

The Price of Liberty is Eternal Vigilance



**THE RETURNED AND SERVICES LEAGUE  
OF AUSTRALIA  
(NEW SOUTH WALES BRANCH)**

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**PATRON**

**HIS EXCELLENCY GENERAL THE HONOURABLE DAVID HURLEY AC DSC (Retd)  
GOVERNOR OF NEW SOUTH WALES**

CIRCULAR NO: 10/16

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28<sup>th</sup> April, 2016

TO: ALL HONORARY SECRETARIES AND SECRETARIES OF RSL SUB-BRANCHES,  
DISTRICT COUNCILS AND STATE COUNCILLORS

***EXPIRY DATE: 1<sup>st</sup> April, 2017***

Dear Sir/Madam,

**SUB-BRANCH AUDITS BY STATE BRANCH**

Several years ago State Branch made an offer to a handful of sub-Branches to carry out their annual financial audit and sign the Annual Returns as the Auditor due to the increasing fees being charged by independent auditors as a result of the increased professional indemnity costs in that industry.

This year the number of annual audits that was being undertaken by State Branch had increased to 22. It was considered that sub-Branch audits should be undertaken by independent auditors in accordance with the Constitution. State Branch must ensure that their oversight role is not compromised.

Therefore, State Council at their meeting on the 15<sup>th</sup> April, 2016 resolved that State Branch will no longer be able to assist with the completion of annual audits and independent auditors are preferred as per Clause 36 of the Constitution (attached).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Glenn Kolomeitz', written over a large, light-colored oval shape.

Glenn Kolomeitz  
**STATE SECRETARY**

**36. SUB-BRANCH AUDITORS AND AUDIT**

36.1 *Subject to clause 36.2, a sub-Branch must at the annual general meetings of the sub-Branch either:*

*(a) elect two honorary auditors; or*

*(b) appoint an auditor who is a suitably qualified accountant and who is a member of the Institute of Chartered Accountants in Australia, CPA Australia or the Institute of Public Accountants,*

*to inspect the accounts, books, vouchers and securities of the sub-Branch and verify them against the statement of financial position.*

36.2 *Where a sub-Branch has more than 200 members and/or the sub-Branch has assets or liabilities exceeding \$100,000, the auditor of the sub-Branch must be a suitably qualified accountant and who is a member of the Institute of Chartered Accountants in Australia, CPA Australia or the Institute of Public Accountants.*

36.3 *The auditor of a sub-Branch must be given unqualified access at all times to the books, accounts, receipts and vouchers of the sub-Branch.*

36.4 *A sub-Branch Officer may not be appointed as the auditor of the sub-Branch.*