



7 June 2014

Dr Lavinia Hallam
Treasurer, Australian Capital Territory Branch
Australian Salaried Medical Officers' Federation
PO Box 510
GARRAN ACT 2605

sent to: Lavinia.Hallam@act.gov.au

Dear Dr Hallam

Re: Lodgement of Financial statements and Accounts - Australian Salaried Medical Officers' Federation, Australian Capital Territory Branch - for years ended 31 December 2010 (FR2010/2903), 31 December 2011 (FR2011/2908), 31 December 2012 (FR2012/595)

I refer to the above financial statements and accounts of the Australian Capital Territory Branch of the Australian Salaried Medical Officers' Federation ('the reporting unit'). The documents were lodged with the Fair Work Commission on 6 June 2012, 16 January 2013 and 4 December 2013 respectively. Documents omitted, or in incorrect form, in the original lodgements were subsequently provided on 20 and 28 May 2014 and 5 and 6 June 2014.

The reports were not compliant in several common respects. A number of these areas for compliance were identified in Mr Kevin Donnellan's letter of 21 January 2011 in relation to the report for the year ended 31 December 2009. In view of the time that it has taken to examine the reports and taking into account that the report for the year ended 31 December 2013 is currently being prepared and will shortly be lodged, I have filed the reports but set out in this letter the issues I have identified that must be complied with where the 2013 report is concerned.

General summary of non-compliance

- The reports were not provided to the members within the period(s) prescribed by subsection 265(5).¹
- The reports were not presented to a second meeting within the 6 month period prescribed by subsection 266(1).²
- The reports were not lodged within the 14 day period after the second meeting, prescribed by section 268.
- The reports for 2010 and 2011 were prepared on a cash basis, according to the Notes to the financial statements, instead of the accruals basis as prescribed by the Australian Accounting Standards.³

¹ The plain meaning of subsection 265(5) is that the full report must be provided within 5 months (i.e. by 31 May) if it will be presented to a second meeting of the committee of management or within 5 months and 9 days (i.e. by 9 June) if it will be presented to a general meeting, unless an extension is applied for and granted.

² For reports for year end 31 December, presentation to the second meeting must take place no later than 30 June, unless an extension is applied for and granted

- The reports did not set out the Equity/Accumulated Funds balances in a separate Statement of Changes in Equity in accordance with the Australian Accounting Standards.⁴
- The Auditor did not include a reference to the committee of management's statement in the introduction to her audit reports, in accordance with the Australian Auditing Standards.⁵
- The Notes to the financial statements and the Auditor's reports referred to the "*Workplace Relations Act 1996*" (instead of the "*Fair Work (Registered Organisations) Act 2009*").

The above matters must be rectified for the report for the year ended 31 December 2013. A number of other requirements also apply to that year and I will correspond and set out all the matters which must be taken into account in relation to the 2013 report in a separate letter.

If you have any questions relating to the above, please contact me at stephen.kellett@fwc.gov.au.

Yours sincerely



Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

cc. Mr Dennis Ravlich, Executive Director, ASMOF

³ AASB 101(27) states "An entity shall prepare its financial statements, except for cash flow information, using the accrual basis of accounting"

⁴ AASB 101(10) states "A complete set of financial statements comprises.....(c) a statement of changes in equity for the period"; AASB 101(11) states "An entity shall present with equal prominence all of the financial statements in a complete set of financial statements"


⁵ ASA 700(23) states "The introductory paragraph in the auditor's report shall.....(c) identify the title of each statement that comprises the financial report".

Designated Officer's Certificate or other Authorised Officer¹

s268 Fair Work (Registered Organisations) Act 2009

I Lavinia Hallam being the Treasurer of the ACT Branch of the Australian Salaried Medical Officers' Federation certify:

- that the documents lodged with the Fair Work Commission on 16 January 2013 in respect of the year ended 31 December 2011 are copies of the full report, referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members 29 November 2012
- that the full report was presented to a general meeting of the reporting unit on 12 December 2012 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature  TREASURER

Date: 05/06 / 2014

COMMITTEE OF MANAGEMENT STATEMENT

On 15 August 2012 the Committee of Management of the ACT Branch of the Australian Salaried Medical Officers Association passed the following resolution in relation to the general purpose financial report of the organisation for the financial year ended 31 December 2011:


The committee of management declares that in its opinion, and or to the best of its knowledge:

- (a) the financial statements and notes comply with 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; and
- (e) during the financial year to which the financial report 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 the branch; and
 - (ii) the financial affairs of the reporting unit were managed in accordance with the rules of the organisation including the rules of the branch; and
 - (iii) the financial records of the reporting unit were kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a manner consistent with each of the other reporting units of the organisation;
 - (v) no information has been sought by a member of the reporting unit or duly made by the General Manager under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - (vi) there has been no order for inspection of financial records made by the Fair Work Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.

Signed



Signed



Position Treasurer

Position

Secretary

Date 06/06/2014

Date 06/06/2014

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

Statement of Cash Flows for the Year Ended 31 December 2011

	2011	2010
Cash Flow from Operating Activities		
Receipts from Members	123,370.24	120,837.96
Payments to suppliers and committee	(213,813.02)	(80,917.54)
Interest Received	<u>7,406.60</u>	<u>14,866.06</u>
Net Cash provided by (used in) operating activities	<u>(83,036.18)</u>	<u>54,786.48</u>
Net increase (decrease) in cash held	(83,036.18)	54,786.48
Add sundry Balance Sheet adjustments		9,971.07
Add opening cash brought forward	<u>285,496.91</u>	<u>220,739.36</u>
Cash at the end of the year	<u>\$202,460.73</u>	<u>\$285,496.91</u>

2011 Operating report ASMOF ACT

AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION
AUSTRALIAN CAPITAL TERRITORY BRANCH

OPERATING REPORT FOR THE YEAR ENDED 31 DECEMBER 2011

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 a which 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 180.

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 for the financial year were:

Branch President: Dr Peter Collignon
Vice President: Vacant
Secretary: Dr Mark Hurwitz
Treasurer: Dr Lavinia Hallam

Signed

Lavinia Hallam
LAVINIA HALLAM.

21/5/11
P. Collignon

Name: Prof Peter Collignon

Title: President ASMOF ACT

Date:

**AUSTRALIAN SALARIED MEDICAL
OFFICERS' FEDERATION (ACT)**

ABN 80 383 854 756

**AUDITED FINANCIAL STATEMENTS
FOR YEAR ENDED
31 DECEMBER 2011**

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 2011.
- II. In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2011 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 2011.


.....
Mark Hurwitz


.....
Peter Collignon

Date:.....

15/8/12

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 2011.
- II. In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2011 in accordance with the rules of the organisation.
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- 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 2011.

.....
Mark Hurwitz

.....
Peter Collignon

Date:.....

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2011

	2011 \$	2010 \$
RECEIPTS		
Members Contributions	123,370.24	120,837.96
Interest Received	<u>7,406.60</u>	<u>14,866.06</u>
Total Receipts	<u>130,776.84</u>	<u>135,704.02</u>
PAYMENTS		
Accountancy and Audit Fees		400.00
Affiliation Fees TLC		63.17
ASMOF NSW	9,090.91	
Bank Fees and Charges	201.60	201.60
Capitation Fees ASMOF	8,738.18	9,130.91
Insurance	37,301.45	
RMO Association	5,070.00	4,810.00
Office Bearer Allowances	20,000.00	18,750.00
Sundry consultant's expenses	120,555.31	39,600.00
Sundry Expenses	726.38	
Unions ACT	863.55	439.49
Website	<u>5,000.00</u>	<u>.</u>
Total Payments	<u>207,547.38</u>	<u>75,625.21</u>
Excess Receipts / (Expenses) for the year	<u>(\$76,770.54)</u>	<u>\$60,078.81</u>

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2011**

	2011 \$	2010 \$
CURRENT ASSETS		
Cash at Bank Cheque Account	(6,924.88)	83,457.90
Cash Management Account	84,053.40	82,161.19
Term Deposit	<u>125,332.21</u>	<u>119,877.82</u>
TOTAL ASSETS	<u>202,460.73</u>	<u>285,496.91</u>
 CURRENT LIABILITIES		
Tax Liabilities		
GST Payable	1,300.82	2,905.46,
Amounts withheld from office bearer allowances	<u> .</u>	<u>4,661.00</u>
TOTAL LIABILITIES	<u>1,300.82</u>	<u>7,566.46</u>
 NET ASSETS	 <u>\$201,159.91</u>	 <u>\$277,930.45</u>
 MEMBERS' EQUITY		
Accumulated Funds	<u>\$201,159.91</u>	<u>\$207,880.57</u>

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

Notes to the Financial Statements for year ended 31 December 2011

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 2011 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

	2011	2010
Balance at the beginning of the year	277,930	207,880
Balance sheet adjustments		9,791
Net surplus (deficit)	<u>(76,770)</u>	<u>60,079</u>
Balance at end of year	<u>\$201,160</u>	<u>\$277,930</u>

4. STATEMENT OF CASH FLOWS

a) Reconciliation of the operating profit after Tax to the net cash flows from operations		
Operating surplus (deficit) after tax	(76,770)	60,079
Changes in		
GST and PAYG withholding (net)	<u>(6,266)</u>	<u>(5,292)</u>
Net cash flow from (used in) operating activities	<u>(\$83,036)</u>	<u>(\$54,786)</u>
b) Reconciliation of cash		
Cash balance comprises:		
- General Cheque Account	(6,924.88)	83,457.90
- Cash Management Account	84,053.40	82,161.19
- Term Deposit	<u>125,332.21</u>	<u>119,877.82</u>
Closing cash balance	<u>\$202,460.73</u>	<u>\$285,496.91</u>

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

Notes to the Financial Statements – 31 December 2011 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 Lavinia Hallam (Treasurer)

6. REMUNERATION OF COMMITTEE MEMBERS

2011

2010

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

\$20,000

\$18,750

7. SUBSEQUENT EVENTS

There have been no significant events which have occurred subsequent to 31 December 2011.

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.

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 2011.
- II. In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2011 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 2011.


.....
Mark Hurwitz


.....
Peter Collignon

Date:.....

15/8/12

KATHLEEN AMMON_{FIPA}

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

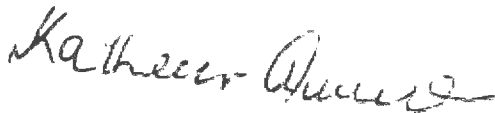
I have audited the financial report of Australian Salaried Medical Officers' Federation (ACT) (the "Association") for the financial year ended 31 December 2011 being a general purpose financial report consisting of the statement of financial position, statement of financial performance, statement of 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 FIPA
Fellow, Public Institute of Public Accountants
22 Beasley Street
Pearce ACT 2607

21-5 2012

2011 Operating report ASMOF ACT

AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION
AUSTRALIAN CAPITAL TERRITORY BRANCH

OPERATING REPORT FOR THE YEAR ENDED 31 DECEMBER 2011

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 a which 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 180.

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 for the financial year were:

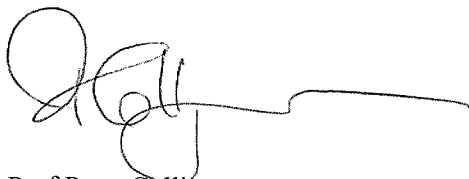
Branch President: Dr Peter Collignon

Vice President: Vacant

Secretary: Dr Mark Hurwitz

Treasurer: Dr Lavinia Hallam

Signed



Name: Prof Peter Collignon

Title: President ASMOF ACT

Date:

16/1/2013



Australian Salaried Medical Officer's Federation
Australian Capital Territory Branch

c/- Infectious Diseases Unit, 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 2877

9th January 2013

General Manager
Manager for Fair Work Commission

Dear Sir,

Attached are our recent financial statements for which we apologise for being lodged late.

We have emailed these to the Fair Work Commission previously but had trouble being able to follow the appropriate Fair Work Commission timeline for a number of reasons. Firstly, we called an Annual General Meeting on 17th October 2012 but we had very poor attendance of our members (only three attended). We therefore had to call another Special General Meeting which was held on December 12th. We were able to have the financial statements discussed and approved by the members that attended.

Unfortunately, because of the Christmas period, this again made it difficult for us to comply with the fourteen day rule of lodgement after that Special General Meeting when the information was presented.

We again apologise for this and will endeavour to do our best to ensure we do comply with the timelines in the year 2013 with lodgements of these financial statements.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter Collignon', is written over a circular stamp or watermark.

Peter Collignon
President
ASMOF – ACT Branch



FAIR WORK
AUSTRALIA

21 September 2012

Dr Mark Hurwitz
Secretary
Australian Salaried Medical Officers Federation-Australian Capital Territory Branch
Sent by email: mark.hurwitz@act.gov.au

Dear Dr Hurwitz,

**Lodgement of Financial Documents for year ended 31 December 2011 [FR2011/2908]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The RO Act requires the Australian Capital Territory Branch of the Australian Salaried Medical Officers Federation to lodge audited financial accounts and statements with Fair Work Australia within 6 months and 14 days of the end of its financial year.

This office has no record of lodgement of financial documents for year ended 31 December 2011, which should have been lodged with Fair Work Australia by 15 July 2012.

In order to avoid exposure to a civil (pecuniary) penalty, you are required to lodge the following documents without further delay:

- A *general purpose financial report* (see section 253(2)(a) of the RO Act);
- A *committee of management statement* (see the Financial Reporting Guidelines);
- An *operating report* (see section 254(2));
- An *auditor's report* (see sections 257(5) to 257(11)); and
- A *certificate of the secretary or other authorised officer* (see section 268)).

I note for your information that the general purpose financial report must be prepared in accordance with not only the applicable Australian Accounting Standards but also the Financial Reporting Guidelines. A copy of the Guidelines is available on our website (details of which are provided below).

The RO Act sets out a particular chronological order in which these documents and statements must be prepared, made available to members and presented to a meeting. All of these events must occur within timeframes that are also specified in the RO Act. Detailed information can be found on our website at <http://www.fwa.gov.au/organisations/factsheets> including:

- Fact sheets – the following fact sheets provide information regarding financial reporting:
 - Sheet 8 – Financial Reporting Process and Time-Lines;
 - Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time-Lines; and
 - Sheet 10 – Auditors.
- Sample Documents – a sample Designated Officer's Certificate is available;
- RO Act and RO Regulations;

- Financial Reporting Guidelines – the Guidelines set out requirements that must be met **in addition to** those required by Australian Accounting Standards; and
- Document Checklist and Timeline Planner to assist with meeting timeframes.

In the absence of lodgement of the outstanding documents, I request that you state in writing by 12 October 2012:

- whether a committee of management statement and operating report have been prepared;
- whether the auditor has audited the general purpose financial report and, if so, the date upon which the auditor signed the audit report;
- whether (and, if so, when) members have been provided with the full report. The 'full report' is made up of the general purpose financial report (including the committee of management statement), the auditor's report and the operating report;
- if it has been provided to members, whether the full report has also been presented to a general meeting or committee of management meeting and, if so, when; and
- when a copy of the full report will be lodged in this office.

I draw your attention to the civil penalty provisions of the RO Act [see section 305(2)(ze)] which allow the Federal Court to impose a pecuniary penalty upon a person or organisation where the requirements of section 268 have not been met. You should also be aware of the provisions of Part 1 of Chapter 9 of the RO Act which set out general duties of officers and employees of organisations and their branches in relation to financial management.

This office strongly encourages you to lodge documents electronically by sending an email with the documents attached to orgs@fwa.gov.au. Alternatively, you can send the documents by fax to (03) 9655 0410.

Yours sincerely,



Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement. (b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	/ /	As soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement)
Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report. 	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate ⁺⁺ – s268	/ /	Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.



FAIR WORK
AUSTRALIA

3 February 2012

Dr Mark Hurwitz
Branch Secretary
Australian Salaried Medical Officers Federation-Australian Capital Territory Branch

asmof.act@ama-act.com.au

Dear Dr Hurwitz,

**Lodgement of Financial Documents for year ended 31 December 2011 [FR2011/2908]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Australian Salaried Medical Officers Federation-Australian Capital Territory Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 6 months and 14 days of the end of the financial year.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements.

In addition, financial reporting fact sheets and sample documents can be found on our Fair Work Australia website. The information can be viewed at www.fwa.gov.au – under *Registered Organisations – Overview – Fact sheets*. This site also contains the Financial Reporting Guidelines.

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at orgs@fwa.gov.au. Alternatively, you can forward the documents by fax to (03) 9655 0410.

Please do not hesitate to contact me on (03) 8661 7764 or by email at kevin.donnellan@fwa.gov.au if you wish to discuss the requirements outlined in this correspondence.

Yours sincerely,

Kevin Donnellan
Organisations, Research & Advice
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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*Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)*

Provide full report free of charge to members – s265 The full report includes:	/ /
<ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	

(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,
or
(b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year.*

Present full report to:	/ /
(a) General Meeting of Members - s266 (1),(2); OR	
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268	/ /
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Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.