



FAIR WORK
AUSTRALIA

19 April 2010

Mr Peter Collignon
Secretary
Australian Salaried Medical Officers Federation, Australian Capital Territory Branch
email: asmof.act@ama-act.com.au

Dear Mr Collignon

Re: Financial Report for the Australian Salaried Medical Officers Federation, Australian Capital Territory Branch for year ended 31 December 2008 – FR2008/630

I acknowledge receipt of the financial report for the Australian Salaried Medical Officers Federation, Australian Capital Territory Branch (the Branch) for the year ended 31 December 2008. The report was lodged with Fair Work Australia on 9 March 2010.

In the course of my examination of the documents I have identified a number of instances of non-compliance with the relevant legislative requirements. I have elaborated on these in an attachment to this letter.

Notwithstanding these deficiencies on this occasion I intend filing the report. However, you should be aware the General Manager attaches importance on reporting units both fully satisfying their obligations under the Act and to those obligations being discharged within the requisite timeframes. You should ensure that future financial reports fully satisfy these obligations.

In the event future reports do not fully comply with the legislative requirements in the Fair Work (Registered Organisations) Act 2009 (the Act) then the report will not be filed. Moreover the reporting unit will be required to repeat those aspects that do not comply.

The financial report has now been filed.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

Kevin Donnellan
Tribunal Services and Organisations
Fair Work Australia
Email: kevin.donnellan@fwa.gov.au

Committee of Management Statement

The financial report included a "Committee of Management certificate" containing resolutions made by the Committee of Management (the Committee) dated 5 February 2010. The Committee of Management certificate addressed some of the requirements contained in items 25 and 26 of the Reporting Guidelines of the General Manager (the Guidelines) and contained section references used in superseded legislation.

A reporting unit is required to prepare a Committee of Management Statement (item 24) containing declarations by the Committee in relation to the general purpose financial statement. These declarations are contained in item 25 and the Committee of Management Statement must be made in accordance with such resolution, passed by the Committee in relation to the matters requiring declaration, specify the date of passage of the resolution, be signed by a designated officer and be dated as at the date the designated officer signs the Statement.

For future reports the Branch is to prepare a Committee of Management Statement, as required by the Guidelines. I have attached a template Committee of Management Statement which the Branch may wish to use.

Timescale Requirements

Financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in Fair Work Australia within certain timescale requirements. For your assistance I have attached a diagrammatic summary of the financial reporting process and time-limits.

In preparation of the Audit Report the Branch is required to provide the Auditor with the Operating Report, the financial statements and notes and the Committee of Management Statement, containing resolutions of the Committee as required by the Guidelines in order to properly form an opinion. If the Committee of Management statement does not include all of the required resolutions the Auditor cannot form an opinion as required under the Act.

The General Purpose Financial Report, including the Committee of Management Statement and the Operating Report, and the Auditor's Report – known as the full report – are then provided to members. Depending on the rules of the reporting unit, a copy of the full report must be provided to members at least 21 days before they are presented to a general meeting, or, if the rules allow for the full report to be presented to a meeting of the committee of management, then the documents must be provided within 5 months of the end of the financial year.

The full report, accompanied by a Designated Officer's Certificate, must be lodged with Fair Work Australia within 14 days of its presentation to an appropriate meeting.

From the information available it is apparent from the documentation lodged the sequence of events is not in keeping with the legislative requirements. Specifically I note that the:

- Auditor's Report dated 8 December 2009
- Committee of Management Certificate dated 5 February 2010
- Operating Report dated 9 March 2010
- full report was supplied to members on 11 February 2010
- full report was presented to a general meeting of members on 5 March 2010.

Audit Report

Auditor's Qualification

It is not clear from the Report whether or not the Auditor is an approved Auditor. In this regard I draw your attention to the definitions of approved auditor in regulation 4 of the Fair Work (Registered Organisations) Regulations 2009 (the Regulations). In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report. I recommend you draw this comment to the attention of your Auditors.

Designated Officer's certificate

The Designated Officer's certificate was dated 10 March 2010 although the full report was lodged on 9 March 2010. Could the Branch ensure that future Designated Officer's certificates are correctly dated.

Operating Report

Membership of Committee of Management

The operating report contained a list of office holders as at the beginning of the financial year. Please note the operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position – refer to regulation 159(c) of the Regulations.

Fair Work (Registered Organisations) Act 2009

Reference to Schedule 1 of the Workplace Relations Act 1996, should properly refer to Fair Work (Registered Organisations) Act 2009.

Committee Of Management Statement

On ____/____/____ [date of meeting] the Committee of Management of _____
[name of reporting unit] passed the following resolution in relation to the general purpose financial report (GPFR) of
the reporting unit for the financial year ended ____/____/____ [date]:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the General Manager;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
 - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or the General Manager duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been* furnished to the member or the General Manager; and
 - (vi) there has been* compliance with any order for inspection of financial records made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

- # (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the General Manager; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the Fair Work (Registered Organisations) Act 2009 all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For Committee of Management: _____ *[name of designated officer per section 243 of the Fair Work (Registered Organisations) Act 2009]*

Title of Office held:

Signature:

Date:

* *Where compliance or full compliance has not been attained - set out details of non compliance instead.*

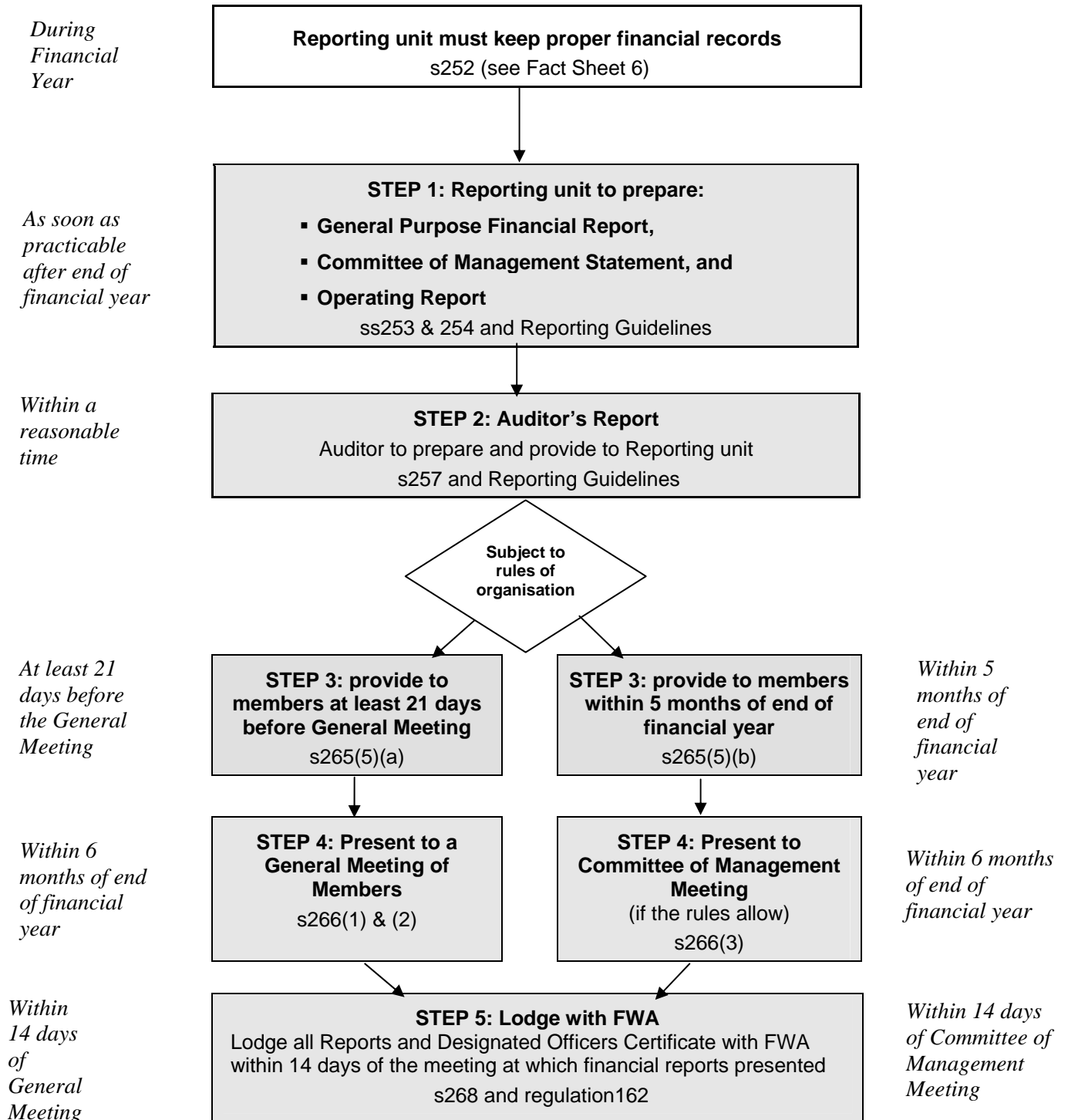
Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the Fair Work (Registered Organisations) Act 2009 during the period."

Fair Work (Registered Organisations) Act 2009 Legislation Fact Sheet

Diagrammatic Summary of Financial Reporting Time-lines

Financial reports are to be lodged with FWA within 6½ months of end of financial year by completing the steps as outlined below.

See Fact Sheet 8 for an explanation of each of these steps.





Australian Salaried Medical Officer's Federation
Australian Capital Territory Branch

c/- Infectious Diseases Unit, The Canberra Hospital
PO Box 5010 Garran ACT 2605
ABN: 80 383 854 756
Phone: 02 6244 2105. Fax: 02 6244 4646

PRESIDENT
Dr Peter Collignon
(02) 6244 2105

SECRETARY:
Dr Mark Hurwitz
(02) 6244 2066

TREASURER:
Dr Lavinia Hallam
(02) 6244 2909

Mr Larry Powell
Fair Work Australia
11 Exhibition Street Melbourne 3000
GPO Box 1994, Melbourne, 3001

9th March 2010

Dear Mr Powell,

Please find enclosed the relevant documents required for submission to Fair Work Australia from ACT Branch of ASMOF. These include

General Purpose Financial Report

Committee of Management Statement

Auditor's Report

Operating Report

Designated Officer's Certificate or other Authorised Officer

Yours sincerely


Peter Collignon
President
ASMOF - ACT Branch



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Australian Capital Territory Branch

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SMOF - ACT Branch Designated Officer's Certificate or other Authorised Officer¹

s268 Fair Work (Registered Organisations) Act 2009

I, Peter Collignon, being the President of the ACT Branch Australian Salaried Medical Officers Federation certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full operating report, was provided to members on 11th February 2010 and
- that the full report was presented to, and passed by, a general meeting of members of the reporting unit on 5th March 2010 in accordance with s266 of the Fair Work (Registered Organisations) Act 2009.

Signature

Date: 10th March 2010



Australian Salaried Medical Officer's Federation
Australian Capital Territory Branch

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PRESIDENT
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TREASURER:
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(02) 6244 2909

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 31 DECEMBER 2008

Principal Activities:

The principal activities of the Branch during the financial year were to:

- improve and protect the salaries and conditions of employment of our members;
- represent our members in approaches to and discussions with their employer;
- negotiate collective agreement to improve the conditions of employment of our members;
- enforce existing industrial agreements on behalf of our members; and
- promote industrial peace through conciliation and arbitration.

Results of Principal Activities:

The Branch's principal activities resulted in the maintenance and improvement of the salaries and conditions of employment of our members all of whom are covered by a collective agreement.

Significant Changes in the Nature of Principal Activities

There were no significant changes in the nature of the Branch's principal activities during the financial year.

Significant Changes in the Branch's Financial Affairs

No matters or Circumstances arose during the reporting year, which significantly affected the financial affairs of the Branch.

Manner of resignations — s245(2)

Members may resign from the Branch in accordance with Rule 11, which reads as follows:

"A member may resign from membership by written notice addressed and delivered to the *Branch* Secretary. Resignation from membership, takes effect:

(i) where the member ceases to be eligible to become a member of the Federation:

- (a) on the day on which the notice is received by the Federation; or
- (b) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member.

Which ever is later, or

(ii) in any case:

- (a) at the end of 2 weeks after the notice is received by the Federation, or
- (b) on the day specified in the notice;

which ever is later.

Any dues not paid by a former member of the Federation may be, sued for and recovered, in a court of competent jurisdiction, as a debt to the Federation. In special circumstances, the Federal Council may accept the resignation of a member and release the member from any or all outstanding obligations to the Federation.

A notice delivered to the person mentioned in sub-rule (i) shall be taken to have been received by the Federation when it was delivered.

A notice of resignation that has been received by the Federation is not invalid because it was not addressed and delivered in accordance with sub-rule (i).

A resignation from membership of the Federation is valid even if it is not effected in accordance with this Rule if the member is informed in writing by or on behalf of the Federation that the resignation has been accepted.

In special circumstances the Federal council may by resolution accept the resignation of a member and release the member from any or all outstanding obligations to the Federation, notwithstanding that the provisions of these Rules have not been complied with."

Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme

No Officer of the Branch was a Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Financial Members was 158.

Number of Employees

There were no employees of the Branch.

Members of the Committee of Management

The persons who held office as members of the Committee of Management of the Branch at the beginning of the financial year were:

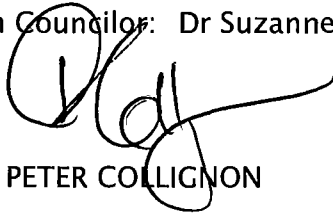
Branch President: Dr Peter Collignon

Vice President: Vacant

Secretary: Dr Mark Hurwitz

Treasurer: Dr Ian Jeffery

Branch Councilor: Dr Suzanne Packer

A handwritten signature in black ink, appearing to read 'Peter Collignon', written over the printed name below.

Name: PETER COLLIGNON

Title: PRESIDENT ACT BRANCH ASMOF

Date: 9th March 2010

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

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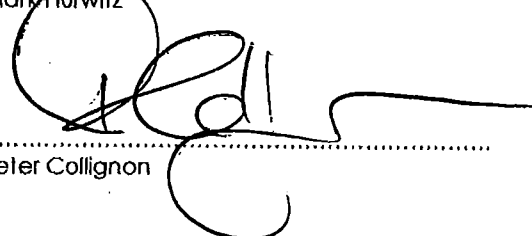
AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Mark Hurwitz and Peter Collignon, being two members of the Committee of the Australian Salaried Medical Officers' Federation (ACT), do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:-

- I. In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December 2008.
- II. In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2008 in accordance with the rules of the organisation.
- III. To the knowledge of any member of the Committee, there have not been, during the financial year to which the accounts relates, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under subsection 274(2) of the Act), or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available to members of the organisation in accordance with the Workplace Relations Act 1996, the Regulations, thereto or the rules of the organisation.
- IV. The organisation has complied with subsection 279 (1) and 279 (6) of the Act in relation to the financial accounts in respect of the year ended 31 December 2008.


.....
Mark Hurwitz


.....
Peter Collignon

Date:.....

5/2/10

KATHLEEN AMMON PNA

ABN 19 137 227 400

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

Independent audit report to the members of the Australian Salaried Medical Officers' Federation (ACT)

Scope

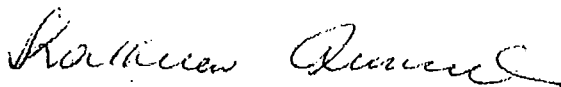
I have audited the financial report of Australian Salaried Medical Officers' Federation (ACT) (the "Association") for the financial year ended 31 December 2008 being a general purpose financial report consisting of the statement of financial position, statement of financial performance, statement of cash flows and the accompanying notes to the financial statements. The Association's Committee members are responsible for the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Association.

My audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report 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 report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements in Australia, so as to present a view which is consistent with my understanding of the Association's financial position and performance, as represented by the results of its operations and cash flows.

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

Audit Opinion

In my opinion the general purpose financial report of Australian Salaried Medical Officers Federation (ACT) presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996.



Kathleen Ammon PNA
22 Beasley Street
Pearce ACT 2607
Date: 8 December 2009

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2008**

	2008 \$	2007 \$
RECEIPTS		
Members Contributions	95,083.80	94,318.90
Interest Received	<u>2,224.47</u>	<u>6,247.43</u>
Total Receipts	<u>97,308.27</u>	<u>100,566.33</u>
PAYMENTS		
Accountancy and Audit Fees	3,150.00	
AMA Consultant Fees		12,727.28
ASMOF NSW	23,755.00	29,720.59
Bank Fees and Charges	181.00	166.15
Capitation Fees ASMOF	8,716.36	3,921.82
RMO Association	1,617.00	4,389.00
Office Bearer Allowances	23,760.00	7,500.00
Sundry consultant's expenses	35,435.23	122.00
Sundry Expenses	1,540.00	1,518.16
Unions ACT	<u>664.73</u>	
Total Payments	<u>98,819.32</u>	<u>60,065.00</u>
Excess Receipts / Expenses for the year	<u>(\$1,511.05)</u>	<u>\$40,501.33</u>

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2008**

	2008 \$	2007 \$
CURRENT ASSETS		
Cash at Bank Cheque Account	50,187.34	142,820.31
Cash Management Account	78,890.02	17,345.00
Term Deposit	102,728.71	52,716.09
Sundry Funds	<u>(9,792.00)</u>	<u>14,000.00</u>
TOTAL ASSETS	<u>222,014.07</u>	<u>226,881.40</u>
CURRENT LIABILITIES		
Tax Liabilities		
GST Payable	4,743.49	8,634.27
Amounts withheld from office bearer allowances	11,603.75	11,069.25
Accrued Liabilities		
Office Bearer Allowances	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL LIABILITIES	<u>26,347.24</u>	<u>29,703.52</u>
NET ASSETS	<u>\$195,666.83</u>	<u>\$197,177.88</u>
MEMBERS' EQUITY		
Accumulated Funds	<u>\$195,666.83</u>	<u>\$197,177.88</u>

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

Statement of Cash Flows for the Year Ended 31 December 2008

	2008	2007
Cash Flow from Operating Activities		
Receipts from Members	95,083.80	94,318.90
Payments to suppliers and committee	(102,175.60)	(55,351.02)
Interest Received	<u>2,224.47</u>	<u>6,247.43</u>
Net Cash provided by (used in) operating activities	(4,867.33)	45,215.31
Add opening cash brought forward	<u>226,881.40</u>	<u>181,666.09</u>
Cash at the end of the year	<u>\$222,014.07</u>	<u>\$226,881.40</u>

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

Notes to the Financial Statements for year ended 31 December 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

These accounts are a general purpose financial report which has been prepared in accordance with applicable Accounting Standards and disclosures required by the Workplace Relations Act 1996.

The financial report has been prepared on a cash basis of accounting including the historical cost convention and the going concern assumption.

b) Cash

Cash on hand and in banks and short term deposits are stated at the lower of cost and net realizable value.

For the purposes of the Statement of Cash Flows, cash includes cash on hand and in banks, and money market investments readily convertible to cash within 2 working days, net of outstanding bank overdrafts.

c) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured.

Interest

Control of a right to receive consideration for the provision of, or investment in, assets has been attained.

a) Income Tax

The Australian Salaried Medical Officers' Federation (ACT) is exempt from income tax under section 50-15 of the Income Tax Assessment Act 1997

Goods and Services Tax (GST)

Revenues, expenses and assets are recognized net of the amount of GST except:

- Where the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognized as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- Receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the taxation authority are classified as operating cash flows.

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

Notes to the Financial Statements – 31 December 2008 Cont'd

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2), and (3) of section 272 which reads as follows:

- 1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- 2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- 3) A reporting unit must comply with an application made under sub-section (1).

3. RETAINED SURPLUS

	2008	2007
4. Balance at the beginning of the year	197,177	156,676
Net surplus (deficit)	<u>(1,511)</u>	<u>40,501</u>
Balance at end of year	<u>\$195,666</u>	<u>\$197,177</u>

5. STATEMENT OF CASH FLOWS

a) Reconciliation of the operating profit after Tax to the net cash flows from operations		
Operating surplus (deficit) after tax	(1,511)	40,501
Changes in assets and liabilities		
Goods and Services Tax (net)	<u>(3,356)</u>	<u>4,714</u>
Net cash flow from (used in) operating activities	<u>(\$4,867)</u>	<u>\$45,215</u>
b) Reconciliation of cash		
Cash balance comprises:		
- General Cheque Account	50,187.34	142,820.31
- Cash Management Account	78,890.02	17,345.00
- Sundry Funds	(9,792.00)	14,000.00
- Term Deposit	<u>102,728.71</u>	<u>52,716.09</u>
Closing cash balance	<u>\$222,014.07</u>	<u>\$226,881.40</u>

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

Notes to the Financial Statements – 31 December 2008 Cont'd

5. RELATED PARTY DISCLOSURES

The management Committee of the Australian Salaried Medical Officers' Federation (ACT) during the financial year comprised:

Dr Peter Collignon (President)
Dr Mark Hurwitz (Secretary)
Dr Ian Jeffery (Treasurer – first part year)
Dr Lavinia Hallam (Treasurer – second part year)

6. REMUNERATION OF COMMITTEE MEMBERS

Amounts received or due and receivable by the Councilors of the Australian Salaried Medical Officers' Federation (ACT)

2008 2007

\$23,760 \$7,500

7. SUBSEQUENT EVENTS

There have been no significant events which have occurred subsequent to 31 December 2008.

8. SEGMENT NOTE

The Australian Salaried Medical Officers' Federation (ACT) operates in one business segment being the provision of services to its members employed by the ACT government and in one geographical segment being within Australia.