



VICTORIA
GOVERNMENT GAZETTE

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[1909.

Factories and Shops Acts.

DETERMINATION OF THE DRAPERS BOARD.

IN accordance with the provisions of the Factories and Shops Acts, the Special Board appointed to determine the lowest prices or rates which may be paid to any person or persons or classes of persons wheresoever employed in the business of a seller of goods usually sold by drapers or haberdashers (other than boots of any kind and articles of male attire), including mantles, costumes, millinery, gloves, stockings, and underclothing, has made the following Determination, namely :—

MALES.—WAGES.

- (1) That the lowest prices or rates of payment payable to the following classes of persons shall be—
- | | |
|----------------------------------------------------------------------|----------------------------|
| Senior Assistants (<i>i.e.</i> , Males, 23 years of age or over) .. | 50s. per week of 50 hours. |
| Junior assistants, 21 years of age | 37s. 6d. " " " |
| " " 22 " " | 43s. " " " |
| Packers, Porters, or Storemen | 42s. 6d. " " " |

MALE IMPROVERS.—PROPORTION.

- (2) That the number of male improvers who may be employed in any shop shall be as follows :—
- | | |
|---------------------------------------------|----------------------------------------------------|
| 1 Male improver to 1 male | receiving not less than 50s. per week of 50 hours. |
| 2 " improvers to 2 males | " " " " " " " " |
| 3 " " 3, 4, or 5 males | " " " " " " " " |
| 4 " " 6 or 7 males | " " " " " " " " |
| 5 " " 8 males | " " " " " " " " |
| 6 " " 9 or 10 males | " " " " " " " " |
| 7 " " 11 males | " " " " " " " " |
| 8 " " 12 " " | " " " " " " " " |
| and thereafter— | |
| 2 Male improvers to each additional 3 males | " " " " " " " " |

MALE APPRENTICES OR IMPROVERS.—WAGES.

(3) That the lowest prices or rates of payment payable to male apprentices or improvers shall be—

15 years of age ..	7s. 6d. per week of 50 hours.
16 " " ..	10s. " " "
17 " " ..	15s. " " "
18 " " ..	20s. " " "
19 " " ..	25s. " " "
20 " " ..	30s. " " "

(4) That when male apprentices or improvers commence at 17, 18, or 19 years of age, the lowest prices or rates of payment shall be—

Commencing at 17 years of age—

17 years of age ..	10s. per week of 50 hours.
18 " " ..	20s. " " "
19 " " ..	25s. " " "
20 " " ..	30s. " " "

Commencing at 18 years of age—

18 years of age ..	10s. per week of 50 hours.
19 " " ..	20s. " " "
20 " " ..	30s. " " "

Commencing at 19 years of age—

19 years of age ..	10s. per week of 50 hours.
20 " " ..	20s. " " "

FEMALES.—WAGES.

(5) That the lowest prices or rates of payment payable to the following classes of persons shall be—

Senior assistants (<i>i.e.</i> , Females 23 years of age or over) employed in departments other than the dress, manchester, drapery furnishing, or prints departments ..	27s. 6d. per week of 50 hours.
Senior assistants (<i>i.e.</i> , Females, 23 years of age or over) employed in the dress, manchester, drapery furnishing, or prints departments ..	50s. " " "
Junior assistants, 21 years of age, employed in departments other than the dress, manchester, drapery furnishing, or prints departments ..	20s. " " "
Junior assistants, 22 years of age, employed in departments other than the dress, manchester, drapery furnishing, or prints departments ..	25s. " " "
Junior Assistants, 21 years of age, employed in the dress, manchester, drapery furnishing, or prints departments ..	37s. 6d. " " "
Junior Assistants, 22 years of age, employed in the dress, manchester, drapery furnishing, or prints departments ..	43s. " " "

FEMALE IMPROVERS.—PROPORTION.

(6) That the number of female improvers who may be employed in any shop shall be as follows :—

1 Female improver to 1 female ..	receiving not less than 27s. 6d. per week of 50 hours.
2 " improvers to 2 females ..	" " " " " " "
3 " " 3, 4, or 5 females ..	" " " " " " "
4 " " 6 or 7 females ..	" " " " " " "
5 " " 8 females ..	" " " " " " "
6 " " 9 or 10 females ..	" " " " " " "
7 " " 11 females ..	" " " " " " "
8 " " 12 females ..	" " " " " " "
and thereafter—	
2 Female improvers to each additional	
3 females ..	" " " " " " "

FEMALE APPRENTICES OR IMPROVERS.—WAGES.

(7) That the lowest prices or rates of payment payable to female apprentices or improvers shall be—

15 years of age ..	5s. per week of 50 hours.
16 " " ..	7s. 6d. " " "
17 " " ..	10s. " " "
18 " " ..	12s. 6d. " " "
19 " " ..	15s. " " "
20 " " ..	17s. 6d. " " "

(8) That when female apprentices or improvers commence at 18 or 19 years of age, the lowest prices or rates of payment shall be—

Commencing at 18 years of age—

18 years of age	10s. per week of 50 hours.
19 " "	15s. " " "
20 " "	17s. 6d. " " "

Commencing at 19 years of age—

19 years of age	10s. per week of 50 hours.
20 " "	15s. " " "

OVERTIME.

(9) That any male employé over the age of 16 years wheresoever employed in the business of a seller of goods usually sold by drapers or haberdashers (other than boots of any kind and articles of male attire), including mantles, costumes, millinery, gloves, stockings, and underclothing, who works for any time in excess of 50 hours per week shall be paid for such extra time at the rate of time and a half.

HOLIDAYS—SPECIAL RATE FOR

(10) That the price or rate of payment payable to any person or persons or classes of persons wheresoever employed in the business of a seller of goods usually sold by drapers or haberdashers (other than boots of any kind and articles of male attire), including mantles, costumes, millinery, gloves, stockings, and underclothing, for all work done on 26th day of January in each year (or such other day as may be observed as a Public Holiday in lieu thereof), New Year's Day, Good Friday, Easter Monday, Eight Hours Day, Prince of Wales Birthday, King's Birthday, Christmas Day, and Boxing Day, shall be one and a half times the minimum price or rate fixed by the Board for such person or persons or classes of persons.

DATE DETERMINATION OPERATIVE.

(11) That the above Determination shall come into force on the 29th day of November, 1909.

P. J. DWYER, P.M.,

Chairman.

Melbourne, 29th October, 1909.

The first part of the document discusses the importance of maintaining accurate records and the role of the auditor in this process. It highlights the need for transparency and accountability in financial reporting, particularly in the context of public sector organizations. The auditor's primary responsibility is to ensure that the financial statements are true and fair, and that they comply with the relevant accounting standards and regulations.

In order to fulfill this responsibility, the auditor must conduct a thorough and independent examination of the financial records. This involves a detailed review of the accounting entries, supporting documents, and internal controls. The auditor must also assess the risk of material misstatement and the effectiveness of the internal control system. Any weaknesses or deficiencies identified during the audit must be reported to the management and the governing body.

The second part of the document focuses on the specific procedures and techniques used in the audit process. It describes the various methods used to gather evidence, such as inspection, inquiry, and analytical procedures. It also discusses the importance of maintaining professional skepticism and objectivity throughout the audit. The auditor must be able to identify and evaluate the risks of bias and the potential for manipulation of the financial records.

Finally, the document concludes by emphasizing the importance of communication and reporting. The auditor must provide clear and concise reports to the management and the governing body, highlighting the findings of the audit and any recommendations for improvement. It also stresses the need for ongoing monitoring and evaluation of the internal control system to ensure its continued effectiveness.