



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 4 December 2013 in respect of the year ended 31 December 2012 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 on 13 November 2013
- that the full report was presented to a committee meeting of the reporting unit on 4 December 2013 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature



TREASURER.

Date: 06 / 06 / 2014

COMMITTEE OF MANAGEMENT STATEMENT

On 25 September 2013 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 2012:

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 secretay

Date 06 / 06 / 2014

Date 06 / 06 / 2014

2012 Operating report ASMOF ACT

AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION
AUSTRALIAN CAPITAL TERRITORY BRANCH

OPERATING REPORT FOR THE YEAR ENDED 31 DECEMBER 2012

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

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 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.

Whichever 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

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 182.

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

All officers held office for the entire financial year unless otherwise stated.

Signed



Name: Lavinia Hallam

Title: Treasurer ASMOF ACT

Date:

5 June 2014

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

Statement of Cash Flows for the Year Ended 31 December 2012

	2012	2011
Cash Flow from Operating Activities		
Receipts from Members	123,998.15	123,370.24
Payments to suppliers and committee	(139,894.54)	(213,813.02)
Interest Received	<u>5,992.91</u>	<u>7,406.60</u>
Net Cash provided by (used in) operating activities	(9,903.48)	(83,036.18)
Add opening cash brought forward	<u>202,460.73</u>	<u>285,496.91</u>
Cash at the end of the year	<u>\$192,557.25</u>	<u>\$202,460.73</u>

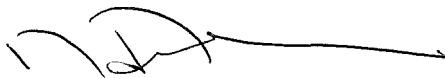
Designated Officer's Certificate

S268 Fair Work (Registered Organisations) Act 2009

I, **Mark Hurwitz**, being the Secretary of the **Australian Salaried Medical Officers' Federation (ACT Branch)** 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 report was provided to members on 23/11/2013.....and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 25/1/2013..... in accordance with s266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature:




Date:

4/12/2013

Exec Meeting at 1pm on 28/9/13

Attended MARK HUDWITZ, Lavinia Hallen and Peter Collignon.

Tim Dunning tabled and accepted plan signed at meeting

 28/9/13
1:20pm

AUSTRALIAN SALARIED MEDICAL

OFFICERS' FEDERATION (ACT)

ABN 80 383 854 756

AUDITED FINANCIAL STATEMENTS

FOR YEAR ENDED

31 DECEMBER 2012

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

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Statement of Financial Position

Statement of Cash Flows

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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 2012.
- II. In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2012 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 2012.


.....
Mark Hurwitz


.....
Peter Collignon

Date:.....
25/9/13

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

**STATEMENT OF FINANCIAL PERFORMANCE
FOR YEAR 1 JANUARY TO 31 DECEMBER 2012**

	2012	2011
	\$	\$
RECEIPTS		
Members Contributions	123,998.15	123,370.24
Interest Received	<u>5,992.91</u>	<u>7,406.60</u>
Total Receipts	<u>129,991.06</u>	<u>130,776.84</u>
 PAYMENTS		
ASMOF NSW	9,090.91	9,090.91
Bank Fees and Charges	201.60	201.60
Capitation Fees ASMOF	8,934.55	8,738.18
Insurance	28,619.89	37,301.45
Legal fees	2,826.00	
RMO Association	5,454.55	5,070.00
Office Bearer Allowances	20,000.00	20,000.00
Sundry consultant's expenses	66,000.00	120,555.31
Sundry Expenses	1,686.26	726.38
Unions ACT	1,293.86	863.55
Website		<u>5,000.00</u>
Total Payments	<u>144,107.62</u>	<u>207,547.38</u>
 Excess Receipts / (Expenses) for the year	 <u>(\$14,116.56)</u>	 <u>(\$76,770.54)</u>

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2012**

	2012 \$	2011 \$
CURRENT ASSETS		
Cash at Bank Cheque Account	7,238.73	(6,924.88)
Cash Management Account	54,746.05	84,053.40
Term Deposit	<u>130,572.47</u>	<u>125,332.21</u>
TOTAL ASSETS	<u>192,557.25</u>	<u>202,460.73</u>
CURRENT LIABILITIES		
Tax Liabilities		
GST Payable	862.90	1,300.82
Amounts withheld from office bearer allowances	4,651.00	
	<u>5,513.90</u>	<u>1,300.82</u>
TOTAL LIABILITIES	<u>5,513.90</u>	<u>1,300.82</u>
NET ASSETS	<u>\$187,043.35</u>	<u>\$201,159.91</u>
MEMBERS' EQUITY		
Accumulated Funds	<u>\$187,043.35</u>	<u>\$201,159.91</u>

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

Notes to the Financial Statements for year ended 31 December 2012

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.

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 2012 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	2012	2011
Balance at the beginning of the year	201,160	277,930
Net surplus (deficit)	<u>(14,117)</u>	<u>(76,770)</u>
Balance at end of year	<u>\$187,043</u>	<u>\$201,160</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	(14,117)	(76,770)
Changes in		
GST and PAYG withholding (net)	<u>4,213</u>	<u>(6,266)</u>
Net cash flow from (used in) operating activities	<u>(\$9,904)</u>	<u>(\$83,036)</u>
b) Reconciliation of cash		
Cash balance comprises:		
- General Cheque Account	7,238.73	(6,924.88)
- Cash Management Account	54,746.05	84,053.40
- Term Deposit	<u>130,572.47</u>	<u>125,332.21</u>
Closing cash balance	<u>\$192,557.25</u>	<u>\$202,460.73</u>

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

Notes to the Financial Statements – 31 December 2012 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

	2012	2011
Amounts received or due and receivable by the Councilors of the Australian Salaried Medical Officers' Federation (ACT)	<u>\$20,000</u>	<u>\$20,000</u>

7. SUBSEQUENT EVENTS

There have been no significant events which have occurred subsequent to 31 December 2012.

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.

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 2012 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

17-10-2013



FAIR WORK
COMMISSION

24 July 2013

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

Sent by email: mark.hurwitz@act.gov.au

Dear Dr Hurwitz,

Failure to lodge audited financial report - [FR2012/595]

Our records indicate that the Australian Capital Territory Branch of the Australian Salaried Medical Officers Federation (the reporting unit) has failed to lodge its audited financial report for the financial year ended 31 December 2012 despite the Fair Work Commission reminding the reporting unit of its obligation to do so by letter dated 18 January 2013.

As you have previously been advised, section 268 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires reporting units to lodge an audited financial report with the Fair Work Commission within a maximum of 6 months and 14 days of the end of their financial year. In this case, that was no later than 14 July 2013.

Paragraph 7.4 of the FWC Regulatory Compliance Policy (a copy of which is attached) states as follows:

- 7.4 Where the possible contravention involves failure by an organisation, branch or reporting unit to lodge a matter with FWC in accordance with the timeframes specified in the RO Act, RO Regulations or the rules of the organisation, branch or reporting unit:*
- a. The Regulatory Compliance Branch will contact the organisation, branch or reporting unit, by telephone and/or in writing, within two weeks to advise that lodgement is overdue;*
 - b. If lodgement has not occurred within one month of the timeframe specified in the RO Act, RO Regulations or rules, the Regulatory Compliance Branch will advise the organisation, branch or reporting unit that it is seeking voluntary compliance within a specified timeframe and that, in the absence of such voluntary compliance without cause, FWC will commence an inquiry or investigation or initiate court proceedings; and*
 - c. If lodgement has not occurred within the timeframe specified in the correspondence referred to in paragraph b and the organisation, branch or reporting unit has not been able to show cause regarding why it should not do so, FWC will commence an inquiry or investigation or initiate court proceedings in accordance with this policy as soon as reasonably practicable.*

Section 331 of the RO Act empowers the General Manager of the Fair Work Commission to investigate compliance by a reporting unit (such as the Australian Capital Territory Branch of the Australian Salaried Medical Officers Federation), its officers, employees and auditor(s) with:

- Part 3 of Chapter 8 of the RO Act;
- the reporting guidelines made under that Part;
- the regulations made for the purposes of that Part;
- the Australian Salaried Medical Officers Federation-Australian Capital Territory Branch rules regarding finances and financial administration; and
- civil penalty provisions of the RO Act (see s.305).

In accordance with the processes specified in paragraph 7.4(b) of the *FWC Regulatory Compliance Policy* which are set out above, the reporting unit is required to lodge its outstanding audited financial report with the Fair Work Commission by no later than 14 August 2013.

Should the reporting unit fail to do so without reasonable cause, the General Manager or her Delegate may commence an investigation under s.331 of the RO Act without further notice.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au .

Yours sincerely,



Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch



FAIR WORK
COMMISSION

18 January 2013

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

Dear Dr Hurwitz,

Re: Lodgement of Financial Report - [FR2012/595]
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) ended on 31 December 2012.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 July 2013 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

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. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwc.gov.au. If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au.

Yours sincerely,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

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.	/ /	As soon as practicable after end of financial year
(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).	/ /	
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 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	/ /	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 the Fair Work Commission, 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.