

INDEPENDENT AUDIT REPORT

To the Chancellor, University of Sunshine Coast

Matters Relating to the Electronic Presentation of the Audited Financial Statements

The audit report relates to the financial statements of the University of the Sunshine Coast for the financial year ended 30 June 2003 included on the University of the Sunshine Coast's website. The Council is responsible for the integrity of the University of the Sunshine Coast's website. The audit report refers only to the financial statements identified below and does not include a review of the integrity of this website or provide an opinion on any other information which may have been hyperlinked to/from the financial statements. If users of the financial statement are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial statements, available from the University of the Sunshine Coast, to confirm the information included in the audited financial statements presented on this website.

These matters also relate to the presentation of the audited financial statements in other electronic media including CD-Rom.

Scope

I have audited the general purpose financial statements of the University of the Sunshine Coast prepared by the University of the Sunshine Coast for the financial year ended 31 December 2002 in terms of section 46F of the Financial Administration and Audit Act 1977. The financial statements include the consolidated financial statements of the consolidated entity comprising the University of the Sunshine Coast and the entities it controlled at the year's end or from time to time during the year. The financial statements comprise the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Notes to and forming part of the financial statements and certificates given by the Chancellor and Vice Chancellor.

The University of the Sunshine Coast is responsible for the preparation and the form of presentation of the financial statements and the information they contain. I have audited the financial statements in order to express an opinion on them.

The audit has been conducted in accordance with QAO Auditing Standards, which incorporate Australian Auditing Standards, to provide reasonable assurance as to whether the financial statements are free of material misstatement. Audit procedures included the examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards so as to present a view which is consistent with my understanding of the University of the Sunshine Coast and the consolidated entity's financial position, and performance as represented by the results of their operations and their cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In accordance with section 46G of the Financial Administration and Audit Act 1977, I certify that I have received all the information and explanations I have required and, in my opinion -

- . the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
- . the statements have been drawn up so as to present a true and fair view, in accordance with prescribed accounting standards and other mandatory professional reporting requirements in Australia, of the transactions of the University of the Sunshine Coast and the consolidated entity for the financial year 1 January 2002 to 31 December 2002 and of the financial position of the University of the Sunshine Coast and the consolidated entity as at the end of that year.

B P WORRALL
Assistant Auditor-General
(as delegate of the Auditor-General)



Queensland Audit Office
Brisbane

Statutory functions and powers

Functions of university

Under the University of the Sunshine Coast Act 1998 the University's statutory functions are:

- a) to provide education at university standard; and
- b) to provide facilities for, and encourage, study and research; and
- c) to encourage the advancement and development of knowledge, and its application to government, industry, commerce and the community; and
- d) to provide courses of study or instruction, at the levels of achievement the council considers appropriate, to meet the needs of the community; and
- e) to confer higher education awards; and
- f) to disseminate knowledge and promote scholarship; and
- g) to provide facilities and resources for the wellbeing of the university's staff, students and other persons

- undertaking courses at the university; and
- h) to exploit commercially, for the university's benefit, a facility or resource of the university, including, for example, study, research or knowledge, or the practical application of study, research or knowledge, belonging to the university, whether alone or with someone else; and
- i) to perform other functions given to the university under this Act or another Act.

General powers of university

Under the University of the Sunshine Coast Act 1998 the University's powers are:

The university has all the powers of an individual, and may, for example –

- a) enter into contracts; and
- b) acquire, hold, dispose of, and deal with property; and
- c) appoint agents and attorneys; and
- d) engage consultants; and
- e) fix charges, and other terms, for services and other facilities it supplies; and

- f) do anything else necessary or convenient to be done for its functions.

Whistleblowers Protection Act 1994

The Whistleblowers Protection Act 1994 requires the University to report annually, as an inclusion in the Annual Report, on the number of disclosures made in accordance with the Act and the number of disclosures verified.

No disclosures were made under this Act in 2002.

Public Sector Ethics Act 1994

The Public Sector Ethics Act 1994 requires the University to report annually, as an inclusion in the Annual Report, on the actions taken to comply with various sections of the Act. The University has a code of conduct as required under the Act. An electronic copy of the code of conduct, which contains the ethics principles and obligations, is available on the staff and student network servers and on the Staff and Student Intranet. The code is provided to new staff as part of the orientation process, and to all members of the University Council.

Staff overseas travel

Faculty of Arts and Social Sciences

Mr John Blackmore, 11/11/02 - 27/12/02. South America. Community Placement.

Dr Karen Brooks, 19/06/02 - 29/06/02. United States of America. Marketing.

Professor Robert Elliot, 10/02/02 - 16/02/02. Japan. Marketing.

Professor Robert Elliot, 26/10/02 - 07/11/02. Japan. Marketing.

Professor Robert Elliot, 25/11/02 - 27/11/02. Europe. Marketing.

Professor Robert Elliot, 13/03/02 - 26/03/02. Chile. Intl Meeting. Integration of Biocultural Conservation and Social Wellbeing in the Sub/Antarctica Region.

Dr Tara Magdalinski, 23/05/02 - 05/07/02. United States of America. Conference/marketing.

Dr Tara Magdalinski, 21/09/02 - 06/10/02. United States of America. Marketing.

Dr Phillip Mahnken, 27/03/02 - 06/04/02. Indonesia. Marketing including ELC/Study Abroad.

Ms Michaela Wilkes, 13/05/02 - 17/05/02. Indonesia. Implementing University Partnerships Conference.

Faculty of Business

Mr Colin Balfour, 18/09/02 - 12/10/02. United States of America. Marketing.

Mr Paul Corcoran, 18/07/02 - 24/07/02. China. Lectures/teaching MBA Jiao Tong University.

Mr Richard Croome, 28/11/02 - 04/12/02. China. MBA teaching Jiao Tong University.

Dr Justin Debuse, 28/06/02 - 11/07/02. New Zealand. 6th Pacific Rim Higher Education Seminar.

Ms Sue Douglas, 14/11/02 - 21/11/02. China. MBA teaching Jiao Tong University.

Ms Joanne Freeman, 22/09/02 - 06/10/02. Japan. Marketing/Business meetings/surveys export management group (16+1).

Professor Peter Graham, 03/05/02 - 19/05/02. Fiji. Teaching Master of Management.

Professor Peter Graham, 02/09/02 - 12/11/02. Fiji. Graduation/Research Master of Management.

Professor Peter Graham, 01/11/02 - 22/11/02. Fiji. Teaching Master of Management and research.

Dr Debra Harker, 14/06/02 - 07/07/02. United Kingdom and France. Academy of Marketing/UK and Corporate Political Strategies Symposium.

Dr Michael Harker, 14/06/02 - 07/07/02. United Kingdom and France. Academy of Marketing/UK and Corporate Political Strategies Symposium.

Professor Andy Hede, 28/02/02 - 03/03/02. China. Teaching MBA Jiao Tong University.

Mr Peter Innes, 28/11/02 - 03/12/02. China. Teaching MBA Jiao Tong University.

Mr Don Jolly, 15/07/02 - 24/07/02. China. Lectures/Teaching MBA Jiao Tong University.

Associate Professor Chris Lambert, 21/02/02 - 25/02/02. China. Teaching MBA Jiao Tong University.

Associate Professor Chris Lambert, 04/10/02 - 11/10/02. United States of America. International Business and Economics Research Conference.

Dr Meredith Lawley, 07/03/02 - 11/03/02. China. Teaching MBA Jiao Tong University.

Dr Meredith Lawley, 08/08/02 - 13/08/02. China. Lectures/teaching MBA Jiao Tong University.

Dr Meredith Lawley, 30/07/02 - 03/08/02. Singapore/Malaysia. MBA marketing to agents.

Dr Meredith Lawley, 06/09/02 - 11/11/02. China. Xiamen Trade Fair and Jiao Tong University.

Professor Alex Maggs, 19/04/02 - 03/06/02. Fiji. Teaching Master of Management.

Ms Di Paez, 14/07/02 - 21/07/02. China. Learning Conference 2002 Beijing.

Ms Di Paez, 09/03/02 - 15/03/02. Thailand. ICT in Higher Education.

Ms Di Paez, 13/05/02 - 20/05/02. Indonesia. Implementing Uni. Partnerships Conference.

Ms Di Paez, 06/07/02 - 11/07/02. New Zealand. Higher Education Conference.

Ms Di Paez, 12/11/02 - 17/11/02. Thailand. Development of proposal between ASEAN and USC. WTO/ASEAN challenges.

Professor Deborah Ralston, 06/03/02 - 17/03/02. Canada/United States of America. LLP St Mary's Halifax and USA student exchanges.

Professor Deborah Ralston, 13/04/02 - 17/4/02. China/Taiwan. Discuss MBA Taipei/attend Graduation at Jiao Tong University.

Professor Deborah Ralston, 06/09/02 - 11/11/02. China. Xiamen Trade Fair and Jiao Tong University.

Professor Deborah Ralston, 13/11/02 - 21/11/02. China. Ministerial Education Mission.

Dr Bishnu Sharma, 16/02/02 - 21/02/02. Malaysia. Quality/Innovation/Knowledge Management Conference.

Dr Bishnu Sharma, 08/01/03 - 22/01/02. India. International Conference Management of R&D.

Mr Tony Stiller, 27/07/02 - 10/08/02. New Zealand. PhD directed duties.

Mr Tony Stiller, 14/11/02 - 21/11/02. China. MBA teaching Jiao Tong University.

Dr Michael Trimarchi, 26/06/02 - 09/07/02. Hong Kong. Research into e-business and trade environment with Hong Kong/China.

Dr Thea Vinnicombe, 08/08/02 - 13/08/02. China. Lectures/Teaching MBA at Jiao Tong University.

Faculty of Science

Dr Brendan Burkett, 15/04/02 - 24/04/02. Sweden. AIS representative to Swedish Sport Week.

Dr Brendan Burkett, 05/06/02 - 18/06/02. United Kingdom/Germany. Sport scientist with swimming team.

Dr Brendan Burkett, 01/12/02 - . Argentina. Australian Paralympic Team.

Dr Peter Duncan, 17/07/02 - 26/07/02. Scotland. Research work in university.

Mr Dirk Erler, 22/04/02 - . Beijing. World Aquaculture Conference.

Ms Helen Ison, 31/10/02 - . Sweden. PhD scholarship.

Dr Rabi Misra, 26/05/02 - 04/06/02. China. 12th International Soil Conservation Organisation Conference.

Dr Anne Neller, 10/08/02 - 18/08/02. Canada. ISEA/ISEE Conference.

Dr Ron Neller, 30/01/02 - 21/02/02. Hong Kong. Research meetings.

Dr Ron Neller, 08/11/02 - 23/11/02. Scandinavia. Meetings at universities.

Dr Thomas Schlacher, 17/02/02 - 23/02/02. New Caledonia. Research Collaboration with IRD.

Dr Thomas Schlacher, 25/10/02 - 03/12/02. Polynesia. IRD Austral Islands Cruise.

Professor Rod Simpson, 26/04/02 - 04/05/02. United States of America. Health Effects HEI Conference Boston.

Professor Rod Simpson, 10/08/02 - 18/08/02. Canada. ISEA/ISEE Conference.

Professor Rod Simpson, 23/09/02 - 06/10/02. Greece/United Kingdom. Air Pollution/Health meetings.

Professor Rod Simpson, 11/11/02 - 30/11/02. Germany/Finland. University meetings.

Dr Helen Wallace, 08/08/02 - 19/08/02. Canada. International Horticultural Congress. Genetic and Environmental Control of Quality of Subtropical Fruit and Nut Crops.

Professor Gail Williams, 10/08/02 - 18/08/02. Canada. ISEA/ISEE Conference (Adjunct Professor).

Office of the Deputy Vice-Chancellor

Professor Paul Clark, 13/04/02 - 17/04/02. China. Meetings/Graduation Jiao Tong University.

Professor Paul Clark, 09/09/02 - 26/09/02. Portugal/Europe. AEIE International Education Conference and institution visits.

Professor Paul Clark, 09/10/02 - 21/10/02. Canada/United States of America. North Atlantic Forum/university visits.

Facilities

Mr Mark Bradley, 24/03/02 - 25/03/02. New Zealand. Meeting with Sport in Action.

Mr Mark Bradley, 12/07/02 - 25/07/02. United States of America. SCUP Conference Stage V research trip.

Information Services

Ms Catherine Brown, 13/04/02 - 26/04/02. United States of America. International VTLS User Group Meeting.

Ms Heather Gordon, 13/07/02 - 26/07/02. United States of America/Canada. Stage V research trip.

Ms Sharon Lenord, 11/09/02 - 15/09/02. New Zealand. CAUL joint meeting with CONZUL.

Mr Barry Mahoney, 13/07/02 - 26/07/02. USA. Stage V Research trip.

Innovation Centre

Mr Colin Graham, 26/04/02 - 07/05/02. Canada. NBIA International Conference.

International Relations

Ms Eliani Boton, 28/08/02 - 23/09/02. Brazil. Marketing.

Ms Del Childs, 16/01/03 - 08/02/02. Ireland. Marketing.

Ms Del Childs, 21/08/02 - 06/11/02. South America. Marketing.

Ms Del Childs, 04/03/02 - 28/03/02. Europe. Marketing ELC.

Ms Del Childs, 26/05/02 - 09/06/02. South America. Marketing and Promotion.

Ms Del Childs, 26/06/02 - 30/06/02. New Caledonia. ELC Marketing.

Ms Emi Tamba, 26/10/02 - 07/11/02. Japan. Marketing.

Ms Emi Tamba, 02/02/02 - 17/02/02. Japan. Marketing ELC.

Ms Erin Thomas, 03/09/02 - 12/09/02. China. Trade/Investment Mission Xiamen.

Mr Greg White, 13/11/02 - 23/11/02. Hong Kong. Marketing.

Student Affairs

Ms Sue Carlos, 08/07/02 - 11/07/02. New Zealand. 6th Pacific Rim First Year in Higher Education Conference.

Office of the Vice-Chancellor

Mr Noel Robinson, 12/07/02 - 22/07/02. United States of America. Stage V Research trip (Architect).

Professor Paul Thomas, 14/09/02 - 29/09/02. Canada. Globalisation Conference.



For more details please contact:

University of the Sunshine Coast
Maroochydore DC
Queensland 4558 Australia

Telephone: +61 7 5430 1234

Facsimile: +61 7 5430 1111

Email: information@usc.edu.au

Website: www.usc.edu.au