



2003

PARLIAMENT OF TASMANIA

**AUDITOR-GENERAL  
SPECIAL REPORT NO. 45**

**BUSINESS NAMES AND  
INCORPORATED ASSOCIATIONS**

**WHAT'S IN A NAME?**

**June 2003**

*Presented to both Houses of Parliament in accordance with the provisions of  
Section 57 of the Financial Management and Audit Act 1990*

By Authority:

Government Printer, Tasmania

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**This report is printed on recycled paper.**

**ISBN 0 9750906 1 5**

24 June 2003

President  
Legislative Council  
HOBART

Speaker  
House of Assembly  
HOBART

Dear Mr President  
Dear Mr Speaker

**PERFORMANCE AUDIT NO. 45  
BUSINESS NAMES AND INCORPORATED ASSOCIATIONS**

This report has been prepared consequent to examinations conducted under section 44 of the *Financial Management and Audit Act 1990*, for submission to Parliament under the provisions of section 57 of the Act.

Performance audits seek to provide Parliament with assessments of the effectiveness and efficiency of public sector programs and activities, thereby identifying opportunities for improved performance.

The information provided through this approach will, I am sure, assist Parliament in better evaluating agency performance and enhance Parliamentary decision making to the benefit of all Tasmanians.

Yours sincerely



A J McHugh  
**AUDITOR-GENERAL**



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## **Executive summary**

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## EXECUTIVE SUMMARY

### INTRODUCTION

The Department of Justice and Industrial Relations (Justice), through the Business Affairs Office (BAO), administers the *Business Names Act 1962* and *Associations Incorporation Act 1964*. Certain business names are required to be registered in Tasmania. BAO maintains a register of business names with renewal of a registration required every three years. BAO also administers incorporated associations under legislation allowing not-for-profit organisations to incorporate. Incorporation limits members' liability to the assets of the association, with incorporation also affording the association name protection.

### OBJECTIVE

The objective of this performance audit was to assess the effectiveness and efficiency of the management of BAO in relation to its administration of the *Business Names Act 1962* and *Associations Incorporation Act 1964*.

### SCOPE

The audit examined the administration of the principal Acts along with the maintenance of the business names register and the incorporated associations register. An assessment was also made as to whether there was a reasonable level of service together with accessibility to the public.

As part of this audit a statistically representative sample from the relevant BAO databases was extracted and tested.

### AUDIT OPINION

#### *Compliance: Business names*

The *Business Names Act 1962* was not being administered as the legislation intended, because up to 21% of business names requiring registration were not currently registered.

#### *Legislative compliance: Incorporated associations*

BAO was ensuring that incorporated associations were sending in the required information as laid down in the *Associations Incorporation Act 1964*.

#### *Reasonableness of fees*

Fee structures were correctly indexed and were reasonable in comparison to other States and Territories.



### *Fee collection*

The fee income collected was more than sufficient to cover administration costs.

However, because of the current level of non-compliance (either to be registered or registrations that have not been renewed) there is potential revenue not being collected.

### *Level of service, accessibility and application processing times*

The level of service and accessibility was found to be satisfactory. The public can readily access the services provided by BAO through a number of access points. Some enhancements are possible especially making greater use of the website.

Further education initiatives are possible without drastically increasing costs.

Application processing time frames and prioritisation were found to be satisfactory.

### *Objectives, guidelines, procedures and availability of BAO information*

Availability of information provided by BAO was considered reasonable, notwithstanding outdated fee information being left on its website for four months. Useability of the information for both internal and external users could be enhanced if ANZSIC codes were adopted.

Documentation on objectives, guidelines and procedures was either not clearly defined or was out of date.

### *Accurate record*

Without a proactive compliance program in place the percentage of businesses not complying with the legislation is unlikely to substantially reduce.

Therefore, the register is not accurate, although a search of the register would normally result in an approximate match being obtained.

## MANAGEMENT RESPONSE

Overall, I am pleased with the outcome of the Audit. It confirms that the Output is administering the *Business Names Act 1962* and the *Incorporated Associations Act 1964* well with limited available resources. Many of the recommendations contained in the report align with the overall strategic direction of the Output.

I agree that there is a need for focused compliance, but this cannot be achieved without additional funding. The Department will prepare a Business Case for consideration by the Department of Treasury and Finance for additional funding. The findings of the report confirmed the findings of the Output's own audit program which was that an increased revenue benefit to Government would flow from well resourced compliance activities. It would also demonstrate to the community that Government is serious about maintaining integrity of the legislation.

Each of the recommendations will be considered in detail and where possible adopted.

Richard Bingham

SECRETARY

## SUMMARY OF RECOMMENDATIONS

We recommend that:

- |   |   |
|---|---|
| <b>Objectives and guidelines</b>                        | <ul style="list-style-type: none"><li>○ BAO needs to more clearly define its guiding principles and consider the production of an up-to-date procedures manual.</li></ul>   |
| <b>Business name registration compliance</b>            | <ul style="list-style-type: none"><li>○ BAO needs to develop strategies to maintain the integrity of the information contained within the Business Affairs Cashiering and Registration Database (BACARD).</li><li>○ Compliance programs should be implemented to improve adherence to the Act, including follow-up of removed business names along with retrospective business registration fees.</li></ul> |
| <b>Incorporated associations legislative compliance</b> | <ul style="list-style-type: none"><li>○ Cancellation of incorporation if, without due cause, an association's annual return is not received within 6 months of the due date.</li></ul>  |
| <b>Revenue and expenditure</b>                          | <ul style="list-style-type: none"><li>○ All fee schedules to be updated promptly.</li><li>○ One-year business name renewals considered.</li><li>○ BAO submit a case requesting funding for increased compliance activity.</li></ul>   |
| <b>Accessibility and education</b>                      | <ul style="list-style-type: none"><li>○ Redeployment of front counter resources.</li><li>○ All forms to be printed when required.</li><li>○ Management to proceed with introducing additional business name renewal options.</li><li>○ BAO introduce innovative ways to distribute educational material to the public.</li></ul>  |
| <b>Service delivery</b>                                 | <ul style="list-style-type: none"><li>○ Introduction of ANZSIC codes to be reconsidered along with greater utilisation of BACARD information.</li><li>○ Consideration be given to strengthening the powers of the Commissioner along with the introduction of a two-tiered system for incorporated associations.</li></ul>  |

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## **LIST OF ACRONYMS AND ABBREVIATIONS**

ABN	Australian Business Number
ANZSIC	Australian and New Zealand Standard Industrial Classification
ASIC	Australian Securities and Investments Commission
BACARD	Business Affairs Cashiering and Registration Database
BAO	Business Affairs Office
FTE	Full Time Equivalent
Justice	Department of Justice and Industrial Relations
TAO	Tasmanian Audit Office

## **Introduction**

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## INTRODUCTION

### *Background*

The Department of Justice and Industrial Relations' (Justice) Business Affairs Office (BAO) administers the *Business Names Act 1962* and the *Associations Incorporation Act 1964*.

Justice is responsible for encouraging a fair, safe and equitable market. One aspect of this work is to maintain registers of business names, and incorporated associations.

### *Business names*

Section 5 of the *Business Names Act 1962* requires any person or persons carrying on business in Tasmania to register a trading name that is not their usual name or which involves an addition to their usual name. At present the database of business names contains just under 27 500 entries. A business name registration must be renewed every three years. There are monetary penalties for non-compliance.

The purpose of the business names register is to provide a means whereby members of the public are able to enquire behind a trading name and establish its owners.

Currently, to ensure that would-be proprietors are aware of the need to register business names, relevant information is made available from Service Tasmania outlets around the State. Other businesses such as financial institutions, accountants, lawyers, printers and Yellow Pages will also advise customers that business name registration is necessary.

### *Incorporated associations*

Under section 8 of the *Associations Incorporation Act 1964* not-for-profit associations can incorporate. Not-for-profit associations able to incorporate include those with religious, educational, benevolent, charitable, recreational or community purposes. The purpose of incorporation is to limit members' liability to the assets of the association, with incorporation also affording the association name protection. Thus, incorporated associations are more likely to attract people willing to participate in organisations directly providing the community at large with charitable, educational, religious, sporting and recreational bodies.

A register is maintained for incorporated associations under the *Associations Incorporation Act 1964*. In Tasmania there are approximately 3 500 incorporated associations. Incorporated associations are required to lodge an annual

return that includes a statement of income and expenditure for that year and the names and addresses of the committee. The Act has various monetary penalties for non-compliance.

### Legislation

The legislation relevant to this audit, apart from the *Business Names Act 1962* and the *Associations Incorporation Act 1964*, includes:

Principal Acts

- *Fee Units Act 1997*. This act allows the Government to automatically adjust any fee or charge payable annually based on updates to the Consumer Price Index.
- *Corporations Act 2001*. Commonwealth legislation that enables primarily commercial enterprises to incorporate. The Act does not preclude not-for-profits from incorporating but the obligations imposed by this legislation are significantly greater than those imposed by the *Associations Incorporation Act 1964*.

### Departmental organisation

Justice has many functional units including BAO. BAO is responsible for the maintenance of the business names register and the administration of the legislation that regulates incorporated associations.

BAO operates from Hobart relying on Service Tasmania outlets for face-to-face interaction with the public throughout the rest of the State. The Assistant Commissioner manages the day-to-day running of BAO, reporting to the Director of Consumer Affairs and Fair Trading. The Director assumes the statutory role of Commissioner for Corporate Affairs as enacted in legislation.

### Recent History

BAO replaced  
Corporate Affairs  
Office

Prior to the early 1990's, the States were responsible for administering company law in addition to business names registers and incorporated associations. In the early 1990s, legislation was passed by all States and Territories resulting in the transfer of responsibility for company law to the Commonwealth. BAO is the successor of the Corporate Affairs Office.

Where there was once a strong compliance component associated with Corporate Affairs, the focus has now switched to ensuring lodgements, renewals and returns are being correctly processed.

## *Mandate for the audit*

Under the provisions of section 44(b) of the *Financial Management and Audit Act 1990* the Auditor-General may:

‘Carry out examinations of the economy, efficiency and effectiveness of Government departments, public bodies or parts of Government departments or public bodies’.

The conduct of such audits is often referred to as performance auditing.

## **OBJECTIVE**

The objective of this performance audit was to assess the effectiveness and efficiency of the management of BAO in relation to its administration of the *Business Names Act 1962* and *Associations Incorporation Act 1964*.

## **SCOPE**

The audit examined the administration of the principal Acts along with the maintenance of the business names register and the incorporated associations register. An assessment was also made as to whether there was a reasonable level of service together with accessibility to the public.

As part of this audit a statistically representative sample from the relevant BAO database was extracted and tested.

## **CRITERIA**

The objective of this performance audit was to assess the effectiveness and efficiency of the management of BAO. Seven criteria were applied, viz:

1. The *Business Names Act 1962* was being administered to ensure that those required to register a trading name comply with their obligations.
2. The *Associations Incorporation Act 1964* was being administered to ensure that incorporated associations comply with their obligations.
3. Fees were reasonable compared to other Australian States and Territories.
4. Fee income collected was sufficient to cover administrative costs.
5. The level of service and accessibility to the public was reasonable. Applications were processed in a timely manner.



6. Information concerning the functions of BAO was readily available to the public. Objectives, guidelines and procedures were sufficiently documented.
7. The business names register was an accurate record.

### *Standards applied*

This audit has been performed in accordance with Australian Auditing Standard AUS 806 (*'Performance Auditing'*), which states that:

‘The objective of a performance audit is to enable the auditor to express an opinion whether, in all material respects, all or part of an entity's activities have been carried out economically, and/or efficiently and/or effectively.’

This audit has included such tests and other procedures we considered necessary in the circumstances.

Audit procedures consisted of a review of policies and procedures at BAO, and the sampling of files and records drawn from the office's computer database: Business Affairs Cashiering and Registration Database (BACARD). Although significant sample sizes were compiled during the course of this audit with a high degree of confidence sought, we cannot state categorically that the results obtained are a true reflection of the population. The evidence provided by these means is persuasive rather than conclusive in nature.

### *Audit methodology*

With the business names register, our objective was to assess the accuracy of the register and the requirement to register a business name under the *Business Name Act 1962*.

In pursuit of this objective we carried out testing on:

- *Yellow Pages to BACARD*. The purpose of this test was to ensure that registrable businesses appearing in the Yellow Pages were able to be located within BACARD. A more subjective sample of 261 business names was selected from the Yellow Pages and was compared back to BACARD. Business names selected from the Yellow Pages were selected as being those most likely to match BACARD.
- *Tasmanian Government Gazette to White Pages*. This test was designed to locate business names that had been removed from the register (meaning the name could no longer be used) but were still

A number of tests were completed

appearing in the White Pages. We compared 354 entries published in the Gazette as having been removed from the business names register over a 12-month period with the White Pages.

- *Australian Business Number (ABN) to BACARD.* The purpose of this test was compare a like register compiled independently from the business names register against BACARD. We matched a sample of 382 subjectively selected ABN numbers to BACARD. Those business names selected from the ABN data were selected on the basis that they should be also recorded on BACARD<sup>1</sup>.
- *BACARD to Yellow Pages.* We were interested in seeing how many of the entries in the business register were being actively utilised. A random sample of 387 business names was extracted from BACARD based on 10 representational postcode areas. This provided a selection of businesses located in central business districts, suburbs and smaller country towns. This sample was compared to businesses listed in the Yellow Pages.

In sampling incorporated associations, we used a random sample of 356 incorporated associations extracted from the BAO database. This sample size provided a 95% compliance level and a confidence interval of 5%.

### *Stakeholder input*

In line with the Audit Office's established practice for the conduct of performance audits, an advisory committee was convened to reflect stakeholder views. The committee provided input to the audit's methodology and reviewed the draft report upon its completion.

Nevertheless, the views expressed in this report are those of the Auditor-General and are not necessarily shared by other members of the committee.

The Auditor-General chaired the committee and its members were drawn from the following areas:

- Business Affairs Office;
- ANZ Banking Group Limited;
- Tasmanian Chamber of Commerce and Industry;

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<sup>1</sup> Access to ABN register was obtained after the Australian Taxation Office and the Tasmanian Audit Office entered into a Memorandum of Understanding.

- Department of Treasury and Finance; and
- Tasmanian Audit Office.

### *Timing*

Planning for the performance audit commenced in July 2002. Field-testing commenced in November 2002 and was completed in February 2003 with the report being finalised in May 2003.

### *Resources*

The total cost of the audit excluding report production costs was \$76 000.



## **1 Objectives and guidelines**

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## FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

This section of the report deals with our findings, conclusions and recommendations made in relation to the audit criteria.

### 1 OBJECTIVES, GUIDELINES AND PROCEDURES

**We sought evidence that BAO had effectively implemented and enforced the provisions of the *Business Names Act 1962* and the *Associations Incorporation Act 1964*.**

#### 1.1 OBJECTIVES OF THE LEGISLATION

Primarily, we focused on two separate pieces of legislation that had very different objectives:

1. *Business Names Act 1962*. This Act primarily seeks to:
  - Eliminate confusion between identical or similar names in the marketplace; and
  - Provide a check on the identity and address of the actual proprietor(s) of a business.
2. *Associations Incorporation Act 1964*. This Act primarily seeks to:
  - Assist limitation of personal liability of members of not-for-profit associations; and
  - Afford a degree of name protection for an association.

#### 1.2 GUIDELINES AND PROCEDURES

We were interested to know what guidelines were available to staff at BAO and how BAO interpreted the legislation.

##### 1.2.1 Guiding principles

BAO's role has been described in Tasmanian Government budget documents in the following way:

‘The Office of Consumer Affairs and Fair Trading provides advice to the Government on legislative and other policy initiatives, provides a business registration process and gives advice and information to the public, including individual business operators, on matters affecting the interests of consumers’.<sup>2</sup>

BAO's role has been described as...

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<sup>2</sup> Budget Papers 2002 - 2003 Chapter 7 Page 214.

Essentially, this statement broadly defines BAO's role as being a point of registration and advice, but does not include BAO's role as an:

- Enforcer of the legislation; or
- Administrator of incorporated associations.

An internal funding review dated November 2001, called for additional funding to enable greater compliance activities.

**Recommendation 1**

**BAO needs to more clearly define its guiding principles, which should be in alignment with the objectives of the legislation it administers.**

**1.2.2 Procedures**

Apart from the above Acts and the regulations relating to business names, there have been no further documents produced by BAO detailing the administration of the two Acts.

BAO does not have a current manual documenting the appropriate procedures to be followed in administering the legislation. In the absence of this documentation there is a risk that knowledge may be lost in the event of staff turnover. Such a manual would also be useful in analysing the administration or structure of the business unit.

**Recommendation 2**

**The production of a procedures manual for the whole of BAO would assist the efficiency and effectiveness of the office. It would also address the potential problem of replacing senior experienced staff.**

BAO is currently concentrating on the procedural

From our observations, and discussions with staff, (in the absence of documentation) we concluded that BAO is currently very narrow in its focus, concentrating more on the procedural side of the legislation while paying little attention to compliance and enforcement. The Office has effective processes in place whereby members of the public can lodge applications to register a business name and incorporate an association. Follow-up procedures, although not documented centrally, were disseminated to all staff.

An examination of BAO's compliance activities is covered in greater detail in chapters two and three of this report.

### *1.2.3 Conclusion (Guidelines and procedures)*

We found that there was a lack of documentation and an absence of an up-to-date procedures manual. However, we were satisfied that all current staff understood BAO's procedures.



## **2 Business name registration compliance**

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## 2 BUSINESS NAME REGISTRATION COMPLIANCE

**We measured the level of compliance with the *Business Names Act 1962*. In particular, we:**

- **Looked for active business name listings that were not included in the business names register;**
- **Reviewed the accuracy of the register;**
- **Tested fee collection; and**
- **Examined the current level of compliance activity undertaken by BAO.**

### 2.1 COMPLETENESS OF REGISTER

We performed two separate tests to assess the completeness of BACARD, using:

- Telephone directories – White and Yellow Pages; and
- The Australian Business Names (ABN) register.

#### 2.1.1 Testing from telephone directories to the register

We tested a sample of business names drawn from the Yellow Pages to BACARD. The sample was randomly selected in such a way as to maximise the possibility of a match being achieved.

Up to 21% of businesses currently non-compliant

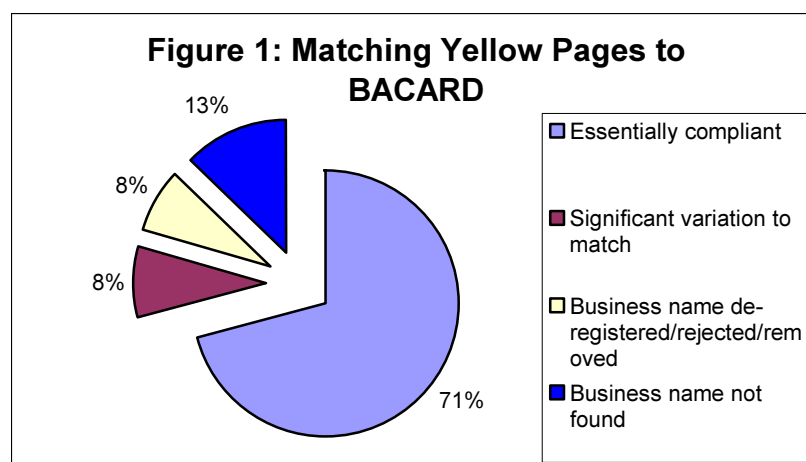


Figure 1 indicates a substantial degree (21%) of apparent non-compliance with the requirement to register a business name. Of the 21%, a total of 13% of businesses names listed in the Yellow Pages could not be matched to BACARD. A further 8% of names found in the register were significantly different from the business names used in the Yellow Pages.

We also checked a sample of removals from the business names register over a 12-month period. We were unable to determine whether the removals had been at the instigation of BAO or the business name proprietor. We found that 4.5% were still listed in the White Pages. We did not determine whether those businesses were continuing to trade, but the listing in the White Pages is at least an indication of a possible breach of legislation.

### 2.1.2 Testing from ABN numbers to the register

The ABN database is compiled and maintained by the Australian Taxation Office.

ABN testing mirrored results of Yellow Pages testing

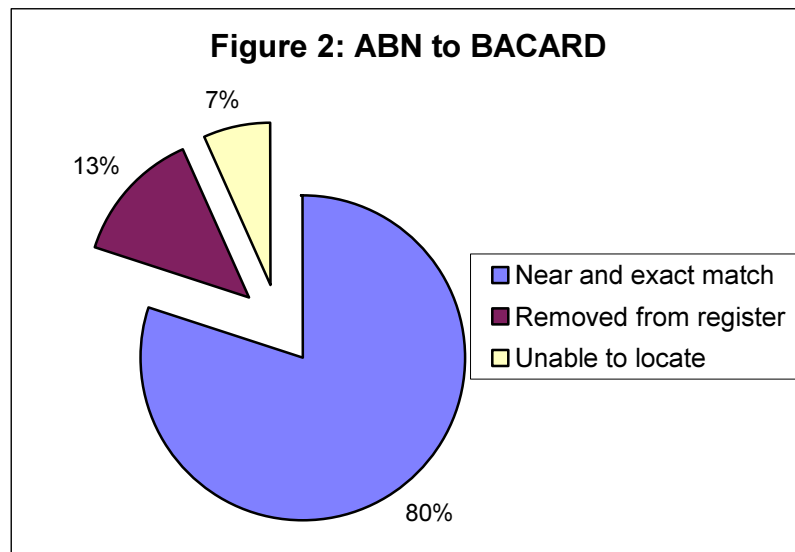


Figure 2 illustrates that up to 20% of businesses recorded in ABN data were either not registered or had been removed from BACARD. Of this percentage, 7% of ABNs had never been registered on BACARD.

### 2.1.3 Conclusion (Completeness of register)

On the basis of our findings for Yellow Pages and ABN registers as compared to BACARD, we are of the opinion that there may be up to 21% of businesses not complying with the Act's requirement to register their business name.

## 2.2 ACCURACY OF THE REGISTER

Section 12 of the *Business Names Act 1962* requires notification to the Commissioner (statutory officer BAO) of changes in particulars relating to registered business names or cessation of business. Failure to comply with this section of the Act can result in a business registration being cancelled.

We compared a random sample of business names from BACARD to telephone directories.

Low match-up between BACARD and telephone directories

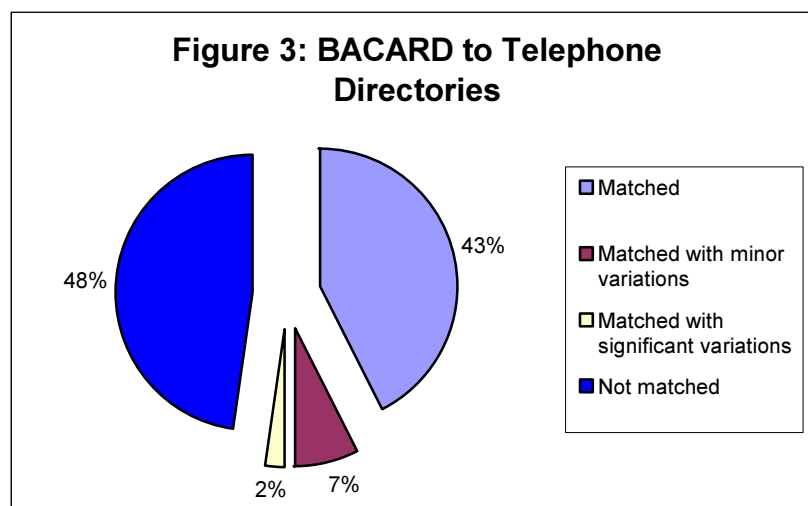


Figure 3 shows a 2% rate of significant variation. These discrepancies impair the usefulness of the register and can lead to:

- Breaches of the Act;
- Business identity being confused by the public; and
- Unintentional duplication of business names.

Figure 3 also highlights that a substantial number of business names were not matched to the telephone directories. There are valid reasons why a business name contained within BACARD could not be matched to the telephone directories. However, one reason given was that the businesses were no longer trading, but had failed to advise BAO, as required by the Act. Their presence results in a further reduction of the accuracy of the register and is a breach of the legislation.

### 2.2.1 Conclusion (Accuracy of the register)

We found that there may be a significant number of names on the register which may not still be trading. We were unable to quantify the number involved.

**Recommendation 3**

**BAO should develop strategies to maintain the integrity of the information contained in BACARD. Options include:**

- a) Data matching using ABN data;**
- b) Data matching using telephone directory data; and**
- c) Random compliance testing.**

**2.3 FEES COLLECTED**

We performed testing on fees collected for both initial business name registration and subsequent renewal fees.

From our fee sampling we found that:

- 84% of collections were the same as assessments;
- Of the variations between collections and assessments 95.2% were for amounts less than \$5.00; and
- Variation, in dollar terms, between assessments and collections was around 1%.

**2.3.1 Conclusion (Fees collected)**

Overall, BAO was collecting fees in accordance with its fee schedules.

**2.4 COMPLIANCE TESTING**

Justice conducted a limited compliance check during September and October 2000, confined to the Moonah 7009 postcode and found 12% of businesses were not registered in accordance with the Act. The compliance check found that around 30% of businesses in Moonah were non-compliant.

Despite that exercise, highlighting a potentially high non-compliance rate, BAO has not carried out any further compliance programs, other than in response to individual complaints from the public or other government inspectors.

In particular, BAO currently has no mechanism for the follow-up on business names removed from the register. If such a mechanism were established then on average BAO would have to follow-up approximately 7 removals per week. Follow-up would ensure the removed name was no longer being used as a trading name including removal of listings from telephone directories.

Some compliance activity is undertaken by the Measurement and Standards Branch which is responsible for administration of other legislation, but also informally provides review of

Lack of proactive compliance programs

business registration details. Between 5 000 and 6 000 businesses are visited annually by these inspectors.

To achieve increased accuracy of the register, an enhanced compliance program will need to be undertaken requiring resources directed towards enforcing compliance provisions of the Act. The current deployment of resources is insufficient to address compliance issues.

BAO does not currently require businesses to pay for missed registration periods. Consideration may well need to be given as to whether BAO has the power to require businesses to retrospectively pay for such periods.

#### **2.4.1 Conclusion (Compliance testing)**

Without a proactive program in place, the percentage of businesses not complying with the legislation is unlikely to substantially reduce.

##### **Recommendation 4**

**BAO should consider checking deregistered names 90 days after deregistration. Appropriate action should be taken if businesses are found to be in breach of the Act.**

##### **Recommendation 5**

**A compliance program should be implemented to enforce greater adherence to the Act. This could be partially achieved by formalising the existing practice whereby inspectors from the Measurement and Standards Branch check a business names registration as part of their business visitation program.**

##### **Recommendation 6**

**The Act should be amended to enable BAO to require businesses found not to have a name registered under the Act to pay for any missed registration periods.**

### **3      Incorporated associations: Legislative compliance**

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### **3 INCORPORATED ASSOCIATIONS: LEGISLATIVE COMPLIANCE**

**We examined the legislative compliance associated with the lodgement of annual returns in accordance with the *Associations Incorporation Act 1964*. In particular we examined:**

- **Timeliness of receipt of annual returns;**
- **Fee collection; and**
- **Compliance with the legislation.**

#### **3.1 TIMELINESS**

We based our testing on a sample database of incorporated associations and their annual return details.

We sought to establish through our testing whether incorporated associations were submitting their annual returns within the 6-month period allowed under the legislation.

Our testing found that:

- 73.6% of associations submitted their annual returns on time;
- Late lodgements represented 23.3% of the sample; and
- Still outstanding returns were 3.1%.

BAO tracked timing of annual return lodgements

BAO had just completed a major cleanse of the incorporated associations register resulting in a large number of incorporated associations being removed from the register. Prompt removal of non-compliant incorporated associations would further reduce the 3.1% of outstanding annual returns and also negate the need to embark on future costly and time-consuming register cleansing.

##### **3.1.1 Conclusion (Timeliness)**

BAO did ensure that incorporated associations were sending in the annual return required information as laid down in the Act.

#### **Recommendation 7**

**Incorporated associations should have their incorporation cancelled if, without due cause, their annual returns are not received within 6 months of due date.**



### 3.2 FEES COLLECTED

We performed testing to establish whether BAO was collecting fees in accordance with the applicable fee schedules, including late lodgement penalties.

We examined a sample of fee collections and checked what was assessed against what was actually collected by BAO. We found that:

Close match between fee assessments and fee collections

- The difference between assessment and collection was 2.4%;
- Most individual discrepancies were less than \$50.00 (81.9%); and
- If we extrapolated what we found in the sample with the total population the difference between assessment and collection would be less than \$4 000.

#### 3.2.1 Conclusion (Fees collected)

BAO consistently ensured that the collection of annual return revenue was in accordance with the applicable scale of fees, including penalty fees. Underpayments were few and within a designated cut-off limit.

### 3.3 DETAILS ON ANNUAL RETURNS

Under section 24B of the *Associations Incorporation Act 1964*, incorporated associations are required to provide the following details in their annual returns:

Annual return compliance in excess of 90%

- A statement detailing the association's income and expenses;
- A certified list of names and addresses of the association's committee; and
- A certification that a company auditor or an approved person, as per section 24 of the Act, has audited the annual return.

In testing these requirements, we found that where an annual return was submitted the compliance rate for the above criteria was in excess of 90%.

BAO is currently progressively loading full committee members' details onto BACARD, thus expanding on their previous policy of only loading the public officer's details. This change is to be encouraged as BAO moves away from a paper-based storage and retrieval system.

### *3.3.1 Conclusion (Details on annual returns)*

We were satisfied BAO was ensuring incorporated associations were sending in the required information as laid down in the Act.

## **4 Revenue and expenditure**

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## 4 REVENUE AND EXPENDITURE

### **The audit sought evidence to establish that:**

- **The fee structure was in accordance with the legislation;**
- **Fees were set at reasonable rates; and**
- **Fees collected were sufficient to cover administrative costs.**

### **The audit also sought to quantify additional revenue collections.**

#### 4.1 *FEE STRUCTURE*

BAO is responsible for administering the fee structure for both registered business names and incorporated associations in line with the *Business Names Act 1962* and *Associations Incorporation Act 1964*.

The *Fee Units Act 1997* enables the automatic indexing (from 1 July annually) of all fees and charges payable under any Act of Parliament, based on Hobart's average Consumer Price Index.

We examined the fee schedules relating to business names and incorporated associations.

##### 4.1.1 *Conclusion (Fee structure)*

We were satisfied that business name and incorporated association fees were being correctly indexed from year to year. However, we also noted that fee increases for 2002 were not updated on BAO's website until November 2002.

#### **Recommendation 8**

**BAO should ensure that all published fee schedules are promptly updated.**

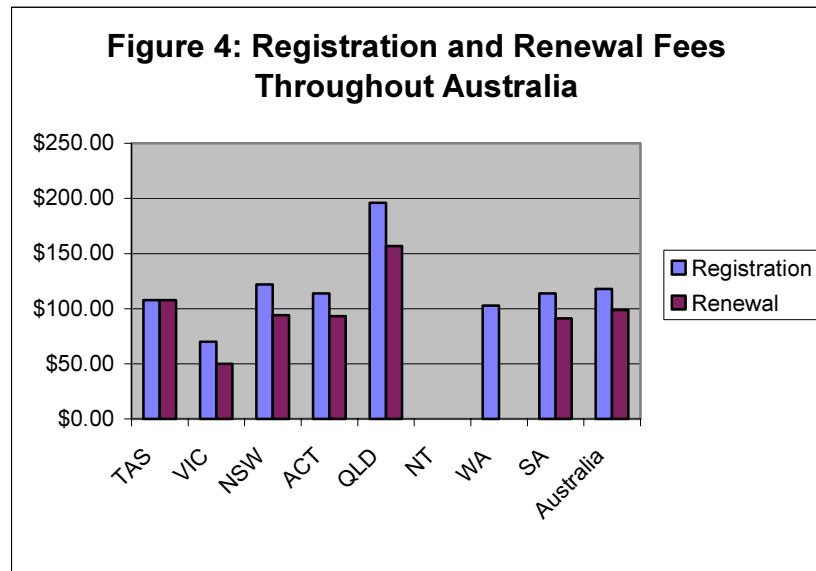
#### 4.2 *FEES SET AT REASONABLE RATES*

We compared fees for both business names and incorporated associations against other States and Territories.

##### 4.2.1 *Business names*

We compared Tasmania's registration and renewal fees (\$108.00) with other States and Territories to ensure they were both fair and competitive. Figure 4 illustrates the results of this comparison.

Fees comparable to other States and Territories



We found from the comparison of registration and renewal fees that:

- The Northern Territory charges neither registration nor renewal fees, whilst Western Australia does not currently charge renewal fees; and
- Tasmania's registration fees were lower than the national average of \$118.14, but were above the national average of \$98.83 for renewals.<sup>3</sup>

We also noted that Queensland offers a one-year renewal option in addition to its normal three-year renewal fee. We believe BAO should consider introducing a one-year payment option as it would allow BAO to:

- Offer a more flexible registration period to businesses; and
- Be afforded an earlier opportunity to cleanse its register of businesses no longer trading.

#### **Recommendation 9**

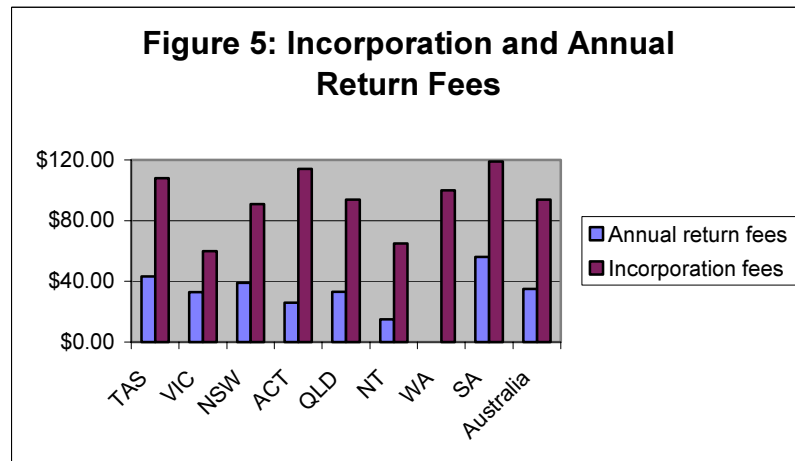
**BAO should consider allowing businesses the option to register/renew their business name registrations for shorter periods at a reduced fee.**

#### **4.2.2 Incorporated associations**

We compared incorporation and annual fees currently charged by Tasmania together with other States and Territories. Figure 5 illustrates this comparison.

<sup>3</sup> When compiling the above statistics we adjusted averages to take into account States and Territories not charging fees.

Annual return fees higher than the National average

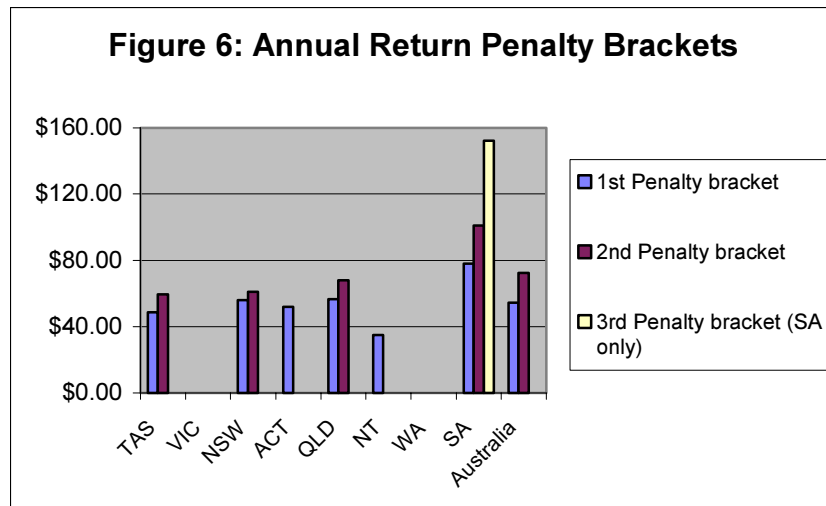


From Figure 5 we found that:

- Tasmania’s incorporation fee was the third most expensive (\$108.00), only surpassed by the ACT (\$114.00) and South Australia (\$119.00);
- Tasmania had the second highest annual return fee of (\$43.20), only South Australia’s (\$56.00) was higher; and
- Western Australia does not currently charge an annual return fee.

A further comparison was made between the States and Territories as to the level of late-lodgement fees charged. Figure 6 illustrates the comparison.

Penalty fees lower than the National average



From Figure 6 we found that:

- Tasmania’s highest annual return penalty bracket (in excess of 7 months from balance date) was \$59.40 and compared favourably with South Australia’s highest penalty bracket (third) of \$152.00; and

- In addition to Western Australia currently not charging any annual return fees whatsoever, Victoria does not impose any annual return late lodgement penalties and the Northern Territory has only the one.

#### 4.2.3 *Conclusion (Fees set at reasonable rates)*

BAO's current fee structure compares favourably with most other States and Territories, with its monetary penalties not considered onerous.

### 4.3 *INCOME TO ADMINISTRATIVE COSTS*

We estimated, from information supplied by BAO, costs associated with the administration of the above Acts and sought to test whether the revenue raised from fees was covering these costs.

#### 4.3.1 *Identifiable costs to revenue*

We found:

- Staff numbers equated to 4.6 full time equivalents (FTE), including management and directorate oversight;
- Direct salary costs were estimated at \$248 252;
- Non-salary costs (\$342 480) were sourced from figures provided by BAO; and
- Overall staff and non-staff costs totalled \$590 732.

Costs have remained static in recent years

Costs have been static in recent years with an internal funding review commenting as at November 2001, that:

‘The provision of Consumer Services appears to face a relatively static level of demand and the output has generally kept within budget in recent years.’<sup>4</sup>

We then matched these costs against revenue collected during the 2001 - 2002 financial year. Table 1 matches revenues collected against the above estimated yearly BAO costs.

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<sup>4</sup> Funding Review of the Department of Justice and Industrial Relations, November 2001.

**Table 1: BAO income to costs 2001 - 2002**

Estimated surplus of  
\$473 268

	<b>Business Names</b>	<b>Incorporated Associations</b>	<b>Total</b>
Collection of fees	\$902 000	\$162 000	\$1 064 000
Allocated Costs			\$590 732
<b>Surplus</b>			<b>\$473 268</b>

Revenues have also remained relatively static in recent years. We concluded that revenues comfortably exceed costs.

In order to manage costs, BAO directs and prioritises resources to maximise delivery of its services to the public. We examined a small sample of 2002 business names registrations and renewals (drawn from our sample database). We were satisfied that BAO was correctly prioritising the workflow ensuring that new applications were generally processed within 5 days. Renewals usually took up to 30 days to process but this would have no impact on its customers unless a new certificate was required.

#### 4.3.2 *Conclusion (Income to administrative costs)*

We were satisfied that fees collected were more than sufficient to cover any associated administrative costs. We also found that application processing timeframes and prioritisation were satisfactory.

#### 4.4 **COLLECTION OF ADDITIONAL REVENUE**

We wanted to quantify the level of additional revenue that could be collected if an increased compliance program was put in place. We assumed that:

- Approximately 27 500 businesses were on the register;
- The number of businesses not registered that should have been was 21% (see section 2.1.1); and
- An increased compliance program may significantly lift the current level of revenue collection.

Table 2 quantifies the additional revenue that could be collected.

**Table 2: Additional revenue potential**

Valid case to fund a  
compliance program

	<b>Numbers</b>	<b>Revenue</b>	<b>Percentage</b>
Current register	27 500	\$2 970 000	79.0%
Additional business names to be added to register	7 310	\$789 480	21.0%
<b>Total (3 years at 2002 fee level)</b>	<b>34 810</b>	<b>\$3 759 480</b>	



The revenue figures contained in Table 2 are a projection for the next three years of fee collections using the 2002 fee scale.

Given the compliance check completed by Justice, together with what we have found in our sampling, there is a valid case to be made in funding a compliance program on the expectation of at least receiving enough increased income to recover the additional costs.

#### 4.4.1 *Conclusion (Collection of additional revenue)*

Given the current level of non-compliance (either to be registered or registrations that have not been renewed) we contend that there is significant potential revenue not being collected.

##### **Recommendation 10**

**BAO should submit a case requesting funding for increased compliance activity. Additional funding should be linked to the expectation that increased costs can be recovered from growth in revenue collections.**



## **5 Accessibility and education**

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## 5 ACCESSIBILITY AND EDUCATION

**We sought to establish whether there were sufficient public education programs together with a reasonable level of access to BAO's services. We examined:**

- **Accessibility to BAO's services;**
- **Documentation, forms and brochures held by BAO and Service Tasmania;**
- **Information and services contained or provided by BAO's website;**
- **Payment options; and**
- **Current education programs.**

### 5.1 ACCESSIBILITY TO SERVICE DELIVERY

The following methods of access were found:

- In person at BAO's offices in Hobart;
- Any of the 26 Service Tasmania outlets throughout Tasmania;
- Telephone or fax to BAO's office in Hobart. Requests could be made for forms and brochures to be mailed or faxed out;
- Website where various information brochures and forms could be downloaded; and
- Post.

A number of access points were noted

BAO currently funds 0.5 of a FTE to attend to over the counter and telephone enquiries together with performing cashiering duties. The position was originally to have been withdrawn shortly after the Service Tasmania outlet in Hobart's city centre was opened. The Service Tasmania outlet concerned is within one kilometre of BAO.

#### 5.1.1 Conclusion (Accessibility to service delivery)

We were satisfied with the diversity of accessibility to BAO.

#### **Recommendation 11**

**Consistent with the Government's service delivery commitment to provide over-the-counter services through Service Tasmania, BAO should redeploy resources currently used on the front counter.**

## 5.2 DOCUMENTATION, FORMS AND BROCHURES

In this section we looked at:

- Forms of delivery; and
- Quality of delivery.

### 5.2.1 Forms of delivery

We found that the public could obtain various forms and information sheets relating to business names and incorporated associations from the following sources:

- BAO office in Hobart;
- By mail via the telephone;
- Downloading directly from BAO's website; and
- Calling in at any Service Tasmania outlet.

### 5.2.2 Quality of delivery

We examined a number of forms supplied by a Service Tasmania outlet and we noted:

- The poor quality of some of the forms provided;
- That many were indistinct photocopies of photocopies; and
- Some had pen amendments noting updated fee increases.

Poor quality and indistinct forms supplied

We also examined the various mediums in which BAO's fees were published during the audit and found at one time that annual return fees were advertised at differing amounts on, Service Tasmania forms (\$101.00), BAO website (\$105.00), and BAO's own schedule of fees (\$108.00).

We also found a problem in updating the new fee structure on the BAO website (Refer section 4.1.1).

### 5.2.3 Conclusion (Documentation, forms and brochures)

BAO's avenues of delivery were considered adequate, not withstanding recommendation 11. Quality of delivery requires attention.

#### **Recommendation 12**

**All forms should be printed only from BAO or Service Tasmania website, ensuring only the latest forms are handed to members of the public.**

### 5.3 *BAO WEBSITE*

The increasing emergence of the Internet obliges businesses and government to deliver more information and services via this medium. We considered an examination of BAO's website as being integral to this audit's criteria of education and access. Areas examined included:

- Accessibility;
- Information available; and
- Navigation.

#### 5.3.1 *Accessibility to website*

We found that BAO's website was accessible from the Justice and Service Tasmania websites and also through a range of other State and Commonwealth Government websites. BAO, like all other State and Territory offices administering business names and incorporated associations, had links to its counterparts in other States and Territories.

However, accessibility to BAO's website directly through search engines proved difficult.

#### 5.3.2 *Information available from website*

All forms were available for download from the website

All forms required to be lodged in regards to business names and incorporated associations were available for download from BAO's website. Explanatory notes were incorporated into the forms to assist with their completion. Some forms provided comprehensive instructions together with providing examples.

#### 5.3.3 *Navigating the website*

We found:

- Navigation was easy and logical;
- Linkages to a number of help pages;
- Clear and concise contact details contained within the website; and
- A search engine existed within the Justice website to further enhance access.

Certain pages within the site were at times inaccessible due to a problem with the site. The problems were generally corrected expeditiously, but their frequency of appearance may require review.

### 5.3.4 Conclusion (BAO website)

We were satisfied with the BAO's website.

## 5.4 PAYMENT OPTIONS

We were interested to examine the various methods of payment accepted by BAO relating to business names and incorporated associations. To complete this analysis we also examined what payment options were offered by the other States and Territories.

### 5.4.1 Comparison of payment options

From making our own enquiries and individually contacting each State and Territory we ascertained the following:

- All jurisdictions had some form of credit card payment although NSW did not accept posted credit card payments;
- States and Territories including Vic, ACT, QLD and SA also allowed applications and renewals to be faxed providing credit card details;
- Internet business name renewals by credit card were accepted by Vic, NSW, ACT and SA. NSW is looking towards also accepting business name registrations, through the internet; and
- No jurisdiction currently allowed payment by Bill Pay, (Bpay) either for initial registration or renewal.

BAO to introduce business name renewal via their website

BAO is looking at allowing Internet payments for business names renewals from sometime later in 2003. No consideration has been given to allowing payments by fax or Bpay.

#### **Recommendation 13**

**Management is encouraged to proceed with consideration of allowing business name renewals to be done via the Service Tasmania website. Other payment options such as Bpay and credit card details by fax should also be considered.**

### 5.4.2 Conclusion (Payment options)

The current mix of payment options is adequate, however, further broadening of the mix should be considered.

## 5.5 EDUCATION PROGRAMS

As noted in 5.1.1, BAO does have access to an extensive network of available interfaces for public access through Service Tasmania. However, BAO did not have any education programs for the wider community.

### 5.5.1 Service Tasmania

BAO has the ability to have a personalised presence throughout Tasmania through the Service Tasmania network. Trained staff can deal with most public enquiries and document lodgements.

As a backup, BAO provides and maintains an online help system for Service Tasmania staff. Help files are accessible to all front line staff of Service Tasmania.

We attended a training session held by BAO for Service Tasmania staff. Although primarily focused on issues outside the scope of this audit, the session did nonetheless touch on the other services provided by BAO including business names and incorporated associations. The sessions allowed feedback and clarification for Service Tasmania staff.

#### **Recommendation 14**

**Annual briefings and updates of current BAO services should be undertaken with Service Tasmania front line staff.**

### 5.5.2 Education for the public

In the past, BAO staff visited law and accountancy students at the University of Tasmania giving brief lectures on the legislative aspects of business names, but this no longer occurs. No other education strategies are currently in place. We believe briefing sessions are an economical but effective way of targeting people training to enter professions dealing with those who are starting or running their own businesses.

Accordingly, an economical education strategy would be to:

- Reinstitute lecture briefings to final-year law and accounting students; and
- Establish links to financial institutions, accounting and legal governing bodies so that updated information relating to BAO can be efficiently disseminated.

An economical education strategy would be to...



### 5.5.3 Conclusion (Education programs)

We contend that more can be done without incurring significant costs.

**Recommendation 15**

**Consideration should be given to introducing innovative ways of distributing educational material to the public about the business names register and the availability of incorporation for not-for-profit associations.**



## **6 Service delivery**

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## 6 SERVICE DELIVERY

**We examined ways in which BAO could enhance or improve its service. To this end we have reviewed the following areas:**

- **Greater exploitation of available information; and**
- **Possible amendments to the *Associations Incorporation Act 1964*.**

### 6.1 GREATER EXPLOITATION OF AVAILABLE INFORMATION

BACARD holds information on current and expired registered business names and incorporated associations. It is an extensive information resource with good searching facilities and includes information on:

- Business names;
- Address of businesses (with ability to be grouped in postcodes); and
- Nature of business.

BAO allows the information to be provided subject to a written request and an undertaking that the information will not be sold or onforwarded to a third party.

We consider that the information held would be of value to a variety of public sector and private organisations. For example, businesses doing market research may wish to target a particular postcode seeking a breakdown of existing businesses contained within the area.

However, BACARD contains sensitive information (personal names and addresses) that should never be disclosed to third parties. Appropriate protocols and guidelines would need to be developed to ensure any privacy concerns were allayed.

We found that currently there is only minimal use being made of the data, with only two requests for the 2001 - 2002 financial year.

One possibility for enhancing the usefulness of the data is the adoption of Australian and New Zealand Standard Industrial Classification (ANZSIC) codes.

ANZSIC codes have been developed in Australia and New Zealand as an effective industry categorisation tool used by both the public and private sectors. ANZSIC codes use a 4-digit identifier to categorise a particular business. BACARD

Appropriate protocols and guidelines need to be developed

allows ANZSIC codes to be loaded but the facility is not currently switched on.

From our enquiries we have ascertained the following in regards to ANZSIC codes:

- South Australia and Western Australia use ANZSIC codes;
- Western Australia uses ANZSIC codes to data match with other like databases;
- The estimated cost to switch on BACARD's ANZSIC module would be within \$2 000;
- They would allow targeting of specific industries for education or regulatory changes; and
- They would allow better categorisation of information for use by other Government agencies.

Significant benefits in using ANZSIC codes

Whilst there would need to be staff training and a transition period where ANZSIC codes would be progressively loaded onto existing records, we believe there would be significant benefits from adoption of ANZSIC codes.

Any costs associated with enhancing the availability of the information held within BACARD should be recouped by an appropriate fee.

### 6.1.2 *Conclusion (Greater exploitation of available information)*

We found that there is only limited external use of the information contained within BACARD. Greater exploitation of the information held could be achieved without significant cost.

#### **Recommendation 16**

**BAO should adopt the use of ANZSIC codes. Greater utilisation of the information contained by BACARD should be encouraged and facilitated.**

## 6.2 POSSIBLE AMENDMENTS TO THE ASSOCIATIONS INCORPORATION ACT 1964.

We were interested in:

- Examining large and small associations; and
- Comparing the legislation in other Australian jurisdictions.

### 6.2.1 Large and small associations

The *Associations Incorporation Act 1964* allows not-for-profit organisations to easily incorporate, affording their members limited liability and giving a degree of name protection.

The current Act takes no account of an organisation's total asset value, which can vary between \$10 and \$10 million.

In accordance with the Act, BAO:

- Scrutinises applications for incorporation;
- Requires lodgement of any alterations to the rules or objects; and
- Requires lodgement of annual returns.

BAO has considered changes

BAO has considered changes to the current requirement to lodge an annual return which it concedes is now largely mechanistic and not that effective. No examination of the information contained within the annual return is currently being performed outside of being satisfied that the following documents have been received:

- Financial performance statements;
- Certified list of the committee; and
- Auditor's statement.

BAO has proposed that the association's public officer signs an annual lodgement form certifying that the required documents have been prepared and are available for inspection.

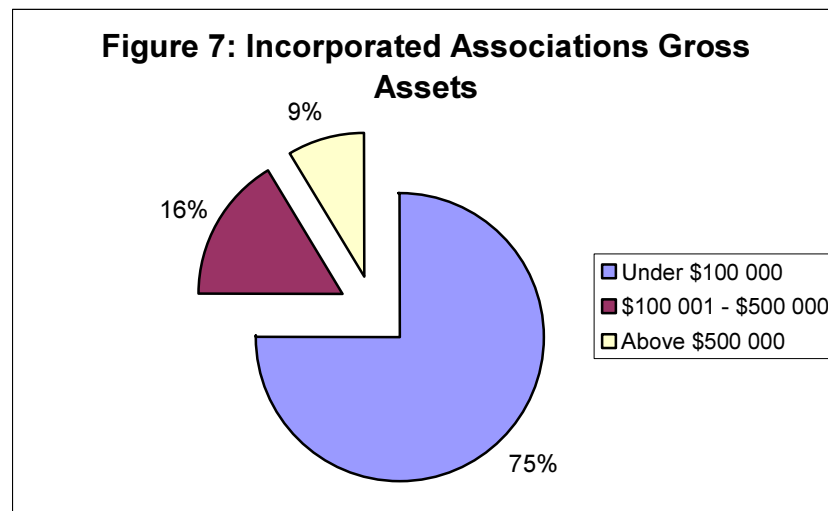
Action inappropriate for larger incorporated associations

Whilst these changes would allow BAO to reduce costs, (resulting also in greater efficiencies) we consider this action inappropriate for larger incorporated associations because it may result in a:

- Perceived lessening of controls by the community at large; and

- Further reduction of the level of scrutiny of larger incorporated associations in comparison to incorporated bodies governed by the *Corporations Act 2001*.

Using a sampling approach we extracted gross asset information from a sample of incorporated associations' annual returns. Figure 7 shows the observed distribution.



9% of incorporated associations have assets in excess of \$500 000

Figure 7 shows that only 9% had gross assets exceeding \$500 000. It follows that a more rigorous scrutiny of organisations with assets greater than \$500 000 could be performed without unduly stretching current resources. This would be the case particularly if BAO adopts the proposal of no longer requiring submission of documents for organisations with lower-value gross assets.

We were advised that Victoria (\$500 000 gross assets and \$200 000 in gross receipts) and South Australia divide their incorporated associations into prescribed and non-prescribed categories based on asset values and other financial measures. Prescribed associations were required to adhere to a more rigorous reporting regime than non-prescribed associations.

#### **Recommendation 17**

**A review of the *Associations Incorporation Act 1964* should be established with the purpose of classifying incorporated associations as prescribed or non-prescribed and setting separate reporting requirements for the two categories.**

### 6.2.2 Comparison of legislation with other Australian jurisdictions

All States and Territories have legislation enabling not-for-profit associations to incorporate. Similarly, the Commonwealth allows incorporation under the *Corporation Act 2001*.

The major advantages for an association incorporating under the State or Territory legislation are:

- Reduced incorporation cost;
- Less onerous requirements;
- Lack of criminal penalties; and
- Simpler incorporation process.

We examined the legislative provisions of all States and Territories and found that:

Different powers held by all States and Territories

- NSW, Vic, and ACT have legislative powers (scale and nature) allowing either the Registrar or the Minister to direct an incorporated association to transfer its incorporation across to the Commonwealth's *Corporation Act 2001*.
- The other States and the Northern Territory have legislative powers allowing their Statutory Officers and Ministers to request incorporated associations to transfer or cancel their incorporation. This is because their continued incorporation under not-for-profit legislation would be inappropriate.

By contrast, Tasmanian legislation only allows the cancellation of an association's incorporation if the body has ceased to be an association within the meaning of the Act, but does not include similar discretionary powers similar to some of the other jurisdictions.



### 6.2.3 *Conclusion (Possible amendments to the Associations Incorporation Act 1964)*

We found that large and small incorporated associations are treated the same by the Act. Increased scrutiny of larger incorporated associations should be considered.

#### **Recommendation 18**

**A review of the *Associations Incorporation Act 1964* should be established to consider insertion of a ‘scale and nature’ provision allowing the Commissioner to direct an incorporated association to transfer its incorporation to a more appropriate Act.**



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