the use of the land being observed by the Applicant in carrying on the business:

- (1) that this approval will remain valid only while the Applicant continues to be a bona fide resident of the land;
- (2) that the Applicant will ensure that the conduct of the business does not cause an annoyance, a nuisance or danger and is not offensive to any tenants or occupiers of adjoining lands;
- (3) that the Applicant will not erect or permit or suffer to be displayed or erected upon the land or any building thereon any advertising sign or hoarding whatever without the consent in writing of the National Capital Development Commission and the Building Controller;
- (4) that the Applicant will conduct the business strictly in accordance with the application made by the Applicant under section 10 of the City Area Leases Ordinance unless otherwise stipulated in this Instrument;

AUSTRALIAN CAPITAL TERRITORY

City Area Leases Ordinance 1936

INSTRUMENT OF APPROVAL UNDER SECTION 10

IN pursuance of section 10 of the *City Area Leases Ordinance 1936*, I, ROBERT FRANCIS BALDWIN, being the officer for the time being occupying an office to the occupant of which the Minister has by instrument in writing under section 12C of the *Seat of Government (Administration) Act 1910* delegated his powers under section 10 of the said Ordinance hereby approve of Judith Lesley Behan ('the Applicant') carrying on the profession, trade, occupation or calling of gallery director ('the business') on Block 1, Section 46, Division of Griffith, known as 31 Captain Cook Crescent, Griffith ('the land') subject to the following conditions relating to the use of the land being observed by the Applicant in carrying on the business:

- (1) that this approval will remain valid only while the Applicant continues to be a bona fide resident of the land;
- (2) that the Applicant will ensure that the conduct of the business does not cause an annoyance, a nuisance or danger and is not offensive to any tenants or occupiers of adjoining lands;
- (3) that the Applicant will not erect or permit or suffer to be displayed or erected upon the land or any building thereon any advertising sign or hoarding whatever without the consent in writing of the National Capital Development Commission and the Building Controller;
- (4) that the Applicant will conduct the business strictly in accordance with the application made by the Applicant under section 10 of the City Area Leases Ordinance unless otherwise stipulated in this Instrument;
- (5) that no person other than the Applicant will conduct or in any way carry on the business on the land without the prior approval of the Minister;

- (6) that the Applicant will ensure that all residence and business related vehicles are parked within the confines of the land;
- (7) that the Applicant will not employ any assistants for the purpose of conducting or carrying on the business on the land without the prior approval of the Minister;
- (8) that only the approved area in the house will be used for the conduct of the business;
- (9) that the business will only be conducted on the land between the hours of 12 noon and 6.00 p.m. Wednesday to Sunday;
- (10) that the Applicant will conduct the business strictly by appointment;
- (11) that this approval will terminate on the thirty-first day of July 1988 or on such earlier date as the Minister determines in accordance with condition 12;
- (12) upon any failure to comply with any or all of the foregoing conditions the Minister or his Delegate under the said Ordinance may give written notice requiring the Applicant to show cause within a period of fourteen days why this approval should not be revoked. At the expiration of this period the Minister or his Delegate may revoke the approval.

Dated this seventeenth day of July 1987.

R. F. BALDWIN
Delegate of the Minister of State
for Territories

N.N.—8717784

AUSTRALIAN CAPITAL TERRITORY

City Area Leases Ordinance 1936

INSTRUMENT OF APPROVAL UNDER SECTION 10

IN pursuance of section 10 of the *City Area Leases Ordinance 1936*, I, ROBERT FRANCIS BALDWIN, being the officer for the time being occupying an office to the occupant of which the Minister has by instrument in writing under section 12C of the *Seat of Government (Administration) Act 1910* delegated his powers under section 10 of the said Ordinance hereby approve of Gary John Angel ('the Applicant') carrying on the profession, trade, occupation or calling of second-hand dealer and collector ('the business') on Block 13, Section 27, Division of Watson, known as 65 Piddington Street, Watson ('the land') subject to the following conditions relating to the use of the land being observed by the Applicant in carrying on the business:

- (1) that this approval will remain valid only while the Applicant continues to be a bona fide resident of the land;
- (2) that the Applicant will ensure that the conduct of the business does not cause an annoyance, a nuisance or danger and is not offensive to any tenants or occupiers of adjoining lands;
- (3) that the Applicant will not erect or permit or suffer to be displayed or erected upon the land or any building thereon any advertising sign or hoarding whatever without the consent in writing of the National Capital Development Commission and the Building Controller;
- (4) that the Applicant will conduct the business strictly in accordance with the application made by the Applicant under section 10 of the *City Area Leases Ordinance* unless otherwise stipulated in this Instrument;
- (5) that no person other than the Applicant will conduct or in any way carry on the business on the land without the prior approval of the Minister;
- (6) that the Applicant will ensure that all residence and business related vehicles are parked within the confines of the land;

- (7) that the Applicant will not employ any assistants for the purpose of conducting or carrying on the business on the land without the prior approval of the Minister;
- (8) that only the carport will be used for the conduct of the business;
- (9) that the business will only be conducted on the land between the hours of 9.00 a.m. and 5.00 p.m. Saturday and Sunday, two weeks out of every month;
- (10) that no materials used in the business are stored outside the building;
- (11) that the sale of goods shall be restricted to those items repaired or manufactured on the premises;
- (12) that the Applicant will conduct the business strictly by appointment, and that such appointments will be organised to ensure that no more than five clients are in attendance at any one time;
- (13) that this approval will terminate on the thirty-first day of August 1988 or on such earlier date as the Minister determines in accordance with condition 14;
- (14) upon any failure to comply with any or all of the foregoing conditions the Minister or his Delegate under the said Ordinance may give written notice requiring the Applicant to show cause within a period of fourteen days why this approval should not be revoked. At the expiration of this period the Minister or his Delegate may revoke the approval.

Dated this thirtieth day of July 1987.

R. F. BALDWIN
Delegate of the Minister of State
for Territories

N.N.—8717785

AUSTRALIAN CAPITAL TERRITORY

City Area Leases Ordinance 1936

INSTRUMENT OF APPROVAL UNDER SECTION 10

IN pursuance of section 10 of the *City Area Leases Ordinance 1936*, I, ROBERT FRANCIS BALDWIN, being the officer for the time being occupying an office to the occupant of which the Minister has by instrument in writing under section 12C of the *Seat of Government (Administration) Act 1910* delegated his powers under section 10 of the said Ordinance hereby approve of Joanne Constance Cresswell ('the Applicant') carrying on the profession, trade, occupation or calling of therapeutic massage ('the business') on Block 8, Section 26, Division of Dickson, known as 9 Dumaresq Street, Dickson ('the land') subject to the following conditions relating to the use of the land being observed by the Applicant in carrying on the business:

- (1) that this approval will remain valid only while the Applicant continues to be a bona fide resident of the land;
- (2) that the Applicant will ensure that the conduct of the business does not cause an annoyance, a nuisance or danger and is not offensive to any tenants or occupiers of adjoining lands;
- (3) that the Applicant will not erect or permit or suffer to be displayed or erected upon the land or any building thereon any advertising sign or hoarding whatever without the consent in writing of the National Capital Development Commission and the Building Controller;
- (4) that the Applicant will conduct the business strictly in accordance with the application made by the Applicant under section 10 of the *City Area Leases Ordinance* unless otherwise stipulated in this Instrument;
- (5) that no person other than the Applicant will conduct or in any way carry on the business on the land without the prior approval of the Minister;

- (6) that the Applicant will ensure that all residence and business related vehicles are parked within the confines of the land;
- (7) that the Applicant will not employ any assistants for the purpose of conducting or carrying on the business on the land without the prior approval of the Minister;
- (8) that only the spare bedroom in the house will be used for the conduct of the business;
- (9) that the business will be conducted on the land between the hours of 9.30 a.m. and 6.00 p.m. Monday to Friday;
- (10) that the Applicant will conduct the business strictly by appointment, and that such appointments will be organised to ensure that only one client is in attendance at any one time;
- (11) that this approval will terminate on the thirty-first day of July 1988 or on such earlier date as the Minister determines in accordance with condition 12;
- (12) upon any failure to comply with any or all of the foregoing conditions the Minister or his Delegate under the said Ordinance may give written notice requiring the Applicant to show cause within a period of fourteen days why this approval should not be revoked. At the expiration of this period the Minister or his Delegate may revoke the approval.

Dated this thirtieth day of July 1987.

R. F. BALDWIN
Delegate of the Minister

.N.N.—8717786

- (7) that the Applicant will not employ any assistants for the purpose of conducting or carrying on the business on the land without the prior approval of the Minister;
- (8) that only the garage will be used for the conduct of the business;
- (9) that the business will only be conducted on the land between the hours of 8.30 a.m. and 5.00 p.m. Monday to Friday and 8.30 a.m. and 12 noon Saturday;
- (10) that no materials used in the business are stored outside the building;
- (11) that the business will not be operated on Sundays;
- (12) that the Applicant will conduct the business strictly by appointment, and that such appointments will be organised to ensure that only one client is in attendance at any one time;
- (13) that this approval will terminate on the thirty-first day of July 1988 or on such earlier date as the Minister determines in accordance with condition 14;
- (14) upon any failure to comply with any or all of the foregoing conditions the Minister or his Delegate under the said Ordinance may give written notice requiring the Applicant to show cause within a period of fourteen days why this approval should not be revoked. At the expiration of this period the Minister or his Delegate may revoke the approval.

Dated this thirtieth day of July 1987.

R. F. BALDWIN
Delegate of the Minister

N.N.—8717787

AUSTRALIAN CAPITAL TERRITORY

City Area Leases Ordinance 1936

INSTRUMENT OF APPROVAL UNDER SECTION 10

IN pursuance of section 10 of the *City Area Leases Ordinance 1936*, I, ROBERT FRANCIS BALDWIN, being the officer for the time being occupying an office to the occupant of which the Minister has by instrument in writing under section 12C of the *Seat of Government (Administration) Act 1910* delegated his powers under section 10 of the said Ordinance hereby approve of Joanne Frances Hunt ('the Applicant') carrying on the profession, trade, occupation or calling of plastic laminations ('the business') on Block 3, Section 48, Division of Flynn, known as 64 Tillyard Drive, Flynn ('the land') subject to the following conditions relating to the use of the land being observed by the Applicant in carrying on the business:

- (1) that this approval will remain valid only while the Applicant continues to be a bona fide resident of the land;
- (2) that the Applicant will ensure that the conduct of the business does not cause an annoyance, a nuisance or danger and is not offensive to any tenants or occupiers of adjoining lands;
- (3) that the Applicant will not erect or permit or suffer to be displayed or erected upon the land or any building thereon any advertising sign or hoarding whatever without the consent in writing of the National Capital Development Commission and the Building Controller;
- (4) that the Applicant will conduct the business strictly in accordance with the application made by the Applicant under section 10 of the *City Area Leases Ordinance* unless otherwise stipulated in this Instrument;
- (5) that no person other than the Applicant will conduct or in any way carry on the business on the land without the prior approval of the Minister;
- (6) that the Applicant will ensure that all residence and business related vehicles are parked within the confines of the land;

AUSTRALIAN CAPITAL TERRITORY

City Area Leases Ordinance 1936

INSTRUMENT OF APPROVAL UNDER SECTION 10

IN pursuance of section 10 of the *City Area Leases Ordinance 1936*, I, ROBERT FRANCIS BALDWIN, being the officer for the time being occupying an office to the occupant of which the Minister has by instrument in writing under section 12C of the *Seat of Government (Administration) Act 1910* delegated his powers under section 10 of the said Ordinance hereby approve of David Malcolm Reynolds ('the Applicant') carrying on the profession, trade, occupation or calling of duplicating and printing ('the business') on Block 14, Section 45, Division of Weetangera known as 147 Springvale Drive, Weetangera ('the land') subject to the following conditions relating to the use of the land being observed by the Applicant in carrying on the business:

- (1) that this approval will remain valid only while the Applicant continues to be a bona fide resident of the land;
- (2) that the Applicant will ensure that the conduct of the business does not cause an annoyance, a nuisance or danger and is not offensive to any tenants or occupiers of adjoining lands;
- (3) that the Applicant will not erect or permit or suffer to be displayed or erected upon the land or any building thereon any advertising sign or hoarding whatever without the consent in writing of the National Capital Development Commission and the Building Controller;
- (4) that the Applicant will conduct the business strictly in accordance with the application made by the Applicant under section 10 of the *City Area Leases Ordinance* unless otherwise stipulated in this Instrument;
- (5) that no person other than the Applicant will conduct or in any way carry on the business on the land without the prior approval of the Minister;
- (6) that the Applicant will ensure that all residence and business related vehicles are parked within the confines of the land;

- (7) that the Applicant will not employ any more than one assistant for the purpose of conducting or carrying on the business on the land without the prior approval of the Minister;
- (8) that only the garage will be used for the conduct of the business;
- (9) that the business will only be conducted on the land between the hours of 8.30 a.m. and 4.30 p.m. Monday to Friday;
- (10) that no materials used in the business are stored outside the building;
- (11) that the area of the dwelling used for the business shall not exceed 30 square metres;
- (12) that the Applicant will conduct the business strictly by appointment, and that such appointments will be organised to ensure that only one client is in attendance at any one time;
- (13) that this approval will terminate on the thirty-first day of July 1988 or on such earlier date as the Minister determines in accordance with condition 14;
- (14) upon any failure to comply with any or all of the foregoing conditions the Minister or his Delegate under the said Ordinance may give written notice requiring the Applicant to show cause within a period of fourteen days why this approval should not be revoked. At the expiration of this period the Minister or his Delegate may revoke the approval.
- Dated this thirteenth day of July 1987.
- R. F. BALDWIN
Delegate of the Minister of State
for Territories
N.N.—8717788

SURVEYORS BOARD OF THE AUSTRALIAN CAPITAL TERRITORY

The undermentioned have been registered as Surveyors under section 17 of the *Surveyors Ordinance 1967*.

Registration No.	Date of registration	Name	Address
289	23 July 1987	Stewart Caldwell Murray	52 Schonell Circuit, Oxley, A.C.T. 2905
290	23 July 1987	Geoffrey Lawford	29 Spowers Circuit, Holder, A.C.T. 2611

J. W. SLEEP
Chairman

03T058

N.N.—8717789

Registration No.	Date of Registration	Name	Address
69	21 February 1968	Lawrence George Oliver	159 La Perouse Street, Red Hill, A.C.T. 2603
78	21 February 1968	David James Sheaves	P.O. Box 8, Latham, A.C.T. 2615
81	21 February 1968	Clinton Cleaver Sleath	20 Moss Street, Cook, A.C.T. 2614
254	15 June 1982	Craig Setter	C/o BHP Survey Department, P.O. Box 1794, Wollongong, N.S.W. 2500
258	9 February 1983	Ennio Di Pauli	P.O. Box 88, Queanbeyan, N.S.W. 2620

JOHN DAWSON
Registrar

Note: In lieu of notification appearing in *Gazette* No. GN 13 of 29.7.87.

N.N.—8717790

COMMONWEALTH OF AUSTRALIA

Wildlife Protection (Regulation of Exports and Imports) Act 1982

DECLARATION OF APPROVED MANAGEMENT PROGRAM

I, SENATOR GRAHAM RICHARDSON, the Minister of State for the Environment and the Arts, being satisfied of those matters set out in paragraphs 5 (1) (a)–(d) of the *Wildlife Protection (Regulation of Exports and Imports) Act 1982* in relation to a management program which has been, is being, and is proposed to be carried out in New South Wales and is entitled 'A Management Program for Banksias at "Gurranang", Lawrence, New South Wales', in pursuance of sub-section 10 (1) of the *Wildlife Protection (Regulation of Exports and Imports) Act 1982* hereby declare that management program to be an approved management program for the purposes of that Act in relation to species of the genus *Banksia*.

Dated this 2nd day of August 1987.

GRAHAM RICHARDSON
Minister of State for
the Environment and the Arts

N.N.—8717791

COMMONWEALTH OF AUSTRALIA

Wildlife Protection (Regulation of Exports and Imports) Act 1982

Section 11

DECLARATION OF APPROVED INSTITUTIONS

I, JOHN DERRICK OVINGTON, the Designated Authority under sub-section 18 (1) of the *Wildlife Protection (Regulation of Exports and Imports) Act 1982*, in pursuance of sub-section 11 (1) of the Act, hereby declare each of the organisations specified in Column 2 of the Schedule, in an item in the Schedule, to be an approved institution in relation to the class, or classes, of specimens specified in Column 3 of the Schedule in that item.

Dated this Sixth day of August 1987.

J. D. OVINGTON
Designated Authority

SCHEDULE

<i>Column 1</i> <i>Item</i>	<i>Column 2</i> <i>Name and Country of approved institution</i>	<i>Column 3</i> <i>Approved class, or classes, of specimens</i>
1	San Diego Zoological Garden Zoological Society of San Diego Balboa Park San Diego California 92122 U.S.A.	<i>Reptilia</i>
2	Health Quarantine Section Norfolk Island Administration Norfolk Island Australia	<i>Scolecosporeae</i>

COMMONWEALTH OF AUSTRALIA

Wildlife Protection (Regulation of Exports and Imports) Act 1982

Section 12

DECLARATION OF AN APPROVED ZOOLOGICAL ORGANIZATION

I, JOHN DERRICK OVINGTON, the Designated Authority under sub-section 18 (1) of the *Wildlife Protection (Regulation of Exports and Imports) Act 1982*, in pursuance of sub-section 12 (1) of that Act, hereby declare the zoological organisation specified in Column 2 of the Schedule, in an item in the Schedule, to be an approved zoological organisation in relation to the class, or classes, of specimens specified in Column 3 of the Schedule in that item.

Dated this sixth day of August 1987.

J. D. OVINGTON
Designated Authority

SCHEDULE

<i>Column 1</i> <i>Item</i>	<i>Column 2</i> <i>Name and Country of Zoo</i>	<i>Column 3</i> <i>Approved class, or classes, of specimens</i>
1	San Diego Zoological Garden Zoological Society of San Diego Balboa Park San Diego California 92122 U.S.A.	<i>Reptilia</i>

Attorney-General

COMMONWEALTH OF AUSTRALIA

Family Law Act 1975

I, LINDSAY JAMES CURTIS, Deputy Secretary to the Attorney-General's Department and a delegate of the Attorney-General under sub-section 17 (2) of the *Law Officers Act 1964*, pursuant to sub-section 37 (1) of the *Family Law Act 1975*, hereby:

- (a) terminate the appointment of Madeline Fay Joan Campbell as a Deputy registrar of the Family Court of Australia;
- (b) terminate the appointment of Anne Maree Kennedy as a court counsellor of the Family Court of Australia;
- (c) terminate the appointment of Dennis Charles Magro as a court counsellor of the Family Court of Australia;
- (d) appoint Robyn Mary Hendry, a person appointed or employed under the *Public Service Act 1922*, to be a Deputy Registrar of the Family Court of Australia;
- (e) appoint Margaret Isobel Harkness, a person appointed or employed under the *Public Service Act 1922*, to be a Deputy Registrar of the Family Court of Australia; and
- (f) appoint Lynette Anne Glaser, a person appointed or employed under the *Public Service Act 1922*, to be a court counsellor of the Family Court of Australia.

Dated this fifth day of August 1987.

L. J. CURTIS
Deputy Secretary to the
Attorney-General's Department

N.N.—8717793

COMMONWEALTH OF AUSTRALIA

Federal Court of Australia Act 1976

I, LINDSAY JAMES CURTIS, Deputy Secretary to the Attorney-General's Department and a delegate of the Attorney-General under sub-section 17 (2) of the *Law Officers Act 1964*, pursuant to sub-section 35 (1) of the *Federal Court of Australia Act 1976*, hereby appoint Margaret Christine Quinn as a Deputy District Registrar of the Federal Court of Australia.

Dated this fourth day of August 1987.

L. J. CURTIS
Deputy Secretary to the
Attorney-General's Department
N.N.—8717794

COMMONWEALTH OF AUSTRALIA

Director of Public Prosecutions Act 1983

I, LIONEL FROST BOWEN, Attorney-General of Australia, pursuant to sub-section 6 (3) of the *Director of Public Prosecutions Act 1983* ("the Act") hereby specify for the purposes of paragraph 6 (1)H of the Act the following matter, namely the liability of *Daintrey Nursing Home Pty Limited*, a company registered in New South Wales, *Lela Anne Wakil*, *Albert Ezra Wakil*, or any of them or any person or company directly or indirectly associated with them or any of them, to repay moneys obtained under the *National Health Act 1953*.

The matter specified above is in addition to the matters specified in previous instruments issued pursuant to sub-section 6 (3) of the Act.

Dated this twentieth day of July 1987.

LIONEL BOWEN
Attorney-General
N.N.—8717795

PUBLICATIONS CLASSIFIED UNDER THE A.C.T. CLASSIFICATION OF PUBLICATIONS ORDINANCE 1983 FOR WEEK ENDING 31.7.87

PUBLICATIONS classified under the A.C.T. Ordinance would attract the following classifications under the N.S.W. Indecent Articles and Classified Publications Act 1975 and the N.T. Classification of Publications Act 1979: U/R—Unrestricted; Category 1—Restricted; Category 2—Direct Sale; Refused—Includes Child Pornography (CP) may not be sold.

Title	Edition	Author/Publisher	Decision flagging
<i>Bedtime Reader (Velvet's)</i>	Vol. 1, No. 5, September 1987	Vanity Publishing Co., U.S.A.	Category 2
<i>Best of Velvet</i>	No. 14 (C) 1987	Eton Publishing Co., U.S.A.	Category 2
<i>Big Boobs (The Biggest of)</i>	Vol. 8 1987	Friday Publishing Co., U.S.A.	Category 1
<i>Big Tits Forever</i>	No. 5 (May 1987)	Silwa Film, West Germany	Category 2
<i>Bizarre Contacts</i>	Vol. 3, No. 2, (C) 1983	Hudson Communications Inc., U.S.A.	Category 2
<i>Chic</i>	Vol. 11, No. 10, August 1987	L.F.P. Inc., U.S.A.	Category 2
<i>Chic</i>	Vol. 11, No. 11, September 1987	L.F.P. Inc., U.S.A.	Category 2
<i>Cinema Blue</i>	Vol. 4, No. 5, August 1987	Hudson Communications Inc., U.S.A.	Category 2
<i>Club (pour Hommes)</i>	No. 6, March 1987	Risk Records Ltd, U.K.	Category 1
<i>Club International</i>	Vol. 16, No. 8 (C) 1987	Paul Raymond Publications, U.K.	Category 1
<i>Daddy's Hot Daughter</i>		Eddy Rogers Magcorp Publishing Co., Inc., Ohio, U.S.A.	Category 2
<i>Daddy's Second Helping (Incl. 14 pages color photos)</i>		Not shown, (novel), U.S.A.	Category 2
<i>Daughter in the Stocks</i>		Henry Perkins, Oakmore Enterprises, U.S.A.	Category 2 (1, 2, 3)

Title	Edition	Author/Publisher	Decision flagging
<i>Deep Throat Fuck</i>		Not shown, Nite-Time Readers Graficolor Productions, U.S.A.	Category 2
<i>Double Cock Fuckers (incl. 18 color pages!)</i>		Not shown, Nite-Time Readers Graficolor Productions, U.S.A.	Category 2 (1, 2, 3)
<i>Double Fucking</i>		Not shown, Not shown	Category 2
<i>Escort</i>	Vol. 7, No. 8, July 1987	Paul Raymond Publications, U.K.	Category 1
<i>Exciting</i>	No. 40 (June, 1987)	Peter Theander, Denmark	Category 2
<i>Finger Fuckin's Mama (incl. 18 pages color photos)</i>		Not shown, Graficolor Taboo, U.S.A.	Category 2
<i>First Trick</i>		Not shown, Le Salon's Thunderbolt Books, U.S.A.	Category 2 (1, 2, 3)
<i>Forum (Australian)</i>	Vol. 1, No. 11 (C) 1986 (modified version)	Forum International Ltd, Hong Kong	Category 1
<i>Fuck Crazy Wives (incl. 18 pages color photos)</i>		Not shown, Graficolor Taboo, U.S.A.	Category 2 (1, 2, 3)
<i>Gallery</i>	Vol. 15, No. 9, September 1987	Montcalm Publishing Co., U.S.A.	Category 1
<i>Gem</i>	Vol. 29, No. 2, August 1987	G&S Publications, Inc., U.S.A.	Unrestricted
<i>Girls School</i>		Not shown, Star Distributors N.Y., U.S.A.	Category 2
<i>Gobble Sisters, The (incl. 14 pages color photos)</i>		Not shown (Novel) U.S.A.	Category 2
<i>Groupie</i>	No. 6	Studio "S" Multi-Media, West Germany	Category 2
<i>Hard as a Rock</i>		Not shown, Le Salon's Thunderbolt Books, U.S.A.	Category 2
<i>Health & Efficiency (International) (Monthly)</i>	Vol. 88, No. 8	Peenhill Ltd, U.K.	Unrestricted
<i>Hershey Highway, The (incl. 14 pages color photos)</i>		Not shown, Not shown (Novel), U.S.A.	Category 2
<i>His Brother, His Lover</i>	(Photo Illustrated)	Not shown, Cloud 9 Productions, U.S.A.	Category 2
<i>Honcho</i>	Vol. 10, No. 8, August 1987	Modernismo Publications, U.S.A.	Category 2
<i>Hospital Hot Beds</i>		Josef Paul, Magcorp Publishing Co., Inc., Ohio, U.S.A.	Category 2
<i>Hottest X-Rated Film Scenes (Erotic Film Guide Spotlights)</i>	November 1987	Eton Publishing Co., U.S.A.	Category 2
<i>Hustler Erotic Video Guide</i>	Vol. 2, No. 5, September 1987	Stewart Communications, Inc., U.S.A.	Category 2
<i>Hustler Fantasies</i>	Vol. 5, No. 8, August 1987	Sexplay Magazine, Inc., U.S.A.	Category 2
<i>Hustler Letters</i>	Vol. 1, No. 8, September 1987	Hustler Magazine, Inc., U.S.A.	Category 1
<i>Jill's Best Performance</i>		Sharon Bryant, American Art Enterprises, Inc., CA, U.S.A.	Category 2
<i>Jugs</i>	Vol. 6, No. 12, August 1987	MM Publications Ltd, U.S.A.	Category 2
<i>Kneel, Wimp!</i>		Not shown, Star Distributors N.Y. (1985), U.S.A.	Category 2(1, 2, 3)
<i>Lady's Slave Stud</i>		Not shown, Star Distributors N.Y. (1985), U.S.A.	Category 2(1, 2, 3)
<i>Leather-Bound Niece</i>		Nathan Silvers, Greenleaf Classics Inc., C.A., (1985), U.S.A.	Category 2(1, 2, 3)
<i>Lesbians in Lace</i>		Not shown, Star Distributors N.Y. (1985), U.S.A.	Category 2
<i>Let's Dress up!</i>	No. 1	Not shown, Not shown	Category 2
<i>Librarian in Bondage</i>		Nathan Silvers, Oakmore Enterprises Inc. C.A. (1985), U.S.A.	Category 2(1, 2, 3)
<i>Love Letters! (Velvet's)</i>	Vol. 1, No. 5, September 1987	Vanity Publishing Co., U.S.A.	Category 2
<i>Madame X</i>	No. 23 (June 1987)	Teresa Orlowski, West Germany	Category 2
<i>Mandate</i>	Vol. 13, No. 8, August 1987	Mandate Publications Ltd, U.S.A.	Category 1
<i>Master's Brutual Lust</i>		Not shown, Star Distributors N.Y. (1985), U.S.A.	Category 2(1, 2, 3)
<i>Master's Lash, The</i>		Not shown, Star Distributors N.Y. (1985), U.S.A.	Category 2(1, 2, 3)
<i>Mom makes us Cum (Incl. 18 pages of photos)</i>		Not shown, Graficolor Taboo, U.S.A.	Category 2
<i>Mother is a Cocksucker (Incl. 14 pages of color photos)</i>		Not shown, Not shown	Category 2(1, 3)
<i>Mother's Golden Showers</i>		Kathy Andrews, Green Leaf Classics Inc., C.A. (1985)	Category 2(1, 3)
<i>Open</i>	No. 1	Studio "S" Multi-Media, West Germany	Category 2

Title	Edition	Author/Publisher	Decision flagging
<i>Oui (International) Outrage</i>	Vol. 16, No. 4, August 1987 No. 51, Aug. 1987	Laurant Publishing Ltd, U.S.A. Australian Co-operative Media Enterprises Ltd, Australia	Category 1 Unrestricted
<i>Pain for Pleasure</i>		Not shown, Star Distributors N.Y. (1985), U.S.A.	Category 2(1, 2, 3)
<i>Penthouse (French Edition)</i>	No. 31, Aug. 1987	Filipacchi Editée Par Editions Des Savanes S.A.R.L., France	Category 1
<i>Penthouse (U.S.)</i>	Vol. 19, No. 1, September 1987	Penthouse International, U.S.A.	Category 1
<i>Penthouse (Australian) (National Edition)</i>	Vol. 8, No. 9, Sept 1987	PH Editorial Services Pty Ltd, Hong Kong	Unrestricted
<i>Penthouse Hot Talk</i>	No. 24, September, October 1987	Forum International, U.S.A.	Category 1
<i>Plantation Night Games</i>		Not shown, Star Distributors N.Y. (1985), U.S.A.	Category 2
<i>Pleasure Bound Sister</i>		Willa Hofner Magcorp Publishing Co. Inc., Ohio (1985), U.S.A.	Category 2
<i>Pocketfox (Gallery)</i>	Vol. 3, No. 4, Fall 1987	Montcalm Publishing Co., U.S.A.	Category 1
<i>Preacher's Bitch in Bondage, The</i>		Paul Gable, Oakmore Enterprises Inc. CA. (1985), U.S.A.	Category 2 (1, 2, 3)
<i>Pussy Gourmet (Incl. 14 pages of color photos)</i>		Not shown, not shown	Category 2 (1, 2, 3)
<i>Razzle</i>	Vol. 5 No. 15 (C) 1987	Paul Raymond Publications, U.K.	Category 1
<i>Red-Hot Couples (Cinema Blue Presents)</i>	No. 2, Vol. 1, No. 7, Summer 1987	Hudson Communications Inc., U.S.A.	Category 2
<i>Reflections (The Exotic Way of Life)</i>	Vol. 7, No. 1, (C) 1984	Eros Publishing Company Inc., U.S.A.	Category 2
<i>Rubber Domination (The Best of)</i>	Vol. 2, No. 4, (C) 1983	Hudson Communications Inc., U.S.A.	Category 2
<i>Sex O'M (International)</i>	No. 59, June 1987	Silwa Film, West Germany	Category 2
<i>Sexy Girls</i>	No. 53, July 1987	Peter Theander, Denmark	Category 2
<i>Softly</i>	No. 1	WP Tidings Produktion, Sweden	Category 2
<i>Stallion</i>	Vol. 6, No. 4, August 1987	Stallion Publications Inc., U.S.A.	Category 1
<i>Strip Tease</i>	No. 1	Ronda Produkter, Sweden	Category 2
<i>Teenage School Girls</i>	No. 12 (July 1987)	Peter Theander, Denmark	Category 2
<i>Uncensored Letters</i>	Vol. 4, No. 24, September 1987	Sportomatic Ltd, U.S.A.	Category 2
<i>Wish</i>	No. 29 (June 1987)	CP Production GmbH, West Germany	Category 2

Flagging

- (1) Brought to the attention of the Victorian Government.
- (2) Brought to the attention of the South Australian Government.
- (3) Brought to the attention of the Western Australian Government.
- (CP) Child pornography.
- (*) Decision subject of an appeal.
- (†) Refused under Regulation 4A of the Customs (Prohibited Imports) Regulations.

N.N.—8717796

FILM CENSORSHIP BOARD

FILM CENSORSHIP BOARD WEEK ENDING 24 JULY 1987

Classifications assigned to films for sale/hire pursuant to the *Australian Capital Territory Classification of Publications Ordinance 1983*

An explanatory key to reasons for classifying non-'G' films appears hereunder:

	Frequency		Explicitness/Intensity			Purpose	
	Infrequent	Frequent	Low	Medium	High	Justified	Gratuitous
S (Sex)	i	f	l	m	h	j	g
V (Violence)	i	f	l	m	h	j	g
L (Language)	i	f	l	m	h	j	g
O (Other)							

*** Films Board of Review decision.

** Code reasons unavailable for films originally classified before 1972.

Title	Producer	Country	Submitted length (mins)	Applicant	Reason for decision
G—Suitable for general exhibition					
<i>84 Charing Cross Road</i>	G. Helman	U.K./U.S.A.	99	Fox Columbia Film Distributors	..
<i>G.I. Joe—A Real American Hero</i>	Marvel Prods	U.S.A.	98	Golden Press	..
<i>Girl with the Semi Trailer, The Pole Position</i>	Not shown in English	Greece	77	Pegasus Video Distributions	..
	J. Chalopin/A. Heyward/M. Kaneko/K. Ishiguro	U.S.A.	121	Roadshow Home Video	..
<i>Richard & The Silver Foxes</i>	R. Simmons/D. Krieff	U.S.A.	47	Roadshow Home Video	..
<i>Roll, Freddy, Roll</i>	B. Persky/S. Denoff	U.S.A.	78	Day Connection Pty Ltd	..
<i>Ronnie Lane Appeal for Arms, The Sarah Brown</i>	G. Johns	U.K.	119	Communications & Entertainment	..
<i>Vegetarian Kitchen</i>	J. Stevens	U.K.	60	PolyGram Music Video	..
<i>Silverhawks—Sky—Shadow</i>	L. Dannacher	U.S.A.	23	Roadshow Home Video	..
<i>Untitled (said to be Lone Justice Live)</i>	R. Dockray	U.S.A.	35	WEA Records	..
<i>Untitled (said to be Superbout Series Two Volume 23—Arguello VS Mancini)</i>	Not shown	U.S.A.	50	PolyGram Music Video	..
PG Parental Guidance required for those under 15					
<i>As Summers Die</i>	R. Christiansen/R. Rosenberg	U.S.A.	84	Roadshow Home Video	L (i-m-j) O (adult concepts)
<i>Bon Jovi Breakout</i>	L. Epand/C. Borenzweig	U.S.A.	27	PolyGram Music Video	V (i-l-g) O (adult concepts)
<i>I Live With Me Dad</i>	R. Jennings	Australia	90	CBS/Fox Video	L (f-l-j) O (adult concepts)
<i>Picking Up the Pieces</i>	D. Petrie	U.S.A.	91	CBS/Fox Video	O (adult concepts)
<i>Rambo, Shortie and the Plug (Part 2) (said to be Main Title not shown in English)</i>	Studio S. TV	Greece	66	Pegasus Video Distributions	O (adult concepts) V (i-l-g)
<i>Suspicion</i>	B. Levinson	U.K.	96	RCA/Columbia Pictures/Hoyts Video	O (adult concepts)
<i>Triplecross</i>	D. Kay	U.S.A.	95	Day Connection Pty Ltd	V (i-l-j)
<i>World Championship Boxing: Marvellous Marvin Hagler v Juan Roldan</i>	R. Greenburg	U.S.A.	73	PolyGram Music Video	O (adult concepts)
M Mature (not recommended for viewing by persons under 15)					
<i>Angel of Death</i>	D. Le Soner	U.S.A.	88	Roadshow Home Video	V (f-m-g)
<i>Backlash</i>	B. Bennett	Australia	89	CBS/Fox Video	L (f-m-g) V (i-m-j) S (i-m-j)
<i>Chopping Mall</i>	J. Corman	U.S.A.	73	Outland Promotions	V (i-m-g) L (i-m-g) S (i-m-g)
<i>Coda Crunch</i>	T. Jennings J. Hanley	Australia Canada	95 92	Palace Home Video CBS/Fox Video	V (f-l-j) O (sexual allusions, drug use)
<i>Demon of Paradise</i>	L. Hermes	U.S.A.	84	CBS/Fox Video	L (i-m-g) V (i-m-g)
<i>Doubletake</i>	T. De Wolfe	U.S.A.	175	Taft Hardie Group	O (adult concepts) V (i-m-j)

Title	Producer	Country	Submitted length (m)	Applicant	Reason for decision
<i>Dragon Fist</i>	Hsu Li Hwa	Hong Kong	92	Force Video	V (f-m-g)
<i>Edge of Terror, The</i>	N. Mastorakis	U.S.A.	88	CBS/Fox Video	V (i-m-g) L (i-m-g)
<i>From the Hip</i>	R. Dupont/B. Clark	U.S.A.	111	CBS/Fox Video	O (adult concepts)
<i>Order of the Black Eagle, The</i>	R. Eaton/B. Stephens	U.S.A.	91	Roadshow Home Video	V (i-m-g)
<i>Running Scared</i>	D. Foster/L. Turman	U.S.A.	106	Communications & Entertainment	***
<i>Shaka Zulu</i>	E. Harper	U.K.	522	CBS/Fox Video	V (i-m-j)
<i>Terminal Exposure</i>	N. Mastorakis	U.S.A.	100	CBS/Fox Video	L (f-m-g) O (sexual allusions)
<i>Trick or Treat</i>	M. Murphey/J. Soisson	U.S.A.	97	CBS/Fox Video	L (f-m-g) O (horror)
<i>Two Mrs Grenvilles, The</i>	P. Fischer	U.S.A.	180	Roadshow Home Video	V (i-m-j) O (adult concepts)
R—Restricted (not to be sold or hired or delivered to minors or displayed in a public place unless container bears prescribed markings)					
<i>Electric Blue 25</i>	Electric Video	U.K.	61	Video Ray	S (f-m-g)
<i>Raging Fury</i>	D. Grossman/ D. Steinman	U.S.A.	79	Palace Home Video	V (f-m-g)
<i>Roctober Blood</i>	F. Sebastian/ B. Sebastian	U.S.A.	88	Outland Promotions	O (horror) V (i-m-g)
<i>Sex Machine, The</i>	Ballroom Pix	U.S.A.	54	Rabari Pty Ltd	S (f-m-g)
<i>Untitled (said to be 800 Fantasy Lane) (edited version)</i>	Svet	U.S.A.	50	Rabari Pty Ltd	S (f-m-g)
X—Extra-Restricted (not to be sold or hired or delivered to minors or displayed except in a restricted publications area and bearing prescribed markings)					
<i>Centre Spread Girls</i>	H. Line	U.S.A.	85	N.S.W. Police	S (f-h-g)
<i>Forbidden Dreams</i>	L. Burton	U.S.A.	56	N.S.W. Police	S (i-h-g)
<i>Lusty Ladies Volume One</i>	Film Collectors Association	U.S.A.	86	N.S.W. Police	S (f-h-g)
<i>Nasty Nurses</i>	P. Vатели	U.S.A.	80	N.S.W. Police	S (f-h-g)
<i>Programme No. 126 (A.K.A. Danish Hard Core—Programme No. 126)</i>	Color Climax Corp.	Denmark	50	N.S.W. Police	S (f-h-g)
<i>Smack Time</i>	H. Freeman	U.S.A.	86	N.S.W. Police	S (f-h-g)
<i>Sweet Little Teeny—Young Nymphs 3</i>	Not shown	U.S.A.	71	N.S.W. Police	S (f-h-g)
<i>Too Naughty to Say No</i>	S. Randall	U.S.A.	76	N.S.W. Police	S (f-h-g)
<i>Woman's Desires</i>	Bruce	U.S.A.	58	N.S.W. Police	S (f-h-g)
Refused—Not to be offered for sale or hire					
<i>Baby Cakes</i>	A1 Prods	U.S.A.	83	N.S.W. Police	O (gratuitous sexual violence) V (i-h-g)
<i>Toxic Avenger, The</i>	Kaufman/Herz	U.S.A.	78	Roadshow Home Video	V (i-h-g)

FILM CENSORSHIP BOARD
WEEK ENDING 17 JULY 1987

Classifications assigned to films for sale/hire pursuant to the *Australian Capital Territory Classification of Publications Ordinance 1983*.

An explanatory key to reasons for classifying non-"G" films appears hereunder:—

	Frequency		Explicitness/Intensity			Purpose	
	Infrequent	Frequent	Low	Medium	High	Justified	Gratuitous
S (Sex)	i	f	l	m	h	j	g
V (Violence)	i	f	l	m	h	j	g
L (Language)	i	f	l	m	h	j	g
O (Other)							

*** Films Board of Review decision

** Code reasons unavailable for films originally classified before 1972.

Title	Producer	Country	Submitted length (mins)	Applicant	Reason for decision
G—Suitable for general exhibition					
<i>Aladdin and His Magic Lamp</i>	J. Image	France	70	Day Connection Pty Ltd	
<i>Art of Negotiating, The</i>	I. Latimer	U.K.	29	The Training Resource Company	
<i>Go for It</i>	Aurora Business Communications	Australia	10	The Training Resource Company	
<i>Joe at the Kingdom of Ants</i>	J. Image	France	60	Day Connection Pty Ltd	
<i>Joe at the Kingdom of Bees</i>	J. Image	France	60	Day Connection Pty Ltd	
<i>Little Orbit the Astro Dog</i>	J. Image	France	74	Day Connection Pty Ltd	
<i>One Night of Rapture</i>	J. Small	U.S.A.	46	WEA Records	
<i>Prospecting for more Sales</i>	I. Latimer	U.K.	25	The Training Resource Company	
<i>Silverhawks—Gold Shield</i>	L. Dannacher	U.S.A.	22	Roadshow Home Video	
<i>They Were Expendable</i>	J. Ford	U.S.A.	129	Communications & Entertainment	
<i>UB40 CCCP</i>	C. Chipperfield	U.K.	60	Virgin Video Australia	
<i>Verbier Connection, The</i>	T. Avedissian	Australia	44	Hilbrook Motion Pictures	
<i>White Christmas</i>	R. Dolan	U.S.A.	120	CIC-Taft Video	
PG—Parental Guidance required for those under 15					
<i>Dokken—Unchain the Night</i>	C. Marvis/G. Roewe	U.K.	45	WEA Records	O (adult concepts)
<i>Eat the Peach</i>	J. Kelleher	Ireland	90	RCA/Columbia Pictures/Hoyts Video	L (f-l-g) O (adult concepts)
<i>Great Wall, A</i>	S. Sun	U.S.A./China/ Hong Kong	98	Palace Home Video	L (i-l-j)
<i>Harry and the Hendersons</i>	R. Vane/W. Dear	U.S.A.	115	United International Pictures	L (i-l-g) V (i-l-j)
<i>Haunts of the Very Rich</i>	L. Gallo	U.S.A.	72	Day Connection Pty Ltd	O (adult concepts)
<i>Jubal</i>	W. Fadiman	U.S.A.	101	RCA/Columbia Pictures/Hoyts Video	**
<i>Krystallo Kid (said to be Main Title not Shown in English)</i>	Not shown in English	Greece	72	Pegasus Video Distributions	O (adult concepts)
<i>Maid in America</i>	N. Cohen	U.S.A.	92	CBS/Fox Video	O (adult concepts)
<i>Mania</i>	R. Sager/I. Frank	Canada	90	Palace Home Video	V (i-l-j)
<i>Marvellous Marvin Hagler</i>	JLP Sports Presentation	U.S.A.	115	PolyGram Music Video	O (adult concepts)
<i>Three on a Date</i>	D. Shapiro	U.S.A.	97	Day Connection Pty Ltd	O (adult concepts)
<i>Thursday's Game</i>	J. Brooks	U.S.A.	97	Day Connection Pty Ltd	O (adult concepts)
<i>Tomorrow's Warrior</i>	M. Papas	Not shown	85	Palace Home Video	S (i-l-j) V (i-l-j)

Title	Producer	Country	Submitted length (mins)	Applicant	Reason for decision
M—Mature (not recommended for viewing by persons under 15)					
<i>Army Brats (A.K.A. Darlings)</i>	C. Brouwer/H. Balian	The Netherlands/ Belgium	100	Corporate Video	L (i-m-g) S (i-m-j) V (i-m-j)
<i>Arriving Tuesday</i>	D. Reynolds/C. Hampson	New Zealand	86	Day Connection Pty Ltd	L (i-m-g) O (adult theme)
<i>Beverly Hills Cop II</i>	D. Simpson/J. Bruckeimer	U.S.A.	103	United International Pictures	L (f-m-g) V (i-m-j)
<i>Black Windmill, The</i>	D. Siegal	U.S.A.	102	CIC-Taft Video	V (i-m-g) O (adult concepts)
<i>Box or the Winner of 10 Academy Awards, The</i>	R. Cullinen	U.S.A.	82	14th Mandolin	O (nudity) L (i-m-g) S (i-m-g)
<i>Can't Shake the Beat</i>	J. Crespo	U.S.A.	89	Delta Home Video	L (i-m-g) V (i-m-j)
<i>Creepshow 2</i>	D. Ball	U.S.A.	89	Roadshow Home Video	L (i-m-g) O (horror) V (f-m-g)
<i>Curse of Terror (A.K.A. Dark August)</i>	M. Kanter/M. Goldman	U.S.A.	84	Outland Promotions	V (i-m-g)
<i>Golden Child, The</i>	E. Feldman/R. Wachs	U.S.A.	88	United International Pictures	V (i-m-g) L (i-m-g)
<i>Hightide</i>	S. Levy	Australia	104	Filmpac	L (i-m-g) O (adult concepts)
<i>Lifeguard</i>	R. Silverman	U.S.A.	93	CIC-Taft Video	S (i-m-j) O (adult concepts)
<i>Lifetaker, The</i>	M. Papas	U.K.	91	Palace Home Video	S (f-l-j) V (i-m-j)
<i>Mr Wrong</i>	R. Laing/G. Preston	New Zealand	87	Day Connection Pty Ltd	V (i-m-j) O (adult concepts)
<i>Other Halves</i>	T. Finlayson/D. Hill	New Zealand	104	Day Connection Pty Ltd	L (f-m-j) S (i-m-j) V (i-m-j)
<i>Plutonium Incident, The</i>	D. Susskind	U.S.A.	90	Outland Promotions	O (adult concepts)
<i>Prick up your Ears</i>	A. Brown	U.K.	107	Communications & Entertainment	S (i-m-j) L (i-m-j) V (i-m-j)
<i>Ratboy</i>	F. Manes	U.S.A.	104	Warner Home Video	L (i-m-g)
<i>Return of Kid Barker, The (A.K.A. Ride in a Pink Car)</i>	R. Emery	U.S.A.	82	Delta Home Video	V (i-m-j)
<i>Someone I Touched</i>	W. Weisbart	U.S.A.	75	Taft Hardie Group	O (adult theme, sexual references)
<i>Stone Years</i>	N. Doukas	Greece	138	Palace Home Video	L (i-m-g)
<i>This Property is Condemned</i>	J. Houseman	U.S.A.	109	CIC-Taft Video	V (i-m-j) O (adult concepts)
<i>Untouchables, The</i>	A. Linson	U.S.A.	119	United International Pictures	V (f-m-j) L (i-m-j)
<i>Wild Thing</i>	D. Calloway/N. Clermont	U.S.A.	91	Filmpac	V (f-m-g) O (drug references)

<i>Title</i>	<i>Producer</i>	<i>Country</i>	<i>Submitted length (mins)</i>	<i>Applicant</i>	<i>Reason for decision</i>
R—Restricted (not to be sold or hired or delivered to minors or displayed in a public place unless container bears prescribed markings)					
<i>Beverly Hills Cox (Edited Version)</i>	D. Franklin	U.S.A.	67	Capital Duplicators	S (f-m-g)
<i>Empire State</i>	N. Heyman	U.K.	103	Communications & Entertainment	O (adult theme) L (f-m-g) V (i-m-g)
<i>Inside Ginger (A.K.A. Ginger) (Edited Version)</i>	Vivid Video	U.S.A.	72	14th Mandolin	S (f-m-g)
<i>Laure</i>	Not shown	Italy	89	De Matteis Video Enterprises	S (i-m-g)
<i>Porn in the U.S.A. (Edited Version)</i>	Not shown	U.S.A.	92	14th Mandolin	S (f-m-g)
X—Extra-Restricted (not to be sold or hired or delivered to minors or displayed except in a restricted publications area and bearing prescribed markings)					
<i>Her Wicked Ways</i>	J. Lewis	U.S.A.	76	N.S.W. Police	S (f-h-g)
<i>Inside Ginger (A.K.A. Ginger)</i>	Vivid Video	U.S.A.	94	14th Mandolin	S (f-h-g)
REFUSED—Not to be offered for sale or hire					
<i>KGA—Kidnapped Girls Agency</i>	Hom	U.S.A.	58	Leisuremail	O (gratuitous sexual violence)
					N.N.—8716390

Community Services and Health

COMMONWEALTH OF AUSTRALIA

Health Insurance Act 1973

ORDER UNDER SUBSECTION 6 (1)

PURSUANT to subsection 6 (1) of the *Health Insurance Act 1973* (the Act), I, NEAL BLEWETT, Minister of State for Community Services and Health, hereby declare that Mr Tau Tze Chiam shall be treated as being an eligible person for the purposes of the Act in the following specified circumstances namely that he shall be treated as being an eligible person while he is a patient of St Vincent's Hospital, Melbourne for the purpose of being the donor of a kidney to Mr Tat Eng Chiam and in respect of professional services rendered to him for that purpose.

Dated this 27th day of July 1987.

NEAL BLEWETT

Minister of State for
Community Services and Health

N.N.—8717798

Employment Education and Training

NOTIFICATION OF NON-GOVERNMENT SCHOOLS SEEKING ELIGIBILITY FOR COMMONWEALTH FINANCIAL ASSISTANCE

THE following schools have notified their intention to seek eligibility for Commonwealth financial assistance in respect of their proposed commencement or, in the case of existing non-government schools, their proposed change in operation.

Interested parties have the opportunity to make submissions about particular proposals. They should be made no later than four weeks following publication of details of the particular proposal in the *Gazette*. Such submissions will be brought to the attention of New Schools Committees for their consideration when recommending a priority funding category. They will also be made available to proponents of the new schools or schools changing operations.

Submissions should be directed to The Secretary, Commonwealth Department of Employment, Education and Training, P.O. Box 826, Woden, A.C.T. 2606. Attention: New Schools Section.

The following abbreviations are used:

- JS: Junior secondary
- P: Primary
- S: Secondary (junior and senior)
- SS: Senior Secondary
- W: Whole
- P: Partial
- A: Additional Annex

Projected enrolments for the year in which funding is sought and maximum projected enrolments at each level are included.

Proposal to totally or partially relocate a school
1988

NEW SOUTH WALES

School name: St Joseph's High School
School Town Suburb: Port Macquarie
School state: N.S.W.
Funding year: 88
Sponsoring organistn: Diocese of Lismore
Proposed change: Relocation: P*
Projected enroll Yr 1: 88

Proj enroll Primary 1: 0
Proj enroll Junior 1: 554
Proj enroll Senior 1: 185
Max enroll Primary: 0
Max enroll Junior: 600
Max enroll Senior: 320

* The school proposes to provide temporary accommodation for senior secondary students at its junior secondary site in 1988 only.

VICTORIA

School name: Ave Maria College
School town suburb: Essendon
School state: Vic.
Funding year: 88
Sponsoring organistn: Catholic
Proposed change: Relocation: P
Projected enroll Yr 1: 88
Proj enroll Primary 1: 0
Proj enroll Junior 1: 463
Proj enroll Senior 1: 180
Max enroll Primray: 0
Max enroll Junior: 545
Max enroll Senior: 235

Proposals to provide additional levels of education
1989

QUEENSLAND

School name: Dalby Christian School
School town suburb: Dalby
School state: Qld
Funding year: 89
Sponsoring organistn: Brethren Assembly Dalby
Proposed change: Extension: SS
Projected enroll Yr 1: 89
Proj enroll Primary 1: 0
Proj enroll Junior 1: 0
Proj enroll Senior 1: 25
Max enroll Primary: 195
Max enroll Junior: 75
Max enroll Senior: 75
School name: Southside Christain College
School town suburb: Salisbury
School state: Qld
Funding year: 89
Sponsoring organistn: Southside Christian Renewal Centre
Proposed change: Extension: S
Projected enroll Yr 1: 89
Proj enroll Primary 1: 0
Proj enroll Junior 1: 30
Proj enroll Senior 1: 0
Max enroll Primary: 320
Max enroll Junior: 180
Max enroll Senior: 90

N.N.—8717799

Industrial Relations

Conciliation and Arbitration Act 1904

AUSTRALIAN CONCILIATION AND ARBITRATION COMMISSION

DECISIONS, AWARDS AND ORDERS SIGNED AND FILED 18 TO 24 JULY 1987

DECISIONS GIVEN

This table of decisions is arranged alphabetically by award titles and dispute parties. Details are then given of the nature of the subject, the industry and, where appropriate, the occupation concerned. The date of the decision follows with the name(s) of the Commission member(s) concerned. The last line of each entry gives the full code of the matter together with the case number(s) and the print price.

Ansett Transport Industries (Operations) Pty Ltd -and- Transport Workers' Union of Australia

Transport Workers (Airlines) Award 1985

unfair dismissal — airline operations

23Jul87 — Boulton J

T029 Dec 383/87 M Print G8668 — C1637/87 — \$0.70

Association of Professional Engineers, Australia, The -and- Gold Coast City Council

nine day fortnight: evidence — local government administration

21Jul87 — Brown C

Dec 370/87 M Print G8600 — C0140/87 — \$0.50

Australian Insurance Employees' Union, The -and- Don Kennedys Association and others -and- Freeman Insurance Brokers Pty Ltd and others Insurance Officers (Clerical Indoor Staffs) Consolidated Award, 1985

dispute finding: federal/state coverage of award;
transmission of business: ss41(1)(d), 61(d); refrain
hearing — insurance industry

24Jul87 — Ludeke J, Alley J, Nolan C

1002 Dec 377/87 S Print G8626 — C2727/86,
C0058/87 — \$1.30

Australian Railways Union

-and- State Rail Authority of New South Wales

disability allowance — railway industry

24Jul87 — Cross C

Dec 391/87 A Print G8694 — C5288/86 — \$0.50

Australian Transport Officers Federation

-and- Australian National Railways Commission

disability allowance — railway industry

20Jul87 — Cross C

Dec 369/87 A Print G8558 — C6066/86 — \$0.50

Bank Messengers (Federal) Award 1966

compassionate leave — banking services

24Jul87 — Nolan C

Dec 380/87 M Print G8660 — C2137/86 — \$0.50

Bank Officials' (Federal) (1963) Award

compassionate leave — banking services

24Jul87 — Nolan C

Dec 380/87 M Print G8660 — C2137/86 — \$0.50

Clerks' (Alcoa of Australia — Other than Mining and Refining) Consolidated Award 1985

classifications; exemption rates; interim order —
aluminium industry

22Jul87 — Bain C

C022 Dec 389/87 C Print G8686 — C4881/87 — \$0.50

Electrical Trades Union of Australia

-and- State Rail Authority of New South Wales

disability allowance — railway industry

24Jul87 — Cross C

Dec 391/87 A Print G8694 — C5373/86 — \$0.50

Engineers (Local Governing Authorities, Queensland) Award, 1959

nine day fortnight: evidence — local government
administration

21Jul87 — Brown C

Dec 370/87 M Print G8600 — C6518/87 — \$0.50

F.J. Walker Queensland Meatworks Industrial Agreement — Award, 1976

hours of work: tallies — meat industry

24Jul87 — Caesar C

F013 Dec 390/87 S Print G8693 — C6571/87 — \$0.50

Federated Clerks Union of Australia

-and- Alcoa of Australia

Clerks' (Alcoa of Australia — Other than Mining and Refining) Consolidated Award 1985

classifications; exemption rates; interim order —
aluminium industry

22Jul87 — Bain C

C022 Dec 389/87 C Print G8686 — C4881/87 —
\$0.50

Federated Ironworkers' Association of Australia, The -and- Queensland B.H.P. Steel Ltd and others

dispute finding: genuine dispute: federal/state coverage
of award: s41(1)(d); refrain hearing — metal
industry

24Jul87 — Donaldson C

Dec 396/87 M Print G8711 — C3968/87, C4135/87 —
\$0.70

Hydrocarbons and Gas (Production and Processing Employees) Award 1986

shorter working week: thirty-eight hour week — oil and gas
industry

22Jul87 — Coldham J, Riordan DP, Bain C

Dec 375/87 M Print G8617 — C2811/85, C2918/85,
C3342/87 — \$0.50

Insurance Officers (Clerical Indoor Staffs) Consolidated Award, 1985

dispute finding: federal/state coverage of award;
transmission of business: ss41(1)(d), 61(d); refrain
hearing — insurance industry

24Jul87 — Ludeke J, Alley J, Nolan C

1002 Dec 377/87 S Print G8626 — C2727/86, C0058/87,
C8022/87 — \$1.30

Journalists (Australian Government Departments and Instrumentalities) Award, 1985, The

shorter working week: thirty-eight hour week — Federal
government administration

17Jul87 — Coldham J, Riordan DP, Bain C

J041 (Div 1A) Dec 374/87 M Print G8616 — C4223/87 —
\$0.50

Locomotive Enginemens' (Australian National Railways) Award, 1978

disability allowance — railway industry

20Jul87 — Cross C

Dec 369/87 A Print G8558 — C1359/86 — \$0.50

Melbourne and Metropolitan Board of Works

-and- Australian Workers' Union, The
transfer of employment; grievance procedures — water,
sewerage and drainage services

24Jul87 — Nolan C

Dec 372/87 M Print G8614 — C1708/87 — \$0.50

Melbourne City Council

-and- Municipal Officers' Association of Australia, The
work value: June 1986 principle 4 — local government
administration, charge engineers

24Jul87 — Nolan C

Dec 382/87 M Print G8662 — C0202/87 — \$0.50

Municipal Officers' Association of Australia, The

-and- First Mildura Irrigation Trust

classification — water, sewerage and drainage services,
secretary

24Jul87 — Nolan C

Dec 381/87 M Print G8661 — C2274/86 — \$0.50

-and- Gold Coast City Council

- nine day fortnight; evidence — local government administration
21Jul87 — Brown C
Dec 370/87 M Print G8600 — C0139/87 — \$0.50
-and- Palmerston Town Council
Municipal Officers — Palmerston Town Council (Northern Territory) Award 1986
termination of employment; industrial matter; jurisdiction — local government administration
20Jul87 — McKenzie C
M256 Dec 378/87 M Print G8637 — C7522/87 — \$0.50
- Municipal Officers — Palmerston Town Council (Northern Territory) Award 1986**
termination of employment; industrial matter; jurisdiction — local government administration
20Jul87 — McKenzie C
M256 Dec 378/87 M Print G8637 — C7522/87 — \$0.50
- Municipal Officers (Queensland) Consolidated Award 1983**
nine day fortnight; evidence — local government administration
21Jul87 — Brown C
Dec 370/87 M Print G8600 — C0212/87 — \$0.50
- Salaried Officers' (Australian National Railways) Award, 1978**
disability allowance — railway industry
20Jul87 — Cross C
Dec 369/87 A Print G8558 — C4031/86, C6097/86 — \$0.50
- TMOC Resources Limited — Australian Workers' Union Hydrocarbons Award 1986**
shorter working week; thirty-eight hour week — oil and gas industry
22Jul87 — Coldham J, Riordan DP, Bain C
Dec 375/87 M Print G8617 — C2811/85, C2918/85, C3342/87 — \$0.50
- Traffic Operating, Workshops and Miscellaneous Grades (Australian National Railways) Award, 1978**
disability allowance — railway industry
20Jul87 — Cross C
Dec 369/87 A Print G8558 — C4030/86, C6120/86 — \$0.50
stand down — railway industry
24Jul87 — Cross C
T103 Dec 397/87 A Print G8712 — C3419/87 — \$0.50
- Transport Workers (Airlines) Award 1985**
unfair dismissal — airline operations
23Jul87 — Boulton J
T029 Dec 383/87 M Print G8668 — C1637/87 — \$0.70

AWARDS AND ORDERS MADE AND AGREEMENTS CERTIFIED

This table of matters is arranged alphabetically by award and agreement titles. Details are then given of the nature of the matter (award, variation, etc.), the subject, the industry and, where appropriate, the occupation concerned. The date of the matter and the operative date follows with the name(s) of the Commission member(s) concerned. The last line of each entry gives the full code of the matter together with the case number(s) and the print price.

- A.W.U. Hardboards Industry Award 1971, The**
corrigendum — National Wage June 1979 — timber industry
30May80 — Gaudron J
A061 V033a S14 Print G8571 — C3519/79
- Administrative Clerks' (Container Terminals and Depots) Award 1982**
variation — National Wage March 1987 — port and harbour services
20Jul87 (op. date ppc 10Mar87) — Sweeney C
A006 V007 S Print G7618 — C3525/87 — \$0.50
- Alice Springs Spastic Council Award 1987**
variation — National Wage March 1987 — health and welfare services

- 24Jul87 (op. date ppc 10Mar87) — McKenzie C
A268 V001 M Print G7802 — C3296/87 — \$0.50
- Australian Shipping Commission (Australian National Line) Terminals (Electrical) Award 1982**
variation — National Wage March 1987 — port and harbour services
20Jul87 (op. date ppc 10Mar87) — Sweeney C
A237 V008 S Print G7601 — C3384/87 — \$0.50
- Australian Workers Union Construction, Maintenance and Services (W.A. Government) Award 1987**
variation — allowances, district — water, sewerage and drainage services
20Jul87 (op. date ppc 01Jan87) — Laing C
A273 V003 P Print G8633 — C8133/87 — \$0.50
variation — National Wage March 1987 — water, sewerage and drainage services
20Jul87 (op. date ppc 10Mar87) — Laing C
A273 V002 P Print G8631 — C3796/87 — \$1.90
- Australian Workers' Union Construction-on-Site and Civil Engineering (A.C.T.) Award 1981**
variation — allowances — building and construction industry
21Jul87 (op. date ppc 28Oct86) — Baird C
A212CR V014 S Print G8156 — C7003/87 — \$0.50
- Australian Workers' Union (Oil Companies) Award, 1984**
correction — National Wage November 1985 — oil and gas industry
22Jul87 (op. date ppc 04Nov85) — Sweeney C
A177 V019a S Print G7706 — C5202/86 — \$0.50
corrigendum — allowances, living away from home — oil and gas industry
09May86 — McKenzie DP
A177 V021a M Print G8576 — C0644/86
corrigendum — National Wage November 1985 — oil and gas industry
04Feb87 — Sweeney C
A177 V019a S Print G8575 — C5202/86
corrigendum — National Wage June 1986 — oil and gas industry
16Apr87 — Boulton J
A177 V022a M Print G8577 — C4881/86
- Automotive Services (Northern Territory) Consolidated Award 1980**
declaration — common rule — automotive services
24Jul87 (op. date 04Jun87) — McKenzie C
A188CR V033 M Print G8518 — C3879/87 — \$0.50
variation — National Wage March 1987 — automotive services
24Jul87 (op. date ppc 10Mar87) — McKenzie C
A188CR V032 M Print G7764 — C3327/87, C3585/87 — \$0.50
- Bakers Consolidated (Australian Capital Territory) Award 1985**
variation — National Wage March 1987 — food, beverages and tobacco industry
21Jul87 (op. date ppc 10Mar87) — Baird C
B028CR V003 S Print G8157 — C7116/87 — \$0.50
- Baking and Pastrycooking Industry (Northern Territory) Award 1985**
variation — National Wage March 1987 — food, beverages and tobacco industry
24Jul87 (op. date ppc 10Mar87) — McKenzie C
B089CR V005 M Print G7765 — C3264/87 — \$0.50
- Bunnings & Burns Philp (N.T.) Shop and Allied Workers Agreement, 1974**
variation — National Wage March 1987 — wholesale and retail trade
24Jul87 (op. date ppc 10Mar87) — McKenzie C
B037 V038 M Print G7769 — C3581/87 — \$0.50
- Central Australian Aboriginal Congress (Northern Territory) Award 1983**
variation — National Wage March 1987 — miscellaneous
24Jul87 (op. date ppc 10Mar87) — McKenzie C
C122 V008 M Print G7770 — C3286/87 — \$0.50

Child Care Industry (Northern Territory) Award 1986
variation — National Wage March 1987 — health and welfare services24Jul87 (op. date ppc 10Mar87) — McKenzie C
C148CR V002 M Print G7803 — C3221/87 — \$0.50**Childrens' Services Award 1986**

variation — National Wage March 1987 — health and welfare services

22Jul87 (op. date ppc 10Mar87) — Hancock DP
C175 V002 A Print G8341 — C3285/87 — \$0.50**Clerical Officers (Northern Territory Totalizator Administration Board) Award 1986**

variation — National Wage March 1987 — entertainment and broadcasting industry

24Jul87 (op. date ppc 10Mar87) — McKenzie C
C176 V002 M Print G7772 — C3520/87 — \$0.50**Clerks (Q.U.F. Industries Limited) Consolidated Award 1985**

variation — National Wage March 1987 — food, beverages and tobacco industry

24Jul87 (op. date ppc 10Mar87) — McKenzie C
C135 V004 M Print G7773 — C3507/87 — \$0.50**Clerks' (Shipping) Award, 1982, Part 1 of the**

variation — National Wage March 1987 — port and harbour services

20Jul87 (op. date ppc 10Mar87) — Sweeney C
C032 V008 S Print G7640 — C3521/87 — \$0.50**Clerks' (Shipping) Award 1982, Part III of the**

variation — National Wage March 1987 — port and harbour services

20Jul87 (op. date ppc 10Mar87) — Sweeney C
C034 V009 S Print G7641 — C3522/87 — \$0.50**Clerks' (Shipping) Award 1982, Part IV of the**

variation — National Wage March 1987 — port and harbour services

20Jul87 (op. date ppc 10Mar87) — Sweeney C
C035 V010 S Print G7642 — C3523/87 — \$0.50**Community Services (Care Aides — Silver Chain) Award 1987**

variation — National Wage March 1987 — health and welfare services

22Jul87 (op. date ppc 10Mar87) — Hancock DP
C194 V002 A Print G8641 — C3951/87 — \$0.50**Community Services (Home Care Service of New South Wales) (Field Staff) Award 1986**

award — wages and conditions — health and welfare services

20Jul87 (op. date ppc 22Dec86) — Cox C
C191 A S Print G6304 — C4309/84, C2557/85, C2767/85 — \$2.50**Community Services (Home Help — Silver Chain) Interim Wages Award, 1987**

variation — National Wage March 1987 — health and welfare services

22Jul87 (op. date ppc 10Mar87) — Hancock DP
C195 V001 A Print G8642 — C3950/87 — \$0.50**Country Printing Award, 1959**

corrigendum — wages — printing services

22Nov72 — Allsop C
C056CR V011a M Print G8622 — C2783/72

corrigendum — wages and conditions — printing industry

04Jul80 — Alley J
C056CR V072b M Print G8621 — C4215/79**Darwin Community College (Wages Employees) Award 1983**

variation — National Wage March 1987 — educational services

24Jul87 (op. date ppc 10Mar87) — McKenzie C
D034 V013 M Print G7775 — C3280/87 — \$0.50**Darwin Tenpin Bowling Award 1983**

variation — National Wage March 1987 — entertainment and broadcasting industry

24Jul87 (op. date ppc 10Mar87) — McKenzie C
D032 V006 M Print G7776 — C3257/87 — \$0.50**Dry Cleaning Industry Award, 1966**

declaration — common rule — dry cleaning services

23Jul87 (op. date 13Jul87) — Riordan DP
D008CR V068 S Print G6654 — C5178/86 — \$0.50**Dry Cleaning Industry Interim Award 1980**

declaration — common rule — dry cleaning services

23Jul87 (op. date 13Jul87) — Riordan DP
D033CR V011 S Print G6655 — C5179/86 — \$0.50**Electrical Contracting Industry (Northern Territory) Award 1984**

variation — National Wage March 1987 — electrical contracting industry

24Jul87 (op. date ppc 10Mar87) — McKenzie C
E021 V010 M Print G7777 — C3388/87 — \$0.50**F.E.D.F.A. (Q.U.F. Industries Limited) (Northern Territory) Award 1982**

variation — National Wage March 1987 — food, beverages and tobacco industry

24Jul87 (op. date ppc 10Mar87) — McKenzie C
F083 V008 M Print G7778 — C3942/87 — \$0.50**Fire Service Employees (Northern Territory) Award 1983**

variation — National Wage March 1987 — fire fighting services

24Jul87 (op. date ppc 10Mar87) — McKenzie C
F081 V016 M Print G7779 — C3262/87 — \$0.50**Food Handling, Selling and Distribution — Q.U.F. Industries Ltd (Northern Territory) Award 1982**

variation — National Wage March 1987 — food, beverages and tobacco industry

24Jul87 (op. date ppc 10Mar87) — McKenzie C
F041 V009 M Print G7780 — C3589/87 — \$0.50**Gardening, Nurseries and Greenkeeping (Northern Territory) Award 1986**

variation — National Wage March 1987 — gardening services

24Jul87 (op. date ppc 10Mar87) — McKenzie C
G047CR V002 M Print G7782 — C3220/87 — \$0.50**Hotels, Motels, Wine Saloons, Catering, Accommodation, Clubs and Casino Employees (Northern Territory) Consolidated Award 1986**

variation — National Wage March 1987 — liquor and accommodation industry

24Jul87 (op. date ppc 10Mar87) — McKenzie C
H021CR V001 M Print G7807 — C3233/87 — \$0.50**Jabiru (Northern Territory) Industrial Catering Award 1984**

variation — National Wage March 1987 — catering industry

24Jul87 (op. date ppc 10Mar87) — McKenzie C
J036 V004 M Print G7810 — C3287/87 — \$0.50**Jack Butler and Staff Award 1983**

variation — National Wage March 1987 — wholesale and retail trade

24Jul87 (op. date ppc 10Mar87) — McKenzie C
J033 V006 M Print G7811 — C3579/87 — \$0.50**Journalists' (Provincial Television) Award 1980**

corrigendum — wages — journalism

30Aug82 — Alley J
J013 V002a M Print G8383 — C2735/82**Kidston Gold Mines Limited Agreement, 1986**

agreement — wages and conditions — mining industry

24Jul87 (op. date ppc 15Oct86) — Alley J
K010 Ag M Print G8714 — C3098/86, C3615/86, C4292/86, C4417/86, C4719/86, C4194/87, C4801/86, C5028/86, C5374/86 — \$4.30**Laundries, Dry Cleaning and Laundromats (Northern Territory) Award 1980**

variation — National Wage March 1987 — dry cleaning services

24Jul87 (op. date ppc 10Mar87) — McKenzie C
L038CR V023 M Print G7814 — C3258/87 — \$0.50

Local Governing Authorities Officers (Victoria) Award 1984

variation — National Wage March 1987 — local government administration
15Jul87 (op. date ppc 10Mar87) — Hancock DP
L051 V015 M Print G8045 — C0838/87 — \$0.70

Local Government Officers (Western Australia) Award, 1975

variation — responsency — local government administration
20Jul87 (op. date 09Jul87) — Laing C
L015 V105 P Print G8632 — C1480/87 — \$0.50

Manufacturing Grocers Award, 1985

variation — wages and conditions — wholesale and retail trade
20Jul87 (op. date ppc 04May87) — Maher C
M003 V008 M Print G8182 — C2641/86 — \$0.50

Metal Industry (Victorian Government Departments, Instrumentalities and Public Hospitals) Award 1985

variation — National Wage March 1987 — metal industry
20Jul87 (op. date ppc 10Mar87) — Keogh DP
M202 V029 M Print G7258 — C3547/87 — \$1.30

Metal Trades (Australian Capital Territory) Award 1982

variation — allowances, fares and travelling — metal industry
21Jul87 (op. date ppc 02Feb87) — Baird C
M111CR V020 S Print G6987 — C3083/87 — \$0.50

Mining and Processing Industry (Northern Territory) Award, 1986

variation — National Wage June 1986 — mining industry
24Jul87 (op. date ppc 01Jul86) — McKenzie C
M245 V001 M Print G7816 — C5460/86 — \$0.50

Miscellaneous Workers (Container Terminals and Depots) Security Officers Award 1986

variation — National Wage March 1987 — port and harbour services
20Jul87 (op. date ppc 10Mar87) — Sweeney C
M149 V001 S Print G7602 — C3225/87 — \$0.50

Miscellaneous Workers (Northern Territory) Award 1985

variation — National Wage March 1987 — Northern Territory administration
24Jul87 (op. date ppc 10Mar87) — McKenzie C
M237CR V004 M Print G7817 — C3234/87 — \$0.50

Municipal Employees (City of Launceston) Award 1985

variation — National Wage March 1987 — local government administration
21Jul87 (op. date ppc 10Mar87) — Brown C
M242 V004 M Print G8439 — C0473/87, C8549/87 — \$1.00

Municipal Officers' (Aboriginal Islander Community Councils) Interim Award 1987

award — wages and conditions — local government administration
22Jul87 (op. date ppc 25May87) — Sheather C
M265 A S Print G8149 — C0203/86 — \$3.20

Municipal Officers' (City of Sunshine) Award, 1973

variation — National Wage March 1987 — local government administration
17Jul87 (op. date ppc 10Mar87) — Hancock DP
M068 V075 A Print G7368 — C0550/87, C0839/87 — \$1.30

Municipal Officers (Clarence Council) Award, 1981

variation — National Wage March 1987 — local government administration
21Jul87 (op. date ppc 10Mar87) — Brown C
M199 V032 M Print G8438 — C0834/87 — \$0.70

Municipal Officers' (Geelong and District Water Board) Award, 1969

variation — National Wage March 1987 — water, sewerage and drainage services
22Jul87 (op. date ppc 10Mar87) — Hancock DP
M070 V063 A Print G8340 — C0845/87 — \$0.70

Municipal Officers (Glenorchy City Council) Award, 1981

variation — National Wage March 1987 — local government administration
21Jul87 (op. date ppc 10Mar87) — Brown C
M072 V036 M Print G8433 — C0833/87 — \$1.00

Municipal Officers (Hobart City Council) Consolidated Award 1977

variation — National Wage March 1987 — local government administration
24Jul87 (op. date ppc 10Mar87) — Brown C
M073 V063 M Print G8434 — C0830/87 — \$1.30

Municipal Officers' (Launceston City Council) Award 1985

variation — National Wage March 1987 — local government administration
21Jul87 (op. date ppc 10Mar87) — Brown C
M074 V007 M Print G8435 — C0832/87 — \$0.50

Municipal Officers (Queensland Harbour Boards) Award, 1977

variation — National Wage March 1987 — port and harbour services
20Jul87 (op. date ppc 10Mar87) — Sweeney C
M066 V058 S Print G7319 — C0821/87 — \$0.70

Municipal Officers (State Rivers and Water Supply Commission) Foremen and Gangers Award, 1983

corrigendum — National Wage June 1986 — water, sewerage and drainage services
30Oct86 — Sheather C
M214 V008a M Print G7744 — C0575/86

Municipal Officers' (Tasmania) Award 1970

variation — National Wage March 1987 — local government administration
21Jul87 (op. date ppc 10Mar87) — Brown C
M089 V073 M Print G8437 — C0831/87 — \$1.00

Non-Government Schools Staff (Northern Territory) Award 1986

variation — National Wage March 1987 — educational services
24Jul87 (op. date ppc 10Mar87) — McKenzie C
N055 V001 M Print G7824 — C7510/87 — \$0.50

Northern Territory News Award, 1974

variation — National Wage March 1987 — printing industry
24Jul87 (op. date ppc 10Mar87) — McKenzie C
N018 V035 M Print G7827 — C3641/87 — \$0.50

Northern Territory Teaching Service Award 1981

variation — National Wage March 1987 — educational services
24Jul87 (op. date ppc 10Mar87) — McKenzie C
N034 V014 M Print G7828 — C7509/87 — \$0.50

Operational Clerks' (Container Terminals and Depots) Award 1982

variation — National Wage March 1987 — port and harbour services
20Jul87 (op. date ppc 10Mar87) — Sweeney C
O006 V007 S Print G7643 — C3524/87 — \$0.50

Pest Control Industry (Northern Territory) Award 1985

variation — National Wage March 1987 — pest control services
24Jul87 (op. date ppc 10Mar87) — McKenzie C
P088CR V004 M Print G7830 — C3228/87 — \$0.50

Phoenix Biscuit Company (Federal) Superannuation Award 1987

award — superannuation — food, beverages and tobacco industry
20Jul87 (op. date 02Apr87) — Maher C
P147 A M Print G8200 — C4204/87 — \$0.50

Port of Melbourne Authority Salaried Staff Award 1969, The

variation — National Wage March 1987 — port and harbour services
20Jul87 (op. date ppc 10Mar87) — Sweeney C
P086 V076 S Print G7315 — C0847/87 — \$0.70

Port of Sydney Ship Repairing and Ship Building Industry Industrial Agreement 1976

variation — National Wage March 1987 — shipbuilding industry

20Jul87 (op. date ppc 10Mar87) — Keogh DP
P064 V018 M Print G7271 — C3464/87 — \$0.70**Professional Engineers (Maritime Services Board of New South Wales) Award 1980**

variation — National Wage March 1987 — maritime industry

20Jul87 (op. date ppc 10Mar87) — Sweeney C
P040 V012 S Print G7424 — C0543/87 — \$0.50**Professional Engineers (Northern Territory Electricity Commission) Award 1982**

variation — National Wage March 1987 — electrical power industry

24Jul87 (op. date ppc 10Mar87) — McKenzie C
P105 V007 M Print G7833 — C0517/87 — \$0.50**Prospecting, Surveying, Exploration and Mineral Drilling Award 1981**

variation — allowances, camping; allowances, clothing — mining industry

24Jul87 (op. date ppc 13Jan87) — McKenzie C
P093 V023 M Print G8523 — C3027/87 — \$0.50**Pulp and Paper Industry (Maintenance and Services) Agreement, 1973**

variation — allowances, Wesley Vale Warehousing multi-skilling; wages and conditions, Wesley Vale Mill, Tas. — paper products industry

20Jul87 (op. date ppc 11Jul87) — Maher C
P049 V054 M Print G8367 — C1334/87 — \$0.50**Savings Bank of Tasmania Award, 1961, The**

corrigendum, — leave, bereavement — banking services

09Mar79 — Sweeney C
S008 V046a M Print G8062 — C1363/78**Security Industry (Northern Territory) Award 1984**

correction — shorter working week: thirty-eight hour week — security services

23Jul87 (op. date ppc 30Mar87) — Keogh DP, Boulton J, McKenzie C

S101CR V009a M Print G8556 — C3684/84 — \$0.50

Shipping Officers' (A.S.C.) Consolidated Award 1985

variation — National Wage March 1987 — maritime industry

20Jul87 (op. date ppc 10Mar87) — Sweeney C
S065 V004 S Print G7603 — C3455/87 — \$0.50**Shipping Officers' (Consolidated) Award 1985**

variation — National Wage March 1987 — maritime industry

20Jul87 (op. date ppc 10Mar87) — Sweeney C
S108 V006 S Print G7604 — C3451/87 — \$0.50**Storemen and Packers (Container Depots) Award 1982**

corrigendum — National Wage November 1985 — port and harbour services

14Nov86 — Maher C
S100 V011a M Print G8606 — C1733/85**Storemen and Packers (Oil, etc., Stores) (Roping-in No. 1) Award, 1987**

variation — roping-in — responsibility — oil and gas industry

23Jul87 (op. date ppc 24Jul87) — Boulton J
S042 V012 M Print G8692 — C1777/87 — \$0.50**Teachers (Non-Government Schools) (A.C.T.) Award, 1985**

corrigendum — National Wage June 1986 — educational services

09Oct86 — Bain C
T161 V002a M Print G7746 — C7174/86**Transport Workers — A.N.U. (Specific Conditions and Salaries) Award, 1982**

variation — National Wage March 1987 — transport industry

21Jul87 (op. date ppc 10Mar87) — Baird C
T135 V008 S Print G8128 — C0459/87 — \$0.50**Transport Workers (Australian Government Wages Staff) Award 1987**

corrigendum — stand down — transport industry

15Apr87 — Bain C

T183 (Div 1A) V001a M Print G7745 — C7119/87

TABLE OF DECISIONS GIVEN BY REGISTRARS**Meat and Allied Trades Federation of Australia**

conditions of eligibility for membership: s139(1)

Conciliation and Arbitration Act 1904 — meat industry

20Jul87 — Mr J.D. McMahon, IR

Reg 035/87 M Print G8592 — R0124/87 — \$0.50

Pharmacy Guild of Australia, The

conditions of eligibility for membership: s139(1)

Conciliation and Arbitration Act 1904 — pharmacy operations

16Jul87 — Mr J.D. McMahon, IR

Reg 034/87 M Print G8464 — R0116/87 — \$0.50

Teachers' Association of Australia

registration: leave to alter rules: s134 Conciliation and

Arbitration Act 1904: r124A Conciliation and

Arbitration Regulations: s142 Conciliation and Arbitration Act 1904: objections refused in part — educational services

20Jul87 — Mr J.D. McMahon, IR

Reg 036/87 M Print G8627 — R0222/83 — \$1.00

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Form 11AB**IN THE AUSTRALIAN CONCILIATION AND ARBITRATION COMMISSION***Conciliation and Arbitration Act 1904***NOTICE UNDER SUB-SECTION 49A (3) IN RELATION TO VARIATION OF A COMMON RULE****In the matter of the SQUASH COURT INDUSTRY (INTERIM) AWARD 1980**

C No. 3039 of 1984

And in the matter of the variation of the award dated 28 April 1981 in the above matter.

NOTICE is hereby given:

- (a) that on 30 July 1987, the Commission varied the term (or terms) of the abovementioned award referred to in the Schedule as set out in the Schedule;
- (b) that the variation will be a common rule in the Australian Capital Territory in the industry in respect of which the dispute arose with effect from the beginning of the first pay period which commenced on or after 1 July 1986; and
- (c) that any person or organisation having an objection to the variation binding that person or organisation and desiring to be heard in relation to that objection is invited to lodge with the Commission a notice of that objection within 28 days after the date specified in paragraph (a).

A copy of the award may be inspected at the office of the Registrar. Objections should be lodged with the Registrar at 4th Floor, CML Building, University Avenue, Canberra, by 4.30 p.m. on 27 August 1987.

SCHEDULE
TERMS VARIED

Clause No.	Subject	Substance of variation
PRINT NO. G8772		
4	Rates of pay	National Wage Case June 1986
4A	No extra claims	National Wage Case June 1986

Dated this 6th day of August 1987.

BERNARD O'DONNELL
Deputy Industrial Registrar

N.N.—8717800

Form 11AB

**IN THE AUSTRALIAN CONCILIATION AND
ARBITRATION COMMISSION**

Conciliation and Arbitration Act 1904

**NOTICE UNDER SUB-SECTION 49A (3) IN
RELATION TO VARIATION OF A COMMON RULE**

In the matter of the **THEATRICAL EMPLOYEES
(RACEDAY RACING OFFICIALS—NSW) AWARD
1981**

C No. 3044 of 1984

And in the matter of the variation of the award dated 25 September 1981 in the above matter.

NOTICE is hereby given:

- that on 30 July 1987, the Commission varied the term (or terms) of the abovementioned award referred to in the Schedule as set out in the Schedule;
- that the variation will be a common rule in the Australian Capital Territory in the industry in respect of which the dispute arose with effect from the beginning of the first pay period which commenced on or after 1 July 1986; and
- that any person or organisation having an objection to the variation binding that person or organisation and desiring to be heard in relation to that objection is invited to lodge with the Commission a notice of that objection within 28 days after the date specified in paragraph (a).

A copy of the award may be inspected at the office of the Registrar. Objections should be lodged with the Registrar at 4th Floor, CML Building, University Avenue, Canberra, by 4.30 p.m. on 27 August 1987.

SCHEDULE
TERMS VARIED

Clause No.	Subject	Substance of variation
PRINT NO. G8773		
6	Rates of pay	National Wage Case June 1986
6A	No extra claims	National Wage Case June 1986

Dated this 6th day of August 1987.

BERNARD O'DONNELL
Deputy Industrial Registrar

N.N.—8717801

Conciliation and Arbitration Act 1904

Principal Registry
Nauru House
80 Collins Street
Melbourne, Vic. 3000

**NOTICE OF APPLICATION FOR THE
REGISTRATION OF AN ASSOCIATION AS AN
ORGANIZATION OF EMPLOYEES**

(R No. 183 of 1987)

NOTICE is given that an application has been made to me under the *Conciliation and Arbitration Act 1904* for the registration of an association called the Australian Federation of Principals Employed in Catholic Schools as an organization of employees in or in connection with the industry described in Rule 3 of its Rules. Rule 3 provides that:

The industry in or in connection with which the association is formed is the industry, business, undertaking, calling or activity of the provision of educational and/or religious instruction in Catholic Schools and the calling, service, employment or industrial occupation or vocation of principals as employees in Catholic Schools with the intention that nothing in this rule shall limit the eligibility of persons for membership who may otherwise fall within the provisions of Rule 2 of these Rules.

Rule 2 provides that:

- In these rules, unless the context otherwise requires the following words shall have the following meanings:
 - "Catholic School" means a school which has been approved by the Bishop of a Catholic Diocese under his ecclesiastical authority (which approval has not been withdrawn) and includes:
 - a primary school or a secondary school or a school comprised of both a primary department and a secondary department; and
 - a "systemic school" or a "non-systemic school" or an "independent" Catholic School.
 - "Principal" means and includes the headmaster, director or principal of a Catholic School.
- Persons eligible for membership are all persons employed as principals of Catholic Schools with the intention that the Federation may consist of an unlimited number of such persons.

Any organization registered under the Conciliation and Arbitration Act or any person interested who desires to object to the application may do so by lodging with me a notice of objection in the prescribed form and a statutory declaration in support thereof within thirty-five (35) days after the publication of this advertisement and by serving on the organization (whose address for service is: Level 8, 77 Pacific Highway, North Sydney, N.S.W. 2060) within seven (7) days after the notice of objection has been lodged, copies of the notice of objection and statutory declaration so lodged.

JOHN MCMAHON
Industrial Registrar

Conciliation and Arbitration Act 1904

Principal Registry
Nauru House
80 Collins Street
Melbourne, Vic. 3000

**NOTICE OF APPLICATION FOR CONSENT TO A
CHANGE IN THE CONDITIONS OF ELIGIBILITY
FOR MEMBERSHIP**

(R No. 188 of 1987)

NOTICE is given that an application has been made to me under the Conciliation and Arbitration Act 1904 for consent to an alteration of the rules of the Customs Officers Association of Australia, Fourth Division insofar as those rules relate to the conditions of eligibility for membership of the organization.

The alteration is sought from the following:

5—ELIGIBILITY FOR MEMBERSHIP

Any person engaged permanently or temporarily in the Fourth Division of the Trade and Customs Department and in the Department of Health, and any of the following persons engaged permanently or temporarily in the Fourth Division:—

- (a) As a member of a Lighthouse Station or on the Store Staff, Lighthouse Branch;
 - (b) As a member, including the Radio-Telegraphist, of the crew of the Lighthouse vessels;
 - (c) As a master or member of the crew of the launch, Marine Branch;
 - (d) As Inspector of Seamen;
 - (e) As Assistant, Dairy Export, Lighthouse Inspector, Grade 1, or Assistant, Grade 2, Marine, Queensland;
- all of the Commonwealth Public Service, upon payment of

the prescribed contributions and dues shall be entitled to become members of the Association.

to the following:

5—ELIGIBILITY FOR MEMBERSHIP

Any person engaged permanently or temporarily as an Assistant Customs Officer or Customs Officer, all Bands.

Any organization registered under the Conciliation and Arbitration Act or any person interested who desires to object to the application may do so by lodging with me a notice of objection in the prescribed form and a statutory declaration in support thereof within thirty-five (35) days after the publication of this advertisement and by serving on the organization (whose address for service is: 222 Pitt Street, Sydney, N.S.W. 2000) within seven (7) days after the notice of objection has been lodged, copies of the notice of objection and statutory declaration so lodged.

JOHN McMAHON
Industrial Registrar

Industry, Technology and Commerce

Customs Tariff (Anti-Dumping) Act 1975

Notice No. 1987/D19

REVOCATION OF NOTICE

I, JOHN NORMAN BUTTON, Minister of State for Industry, Technology and Commerce, pursuant to section 20 of the *Customs Tariff (Anti-Dumping) Act 1975*, hereby revoke the following Anti-Dumping Notice in relation to sorbitol.

Notice No.	Country	Date	Commonwealth of Australia Gazette	Date
1982/D51	France	27.10.82	S231	3.11.82

This Notice shall take effect on and from the date of publication in the *Commonwealth of Australia Gazette*.

Dated this 30th day of July 1987.

J. N. BUTTON
Minister of State for
Industry, Technology and Commerce

N.N—8717802

Territories

AUSTRALIAN CAPITAL TERRITORY

Plumbers, Drainers and Gasfitters Board Ordinance 1982

NOTICE

I, GORDON GLEN DENTON SCHOLES, Minister of State for Territories, in pursuance of section 27 of the *Plumbers, Drainers and Gasfitters Board Ordinance 1982* ('the Ordinance') hereby declare that the courses of study, training or qualification described in the attached Schedule shall be acceptable courses of study, training or qualification for the purposes of sub-section 24 (1) or paragraph 26 (1) (a), (b), (c) or (d).

For the purposes of this Notice, a reference to a course name or code in the attached Schedule is a reference to the course name or code as described in the 1937 Canberra College of Technical and Further Education Handbook.

Dated this 4th day of June 1987.

G. SCHOLES
Minister of State for Territories

AUSTRALIAN CAPITAL TERRITORY

Plumbers, Drainers and Gasfitters Board Ordinance 1982

SCHEDULE

Certificates of Competency

- (a) a sanitary plumber;
- (b) a water supply plumber;
- (a) Advanced Plumbing Course DF02F
plus
- (b) Plumbing apprenticeship plus two years or six years relevant experience in plumbing trade.
- (a) Plumbing Trade Course DD05D plus Advanced Plumbing Course subjects DF104 Water Supply Services, DF305 Plumbers' Business Principles
plus
- (b) Plumbing apprenticeship of four years relevant experience in the plumbing trade.

(c) an advanced sanitary drainer;

(d) an advanced gasfitter;

(e) a gasfitter;

(f) a liquefied petroleum gasfitter (Class A) Restricted

(g) a liquefied petroleum gasfitter (Class B) Automotive Restricted

Licences

(a) a sanitary plumber's licence;

(b) a water supply plumber's licence;

(c) a journeyman plumber's licence;

(d) an advanced sanitary drainer's licence;

(e) an operative drainer's licence;

(f) an advanced gasfitters licence;

(g) a gasfitteer's licence;

(h) a journeyman gasfitter's licence;

(i) a Class A liquefied petroleum gasfitter's licence;

(j) a Class A restricted liquefied petroleum gasfitter's licence;

(a) Drainage Course DF01E

plus

(b) Either a plumbing apprenticeship including one year on sanitary drainage or alternatively two years exclusively in sanitary drainage.

(a) Certificate of Competency as a gasfitter plus

(b) Experience as for Gasfitters plus proven experience working with pressures in excess of 21kPa for a minimum of one year.

(a) Plumbing Trade Course DD05D plus Advanced Plumbing Course subjects DF106 Gas Services, DF305 Plumbers' Business Principles plus

(b) Plumbing apprenticeship plus two years experience in gasfitting or six years experience in gasfitting.

(a) LPG Restricted Installation Course DF05J or Plumbing Trade subject DD208 Gas Services plus DF106 Gas Services from the Advanced Plumbing Course DF02F. In addition to either of the above DF305 Plumbers' Business Principles is also necessary plus

(b) (Restricted) twenty appliance installations under supervision.

or

(Unrestricted) as for Restricted plus three years LPG. Automotive Engineering Trade Course BD01D plus Automotive LPG Conversion Course DA09J.

(a) Plumbing Trade Course DD05D plus Advanced Plumbing Course subjects DF104, DF105 and DF305 plus

(b) Plumbing apprenticeship plus two years trade experience or six years relevant trade experience.

(a) Plumbing Trade Course DD05D plus Advanced Plumbing course subjects DF104 and DF305 plus

(b) Plumbing apprenticeship of four years relevant trade experience.

(a) Plumbing Trade Course DD05D plus

Plumbing apprenticeship.

(a) Drainage Course DF01E or Advanced Plumbing subjects DF104, DF105 and DF305 plus

(b) Plumbing apprenticeship including one year on drainage or alternatively two years exclusively on drainage.

(a) Drainage Course DF01E subjects DF301 Operative Drainers Pipelaying, DF302 Operative Drainers Timbering DF303 Operative Drainers Theory

(a) Gasfitter's licence plus

(b) One year's work experience on pressures in excess of 21kPa.

(a) Plumbing Trade Course DD05D plus Advanced Plumbing Course subjects DF106 and DF305 plus

(b) Plumbing apprenticeship plus two years experience on gasfitting or alternatively six years experience on gasfitting.

(a) Plumbing Trade Course DD05D plus

(b) Plumbing apprenticeship or alternatively four years experience on gasfitting.

(a) LPG Restricted Installations Course DF05J or Plumbing Trade Course DD05D Advanced Plumbing subjects DF106, DF305 plus

(b) Training as for Class A Restricted plus one year's experience in liquid phase storage and capacity in excess of 7.5kl.

(a) LPG Restricted Installations Course DF05J and DF305 or Plumbing Trade Course DF05D plus Advanced Plumbing course subjects DF106 and DF305 plus

(b) Training requires 20 supervised appliance installations.

- (k) a Class B liquefied petroleum gasfitter's licence;
 - (a) Automotive Engineering Trade Course DB01D or N.S.W. equivalent plus Automotive LPG Conversion Course DA09J plus
 - (b) Training as for Class B Restricted plus one year's experience in liquid phase storage and capacity in excess of 7.5kl.
- (l) a Class B restricted liquefied petroleum gasfitter's licence;
 - (a) Automotive Engineering Trade Course DB01D or N.S.W. equivalent plus Automotive LPG Conversion Course DA09J plus
 - (b) Automotive apprenticeship of four years.

N.N.—8717803

Transport and Communications

AUSTRALIAN BROADCASTING TRIBUNAL

GRANT OF A COMMERCIAL RADIO LICENCE TO SERVE THE GOLD COAST AREA

NOTICE OF COMMENCEMENT OF INQUIRY

PUBLIC SUBMISSIONS INVITED

1. The Tribunal has commenced an inquiry into the grant of a commercial FM radio licence to serve the Gold Coast area in Queensland and New South Wales. Applications have been lodged by:

SEQFM Broadcasters Pty Ltd
East Coast Stereo FM Ltd
Gold Coast FM Pty Ltd
Shine On FM Pty Ltd
Air Waves FM Pty Ltd
G.C.F.M. Pty Ltd
Surf City FM Ltd

Beach Radio Pty Ltd
Gaingold Pty Ltd
Radio Pacific FM Ltd
Sun & Surf FM Limited
Stereo Gold FM Ltd
South Coast FM Limited
Dyclip Pty Ltd

2. The issues to be considered in the inquiry are:
 - (i) whether a licence of the kind contemplated should be granted;
 - (ii) whether the Tribunal should refuse to grant the licence to an applicant for any of the reasons set out in subsection 83 (6) of the *Broadcasting Act 1942*, and, in particular:
 - (a) whether the applicant is a fit and proper person to hold the licence;
 - (b) whether the applicant has the necessary financial, technical and management capabilities;
 - (c) whether the applicant is capable of complying with the conditions of the licence; and
 - (d) the effect on the commercial viability of other broadcasting services serving the area; and
 - (iii) who is the most suitable applicant, of those to whom the Tribunal could grant the licence.
3. A copy of the inquiry file which contains copies of the applications and other related documents, is available for inspection during business hours at the Tribunal's offices at:

8th Floor
444 Queen Street
Brisbane, Qld 4000

and

76 Berry Street
North Sydney, N.S.W. 2060

and at the following location at the times shown:

Gold Coast City Council
Library Service
8th Floor
Broadview Terrace
Marine Parade
Southport, Qld 4215

Monday, Wednesday and Thursday: 10.00 a.m. to 8.00 p.m.
Tuesday and Friday: 10.00 a.m. to 4.30 p.m.
Saturday: 9.00 a.m. to 3.00 p.m.
4. People interested may make submissions to the Tribunal about the proposed licence grant by forwarding them to reach the Tribunal's North Sydney office no later than 5.00 p.m. on 25 September 1987. This call for submissions is in addition to the invitation extended by the Minister for Communications in his notice of 1 May 1987 which was published in the *Commonwealth of Australia Gazette* on 13 May 1987.
5. Submissions must be lodged in accordance with inquiry regulations laid down by law. A guide for submitters is available on request from the Tribunal. A copy has been placed on the inquiry file for reference.
6. Further details about the lodgment of submissions may be obtained by contacting S. Moore (02) 959 7883 or B. Gibson (07) 832 4702.

N.N.—8717804

Treasurer

Reserve Bank Act 1959

APPOINTMENT OF A MEMBER OF THE RESERVE BANK BOARD

HIS Excellency the Governor-General in pursuance of sub-section 14 (1) (d) of the *Reserve Bank Act 1959* has appointed William John Kely to be a member of the Reserve Bank Board for a period of five years with effect on 29 July 1987.

P. J. KEATING

N.N.—8717805



**Commonwealth
of Australia**

Gazette

No. S 198, Tuesday, 4 August 1987

Published by the Australian Government Publishing Service, Canberra

SPECIAL

AUSTRALIAN CAPITAL TERRITORY

NOTIFICATION OF THE MAKING OF REGULATIONS

NOTICE is hereby given that the undermentioned Regulations of the Australian Capital Territory have been made. Copies of the Regulations may be purchased at the Commonwealth Government Bookshop, 70 Alinga Street, Canberra City, Australian Capital Territory.

<i>Ordinance under which Regulations made</i>	<i>Description of Regulations</i>	<i>Number and year of Regulations</i>
<i>Business Franchise (Tobacco and Petroleum Products) Ordinance 1984</i>	<i>Business Franchise (Tobacco and Petroleum Products) Regulations (Amendment)</i>	<i>No. 10, 1987</i>



**Commonwealth
of Australia**

Gazette

No. S 199, Tuesday, 4 August 1987

Published by the Australian Government Publishing Service, Canberra

SPECIAL

PRIMARY INDUSTRIES AND ENERGY

NOTIFICATION OF THE MAKING OF ORDERS UNDER THE MEAT INSPECTION (GENERAL) ORDERS

NOTICE is hereby given that the undermentioned orders under the *Meat Inspection Act 1983* have been made. Copies of the orders can be obtained from the AQIS Legal Services Section of the Department of Primary Industries and Energy, 3rd Floor, Edmund Barton Building, Broughton Street, Barton.

<i>Number of Orders</i>	<i>Description of Orders</i>
4 of 1987	Meat Inspection (General) Orders as amended (Amendment)



NOTICE BY AUDITOR-GENERAL SETTING AUDITING STANDARDS

The auditing standards in this notice, entitled "Australian Audit Office Auditing Standards", are set pursuant to sub-section 63MB.(1) of the *Audit Act 1901*, and replace those notified in *Commonwealth Gazette S451* issued on 8 September 1986.

J. V. Monaghan
Auditor-General
14 July 1987

Extracts from *Audit Act 1901*, Part XI, Division 3A

Sub-section 63MB.(1) provides:

The Auditor-General shall, by notice in writing in the *Gazette*, set auditing standards to be complied with by company auditors when inspecting and auditing the accounts and records, or reporting on the financial statements, of privately audited bodies.

Sub-section 63MA.(1) provides, among other things, that:

"company auditor" means a firm carrying on the business of auditing accounts;

"privately audited body" means a body corporate (other than the Australian Industry Development Corporation) whose accounts, records and financial statements are, in accordance with the Act establishing the body, subject to inspection and audit by a company auditor.

Sub-section 63MA.(2) provides:

A reference in this Division to an Act establishing a body includes a reference to an Act continuing a body in existence, but does not include a reference to an Act relating to companies.

AUSTRALIAN AUDIT OFFICE AUDITING STANDARDS

1. BASIC POSTULATES

- 1.1 Structure and scope of the Standards
- 1.2 Requirements of public accountability
 - 1.2.1 General obligations
 - 1.2.2 Accounting standards, controls and performance measures
- 1.3 The audit mandate
- 1.4 Audit objectives

2. GENERAL AUDITING STANDARDS

- 2.1 Application of the AAO Auditing Standards
- 2.2 Independence and objectivity
 - 2.2.1 Relationships with the Parliament
 - 2.2.2 Relationships with the executive government
 - 2.2.3 Relationships with auditees
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- 2.3 Competence
- 2.4 Due care
- 2.5 Quality of audit performance

3. EXAMINATION AND EVALUATION (FIELD AUDIT) STANDARDS

- 3.1 Methodology and planning background
- 3.2 Planning of audits
 - 3.2.1 Central Office planning
 - 3.2.2 Effectiveness of internal audit
 - 3.2.3 Field audit plans
- 3.3 Supervision of the audit
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- 3.5 Evaluation of internal controls
- 3.6 Audit evidence
- 3.7 Audit documentation
- 3.8 Relationships with auditee management

4. REPORTING STANDARDS

- 4.1 Generally applicable reporting standards
- 4.2 Reports on financial statements
 - 4.2.1 Reports on the Annual Financial Statements of the Minister for Finance
 - 4.2.2 Reports on the financial statements of statutory authorities
 - 4.2.3 Reports on the financial statements of government owned or controlled companies
- 4.3 Reports on audits of accounts and records of government bodies
- 4.4 Reports on performance audits
- 4.5 Materiality

AUSTRALIAN AUDIT OFFICE AUDITING STANDARDS

1. BASIC POSTULATES

- 1.1 Structure and scope of the Standards
 - 1.1.1 These Standards may be referred to, in abbreviated form, as the AAO Auditing Standards. The AAO Auditing Standards have been established by the Auditor-General primarily for observance in the conduct of audits by the Australian Audit Office (AAO). Certain modifications have been introduced in order to set standards for the purposes of section 63MB of the *Audit Act* (the Act).
 - 1.1.2 The structure of the AAO Auditing Standards, incorporating an explanatory 'Basic Postulates' Section and giving a considerable emphasis to 'general' standards, reflects the structure adopted by the Committee on Auditing Standards established in 1984 by the International Organisation of Supreme Audit Institutions (INTOSAI).¹ It also takes into account recommendations made in 1985 by the Expert Group on Public Sector Audit Standards convened jointly by the United Nations and INTOSAI.
 - 1.1.3 The basic postulates represent the general framework for the auditing standards. They describe the public accountability milieu and the audit mandate, and they summarise the assumptions, premises and logical principles which underlie the standards. They also serve as benchmarks for audit personnel in forming judgments, particularly in cases where no specific standards apply.

¹ The term Supreme Audit Institution (SAI) relates to the public body in each country which exercises, by virtue of law, the highest public audit function of that country

1.1.4 The scope of the Sections entitled 'General Standards', 'Examination and Evaluation (Field Audit) Standards' and 'Reporting Standards' (Sections 2, 3 and 4) may be compared with the scope of the statements on auditing standards and practices issued by the Auditing Standards Board (AuSB) of the Australian Accounting Research Foundation (AARF). However, reflecting the broader audit mandate described at Sub-section 1.3, they include additional material dealing with aspects of regularity auditing and they provide for performance auditing.² At some points, especially at Section 2, explanatory material is included in order to bring out the significance for auditing standards of particular characteristics of the Australian Commonwealth public sector.

1.1.5 The development of audit standards and practices, whether in relation to public or private sectors, owes a great deal to the work of the professional accountancy institutes. In Australia these are the Institute of Chartered Accountants in Australia (ICA) and the Australian Society of Accountants (ASA), which have jointly sponsored the AARF. In their development work these bodies take account of the International Auditing Guidelines issued by the International Federation of Accountants (IFAC).

1.1.6 There are large areas of commonality in standards and practices appropriate to the respective sectors, but there are also important differences of principle and practice. The most important of these stem from public accountability requirements and differences in the scope of the audit mandate.

1.1.7 The AAO Auditing Standards set out in this notice represent essentially a codification of the standards and practices which have been developed in the AAO over a period, taking into account the work of other bodies in formulating audit standards and practices. For field audit standards and reporting standards the AAO has drawn heavily on the Statement of Auditing Standards (AS1) and relevant Statements of Auditing Practice issued by the AuSB.

1.1.8 In these standards the term 'audit institution' refers, as the case may be, to the AAO or a company auditor. The term 'audit personnel' refers, as the case may be, to AAO staff or to partners and staff of a company auditor.

1.1.9 These standards may be revised from time to time by further notice published in the *Gazette*. Interpretation, amendment or explanation of the AAO Auditing Standards is the Auditor-General's responsibility.

1.2 Requirements of public accountability

1.2.1 General obligations

1.2.1.1 It is an essential function of public audit to provide assurance to the executive government, the Parliament and the community regarding the exercise of public accountability obligations. This function must be a central focus of public sector auditing standards.

1.2.1.2 In the Australian Commonwealth public sector, public accountability obligations extend to all bodies created for public purposes. Irrespective of their constitution, functions, degree of autonomy or funding arrangements, governmental bodies and public enterprises are accountable to the Parliament for the effective performance of their functions. Public enterprises include departmental commercial undertakings, bodies established by statute or executive order and companies in which the government has a controlling interest. Subsidiary companies of such bodies likewise are accountable, through them, to the Parliament.

1.2.1.3 It is expected of public sector auditees that they be conscious of the importance of maintaining and improving the efficiency and effectiveness of administration and operation of governmental bodies, and of the part played in this process by the observance of public accountability responsibilities.

1.2.1.4 In broad terms, auditee managements are obliged by law to report on the management of the resources with which they have been entrusted, and are expected to answer for the financial, managerial and program responsibilities that have been conferred on them.³ Adequate information, control, evaluation and reporting systems are important elements in the accountability process, as is the need for cost consciousness and efficiency and efficacy in the utilisation of resources.

1.2.1.5 It is incumbent upon the management of governmental bodies to co-operate with audit personnel to permit them to attain auditing goals with reasonable efficiency and effectiveness. Similarly it is the duty of officials of such bodies to co-operate with audit personnel by giving assistance or information that may help them accomplish their task. The general duty of auditees to co-operate with the audit institution is supported by legislation requiring provision of access to all relevant data necessary for a comprehensive assessment of the activities under examination.

1.2.2 Accounting standards, controls and performance measures

1.2.2.1 It is primarily the responsibility of governments to determine accounting standards, and the form and presentation of accounts, for the public sector. In Australia, such determination should have regard to the work of the Accounting Standards Board and the Public Sector Accounting Standards Board established under the auspices of the AARF.

1.2.2.2 In the Commonwealth public sector, accounting standards are primarily the responsibility of the Minister for Finance. The Guidelines for the Form and Standard of Financial Statements of Commonwealth Undertakings, issued under the Minister's authority, set out the application of accounting standards appropriate to a range of Commonwealth bodies. The Minister also approves the specific form of the financial statements of many statutory authorities, in accordance with provisions in the legislation establishing those authorities. He also determines which departmental commercial undertakings are required to furnish audited financial statements, and the form of these financial statements.

1.2.2.3 Accounting standards promulgated by the Accounting Standards Review Board have mandatory application to Commonwealth-controlled companies.

1.2.2.4 Subject to these arrangements, the responsibility for developing an auditee's internal accounting and administrative system and protecting its resources lies first and foremost with the auditee.

1.2.2.5 The primary responsibility for correctness and sufficiency of the form and content of the financial reports and other information rests with auditee management, since these are the auditee's expression of its financial position and the results of its operations.

1.2.2.6 Consistent application of the appropriate accounting standards is a pre-requisite to the fair presentation of the financial position and the results of operations. The financial statements and other information submitted for verification should be free from collusive and other irregularities.

1.2.2.7 Similarly, it is the primary obligation of management to ensure that applicable statutes and regulations are complied with and that adequate internal controls and internal audit arrangements are in place, and to observe probity and propriety in decision-making.

1.2.2.8 In relation to performance auditing it is the primary responsibility of auditee management, within the bounds of practicability, to develop measurable program objectives, performance indicators, controls and arrangements for assessing achievement.

² The terms 'regularity auditing' and 'performance auditing' are explained in paragraph 1.3.5.

³ See also the *Tokyo Declaration of Guidelines on Public Accountability*, Asian Organisation of Supreme Audit Institutions, Tokyo 1985, p.3.

1.2.2.9 It is in the interest of the auditee, and it is the auditee's administrative obligation, to design practical systems which will make available the information required for auditing. The auditee must ensure that systems are capable of providing usable, objective, and accurate information.

1.2.2.10 To the extent practicable the AAO promotes and encourages the provision of statements indicating in detail the government's goals in establishing individual programs and the development by administrators of specific and measurable objectives and targets.

1.2.2.11 It remains a matter for the auditor's judgment whether the accounting standards, control systems and performance indicators adopted by the auditee are considered to be satisfactory, and applied consistently. In performance auditing, in cases where adequate specification of program objectives and performance indicators is lacking, audit personnel have to develop their own criteria and indicators, taking management advice into account.

1.2.2.12 The AAO also has a responsibility to work towards improving techniques for reviewing the validity of performance measures.

1.3 The audit mandate

1.3.1 An adequate understanding of the audit mandate is a pre-requisite to effective auditing in the public sector.

1.3.2 The primary responsibility for audit of the Australian Commonwealth public sector is vested in the statutory office of Auditor-General, established by the Act. The Act sets out the terms and conditions of incumbency, tenure, powers, duties, functions, and general responsibilities and other matters governing the holding of office and the discharge of the functions and duties to be performed.

1.3.3 The Auditor-General's mandate specified in the Act is supplemented by audit provisions in other enactments relating to establishment of individual Commonwealth bodies. The Act also provides for arrangements which enable dual appointment, under the Act and the Companies Act and Codes, of the Auditor-General as external auditor of Commonwealth-controlled companies.

1.3.4 Because of the statutory basis of the audit mandate, the Auditor-General has a paramount responsibility to fulfil the mandate, exercising his or her own judgment as to the audit approaches to be applied in the diverse situations that arise in the course of government auditing. As the General Statement of XII INCOSAI observes:⁴

It is the primary responsibility of the SAs to develop and apply auditing standards and procedures which they judge as appropriate to their mandate.

1.3.5 The Auditor-General's comprehensive audit mandate encompasses the following functions:

(a) *Regularity auditing:*

- (i) attestation of financial accountability of the Commonwealth administration, involving examination and evaluation of accounting records of departments of State and expression of opinions on financial statements prepared by the Minister for Finance;
- (ii) attestation of financial accountability of other Commonwealth bodies, involving examination and evaluation of accounting records and expression of opinions on financial statements;
- (iii) other regularity audits of departments and other bodies involving:
 - (a) examination of financial systems and transactions, including an evaluation of compliance with applicable statutes and regulations;
 - (b) review of internal control and internal audit arrangements;

- (c) examination of the probity and propriety of decisions taken with respect to all aspects of the administration of the auditee; and
- (d) reporting of any other matters arising from or relating to the Auditor-General's activities that the Auditor-General considers should be brought to attention.

(b) *Performance auditing*

evaluation of economy, efficiency and effectiveness of management of departments and other Commonwealth bodies, including review of:

- utilisation of human, financial and other resources;
- information systems, performance measures and monitoring arrangements; and
- procedures followed by auditees for remedying identified deficiencies.

1.3.6 In general terms, the Auditor-General's mandate provides for him or her to conduct, or direct the conduct of, comprehensive auditing of departmental administration and of most Commonwealth public enterprises.

1.3.7 Where a company auditor has been appointed as external auditor to a statutory marketing authority the scope of the Auditor-General's mandate in relation to that authority is discretionary. In effect it extends to such regularity audits as the Auditor-General considers will provide a practicable basis for the exercise of discretionary powers conferred on the Auditor-General under Division 3A of Part XI of the Act. Those discretions relate to reporting on the performance of the company auditor, undertaking further regularity audits and reporting on the financial statements of the authority.

1.3.8 Performance audits carried out by the AAO comprise efficiency audits carried out under Part VI Division 2 of the Act and project audits carried out under the general authority of section 54 of the Act and of provisions in enactments requiring the audit of accounts and records of statutory bodies and the making of a report thereon.

1.3.9 The mandate for performance auditing stops short of review of government policy decisions. It is however, as the General Statement of XII INCOSAI puts it, 'acceptable for performance audit to incorporate the audit of information leading to policy decisions and the determination of whether policy objectives have been met'.⁵

1.3.10 By convention the Auditor-General provides to auditees audit services which, although not specified in the statutory mandate, are customarily provided by the external auditor. Examples are provision of audit certificates in borrowing prospectuses and provision of letters of comfort to lending consortiums.

1.4 Audit objectives

1.4.1 The general objective of audit in the Commonwealth public sector has been indicated in broad terms by the Joint Parliamentary Committee of Public Accounts (JCPA) as follows:⁶

The role of the Auditor-General, and by extension his Office, is to improve the economy, efficiency and accountability of the Commonwealth Public Sector by comprehensive auditing of Commonwealth departments and agencies, and by reporting on these audits to the Parliament.

The soundness of administration and results of operations are rendered more credible when verified by an audit institution. When administration and operations attract the criticism of the audit institution, there is a presumption that they should be changed.

⁴ *General Statement on Performance Audit, Audit of Public Enterprises and Audit Quality*, Twelfth International Congress of Supreme Audit Institutions, Sydney 1986, paragraph 63.

⁵ *Op cit.* paragraph 6

⁶ JCPA report 253, Proposed Computer Acquisition by the Australian Audit Office, Canberra 1986, paragraph 1.5.

1.4.2 A corollary of the general objective is the objective of identifying, and reporting to the Parliament, irregularities and deficiencies in performance. It is important that this be done in timely fashion to make it possible for corrective measures to be taken in individual cases, to make accountable parties accept responsibility and to allow steps to be taken to prevent or deter recurrence.

1.4.3 For some elements of the Auditor-General's mandate, particularly in regard to the audit of financial statements of public enterprises, the Auditor-General's audit objectives are akin to the objectives of commercial audits in the private sector.

1.4.4 A further objective is to inform the Parliament of any significant impacts on audit effectiveness arising from refusal or reluctance of an addressee to co-operate with the audit institution. It is the audit institution's duty to evaluate the causes, circumstances and nature of such reluctance, and its effect on the thoroughness and effectiveness of audit procedures, and include any significant findings from that evaluation in the audit report.

1.4.5 The outcome of an audit is the expression of an opinion, and sufficient valid evidence must be gathered to permit a sound opinion to be formed.

1.4.6 The audit process itself acts as a catalyst for review by management and has the constructive objective of guiding and encouraging improvement. The audit institution has the duty to bring to the attention of the appropriate level of management all results, irregularities or shortcomings that audit personnel may discover. Management has the obligation to provide the auditor with explanations regarding the audit findings and advice of remedial action taken or proposed.

1.4.7 It is implicit in these objectives that the audit institution must maintain high standards of professional performance. When performing audits and reporting thereon, the audit institution acts exclusively in the capacity of an auditor. The professional status of the public sector auditor imposes commensurate professional obligations. Within the Auditor-General's mandate, the application of pronouncements of the professional institutes is subject to the AAO Auditing Standards.

2. GENERAL AUDITING STANDARDS

2.1 Application of the AAO Auditing Standards

2.1.1 The applicability of material in Sections 2, 3 and 4 is indicated by differences in type face as follows:

- (a) light type : general application
- (b) italics : specifically applicable to company auditors
- (c) bold type : specifically applicable to the AAO.

Thus, company auditors are to comply both with the material printed in light type and with that printed in italics. AAO staff are to comply both with the material printed in light type and with that printed in bold type.

2.1.2 The AAO Auditing Standards over-ride any non-statutory auditing conventions or standards prescribed by bodies other than the AAO, with which the AAO Auditing Standards conflict.

2.1.3 The auditing standards constitute the criteria against which the quality of audit results is evaluated. They also provide minimum guidance for audit personnel, which can help determine the extent of auditing steps and procedures that should be applied in the audit. **Application of the standards by AAO staff is assisted by supplementary instructions, procedural statements and action packages.**

2.1.4 For the purpose of any report to a Minister relating to the work of a company auditor, in pursuance of subsection 63MB.(2) of the Act, the Auditor-General will examine and evaluate the company auditor's work against the AAO Auditing Standards.

2.2 Independence and objectivity

2.2.1 Relationships with the Parliament

2.2.1.1 The committees empowered by the Parliament to examine the reports of the Auditor-General play a central role in ensuring that public accountability obligations are properly exercised. It is accordingly incumbent upon the Auditor-General and the AAO to work closely with those committees.

2.2.1.2 The Auditor-General and AAO audit personnel may give members of the Parliament briefing of a factual nature on audit reports, but it is important that the Auditor-General and AAO audit personnel maintain independence from political influence, in order to preserve an impartial approach to audit responsibilities. Thus the Auditor-General and the AAO should not be responsive, nor give the appearance of being responsive, to the wishes of particular political interests.

2.2.1.3 The Auditor-General must set priorities and program the work of the AAO in accordance with the audit mandate, and adopt methodologies appropriate to the audits to be undertaken. While having appropriate regard to recommendations of committees of the Parliament, and being accountable to the Parliament for the exercise of the audit mandate, the Auditor-General would not look to the Parliament for specific guidance in the programming, planning and execution of audits.

2.2.1.4 Generally legislation specifies minimum reporting requirements that the Auditor-General must observe, including the matters to be subject to an audit certificate or opinion. Subject to those requirements the Auditor-General should seek to maintain flexible arrangements for reporting to the Parliament, and determine the content and timing of reports having regard to the particular circumstances of the case.

2.2.1.5 The Auditor-General may include, in reports to the Parliament, material obtained from reports made available to the Auditor-General by a company auditor in accordance with section 63ME of the Act.

2.2.1.6 The Auditor-General is accountable to the Parliament for his or her use of resources and the effective performance of the audit mandate. These accountability responsibilities are exercised through reports by the Auditor-General and by the Independent Auditor appointed under the Act to audit the Auditor-General's activities.

2.2.2 Relationships with the executive government

2.2.2.1 While the Auditor-General has some common interests with the executive government, in relation to the promotion of public accountability, the Auditor-General's essential relationship with the government is that of external auditor. As such the Auditor-General's reports to Ministers and to the Parliament assist the executive by drawing attention to deficiencies in administration and recommending improvements. On the other hand, the Auditor-General and the AAO should not participate in the executive government's functions, or act as an agency of the executive, since that would militate against the Auditor-General's independence and objectivity.

2.2.2.2 An essential element in the independence of the Auditor-General is the absence of any direction by the executive government in relation to the Auditor-General's performance of his or her mandate. In particular the Auditor-General should not carry out, modify or refrain from carrying out an audit, or suppress or modify audit findings, at the direction of a minister or the government.

2.2.2.3 While it is appropriate for the Auditor-General to consider requests by the executive proposing matters for audit examination, the Auditor-General must exercise a discretion to decline any such request that is inconsistent with independent exercise of the audit mandate, e.g. if it would require participation in a management or executive function or would displace audits the Auditor-General considers to be of higher priority in achieving effective exercise of the audit mandate.

2.2.2.4 A sensitive area in relationships between the Auditor-General and the executive concerns provision of re-

sources to the AAO. In some degree, arrangements for the Auditor-General's resource provision may be related to the executive government's financial situation and general expenditure policies. As against that, effective promotion of public accountability requires that the AAO be provided with sufficient resources to enable the Auditor-General to discharge his or her responsibilities in a reasonable manner.

2.2.2.5 Arrangements for provision of resources to the AAO which did not recognise this requirement could compromise the Auditor-General's independence. It would be appropriate for the Auditor-General to report to the Parliament any imposition of resource or other restrictions by the executive which would seriously constrain the Auditor-General's independent exercise of the audit mandate.

2.2.2.6 By legal provision or convention, the executive government permits reasonable access by the Auditor-General to sensitive information, such as collective ministerial decisions, which is necessary and relevant to the discharge of the Auditor-General's responsibilities. The Auditor-General must take adequate steps to protect information of this kind provided to him or her in confidence by the executive.

2.2.2.7 In order that the Auditor-General not only exercise his or her functions independently of the executive but be seen to do so, it is important that the audit mandate and the Auditor-General's independent status be well understood in the community. The Auditor-General has an obligation to undertake an educational role in that regard.

2.2.2.8 Collaboration between the Auditor-General and the executive is desirable in some areas. For instance, when the executive proposes legislation affecting the Auditor-General's mandate, or contemplates putting forward legislative or administrative provisions regulating the financial management of public bodies, it is appropriate for the Auditor-General to make known his or her views on the public accountability implications of the proposals. Similarly, the Auditor-General should be ready to advise the executive in such matters as accounting standards and accounting policies appropriate in the public sector, or the form of financial statements. The Auditor-General must be careful in tendering advice to the executive to avoid any express or implied commitment that would impair the Auditor-General's independent exercise of the audit mandate.

2.2.2.9 The Auditor-General's functional independence need not preclude arrangements with executive agencies or statutory bodies in regard to the administration of the AAO in matters such as industrial relations, personnel management, property management or common purchasing of equipment and stores, with the proviso that executive agencies or statutory bodies not be in a position to take decisions that would endanger the Auditor-General's independence in discharging the audit mandate.

2.2.2.10 *A company auditor is appointed by the Minister for Primary Industries and Energy. The company auditor is endowed with the responsibilities, powers and discretions specified in sections 63G and 63H of the Act or in broadly equivalent provisions of the legislation establishing a particular authority. The company auditor makes reports to the Minister in accordance with these legal provisions but is not subject to direction by the Minister regarding audit scope, the performance of an audit, or the nature and expression of audit findings.*

2.2.2.11 *In the arrangements for appointment of a company auditor, compliance with AARF Statement of Auditing Practice AUP9 is to be subject to the provisions of the legislation establishing the statutory marketing authority and the Act, and to the AAO Auditing Standards. If a company auditor's appointment is revoked, Statement of Auditing Practice AUP23. Resignation, Removal or Retirement of an Auditor applies to the company auditor as 'outgoing auditor'.*

2.2.2.12 *When a company auditor is appointed, the Auditor-General is not an outgoing auditor in terms of Statement of Auditing Practice AUP23.*

2.2.2.13 *The audit provisions of legislation under which a company auditor is appointed as external auditor to a statutory marketing authority leave a discretion to the company auditor, in relation to the scope of the detailed inspection and audit of accounts and records.*

2.2.2.14 *In effect, in terms of the regularity auditing mandate described at paragraph 1.3.5 of the Basic Postulates, the legal provisions give the company auditor the option of:*

- (a) *undertaking sufficient examination and review, as referred to in sub-paragraphs (a)(ii) and (a)(iii) of paragraph 1.3.5, to establish a proper basis for the formation of an audit opinion on the financial statements; in that case the audit is focused on the financial accountability attest function referred to in sub-paragraph (a)(ii); or*
- (b) *accepting responsibility for the full regularity auditing function referred to in sub-paragraphs (a)(ii) and (a)(iii); in that case, an additional program of audits related to sub-paragraph (a)(iii) may be undertaken.*

2.2.2.15 *The nature and extent of any additional program undertaken in order to exercise the full regularity auditing function is dependent on the company auditor's judgment as to the amount of audit examination needed to provide a basis for adequate assurance to the Minister (and, ultimately, to the Parliament through reporting by the Auditor-General pursuant to sections 51A, 63MB and 63MD of the Act) regarding probity and compliance aspects.*

2.2.2.16 *Nothing in these Standards purports to modify or limit in any way the company auditor's statutory discretion. However, for the purpose of enabling the exercise by the Auditor-General of functions under sub-section 63MB(2) of the Act, and having regard to paragraphs*

2.2.2.13 to 2.2.2.15, *it is desirable that the company auditor should provide the Auditor-General with an indication of the intended scope of inspections and audits of accounts and records by the company auditor pursuant to section 63G of the Act or equivalent provisions in the legislation establishing a particular authority.*

2.2.3 Relationships with auditees

2.2.3.1 The Auditor-General and as applicable a company auditor must be, and be seen to be, objective in the auditing of departments, public enterprises and other Commonwealth bodies. The audit institution should be fair in its evaluations and in its reporting of the outcomes of audits.

2.2.3.2 The public sector auditee is not in a client relationship with the Auditor-General. A Minister, department, or board of a statutory authority cannot influence the scope of the audit or its findings against the professional judgment of the Auditor-General. The audit institution has to discharge the audit mandate freely and impartially, taking management views into consideration in forming audit opinions, but owing no responsibility to the management of the auditee body for the audits undertaken.

2.2.3.3 The audit institution must not participate in the management or operations of an auditee body in any way that could prejudice an objective and impartial approach to future audits. Audit personnel must not become members of management committees and, if audit advice is to be given, it should be conveyed as audit advice and acknowledged clearly as such.

2.2.3.4 The audit institution may encounter a situation in which an auditee developing sophisticated and complex information and communications systems is not making adequate provision for incorporation of controls and audit trails. Failure to incorporate such features from the outset of system development can lead to intractable problems in auditing the systems and their outputs, when the systems have become operational. It would be appropriate in such a situation for the audit institution to draw the auditee's

attention to matters that should be taken into account in developing the systems. The audit institution should, however, make it clear that decisions affecting the design and structure of systems remain the responsibility of the auditee.

2.2.3.5 In any case the audit institution should seek to examine in a timely manner the planning and development of information and communications systems by auditees.

2.2.3.6 *It is the responsibility of the company auditor to avoid arrangements or situations giving rise to a conflict of interest or appearance of such a conflict. It is not practicable to specify every kind of arrangement or situation that might give rise to such a conflict or appearance of conflict but, in general terms, it would be inappropriate for a firm to act as company auditor to a statutory marketing authority where members or employees of the firm or of a closely associated firm:*

- (a) *are providing, or have recently provided, to the authority professional services which would be seen as affecting matters subject to the audit;*
- (b) *have recently advised the authority regarding the selection or appointment of senior staff members who are still serving the authority; or*
- (c) *are providing or have recently provided professional services to a member of the authority or to an undertaking of which a member of the authority is a director or otherwise has a significant ownership or management interest.*

2.2.3.7 Except in the case of audits carried out by the Auditor-General under Division 3A of Part XI of the Act, the Act empowers the Minister for Finance to determine that fees be charged to certain bodies audited by the Auditor-General, and to approve the manner in which the Auditor-General determines the scale of such fees. The Minister has not made a determination in relation to efficiency audits conducted under Division 2 of Part VI of the Act, but has determined that specified bodies be charged for other audits.

2.2.3.8 Arrangements for setting fees to be charged by the audit institution to an auditee should embody sufficient flexibility to preclude any inhibition of the effective exercise by the audit institution of that institution's statutory audit responsibilities. Fee paying bodies may be given an estimate of the fee likely to be payable in respect of the audit, with the understanding that the actual fee payable may vary from the estimate depending on the amount of audit work considered necessary to discharge the audit obligation. Prompt advice should be given to the auditee should it become clear that the estimated fee will be substantially revised.

2.2.3.9 In exercising its powers of access to premises and records relevant to auditees and their operations, and of obtaining relevant information from persons possessing it, the audit institution should seek to maintain good relationships with auditees with a view to ensuring the free and frank flow of information and the conduct of discussions in an atmosphere of mutual respect and understanding. At the same time, relationships with auditees must not be so close as to inhibit effective and impartial planning, conduct and reporting of audits.

2.2.3.10 Audit personnel of the audit institution must not become involved in instructing personnel of auditee bodies as to their duties. Any audit personnel of the audit institution who have close affiliations with the management of an auditee body, such as social, kinship or other relationships conducive to a lessening of objectivity, should not be assigned to audit that body.

2.2.4 *Relationships with external bodies*

2.2.4.1 The Auditor-General may enter formal relationships with professional bodies, provided the relationships do not inhibit the AAO's independence and objectivity, in order to avail himself or herself of the advice of experienced members of the profession at large.

2.2.4.2 In order to make the public audit mandate more widely understood the Auditor-General and the AAO may co-operate with academic institutions and professional bodies in their ongoing activities, including by way of contributions to proceedings of professional meetings and publication of reference material.

2.2.4.3 It is also appropriate for the AAO to co-operate with the media in relation to publicising the public audit mandate and the reports of audits by the Auditor-General.

2.3 *Competence*

2.3.1 The audit institution needs to command the range of professional skills and experience necessary for effective execution of the audit mandate. For all elements of that mandate the audit work should be carried out by persons whose education and professional experience is commensurate with the nature, scope and complexities of the audit task. The audit institution should be equipped with a range of audit methodologies, including systems based techniques, analytical review methods, statistical sampling and audit of automated information systems.

2.3.2 The AAO's personnel should have a good understanding of the public sector environment, including such aspects as the role of the Parliament, the legal and institutional arrangements governing the operations of departments of State and the charters of public enterprises. Likewise, trained audit personnel must possess an adequate knowledge of the Auditor-General's policies and auditing concepts, the AAO Auditing Standards, and AAO practices and methodologies.

2.3.3 It is desirable for AAO audit personnel to become members of a professional body relevant to their work, and to participate in the body's activities.

2.3.4 It is open to the AAO to acquire specialised skills under short-term contract should the successful carrying out of an audit so require in order that the audit opinions, findings and recommendations are perceptive and soundly based and reflect an adequate understanding of the subject area of the audit. It is for the Auditor-General to judge, in the particular circumstances, to what extent the AAO's requirements are best met by in-house expertise or employment of outside experts.

2.3.5 The audit teams deployed on audit of the Financial Statements prepared by the Minister for Finance should be equipped to undertake a co-ordinated evaluation of departmental accounting systems, as well as of central agency co-ordination arrangements and control mechanisms. Teams will require a knowledge of the relevant governmental accounting and control systems, and have adequate expertise in the auditing systems and techniques used by the AAO in this audit.

2.3.6 *Audit personnel assigned by a company auditor to audit a statutory marketing authority should have a good understanding of the public sector environment in which the authority operates and of the legal and institutional arrangements governing the authority's operations.*

2.3.7 Audit personnel should possess suitable academic qualifications and be equipped with appropriate training and experience. The audit institution should also maintain standards for professional development of audit staff, having regard to the audit techniques and methodologies applicable to the range of audits undertaken.

2.3.8 The extent to which academic attainments should be related specifically to the audit task varies with the type of auditing undertaken. It is not necessary that each auditor be expert in all aspects of the comprehensive audit mandate. However, policies and procedures governing the assignment of personnel to audit tasks should aim at deploying personnel who have the auditing skills required by the nature of the audit task (while not neglecting the need to broaden the experience of staff to enhance their professional development). Audit personnel must attain an adequate knowledge of the AAO Auditing Standards insofar as they apply to the particular audit.

2.3.9 Policies and procedures governing supervision of audits should ensure that audits are planned and supervised by an auditor who is professionally competent, knowledgeable in the AAO Auditing Standards that pertain to the particular audit and in the audit institution's methodologies, and equipped with an understanding of special characteristics of the public sector environment that are relevant to the audit.

2.3.10 Audit of financial systems, accounting records and financial statements requires training in accounting discipline as well as a knowledge of applicable legislation and executive orders relevant to the accountability of the auditee. In auditing financial statements of authorities referred to in the Guidelines for the Form and Standard of Financial Statements of Commonwealth Undertakings, the audit institution should audit against those guidelines. Subject to that requirement, and unless otherwise decided by the Auditor-General in a particular instance, the financial accountability of public enterprises is audited against the Statements of Accounting Standards issued by the Accounting Standards Board and the Public Sector Accounting Standards Board of the AARF. Audit personnel should be well versed in the applicable guidelines and accounting standards.

2.3.11 Audit of complex computer installations and systems should be undertaken under the supervision of an audit specialist in data processing.

2.3.12 **For audits focusing on the performance of management systems and processes, members of audit teams may have a background in management, accounting, data processing or other relevant disciplines. The audit team should be familiar with effective management techniques and methods of assessing performance. Investigative ability is a pre-requisite, including qualities such as alertness, persistence and, importantly, experience. The extent to which specialised technical expertise related to specific activities of the auditee should be deployed is a matter for the Auditor-General's judgment having regard to the audit mandate and the scope of the particular audit.**

2.4 Due care

2.4.1 Audit personnel must exercise professional integrity and due professional care and concern in complying with the AAO Auditing Standards. This embraces care in specifying evidence required, in gathering and evaluating evidence, and in reporting findings.

2.4.2 Professional performance and exercise of technical skill should be of quality appropriate to the complexities of particular audit assignments. Auditors need to be alert for such conditions as control weaknesses and inadequacies in record-keeping; and unusual transactions or results which could be indicative of fraud, improper or unlawful expenditure, unauthorised operations, waste, inefficiency, or lack of probity.

2.4.3 The audit institution should be satisfied that the audit program is effective in detecting material errors or irregularities, while recognising that it is impossible for audit to guarantee freedom from all irregularities. Adequate evidence must be adduced of the existence of irregularities referred to in audit reports.

2.4.4 In determining which audit tests and procedures are to be applied to achieve due professional care, matters to be considered should include the following:

- (a) requirements to meet audit objectives;
- (b) materiality of matters to be investigated;
- (c) administrative effectiveness of systems of accounting and internal control;
- (d) estimates of costs of implementing audit plans in relation to likely benefits to be derived; and
- (e) the extent and quality of internal audit coverage.

2.4.5 There should be adequate understanding of the auditee's circumstances. The audit institution may explain to the auditee the scope of the audit and audit requirements, and should be ready to engage in senior-level discussion

with the auditee in order to minimise misunderstandings and avoidable conflict.

2.4.6 Apart from exceptional circumstances (e.g. suspected major fraud, which generally would be a matter for law enforcement authorities) there must be adequate testing with the auditee of the audit institution's perceptions of program objectives and assessment criteria, any irregularities or performance weaknesses, and possible avenues for improvement. Auditee responses should be documented and taken into account in audit reports.

2.4.7 If the audit institution employs external experts as consultants it must exercise due care to assure itself of the consultants' professional competence and aptitude for the particular tasks involved. Statement of Auditing Practice AUP22—Using the Work of an Expert, is relevant. **Similar care would be required if outside auditors were engaged by the Auditor-General on contract; in addition care would be necessary to ensure that audit contracts include adequate provision for the Auditor-General to determine audit scope and standards.**

2.4.8 When the audit institution uses the work of another auditor it must apply adequate procedures to provide assurance that the other auditor has exercised due professional care and complied with relevant audit standards, and must review the work of the other auditor to satisfy itself as to the quality of that work. Statement of Auditing Practice AUP11—Using the Work of Another Auditor, is relevant. *In addition, a company auditor proposing to rely on the work of another auditor should first obtain the Auditor-General's concurrence in the use of that other auditor.*

2.4.9 Except as may be required for the purposes of a Parliamentary inquiry or legal proceedings, information about an auditee acquired by audit personnel in the course of their work must not be used for purposes outside the scope of assessment and formation of an opinion and in reporting the results of the audit. It is essential that the audit institution maintain confidentiality regarding audit matters and information arising from audit tasks.

2.5 Quality of audit performance

2.5.1 **The Auditor-General's mandate imposes on the Auditor-General the duty of forming audit opinions and of reporting those opinions to a Minister or to the Parliament. While there exists provision for the delegation to senior audit personnel of authority to sign reports and certificates in relation to certain auditees, ultimate responsibility cannot be delegated and is borne personally by the Auditor-General.**

2.5.2 **Accordingly, the Auditor-General's arrangements for management of audit activities must embody adequate processes of co-ordination and review to enable the Auditor-General and his or her delegates to be satisfied there are adequate bases for the opinions formed and the reports signed.**

2.5.3 **The duties and responsibilities thus borne by the Auditor-General are crucial to the concept of public accountability, and hence the AAO must apply to its audits soundly based methodologies and practices. It is incumbent upon it to formulate procedures to secure effective exercise of its responsibilities for audit reports and certificates, unimpaired by less than full adherence by personnel or agents to its standards, planning procedures, methodology and supervision.**

2.5.4 **The wider and more discretionary in nature the audit mandate, the more complex becomes the task of ensuring quality of performance across the whole mandate. To a considerable extent the Auditor-General's comprehensive mandate leaves to the Auditor-General's discretion the frequency of audits to be carried out and the nature of reports or certificates to be provided. Quality assurance in this context demands a high standard of corporate management within the AAO.**

2.5.5 In considering the question of the length of the comprehensive audit cycle, i.e. the period within which comprehensive audit coverage of each auditee should be achieved, weight has to be given on the one hand to the need for assurance that auditees are properly exercising their public accountability responsibilities, and on the other to the AAO's capabilities. Since the AAO is not equipped to undertake, within a moderate time-scale, all relevant audits including performance audits covering the whole of every auditee's operations, it is necessary to determine the range of audit activities which, within the comprehensive audit cycle, will give the maximum practicable assurance regarding performance of public accountability obligations by each auditee.

2.5.6 In determining the allocation of AAO resources among different audit activities the Auditor-General gives priority to any audit tasks which must, by law, be completed within a specified time frame. Assessment of priorities within the discretionary areas of the comprehensive mandate calls for careful consideration of potential subjects for audit and definition of the scope and objectives of proposed audits. The processes followed are designed to lead to the identification of an appropriate order of priority for audits to be undertaken, having regard to:

- audit activities necessary to meet the objectives of the comprehensive audit cycle;
- identification of potential audits which, if carefully planned and skillfully performed, would produce positive and valuable audit findings which could lead to improved administration.

2.5.7 Assignment of priorities compatible with maintaining quality of performance across the mandate involves exercise of the Auditor-General's judgment in the light of available information. A portfolio of data and intelligence pertaining to the structure, functions and operations of auditee bodies has to be maintained to assist in identifying areas of materiality and vulnerability and areas holding potential for improvements in administration. Preliminary or diagnostic studies of specific auditable areas can be a useful aid to decisions regarding commitment of resources to potentially large-scale audits in those areas.

2.5.8 Resources required to undertake each audit need to be assessed so that suitably skilled staff may be assigned to the work and a control placed on the staff resources to be applied to the audit.

2.5.9 Adherence to the competence standards set out in section 2.3 is a pre-requisite to the maintenance of the quality of audit performance. Maintenance of an inventory of skills of personnel can assist in the planning of audits as well as identifying deficiencies. The AAO has to take adequate steps to provide for continuing professional development of its personnel, including, as appropriate, provision of in-house training and encouragement of attendance at external courses.

2.5.10 If the audit institution, in the performance of its functions, seeks advice from external specialists, the standards for exercise of due care in such arrangements have a bearing also on the maintenance of quality of performance. Advice, when obtained, should be evaluated and a considered decision taken about adopting it. The obtaining of advice from an external expert does not relieve the audit institution of responsibility for the opinions formed or conclusions reached on the audit task.

2.5.11 Quality assurance arrangements based on peer reviews provide a further means of ensuring quality of performance, additional to review of audit activity by personnel having line responsibility for the audits concerned. The audit institution should establish appropriate arrangements for review of the depth of planning, conduct and reporting in relation to an audit or a sample of audits by suitably qualified personnel of the audit institutions who are not

involved in those audits. The reviewers should consult the relevant line management regarding the outcome of the reviews, and report periodically to top management.

2.5.12 The AAO's internal audit function is equipped with a wide charter and has as its central objective provision of assistance in achieving effective management of the AAO's operations and sustaining the quality of its professional performance.

2.5.13 A company auditor should observe applicable elements of the AAO Auditing Standards and Statement of Auditing Practice AUP 13—Control of the Quality of Audit Work.

3. EXAMINATION AND EVALUATION (FIELD AUDIT) STANDARDS

3.1 Methodology and planning background

3.1.1 The general audit methodology applied by the AAO is systems based auditing. With appropriate modifications, systems based auditing concepts form the basis of audit techniques for both regularity (including attest) audits and performance audits.

3.1.2 Systems based auditing rests on the concepts of:

- direct examination of the system of control
- control analysis : the evaluation of the effectiveness of the system of control against a desirable control model, and
- limited or sample compliance and substantive testing to confirm the evaluation of the effectiveness of the system of control.

3.1.3 The application of the systems based approach in the audit of the accounts and records of departments of State utilises the methodology developed by the AAO specifically for this purpose.

3.1.4 Systems based methodology is not wholly applicable to the audit of small statutory authorities, being authorities possessing most, if not all, of the following features:

- limited segregation of functions
- high potential for management to override established procedures
- informal determination of policy, particularly concerning accounting matters
- limited numbers of financial/accounting functions or activities
- relatively few accounting transactions, and
- the absence of internal audit.

3.1.5 A summary of the AAO's systems based auditing methodology is provided in the Appendix to the AAO publication: Elements of Efficiency Auditing : A Basic Guide.⁷

3.1.6 Subject to relevant AAO Auditing Standards a company auditor may apply audit methodology appropriate to the audit tasks undertaken.

3.2 Planning of audits

3.2.1 Central Office planning

3.2.1.1 The comprehensive auditing approach involves the planning, programming and conduct of a cycle of audits encompassing the functions detailed in paragraph 1.3.5. The comprehensive approach underlies the development, each year, of the Strategic Audit Plan.

3.2.1.2 The Strategic Audit Plan (SAP) is developed from a portfolio of information about each auditee and identifies all the auditable activities for each organisation for which the Auditor-General has responsibility.

3.2.1.3 An objective is to plan audit tasks covering the full range of regularity audits over a three-year period. In principle, a similar objective could be considered appropri-

⁷ Australian Audit Office: *Elements of Efficiency Auditing: A Basic Guide*, Canberra, Australian Government Publishing Service, 1986.

ate for performance auditing but practical considerations, especially relating to magnitude and complexity of formally designated efficiency audits, preclude that at present. Instead, the selection of performance auditing projects has regard to resource availability and the identification, from the auditee portfolio, of areas of major materiality and vulnerability and likely room for improvements in administration.

The first year of the SAP is developed having regard to the prospective availability of audit resources and specifies the:

- nature of the audit task
- estimated resources required (in hours)
- priority to be assigned to the audit
- region in which the audit is to be undertaken.

3.2.1.4 The planning of audits to be conducted throughout Australia requires careful consideration of the need to cover the auditee's operations adequately; and to co-ordinate audits to be carried out in the Regional Offices in a manner which conserves audit resources, matches audit skills to audit tasks and ensures that the priority accorded audit tasks is observed.

3.2.1.5 This planning and co-ordination role is the responsibility of Audit Divisions A, B and C of Central Office under the oversight of the Priorities Review Committee chaired by the Auditor-General. Discussions between Central Office planning staff and Regional Office field staff contribute to the planning process.

3.2.1.6 The Priorities Review Committee considers the first year of the SAP and after making any amendments it considers relevant, endorses that Plan. This becomes the Tactical Work Program for the year in question. Except in circumstances where approved procedures allow alternative arrangements for planning particular audits, Central Office Directors of Audit issue Basic Audit Guidelines on the basis of the Tactical Work Program.

3.2.1.7 Adequate planning of audits embraces consideration of:

- the effectiveness of internal audit
- the personnel requirements of the audit
- all aspects of work to be performed, priorities for desirable further coverage, and inclusion of information from preliminary or diagnostic studies, and
- the format and general content of the report to be prepared.

3.2.2 *Effectiveness of internal audit*

3.2.2.1 The planning of audits has regard to:

- the internal audit work program of the auditee, and
- the quality of internal audit work undertaken, including the capability of internal audit staff to perform competently internal audit duties.

3.2.2.2 An effective internal audit function, so far as it relates to reviewing the design and operation of internal controls, can allow the audit institution to reduce the extent of compliance and substantive procedures but not eliminate them.

3.2.2.3 Apart from reviewing specific audits undertaken by internal audit, discussions should take place at least once each year in order to maintain awareness of internal audit plans and related developments. Discussions should not extend to revealing to internal audit the scope of audits planned by the AAO or by a company auditor.

3.2.2.4 An essential distinction between the internal audit function and the external audit function should be kept in mind. Internal audit is an arm of auditee management and ultimately the Secretary of the department or chief executive of the statutory authority or the audit committee operating on his/her behalf determines the scope of internal audit's activities and the fate of its recommendations. By contrast, the audit institution is not responsible to management nor is its final report made to management. The

Auditor-General's responsibility is to report to Ministers and to the Parliament and those reports may include an assessment of the effectiveness of internal audit operations in auditees. The report of a company auditor to the Minister for Primary Industries and Energy may similarly include an assessment of the effectiveness of internal audit.

3.2.2.5 Audit by the Auditor-General or, where applicable by a company auditor, of the performance of internal audit within a Commonwealth department or other Commonwealth body should take into account:

- (a) the charter given to internal audit by management (in the case of an in-house unit) or the terms of the internal audit engagement (in the case of internal audit under contract); and
- (b) in the case of internal audit of departments and authorities staffed under the Public Service Act, guidelines and standards issued by the Public Service Board.

3.2.3 *Field audit plans*

3.2.3.1 Field audit plans identify the objectives, focus and resources established by the Broad Audit Guidelines or approved alternative arrangements and provide detailed guidance and steps for the field staff carrying out the audit.

3.2.3.2 These steps include the detailed method of evaluation and testing to be done and refer, as appropriate, to the use of designated action packages.

3.2.3.3 The content of field audit plans will vary in accordance with the nature of the audit tasks. In general a field plan will:

- identify the auditee, the audit task number and describe the audit to be undertaken
- refer to the Broad Audit Guidelines prepared by the Director of Audit showing the legal basis of the audit, materiality, known risks, etc.
- set out the audit objectives including scope and focus and detail audit boundaries and exclusions
- identify methodology, sampling techniques and action packages to be used in the audit
- detail staff resources and time allocated
- set out monitoring and review points, including those stipulated by Central Office
- define reporting requirements, and
- provide for the signatures of preparing, reviewing and approving audit officers.

3.2.3.4 The field audit plan is confidential to the audit institution. It should not be discussed with auditee management in a manner inviting approval, comment or suggestions for amendment; although such practical questions as timing of access to auditee personnel and records may be varied at the auditee's suggestion. Any attempt to influence the planning, scope or objectives of an audit by auditee management shall be rejected as an impairment of audit independence.

3.2.3.5 The field audit plan for regularity audits shall provide for a review of compliance with applicable laws and directives. Field plans for regularity audits should also require an examination of managerial decisions, board minutes or accounting records for unusual transactions which may be indicative of:

- decisions exceeding powers conferred by legislation
- decisions reflecting lack of probity, and
- lack of accountability to the Parliament.

3.2.3.6 The field audit plan shall be signed by the Principal Auditor responsible to Central Office for the conduct of the audit.

3.2.3.7 Where it becomes apparent that there is a difference of view between auditee management and the auditor as to the meaning of a provision in an Act or other instrument having legislative force, and a correct interpretation is crucial to audit findings, the auditor should request that a legal advising be obtained. Generally, the appropriate

authority from whom an advising should be obtained is the Secretary of the Attorney-General's Department. Should auditee management evince continuing reluctance to seek (or tardiness in seeking) an advising from that Department, the Division Head should consider seeking an advising direct from the Department.

3.2.3.8 For audits identified as potential efficiency audits, a preliminary diagnostic study is first carried out to establish whether or not there is a sufficient basis for the audit to be developed and undertaken as a designated efficiency audit.

3.2.3.9 The diagnostic study should be undertaken within guidelines specified by the Division Head. The format of such guidelines cannot be standardised because of the diverse nature of efficiency audit subjects. Auditee management will be advised of the purpose of the diagnostic study and that a decision will be made whether to proceed with an efficiency audit in the light of the findings of the diagnostic study.

3.2.3.10 Field work carried out on a project audit directed at issues of efficiency and management effectiveness may, at the discretion of the Division Head, be substituted for a diagnostic study.

3.2.3.11 An audit may be designated by a Division Head as an efficiency audit and carried out pursuant to the provisions of Part VI Division 2 of the Act after considering the results of a diagnostic study or project audit of an organisational unit, function or program of auditable activity of a department or statutory authority.

3.2.3.12 Where the Division Head decides to proceed with an efficiency audit, a management plan should be prepared setting out, inter alia:

- the objectives of the audit
- the scope (boundaries) of the audit and the functional areas on which the audit will focus
- the staff resources required and the organisational unit from which these will be drawn
- financial resources needed for travelling expenses and/or for other purposes
- briefing arrangements for the audit team and arrangements for informing the regional manager in whose area the audit will be undertaken
- arrangements for progress reviews, and
- expected date for completion of the audit.

3.2.3.13 The field audit plan for an efficiency audit shall be prepared following a decision of the Division Head to proceed with an efficiency audit and the development of a management plan for the conduct of the audit. The field plan shall:

- set out the scope and objectives
- incorporate instructions for the guidance of the audit team as to work to be undertaken and audit criteria to be applied
- indicate the role of external consultants, if engaged for the audit, and
- indicate the time allocated for the audit and requirements for progressive review.

3.2.3.14 *Subject to compliance with relevant AAO Auditing Standards, a company auditor shall have regard to Statement of Auditing Practice AUP10—Planning.*

3.3 Supervision of the audit

3.3.1 Where work is assigned to assistants, the assisting audit officers must have sufficient proficiency and training to carry out the assigned tasks. Since training, experience and other qualifications vary among auditors, work assigned must be commensurate with skills and aptitudes.

3.3.2 The Principal Auditor or audit manager should ensure that each member of the audit team has a clear

understanding of the field audit plan before commencing the work.

3.3.3 Supervisory review should be directed both to the substance and method of auditing. It should:

- establish that the audit has been carried out in accordance with the AAO Auditing Standards and auditing practices of the AAO
- ensure that the field audit plan and action packages specified in that plan were followed unless a variation was authorised
- see that working papers contain evidence supporting adequately all work undertaken and findings and conclusions
- establish that the auditor has achieved the stated audit objectives, and
- ensure that a field audit report has been prepared setting out the audit findings

3.3.4 Supervision should, as appropriate, be exercised by the Central Office Director or Branch Head, working in conjunction with the Principal Auditor of the Regional Office.

3.3.5 *For an audit conducted by a company auditor, the responsibility for supervision of the kind detailed in paragraph 3.3.3 shall be that of the audit manager assigned to the audit. The Partner responsible for the audit shall carry out the higher level of supervision of the kind required by paragraph 3.3.4.*

3.4 Conduct of the field audit

N.B.: Reference to a Principal Auditor in the following paragraphs should be read, in the case of an audit to be carried out by a company auditor, as a reference to the audit manager or audit senior or other supervisor responsible for the field work.

3.4.1 Subject to these Standards, audit personnel assigned to the audit shall carry out the audit in accordance with the approved field plan.

3.4.2 As guidelines to field auditors, field audit plans must not be read as restricting professional judgment. Should matters come to the notice of the auditor which carry implications for audit steps not envisaged in the field plan, they should be discussed with the Principal Auditor.

3.4.3 A variation of the time allowed for the audit may be authorised if adequate justification is shown. The reasons for authorising such a variation should be documented.

3.4.4 Where a field plan requires sampling to be undertaken regard is to be had to Statement of Auditing Practice AUP24—Audit Sampling.

3.4.5 For the purpose of paragraphs 3.4.6 and 3.4.7 issues of audit significance include:

- matters materially affecting financial statements
- apparent non-compliance with legislation
- apparent non-compliance with accounting standards and principles as applied by the 'Guidelines for the Form and Standard of Financial Statements of Commonwealth Undertakings'
- departures from generally accepted accounting practice, and
- matters materially affecting performance from the standpoint of efficiency, economy or management effectiveness.

3.4.6 Where an issue of audit significance to the formation of an opinion arises field audit personnel should orally raise the matter with the appropriate auditee manager and seek an explanation. The matter of audit concern should then be referred to the Principal Auditor who may discuss it with auditee management with a view to the matter being corrected.

3.4.7 Reference shall be made in the field audit report to any significant audit issue which has come under notice during the audit.

3.4.8 Subject to compliance with this paragraph and other relevant provisions of the AAO Auditing Standards, in carrying out a financial statements audit regard should be had to Statements of Auditing Practice issued by the Australian Society of Accountants and the Institute of Chartered Accountants in Australia:

AUP 1 Bank Confirmation Requests

- 2 Using the work of an internal auditor
- 3 Auditors Report on Financial Statements (subject to paragraph 4.2.2.6)
- 4 Auditing in an EDP Environment—General Principles
- 5 Existence and Valuation of Inventories in the Context of the Historical Cost System
- 6 Solicitors Representation Letters
- 7 Going Concern (subject to any specific directions of the Auditor-General)
- 8 Audit Implication of Events Occurring after Balance Date (subject to any specific directions of the Auditor-General)
- 9 Audit Engagement Letters (for company auditor appointment only, subject to paragraph 2.2.2.11)
- 10 Planning
- 11 Using the Work of Another Auditor
- 12 Study and Evaluation of the Accounting System and Related Internal Controls in Connection with an Audit
- 13 Control of the Quality of Audit Work
- 14 Audit Evidence
- 15 Documentation
- 16 Fraud and Error
- 17 Analytical Review
- 18 The Audit Implications of Equity Accounting
- 19 Other Information in Documents Containing Audited Financial Statements
- 20 Audit Evidence Implications of Externally Managed Assets and Income of Superannuation Funds
- 22 Using the Work of an Expert
- 23 Resignation, Removal or Retirement of an Auditor (for company auditor appointments only, see paragraph 2.2.2.11)
- 24 Audit Sampling
- 25 Representations by Management
- 26 Related Parties

3.4.9 Subject to any further notification in the Gazette of auditing standards set by the Auditor-General, regard should be had also to any Statements of Auditing Practice (or revisions to existing Statements) which are issued by the professional institutions subsequent to AUP26.

3.4.10 The specific requirements of the Companies Act/Codes do not apply to statutory authorities, the operations of which are governed by their enabling legislation. Otherwise, reference in the Statements of Auditing Practice to companies should be broadly interpreted and applied, unless the context implies differently, to the audit of a statutory authority.

3.4.11 Statement of Auditing Practice AUP 21 Audit Implications of Current Cost Accounting is not relevant to audits undertaken within the Commonwealth public sector.

3.5 Evaluation of internal controls

3.5.1 Internal control is defined as follows:

'The whole system of financial and other controls, including the organisational structure, methods, procedures and internal audit, established by management within its corporate goals to assist in conducting the business of the enterprise in a regular, economic, efficient and effective manner; ensuring adherence to management policies; safeguarding assets and resources; securing the accuracy and completeness of accounting records; and producing timely and reliable financial and management information.'⁸

3.5.2 Auditors must systematically evaluate the nature of the auditee's operations and systems of internal control to assess the extent to which it may be relied upon to:

- ensure the integrity of accounting and other information
- ensure compliance with statutory requirements, and
- promote effectiveness in administrative practices

3.5.3 In evaluating the quality of internal control the audit should focus on key controls. Where controls do not exist or do not operate properly, additional audit testing should be undertaken.

3.5.4 Where accounting transactions and data are processed by a computerised system the auditor's responsibility extends to ensuring that the computer system contains adequate and appropriate control features and that it is operated in such a manner that the integrity of data stored and the system's output can be relied upon. **Regard should be had to the AAO document 'Introductory Guide to DP Auditing' and to the Public Service Board publication 'Guidelines on Internal Controls for Computer-based Systems'.**

3.5.5 The use of a specialist data processing system auditor as part of the audit team is desirable where the computer system is complex. The Central Office Director, or Partner if the audit is being carried out by a company auditor, will exercise professional judgment as to the need to include a specialist auditor in the field audit team, having regard to the nature of the system and the skills of the audit personnel available.

3.6 Audit evidence

3.6.1 Auditors must obtain all evidence necessary for the effective completion of the audit.

3.6.2 Evidence needed to support the audit findings may be:

- physical evidence obtained by observation and enquiry
- testimonial evidence from interviews or statements from involved persons
- documentary evidence consisting of legislation, ministerial statements, reports, minutes, memoranda, controls, extracts from accounting records, formal charts and specifications of documentation flows, systems design, operating manuals and organisation structure and functional charts, and
- evidence secured by analysis of information collected by the auditor.

3.6.3 Evidence should meet basic tests of sufficiency, competence and relevance. The audit working papers must reflect the details of the evidence upon which the auditor has relied or include copies of papers containing that evidence.

3.6.4 **The evaluation of evidence obtained in the conduct of an efficiency audit presents issues different from those related to financial statements. From an efficiency perspective the issue fundamental to the audit is the extent to which the products of an auditee are meeting stated objectives and performance criteria appropriate to the service under examination. The form of such objectives and availability of such criteria vary markedly. The auditor must examine the basis on which they have been established and, if not established, consider whether efficient operations require this to be done.**

⁸ Recommended Definition of Internal Control—General Statement of XII INCOSAI, para 46.

3.6.5 In considering the use of resources the auditor must endeavour clearly to establish resources employed and examine the costs involved. If the auditee is unable to identify the cost of the resources employed this in itself is a significant audit finding upon which a recommendation would be based.

3.6.6 General guidance in relation to the criteria for the evaluation of

- performance standards
- work methods, and
- management controls

is contained in Chapter 1 of Elements of Efficiency Auditing: A Basic Guide.⁹

3.6.7 The evaluation of evidence should also have regard, in relation to a specific audit, to criteria set out in the management plan and the field audit plan.

3.7 Audit documentation

3.7.1 Auditors must document adequately the audit including the basis and extent of planning, the work performed and the results and findings.

3.7.2 Adequate documentation of audit planning, audit methods and procedures and audit findings and results is a vital aspect of maintaining a professionally acceptable level of auditing for these reasons:

- in the absence of such documentation the accountability of both senior audit officers and field audit staff for the standard of audit performance may not be achieved
- the Auditor-General or authorised officer or audit Partner must have an adequate basis for the audit opinions expressed in a report
- it provides an effective link between successive audits and
- it provides a basis for quality assurance reviews.

3.8 Relationships with auditee management

3.8.1 General standards governing relationships with auditee bodies are set out in paragraph 2.2.3.

3.8.2 At the commencement of an audit an interview will be sought with an officer at an appropriately senior level of management. The general scope and objectives of the audit will be outlined by the Principal Auditor and discussed. Central Office representation may be appropriate in the form of the Director of Audit and/or Branch/Division Head depending on the nature of the audit. For audits designated as efficiency audits contact should be made with the auditee body at Chief Executive level to explain the scope and objectives of the audit and to make appropriate working arrangements for access and for progressive discussion of matters arising during the audit.

3.8.3 Progressively throughout the audit, arrangements should be made with designated, or appropriate, levels of management to discuss or obtain audit evidence and to verify evidence.

3.8.4 At the conclusion of the audit an exit interview is arranged, preferably with the person with whom the opening interview (see 3.8.2 above) was held. The purpose of the exit interview is to:

- advise auditee management of provisional audit findings
- discuss with auditee management and obtain management comment on the basis of audit findings, conclusions and opinions
- afford the auditee the opportunity to question the audit conclusions and findings, including any possible qualification on the financial statements, and
- note auditee management comments.

3.8.5 For audits designated as efficiency audits, except where special circumstances exist and other arrangements are made, the provisional audit conclusions and findings are to be conveyed formally to the auditee prior to the exit

interview, and the auditee given an opportunity to provide formal comments on them following the exit interview. The exit interview and the auditee's formal comments, including comments on matters of fact, will be taken into account in the preparation of the proposed report under section 48F(3) of the Act.

3.8.6 For other audits, except where special circumstances exist and other arrangements are made, a management letter is to be sent to the senior responsible officer of the auditee body following the audit exit interview. The purpose of the management letter is to state the provisional audit findings and conclusions (after taking into account discussions at the exit interview) and to elicit management comments, including as to factual evidence on which audit findings and conclusions were based.

3.8.7 The nature of the final report, including any qualification to that report, is a matter for the Auditor-General or the senior officer authorised to sign the report. Accordingly, other Audit Office representatives at an exit interview shall not give any clear cut assurance to auditee management about the statutory report. Such advice, where sought, may be couched in the form of provisional conclusions and recommendations and given only with that clear understanding.

4 REPORTING STANDARDS

4.1 Generally applicable reporting standards

4.1.1 The comprehensive nature of the audit mandate involving audit tasks which vary in nature, objectives and scope, is not conducive to a standard reporting format for all audits. In relation to some of these tasks, certain essential requirements of the audit report are set out in the auditing provisions of the relevant legislation. In such cases, the form of the legislation may also include an open provision for reports to contain whatever information and comments the auditor considers desirable, such as in section 51(1)(c) of the Act; or be completely non-specific as in section 51A of the Act (which gives the Auditor-General wide discretion to report on his activities).

4.1.2 In general terms, reports should be clear, concise and complete, and those not involving a formal certificate or expression of audit opinion, should:

- explain clearly, where applicable, the scope and objectives of the audit
- present findings and conclusions in an objective and dispassionate manner
- present only findings and conclusions adequately supported by evidence properly documented in the working papers. Detailed supporting data should be included as necessary to allow for a convincing presentation
- include the auditor's recommendations for remedial action to be taken and information on underlying causes of non-compliance with statutes, inaccuracy of accounting and other information, waste and deficiencies, and inefficient systems, operations and practices
- in commenting on the past, draw out lessons for future improvement; critical comments should be presented in perspective
- identify and explain issues or questions needing further study and consideration by the auditor or others
- recognise management initiated improvements, and
- recognise views firmly adhered to by auditee management

4.1.3 Audit findings should be presented fairly so as to reveal a balanced, consistent perspective. The objective is to produce reports which are fair and not misleading and which, at the same time, place primary emphasis on matters requiring attention.

4.1.4 Opinions and conclusions should be clearly identified and based on sufficient evaluation, testing and review processes to warrant their inclusion. All opinions, conclusions and findings should be evidenced by adequate documentation.

⁹ *Op cit.*

4.1.5 Where management views on audit findings are not accepted by audit, the report should state the reasons for their non-acceptance.

4.1.6 Reports are to be regarded by the audit institution as confidential until they have been tabled in the Parliament.

4.2 Reports on financial statements

4.2.1 *Reports on the Annual Financial Statements of the Minister for Finance*

4.2.1.1 Part VII of the Act sets out the statutory requirements for the preparation and audit of the statements. Particular requirements to be observed in the preparation of the report are those set out in sections 51(1), 52 and 54 of the Act.

4.2.1.2 The Auditor-General's formal expression of opinion on the financial statements should be in a format consistent with the requirements of paragraph (a) of sub-section 51(1). Paragraph 4.1.2 of the AAO Auditing Standards applies to the presentation of particulars and information included in the Auditor-General's report pursuant to paragraphs (b) and (c) of Sub-section 51(1) of the Act.

4.2.1.3 Section 51A of the Act empowers the Auditor-General to include 'in any report made by him under this Act such information as he thinks desirable in relation to audits, examinations and inspections carried out by him in pursuance of the provisions of this, or any other Act'.

4.2.1.4 Section 53(1) of the Act directs the formal manner and timing in which the reports of the Auditor-General are to be transmitted to the Parliament. Reports transmitted in pursuance of this section are addressed to the President of the Senate and the Speaker of the House of Representatives.

4.2.1.5 Section 54 of the Act authorises the Auditor-General to make recommendations, plans and suggestions 'for the better collection and payment of the public moneys and any improvement in the mode of keeping the public accounts.' It also authorises the Auditor-General to make a special report including these matters. In some cases audit activity pursuant to section 54 will focus primarily on performance issues. In such cases, reports are to take into account paragraphs 4.4.11 to 4.4.13.

4.2.1.6 The timing of the report on the Financial Statements of the Minister for Finance depends on the date on which the Statements are transmitted by the Minister to the Auditor-General. The report is completed, printed and signed as quickly as possible following that date.

4.2.2 *Reports on the financial statements of statutory authorities*

4.2.2.1 The enactment which establishes a statutory authority contains provisions pertaining to the audit of accounts. Standard provisions relating to public authorities required to keep accounts in accordance with commercial practice are contained in sections 63G and 63H of the Act; those relating to public authorities not required to keep accounts in accordance with commercial practice are contained in sections 63L and 63M of the Act.

4.2.2.2 Legislation establishing certain statutory authorities may contain audit provisions which differ from the above-mentioned standard provisions.

4.2.2.3 The basic characteristics of the audit report to be furnished to the appropriate Minister in respect of the financial statements of the statutory authority are those contained in sections 63H and 63M of the Act, or of the establishing enactment, as appropriate.

4.2.2.4 The preparation of reports to be made pursuant to these sections shall have regard to the mandatory nature of certain provisions e.g., section 63H(2)(a) to (c) and section 63M(2)(a) to (c) or equivalent section of the establishing enactment.

4.2.2.5 The financial statements in respect of which the audit report is to be made are those submitted in the form approved by the Minister for Finance unless the particular enactment provides otherwise. The auditor should draw the

attention of the auditee to any departures from that form and invite resubmission of the financial statements in the approved form.

4.2.2.6 The standards set out in Statement of Auditing Standards, AUS1 and Statement of Auditing Practice, AUP3—The Auditor's Report on Financial Statements, are generally applicable to reporting on audits of financial statements of Commonwealth statutory authorities. Those statements must, however, be interpreted in accordance with paragraph 2.1.2 of the AAO Auditing Standards. In particular, references to acceptable accounting policies and standards have to be understood as including references to standards specified for Commonwealth statutory authorities in the Guidelines for the Form and Standard of Financial Statements of Commonwealth Undertakings issued by the Department of Finance under the authority of the Minister for Finance. Similarly, paragraphs 9, 11 and 16 of AUP3 and the appendices to that Statement do not apply to audits of the financial statements of statutory authorities.

4.2.2.7 The form of audit report to the appropriate Minister is set out in Schedule 1 to these Standards. The opinion paragraph of the report should follow the legislative requirement as set out in either section 63H(2) or 63M(2) of the Act, or equivalent section of the establishing enactment, as appropriate.

4.2.2.8 Opinions expressed in reports on the financial statements of a statutory body may be:

- (a) Unqualified
- (b) Qualified
 - (i) exception
 - (ii) adverse, or
 - (iii) disclaimer of opinion

having regard to these standards and to the general guidance contained in Statement of Auditing Practice AUP3, paragraphs 20-34.

4.2.2.9 The standards set out in this section apply also to audit reports on financial statements of commercial undertakings of departments of State in respect of which the Minister for Finance has made a determination under section 41D of the Act.

4.2.3 *Reports on the financial statements of government owned or controlled companies*

4.2.3.1 In general, where the Auditor-General is appointed auditor of a company in which the Commonwealth of Australia or a statutory authority of the Commonwealth has a controlling interest the formal appointment under the relevant section of the Companies Code is made by the shareholders of the company. The appointment of the Auditor-General under the Act is made on the request of the relevant Minister pursuant to section 63P of the Act.

4.2.3.2 The dual appointment extends the scope of the audit beyond the financial attest audit to embrace the full range of regularity audits.

4.2.3.3 An audit of the financial statements of a government owned or controlled company shall, where that company is a company limited by guarantee, have regard to the provisions of any special legislation relating to the establishment and operations of that company.

4.2.3.4 An audit of the financial statements of a government owned or controlled company shall have regard to the provisions of any Financial Directive given to the Directors of the company by or under the authority of the government. Non-compliance with aspects of the Directive will, *prima facie*, be a matter for qualified audit opinion.

4.2.3.5 Where government owned or controlled companies are registered overseas and the Auditor-General cannot be appointed auditor under laws of the country of domicile, guidance contained in Statement of Auditing Practice AUP11—Using the Work of Another Auditor is relevant to the audit of the consolidated financial statements.

4.2.3.6 Audit reports on financial statements of companies should conform to the requirements of the Companies Act

or relevant Companies Code. If an instance of apparent conflict with the Auditor-General's wider public sector responsibilities should arise it should be referred to the Auditor-General.

4.2.3.7 A pro forma report on an audit carried out on a government owned or controlled company is at Schedule 2 to these Standards.

4.3 Reports on audits of accounts and records of government bodies

4.3.1 The keeping of proper accounts and records of the transactions and affairs of an authority is a requirement of the standard accounts and audit provisions relating to a statutory authority (see sections 63F and 63K of the Act).

4.3.2. Provisions relating to the accounts and records audit are contained in sections 63G and 63L of the Act and equivalent sections in other enactments. The mandatory nature of the requirement to report any irregularity disclosed if considered of 'sufficient importance' is noteworthy. Another relevant provision is the request made to the Auditor-General by a Minister pursuant to section 63P of the Act.

4.3.3 The report to the appropriate Minister pursuant to sections 63G(3) or 63L(3) of the Act or equivalent sections in other enactments on the audit of the accounts and records is usually made concurrently with the report on the financial statements.

4.3.4 The audit of the accounts and records is usually carried out in conjunction with the interim audit of the financial statements of an authority or Commonwealth controlled company. The report to the Minister will refer to matters of audit concern which have warranted qualification of the opinion given in the report on the financial statements. In addition it will refer to other matters of 'sufficient importance' such as:

- matters relating to accounting issues not considered to warrant a qualification
- decisions of management authorising transactions which lack probity
- commercial-in-confidence issues and concerns
- findings arising out of the broad range of regularity audits such as findings relating to the planning, management and general operation of a computer installation
- issues of concern in relation to management/audit relationships, and
- any other matter arising from the audit which the Auditor-General or authorised officer or audit Partner considers appropriate to draw to the attention of the Minister.

4.3.5 A report to the Minister may also include favourable audit comment on action taken by management to rectify a matter which has been a cause for concern and to which reference was made in a previous audit report.

4.3.6 A summary of the report on the audit of accounts and records may, pursuant to section 51A of the Act, be included in a subsequent report of the Auditor-General to the Parliament.

4.3.7 In some cases an audit conducted pursuant to statutory powers to inspect and audit the accounts and records of a statutory authority will focus primarily on performance issues. In such cases, reports are to take into account matters included in paragraphs 4.4.12 and 4.4.13 of these standards.

4.4 Reports on performance audits

4.4.1 Subject to this section, the reporting standards contained in section 4.1 have general application to performance audits, whether the audits are carried out as efficiency audits or as project audits.

4.4.2 The report of an audit that has been formally designated an efficiency audit and conducted within Division 2 of Part VI of the Act will be prepared in narrative form and will comprise:

Overview

Introduction

Wider considerations (if required)

Detailed audit findings, auditee responses, audit conclusions and recommendations

Summary of main audit findings and list of audit recommendations

4.4.3 A short overview should be included unless, in a particular case, the Division Head does not consider it would serve a useful purpose. The aim in the preparation of an overview is to give the flavour of the report, alluding to the more significant findings although not necessarily referring to every conclusion and recommendation.

4.4.4 The introduction should refer to the audit scope, setting out the objectives and focus of the audit. A definition of terms should be included, as appropriate.

4.4.5 The introduction should also include a brief but adequate description of the area under audit including, where appropriate, a reference to its history, what it was expected to achieve and capital and operating costs.

4.4.6 Where the subject of review affects a number of auditee areas, it may be necessary to provide some comment or background on wider considerations.

4.4.7 The structure of that part of the report dealing with detailed audit findings, auditee responses, audit conclusions and recommendations, will reflect the number of subject areas covered by the audit. For each subject area the report should include:

- a succinct description of the area reviewed
- the audit findings and comments on what was reviewed
- auditee responses, and
- audit conclusions and recommendations.

4.4.8 A report may be supported by appendixes but generally only where essential to a careful reader's understanding of the report.

4.4.9 Recommendations will be numbered and the list of recommendations is to be cross-referenced to the relevant discussion in the body of the report. The list may be presented in tabular form. Where feasible, the list of recommendations may indicate the relative importance of each and the degree of urgency attaching to their implementation by auditees.

4.4.10 A proposed report of an efficiency audit shall be sent under section 48F(3) to the chief executive of the auditee body for comment only after it has been cleared by the Deputy Auditor-General or the Auditor-General.

4.4.11 The proposed report may be amended in such manner as is thought fit having regard to the comments of the auditee on the audit conclusions, findings and recommendations, and any necessary further audit comment will be added. The revised version of the proposed report is then submitted to the Deputy Auditor-General and the Auditor-General for clearance prior to printing.

4.4.12 Reports on project audits addressing performance issues but not formally designated as efficiency audits are prepared in narrative form having regard to section 4.1 of these standards. Such a report need not convey a formal audit opinion but will state the conclusions and findings arising from the audit and may include recommendations.

4.4.13 Reports on project audits addressing performance issues, which are completed by 30 June and 31 December respectively, are included in general reports of the Auditor-General transmitted to the Parliament in the Spring and Autumn sittings in time for use by members of the Senate Estimates Committees in considering the Appropriation and Additional Appropriation Bills.

4.5 Materiality

4.5.1 The audit of a public sector body is based on recognition of the importance of the concept of accountability owed by that body to the Parliament. That accountability exists whether the body is a department of state, a statutory

authority, a subsidiary company of a statutory authority or a company owned or controlled by the government.

4.5.2 This means that no public sector body can consider itself free from the scrutiny of Parliament or its committees, exercised through the responsible Minister.

4.5.3 The concept of materiality as applied in the public sector recognises that the interest of Parliament, and indeed the community, can extend to management decisions affecting conditions of employment of executive and other staff and taxation issues; as well as to the use of resources in the achievement of objectives, the exercise of powers and the performance of functions. The exercise of probity in decision making ranks significantly in terms of the Parliamentary and the public interest.

4.5.4 In some situations, such as the reporting requirement contained in section 63H(2)(c) of the Act and equivalent provisions in other legislation, the Auditor-General is not afforded discretion to decide whether to include a matter in his or her report if he or she has formed an opinion as to the breach of law. In that situation, materiality is not a factor, i.e. all identified breaches of an establishing enactment must be reported.

4.5.5 In other situations, such as the reporting requirement contained in section 63H(2)(d) of the Act, a judgment as to the materiality of a matter which has come under notice must be made by the Auditor-General, authorised officer or Partner. Precise guidance cannot be given on discretionary limits, as consideration of whether a matter is trivial, and therefore of little or no interest to Parliament in terms of accountability, depends greatly on judgment. In exercising that judgment regard would be had to:

- the political aspects, i.e. the extent of likely interest as evidenced by parliamentary debates, questions and committee inquiries, and
- what is generally accepted as proper behaviour on the part of an official or a member of a board, commission, etc., operating within the public sector.

4.5.6 A report on financial statements pursuant to section 63H(2)(b) of the Act (and equivalent provision in other legislation) would be subject to qualification if the Auditor-General or authorised officer or Partner were to form an opinion that an accounting policy followed in the preparation of the statements was misleading. While the provisions of Australian Accounting Standard AAS—Materiality in Financial Statements may be taken as a guide, it is again likely that the concept of accountability as applicable to a public sector body (see paragraphs 4.5.1 and 4.5.2) will require a more stringent interpretation of materiality to be applied to the item in question.

SCHEDULE 1

FORM OF AUDIT REPORT COMMERCIAL AND NON-COMMERCIAL STATUTORY AUTHORITIES

The Honourable the Minister for.....

Dear Minister

(NAME OF AUTHORITY)

AUDIT REPORT ON FINANCIAL STATEMENTS

Pursuant to section of the Act, the has submitted for my report its financial statements for the year/period ended.....

These comprise.....

The statements have been prepared in accordance with the policies outlined in Note to the Accounts and in accordance with the Guidelines for the Form and Standard of Financial Statements of Commonwealth Undertakings approved by the Minister for Finance. The statements are in the form approved by the Minister for Finance pursuant to sub-section of the Act. A copy of the financial statements is enclosed for your information.

These statements have been audited in conformance with the Australian Audit Office Auditing Standards.

In accordance with sub-section of the Act, I now report that the statements are in agreement with the accounts and records of the and, in my opinion:

Yours sincerely

Date

SCHEDULE 2 FORM OF AUDIT REPORT COMPANIES

AUDITOR'S REPORT TO THE MEMBERS OF.....

I have audited the accompanying accounts being the balance sheet, statement of profit and loss, statement of sources and applications of funds, notes on the financial statements and statement by directors of.....

These accounts have been audited in conformance with the Australian Audit Office Auditing Standards.

In accordance with section 285 of the Companies*..... I report that in my opinion the accompanying accounts, which have been prepared in accordance with the policies outlined in Note....., are properly drawn up in accordance with the provisions of the Companies*..... and so as to give a true and fair view of:

- (a) the state of affairs of the company as at..... and of the **..... of the company for the year/period*** then ended; and
- (b) the other matters required by section 269 of that *..... to be dealt with in the accounts;

and are in accordance with Australian Accounting Standards and applicable approved accounting standards.

J. V. Monaghan

Auditor-General

Date

* insert Act or Code as appropriate

** insert profit or loss as appropriate

*** delete as appropriate

SCHEDULE 3

FORM OF AUDIT REPORT : HOLDING COMPANIES

AUDITOR'S REPORT TO THE MEMBERS OF.....

I have audited the accompanying accounts and group accounts being:

- (a) the balance sheet of..... and the consolidated balance sheets of that company and its subsidiaries;
- (b) the related statements of profit and loss and statement of sources and applications of funds;
- (c) the notes on the financial statements; and
- (d) the statement by directors.

These accounts have been audited in conformance with the Australian Audit Office Auditing Standards.

In accordance with section 285 of the Companies*..... I report that in my opinion the accompanying accounts and group accounts, which have been prepared in accordance with the policies outlined in Note....., are properly drawn up in accordance with the provisions of the Companies*..... and so as to give a true and fair view of:

- (a) the state of affairs of the company and of the group as at and of the ** of the company and of the group for the year/period*** then ended so far as they concern members of the company; and
- (b) the other matters required by section 269 of that * to be dealt with in the accounts and in the group accounts;

and are in accordance with Australian Accounting Standards and applicable approved accounting standards.

The names of the subsidiaries of which I have not acted as auditor are:

J. V. Monaghan

Auditor-General

Date

* insert Act/Code as appropriate

** insert profit or loss as appropriate

*** delete as appropriate

ADDENDUM

The amendments made by this Notice to the Notice by the Auditor-General No S 451 of 8 September 1986 are as follows:

<i>Paragraph</i>	<i>Amendment</i>
1.3.8	The description of audit types which comprise performance audits conducted by the AAO has been reworded.
2.2.2.15	Legislative reference corrected.
2.2.3.6 (a), (b)	A conflict of interest may arise for a company auditor where members or employees of the firm or a closely associated firm have recently provided certain professional services in specified circumstances.
3.2.1.6	Alternatives to the issue of Broad Audit Guidelines may be approved.
3.2.3.1	Consequential on amendment to 3.2.1.6
3.2.3.7	Legal advisings may be sought on instruments other than Acts which have legislative force.
3.2.3.10	Project audit field work may be substituted for a diagnostic study.
3.2.3.11	Previously 4.4.2

3.2.3.12	Previously 3.2.3.10 .
3.2.3.13	Previously 3.2.3.11
3.2.3.14	Previously 3.2.3.12
3.6.3	'sufficiency' substituted for 'efficiency'
3.8.5	Tentative audit conclusions and findings on an efficiency audit are to be conveyed formally to the auditee prior to the exit interview, and formal comments sought following the exit interview.
3.8.6	Previously 3.8.5
3.8.7	Previously 3.8.6
4.2.1.5	Cross-references to other paragraphs revised.
4.3.7	Cross-references to other paragraphs revised.
4.4.1	First sentence relocated to 1.3.8.
—	Previous 4.4.2 relocated to 3.2.3.11.
4.4.2	Previously 4.4.3. Reports on efficiency audits in future will include a summary of main audit findings and a list of audit recommendations.
4.4.3 to .8	Renumbered from 4.4.4 to 4.4.9 respectively.
4.4.9	Previously 4.4.10. The list of recommendations in an efficiency audit report will be cross-referenced to the relevant discussion in the body of the report, and where feasible the relative importance and degree of urgency for remedial action of each will be indicated.
—	Previous 4.4.11 relocated to 3.8.5.
4.4.10 to .13	Renumbered from 4.4.12 to 4.4.15 respectively.
Schedule 2	Auditor's report on companies to include a statement that the accounts have been audited in conformance with the AAO Auditing Standards.
Schedule 3	Form of auditor's report for holding companies.