



# Quarterly newsletter

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## Podcasts

### Is it time to change your registered auditor?

Do you know when your reporting unit is due to rotate your registered auditor? Some reporting units must act now to change their registered auditor. In this episode we explain the requirements, including how to calculate the number of consecutive financial years your registered auditor has played a 'significant role' in an audit. This podcast complements our [rotation of auditor's factsheet](#).

### Lodge on time, one time, every time

We go behind-the-scenes to uncover what happens to your compliance documents after they've been lodged with the ROC. This episode uncovers some common rockblocks to processing a lodgement, and the resources that can help to avoid errors in financial reporting and delays for an election decision.



## 5 minutes with the Registered Organisations Commissioner

The [July episode of our podcast ROCpod](#) featured a discussion about governance with the Registered Organisations Commissioner Mark Bielecki. He spoke about recent governance issues in corporate Australia and how registered organisations can learn from them.

We sat down with Commissioner Bielecki to chat about his experience appearing on the podcast.

### **The July episode was your third appearance on ROCpod. What has been your experience of podcasting?**

I've enjoyed sharing the latest news and compliance tips in ROCpod. Like many of our podcasts, the July episode was recorded remotely due to COVID lockdowns. We've had a lot of experience with working flexibly, so it was quite seamless! We have also seen the number of ROCpod downloads increase over the past 12 months, and this has been very encouraging for the whole team.

### **How do the podcasts add to the ROC's education program?**

I want our education resources to be effective, practical and user-friendly. By providing a diverse range of materials the aim is to reach as many people as possible in our regulated community. Podcasts are convenient to listen to and some concepts are easier to explain in a conversation. We know they aren't for everybody, but they are increasing in popularity and the feedback so far has been positive.

### **What is your number one tip for good governance in registered organisations?**

Understand the purpose of your work. The role of a registered organisation is to represent members and act in their best interest. Every decision that is made should be consistent with this mission.



## 2021 financial reporting checklists

The financial reporting checklists for 2021 are now available. Download them to see how your financial report will be assessed this year.

- [Financial reporting advanced checklist](#)
- [Financial reporting primary checklist](#)



## Are you using your credit cards appropriately?

We have recently dealt with serious complaints about credit card misuse, which have identified issues relating to the management of organisations' funds, record-keeping and accountability.

To help organisations understand the emerging issues related to credit cards, and establish a governance framework to support compliance, the ROC has released a [compliance update](#). It includes examples of credit card misuse, the potential consequences, and practical tips to help organisations prevent similar behaviours.



Registered organisations and officers are reminded of the serious penalties that can be imposed by the Courts if members' money is misused.



The Magistrates Court of South Australia recently heard a matter involving credit card misuse between 2002 and 2003 by a former branch secretary of a registered organisation (Police v Stephen Brennan). They made claims for motor vehicle expenses and other personal items in circumstances where there was no entitlement, and deceptive record-keeping was used to avoid detection. The former branch secretary received a five-month prison sentence, suspended for 12 months, with a good behaviour bond. They were also ordered to repay the union \$5,968.20.

The matter was reported to the police and the Fair Work Commission by the Textile, Clothing and Footwear Union of Australia.

## An update about elections

The Australian Electoral Commission (AEC) continues to process the backlog of elections caused by the pandemic.



We know that some registered organisations have timetables in their rules around the timing of elections. To help the AEC plan upcoming workload, we recommend you lodge prescribed information for upcoming elections as early as possible. This will support the AEC in their efforts to meet your timetable.

The image shows a document titled 'Election checklist' from the Australian Electoral Commission. It includes sections for 'Election details', 'Prescribed information', and 'Comments'. The form is designed to help organisations provide information to the AEC for upcoming elections.



## Release of the national Education strategy 2021/22

We have released our [national Education Strategy for 2021/22](#). Now in its fourth year, the strategy is a 12-month framework of planned education projects to help you stay up-to-date with emerging education campaigns and the latest news.

We are excited to deliver new initiatives over the next year, including:

- a digital classroom to enable a streamlined and engaging online learning environment for officers and administrators; and
- the 'ROC to you' outreach program, which will provide tailored compliance solutions for registered organisations and branches.

The strategy was designed with the assistance of stakeholder feedback to ensure we continue to focus on the latest compliance issues and the needs of registered organisations.



## COVID-19 resources

We remind registered organisations about the COVID-19 resources available on our website. The ROC is mindful that some organisations and branches may encounter difficulties in complying with their regulatory obligations.

We have developed a range of materials to help during this time. They include resources about conducting meetings, holding elections and how to obtain an election exemption.

Visit our dedicated coronavirus webpage to download guidance notes, e-learning modules and podcasts.

You can also reach out via [email](#) or call us if you have any questions or concerns about compliance. We're happy to help.



## What's coming up?

### September

- Launch of 'ROC to you: tailored compliance solutions for registered organisations'
- Who is a related party? – We'll simplify it for you in a podcast

### October

- **Tuesday 19 October at 11am**  
Online panel  
Transparency – what can your members see at the ROC? [Register here.](#)



## Did you know?

The ROC is now on LinkedIn! [Follow us](#) for the latest news and information.

