



FAIR WORK
COMMISSION

11 October 2013

Dr Guy Hibbins
President
Australian Salaried Medical Officers Federation-Commonwealth Branch

Sent by email: asmof@asmof.org.au

Dear Dr Hibbins,

Lodgement of Financial Statements and Accounts - Australian Salaried Medical Officers Federation, Commonwealth Branch [FR2012/571]

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission on 8 August 2013.

The documents have been filed. I attach a copy of the new Reporting Guidelines which will apply for next year's report

Yours sincerely,

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

From: [KELLETT, Stephen](#)
To: ["asmof@asmof.org.au"](mailto:asmof@asmof.org.au)
Cc: ["tiffanyt@asmof.org.au"](mailto:tiffanyt@asmof.org.au)
Subject: Attention Dr Guy Hibbins - Financial report y/e 31 Dec 2012 - filing
Date: Friday, 11 October 2013 1:13:54 PM
Attachments: [ASMOF_CTH_FR2012_571 \(final\).pdf](#)
[fr_guidelines_253_2013.pdf](#)

Dear Ms Tran,

Please see my letter to Dr Hibbins in relation to the above, and attachment.

Yours sincerely

STEPHEN KELLETT
Senior Adviser, Regulatory Compliance Branch
Fair Work Commission

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237
(mobile) 0429 462 979
(email) stephen.kellett@fwc.gov.au

www.fwc.gov.au

From: [PFEIFFER, Robert](#)
To: ["Tiffany Tran"](#)
Subject: RE: wrt to Financial Report for CASMOF
Date: Monday, 19 August 2013 11:27:12 AM

Dear Dr Hibbins,

Thank you for your email and explanation for the late lodgement of the financial report for the year ended 31 December 2012. It is unlikely that the General Manager will undertake any action on this occasion. You have indicated, among other things, that you are aware of the sanctions that could be imposed on the branch under s.331 of the RO Act, and our records show that the branch has in more recent years lodged its reports on time. However, should any failures emerge in future years concerning the timely lodgement of such reports, the GM will likely call on the branch, which could be in the form of an inquiry, about its inability to meet the legislative timeframe.

Regards,

ROBERT PFEIFFER
Senior Adviser
Regulatory Compliance Branch

Fair Work Commission
Tel: 03 8661 7936
Fax: 03 9655 0410
robert.pfeiffer@fwc.gov.au

11 Exhibition Street, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

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From: Tiffany Tran [<mailto:tiffanyt@asmof.org.au>]
Sent: Monday, 12 August 2013 5:06 PM
To: PFEIFFER, Robert
Subject: wrt to Financial Report for CASMOF

Dear Robert

Further to my telephone call to you earlier today and as per the FWC's request, please find attached a letter provided by Dr Guy Hibbins, President for CASMOF, wrt to the delay in lodgement of the CASMOF's financial report for year ended 31 December 2012.

We hope this letter of explanation will satisfy the FWC's requirements in this regard.

I'll wait to hear/receive confirmation from you.

Regards
Tiffany

Tiffany Tran
A/Snr Industrial Adviser
Legal Practitioner
ASMOF (NSW)

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Telephone 9212 6900 Facsimile 9212 6911 Email asmof@asmof.org.au

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch
GPO Box 1994, Melbourne Victoria 3001

Dear Mr Pfeiffer

I refer to the FWC letter dated 23 July 2013 to the Australian Salaried Medical Officers Federation - Commonwealth Branch ('CASMOF') and your subsequent email to Ms Tran of ASMOF, dated 8 August 2013.

As President of the Australian Salaried Medical Officers' Federation (Commonwealth Branch), and an officer of the reporting unit, I acknowledge the delay in lodgment of the financial report.

We are aware that the General Manager of the Fair Work Commission may commence an inquiry under section 330 of the *Fair Work (Registered Organisations) Act 2009* where a reporting unit fails to lodge its financial report in accordance with the Act without reasonable cause.

We respectfully request that the General Manager consider the circumstances of the late lodgment, being that Commonwealth Branch is made up of officers of the Commonwealth in disparate locations, some of whom work in remote locations. It seems a communication breakdown left the Branch unaware of the timing of its reporting obligations, and once made aware by ASMOF, a meeting was convened without delay to remedy the situation. Officers of the Branch meet regularly to consider financial statements and other matters of the branch.

Further, there have been staff changes since implementation of the Act, leading to some discontinuity in communications. Commonwealth Branch takes its reporting obligations seriously and as President, I will ensure that its obligations are met in future.

Again we acknowledge the delay and take full responsibility for it. I trust this satisfies the Commission that Commonwealth ASMOF had reasonable cause for the delay reporting.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Guy Hibbins', written over a horizontal line.

Dr Guy Hibbins
President

12.8.2013

From: [PFEIFFER, Robert](#)
To: "[Tiffany Tran](#)"
Subject: RE: CASMOF financial report, Certificate and Statement for lodgement w FWC
Date: Thursday, 8 August 2013 2:45:56 PM

Dear Tiffany,

Thank you for your email. I acknowledge that we have received the Branch's financial report for year ended 31 December 2012.

As you are aware, we wrote to Mr Churchman in relation to the outstanding financial report on 23 July 2013. The officers of the Branch (the reporting unit) would therefore be aware that the General Manager of FWC may commence an inquiry under section 330 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act) as to whether a civil penalty provision has been contravened where a reporting unit (such as the Commonwealth Branch) fails to lodge its financial report in accordance with the RO Act without reasonable cause.

It appears from the documents lodged that no explanation has been provided, by an officer of the reporting unit, as to why the financial documents were lodged so far out of time. It is imperative that the reporting unit provides this office with a reason for the late lodgement of the financial report without delay.

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

ROBERT PFEIFFER
Senior Adviser
Regulatory Compliance Branch

Fair Work Commission
Tel: 03 8661 7936
Fax: 03 9655 0410
robert.pfeiffer@fwc.gov.au

11 Exhibition Street, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

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From: Tiffany Tran [mailto:tiffanyt@asmof.org.au]
Sent: Thursday, 8 August 2013 10:53 AM
To: PFEIFFER, Robert
Subject: CASMOF financial report, Certificate and Statement for lodgement w FWC
Importance: High

Dear Mr Pfeiffer

I refer to the FWC letter dated 23 July 2013 to the Australian Salaried Medical Officers Federation - Commonwealth Branch ('CASMOF').

Please find attached, for lodgement, the audited (and signed) financial report for CASMOF for the year ended 31 December 2012, together with the signed Designated Officer's Certificate and the signed Statement of particulars of loans, grants and donations supplied by CASMOF.

ASMOF would be grateful if you could acknowledge receipt of the attached documents by return email at your convenience.

Regards
Tiffany

Tiffany Tran
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From: [Tiffany Tran](#)
To: [PFEIFFER, Robert](#)
Subject: ON CMS+ ASMOF (C^wweath Branch) - FR for 31-12-12
Date: Thursday, 8 August 2013 10:54:33 AM
Attachments: [casmof.pdf](#)
[Cth ASMOF Statement of particulars and designated officers cert signed G Hibbins 06.08.13.pdf](#)
Importance: High

[FR2012/571](#)

Dear Mr Pfeiffer

I refer to the FWC letter dated 23 July 2013 to the Australian Salaried Medical Officers Federation - Commonwealth Branch ('CASMOF').

Please find attached, for lodgement, the audited (and signed) financial report for CASMOF for the year ended 31 December 2012, together with the signed Designated Officer's Certificate and the signed Statement of particulars of loans, grants and donations supplied by CASMOF.

ASMOF would be grateful if you could acknowledge receipt of the attached documents by return email at your convenience.

Regards
Tiffany

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Designated Officer's Certificate

S268 Fair Work (Registered Organisations) Act 2009

I, **Dr Guy Hibbins**, being the President of the **Australian Salaried Medical Officers' Federation (Commonwealth 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 on2 May 2013.....; and
- that, the full was presented to a meeting of the Committee of Management of the reporting unit on6 August 2013..... in accordance with s266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature:



Date: 6 August 2013

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

**FINANCIAL REPORT
FOR THE PERIOD ENDED
31 DECEMBER 2012**

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

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**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

**OPERATING REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2012**

(a) Principal Activities:

The Branch's principal activities during the financial year were:

To provide industrial services to the members consistent with the objects of the Branch particularly the object of protecting & improving the interests of the members.

Results of Principal Activities:

The Branch's principal activities resulted in maintaining and improving the services provided to its members, promoting and protecting the broad interests of salaried medical practitioners and advocating the provision and development of quality health services.

Significant changes in Branch's Principal Activities:

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

(b) Operating Results:

The profit of the Branch amounted to \$208.35 for the financial year.

Significant changes in Branch's financial affairs:

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

(c) Right of Members to resign:

Manner of resignation S254(2)(c)

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

A member of the Branch may resign their membership by written notice, addressed and delivered to the Branch Secretary.

Notice of resignation from membership of the Branch takes effect:

1) where the member ceases to be eligible to become a member of the Branch:

(i) on the day on which the notice is received by the Branch; or

(ii) 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

2) in any other case:

(i) at the end of two weeks, after the notice is received by the Branch; or

(ii) on the day specified in the notice;

whichever is later;

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

**OPERATING REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2012**

Any dues payable but not paid by a former member of the Branch, in relation to a period before the member's resignation from the Branch took effect, may be sued for and recovered in the name of the Branch, in a court of competent jurisdiction, as a debt due to the Branch.

A notice delivered to the person mentioned in sub-rule(1) shall be taken to have been received by the Branch when it is delivered.

A notice of resignation that has been received by the Branch is not invalid because it was not addressed and delivered in accordance with sub-rule(1).

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

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

(e) Number of members

The number of persons who, at the end of the financial year were recorded on the Register of Members was 192.

(e) Number of employees

The Branch has no employees.

(f) Members of Committee of Management

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

Dr. G. Hibbins	President
Dr. D. Chapman	Secretary - Ceased on 5 June 2012
Dr. T. Paulson	Councillor

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712

OPERATING REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2012


(g) **Superannuation Trustees**

No member of the Committee of Management of the Branch is

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme;

where a criterion for the member being the trustee or director is that the member is a member of a registered organisation.

Signed in accordance with a resolution of the Committee of Management dated 15th day of
APRIL 2013.



DR G HIBBINS (President)

Date: 23, 4 , 2013

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 DECEMBER 2012**

	Note	2012 \$	2011 \$
Revenue	2	10,334.99	11,194.52
Auditor's remuneration	3	(1,850.00)	(1,690.00)
Capitation Fees- Federal ASMOF		-	-
Industrial Services - AMA		(6,413.04)	(6,413.04)
Meetings and Conferences expenses		-	(414.00)
Other expenses		(1,863.60)	(1,899.00)
Profit for the year		<u>208.35</u>	<u>778.48</u>
Income tax expense		-	-
Profit after income tax		<u><u>208.35</u></u>	<u><u>778.48</u></u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

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

	Note	2012 \$	2011 \$
CURRENT ASSETS			
Cash and cash equivalents	4	5,822.48	5,070.37
Trade and other receivables	5	55.87	-
TOTAL CURRENT ASSETS		<u>5,878.35</u>	<u>5,070.37</u>
TOTAL ASSETS		<u>5,878.35</u>	<u>5,070.37</u>
CURRENT LIABILITIES			
Trade and other payables	6	1,228.72	729.09
Other current liabilities	7	1,600.00	1,500.00
TOTAL CURRENT LIABILITIES		<u>2,828.72</u>	<u>2,229.09</u>
TOTAL LIABILITIES		<u>2,828.72</u>	<u>2,229.09</u>
NET ASSETS		<u>3,049.63</u>	<u>2,841.28</u>
MEMBERS' FUNDS			
Retained earnings	8	3,049.63	2,841.28
TOTAL EQUITY		<u>3,049.63</u>	<u>2,841.28</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 DECEMBER 2012**

	Note	Retained Earnings \$	Total \$
Balance at 1 January 2011		2,063	2,063
Profit (Losses) attributable to members		778	778
Balance at 31 December 2011		<u>2,841</u>	<u>2,841</u>
Profit attributable to members		208	208
Balance at 31 December 2012		<u><u>3,050</u></u>	<u><u>3,050</u></u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2012**

1 Statement of Significant Accounting Policies

The financial report is a General Purpose Financial Report (GPFR) and it has been prepared in accordance with Fair Work (Registered Organisations) Act 2009.

The GPFR is for an entity known as AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (COMMONWEALTH BRANCH) as an individual entity.

The GPFR complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety.

The following is a summary of the material accounting policies adopted by the branch in the preparation of the financial report. Unless otherwise stated, the accounting policies have been consistently applied.

Reporting basis and conventions

The GPFR has been prepared on an accruals basis and is based on historical costs.

Going Concern

The GPFR has been prepared on a going concern basis. The committee of management has not identified or become aware of any events or conditions which may not result in the ability of the branch to continue as a going concern.

Accounting Policies

Income Tax

The Branch, being a registered Trade Union, is exempt from income tax on all of its income.

Cash and Cash Equivalents

Cash in the balance sheet comprise cash at bank.

Revenue

Interest revenue is recognised upon receipt.

All revenue is stated net of the amount of goods and services tax (GST).

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2012**

Membership Subscriptions Revenue

The Branch's membership subscriptions year runs from 1st January to 31 st December. Membership subscriptions received have been accepted as the correct amounts payable to the Branch.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred by the Branch as a purchaser that is not recoverable from the Australian Tax Office is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST when incurred.

Trade & Other Receivables

Debtors are recognised at the amount receivable and are normally due for settlement within 30 days from date of recognition.

Trade & Other Payables

These amounts represent liabilities for services provided to the Branch prior to the end of the financial year and which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2012**

Information to be provided to Members or to the General Manager of FWA

In accordance with the requirements of Fair Work (Registered Organisations) Act 2009 the attention of Members is drawn to the provision of sub-sections (1) (2) and (3) of Section 272 which read as follows.

Section 272 Information to be provided to Members or the General Manager of FWA

272(1) [Application for Information] A member of a reporting unit, or the General Manager of FWA 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.

272 (2) [Form of Application] 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.

272(3) [Compliance] A Reporting unit must comply with an application made under subsection (1)

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2012**

	2012 \$	2011 \$
2 Revenue		
Operating activities		
Subscriptions Membership	<u>10,334.52</u>	<u>11,193.63</u>
	<u>10,334.52</u>	<u>11,193.63</u>
Non-operating activities		
Interest received	<u>0.47</u>	<u>0.89</u>
Total revenue	<u><u>10,334.99</u></u>	<u><u>11,194.52</u></u>
3 Auditor's Remuneration		
Auditor's Fees	<u>1,850.00</u>	<u>1,690.00</u>
4 Cash and Cash Equivalents		
Current		
Commonwealth Banking Corporation	<u>5,822.48</u>	<u>5,070.37</u>
Reconciliation of cash		
Cash at the end of the financial period as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		
Commonwealth Banking Corporation	<u>5,822.48</u>	<u>5,070.37</u>
5 Trade and Other Receivables		
Current		
Input Tax Credits	<u>55.87</u>	<u>-</u>

The branch does not hold any financial assets whose terms have been renegotiated, but which would otherwise be past due or impaired.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2012**

	2012 \$	2011 \$
6 Trade and Other Payables		
Current		
Trade Creditors	1,228.72	587.86
Sundry Creditors	-	100.00
GST Payable	-	41.23
	1,228.72	729.09
7 Other Liabilities		
Current		
Accrued Charges	1,600.00	1,500.00
8 Retained Earnings		
Retained earnings at the beginning of the financial period	2,841.28	2,062.80
Net profit attributable to the Branch	208.35	778.48
Retained earnings at the end of the financial period	3,049.63	2,841.28

9 Financial Instruments

Financial Risk Management

The branch's financial instruments consist primarily of deposits with banks.

The branch does not have any derivative instruments at 31 December 2012.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

**STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 DECEMBER 2012**

	2012 \$	2011 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Subscriptions	11,367.97	12,313.00
Interest Received	0.47	0.89
Industrial Services - AMA	(6,466.48)	(7,054.34)
General Administration Expenses & Direct Expenses	(4,149.85)	(3,269.53)
Net cash provided by operating activities	752.11	1,990.02
Net increase in cash held	752.11	1,990.02
Cash at beginning of year	5,070.37	3,080.35
Cash at end of financial year	5,822.48	5,070.37

The accompanying notes form part of these financial statements.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

**STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 DECEMBER 2012**

	2012	2011
	\$	\$
Cash Flow Information		
Reconciliation of cash		
Cash at the end of the financial Period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Commonwealth Banking Corporation	5,822.48	5,070.37
	<u>5,822.48</u>	<u>5,070.37</u>
Reconciliation of net cash provided by operating activities to Profit (Loss) from ordinary activities		
Operating profit (loss)	208.35	778.48
Changes in assets and liabilities		
Decrease (Increase) in Receivables	(55.87)	582.45
Increase (Decrease) in Payables	499.63	629.09
Increase (Decrease) in Accrued charges	100.00	-
Cash inflows (outflows) from operations	<u>752.11</u>	<u>1,990.02</u>

The accompanying notes form part of these financial statements.

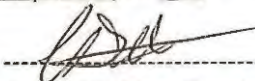
**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

COMMITTEE OF MANAGEMENT'S STATEMENT

On behalf of the Committee and in accordance with a resolution passed by the Committee, we, the undersigned, hereby declare that:-

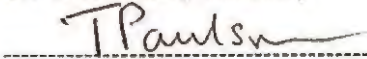
- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager of Fair Work Australia (FWA);
- (c) the financial statements and notes give a true and fair view of the financial 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 GPFR relates and since the end of that year:
 - (i) meetings of the committee of the management were held in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
 - (iv) 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; and
 - (v) the information sought in any request of a member of a reporting unit or the General Manager of FWA duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager of FWA; and
 - (vi) there has been compliance with any order for inspection of financial records made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) the Branch has not undertaken recovery of wages activity during the financial year.

Signed in accordance with a resolution of the Committee of Management dated 15th day of April 2013.



Dr. G. Hibbins (President)

Dated: 23, 4, 13



Dr. T. Paulson (Councillor)

Dated: 27, 4, 13

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

Scope

The General Purpose Financial Report (GPFR) comprises the statement of financial position, statement of comprehensive income, statement of changes in equity, statement of cash flows, accompanying notes to the financial statements, and the committee of management's statement for AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (COMMONWEALTH BRANCH) for the period ended 31 December 2012.

The committee of the branch is responsible for the preparation and true and fair presentation of the financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

I have conducted an independent audit in order to express an opinion to the members of the Branch. My audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

I performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the requirements imposed by Part 3 of Chapter 8 of Fair Work (Registered Organisations) Act 2009, including compliance with Australian Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with my understanding of the branch's financial position, and of its performance as represented by the results of its operations and cash flows.

I formed my audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the.

While I considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, my audit was not designed to provide assurance on internal controls.

Independence

In conducting my audit, I followed applicable independence requirements of Australian professional ethical pronouncements.

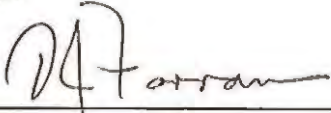
**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(COMMONWEALTH BRANCH)
A.B.N 82 946 658 712**

Audit Opinion

In my opinion, the GPFR of AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (COMMONWEALTH BRANCH) is presented fairly in accordance with applicable Australian Accounting Standards, and the requirements imposed by Part 3 of Chapter 8 of Fair Work (Registered Organisations) Act 2009, in respect of the financial position as at 31 December 2012 and the results of its operations and its cash flows for the period then ended.

Name of Firm: CARRUTHERS FARRAM & CO.
Chartered Accountants

Name of Principal:



D.J. FARRAM (Registered Company Auditor)
Member of Institute of Chartered Accountants and Holder of a Current Public Practice Certificate

Address: Suite 4, Level 4, 105 Pitt Street NSW 2000

Dated this 1st day of May 2013



FAIR WORK
COMMISSION

23 July 2013

Dr Guy Churchman
Branch Secretary
Australian Salaried Medical Officers Federation-Commonwealth Branch

Sent by email: asmof@asmof.org.au

Dear Dr Churchman,

Failure to lodge audited financial report - [FR2012/571]

Our records indicate that the Commonwealth 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 Commonwealth 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-Commonwealth 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 Guy Churchman
Branch Secretary
Australian Salaried Medical Officers Federation-Commonwealth Branch
Sent by email: asmof@asmof.org.au

Dear Dr Churchman,

Re: Lodgement of Financial Report - [FR2012/571]
Fair Work (Registered Organisations) Act 2009 (the RO Act)

The financial year of the Australian Salaried Medical Officers Federation-Commonwealth 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.