
From: Marnie Rayment
Sent: Wednesday, 3 February 2021 4:43 PM
To: Heidi Luu
Subject: SSAF workpaper
Attachments: Note 6.4G 2020 workpaper.xlsx

Hi Heidi,

Please see attached the SSAF workpaper to date. This shows the figures reported in prior years, and the figures that I believe should have been reported, resulting in a considerable overstatement of the carrying balance.

I have added the 2020 figures in the top section as if we were to leave the prior year figures, as discussed.

Kind regards

Marnie Rayment
Senior Financial Accountant (Revenue Accountant)
Finance and Business Services
The Australian National University

s22 - Access to edited copies with exempt or irrelevant matter deleted



From: Marnie Rayment
Sent: Tuesday, 23 May 2023 4:42 PM
To: Freedom of Information
Cc: Heidi Luu
Subject: FOI - Search and Retrieval Process - FOI 202300040 & FOI 202300041

Hi Greg,

The restatement of the SSAF note in the 2020 financial statements was not due to missing, unspent or unexpected funds; it was due to previous incorrect disclosure within the SSAF-specific note of related expenditure mainly, and related revenue, thereby resulting in an overstated balance of retained funds carried forward. Student-related projects had already received allocations from SSAF funding, but the expenditure had not been disclosed in the SSAF note. The financial statements (P&L and balance sheet) were correct in each relevant year and have not been restated as a result of the restatement of the SSAF note.

The revised workpaper was prepared in-house by F&BS. Consequently, there are no emails, meeting minutes or presentations. The revised workpaper was provided to the external auditors during the 2020 year-end financial statement audit and it was agreed to restate the SSAF note, per the 2020 published accounts.

Kind regards

Marnie Rayment
Senior Financial Accountant (Revenue Accountant)
Finance and Business Services
The Australian National University

s22 - Access to edited copies with exempt or irrelevant matter deleted



From: Heidi Luu
Sent: Thursday, 17 November 2022 10:10 PM
To: Marnie Rayment
Subject: FW: SSAF Question for ANU Finance

Hi Marnie

Would you please have a look into this and draft a response?

Thanks,
Heidi

From: ANUSA President <sa.president@anu.edu.au>
Sent: Monday, 14 November 2022 11:08 AM
To: Heidi Luu <heidi.luu@anu.edu.au>
Cc: Trishita McHugh <trishita.mchugh@anu.edu.au>; FBS - Director Finance <director.finance@anu.edu.au>
Subject: Re: SSAF Question for ANU Finance

Hi Heidi,

Thanks for the response, appreciate you taking the effort to look into this at what must be a busy time of year.


I wanted to ask if it would be possible to get a further breakdown of both the over reporting of revenues and the under reporting of expenditure? Were they a few large line items that caused the adjustment, or was it cumulative of a number of smaller items? I'd be particularly interested to know which campus facilities were funded from SSAF previously.

Thanks in advance for any assistance you can provide.

Warm regards,

s22 - Access to edited copies with exempt or irrelevant matter deleted



I acknowledge the Ngunnawal and Ngambri people as the Traditional Custodians of the land on which  operates. I recognise the continuing connection to lands, waters, and communities of all Aboriginal and Torres Strait Islander people. I pay my respect to Elders, past and present, and commit to standing with our first nations people.

NOTICE: This email message and attachments is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorised review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. Confidentiality and legal privilege may be attached to this email and are not waived or lost by reason of mistaken delivery to you.

From: Heidi Luu <heidi.luu@anu.edu.au>

Sent: Tuesday, 8 November 2022 2:40 PM

s22 - Access to edited copies with exempt or irrelevant matter deleted

Cc: Trishita McHugh <trishita.mchugh@anu.edu.au>; FBS - Director Finance <director.finance@anu.edu.au>

Subject: RE: SSAF Question for ANU Finance

Hi

When preparing the 2020 annual financial statements, we identified a few initial anomalies in relation to the information presented in Note 6.4G Student Service and Amenities Fee (SSAF). Consequently, a full review of the SSAF revenue and expenditure was conducted (going back to 2012) and adjustments were made where necessary to the previously reported balance. The \$3.6m adjustment was predominantly related to:

- Over reporting of revenue in previous years where non-SSAF revenue was incorrectly included.
- Under reporting of expenditures where contribution for student initiatives and campus facilities projects were incorrectly excluded.

The prior period adjustment was subjected to review and signed off by the external auditor as part of their 2020 annual audit.

Hope this helps answering your query.

Kind regards,
Heidi

Heidi Luu

Associate Director, Corporate Finance and Reporting
Finance and Business Services Division
The Australian National University
Chancelry Building 10C, East Road
ACTON ACT 2601
02 6125 0201
heidi.luu@anu.edu.au



s22 - Access to edited copies with exempt or irrelevant matter deleted

Sent: Tuesday, 25 October 2022 4:56 PM

To: FBS - Director Finance <director.finance@anu.edu.au>

Subject: SSAF Question for ANU Finance

Hi Anna,

I hope you're doing well.

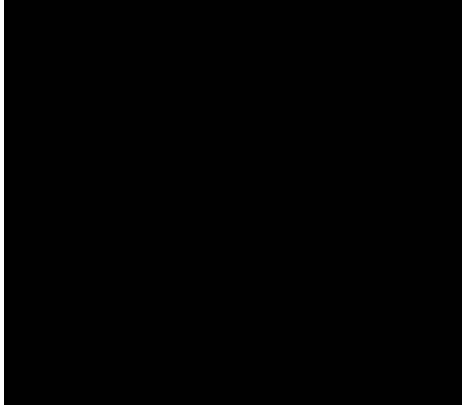
I was just reaching out to ask if you could put me in touch with someone from your team to help with a question about old Annual Reports?

I noticed that in the 2020 ANU Annual Report (<https://www.anu.edu.au/files/review/2020%20annual%20report.pdf> page 172), there's a line under Note 6.4G: student Services and Amenities Fee, that's called "Prior year adjustment". My understanding is that this is just a method of correcting previous accounting errors from older financial reports. However, I noticed that the number of being corrected is over \$3.6 million. This is obviously a significant sum, but more interestingly to me, it seems to be one of the largest "prior year adjustments" throughout the last 9 years of Annual Reports. I'm obviously not a financial expert, but I'd be keen to understand why such a large adjustment was needed in 2019-2020, and if relevant, how the mistake in calculations occurred in the first instance.

Hope this makes sense, happy to follow this up with whoever is best!

Warm regards,

s22 - Access to edited copies with exempt or irrelevant matter deleted



I acknowledge the Ngunnawal and Ngambri people as the Traditional Custodians of the land on which s22 - Access to edited operates. I recognise the continuing connection to lands, waters, and communities of all Aboriginal and Torres Strait Islander people. I pay my respect to Elders, past and present, and commit to standing with our First Nations people. I recognise that we live on stolen land and that sovereignty was never ceded.

NOTICE: This email message and attachments is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorised review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. Confidentiality and legal privilege may be attached to this email and are not waived or lost by reason of mistaken delivery to you.

From: Heidi Luu
Sent: Thursday, 24 November 2022 4:16 PM
To: [REDACTED]
Cc: Marnie Rayment; Trishita McHugh; FBS - Director Finance
Subject: RE: SSAF Question for ANU Finance

Hi [REDACTED],

The \$3.6m prior year adjustment in 2019 was mainly due to:

- \$951k overstatement of revenue, from all years 2012-2019. Main variance was from 2018 where \$779k was incorrectly included. Under and over reporting of revenue in other years.
- \$588k contribution towards oval maintenance in 2012 and 2013 was not included.
- \$2,002k expenditure for student initiatives was not included in 2016, 2017 and 2018. This funding covered a range of activities, similar to those currently offered by Division of Student Life. Some of the activities to receive larger amounts of funding were:
 - Mental health adviser (\$261k)
 - Internship coordinator of clinical trainees (\$239k)
 - Learning Communities (\$208k)
 - Griffin Hall Community Coordinator (\$160k)
 - Mental health early intervention/prevention initiatives (\$151k)
 - ANU+ related funding (\$123k)
 - Health and wellbeing related activities (\$121k)

Some of the previous campus facilities that received SSAF funding were:

2012 – Oval maintenance; Union Court upgrade; Lighting for Fellows Oval; Tennis court upgrade; Gym equipment

2013 – Oval maintenance; Union Court upgrade; Study on Union Building; PARSA relocation funding

2014 – Copland outdoor project; Coombs Theatre upgrade

2016 – CoS outdoor multi-purpose area

2017 – CoS outdoor multi-purpose area; Sport Centre refurbishment; Hancock Library 24x7 operation

2018 – South Oval pavilion; Sport Centre refurbishment; Hancock Library 24x7 operation

Kind regards,
Heidi

Heidi Luu

Associate Director, Corporate Finance and Reporting
Finance and Business Services Division

The Australian National University
Chancelry Building 10C, East Road
ACTON ACT 2601

02 6125 0201

heidi.luu@anu.edu.au



*QS World University Ranking 2020/2021 International Alliance of Research Universities (IARU)

s22 - Access to edited copies with exempt or irrelevant matter deleted

Sent: Monday, 14 November 2022 11:08 AM
To: Heidi Luu <heidi.luu@anu.edu.au>
Cc: Trishita McHugh <trishita.mchugh@anu.edu.au>; FBS - Director Finance <director.finance@anu.edu.au>
Subject: Re: SSAF Question for ANU Finance

Hi Heidi,


Thanks for the response, appreciate you taking the effort to look into this at what must be a busy time of year.

I wanted to ask if it would be possible to get a further breakdown of both the over reporting of revenues and the under reporting of expenditure? Were they a few large line items that caused the adjustment, or was it cumulative of a number of smaller items? I'd be particularly interested to know which campus facilities were funded from SSAF previously.

Thanks in advance for any assistance you can provide.

Warm regards,

s22 - Access to edited copies with exempt or irrelevant matter deleted

I acknowledge the Ngunnawal and Ngambri people as the Traditional Custodians of the land on which  operates. I recognise the continuing connection to lands, waters, and communities of all Aboriginal and Torres Strait Islander people. I pay my respect to Elders, past and present, and commit to standing with our first nations people.

NOTICE: This email message and attachments is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorised review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. Confidentiality and legal privilege may be attached to this email and are not waived or lost by reason of mistaken delivery to you.

From: Heidi Luu <heidi.luu@anu.edu.au>
Sent: Tuesday, 8 November 2022 2:40 PM
Cc: Trishita McHugh <trishita.mchugh@anu.edu.au>; FBS - Director Finance <director.finance@anu.edu.au>
Subject: RE: SSAF Question for ANU Finance

Hi 

When preparing the 2020 annual financial statements, we identified a few initial anomalies in relation to the information presented in Note 6.4G Student Service and Amenities Fee (SSAF). Consequently, a full review of the

SSAF revenue and expenditure was conducted (going back to 2012) and adjustments were made where necessary to the previously reported balance. The \$3.6m adjustment was predominantly related to:

- Over reporting of revenue in previous years where non-SSAF revenue was incorrectly included.
- Under reporting of expenditures where contribution for student initiatives and campus facilities projects were incorrectly excluded.

The prior period adjustment was subjected to review and signed off by the external auditor as part of their 2020 annual audit.

Hope this helps answering your query.

Kind regards,
Heidi

Heidi Luu

Associate Director, Corporate Finance and Reporting
Finance and Business Services Division
The Australian National University
Chancelry Building 10C, East Road
ACTON ACT 2601
02 6125 0201
heidi.luu@anu.edu.au



s22 - Access to edited copies with exempt or irrelevant matter deleted

Sent: Tuesday, 25 October 2022 4:56 PM
To: FBS - Director Finance <director.finance@anu.edu.au>
Subject: SSAF Question for ANU Finance

Hi Anna,

I hope you're doing well.

I was just reaching out to ask if you could put me in touch with someone from your team to help with a question about old Annual Reports?

I noticed that in the 2020 ANU Annual Report (<https://www.anu.edu.au/files/review/2020%20annual%20report.pdf> page 172), there's a line under Note 6.4G: student Services and Amenities Fee, that's called "Prior year adjustment". My understanding is that this is just a method of correcting previous accounting errors from older financial reports. However, I noticed that the number of being corrected is over \$3.6 million. This is obviously a significant sum, but more interestingly to me, it seems to be one of the largest "prior year adjustments" throughout the last 9 years of Annual Reports. I'm obviously not a financial expert, but I'd be keen to understand why such a large adjustment was needed in 2019-2020, and if relevant, how the mistake in calculations occurred in the first instance.

Hope this makes sense, happy to follow this up with whoever is best!

Warm regards,

s22 - Access to edited copies with exempt or irrelevant matter deleted

I acknowledge the Ngunnawal and Ngambri people as the Traditional Custodians of the land on which [REDACTED] operates. I recognise the continuing connection to lands, waters, and communities of all Aboriginal and Torres Strait Islander people. I pay my respect to Elders, past and present, and commit to standing with our First Nations people. I recognise that we live on stolen land and that sovereignty was never ceded.

NOTICE: This email message and attachments is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorised review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. Confidentiality and legal privilege may be attached to this email and are not waived or lost by reason of mistaken delivery to you.

From: Heidi Luu
Sent: Wednesday, 26 October 2022 11:46 AM
To: Marnie Rayment
Subject: RE: SSAF Question for ANU Finance

Thanks Marnie. The \$2.7m understatement of expenditure is from which periods?

From: Marnie Rayment <Marnie.Rayment@anu.edu.au>
Sent: Wednesday, 26 October 2022 11:16 AM
To: Heidi Luu <heidi.luu@anu.edu.au>
Subject: RE: SSAF Question for ANU Finance

Hi Heidi,

When preparing the 2020 note, a few initial anomalies were identified when reviewing the prior year workpaper:

- 2019 expenditure was understated by \$1.4m as expenditure for student initiatives had not been included
- 2018 revenue was overstated by \$500k due to incorrect figures being referenced in the workpaper

Consequently, a full review of the SSAF revenue and expenditure was conducted (going back to 2012) and adjustments were necessary for the 2020 prior year figures (being 2019):

- \$3.6m 'prior year adjustent' due to:
 - Net overstatement of revenue of \$950k (including \$500k overstatement initially identified), mainly from 2013, 2017 and 2018. T fund revenue was incorrectly included
 - Net understatement of expenditure of \$2.7m across all years. Amounts distributed to student associations was mostly correctly calculated. The variance comes from expenditure for student initiatives and contributions for campus facilities projects not included. Some expenditure for campus facilities projects was included in some years, however issues arose with inconsistent treatment between years and where these projects were not necessarily fully SSAF funded but total expenditure had been included.
- \$33k decrease in SSAF received directly from students, due to incorrect figure initially referenced
- \$1.4m increase in 'Student services expenses during period' due to initial exclusion of expenditure for student initiatives

From 2019 Financial Statements:

Note 6.5H: Student Services and Amenities Fee

Unspent/(overspent) revenue from previous period	
SA-HELP revenue earned	1.1A(b)
Student services fees direct from Students	1.1C
Total Revenue Expendable in the Period	

Student services expenses during period

Surplus/(Deficit) for Reporting Period

From 2020 Financial Statements:

Note 6.4G: Student Services and Amenities Fee

Unspent/(overspent) revenue from previous period	
Prior year adjustment	
SA-HELP revenue earned	1.1A(b)
Student services and amenities fees direct from students	1.1C
Total Revenue Expendable in the Period	

Student services expenses during period

Unspent/(Overspent) Student Services Revenue

Kind regards

Marnie Rayment

Senior Financial Accountant (Revenue Accountant)
Finance and Business Services
The Australian National University

s22 - Access to edited copies with exempt or irrelevant matter deleted

From: Heidi Luu <heidi.luu@anu.edu.au>
Sent: Tuesday, 25 October 2022 5:25 PM
To: Marnie Rayment <Marnie.Rayment@anu.edu.au>
s22 - Access to edited copies with exempt or irrelevant matter deleted
Subject: FW: SSAF Question for ANU Finance

Hi Marnie

Could you please draft an email to summarise the adjustment we made to the 2020 SSAF for Anna?

Many thanks,
Heidi

From: FBS - Director Finance <director.finance@anu.edu.au>
Sent: Tuesday, 25 October 2022 4:58 PM
To: Anna Tsikouris <Anna.tsikouris@anu.edu.au>
Cc: Heidi Luu <heidi.luu@anu.edu.au>
Subject: FW: SSAF Question for ANU Finance

Hi Anna and Heidi

FYI and action as appropriate.

Regards
Trishita

s22 - Access to edited copies with exempt or irrelevant matter deleted

Sent: Tuesday, 25 October 2022 4:56 PM

To: FBS - Director Finance <director.finance@anu.edu.au>

Subject: SSAF Question for ANU Finance

Hi Anna,

I hope you're doing well.

I was just reaching out to ask if you could put me in touch with someone from your team to help with a question about old Annual Reports?

I noticed that in the 2020 ANU Annual Report

(<https://www.anu.edu.au/files/review/2020%20annual%20report.pdf> page 172), there's a line under Note 6.4G: student Services and Amenities Fee, that's called "Prior year adjustment". My understanding is that this is just a method of correcting previous accounting errors from older financial reports. However, I noticed that the number of being corrected is over \$3.6 million. This is obviously a significant sum, but more interestingly to me, it seems to be one of the largest "prior year adjustments" throughout the last 9 years of Annual Reports. I'm obviously not a financial expert, but I'd be keen to understand why such a large adjustment was needed in 2019-2020, and if relevant, how the mistake in calculations occurred in the first instance.

Hope this makes sense, happy to follow this up with whoever is best!

Warm regards,

s22 - Access to edited copies with exempt or irrelevant matter deleted

I acknowledge the Ngunnawal and Ngambri people as the Traditional Custodians of the land on which s22 - Access to edited operates. I recognise the continuing connection to lands, waters, and communities of all Aboriginal and Torres Strait Islander people. I pay my respect to Elders, past and present, and commit to standing with our First Nations people. I recognise that we live on stolen land and that sovereignty was never ceded.

NOTICE: This email message and attachments is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorised review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. Confidentiality and legal privilege may be attached to this email and are not waived or lost by reason of mistaken delivery to you.

From: Heidi Luu
Sent: Thursday, 24 November 2022 4:16 PM
To: [REDACTED]
Cc: Marnie Rayment; Trishita McHugh; FBS - Director Finance
Subject: RE: SSAF Question for ANU Finance

Hi [REDACTED]

The \$3.6m prior year adjustment in 2019 was mainly due to:

- \$951k overstatement of revenue, from all years 2012-2019. Main variance was from 2018 where \$779k was incorrectly included. Under and over reporting of revenue in other years.
- \$588k contribution towards oval maintenance in 2012 and 2013 was not included.
- \$2,002k expenditure for student initiatives was not included in 2016, 2017 and 2018. This funding covered a range of activities, similar to those currently offered by Division of Student Life. Some of the activities to receive larger amounts of funding were:
 - Mental health adviser (\$261k)
 - Internship coordinator of clinical trainees (\$239k)
 - Learning Communities (\$208k)
 - Griffin Hall Community Coordinator (\$160k)
 - Mental health early intervention/prevention initiatives (\$151k)
 - ANU+ related funding (\$123k)
 - Health and wellbeing related activities (\$121k)

Some of the previous campus facilities that received SSAF funding were:

2012 – Oval maintenance; Union Court upgrade; Lighting for Fellows Oval; Tennis court upgrade; Gym equipment

2013 – Oval maintenance; Union Court upgrade; Study on Union Building; PARSA relocation funding

2014 – Copland outdoor project; Coombs Theatre upgrade

2016 – CoS outdoor multi-purpose area

2017 – CoS outdoor multi-purpose area; Sport Centre refurbishment; Hancock Library 24x7 operation

2018 – South Oval pavilion; Sport Centre refurbishment; Hancock Library 24x7 operation

Kind regards,
Heidi

Heidi Luu

Associate Director, Corporate Finance and Reporting

Finance and Business Services Division

The Australian National University

Chancelry Building 10C, East Road

ACTON ACT 2601

02 6125 0201

heidi.luu@anu.edu.au



*QS World University Ranking 2020/2021 International Alliance of Research Universities (IARU)

s22 - Access to edited copies with exempt or irrelevant matter deleted

Sent: Monday, 14 November 2022 11:08 AM
To: Heidi Luu <heidi.luu@anu.edu.au>
Cc: Trishita McHugh <trishita.mchugh@anu.edu.au>; FBS - Director Finance <director.finance@anu.edu.au>
Subject: Re: SSAF Question for ANU Finance

Hi Heidi,


Thanks for the response, appreciate you taking the effort to look into this at what must be a busy time of year.

I wanted to ask if it would be possible to get a further breakdown of both the over reporting of revenues and the under reporting of expenditure? Were they a few large line items that caused the adjustment, or was it cumulative of a number of smaller items? I'd be particularly interested to know which campus facilities were funded from SSAF previously.

Thanks in advance for any assistance you can provide.

Warm regards,

s22 - Access to edited copies with exempt or irrelevant matter deleted

I acknowledge the Ngunnawal and Ngambri people as the Traditional Custodians of the land on which  operates. I recognise the continuing connection to lands, waters, and communities of all Aboriginal and Torres Strait Islander people. I pay my respect to Elders, past and present, and commit to standing with our first nations people.

NOTICE: This email message and attachments is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorised review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. Confidentiality and legal privilege may be attached to this email and are not waived or lost by reason of mistaken delivery to you.

From: Heidi Luu <heidi.luu@anu.edu.au>
Sent: Tuesday, 8 November 2022 2:40 PM
Cc: Trishita McHugh <trishita.mchugh@anu.edu.au>; FBS - Director Finance <director.finance@anu.edu.au>
Subject: RE: SSAF Question for ANU Finance

Hi 

When preparing the 2020 annual financial statements, we identified a few initial anomalies in relation to the information presented in Note 6.4G Student Service and Amenities Fee (SSAF). Consequently, a full review of the

SSAF revenue and expenditure was conducted (going back to 2012) and adjustments were made where necessary to the previously reported balance. The \$3.6m adjustment was predominantly related to:

- Over reporting of revenue in previous years where non-SSAF revenue was incorrectly included.
- Under reporting of expenditures where contribution for student initiatives and campus facilities projects were incorrectly excluded.

The prior period adjustment was subjected to review and signed off by the external auditor as part of their 2020 annual audit.

Hope this helps answering your query.

Kind regards,
Heidi

Heidi Luu

Associate Director, Corporate Finance and Reporting
Finance and Business Services Division
The Australian National University
Chancelry Building 10C, East Road
ACTON ACT 2601
02 6125 0201
heidi.luu@anu.edu.au



s22 - Access to edited copies with exempt or irrelevant matter deleted

Sent: Tuesday, 25 October 2022 4:56 PM
To: FBS - Director Finance <director.finance@anu.edu.au>
Subject: SSAF Question for ANU Finance

Hi Anna,

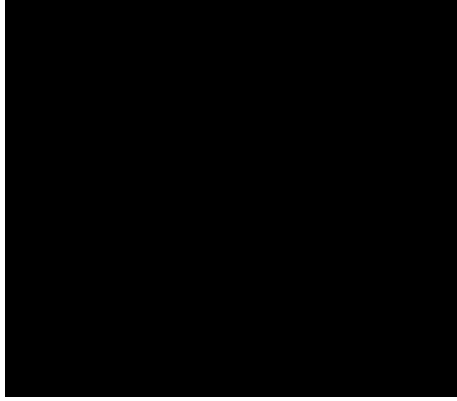
I hope you're doing well.

I was just reaching out to ask if you could put me in touch with someone from your team to help with a question about old Annual Reports?

I noticed that in the 2020 ANU Annual Report (<https://www.anu.edu.au/files/review/2020%20annual%20report.pdf> page 172), there's a line under Note 6.4G: student Services and Amenities Fee, that's called "Prior year adjustment". My understanding is that this is just a method of correcting previous accounting errors from older financial reports. However, I noticed that the number of being corrected is over \$3.6 million. This is obviously a significant sum, but more interestingly to me, it seems to be one of the largest "prior year adjustments" throughout the last 9 years of Annual Reports. I'm obviously not a financial expert, but I'd be keen to understand why such a large adjustment was needed in 2019-2020, and if relevant, how the mistake in calculations occurred in the first instance.

Hope this makes sense, happy to follow this up with whoever is best!

Warm regards,



I acknowledge the Ngunnawal and Ngambri people as the Traditional Custodians of the land on which s22 - Access to edited copies with exempt or irrelevant matter deleted operates. I recognise the continuing connection to lands, waters, and communities of all Aboriginal and Torres Strait Islander people. I pay my respect to Elders, past and present, and commit to standing with our First Nations people. I recognise that we live on stolen land and that sovereignty was never ceded.

NOTICE: This email message and attachments is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorised review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. Confidentiality and legal privilege may be attached to this email and are not waived or lost by reason of mistaken delivery to you.

From: Marnie Rayment
Sent: Thursday, 24 November 2022 7:57 AM
To: Heidi Luu
Subject: RE: SSAF Question for ANU Finance

Hi Heidi,

The \$3.6m prior year adjustment in 2019 was mainly due to:

- \$951k overstatement of revenue, from all years 2012-2019. Main variance was from 2018 where \$779k was incorrectly included. Under and over reporting of revenue in other years.
- \$588k contribution towards oval maintenance in 2012 and 2013 was not included.
- \$2,002k student initiatives funding was not included in 2016, 2017 and 2018. This funding covered a range of activities, similar to those currently offered by Division of Student Life. Some of the activities to receive larger amounts of funding were:
 - Mental health adviser (\$261k)
 - Internship coordinator of clinical trainees (\$239k)
 - Learning Communities (\$208k)
 - Griffin Hall Community Coordinator (\$160k)
 - Mental health early intervention/prevention initiatives (\$151k)
 - ANU+ related funding (\$123k)
 - Health and wellbeing related activities (\$121k)

Some of the previous campus facilities that received SSAF funding were:

2012 – Oval maintenance; Union Court upgrade; Lighting for Fellows Oval; Tennis court upgrade; Gym equipment

2013 – Oval maintenance; Union Court upgrade; Study on Union Building; PARSA relocation funding

2014 – Copland outdoor project; Coombs Theatre upgrade

2016 – CoS outdoor multi-purpose area

2017 – CoS outdoor multi-purpose area; Sport Centre refurbishment; Hancock Library 24x7 operation

2018 – South Oval pavilion; Sport Centre refurbishment; Hancock Library 24x7 operation

Kind regards

Marnie Rayment

Senior Financial Accountant (Revenue Accountant)

Finance and Business Services

The Australian National University

22 - Access to edited copies with exempt or irrelevant matter deleted

From: Heidi Luu <heidi.luu@anu.edu.au>
Sent: Thursday, 17 November 2022 10:10 PM
To: Marnie Rayment <Marnie.Rayment@anu.edu.au>
Subject: FW: SSAF Question for ANU Finance

Hi Marnie

Would you please have a look into this and draft a response?

Thanks,

Heidi

s22 - Access to edited copies with exempt or irrelevant matter deleted

Sent: Monday, 14 November 2022 11:08 AM
To: Heidi Luu <heidi.luu@anu.edu.au>
Cc: Trishita McHugh <trishita.mchugh@anu.edu.au>; FBS - Director Finance <director.finance@anu.edu.au>
Subject: Re: SSAF Question for ANU Finance

Hi Heidi,

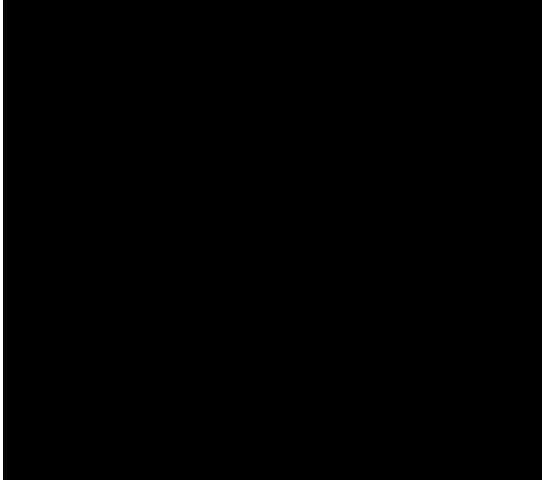
Thanks for the response, appreciate you taking the effort to look into this at what must be a busy time of year.


I wanted to ask if it would be possible to get a further breakdown of both the over reporting of revenues and the under reporting of expenditure? Were they a few large line items that caused the adjustment, or was it cumulative of a number of smaller items? I'd be particularly interested to know which campus facilities were funded from SSAF previously.

Thanks in advance for any assistance you can provide.

Warm regards,

s22 - Access to edited copies with exempt or irrelevant matter deleted



I acknowledge the Ngunnawal and Ngambri people as the Traditional Custodians of the land on which  operates. I recognise the continuing connection to lands, waters, and communities of all Aboriginal and Torres Strait Islander people. I pay my respect to Elders, past and present, and commit to standing with our first nations people.

NOTICE: This email message and attachments is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorised review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. Confidentiality and legal privilege may be attached to this email and are not waived or lost by reason of mistaken delivery to you.

From: Heidi Luu <heidi.luu@anu.edu.au>
Sent: Tuesday, 8 November 2022 2:40 PM
s22 - Access to edited copies with exempt or irrelevant matter deleted
Cc: Trishita McHugh <trishita.mchugh@anu.edu.au>; FBS - Director Finance <director.finance@anu.edu.au>
Subject: RE: SSAF Question for ANU Finance

Hi 

When preparing the 2020 annual financial statements, we identified a few initial anomalies in relation to the information presented in Note 6.4G Student Service and Amenities Fee (SSAF). Consequently, a full review of the SSAF revenue and expenditure was conducted (going back to 2012) and adjustments were made where necessary to the previously reported balance. The \$3.6m adjustment was predominantly related to:

- Over reporting of revenue in previous years where non-SSAF revenue was incorrectly included.
- Under reporting of expenditures where contribution for student initiatives and campus facilities projects were incorrectly excluded.

The prior period adjustment was subjected to review and signed off by the external auditor as part of their 2020 annual audit.

Hope this helps answering your query.

Kind regards,
Heidi

Heidi Luu

Associate Director, Corporate Finance and Reporting
Finance and Business Services Division
The Australian National University
Chancelry Building 10C, East Road
ACTON ACT 2601
02 6125 0201
heidi.luu@anu.edu.au



*QS World University Ranking 2020/2021 International Alliance of Research Universities (IARU)

s22 - Access to edited copies with exempt or irrelevant matter deleted

Sent: Tuesday, 25 October 2022 4:56 PM
To: FBS - Director Finance <director.finance@anu.edu.au>
Subject: SSAF Question for ANU Finance

Hi Anna,

I hope you're doing well.

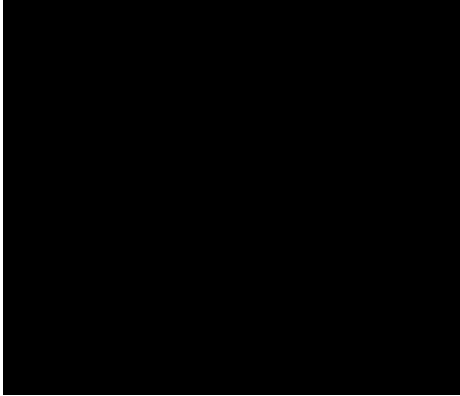
I was just reaching out to ask if you could put me in touch with someone from your team to help with a question about old Annual Reports?

I noticed that in the 2020 ANU Annual Report (<https://www.anu.edu.au/files/review/2020%20annual%20report.pdf> page 172), there's a line under Note 6.4G: student Services and Amenities Fee, that's called "Prior year adjustment". My understanding is that this is just a method of correcting previous accounting errors from older financial reports. However, I noticed that the number of being corrected is over \$3.6 million. This is obviously a significant sum, but more interestingly to me, it seems to be one of the largest "prior year adjustments" throughout the last 9 years of Annual Reports. I'm obviously not a financial expert, but I'd be keen to understand why such a large adjustment was needed in 2019-2020, and if relevant, how the mistake in calculations occurred in the first instance.

Hope this makes sense, happy to follow this up with whoever is best!

Warm regards,

S22 - Access to edited copies with exempt or irrelevant matter deleted



I acknowledge the Ngunnawal and Ngambri people as the Traditional Custodians of the land on which [redacted] operates. I recognise the continuing connection to lands, waters, and communities of all Aboriginal and Torres Strait Islander people. I pay my respect to Elders, past and present, and commit to standing with our First Nations people. I recognise that we live on stolen land and that sovereignty was never ceded.

NOTICE: This email message and attachments is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorised review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message. Confidentiality and legal privilege may be attached to this email and are not waived or lost by reason of mistaken delivery to you.

REPORTED	2020	2019	2018	2017	2016	2015	2014	2013	2012
Unspent/(overspent) revenue from previous period	1,215,744.82	4,575,032.50	3,802,261.51	2,468,031.43	1,919,955.21	1,693,492.98	1,553,263.44	773,697.61	-
Prior year adjustment		- 3,652,456.22							
SA-HELP Revenue Earned	2,055,665.00	2,004,904.00	1,909,507.00	1,663,902.00	1,396,272.00	1,109,815.00	1,059,409.00	1,123,229.00	1,056,768.00
Student Services Fees direct from Students	3,242,052.25	3,933,112.25	4,711,094.58	3,853,921.85	3,239,999.31	3,241,280.22	2,978,995.69	3,203,009.98	1,698,313.75
Total revenue expendable in period	6,513,462.07	6,860,592.53	10,422,863.09	7,985,855.28	6,556,226.52	6,044,588.20	5,591,668.13	5,099,936.59	2,755,081.75
Student services fees direct from Students	- 5,510,963.23	- 5,644,847.71	- 5,847,830.59	- 4,183,593.77	- 4,088,195.09	- 4,124,632.99	- 3,898,175.15	- 3,546,673.15	- 1,981,384.14
Total Revenue Expendable in the Period	1,002,498.84	1,215,744.82	4,575,032.50	3,802,261.51	2,468,031.43	1,919,955.21	1,693,492.98	1,553,263.44	773,697.61
Variance		Overstated (cumulative):	3,652,456.22	2,532,829.63	1,176,859.28	663,873.14	764,121.65	783,984.88	460,791.61
		<i>Expenditure not reported/(over reported) in initial figures:</i>							
		Transfers to student associations not included as expenditure:	850,114.69	165,080.18	9,659.09				1,024,853.96
		SEEF funding not included as expenditure:					167,361.87	- 181,381.87	32,638.13
		Fellows Oval Re-devel (1202):					20,524.21	- 170,524.21	130,900.00
		Principal Study on Union Bldg (1203):						28,520.00	28,520.00
		Tennis Court Upgrade (1205):					191,380.79	- 236,380.79	39,230.73
		New Lighting Fellows (1206):					52,556.00	- 197,556.00	137,987.00
		Outdoor Gym Equipment (1207):					- 43,340.00	28,340.00	- 13,340.00
		PARSA Relocation (1301):					- 355,817.50	355,817.50	-
		Relocation Queer Department (1501):			- 6,796.40	- 16,206.00			- 23,002.40
		Refurbish Counselling (1502):			- 571.23	- 1,428.77			- 2,000.00
		Fitout Arts Transport (1503):		- 165.82	- 9,834.18	10,000.00			-
		South Oval Pavilion (1601):	- 96,424.53	178,546.12	- 19,750.22				62,371.37
		CoS Outdoor Multi-purpose Area (1602):			- 2,160.00	100,000.00			97,840.00
		Refurbish the Health Centre (1603):			- 5,781.28	- 42,178.19			- 47,959.47
		Campus Bubblers x 4 (1701):	74.00	- 18,298.73	- 8,553.39				- 26,778.12
		Bldg19 ANU Sport Center Refurb (1702):	29,473.52	- 527,943.90	225,000.00				- 273,470.38
		Hancock Library 24x7 Operation (1703):	8,593.93	- 101,635.03	90,000.00				- 3,041.10
		Oval maintenance (R97737):						352,500.00	235,000.00
		Student initiatives:		793,295.00	699,806.00	508,568.00			2,001,669.00
		Transfer to Division of Student Life:	608,850.00						608,850.00
		Doubtful debts adjustments not included:	- 12,022.75	16,280.00			12,524.45	31,308.16	17,555.25
		Training courses not included:				20,226.05		10,958.68	31,184.73
		<i>Revenue over reported/(not reported) in initial figures:</i>							
		Revenue incorrectly included:	32,637.01	287,736.42	212,494.88	- 66,087.00	- 92,613.74	- 65,053.05	301,591.80
		Sep 18 figure referenced rather than Dec 18 figure:		491,646.71					- 119,179.50
				0.00	- -	0.00	- 0.00	- 0.00	0.00
									-
SHOULD HAVE BEEN									
Unspent/(overspent) revenue from previous period	1,215,744.82	922,576.28	1,269,431.88	1,291,172.15	1,256,082.07	929,371.33	769,278.56	312,906.00	
SA-HELP amounts received	2,055,665.00	2,004,904.00	1,909,507.00	1,663,902.00	1,396,272.00	1,109,815.00	1,059,409.00	1,123,229.00	1,056,768.00
Total SSAF received from students	3,242,052.25	3,933,112.25	3,931,711.45	3,641,426.97	3,306,086.31	3,333,893.96	3,044,048.74	2,901,418.18	1,817,493.25
Total SSAF revenue received	6,513,462.07	6,860,592.53	7,110,650.33	6,596,501.12	5,958,440.38	5,373,080.29	4,872,736.30	4,337,553.18	2,874,261.25
Student services expenses during period	5,510,963.23	5,644,847.71	6,188,074.05	5,327,069.24	4,667,268.23	4,116,998.22	3,943,364.97	3,568,274.62	2,561,355.25
Surplus/(deficit) for reporting period	1,002,498.84	1,215,744.82	922,576.28	1,269,431.88	1,291,172.15	1,256,082.07	929,371.33	769,278.56	312,906.00