



## AUSTRALIAN INDUSTRIAL REGISTRY

Level 36, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9655 0401

Dr. John Primrose  
Vice President  
Australian Salaried Medical Officers' Federation - Commonwealth Branch  
PO Box E115  
Kingston ACT 2604

Dear Dr. Primrose,

**Financial documents for Australian Salaried Medical Officers' Federation -  
Commonwealth Branch for year ended 31 December 2001  
(132N-Fed:FR2002/236)**

I have received financial documents lodged under section 280(1) of the *Workplace Relations Act 1996* for The Australian Salaried Medical Officers' Federation - Commonwealth Branch for the year ended 31 December 2001. The documents were lodged in the Australian Industrial Registry on 26 June 2002.

The documents have been filed and no further action is required. However, two matters should be noted when preparing future financial reports.

### ***Timescale provisions***

Under Division 11, Part IX of the *Workplace Relations Act 1996*, certain timescale requirements apply to the preparation, audit, supply, presentation and lodgement of financial documents.

In particular, under section 276, an Auditor is required to prepare a report based upon the organisation's financial statements for that financial year, having regard to the Accounting Officer's certificate, the Committee of Management's certificate and any other information that he/she may require. This is to ensure that the Auditor bases his/her report upon accurate financial information.

It is noted that both the Accounting Officer's certificate of 14 May 2002 and the Committee of Management's certificate dated 14 and 15 May 2002 have been executed subsequent to the Auditor's report of 11 March 2002. This calls into question the accuracy of Auditor's report, as it may have been based upon inaccurate financial information.

Would you please ensure that the Accounting Officer's certificate and Committee of Management's certificate are executed on or before the date that the Auditor's report is completed in future.

***Auditor's Report***

Under subsection 276(4), an auditor is required state:

*"(b) whether all the information and explanations that, under subsection (2), officers or employees of the organisation were required to provide, were provided and, in addition, the auditor shall state in the report particulars of any deficiency, failure or shortcoming in relation to a matter referred to in paragraph (a) or (b)".*

It is noted that the filed Auditor's report fails to make reference to these matters. Would you please advise your auditor of this so that she/he can take note of this for future financial reports.

For your information, an annexure with references to the relevant sections of the Act and Regulations are attached.

If you have any queries or require further information on the requirements of the *Workplace Relations Act 1996*, please do not hesitate to contact me by telephone on (03) 8661 7799.

Yours sincerely,



Ai-Lin Lee  
Statutory Services Branch  
5 July 2002.

## PART IX, DIVISION 11 OF WORKPLACE RELATIONS ACT 1996 - SUMMARY OF REQUIREMENTS

Financial documents should be prepared, audited, provided to members\*, presented to a meeting and lodged in the Industrial Registry within certain timescales - these requirements are summarised as follows:

- A The account of income and expenditure and the account of assets and liabilities are prepared as soon as practicable after the end of the financial year [s273(1) and reg 107].

Opinions are required to be given on the accounts in the Accounting Officer's Certificate (usually by the Treasurer or Secretary) [reg 109(1)(a) and (4)] and the Committee of Management Certificate (by 2 members of the committee on its behalf) [reg 109(1)(b) and (2)].

Again, each certificate is to be prepared as soon as practicable after the end of the financial year [s273(1) and (2)].

*Note: The Committee of Management Certificate must refer to certain matters relating to the accounts "which shall be in accordance with such resolution as is passed by the committee of management" [reg 109(2)(a)]. It necessarily follows that the accounts must be the subject of a resolution at a committee of management meeting convened prior to preparation of the certificate - here known as the **FIRST MEETING**.*

- B The accounts (by this stage including the two certificates) are then to be submitted for the Auditor's opinion [s276(1)].
- C The Auditor makes his/her report - expressing his/her opinion in accordance with s276(4) - within 6 months from the completion of the relevant financial year [reg 113]\*\*.
- D Members are to be provided\* with copies of the accounts and the Auditor's Report within 56 days of the date of the making of the Auditor's report [s279(1) and (3)\*\*.
- E The accounts and the Auditor's Report are then to be presented to a general meeting of members or a meeting of the committee of management within 84 days of the Auditor's report\*\* - here known as the **SECOND MEETING** - provided that at least 7 clear days elapse between the date documents are supplied to members (as per D above) and the date of the meeting [s279(6)(a)].

If a meeting is not due within the period mentioned above, the documents must be presented to the next committee of management meeting [s279(6)(b)].

*Note: If the Auditor's Report refers to any deficiency, failure or shortcoming and a meeting is not due within the period mentioned above, the documents must be presented to a meeting of the committee of management convened for the purpose within the period mentioned above [s279(7)].*

- F Copies of the accounts and the Auditor's Report are to be lodged in the Industrial Registry within 14 days after the meeting at which they were presented\*\* - accompanied by a certificate by the Secretary that the documents lodged are copies of the documents presented to the meeting mentioned in E above [s280(1)]. This certificate should be dated and should also indicate the date on which the documents were presented to the "second meeting".

\* The obligation to provide documents to members may be discharged by provision of "a summary", subject to certain conditions [s279(2)].

\*\* The legislation generally includes provision for extensions, etc. to be sought in certain circumstances.

**PART IX, DIVISION 11 OF WORKPLACE RELATIONS ACT 1996 –  
ACCOUNTS AND AUDIT**

Financial documents should be prepared, audited, supplied to members\*, presented to a meeting and lodged in the Industrial Registry within certain timescale requirements – these requirements are summarised as follows:

- A The account of income and expenditure and the account of assets and liabilities are prepared as soon as practicable after the end of the financial year [s273(1) and reg 107].

Opinions are required to be given on the accounts in the Accounting Officer's Certificate (usually by the Treasurer or Secretary) [reg 109(1)(a) and (4)] and the Committee of Management Certificate (by 2 members of the committee on its behalf) [reg 109(1)(b) and (2)].

Again, each certificate is to be prepared as soon as practicable after the end of the financial year [s273(1) and (2)].

**NOTE:** The Committee of Management Certificate must refer to certain matters relating to the accounts "which shall be in accordance with such resolution as is passed by the committee of management" [reg 109(2)(a)]. It necessarily follows that the accounts must be the subject of a resolution at a committee of management meeting convened prior to preparation of the certificate – here known as the **FIRST MEETING**.

- B The accounts (by this stage including the two certificates) are then to be submitted for the Auditor's opinion [s276(1)].
- C The Auditor makes his/her report – expressing his/her opinion in accordance with s276(4) – within 6 months from the completion of the relevant financial year [reg 113]\*\*.
- D Members are to be supplied\* with copies of the accounts and the Auditor's Report within 56 days of the date of the making of the Auditor's report [s279(1) and (3)]\*\*.
- E The accounts and the Auditor's Report are then to be presented to a general meeting of members or a meeting of the committee of management within 84 days of the Auditor's report\*\* - here known as the **SECOND MEETING** – provided – that at least 7 clear days elapse between the date of documents are supplied to members (as per D above) and the date of the meeting [s279(6)(a)].

If a meeting is not due within the period mentioned above, the documents must be presented to the next committee of management meeting [s279(6)(b)].

**NOTE:** If the Auditor's Report refers to any deficiency, failure or shortcoming and a meeting is not due within the period mentioned above, the documents must be presented to a meeting of the committee of management convened for the purpose within the period mentioned above [s279(7)].

- F Copies of the accounts and the Auditor's Report are to be lodged in the Industrial Registry within 14 days after the meeting at which they were presented\*\* - accompanied by a certificate by the Secretary that the documents lodged are copies of the documents presented to a meeting mentioned in E above [s280(1)]. This certificate should be dated and should also indicate the date on which the documents were presented to the "second meeting".

\* The obligation to supply documents to members may be discharged by the supply of "a summary", subject to certain conditions [s279(2)].

\*\* The legislation generally includes provision for extensions, etc. to be sought in certain circumstances.



Australian Salaried Medical Officers' Federation  
Commonwealth Branch

42 Macquarie Street, BARTON ACT 2600  
PO Box E115, KINGSTON ACT 2604  
Telephone: (02) 6270 5400  
Facsimile: (02) 6270 5499  
E-mail: workplace@ama.com.au

01/17-02

24 June 2002

Ms C Hayward  
Deputy Industrial Registrar  
Australian Industrial Registry  
GPO Box 5390  
CANBERRA ACT 2601

No ACTION  
TAKEN BY  
A.I.T.



Dear Ms Hayward

Enclosed is a copy of the Auditor's report, accounts and statements of the Commonwealth Branch of the Australian Salaried Medical Officers' Federation in relation to the year ending 31 December 2001, together with a certificate of the Branch Assistant Secretary/Treasurer as required under Section 280 of the *Workplace Relations Act 1996*.

The financial accounts for the year ending 31 December 2001, following the completion of the audit by the Branch's auditor, Kerrie Dickman and Co, were published in the Branch's newsletter of May 2002, which was distributed to all members. The accounts were presented to a meeting of the Branch Council on 19 June 2002 and the following motion was subsequently passed:

"That Branch Executive endorses the Branch financial accounts for the year ending 31 December 2001 as audited by Kerrie Dickman and Co and published in the Branch's newsletter of May 2002."

Yours sincerely

John Primrose

Dr John Primrose  
Vice President  
For and on behalf of the  
Australian Salaried Medical Officers' Federation  
Commonwealth Branch

Enclosure: 1

AUSTRALIAN SALARIED MEDICAL  
OFFICERS FEDERATION  
(COMMONWEALTH BRANCH)

AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2001


**KERRI DICKMAN & CO**  
**Certified Practising Accountant**  
CREEDA Business Centre  
2 Lansell Circuit, Wanniasa ACT 2903  
PO Box 1356, Tuggeranong ACT 2901  
Ph 02 6214 0976 Fax 02 6214 0956

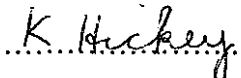
**AUSTRALIAN SALARIED MEDICAL OFFICERS  
FEDERATION – COMMONWEALTH BRANCH**

**COMMITTEE OF MANAGEMENT**

We, Dr Guy Hibbins and Dr Kym Hickey, being two members of the Committee of Management of the Australian Salaried Medical Officers Federation – Commonwealth Branch, in accordance with a resolution passed by the Executive, state that:

- (i) In the opinion of the Executive, the attached accounts show a true and fair view of the financial affairs of the Organisation as at 31 December 2001
- (ii) In the opinion of the Executive, meetings of the Executive were held during the period ended 31 December 2001 in accordance with the rules of the Organisation,
- (iii) To the knowledge of any members of the Executive, there have been no instances where records of the Organisation or other documents (not being documents containing information made available to a member of the Organisation under Sub-section 274 of the Workplace Regulations Act 1996, as amended) or copies of those records or documents, or copies of the rules of the Association, have not been furnished, or made available, to members of them in accordance with the requirements of the Workplace Regulations Act 1996, as amended, the Regulations thereto, or the rules of the Organisation.
- (iv) The organisation has complied with Section 279 (1) of (6) of the Act in relation to the financial accounts in respect of the year ended 31 December 2001 and the Auditor's Report thereon.

  
.....  
Dr Guy Hibbins

  
.....  
Dr Kym Hickey

Canberra ACT

Date.....

14/5/02 K Hickey

14/5/02 

**AUSTRALIAN SALARIED MEDICAL OFFICERS  
FEDERATION – COMMONWEALTH BRANCH**

**ACCOUNTING OFFICERS CERTIFICATE**

I, Kym Hickey, being the officer responsible for keeping the accounting records of the Australian Salaried Medical Officers Federation – Commonwealth Branch certify that as at 31 December 2001 the number of financial members of the Organisation was 230.

In my opinion

- (i) the attached accounts show a true and fair view of financial affairs of the Organisation as at 31 December 2001,
- (ii) A record has been kept of all moneys paid by, or collected from members and all moneys so paid or collected have been credited to the Bank Account to which those moneys are to be credited, in accordance with the rules of the Organisation.
- (iii) Before any expenditure was incurred by the organisation, approval of the incurring expenditure was obtained in accordance with the rules of the Organisation:
- (iv) With regard to funds of the Organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for the purposes other than those for which the Fund was operated;
- (v) No loans or other financial benefits, other than remuneration in respect of their full-time employment with the Organisation were made to full-time officers of the Organisation.
- (vi) The register of members of the Organisation was maintained in accordance with the Act

...*K. Hickey*.....  
Dr Kym Hickey

CANBERRA ACT

Date...~~3/4/2002~~.....

14/5/02 K Hickey



# AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION - COMMONWEALTH BRANCH

## BALANCE SHEET AS AT 31 DECEMBER 2001

2000		2001
\$	CURRENT ASSETS	\$
34,703.00	Cash at Bank	12,010.62
	Term Deposit	15,188.63
	GST Refundable	963.10
34,703.00	Total	28,162.35
	 <b>LESS CURRENT LIABILITIES</b>	
400.00	Sundry Creditors	400.00
374.00	GST Payable	659.00
774.00	Total	1,059.00
<b>33,929.00</b>	 <b>NET ASSETS</b>	<b>27,103.35</b>
	 <b>REPRESENTED BY</b>	
39,363.00	Accumulated Funds	33,929.00
-5,434.00	Surplus / (Deficit) for the period	-6,825.65
<b>33,929.00</b>	 <b>ACCUMULATED FUNDS AT 31 DECEMBER 2001</b>	<b>27,103.35</b>

# AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION - COMMONWEALTH BRANCH

## STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2001

2000	INCOME	2001
\$		\$
32,032.00	Memberships	32,695.57
861.00	Interest	992.25
<u>32,893.00</u>	<b>Total</b>	<u>33,687.82</u>
	 <b>EXPENDITURE</b>	
250.00	Auditor's Fees	300.00
	Merchant Fees	231.42
43.00	Bank Fees	40.67
2,414.00	Capitation Fees (Less AMA Reimbursement)	2,006.00
35,620.00	Industrial Services - AMA	37,088.50
	Union Shopper Service	7.92
	Printing - Membership Cards	306.00
	Movie Tickets Scheme	532.96
<u>38,327.00</u>	<b>Total</b>	<u>40,513.47</u>
<u>-5,434.00</u>	 <b>NET SURPLUS / (DEFICIT) FOR THE YEAR</b>	<u>-6,825.65</u>

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION –  
COMMONWEALTH BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2001**

**1. ACCOUNTING METHODS**

The accounts have been prepared on the cash basis. The reason for using this method in lieu of the accrual basis of accounting is that the volume of transactions does not warrant the introduction of accrual accounting and the additional cost involved.

Otherwise, the accounts are prepared under the historical cost convention and in accordance with the Accounting Standards issues by the Australian Professional Accounting Bodies.

In particular:

- (a) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- (b) No liability exists for income tax as "Trade Unions" are exempt from income tax under Section 23(f) of the Income Tax Assessment Act.

**2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of Sub-section (1) and (2) of Section 274, which reads as follows:

- (1) A member of an Organisation, or a Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under Sub-section (1) by a member of the Organisation, or a Registrar, make the specified information available to the member, or Registrar, in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-section (1) at the request of a member of the Organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

# Kerri Dickman & Co.



Certified Practising Accountant  
Registered Tax Agent  
Small Business Adviser

## AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION – COMMONWEALTH BRANCH

### INDEPENDENT AUDITORS REPORT

I have audited the accounts of the Australian Salaried Medical Officers Federation – Commonwealth Branch in respect of the year ended 31 December 2001 and have received all the information and explanations I required for the purposes of my audit.

#### Scope

The Executive Committee are responsible for the preparation and presentation of the financial reports and the information contained therein. I have conducted an independent audit of the financial reports in order to express an opinion on it to the members.

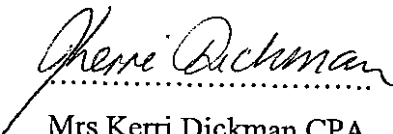
My audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with the Australian Accounting Concepts and Standards and Statutory Requirements so as to present a view of the Australian Salaried Medical Officers Federation Commonwealth Branch which is consistent with our understanding of its financial position and the results of its operations.

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

## Audit Opinion

In my opinion:

- (i) There were kept by the Organisation, in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the Organisation (including income from members) and the nature and purposes of expenditure, and
- (ii) The attached accounts and statement, prepared under the historical cost convention, and in accordance with Section 272 of the Workplace Relations Act 1996, as amended, are properly drawn up so as to give a true and fair view of:
  - (a) The financial affairs of the Organisation as at 31 December 2001 and
  - (b) The income and expenditure of the Organisation for the year ended on that date.



Mrs Kerri Dickman CPA

Kerri Dickman & Co

11/03/02