

TWU Queensland Branch

Policies, Procedures & Financial Controls

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TWU means Transport Worker's Union of Australia, Queensland Branch

Employee means every staff member of the TWU and every person engaged to provide the TWU with services, information or advice. More specifically, the Code applies to all employees including executive officers, permanent employees, temporary employees, casuals, trainees, contractors and other staff employed from time to time not covered by the definition of an employee.

Workplace means any place at which an employee or workplace participant works or otherwise attends in connection with carrying out duties as an employee or workplace participant.

BCOM means Branch Committee of Management

PART ONE: CODE OF CONDUCT

1. Code of Conduct

The Transport Workers' TWU Code of Conduct is a guide to ethical workplace behaviour for all employees of the Australia (QLD Branch) Transport Workers' Union of Australia QLD Branch herein referred to as 'TWU'.

This Code sets out the minimum standards of conduct expected of employees of the TWU. It applies to all aspects of employment, including the workplace environment and workplace activities, and provides an ethical framework for our decisions, actions and behaviour.

2. Essential Summary

Abiding by the Code of Conduct is a condition of employment for all staff of the TWU.

Employees who are found to be in breach of the Code may be subject to disciplinary action.

Principles - Employees of the TWU are expected to:

- Comply with the law, policies and any lawful direction.
- Provide timely, accurate and impartial assistance and advice.
- Treat everyone with dignity, respect, courtesy and fairness.
- Provide quality services and assistance.
- Respect the privacy of individuals and maintain appropriate confidentiality of information. Act honestly, ethically and with integrity and avoid conflicts of interest.
- Decline gifts or benefits which affect or may be seen to affect impartiality. Report instances of fraud, corruption, serious and substantial

waste, or mal-administration.

- Ensure TWU resources are used in a proper manner.
- Exercise diligence, care and attention in performing official duties and look for ways to improve performance.

3. Provide timely, accurate and impartial assistance and advice

Employees are expected to provide assistance, advice and reports in a timely and impartial manner as part of their work. Such assistance and advice must be honest, frank, and accurate and without material omission and make clear any limitations.

Before providing advice or reports employees should, where reasonably possible, make adequate inquiries to obtain all relevant information. If information provided is found to be false or misleading it must be rectified as quickly as possible.

All employees are required to act within their authority and delegations and in accordance with any established procedures. They are expected to perform their duties to the best of their abilities. Where an employee has any concern about their ability to carry out their duties appropriately, or where they perceive an ethical dilemma, they should consult with their supervisor or another more senior manager.

4. Treat everyone with dignity, respect, courtesy, and fairness

Employees must treat everyone with respect and courtesy. This includes refraining from discriminating, harassing, or bullying behaviour or treating anyone inappropriately, including colleagues, staff or members or public.

Employees must not discriminate against a person because of race, ethnic or national origin, sex including a breastfeeding mother, age, marital status, pregnancy, disability, transgender grounds, sexual preference, political or religious beliefs or responsibilities as a carer. Such discrimination may be unlawful.

All employees should be familiar with and comply with the TWU's Code of Conduct and if unsure refer to the Equal Employment Opportunity (EEO) policy of the TWU and seek the advice of their Senior Official/Manager if required.

5. Provide quality member service and assistance

Employees must provide quality services and advice to the TWU and ensure fairness. This entails:

- Acting efficiently, equitably and professionally;
- Treating individuals courteously, attentively and sensitively;
- Making decisions based on merit and within the authority conferred.

Employees must meet their legal obligations and provide accurate information, within the scope of their position.

To ensure quality member service and assistance is provided at all times, it is essential that all TWU employees while on official duty do not:

- a) Consume alcohol in excess or be under the influence of alcohol to a degree that impairs sound judgment or adversely affects your capacity to work or drive a TWU or other motor vehicle
 - b) Abuse prescription medicine/drugs
 - c) Use any form of illicit drugs, substances or any intoxicating substance/s that impairs your sound judgment, your vision or adversely affects your capacity to work or drive a TWU or other motor vehicle
- Employees may consume alcohol in moderation at TWU authorised functions only
 - Refrain from using offensive or obscene language when communicating with other staff members
 - Wear attire which reasonably reflects public expectations and community standards for each work location.

6. Respect the privacy of individuals and maintain appropriate confidentiality of information

Employees, or former employees, must not use confidential information obtained in official duties or by virtue of office or position, to gain any direct or indirect financial benefit or other improper advantage for them, or any other person. Use of such information may be a criminal offence.

Employees need to exercise care in dealing with former employees of the TWU to ensure there are no appearances of favourable treatment or access to privileged information.

6.1 Leaving the Employment of the TWU

When leaving the service of the TWU, unless authorised by the State Secretary employees must return all documentation and any equipment provided or obtained like mobile phone, laptop etc.

During subsequent employment and activities, employees must respect the confidentiality of information gained in their official capacity. Intellectual property remains the property of the TWU unless there is agreement in writing to the contrary.

6.2 Respect the privacy of individuals

It is important that the staff have confidence that personal information acquired and/or held by the TWU will be kept confidential as required under the law.

Employees must ensure that personal information must only be used for the official purposes for which it was collected.

Privacy Act 1998 and any other current and relevant legislation provides protection around information collected and/or held by an organisation about a person. This includes the collection, storage, use, access, correction, destruction and disclosure of personal information.

Legislation Act requires that the TWU must not do anything that contravenes the information protection principles that apply to the TWU.

Employees must be aware of and comply with the requirements of the Privacy Act 1998 that applies to the performance of any official duties.

6.3 Disclose any secondary employment

Employees must comply with legal and policy requirements regarding secondary employment and must obtain approval before engaging in secondary employment.

In general, employees must not undertake secondary employment that adversely affects the performance of official duties or gives rise to a real, potential or reasonably perceived conflict of interest.

7. Decline gifts or benefits which affect or may be seen to affect impartiality

Employees must not seek, accept, or expect to receive any payment, gift or benefit from any person in an official capacity. Gifts or benefits may be intended or likely to influence, or could be reasonably perceived as being intended or likely to influence the employee.

All reasonable steps should be taken by employees to ensure that immediate family members are not the recipients of gifts or benefits that could give the appearance to an impartial observer of an indirect attempt to secure influence or favour.

It is often not a question of whether a gift or benefit is or was an attempt to influence, but what an impartial observer would think. Factors which could influence the perception of a gift or benefit would include:

- ❖ The nature of the employee's main function to the TWU and;
- ❖ Scale, lavishness or expense/cost/value of the gift;
- ❖ Current or potential relationship between employees and the giver, including the likelihood of further contact;
- ❖ Frequency of occurrence, regardless of the value;
- ❖ Degree of openness surrounding the occasion or gift.

To preserve integrity when dealing with TWU clients or the general public employees should not:

- i) Accept a payment or benefit from any person dealt with in an official capacity;
- ii) Display favour or bias toward or against any person in the course of official duty, even if there is no payment or return favour.

The appearance of impartiality should be respected and maintained, as well as impartiality in fact.

If any offer or suggestion of a bribe is made directly or indirectly, the facts must be reported by the employee to a Senior Official/Manager at the first opportunity for further follow-up action with the Office of the State Secretary.

Gifts or benefits include free (or less than market value) accommodation, entertainment, hospitality and travel items or benefits that are essentially token or

constitute moderate acts of hospitality such as scarves, diaries, chocolates, flowers or the provision of drinks/meals at functions attended as a TWU representative are excluded from this definition. Only gifts or other benefits that are token or inconsequential may generally be accepted. If gifts or hospitality or other benefits are accepted by employees or their immediate family members due to their official capacity in TWU, they are to update the Register of Gifts, Hospitality and Other Benefits, which is kept with the Financial Controller.

8. Report instances of corruption, serious and substantial waste, or maladministration

Managers and supervisors have an obligation to, and other employees are encouraged to report to the State Secretary or the Senior Official any suspected corrupt or unlawful conduct, maladministration or serious and substantial waste of TWU office resources.

9. Ensure TWU resources are used in a proper manner

Employees are expected to be efficient and economical in the use and management of the TWU's resources, including their own work time. Employees must be scrupulous in the use of property and services and ensure that they are used for their intended purpose. Any loss, damage, misuse or theft should be reported to the employee's supervisor or the appropriate manager.

Except for the use of TWU cars and mobile phones provided for work and reasonable personal use, any other facilities provided by the TWU for use in performing duties or functions (such as desktops, laptops, stationery, fax, email or secretarial services) should be used for those duties or functions. Occasional or minor use of TWU's resources for personal purposes is acceptable as long as it does not interfere with work, customer service or the work of our colleagues.

Such use by employees should be infrequent and brief, and should not involve activities that might be questionable, controversial or offensive. This includes gambling, gaming sites, accessing chat lines, transmitting inappropriate jokes, intentionally downloading unauthorised software or accessing or communicating any material of an offensive, obscene, pornographic, threatening, abusive or defamatory nature. Such use is unacceptable and in most cases is likely to constitute a disciplinary offence.

All employees are required to abide by the IT, Email, Internet Usage Policy.

10. Guide to ethical decision making

Employees should ask themselves the following questions when making decisions:

- Is the decision or conduct legal and consistent with current TWU policy?
- Is the decision or conduct consistent with the TWU's objectives and the Code of Conduct?
- Can the decision or conduct be justified in terms of the TWU's interest and would it withstand independent scrutiny?
- How would I perceive the situation if I were an independent observer?
- Do the outcomes raise a conflict of interest or lead to private gain at the TWU's expense?
- Will it discredit or disadvantage the TWU, customers or colleagues?

11. Employee Assistance Program

The TWU's Employee Assistance Program is a free, confidential counselling service for employees and their family members to help them resolve problems in their personal or working life. Telephone services are available at any time and face-to-face counselling is available on weekdays.

The Manager's Helpline offers a range of services and advice to managers requiring assistance for any staff related issues and supervision of staff.

The contact telephone number is (07) 3839 4400.

12. Disciplinary Action

An employee may be subject to disciplinary action if they breach or fail to comply with the contents of these policies and procedures. Such disciplinary action may include the termination of an employee's employment with the TWU.

PART TWO: CORE CONDITIONS

In addition to the policies and procedures set out in the remainder of this document employees and staff of the TWU Queensland shall be provided with the following core conditions of employment. At the time of engagement staff members shall also be provided with a letter of employment setting out their individual terms and conditions of employment. For the avoidance of doubt, the combination of these documents shall form part of each employee's contract of employment with the TWU.

Wages & Superannuation

Staff wages and superannuation contributions shall be determined by the BCOM and reviewed on an annual basis. As at 1st June 2015 the superannuation contribution for staff members is the superannuation guarantee legislation (9.5%) plus 3.5%. The wages of the Secretary and Assistant Secretary shall be determined by the BCOM from time to time.

Salary Sacrifice Options

Staff will have access to salary sacrifice options as they are available provided they are at no additional cost to the TWU.

Personal Leave

Staff shall be provided with 10 days personal leave per year on a cumulative basis in line with the current National Employment Standards.

Annual Leave

Annual leave entitlements shall be 4 weeks per year, with a loading of 20% paid at the time leave is taken. It can't be cashed unless approved by the Secretary, in his absence the Assistant Secretary. Approval is given only in extreme cases where the staff faces personal financial commitment strains. Cashing out is only allowed if after cashing out staff are left with a balance of 4 weeks or more of annual leave.

Long Service Leave

Long Service Leave entitlements shall be 13 weeks for each 10 years of service (available on pro rata basis after 5 years). It can't be cashed out unless upon termination (minus any amount already taken). It is paid at the employee's ordinary rate of pay.

Notice Provisions

4 weeks' notice shall be required and provided to all members of staff in the event of the cessation of their employment for any reason or an amount equal to the notice period to be paid. In extreme situations (i.e. Redundancy), the State Secretary in consultation with the Trustees may decide on a lesser notice period or an amount equal to the lesser notice period. In such extreme situations (i.e. Redundancy) the State Secretary in consultation with the Trustees may consider providing more to the staff under the Redundancy Provisions to make up for the weeks lost.

However in making this decision the State Secretary and the Trustees should ensure this does not breach the minimum standards set by the Fairwork Ombudsman which is as follows:

Period of continuous service	Notice
Less than 1 year	1 week
1 – 3 years	2 weeks
3 – 5 years	3 weeks
Over 5 years	4 weeks

Employees over 45 years old who have worked for the employer for at least 2 years get an extra 1 week notice.

Redundancy Provisions

In the event of the necessity for positions to become redundant, payment of redundancy shall be follows. For the first completed year of service, the employee will receive 4 weeks of pay. Thereafter each completed year will entitle the staff to an additional 3 weeks of pay. If a staff has not completed a year of service, he/she will not have any entitlement under this section.

Internal Grievance & Disputes Handling Procedure

Any dispute or grievance that arises at the workplace between an employee and the employer about their terms and conditions of employment, the NES, or any other matter pertaining to the relationship between the employee and the employer shall be dealt with in the following manner.

The matter will first be discussed by the aggrieved employee (s) directly with his or her or their immediate supervisor.

If the matter remains in dispute, it will next be discussed by the aggrieved employee and their supervisor's immediate superior or another representative of the employer appointed for the purpose of this procedure.

The employee has the right to be represented and assisted in each of these discussions with a representative of their choice.

If the matter remains in dispute it will be discussed with the State Secretary or the Assistant State Secretary.

If the matter continues to be unresolved the employee shall be provided the opportunity to formally present their grievance to the members of the Branch Committee of Management (excluding the State Secretary and Assistant State Secretary for the purposes of any decision).

Should the matter continue to remain unresolved the employer agrees that the matter may be again presented to an agreed independent third party (which may be FWC) for further review and that it shall accept the recommendations/decisions of same.

PART THREE: ANTI-DISCRIMINATION & HARASSMENT & EQUAL EMPLOYMENT POLICY

1. POLICY STATEMENT

This Policy was adopted by the Transport Workers' Union of Australia (QLD Branch) (hereinafter referred to as the "TWU") on 30 June 2015.

The TWU is committed to providing a workplace free of unlawful discrimination and one directed to creating equal employment opportunities (EEO).

There are a number of reasons why the TWU has a formal anti-discrimination and equal employment policy:

- ⇒ the TWU demands integrity and high ethical standards from its employees;
- ⇒ this policy demonstrates the TWU's commitment to equal employment opportunity, it explains what those policies mean in the context of the organisation and it informs employees know their rights under the policy; and
- ⇒ the TWU has set high standards of professionalism and integrity for those who work with the union and the TWU is serious about issues of discrimination and harassment in the workplace.

Equal employment opportunity means ensuring that employment policies and practices are based on, and operate according to, the principle of merit.

The TWU is committed to ensuring that factors relating to a person's ability to be offered a position with the union or an employee's ability to perform his/her workplace responsibilities, and to develop in their employment, are the only ones to be considered in the union's decisions about an employee's working life with the TWU.

The TWU is therefore committed to taking all practicable steps to ensure that its employment practices and workplaces are free of discrimination on the grounds of sex, race, colour, nationality, ethnic or ethno religious background, marital status, pregnancy, physical or intellectual disability, carer's responsibilities, homosexuality, transgender status, HIV/AIDS status, age or a person's association with, or relation to, a person identified on the basis of any of the above.

The TWU also aims to create an environment where every individual thrives and differences are tolerated.

The TWU will not condone or tolerate any conduct by any of its employees which amounts to unlawful discrimination, harassment (as defined below) or any victimisation of a person who raises complaints of discrimination or harassment. A substantiated breach of this policy will give rise to a disciplinary investigation and may result in the imposition of disciplinary sanctions including suspension and, in the most serious cases, termination of employment.

LEGISLATION

In Queensland there is legislation that regulates unlawful discriminatory conduct. These Acts define what specific relationships are covered by the legislation, what specific criteria are to be met and, in that context, prohibit certain conduct as unlawful. The relevant legislation is:

- ⇒ *Anti-Discrimination Act, 1977 (QLD) (as amended)*
- ⇒ *Industrial Relations Act, 1996 (QLD)*
- ⇒ *Sex Discrimination Act, 1984 (Cth)*
- ⇒ *Disability Discrimination Act, 1992 (Cth)*
- ⇒ *Racial Discrimination Act, 1975 (Cth)*
- ⇒ *Age Discrimination Act, 2004 (Cth)*
- ⇒ *Australian Human Rights Commission Act, 1986 (Cth)*
- ⇒ *Fair Work Act 2009 (Cth)*

Unlawful discrimination in an employment relationship is prohibited in different ways by each of these Acts. Some of the legislation deals only with certain types of discrimination but the effect of the legislation (taken as a whole) is that discrimination on the following grounds can be found to be unlawful:

- ⇒ Gender (including sexual harassment, pregnancy and breast feeding)
- ⇒ Race (including colour, ethnicity, national origin and ethno-religious beliefs)
- ⇒ Disability (physical, mental or intellectual, whether permanent or temporary and whether actual or presumed)
- ⇒ Marital status
- ⇒ Carer responsibilities
- ⇒ Homosexuality (actual or presumed)
- ⇒ Age
- ⇒ HIV/AIDS status
- ⇒ Transgender (actual or presumed)
- ⇒ Association with a person who has any one of the above characteristics.

In relation to dismissal from employment, it is unlawful discrimination if the decision to dismiss is based (or partly based) upon any of the above grounds or upon an employee's political beliefs, religious beliefs, trade union membership or non-membership.

Although not restricted to employment, it is unlawful to engage in vilification of a person or group on the grounds of race (including their ethno-religious status), sexuality or transgender status.

DISTINGUISHING WORKPLACE COMPLAINTS FROM DISCRIMINATION COMPLAINTS

Employees often confuse complaints of unlawful discrimination with workplace complaints. An employee may describe their treatment at work as “discrimination” or “harassment”. However, unless the conduct occurs *by reason of* one of the grounds set out in the legislation (race, gender, marital status etc.), it will not be a claim of unlawful discrimination or harassment under the legislation.

Workplace complaints should be made under the Internal Grievance and Disputes Handling Procedure contained in this policy.

FORMS OF DISCRIMINATION

Unlawful discrimination occurs in a number of ways:

(a) Direct discrimination

This occurs when a person is treated “less favourably” than another person on the grounds that the person has a specified characteristic. For example, refusing to interview someone because they are of a particular ethnic background or refusing to promote someone because she is a woman. Similarly, direct discrimination would occur if a person was barred from a job because he or she was or was presumed to be homosexual, or because he or she has or is presumed to have HIV or AIDS.

Indirect discrimination

This occurs when a requirement, policy, practice or rule is applied to all groups but has an unequal or disproportionate effect or result on one particular group, and that requirement is not reasonable in the circumstances. For example, having a policy where there is an age limit for employment may constitute indirect discrimination as well as direct discrimination. It may be indirect discrimination against women who, because of family responsibilities, have resumed or begun their careers later in life. Similarly, scheduling meetings regularly in the evenings or on weekends discriminates against people with family responsibilities. Another example is failing to provide special facilities or services for persons with a disability unless it would constitute “unjustifiable hardship”.

Victimisation

This occurs when someone is treated less favourably because he or she has made a complaint about discrimination or has taken action against the union under the relevant legislation.

Vilification

Generally this is any act that happens publicly as opposed to privately. It is an act designed to or having the effect of inciting others to hate or be contemptuous of or severely ridicule a person (or group of people) because they are (or are thought to be) of a characteristic. The vilification laws are however limited to vilification on the grounds of race, homosexuality, or those living with HIV or AIDS.

Harassment

Sexual harassment: is any unwelcome, unsolicited, unreciprocated behaviour or statements of a sexual nature, which may be isolated incidents or a series of incidents or an on going pattern of behaviour.

Racial harassment is any conduct (including statements or behaviour) of a racist nature, which may be isolated incidents or a series of incidents or an on going pattern of behaviour. This can include name-calling, jokes about a person's ethnicity or colour or any racist comments.

Harassment on any other of the grounds referred to above (such as disability, sexual preference or age) is also discriminatory.

See the Harassment Section below on the various forms of harassment.

Officials, managers and employees of the TWU are required to take all practicable steps to ensure that all employees are treated fairly and equitably, including not being subjected to discrimination, vilification or harassment. They are also required to ensure that complainants and witnesses are not victimised in any way.

EMPLOYMENT PRACTICES

This EEO and Anti-Discrimination Policy applies to job applicants and also to current, permanent and temporary employees, contract employees. It applies in the areas of:

Selection and Recruitment

Recruitment of staff is and will continue to be based upon genuine merit and suitability for the job regardless of irrelevant discriminatory characteristics.

Promotion, Training, Pay and Conditions

Employees will be promoted and rewarded on the basis of the actual skills, experience and ability possessed by the employees. The TWU will not discriminate on prohibited grounds in the provision of work conditions.

Dismissal, Retrenchment and Retirement

Employees will not have their employment terminated or be asked to retire because of their gender, race, colour, nationality, ethnic or ethno religious background, marital status, pregnancy, physical or intellectual disability, carer's responsibilities, sexual orientation or perceived sexual orientation, transgender status, HIV/ AIDS status, age or a person's association with, or relation to, a person identified on the basis of any of the above. If retrenchment is necessary, decisions will be made in accordance with the operational needs of the union, without reference to irrelevant discriminatory factors and in a manner that is sensitive to the individual/s concerned.

Please refer to the Grievance Handling Procedure in this Section should you wish to refer any complaint, report or to seek further information or assistance.

HARASSMENT

Harassment is unwelcome, uninvited behaviour, which can make a person feel offended, humiliated or intimidated on the above named discriminatory grounds.

The TWU is committed to providing a work environment that is free from unlawful harassment. All employees should enjoy good working relationships with each other. This means that employees and members should feel comfortable in the workplace and that differences should be respected.

Harassment may consist of isolated incidents or a series of incidents or an on going pattern of behaviour.

A relationship or behaviour that is freely accepted by all persons involved is not harassment. For example, harassment does not usually include genuine compliments, shared jokes or mutually acceptable physical contact.

Harassment interferes with a person’s work performance by creating an intimidating or hostile work environment. It is not always intended and often happens when power is used wrongly. It may be overt or subtle, direct or indirect (for instance where a hostile feeling/ environment is created without any direct attacks being made on a person).

EXAMPLES OF HARASSMENT

Verbal harassment	Non-verbal harassment	Physical harassment
<ul style="list-style-type: none"> • Sexual or sexually suggestive remarks • Making fun of someone because of their sex, age, race etc., • Imitating someone’s accent • Obscene telephone calls • Repeated unwelcome invitations to socialise • Offensive jokes • Repeated questions about the personal life of a colleague or member • Threats or insults which are 	<ul style="list-style-type: none"> • Putting sexually suggestive, racist or offensive material on walls, computer screen savers, e-mail etc • Suggestive looks • Unwelcome jokes (verbal, written or email) of a discriminatory kind • Displaying or circulating racist or sexually suggestive cartoons or literature • Mimicking someone with a disability • Following a person home from work 	<ul style="list-style-type: none"> • Unnecessary physical contact (pinching, patting, brushing up against, touching, kissing, hugging against a person’s will) • Indecent or sexual assault or attempted assault • Pushing, shoving or jostling • Exposing yourself or touching yourself in a sexually suggestive manner • Putting your hand or an object (like a pen) into someone’s pocket (especially breast, hip or back pocket)

<p>based on the other person's gender, race etc.,</p> <ul style="list-style-type: none"> • The use of language that is not suitable in the workplace 	<ul style="list-style-type: none"> • Offensive hand or body gestures • Unnecessarily leaning over someone • Wolf whistling • Emails • Screensavers 	
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Harassment may also take the form of victimisation. This occurs when someone is treated less favourably because he or she has made a complaint about discrimination or has taken action against the union under the relevant legislation. The TWU will not tolerate victimisation of complainants.

Please refer to the Grievance Handling Procedure in this Section should you wish to refer any complaint, report or to seek further information or assistance.

DISCIPLINE

Acts of discrimination on the grounds of race, sex, marital status, parental status, political belief, sexual orientation or perceived sexual orientation, religion or ethical belief, age, mental or physical disability or the person's association with, or relation to, a person identified on the basis of any of the above are regarded as misconduct by the TWU.

If an employee is found to have contravened this EEO and Anti-Discrimination Policy disciplinary measures will be taken against that employee or official.

Discipline for breaches of the policy may include such outcomes as a reprimand, demanding an apology, suspension and in serious cases, termination of employment.

MAKING A COMPLAINT

The following procedure is designed to allow employees to raise a concern or complaint related to work or the work environment. A grievance may be about any act, omission, situation or decision that an employee thinks is discriminatory or contravenes this EEO and Anti-Discrimination Policy.

CONFIDENTIALITY

Only the people directly involved in making or investigating a complaint will have access to information about the complaint.

IMPARTIALITY

All parties to the complaint will have a chance to tell their story. No assumptions will be made and no action will be taken until all relevant information has been collected and considered.

NO VICTIMISATION

No action will be taken against anyone for making a complaint or helping someone to make a complaint. The TWU will take all practicable steps to ensure that victimisation does not occur against anyone who makes or assists in a complaint.

PROMPT DEALING WITH COMPLAINTS

All complaints will be dealt with as quickly as possible. The TWU aims to resolve all complaints within four (4) weeks if at all possible, if not sooner.

GRIEVANCE HANDLING PROCEDURE

Complaints made under this policy should be made and dealt with pursuant to the Grievance Handling Procedure set out below.

GRIEVANCE HANDLING PROCEDURE:

Step 1: Sometimes people do not mean to do things that hurt or offend others. This does not mean that it is acceptable. Although you may not feel comfortable about it, your first step should be to indicate to the person wherever possible that his or her behaviour is unacceptable to you. In this way the person has the chance to stop or change what they are doing. You must be clear that you do not welcome or condone their behaviour and ask him or her to stop the relevant conduct. You should also inform the person that if he or she does not stop the offensive conduct, you will take further steps to deal with the matter.

Do not ignore discrimination or harassment thinking it will go away.

Keep a note of any discriminatory conduct that happens with dates, times, witnesses (if any), what happened and what was said or done and how you felt.

Alternatively, if you do not feel that you are able to speak directly to the person involved, you may seek advice from a Contact Officer regarding the situation. Any information will be treated confidentially and you will be required to indicate if you want to initiate a formal grievance or if you want an informal approach to be made to the person advising them of the conduct is not welcome and asking them to stop. In most circumstances, nothing will be done without getting your agreement. However, if in the opinion of the Contact Officer or the TWU, the conduct is sufficiently serious to warrant intervention, then an investigation will be commenced.

Step 2: If the behaviour does not stop, you have a number of options:

- (a) You may seek verbal advice from your Branch Secretary or a Contact Officer. He or she can help you look at your options and will support you in the action you decide you want to take.
- (b) You may put your complaint in writing to a Contact Officer, the Branch Secretary or the Branch Assistant Secretary.
- (c) You may choose to take no further action. If you do choose this option and the discrimination or harassment continues, you should be aware that your failure to take any action may be regarded as condoning or accepting the behaviour. The Union will not be able to assist you or resolve the complaint unless you raise the matter in the appropriate manner.

Any complaint or information provided about discrimination, harassment or a breach of this EEO and Anti-Discrimination Policy will be regarded as confidential. Again, nothing will be done without talking to you first and getting your agreement, subject to an independent investigation being commenced if the TWU considers the matter sufficiently serious to warrant intervention.

Step 3: If you decide to make a formal complaint and give your agreement for an investigation to proceed, the Investigating Officer will obtain full information from you about your grievance and how you would like it to be resolved, if possible. You may have a support person present at any interview.

The other person(s) involved will be interviewed separately and impartially. They will be given a full account of your allegations and given the opportunity to respond fully to them. That person may have a support person present at any interview

Witnesses, if any, will be interviewed to establish the facts. Witnesses may have a support person present at any interview

You will then be given an opportunity to review the information obtained from the person(s) whose conduct you complained about. This will not necessarily include being able to look at recordings, transcripts or notes of interviews. It may take the form of a summary provided by the Investigating Officer. Once you have reviewed that material you can make a further statement or submission if you wish.

Once the investigation is concluded, the Investigating Officer will consider all of the statements and evidence and come to a determination about the complaint.

Step 4: If the complaint/grievance is substantiated, it will be referred to the State Secretary or his/her nominated representative. All parties will be advised and appropriate action will be taken. Options include: -

- an apology: verbal, written, private or public;
- an official warning about the misconduct to be placed on the personnel file of the person(s) against whom the complaint is determined;
- counselling;
- closer supervision of conduct
- transfer to other duties with no job advantage

- suspension (with or without pay)
- dismissal
- referral to police - if a criminal offence has or may have been committed

If the complaint is not substantiated, the findings will be explained to both parties. If the complaint is frivolous or vexatious, it may also result in disciplinary action against the person(s) who made the complaint but this will be a matter for the discretion of the State Secretary or his/her nominated representative.

Records of all interviews, statements and evidence will be maintained in a separate and secure complaints/grievance file. Unless the complaint results in a formal procedure against the perpetrator, no material concerning the complaint will be kept with the person's personnel file.

Step 5: Whilst the TWU would prefer to deal with complaints internally and is committed to doing so efficiently, you are also entitled lodge a complaint with the Australian Human Rights Commission or the Anti-Discrimination Board of Queensland.

The TWU would ask, however, that you follow this Grievance Handling Procedure first to retain and maintain control of your working environment and allow the Union to resolve the complaint.

Contact Officers: - Margarita Cerrato (07) 3890 6209
Angela Brown (07) 3890 6203

Investigating Officer: PsyCare Assist (07) 3839 4400

Adjudicator: - QLD State Secretary or his/her Nominated representative.

PART FOUR: FINANCIAL OVERSIGHT

The Transport Workers' Union (TWU) Qld Branch is committed to robust financial management, to ensure that the interests of our members are protected.

Sound financial management of any organisation requires a series of checks and balances to be in place. This document is the Framework for the Financial Oversight of the TWU Queensland (the Framework). It outlines the overall checks and balances in place to protect the interests of our members. The Framework is complemented by the rest of the Financial Policies and Procedures, which set out how our financial systems work in more detail.

There are a number of key stakeholders who have financial responsibilities in TWU Qld Branch. They are:

- BCOM
- The Branch Trustees
- The Branch Secretary

This Framework outlines the roles of each of these stakeholders and their responsibility in relation to financial management of the TWU Qld Branch.

Role of Branch Committee of Management (BCOM)

The BCOM has supreme control of the TWU. It meets at least bimonthly and considers a range of matters including amendments to the policies and strategic priorities for the coming year.

In relation to financial management, the BCOM:

- Considers and approves the annual audited financial reports – this allows the BCOM to understand the general financial health of the Union
- Considers and approves the level of fees for the coming year after receiving guidelines from National Council – this allows the BCOM to balance issues around funding the work of the Union against membership fees
- Considers and approves whether the Union will incur a deficit or surplus in the coming year and the impact this will have on reserve funds – this allows TWU to oversee the financial health of the Union, as well as ensure there is sufficient funding for the work of the Union.
- Considers and approves the operational and capital budgets – this allows BCOM to ensure that the budgets are appropriate to meet the strategic priorities and that the strategic priorities are within budget

- Reviews bimonthly financial reports, including a profit and loss statement to budget, a balance sheet, a cashflow forecast and a report against the capital budget – this allows BCOM to ensure that the Union is financially healthy and to monitor compliance with the budget
- Monitors the preparation of the annual audited financial reports and approves them – this allows BCOM to ensure that this aspect of the Qld Branches obligations under the *Fair Work (Registered Organisation) Act 2009* is met
- Approves expenditure that is significantly outside budget – this allows BCOM to monitor expenditure above budget
- Considers and approves the remuneration of paid officials – this allows BCOM to ensure that officials are appropriately remunerated and that there is compliance with the budget.

The BCOM is advised in its financial management role by the Finance & Investment Committee. The Finance & Investment Committee is a subcommittee of the BCOM and is made up of the Secretary, and the two Trustees. It meets monthly.

BCOM will also receive the minutes of the meetings of Finance & Investment Committee (see below).

Role of Finance and Investment Meeting (Finance Committee) and (Investment Committee)

The Trustees control the property of the Union, subject to the direction of the BCOM. As part of the Finance Committee, they also scrutinise the accounts. The Trustees' role is one of scrutiny, as opposed to financial decision making. The Finance & Investment Committee (F&I Committee) meet monthly to conduct their scrutiny role.

In relation to financial management, the Finance & Investment Committee Meeting (F&I Meeting):

- Scrutinises and endorses payments made for the month (including prompt payments), wages, employment benefits, travel expenditure, fuel card payments and credit card payments – this allows the Trustees to scrutinise the transactions.
- Reviews monthly financial reports, including profit and loss statement, balance sheet, cashflow forecast and report against the capital budget – this allows the Trustees to understand the financial health of the Qld Branch.

Role of Branch Secretary

One of the roles of the Branch Secretary is to run the Branch Office. The Branch Office conducts Branch campaigns to further the interests of members. The Branch Secretary does his or her work under the overall direction of the National Council, and the more regular direction of BCOM.

In relation to financial management, the Branch Secretary:

- Ensures that there are sound financial policies and procedures in place and that they are followed – this ensures sound financial processes and compliance with obligations under the *Fair Work (Registered Organisation) Act 2009*
- Provides National Council, BCOM and the Trustees with relevant financial information – this ensures that National Council, BCOM and the Trustees have the information necessary to carry out their roles
- Ensures the preparation of the annual audited financial reports under the direction of BCOM – this ensures that this aspect of the obligations under the *Fair Work (Registered Organisation) Act 2009* is met
- Ensures that the operations of the Branch Office are conducted within the budget approved by BCOM and that expenditure that is significantly outside budget is approved by BCOM – this helps TWU stay financially viable
- Ensures laws are complied with including those outlined in the *Fair Work (Registered Organisation) Act 2009*, tax law and employment law – this protects TWU and its staff.

The Branch Secretary may delegate these functions to the Branch Assistant Secretary or any staff charged with financial responsibilities in line with the Rules.

Note: Although the transport Workers' Union (TWU) Qld Branch conducts its operations in an arm's length manner with the National and other TWU state unions, there might be financial guidelines from National Council which could be binding on all TWU State Unions, which the BCOM has to comply with.

PART FIVE: FINANCIAL TRAINING

Under the recent changes to the *Fair Work (Registered Organisations) Act*, all officials of the Union who have financial management duties to attend financial training. The training:

Must be approved by the General Manager of FWC

Must cover the official's financial duties

Must be done within 6 months of the person taking office.

The requirement includes officers elected or appointed following casual vacancies.

PART SIX: ANNUAL FINANCIAL REPORTS

All Unions need to prepare annual financial reports for their members and Fair Work Australia (FWA). This Policy will look at how the “Full Report” and the “Concise Report” are prepared each year. The Full Report includes a General Purpose Financial Report (GPFR) and an Operating Report. The Concise Report includes the Operating Report, a truncated version of the GPFR and some extra information.

Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) outlines the requirements for annual financial reporting for Unions. These are supplemented by the Financial Reporting Guidelines issued by the Australian Industrial Registry and adopted by FWA. FWA has also produced some very useful factsheets on this topic.

TWU’s Rules also discuss the annual financial report and appointment of the auditor.

Selection of the auditor

In accordance with the Rules each year the BCOM appoints a properly qualified auditor. The RO Act sets out the necessary qualifications for the auditor (Chapter 8, Part 3, Division 4).

The TWU is committed to independent auditing of the accounts and will work transparently with the auditors. The TWU is also committed to ensuring continual improvement in financial management. One aspect of this is ensuring that there are fresh eyes looking at the TWU’s finances periodically. This can occur through an external review of financial practices, or as a result of a change of Financial Controller or auditor. In the absence of external reviews or changes in the Financial Controller, the State Secretary will recommend a change in auditor at least every 6 years. This also works to reduce the risk of complacency and collusion.

Preparation of the annual financial reports

The annual financial report is prepared in the following way:

1. As TWU follows the calendar year, preparation work for the audit occurs from November through January. The Financial Controller prepares the draft Full and Concise Reports. These are provided to the auditor.
2. The auditor conducts their on-site audit in November and March (approximately).

3. Relevant changes are made to the Full and Concise Report, based on the auditor's feedback.
4. The Branch Secretary and the Financial Controller meet to agree on the Full and Concise Reports.
5. The Branch Secretary submits the Full and Concise Report to BCOM, for approval and signing, which is documented in the BCOM minutes.
6. The auditor views the BCOM minutes approving the Full and Concise Report before signing the auditor's report.
7. The Full and Concise Report, including the signed auditor's reports are tabled at the BCOM meeting. The BCOM votes on adopting the Full and Concise Reports.
8. The Full and Concise Reports, including the signed auditor's reports, are then passed by BCOM again. This must occur on or before 31 May each year.

Provision of reports to members

Members will be provided with the website link to download a copy of the Full Report, on or before 31 May each year. A copy of the report will be sent to the members upon request at no cost.

Reporting to Fair Work Australia

The Financial Controller lodges the following documents with FWC within 14 days of BCOM's final approval of the Full and Concise Reports:

- A copy of the Full Report
- A certificate signed by the State Secretary, as the designated officer of the National Office, certifying that:
 - › the documents lodged are copies of the documents provided to members
 - › the documents lodged are copies of the documents presented to a meeting of the Committee of Management.

The Financial Controller liaises with FWC regarding any questions FWC have about the reports.

The Union is also required to lodge with FWA a statement showing the particulars of each loan, grant or donation of an amount exceeding \$1,000 made by the TWU during the year. This statement is prepared by the Financial Controller, and approved and signed by the State Secretary. The Financial Controller ensures the statement is lodged with FWC within 90 days of the end of the year.

Management letter

The auditor also provides the Union with what is known as a “management letter”. This letter sets out any issues the auditor has with the internal processes.

The Branch Secretary, with the Financial Controller, prepares a plan of action to respond to the issues raised in the management letter. Once this letter is received it is provided to BCOM along with the plan of action, for discussion.

PART SEVEN: BUDGETS & BANKING

This Policy outlines the annual operational and capital budgeting process. The operational budget estimates expenditure for the general running of the TWU each year. The capital budget includes projected expenditure on capital purchases for the coming year. Budgets are important tools for ensuring that there are sufficient funds for the TWU to be able to perform its work, and to ensure that expenditure is within means.

The annual budgeting process

The Branch Secretary, Financial Controller prepare draft operational and capital budgets in October each year. The draft budgets are provided to the Trustees' Meeting for comment and input, and to BCOM for comment or approval at its October or December meeting. Following the BCOM meeting the budgets may need to be amended. Every effort is made to ensure that the budgets are approved by BCOM by the December meeting at the latest.

Budgets for campaigning activity are prepared as part of the operational budget. Whilst specific campaign spending cannot always be forecast, an aggregate operational budget is set based on strategic priorities. Specific campaign budgets and any amendments to them do not require the approval of BCOM unless the aggregate operational budget is likely to be breached. However, every effort is made to provide BCOM with specific campaign budgets and any amendments to them.

Once the operational budget is approved the Financial Controller enters them into the financial reporting system.

Capital budgets are prepared considering the asset replacement and new asset requirements of the coming year, particularly taking into account computing and motor vehicle needs.

Monitoring expenditure against budget

The adopted budgets are the reference point against which actual income and expenditure can be compared to ensure that TWU is financially on track.

The profit and loss statements that form part of the regular reports for the State Secretary, Trustees and BCOM indicate expenditure against the operational budget.

Capital purchases against the capital budget are reported as part of the biannual reports to BCOM and the Finance & Investment Committee Meeting.

Reviewing the budget

The campaign, operational and capital budgets are reviewed monthly by the Branch Secretary, Financial Controller and by the Trustees' Meeting. Consideration is given to whether the budgets are sufficient to meet the expenditure needs of the Queensland Office. If the budgets need amending, revised budgets are prepared and provided to BCOM for consideration, discussion, amendment and approval.

Banking

The Banking Policy should be read in conjunction with the Procurement (see Part 8), Credit card (see Part 9) and Payroll (see Part 10) policies. These policies detail how expenditure is approved. The Banking Policy outlines how approved expenditure is paid, as well as how bank accounts are maintained.

Bank accounts

The TWU Qld Branch currently has nine (9) general bank accounts 2 CBA, 1 ANZ, 2 MCQ, 4 ME, and 2 Term Deposit (ME) and 2 investment accounts.

Any changes in these bank accounts require the authorisation of any two of the State Secretary, Assistant Secretary (if in accordance with a current authorised delegation), and the two Trustees, with at least one of the people being a Trustee. Changes to bank accounts include opening and closing of accounts, issuing of credit cards and changes in authorisers.

The Financial Controller conducts bank reconciliations at least monthly.

Approval of invoices once received

Goods and services are purchased in accordance with the Procurement Policy (see Part 8).

Once an invoice or bill is received it is provided to the Financial Assistant. The Financial Assistant checks it against the approved Purchaser Order Form which is submitted by the staff who has purchased the item. The staff that has purchased the item is responsible for checking the goods received matched what they have ordered and what has been invoiced by the vendor.

The process for each type of bill or invoice is as follows:

- *One-off purchases and ongoing services (eg electricity)*
 - › For one-off purchases the Financial Assistant provides the invoice or bill to the person who made the purchase requesting for the approved Purchase Order Form. The invoice + Purchase Order Form will be given to the Financial Controller, who will seek approval from the State Secretary/Executive Officer prior to payment. This can be done via hardcopy or on-line (Xero).
 - › For ongoing services the Financial Assistant provides the invoice or bill to the Financial Controller. The Financial Controller checks that the invoice reflects the nature of the goods or services received and the price agreed. The Financial Controller will forward the invoice to the State Secretary/Executive Officer, who is responsible for raising concerns about any inconsistencies.
 - › If the State Secretary/Executive Officer has concerns about the invoice or bill they will ensure it is investigated and if appropriate pursued with the supplier. These concerns will be noted in writing and kept with the invoice or bill.
 - › When the State Secretary/Executive Officer is satisfied that the invoice or bill is accurate and justified they: (1) sign it indicating that the goods or services received reflect those ordered.
 - › In the absence of the State Secretary/Executive Officer, the Financial Controller can pay for ongoing services and then provide the State Secretary with the documents for signing off.

- *Credit card bills*

The Financial Assistant obtains invoices, receipts or signed notes from cardholders for all transactions and forwards it to the Financial Controller. The Financial Controller will then compile and present it to the Finance & Investment Committee for scrutiny and endorsement.

- *Fuel card bills*

For the fuel card attached to the general use Queensland Office vehicle, the Financial Controller checks the line items in the fuel card bill. The Financial Controller at times can request for receipts from the staff if he/she finds any irregularity. The Financial Controller provides the bills for all fuel cards to the State Secretary who will consider the bill in light of the usual expenditure. When the State Secretary is satisfied that the bill is accurate and justified he/she will sign it.

- *Cab charge statements*

The Financial Assistant will provide cab charge statements to all staff concerned. Cardholders are required to provide receipts or signed notes to justify cab charge usage and note the meeting or event attended. The cab charge statements are then provided to the State Secretary. He/She will review the bill in light of the information provided by cardholders and usual expenditure. When the State Secretary is satisfied that the bill is accurate and justified he/she will sign it.

If the State Secretary has concerns about the use of the credit cards, fuel cards or cab charge cards he will raise these issues with the cardholders. As the State Secretary has a credit card and cab charge card, and may use a fuel card, it is important to note that the Trustees also play an oversight and monitoring role of the use of credit cards, fuel cards and cab charge cards.

All other invoices need the authorisation outlined in the below section “Authorisation and payment of wages and urgent payments” or “Authorisation of remaining invoices” depending on the nature of the invoice before they can be paid.

Wages are processed weekly. Time Sheets and Leave Forms are approved in line with the Payroll Policy. The Financial Controller enters wages in XERO. Wages then need to go through the authorisation process in outlined in “Authorisation and payment of wages and urgent payments”.

Authorisation and payment of wages and invoices

The Financial Controller enters wages and payments into the online banking system. This process occurs weekly on the staff pay day unless it falls on a holiday in which case can be done the day or week before.

The Financial Controller then meets with the State Secretary. The meeting can be face-to-face or over the phone. The process for the meeting is:

1. The Financial Controller provides the State Secretary with the relevant documents for each urgent invoice or bill, and the overall wage calculation. If the meeting is over the phone, the Financial Controller mails, or scans and emails, the relevant documents to the State Secretary.
2. State Secretary considers each urgent invoice and the wage calculation.
3. If the State Secretary is of the view that the invoices and wages have been appropriately incurred they sign them indicating they authorise them.
4. If the State Secretary has concerns about the invoices, the matter is discussed between the Financial Controller and State Secretary until resolved. The Financial Controller must remove from the online banking system any payments which the State Secretary has not authorised until the State Secretary authorises them.

In the absence of the State Secretary in the above meetings, payments can be made by the Financial Controller and supporting documents to be provided when the State Secretary is back for signing.

FINANCE AND INVESTMENT MEETINGS

The Finance and Investment Meeting is a monthly meeting attended by the two Trustees, the State Secretary and Financial Controller. The Meetings are minuted. The meetings are face-to-face (monthly) or over the phone (otherwise). The process for the meeting is:

1. The Financial Controller provides the Trustees and State Secretary with the relevant documents for each payment. If the meeting is over the phone, the Financial Controller mails, or scans and emails, the relevant documents to those not attending in person.
2. The Trustees and State Secretary consider each payment.
3. If the Trustees and State Secretary are of the view that the invoices and wages have been appropriately incurred they sign them (or a cover sheet) indicating they authorise them.
4. If the Trustees or State Secretary have concerns about the invoices, the matter is discussed within the meeting until resolved.

The Meeting also oversee all payments made by the State Branch.

All records of financial transactions are maintained by the Financial Controller

Cheque authorisations

Where cheques are required, for example to replenish petty cash, the State Secretary instructs the Financial Controller to draw up a cheque. The cheque must be signed any two of the Branch Secretary, Assistant Branch Secretary or Trustees or President.

PART EIGHT: PROCUREMENT: PURCHASING GOODS AND SERVICES

The TWU Qld Branch is committed to making the best use of members' fees. This Policy provides guidelines on how goods and services can be purchased in the State Branch Office.

Authority for purchases

Different levels of expenditure require different approval. These are set out below:

- All purchases over \$25,000 (or where annual spend is over \$25,000) that are not in the budget (the figure is GST exclusive) require approval of BCOM.
- All other purchases can be approved by the State Secretary, who may delegate this authority to the Assistant State Secretary/Executive Officer in accordance with the Rules.
- To ensure the day-to-day running of the office and campaigns, the State Secretary may delegate to the Financial Controller in writing the authority to approve all one-off purchases for no more than \$5,000 (or where annual spend is under \$5,000) with all such approvals being subject to the scrutiny of the Finance and Investment Committee Meeting. The Financial Controller will confer and seek the approval of the State Secretary if in any doubt that a particular item falls into this authorised expenditure category.

Where possible, appropriate approvals are sought before goods and services are purchased. It is acknowledged that pre-approval is difficult for purchases on credit cards, fuel cards and cab charge cards. See Part 9 for additional safeguards that have been put in place for these cards. It is noted that with the exception of petty cash purchases and direct debits, purchases are subject to scrutiny ahead of actual payment authorisation by State Secretary.

Purchasing principles

The TWU adheres to a number of principles when determining which suppliers to choose. They are:

1. *Value for money*

The State Branch is entrusted with the money of our members, and strives to obtain value for money when purchasing goods and services.

2. *Avoidance of conflicts of interest*

The State Branch is committed to ensuring that purchasing is protected from conflicts of interest (see the section on "Conflicts of interest and Purchasing").

3. *Preference for Australian made goods and services*

The State Branch is committed to Australian workers and considers whether goods are Australian made when making purchasing decisions.

4. *Commitment to labour values*

As a Union, the State Branch values commitment to similar values. We consider suppliers' understanding of labour values in determining where we purchase.

Conflicts of interest and purchasing

The State Branch is committed to avoiding conflicts of interest in purchasing. This helps ensure fairness in purchasing and protects membership fees from misuse.

In relation to conflicts of interest, the *Fair Work (Registered Organisations) Act 2009* requires:

- All officers of TWU Qld Branch to disclose within the Union and then to members any “material personal interests” they or a close relative have that might impact on the affairs of the Union
- Any payments to the people or organisations that an officer has a “material personal interest” in must be disclosed to the BCOM.
- Any payments to related parties to the TWU Qld Branch need to also be disclosed to BCOM. Related parties include officers, their spouses, their relatives and any entities controlled by TWU Qld Branch.

As a result of these sections a list containing all “related parties” and people and organisations with which officers have a “material personal interests” can be compiled by the Financial Controller. The State Secretary, as someone with decision making power in relation to purchases, also adds to the list any “material personal interests” and “related parties”. The Financial Controller keeps this list (the Conflict of Interest List) and provides a copy to the State Secretary.

The State Secretary advises the Financial Controller whenever a new interest is notified to TWU. The Financial Controller ensures that the Conflict of Interest List is updated, and updated copies are provided to the State Secretary.

When purchases are made the person authorising the purchase will ensure that wherever possible the supplier is not on the Conflict of Interest List provided by the Financial Controller.

Tenders

All purchases, where the cost of the good or service is more than \$100,000 (excluding GST) annually, are subject to a tender process. The tender process is overseen by BCOM.

The tender process is as follows:

1. The State Secretary, prepares a Call for Tenders document
2. The Call for Tenders documents are provided to BCOM for comment and approval
3. Once the Call for Tenders document is approved, it is distributed widely to possible suppliers and TWU networks
4. Once tenders are received, the State Secretary considers each supplier against the purchasing principles. All suppliers on the Conflicts of Interest List are discarded unless there is good reason for including them. The State Secretary compiles a list of potential suppliers and indicates how they compare to the purchasing principles.
5. The list is provided to BCOM for consideration and selection of the successful supplier. This decision is noted in the BCOM minutes. Where the supplier chosen is on the Conflicts of Interest List, any payment made is disclosed in line with the *Fair Work (Registered Organisations) Act 2009*.

This process is repeated every three years for ongoing suppliers, where the annual spend is more than \$100,000.

The Trustees are advised of the progress of any tender processes in their Finance & Investment Committee' Meetings.

Process for purchases

The process for purchases where there is a preferred supplier is as follows:

1. The relevant staff member fills in a Purchase Order Form. (either hard copy or on-line)
2. The staff member seeks the approval of the State Secretary, depending on the amounts involved. See the "Authority for Purchases" section above. If the State Secretary approves the purchase they sign the Purchase Order Form. (hard copy or on-line)

3. Once approval is obtained in accordance with this procedure, the good or service may be purchased by the relevant staff member, or where appropriate, the Financial Controller, State Secretary. The Purchase Order Form is provided to the Financial Controller. (hard copy or on-line)

Where there is no preferred supplier, the following process should be followed for purchases between \$25,000 and \$100,000 (excluding GST):

1. The relevant staff member obtains two quotes for the work where time permits.
2. The relevant staff member advises the State Secretary of the services needed and the quotes obtained.
3. For matters that do not require BCOM approval (see “Authority for Purchases” above), the State Secretary decides on the supplier based on the purchasing principles. The State Secretary chooses a supplier that is not on the Conflict of Interest List wherever possible. Where this is not possible, for example where there are no other available suppliers or the alternate suppliers are not viable alternatives, this is noted. Payments to these people or organisations require disclosure in line with the *Fair Work (Registered Organisations) Act 2009*.
4. For matters that do require BCOM approval (see “Authority for Purchases” above), the State Secretary takes the quotes to a BCOM meeting. BCOM considers the suppliers against the purchasing principles. BCOM chooses a supplier that is not on the Conflict of Interest List. Where this is not possible, for example where there are no other available suppliers or the alternate suppliers are not viable alternatives, this is noted. Payments to these people or organisations are likely to require disclosure in line with the *Fair Work (Registered Organisations) Act 2009*.
5. Once the supplier has been chosen the relevant staff member completes the Purchase Order Form and the State Secretary signs it.
6. Once approval is obtained in accordance with this procedure, the good or service may be purchased by the relevant staff member or where appropriate the Financial Controller and State Secretary. The purchase order is provided to the Financial Controller.

Where there is no preferred supplier, the following process should be followed for purchases under \$25,000 (excluding GST):

1. The relevant staff member obtains a quotation for the work.
2. The staff member seeks the approval of the State Secretary, depending on the amounts involved. See the “Authority for Purchases” section above. If the State Secretary approves the purchase they sign the Purchase Order Form. (hard copy or on-line)
3. The State Secretary considers the supplier based on the purchasing principles. If the State Secretary have any concerns regarding the supplier and their quote in terms of value for money, commitment to labour values or whether the goods are Australian made they ask the relevant staff member to obtain further quotes or negotiate with the existing supplier.

The State Secretary chooses a supplier that is not on the Conflict of Interest List. If this is not possible, for example where there are no other available suppliers or the alternate suppliers are not viable alternatives, this is noted. Payments to these people or organisations are likely to require disclosure in line with the *Fair Work (Registered Organisations) Act 2009*.

4. Once the supplier has been chosen the relevant staff member completes the Purchase Order Form and the State Secretary signs it.
5. Once approval is obtained in accordance with this procedure, the good or service may be purchased by the relevant staff member or where appropriate the Financial Controller, State Secretary. The purchase order is provided to the Financial Controller.

Where the purchase is urgent, the process is sped up and truncated, with only one quote obtained. The State Secretary considers the purchasing principles as much as possible when approving urgent purchases. The value and frequency of urgent purchases are kept to a minimum.

For purchases on credit cards, fuel cards and cab charge cards see Part 9. The process set out for credit card purchases is different to the process set out above, but where possible the above processes are followed, even if the goods or services are eventually purchased on credit card.

PART NINE: CREDIT CARDS, FUEL CARDS & CAB CHARGES

Credit cards allow Qld Branch to purchase goods and services where it is not practical to pay by cheque or bank transfer. They are also a potential source of fraud. These two considerations are balanced in this Policy, to protect the Qld Branch as well as enable its work to be done.

Credit cards

Currently the State Secretary, Assistant Secretary, Executive Officer, four Regional Organisers, one Leader Organiser and two Industrial Officers are issued with credit cards.

The card limit of the State Secretary and Assistant Secretary is \$25,000 and Executive Officer is \$35,000.

The card limit of the Regional Organisers, Lead Organisers is \$800.00 and Industrial Officers is \$1,000.00.

The issuing of new credit cards and the increase in credit card limits require the authorisation of any two from the following authorised signatories – the State Secretary, Assistant Secretary, and the one of the two Trustees, with at least one of the authorisers being a Trustee.

Credit cards are only used for work related expenditure.

All credit cardholders sign a statement indicating that:

- The card will only be used for work related purchases.
- The card will not be used by anyone other than the authorised holder of the card
- Receipts will be obtained for all purchases. Where this is not possible the cardholder will make a note about the nature and amount of the purchase at the time that the purchase was made and this will be signed by the cardholder provided. The note will be provided to the Financial Assistant.
- Where it is found that the cardholder has misused their card for personal purposes, whether intentionally or accidentally, they agree to repay the Branch Office the money spent.

Credit cards are only used where necessary and payment via invoice is not preferred over the use of credit cards.

Credit card statements are paid by direct debit, but they undergo the following scrutiny:

- The cardholder must provide written receipts or signed statements for each line item in the credit card

- The State Secretary views the credit card statements and considers it in light of the usual expenditure. If the State Secretary is satisfied that the bill is accurate and justified they sign.
- The Trustees review the credit card statements at their monthly meetings at the Qld State Branch.
- The payment to the Credit Card Company can be made by Financial Controller before providing the statement with the receipts to the Financial and Investment Committee as late payments incur charges.

Fuel cards

The issuing of new fuel cards require the authorisation of any two from the following authorised signatories – the State Secretary, Assistant Secretary, and one of the two Trustees.

Fuel cards are attached to Qld State Branch vehicles.

Fuel cards are used in accordance with employment conditions.

All receipts for purchases on fuel cards are kept by the staff and provided to the Financial Controller, when required.

Fuel card statements are paid by direct debit, but undergo the following scrutiny:

- For the fuel card of the general use Qld State Branch vehicle, the Financial Controller checks the statement and looks for any irregularities.
- The State Secretary views the fuel card statements and considers them in light of the usual expenditure. If the State Secretary is satisfied that the bill is accurate and reasonable they sign it for processing. The relevant MYOB account and cost centre is noted on the statement, for entry into the accounts

Cab charge cards and vouchers

The issuing of new cab charge cards and vouchers require the authorisation of Executive Officer.

- Cab charge cards and vouchers are only used for work related taxi travel.
- The cab charge cards and vouchers will not be used by anyone other than the person who has requested
- Receipts will be obtained for all taxi travel. Where this is not possible the person will make a note about the nature and amount of the purchase at the time that the purchase was made and sign the note. This will be provided to the Financial Assistant.

- When the cab charge statement is received, the cardholder will provide receipts or signed notes for all line items. They will also indicate the meeting or event attended for each trip on the statement.
- Where it is found that the cardholder has misused their card or voucher for personal purposes, whether intentionally or accidentally, they agree to repay the State Branch the money spent.

Cab charge statements undergo the following scrutiny:

- The cardholder & voucher holder must provide written receipts or signed notes for each line item in the credit card, as well as an explanation of the purpose of each trip
- The State Secretary views the cab charge card statements and considers them in light of the usual expenditure. If the State Secretary is satisfied that the bill is accurate and justified they sign it for processing. The relevant MYOB account and cost centre is noted on the statement, for entry into the accounts
- The Trustees review the cab charge statements at their monthly meetings at the State Branch.

Loss of credit cards, fuel cards or cab charge cards

Loss or theft of a credit card, fuel card or cab charge cards & vouchers should be reported as soon as possible to the card authority, regardless of when the loss occurs. The loss or theft should also be reported to the Executive Officer at the earliest available opportunity.

PART TEN: PAYROLL

This Policy outlines how payroll is processed. It should be read in conjunction with the Banking Policy, which outlines how payroll is actually paid.

The purpose of this Policy is not to ensure that the employment conditions are followed but rather that the appropriate financial controls are in place.

Salary setting

BCOM approves the salaries for the State Secretary and Assistant Secretary.

The Executive Officer as approved by State Secretary provides to the Financial Controller a list of staff with their salaries and any employment conditions.

The State Secretary must seek approval from the BCOM of any generally applied salary increases provided to Branch Office Staff.

All salaries are budgeted in the operational budget.

Weekly processing

All casual staff complete Time Sheets, which are monitored by their direct supervisor.

All permanent staff and officials complete a Leave Form, in line with the payroll cycle.

Leave Forms are provided to the State Secretary/Executive Officer for approval. The State Secretary/Executive Officer approves them and forwards them to the Financial Controller. (hard copy or on-line)

In the event that the staff is taking leave for more than one week and would like to receive their pay in advance for the subsequent leave weeks, approval must be obtained from the State Secretary.

PART ELEVEN: PETTY CASH

Petty cash is designed to meet minor expenses on a day-to-day basis. As cash on the premises, petty cash is an easy source of fraud, so controls are important.

Petty cash administration

The Financial Assistant administers petty cash. Petty cash is kept in a separate tin in a locked cabinet, the access to which is controlled by the Financial Assistant and Financial Controller. No other funds are kept in the same tin. Cash must not be taken out of the petty cash tin without authorisation from the Financial Controller.

When the Financial Assistant is absent on leave, the Financial Controller administers petty cash.

The petty cash float is \$600.

Petty cash is reconciled at least monthly. Petty cash is reconciled and replenished up to \$600.

Petty cash is replenished using cheques, which are signed by Branch Secretary or Branch Assistant Secretary and one Trustees or President.

Use of petty cash

Petty cash is only used for minor expenses and for urgent items under \$20 in value, such as:

- Postage
- Stationery
- Minor staff travel
- Staff amenities.

Purchases need to follow the same process of approval outlined in the Procurement Policy.

The process for petty cash is as follows:

1. When petty cash is required for a minor or urgent expense, the relevant staff member completes a Petty Cash Form, outlining the nature of the purchase.

2. The staff member provides the Petty Cash Form to the Financial Assistant or Financial Controller and seeks petty cash funds
3. The item is purchased and a receipt obtained
4. The staff member provides the Financial Assistant or Financial Controller with a copy of the receipt and any change
5. If a staff member uses their own funds to make a purchase they provide the Financial Assistant or Financial Controller with a receipt (and the Petty Cash Form if the Financial Controller does not already have it) to obtain a reimbursement. Reimbursements cannot be made without a receipt.
6. On a periodic basis (usually monthly) a statement of the petty cash purchases is provided to the State Secretary for approval prior to the Petty Cash replenishment.

PART TWELVE: ASSET MANAGEMENT

This Policy sets out the practices of the State Branch in relation to the purchase, depreciation, divestment and disposal of assets.

Financial recording for assets

Major assets are classified as items with a purchase price greater than \$1,000. These assets are capitalised when purchased and depreciated over their useful life. They are tracked on an Asset Register.

Minor assets are classified as items with a purchase price less than \$1,000. These items are expensed in the period in which they are bought. The Financial Controller may consider capitalising some of these items, especially if they form a part of a bigger class of asset.

All assets are purchased in line with the Procurement Policy.

The Financial Controller maintains an Asset Register and updates it when a new major asset is acquired or disposed of. They also develop and maintain a Depreciation Schedule for each major asset.

The **Assets Register** includes the following details for all major assets:

- Comprehensive description of the item including any manufacturers' serial number or other identifying numbers
- Name of supplier
- Date of purchase
- Cost of purchase (excluding GST)
- Location of the item
- Asset number issued to the item
- Invoice number
- Purchase journal number for reference to XERO.

The **Depreciation Schedule** includes the following details:

Identifying information about the asset
Cost of the asset
Opening written down value (cost minus accumulated depreciation)
Type/class of asset
Effective life of the asset
Method of depreciation (straight line or diminishing cost)
Depreciation rate.

The Asset Register and Depreciation Schedule are reconciled monthly.

Purchase of Major Assets

Major assets are purchased in accordance with the Procurement Policy and approved capital budget.

It is noted that all asset purchases are subject to scrutiny ahead of actual payment by Finance and Investment Committee.

When the asset is delivered the Financial Controller is informed. The Financial Controller ensures that the item is tagged with an Asset Number and is listed on the Asset Register.

Intangible assets such as software, licences and goodwill should be accounted for in the same way as tangible assets, tracked on the Asset Register and amortised over their useful life.

Depreciation

The Asset Register and Depreciation Schedule are used to calculate and reconcile depreciation for each asset.

Depreciation rates are based on the Australian Tax Office's effective life estimates, and depreciation is adjusted each year.

The Australian Tax Office provides a schedule of effective life estimates for many kinds of asset. The most current ruling is TR 2013/4, and can be found at:

<http://law.ato.gov.au/atolaw/view.htm?docid=%22TXR%2FTR20134%2FNAT%2FATO%2F00001%22>

Depreciation should be adjusted as part of the monthly process.

Disposals

Assets are only disposed of when they are no longer needed by the State Branch. Approval of the Branch Secretary and at least one Trustee is needed for the disposal of any assets.

Disposals are conducted so that the best return to the State Branch is achieved.

Items of appreciable market value of at least \$500 are to be sold by public or online auction, trade-in or by other such method approved by the State Secretary. Any profit or loss that results from the disposal of the asset is recorded in the accounting system. Any GST implications are also recorded.

Items of no appreciable market value or of value less than \$500 that can be reused or recycled are given to a registered charity for distribution as they see fit.

Items of no appreciable market value or of value less than \$500 that cannot be reused or recycled are disposed of by dumping at approved refuse sites or by destruction.

The disposal of the assets is recorded in the Asset Register and Depreciation Schedule.

PART THIRTEEN: VEHICLES AND EQUIPMENT PROVIDED TO STAFF (INCLUDING IT, INTERNET & EMAIL POLICIES)

The State Branch provides cars and equipment (including computers) to some officials and staff, in order for them to be able to conduct their work. This Policy outlines how vehicles and equipment can be used by State Branch officials and staff.

Administration

The Branch Secretary/Executive Officer are responsible for the administration of State Branch equipment and cars.

When any State Branch equipment or vehicles are provided to officials or staff, this is recorded by the Financial Controller and signed by the official or staff member. The Financial Controller also records when officials or staff return equipment or cars and the official or staff member signs this.

The Financial Controller ensures that all fringe benefits tax implications of the personal use of vehicles and equipment are addressed.

State Branch vehicles

Fuel

- where possible Fuel Stations are to be used as directed by the Branch Secretary
- Premium fuel is not to be used unless authorised.

Fuel card

- Purchasing of Fuel. Each Fuel card is assigned to a TWU vehicle. Staff are to use only the assigned card to top up fuel for the corresponding TWU car. They should not use it for other TWU cars or other non-TWU cars.
- This covers only service of vehicles at the nominated service centre: - Brisbane metro is Doug Barton or Ace Mechanical repairs Tingalpa. Officials in regional areas are to use an authorised dealer.
Any other items that are to be provided through these service centres, a request for purchase must be approved prior.

Tyre repairs

- New tyres must have an approved with a request for purchase first.
- Receipts for all services and items purchased through a purchase order must be sent to the Financial Controller.

Personal Use

- The union car is able to be used for personal use; any fuel purchased whilst on authorised leave in excess of normal consumption must not be paid using the Fleet card.
- It is the responsibility of officials that are provided with a TWU car to keep it in a clean and tidy condition.

Damage to Vehicles

- Any damage to vehicles is to be reported to the Administration office with details of the incident.
An incident form will be found in Share Point

Maintenance

All Officials will be responsible to regularly service all vehicles.

Those with State Branch vehicles must maintain the vehicle's appearance and mechanical operation to a high standard. Water, oil and tyre air are to be checked regularly.

Accidents and incidents

All accidents or incidents involving State Branch vehicles should be reported to the Administration Office as soon as possible after the incident regardless of fault. Details of the incident must also be provided.

Traffic infringements

Any traffic infringements that occur while driving a State Branch vehicle are the responsibility of the official or staff member to whom the vehicle is allocated.

State Branch Mobile Phones, Email, Internet and IT

The Transport Workers' Union Mobile Phones, Email, Internet and IT access control policy is a user guide for all for all employees of the Transport Workers' Union of Australia herein referred to as 'TWU'.

The objective of this policy is to allow access and use of the Mobile Phones, Email, Internet and IT facilities during the course of business for TWU employees and at TWU workplaces. Responsibility for use of the Internet and email facility lies with each employee. This policy will be used to protect the TWU as an organisation if abuse is suspected and/or proven. This policy is also designed to protect each employee in relation to their email and internet usage. This policy provides:

- A framework for providing access to the Internet;
- Direction and guidance on appropriate use of Mobile Phones, Email and Internet facilities;
- Guidelines for decisions, actions and behaviour when accessing and using electronic communication facilities and expected standards of use by all employees of the Union.

Essential Summary

This policy has been designed to ensure that all staff members of the TWU are made aware of their responsibilities regarding appropriate use of the IT facilities. This policy will be reviewed regularly to take into account the changing nature of the internet and the laws surrounding its use.

Throughout this document, reference to the Internet should be taken to include all online services such as the World Wide Web, external e-mail providers, search engines, access web based email services such as YouTube, Hotmail, Yahoo, blogs, twitter, Facebook, chat groups and File Transfer Protocol servers.

Mobile Phones, iPads and Computers

Officials and permanent staff are allocated State Branch mobile phones and iPads as part of their employment conditions.

All State Branch mobile phones are blocked for international calls. Reasonable personal usage of mobile phone is allowed as part of officials and staff's employment conditions.

All officials and staff ensure that their mobile phone and iPad is used in accordance with the law including privacy, copyright, criminal, work health and safety, and road traffic laws.

All officials and staff are responsible for keeping their mobile phones, iPads and computers in good condition.

Loss or theft of the mobile phone or iPad should be reported to the telephone provider as soon as possible. The loss, theft or damage should also be reported to the Executive Officer at the next available opportunity.

Security PINs etc should be applied to mobile phones, iPads and computers to protect work related and personal information, and misuse.

Other State Branch equipment

Personal use of other State Branch equipment is not allowed, unless included in employment conditions of the official or staff member.

All officials and staff in possession of State Branch equipment are responsible for:

- Maintaining it in good condition
- Lawful and responsible use
- Notifying the Branch Secretary/Executive Officer if it is lost, stolen or damaged.

Monitoring Rights

The TWU reserves the right to monitor the volume and cost of network traffic generated by each person at all times, and the right to monitor, access, retrieve and read all communications in, but not limited to, the following circumstances:

- Legitimate business needs, for example routine system administration or gaining access to information when an employee is unavailable;
- Reasonable suspicion of prohibited activities or breach of this policy.

Information obtained in these circumstances may be used by the TWU as deemed appropriate to take remedial or disciplinary action.

Passwords

A list of all passwords and any changes to these passwords are given to the Executive Officer.

Appropriate activities

Employees must ensure that their Email and Internet (and all other forms of IT devices and mediums) use is appropriate in the context of the workplace. The following are examples of appropriate use of the email and Internet facilities:

- Conducting research in relation to the performance of an employee's duties
- Communication and information exchange with TWU members, organisations and individuals connected to the performance of the employee's duties

Prohibited activities

Employees must not use the Email or Internet facilities for inappropriate use in the context of the workplace. Inappropriate use includes but is not limited to the following:

- Sending or receiving email/s that are malicious or against the TWU code of conduct policy document
- Visiting sites or receiving communications that contain material that is obscene, objectionable, or likely to be offensive
- On line gambling or gaming sites
- Soliciting for personal gain or profit
- Making or posting indecent remarks
- Uploading or downloading commercial software in violation of its copyright
- Downloading any software or electronic files without reasonable virus protection measures in place
- Passing off personal views as representing those of the TWU
- Any activity that violates Australian State and Federal law including computer hacking
- Sharing or divulging information regarding their unique user ID and password to others
- Intending to have a destructive effect on storage, processing or communications network services (examples: computer viruses, chain letters etc)

Private Use

Employees are permitted to use the Internet for private use so long as it is not extensive. Without limiting the definition, use will be deemed extensive if it either interferes with an employee's duties or costs the TWU an unacceptable amount of money and is not consistent with the TWU code of conduct policy.

Further scope of this policy

This policy applies to all usage of the internet, email and TWU IT facilities on any equipment provided to an employee now and in the future by the TWU and also includes any personal equipment of an employee, used to access the TWU network.

To avoid doubt, this policy includes Internet or email use through personally owned or TWU owned IT instruments such as mobile phones, laptops and iPads etc. provided to an employee for use within the office premises or for remote access use.

PART FOURTEEN: TRAVEL

This Policy sets out the State Branches practices around travel and the related costs.

Travel and accommodation costs

When officials and staff are required to travel for work related purposes all work related costs are covered by the State Branch.

For air travel, all flights and accommodation must be first approved by the State Secretary, Assistant Secretary in line with the Procurement Policy. Flights and accommodation are then booked at the best available cost.

All train travel, bus travel, car hire and other accommodation costs are purchased in line with the Procurement Policy.

Work related taxi travel is either paid for with a cab charge card or voucher, or reimbursed.

Use of own vehicle

Where it is necessary for staff to use their own vehicle for work related purposes, they are reimbursed. Reimbursement is calculated in accordance with the Australian Tax Office recommendations. See <http://www.ato.gov.au/content/00313836.htm>.

For staff to obtain reimbursement, the vehicle engine size and kilometres travelled are recorded on the Claim Form. (hardcopy or online)

Travel Allowance

Where an official or staff member is claiming travel allowance for overnight travel, they fill in a request for payment form. The use of this allowance is to cover for their meals. If meals are provided or paid for by the Union, no allowance will be paid. For any other expenses incurred due to the travel, the staff is to submit a reimbursement claim, which is subject to the State Secretary approval prior to payment.

They also ensure it is appropriately recorded in the accounting system for Payment Summary purposes.

Overnight Allowance rate: QLD - \$65. SYD/MEL - \$75 per night.

Higher Duties Allowance

Higher Duties Allowance applies when an employee performs work at a higher classification for more than a week. For example, employee might be requested to perform higher duties for more than 1 week to replace an employee who is on annual leave or sick leave.

Higher Duties Allowance rate: \$64 per week.

PART FIFTEEN: REIMBURSEMENT OF OTHER STAFF EXPENSES

The State Branch is committed to reimbursing all work related expenses for officials and staff.

Expenses included

Where an official or staff member incurs a reasonable work related expense, the State Branch reimburses the amount of the expense.

Reasonable work related expenses covered include, but are not limited to:

- Parking – Where officials or staff are required to pay for parking to attend work related meetings or events. Note that parking in the CBD is not covered unless a staff member has been required to drive to work for work related reasons.
- Train and bus travel – Where officials or staff are required to pay for train or bus travel to attend work related meetings or events

Expenses that include personal use

The Financial Controller ensures that all fringe benefits tax implications of these payments are addressed.

Process

Expenses are to be incurred in line with the Procurement Policy.

The process for reimbursement of expenses is as follows:

1. The staff member or official seeks approval from the State Secretary before the expense is incurred.
2. When the expense is paid, the official or staff member obtains a receipt.
3. The official or staff member seeking reimbursement completes an Expense Reimbursement Form, outlining the nature of purchase and attaching the receipt.
4. The Expense Reimbursement Form and attached documents are provided to the Financial Controller.
5. The Financial Controller processes the reimbursement.

PART SIXTEEN: INSURANCE

The Qld Branch is committed to having appropriate insurance cover as a key risk mitigation strategy.

The Financial Controller ensures that the Qld Branch has the following insurances and that they are current:

- Office Contents Insurance
- Public Liability Insurance
- Workers Compensation insurance
- Car insurance for all branch owned vehicles

The Financial Controller reviews insurance policies two months before they expire, and recommends to the State Secretary and the appropriate insurance provider for the next period of insurance. All insurance policies are purchased in accordance with the Procurement Policy.

Professional Indemnity Insurance is not currently relevant to the work of the Qld Branch Office, though this insurance will be considered if the work of the Qld Branch Office changes.

Any incidents that may give rise to an insurance claim must be notified to the Executive Officer as soon as possible. These incidents may also be covered by alternate policies, for example the Vehicles and Equipment provided to Staff Policy and any Branch Office policies around work health and safety.

PART SEVENTEEN: FINANCIAL DELEGATIONS TABLE

This policy consists of a “Financial Delegations Table” which sets out the role of BCOM, the Trustees, the State Secretary (SS), the Assistant Secretary (AS), Financial Controller (FC), President (PRES) and Executive Officer (EO) for each area covered by these Financial Policies and Procedures. More details are available in individual policies. The table doesn’t cover general financial oversight of the Office, which is outlined in the next policy.

Abbreviations: BCOM= Branch Committee of Management; SS = State Secretary; AS = Assistant Secretary; FC = Financial Controller; PRES=President; EO=Executive Officer.

Activity	BCOM	Trustees	SS	AS	FC	PRES	EO	Comment
Annual financial reports								
Preparation					✓			
Oversight of preparation			✓					
Approval of BCOM statement and final sign off	✓							SS & AS approve as part of BCOM
Provision of reports to member			✓		✓			
Provision of reports to FWC			✓		✓			SS signs designated officer statement; FC liaises with FWA
Budgets								
Preparation					✓			
Oversight of Preparation			✓					
Approval	✓							
Monitoring		✓	✓		✓			

Activity	BCOM	Trustees	SS	AS	FC	PRES	EO	Comment
Reviewing		✓	✓		✓			
Banking								
Administration of MYOB, online banking and cheques					✓			
Opening, closing and changing authoriser on accounts		✓	✓	✓				Need 2 authorisers - at least 1 Trustee
Approval of invoices or bills for processing			✓				✓	Depends on nature of invoice and amounts involved
Weekly authorisation of wages and urgent invoices to allow for online banking payment			✓					
Monthly authorisation of invoices, and oversight of payments, wages and			✓					
Authorisation of online banking			✓					
Signing cheques		✓	✓	✓		✓		Need 2 authorisers
Monthly review of payments including Credit Card		✓	✓					
Procurement & purchasing								
Approval of purchases over \$25K	✓	✓	✓					
Approval of purchases not needing BCOM approval			✓	✓			✓	
Approval of purchases up to \$5000			✓	✓			✓	
Oversight of tender processes	✓	✓	✓					

Activity	BCOM	Trustees	SS	AS	FC	PRES	EO	Comment
Preparation and administration of tenders			✓		✓		✓	
<i>Credit cards, fuel cards and cab charge cards</i>								
Approval of new credit cards		✓	✓					
Approval of new fuel cards		✓	✓					
Approval of cab charge cards		✓	✓					
Oversight of card statements		✓	✓					
<i>Payroll</i>								
Approval of Time Sheets, and Holiday & Allowances Sheets			✓					
Processes payroll					✓			
<i>Petty cash</i>								
Administers petty cash					✓			
Approval of petty cash purchases			✓	✓				
Approval of petty cash cheques		✓	✓			✓		
<i>Asset management</i>								
Maintains Assets Register and Depreciation Schedule					✓			
Approval of disposals of assets		✓	✓					
Approval of capital budgets	✓							

Activity	BCOM	Trustees	SS	AS	FC	PRES	EO	Comment
<i>Vehicles and equipment</i>								
Maintains and administers Branch Office equipment			✓				✓	
<i>Reimbursement of staff expenses</i>								
Administration of reimbursement system					✓			
Approval of reimbursement			✓					
<i>Insurance</i>								
Oversight of insurance policies and their currency		✓	✓		✓			
Approval of purchase of insurance policies		✓	✓					