



Motor Vehicle Industry Board

MOTOR VEHICLE DEALERS
CONSIGNMENT TRUST ACCOUNTS
GUIDELINES FOR AUDITORS

March 2009

in association with the Department of Commerce

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PART I

GUIDELINES

1.1 INTRODUCTION

The motor vehicle industry in Western Australia is regulated under the *Motor Vehicle Dealers Act 1973* ("the Act"). The Motor Vehicle Industry Board ("the Board") is responsible for the administration of the Act and the Department of Commerce's Motor Vehicles Branch provides administrative support to the Board.

1.2 TRUST ACCOUNT AND AUDIT REQUIREMENTS

Section 32C of the Act provides:

32C. Dealer selling on consignment to have trust account

A dealer shall not accept a vehicle for sale under a consignment agreement unless the dealer has open with a prescribed financial institution at least one account designated as a trust account.

Penalty: \$5 000.

Section 32I of the Act provides:

32I. Audit of trust account

(1) A dealer shall ensure that each trust account of the dealer is audited by a person who is a registered company auditor at least once in each period of 12 months commencing on the day on which the account is opened.

Penalty: \$5 000.

Regulation 10F of the *Motor Vehicle Dealers (Sales)Regulations* ("the Regulations") provides:

10F. Statutory declaration

Where in a calendar year a dealer has neither held nor received money in relation to a trust account, the dealer must, within 3 months of the end of that year, provide the Board with a statutory declaration to this effect.

1.3 PURPOSE OF THE GUIDELINES

In issuing these Guidelines to Auditors, it is not the intention to detail a prescriptive audit programme or to dictate professional audit standards. However, regulation 10J does require the following:

10J. Conduct of audits

The auditor must conduct the audit in accordance with accepted auditing practice, including selective testing when the auditor considers it appropriate.

The Act and Regulations impose various other duties and obligations on auditors and these Guidelines are intended to provide assistance to auditors and licensees to achieve compliance with the trust account and audit requirements of the legislation.

1.4 AUDITOR'S INDEPENDENCE

The Act and Regulations contain certain provisions in relation to the independence of the appointed auditor. Section 321(1) requires the dealer to ensure that the audit is conducted '*by a person who is a registered company auditor*'.

A *registered company auditor* is defined in section 321(2) as having '*the same meaning as it has in the Corporations Act 2001 of the Commonwealth*'.

The *Corporations Act 2001* (Cth) provides for specific requirements in relation to the independence of registered company auditors. Further guidance in relation to an auditor's independence are provided for in the Auditing Standards issued by the Auditing and Assurance Standards Board, which are given legislative force by the *Corporations Act 2001* (Cth).

Further, regulation 10L requires an auditor to disclose to the Board certain information regarding relationships and business dealings. The requirements for this are described in section 1.10 of these Guidelines.

1.5 APPOINTMENT OF AUDITOR

As part of the licensing process, persons making an application for a motor vehicle dealers licence, or for renewal of such a licence, who intend to undertake consignment sales, are required to provide notification of this. Where a dealer sells vehicles on consignment the dealer is required to have a trust account.

Regulation 10C(2) requires the dealer upon the opening of a trust account to provide certain information to the Board as follows:

(2) When a dealer opens or closes a trust account the dealer must, as soon as is practicable, inform the Board in writing of the opening or closure of the trust account and, in doing so, must specify —

(a) the name and number of the trust account; and

(b) the name and address of the financial institution with which the trust account is or was maintained.

At the time of opening a trust account the dealer must appoint an auditor. Regulation 10H provides:

10H. Appointment of auditors

(1) A dealer must appoint an auditor, approved by the Board, at the time of opening a trust account.

(2) An auditor's appointment under this section is continuous unless the Board approves a subsequent change in the appointment.

The provision contained in regulation 10H(2) is similar in intent to section 331AC of the *Corporations Act 2001* (Cth). It is designed to protect auditors' independence by ensuring that they cannot be arbitrarily removed from office by a dissatisfied dealer.

1.6 AUDIT PERIOD

Regulation 10N(1) provides:

(1) The audit period is to be set by the Board in relation to each dealer.

The audit period set by the Board is 1 January to 31 December of each year for all licensees who deal with consignment trust monies.

1.7 AUDITOR'S RESPONSIBILITY TO DELIVER AUDIT REPORT

Regulation 10N(2) provides:

The auditor must within 3 months after the end of that period —

- (a) deliver to the Board a report of the result of the audit, verified by a statutory declaration of the auditor, in an approved form; and*
- (b) deliver a copy of the report so verified to the dealer.*

The present audit period ends at 31 December each year. Therefore, audit reports are required to be submitted by 31 March the following year.

1.8 MATTERS TO BE EXAMINED AS PART OF AUDIT

The Act and Regulations place a number of obligations on dealers in relation to the operation of the trust account and the handling of trust monies. These requirements include:

1. Regulation 10C. Information to be given by the dealer to the Board

- (1) When a dealer opens a trust account the dealer must ensure that the name of the trust account includes —*
 - (a) the full name of the dealer;*
 - (b) the dealer's licence number;*
 - (c) the trading name (if any); and*
 - (d) the words "consignment trust account".*

2. Section 32B. Requirements for consignment agreements

- (1) A dealer shall not accept a vehicle under a consignment agreement unless the agreement —*
 - (a) is in writing signed by the consignee, or his agent, and the consignor; and*
 - (b) contains the prescribed particulars, terms and conditions.*

Penalty: \$5 000.

(2) Subsection (1)(b) does not prevent a consignment agreement containing, or incorporating by reference, other terms and conditions so long as they are not inconsistent with, and do not limit or diminish, those that are prescribed

(3) A dealer shall ensure that a copy of a consignment agreement is given to the consignor immediately after the agreement is signed by the parties to it

Penalty: \$5 000.

(See Part II of these Guidelines for a copy of the prescribed terms and conditions).

3. Section 32D. Payments to trust account

- (1) Where money is received by a dealer from the sale of a vehicle under a consignment agreement, the dealer shall pay all of the money into a trust account not later than the next day after the day of receipt on which the relevant financial institution is open for business.*

Penalty: \$5 000.

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(2) Where the consideration or any part of the consideration received by a dealer from the sale of a vehicle under a consignment agreement is represented by another vehicle or other thing (the trade-in), the dealer shall pay an amount of money equivalent to the value of that trade-in into a trust account not later than the next day after the day of receipt on which the relevant financial institution is open for business.

Penalty: \$5 000.

(3) For the purposes of subsection (2) the value of a trade-in is —

(a) where the trade-in represents part of the consideration for the sale of a vehicle under consignment, the value ascribed to the trade-in for the purposes of the sale by the parties to the sale or, if no agreed value is so ascribed, the market value of the trade-in at the time of the sale; or

(b) where the trade-in represents all of the consideration for the sale of a vehicle under consignment, the value ascribed to the trade-in for the purposes of the sale by the parties to the sale or, if no agreed value is so ascribed, the market value of the trade-in at the time of the sale, less any amount paid, or to be paid, by the dealer to the purchaser of the consigned vehicle in connection with the sale.

(4) A dealer shall not pay money into a trust account other than money received from the sale of vehicles under consignment agreements or money referred to in subsection (2).

Penalty: \$5 000.

4. Section 32E. Withdrawals from trust account

(1) A dealer shall not, without the prior written approval of the Board, withdraw money paid into a trust account from the sale of a vehicle under a consignment agreement, except for the purpose of —

(a) paying an amount properly payable to —

(i) the consignor of the vehicle concerned or a person authorised by him; or

(ii) the holder of a security interest in the vehicle;

(b) satisfying a debt due to the dealer by the consignor for commission or other charges; or

(c) paying an amount that is authorised by the regulations to be paid.

Penalty: \$5 000.

(2) Except as otherwise provided by the regulations, money held in a trust account is not available for payment of the debts of a dealer or liable to be taken in execution under the order or process of a court.

(3) Nothing in this Division takes away or affects a lawful claim or lien that a person has against or on any money received from the sale of a vehicle under a consignment agreement.

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5. Section 32G. Payment to consignor

Where a dealer sells a vehicle under a consignment agreement he shall pay the proceeds of sale as required by —

- (a) the provisions of the agreement; and
- (b) the terms and conditions prescribed for the purposes of section 32B(1)(b).

Penalty: \$5 000.

(See Part II of these Guidelines for a copy of the prescribed terms and conditions).

6. Section 32H. Dealers to maintain accounts

A dealer shall —

- (a) keep full and accurate accounts and records of —
 - (i) all proceeds received from sales of vehicles under consignment agreements; and
 - (ii) all payments made by the dealer of or from those proceeds;
- (b) before the end of the next business day after the day on which proceeds of a sale are received or a payment is made, record particulars of —
 - (i) the amount so received or paid; and
 - (ii) the person from whom it was received or to whom it was paid;
- (c) keep the accounts and records in such a manner that they can be conveniently and properly audited; and
- (d) correctly balance the accounts at the end of each month.

Penalty: \$5 000.

7. Regulation 10D. Trust accounts records

- (1) A dealer must ensure that a record is kept relating to a trust account.
- (2) The record must be —
 - (a) kept in written form;
 - (b) kept for a period of not less than 6 years from the date on which the money was received; and
 - (c) readily accessible.

(3) The record must contain the information contained on every receipt issued for money received, and may take the form of a duplicate copy of the receipt.

8. Regulation 10E. Manner of accounting for moneys received

- (1) Where money has been received the dealer must ensure that a written receipt is issued to the person giving the money.
- (2) However the receipt may be in an electronic form where the money is received by electronic transfer.
- (3) The receipt must contain —
 - (a) the name of the dealer and the dealer's licence number;
 - (b) a number or letter, or a combination of both, in consecutive order that allows the receipt to be uniquely identified;
 - (c) the date on which the money is received;
 - (d) the name of the person paying the money;
 - (e) the amount of money received;
 - (f) a brief description of the purpose of the payment; and

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(g) if the receipt is hand-written, the name of the person receiving the money evidenced by the signature of that person.

It is expected that as part of the audit, the auditor will examine whether the dealer has complied with all of the above requirements.

1.9 FORM AND CONTENT OF AUDIT REPORT

Regulation 10K requires the audit report to contain the following information:

10K. Auditors' reports, contents of

An auditor's report must contain a statement as to the following matters —

- (a) whether the trust account has, in the opinion of the auditor, been kept regularly and properly written up;*
- (b) whether the trust account has been ready for examination at the periods appointed by the auditor;*
- (c) whether the dealer has complied with the auditor's requirements;*
- (d) whether the trust account is, or has been during the period of the audit, overdrawn;*
- (e) whether in the opinion of the auditor the trust account is, and has been during the period of the audit, in order or otherwise;*
- (f) any matter or thing in relation to the trust account that should in the opinion of the auditor be communicated to the Board.*

The auditor must therefore provide comment on all of the above factors in the audit report. Further, regulation 10N(2)(a) requires the audit report to be verified by statutory declaration of the auditor.

An example form of the audit report is detailed in Part III of these Guidelines.

1.10 AUDITOR'S DISCLOSURE

Regulation 10L requires the auditor to provide a disclosure to the Board as follows:

10L. Obligation of auditor to disclose certain information

An auditor must disclose to the Board —

- (a) any close relationship by blood or marriage that he or she has with a dealer whose trust accounts the auditor has been appointed to audit; or*
- (b) any business dealings the auditor has with or through the dealer at any time during the auditor's appointment, and the Board may, if it thinks fit, disqualify that auditor from acting in that particular case.*

An example form of this disclosure is detailed in Part III of these Guidelines.

1.11 OTHER INFORMATION TO BE PROVIDED BY AN AUDITOR (MANAGEMENT LETTERS)

It is common practice for auditors to provide information and advice to clients through management letters. To ensure the Board is fully informed in respect to potential problems or possible weaknesses in accounting and control procedures, copies of all management letters should be provided with the audit report.

1.12 TRUST ACCOUNT – OVERDRAWING

A dealer may maintain one or more bank accounts to hold monies in trust in respect of consignment sales. Regardless of bank arrangements, funds held for each person must be accounted for separately and be represented by cash in a bank account.

No individual trust account is to be overdrawn and any overdraw of a trust account should be the subject of a qualified audit report.

Regulation 10G also places an obligation on the financial institution with which the trust account is held to inform the Board of any trust account overdrawings as follows:

10G. Reporting overdrawn accounts

If a dealer's trust account is overdrawn the relevant financial institution must, as soon as is practicable, inform the Board in writing of —

- (a) the name and number of the trust account; and*
- (b) the amount by which the trust account is overdrawn.*

1.13 QUALIFIED AUDIT REPORTS

If an auditor discovers that the trust account or accounts are not kept in such a manner to enable them to be properly audited, identifies issues of non-compliance or discovers any matter which appears to involve dishonesty or a breach of the law on the part of the dealer, or discovers a loss or deficiency of trust moneys, or failure to pay or account for such moneys, or failure to comply with the provisions of the Act and/or Regulations, the facts of these matters must be detailed in the audit report.

1.14 CONFIDENTIALITY OF AUDIT INFORMATION

Regulation 100 provides for certain requirements in relation to the confidentiality of audit information as follows:

100. Confidentiality of audit information

(1) An auditor must not, directly or indirectly, record, disclose or make use of any information obtained in the course of conducting any audit except ---

- (a) for the purpose of performing functions under the Act;*
- (b) as required or allowed by the Act or under another law.*

(2) However the Board may divulge the information to an interested person or to an auditor making a succeeding audit of the dealer's trust account.

PART II

**CONSIGNMENT CONTRACT
TERMS & CONDITIONS**

*(Schedule 4 of the Motor Vehicle Dealers (Sales)
Regulations 1974)*

MOTOR VEHICLE DEALERS (SALES) REGULATIONS 1974

SCHEDULE 4 – VEHICLE CONSIGNMENT CONTRACT

TERMS AND CONDITIONS
(PLEASE READ CAREFULLY)

1. FORMATION

1.1 The signing of this Contract by the Owner and the Dealer or a person authorised by the Dealer means an agreement has been made between the Owner and the Dealer for the Vehicle to be sold on the terms and conditions stated in this Contract.

1.2 No agreement is made unless the Owner is provided with a copy of this Contract at the time it is signed by the Owner and Dealer or a person authorised by the Dealer.

1.3 The Owner grants the Dealer exclusive right to sell the Vehicle for the period stated on the Contract.

2. SALE PRICE

2.1 The Dealer may sell the Vehicle for more than the amount agreed to as the Minimum Sale Price for the Vehicle. The Dealer will be entitled to retain any amount in excess of the Minimum Sale Price as Commission.

3. SETTLEMENT

3.1 If the Dealer sells the Vehicle, the Dealer will pay any Total Net Proceeds to the Owner within two business days of receiving payment.

3.2 If the payment for all or part of the Sale Price of the Vehicle has been made by cheque, the payment will not be considered to have been received by the Dealer until the cheque has been honoured.

3.3 The Dealer will not release the Vehicle to the Purchaser until the Purchase Price has been paid in full to the Dealer.

4. OWNERSHIP

4.1 The Owner will retain ownership and property in the Vehicle until such time as the Purchase Price has been paid in full to the Dealer.

5. RESPONSIBILITY FOR REPAIRS

5.1 Subject to Clause 8.1, the Owner will be responsible for the cost of repairing any defects or faults identified prior to the Sale of the Vehicle.

6. VEHICLE DECLARED UNFIT FOR SALE

6.1 The Dealer will give Notice to the Owner if the Vehicle is declared unfit for Sale by any Government Authority

6.2 The Owner will be responsible for any costs or actions necessary to have the Vehicle declared fit for sale or to remove the Vehicle from the Dealer's premises.

7. PAYMENT FOR REPAIRS

7.1 The Dealer will not carry out any work on the Vehicle without the prior written consent of the Owner. The Owner may authorise the Dealer to deduct the cost of repairs from the Proceeds Payable after the Sale of the Vehicle.

8. DEALER'S RESPONSIBILITY

8.1 The Dealer will not be liable for any loss or damage which may occur to the Vehicle while on Consignment except for:

(a) any theft, loss or damage which may arise out of any negligent act or omission on the part of the Dealer or any person acting on behalf of the Dealer; or

(b) any breach of the *Fair Trading Act 1987* or *Trade Practices Act 1974*, the liability and remedies for which cannot be excluded by agreement.

9. WARRANTY CLAIMS

9.1 The Dealer will be responsible to pay for warranty claims which arise about the quality or fitness of the Vehicle in accordance with the Dealer's statutory responsibility under the *Motor Vehicle Dealers Act 1973*, *Fair Trading Act 1987* or the *Trade Practices Act 1974*.

9.2 The Dealer can not claim from the Owner any costs arising for such repairs, either directly, or by way of deduction from the Total Net Proceeds retained in a Trust Account.

10. OWNERSHIP AND ENCUMBERANCES

10.1 The Owner declares that the Owner has the right to sell the Vehicle. The Owner will provide the Dealer with a certificate from the Register of Encumbered Vehicles within two (2) business days after signing this Contract.

10.2 If a registered security interest is recorded pursuant to the *Chattel Securities Act 1987* on the Vehicle, the interest must be discharged prior to the Sale of the Vehicle.

10.3 The Owner will give the Dealer all licence and registration documents, owner's manual and service records (if any) relating to the Vehicle within two (2) days after signing this Contract.

11. ENDING THE AGREEMENT

11.1 This Contract can be terminated by either the Dealer or the Owner by giving twenty-four (24) hours Written Notice to the other at any time prior to the sale of the Vehicle.

11.2 The Owner will remove the Vehicle from the Dealer's premises within seven (7) days after termination of the Contract.

11.3 The Owner will pay any monies owed to the Dealer before removing the Vehicle.

11.4 If the Vehicle is not removed, or monies owed are not paid within seven (7) days, the Dealer may return the Vehicle to the Owner's address and recover any expenses incurred during the Consignment.

12. CHANGING THE AGREEMENT

12.1 Any variation of this Contract must be in writing and signed by both the Owner and Dealer or a person authorised by the Dealer.

13. NOTICE

13.1 Any Notice required by this Contract may be given by direct communication, telephone, electronically, fax or post to the addresses and numbers included in this Contract.

13.2 If sent by post, a Notice will be considered to have been received, unless the contrary is shown, at the time when the Notice would have been delivered in the ordinary course of the post.

PART III

**FORMAT OF THE AUDIT REPORT
(EXAMPLE DOCUMENTATION)**

EXAMPLE ONLY

Letter to the Board

Our Ref:
Enquiries:

The Motor Vehicle Industry Board
Locked Bag 14
CLOISTERS SQUARE WA 6850

Dear Sir/Madam

AUDIT OF TRUST ACCOUNT - *(insert name of licensed dealer)*

Please find enclosed documentation in relation to the consignment trust account audit of the abovementioned dealer for the year ended ***(insert date)***.
Enclosed are:

1. Audit Report verified by Statutory Declaration
2. Declaration by Auditor
3. Management Letters

Yours faithfully

.....

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EXAMPLE ONLY

STATUTORY DECLARATION BY AUDITOR

**MOTOR VEHICLE DEALERS ACT 1973
and
MOTOR VEHICLE DEALERS (SALES) REGULATIONS 1974**

I (*insert auditor's name*) of (*insert auditor's business address*) do solemnly and sincerely declare that:

1. In accordance with the *Motor Vehicle Dealers Act 1973 and the Motor Vehicle Dealers (Sales) Regulations 1974*, I have with the assistance of my staff audited the Consignment Trust Account of (*insert dealer's name*), a motor vehicle dealer carrying on business under the name of (*insert dealer's business name and address*) for the year ended (*insert date*).
2. The audit of the above mentioned dealer's trust account has been completed for the year ended (*insert date*). I now report thereon in accordance with regulation 10K and 10N of the *Motor Vehicle Dealers (Sales) Regulations 1974*.
 - (a) In my opinion, the trust accounts have been regularly kept and properly written up;
 - (b) The trust accounts were ready for examination at the time appointed by me;
 - (c) The dealer has complied with all my requirements;
 - (d) During the audit period the trust account had not been overdrawn;
 - (e) In my opinion the trust accounts are in order; and
 - (e) There is no matter in relation to the trust accounts which should, in my opinion, be communicated to the Board.

This declaration is true and I know that it is an offence to make a declaration knowing that it is false in a material particular.

This declaration is made under the *Oaths, Affidavits and Statutory Declarations Act 2005*

DECLARED AT.....

ON THE DAY OF 20

.....
Signature

IN THE PRESENCE OF [*Schedule 2 of the Oaths, Affidavits and Statutory Declarations Act 2005 contains a list of Authorised Witnesses – a copy of this list is contained at the end of these Guidelines*]

.....
Signature of authorised witness

.....
Qualification as such a witness

NOTE: IF THE AUDIT IS QUALIFIED THE AUDITOR IS REQUIRED TO PROVIDE FULL DETAILS TO THE BOARD IN THE AUDIT REPORT.

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EXAMPLE ONLY

DECLARATION BY AUDITOR

MOTOR VEHICLE DEALERS ACT 1973
and
MOTOR VEHICLE DEALERS (SALES) REGULATIONS 1974
(Regulation 10L)

I (*insert auditor's name*) of (*insert auditor's business address*) do solemnly and sincerely declare that:

1. I am a registered company auditor within the meaning of the *Corporations Act 2001* (Cth).
2. I am not a motor vehicle dealer carrying on business as such, nor am I a director, partner, employee or owner/part-owner of the above named motor vehicle dealer or any other motor vehicle dealer actually in practice.
3. I am not related by blood or marriage to the above motor vehicle dealer nor have I had any business dealings with that dealer.

Declared at

This day of 200.....

..... (*Signature*)

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Oaths, Affidavits and Statutory Declarations Act 2005

Schedule 2 – Authorised Witnesses for Statutory Declarations

Item	Informal description	Formal description
1.	Academic (post-secondary institution)	A member of the academic staff of an institution established under any of the following Acts — <ul style="list-style-type: none"> • <i>Curtin University of Technology Act 1966</i>; • <i>Edith Cowan University Act 1984</i>; • <i>Murdoch University Act 1973</i>; • <i>University of Notre Dame Australia Act 1989</i>; • <i>University of Western Australia Act 1911</i>; • <i>Vocational Education and Training Act 1996</i>.
2.	Accountant	A member of any of the following bodies — <ul style="list-style-type: none"> • Association of Taxation and Management Accountants (ACN 002 876 208); • CPA Australia (ACN 008 392 452); • The Institute of Chartered Accountants in Australia (ARBN 084 642 571); • National Institute of Accountants (ACN 004 130 643); • National Tax & Accountants' Association Limited (ACN 057 551 854).
3.	Architect	A person who is registered under the <i>Architects Act 2004</i> .
4.	Australian Consular Officer	An Australian Consular Officer within the meaning of the <i>Consular Fees Act 1955</i> of the Commonwealth.
5.	Australian Diplomatic Officer	An Australian Diplomatic Officer within the meaning of the <i>Consular Fees Act 1955</i> of the Commonwealth.
6.	Bailiff	A bailiff appointed under the <i>Civil Judgments Enforcement Act 2004</i> .
7.	Bank manager	A person appointed to be in charge of the head office or any branch office of an authorised deposit-taking institution carrying on business in the State under the <i>Banking Act 1959</i> of the Commonwealth.
8.	Chartered secretary	A member of Chartered Secretaries Australia Limited (ACN 008 615 950)
9.	Chemist	A pharmaceutical chemist within the meaning of the <i>Pharmacy Act 1964</i> .
10.	Chiropractor	A chiropractor within the meaning of the <i>Chiropractors Act 1964</i> .
11.	Company auditor or liquidator	A person registered as an auditor or a liquidator under the <i>Corporations Act 2001</i> of the Commonwealth.
12.	Court officer	A judge, master, magistrate, registrar or clerk, or the chief executive officer, of any court of the State or the Commonwealth.
13.	Defence force officer	A member of the Australian Defence Force who is — <ul style="list-style-type: none"> • an officer within the meaning of the <i>Defence Force Discipline Act 1953</i> of the Commonwealth; • a non-commissioned officer within the meaning of that Act with 5 or more years of continuous service; or • a warrant officer within the meaning of that Act.
14.	Dentist	A dentist within the meaning of the <i>Dental Act 1959</i> .
15.	Doctor	A medical practitioner within the meaning of the <i>Medical Act 1954</i> .
15A	Electorate officer of a member of State Parliament	A person appointed under the <i>Parliamentary and Electorate Staff Employment Act 1992</i> section 4(1)(b)(i) or (2)(b)(i).
16.	Engineer	A member of the Institution of Engineers, Australia, other than at the grade of student.
17.	Industrial organisation secretary	The secretary of an organisation of employees or employers that is registered under one of the following Acts — <ul style="list-style-type: none"> • <i>Industrial Relations Act 1979</i>; • <i>Workplace Relations Act 1996</i> of the Commonwealth.

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Item	Informal description	Formal description
18	Insurance broker	A member of the National Insurance Brokers Association of Australia (ACN 006 093 849).
19	Justice of the Peace	A Justice of the Peace.
19A	Landgate officer	A person who is a member of the Authority's staff within the meaning given to that term by the <i>Land Information Authority Act 2006</i> section 3
20	Lawyer	A legal practitioner within the meaning of the <i>Legal Practice Act 2003</i> .
21	Local government CEO or deputy CEO	The chief executive officer or deputy chief executive officer of a local government.
22	Local government councillor	A member of the council of a local government; within the meaning of the <i>Local Government Act 1993</i> .
23	Loss adjuster	A member of the Australasian Institute of Chartered Loss Adjusters (ACN 074 804 167).
24	Marriage celebrant	An authorised celebrant within the meaning of the <i>Marriage Act 1961</i> of the Commonwealth.
25	Member of Parliament	A member of either House of Parliament of the State or of the Commonwealth.
26	Minister of religion	A minister of religion registered under Part IV Division 1 of the <i>Marriage Act 1961</i> of the Commonwealth.
27	Nurse	A nurse within the meaning of the <i>Nurses Act 1992</i> .
28	Optometrist	A registered optometrist within the meaning of the <i>Optometrists Act 1940</i> .
29	Patent attorney	A registered patent attorney under the <i>Patents Act 1990</i> of the Commonwealth.
30	Physiotherapist	A physiotherapist within the meaning of the <i>Physiotherapists Act 1956</i> .
31	Podiatrist	A podiatrist within the meaning of the <i>Podiatrists Registration Act 1984</i> .
32	Police officer	A police officer.
33	Post office manager	The person in charge of an office established by, or conducted by an agent of, Australia Post within the meaning of the <i>Australian Postal Corporation Act 1989</i> of the Commonwealth.
34	Psychologist	A registered psychologist within the meaning of the <i>Psychologists Registration Act 1976</i> .
35	Public notary	A public notary within the meaning of the <i>Public Notaries Act 1979</i> .
36	Public servant (Commonwealth)	An officer of the Commonwealth public service.
37	Public servant (State)	A person who is employed under the <i>Public Sector Management Act 1994</i> Part 3.
38	Real estate agent	The holder of a licence under the <i>Real Estate and Business Agents Act 1978</i> .
39	Settlement agent	The holder of a licence under the <i>Settlement Agents Act 1981</i> .
40	Sheriff or deputy sheriff	The Sheriff of Western Australia and any deputy sheriff appointed by the Sheriff of Western Australia.
41	Surveyor	A licensed surveyor within the meaning of the <i>Licensed Surveyors Act 1909</i> .
42	Teacher	A person employed as a member of the teaching staff within the meaning of the <i>School Education Act 1999</i> or as a teacher of a non-government school within the meaning of that Act.
43	Tribunal officer	A member, registrar or clerk or the chief executive officer of any tribunal of the State or the Commonwealth.
44	Veterinary surgeon	A registered veterinary surgeon within the meaning of the <i>Veterinary Surgeons Act 1960</i> .

