



Australian Government
Australian Industrial Registry

Level 35,
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7764
Fax: (03) 9654 6672

Ms. Rebecca Kemmery
Industrial Officer
Australian Salaried Medical Officers Federation
South Australian Branch
PO Box 64
North Adelaide SA 5006

Dear Ms. Kemmery,

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)
Financial Reports for year ended 31 December 2005
FR2005/647**

I have received the financial documents of the abovementioned organisation for the year ended 31 December 2005 lodged under cover of your communication dated 28 July 2006. The documents were received in the Registry on 4 August 2006.

The documents have been filed.

Although the documents have been filed, I would like to comment on issues arising out of the reports. I make these comments to assist you when you next prepare financial reports and you do not need to take any further action in respect of the financial reports already lodged.

Financial documents should be prepared, audited, supplied to members, presented to a meeting of members or of the committee of management and lodged in the Registry within certain timescale requirements. Your certificate indicates that copies of the documents were provided to members on 25 July 2006 and also presented to a general meeting of members on 25 July 2006. The Act requires that financial documents be presented to a meeting of the members after they have been supplied to members and that at least 7 clear days elapse between the date documents are supplied to members and the date of the relevant meeting [s279(6)(a)].

The relevant timescale requirements of the Act are summarised for your assistance and enclosed at the bottom of this document.

1. Auditor's report

The opinion of the auditor made under the auditor's report is expressed in terms previously required under the Act. Subsection 257(5) of the RAO Schedule now sets out the matters upon which an auditor is required to make an opinion. The following wording would satisfy the requirements of the Schedule:

"In our opinion the general purpose financial report is 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."


A copy of this letter has also been forwarded to your auditor.

2. Notes to the Financial Statements

Your 'Notes to the Financial Statements' prepared under the General Purpose Financial Report (GPFR) sets out under Note 2 provisions relating to subsections 272(1), (3) and (4) of the RAO Schedule. Subsection 272(5) requires the GPFR to set out subsections 272(1), (2) and (3). Would you please ensure those subsections are included in the GPFR next year.

Should you wish to discuss any of the matters raised in this letter, I can be contacted on (03) 8661 7764 or by e-mail at Marylyn.Beare@air.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'M Beare', with a stylized, cursive script.

Marylyn Beare
Statutory Services Branch

30 August, 2006

2.1.1.1.

TIMELINE/PLANNER

Financial reporting period ending:	/ /	
FIRST MEETING:		
Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1)	/ /	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
Provide full report free of charge to members. (a) if the report is to be presented before 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. (obligation to provide full report may be discharged by provision of a concise report s265(1))	/ / / /	
SECOND MEETING:		
Present full report to:		
(a) General Meeting of Members - s266 (1),(2), or	/ /	within 6 months of end of financial year
(b) where rules of organisation allow, a Committee of Management meeting - s266 (3)	/ /	within 6 months of end of financial year
Lodge full report (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation to do so) - s268	/ /	within 14 days of meeting

Note: The legislation makes limited provision for extensions of time concerning the provision of the full report to members and the presentation of the full report to a general meeting etc however the maximum extra time allowed can be no more than one month.



**Australian
Salaried
Medical
Officers
Federation**
(SA Branch)

Ref: C2.002

28 July 2006

Mr Larry Powell
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994
Melbourne 3001

REGISTERED OFFICE

1st Floor, 161 Ward St
(PO Box 64)
North Adelaide
South Australia 5006

Telephone: (08) 8267 5063

Fax: (08) 8267 1891

Email: asmofsa@gist.net.au

ABN: 23 172 174 608

Dear Mr Powell

RE: Financial Reports for Year ending 31 December 2005

Please find enclosed the Financial Reports and relevant certificates for the financial year ending 31 December 2005 for the Australian Salaried Medical Officers' Federation (South Australian Branch).

Yours sincerely


Rebecca Kemmery
Industrial Officer

**Australian Salaried Medical Officers Federation
South Australian Branch
Committee of Management Statement**

On 13 July 2006, the Committee of Management of the Australian Salaried Medical Officers Federation – South Australian Branch (the reporting unit) passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the year ended 31 December 2005.

That the Committee of Management declares that in relation to the GPFR that, in its opinion;

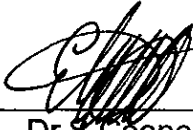
- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of this reporting unit for the financial year to which they related;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the Australian Salaried Medical Officers Federation, including the rules concerning Branches of that Federation;
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the Australian Salaried Medical Officers Federation, including the rules concerning Branches of that Federation;
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and RAO Regulations;
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the Australian Salaried Medical Officers Federation;
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar;

**Australian Salaried Medical Officers Federation
South Australian Branch
Committee of Management Statement**

- (vi) No orders for the inspection of records have been made by the Commission under section 273 of the RAO Schedule.

From the Committee of Management

Signature: _____



Dr S Cooper (Secretary)

Date: 13 / 7 / 06

**Australian Salaried Medical Officers Federation
South Australian Branch**

Operating Report for the Year Ended 31 December 2005

Principal Activities

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

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

Results of Principal Activities

The Branch's principal activities resulted in maintaining and improving 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 the Nature of the Principal Activities

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

Significant Changes in the Branch's Financial Affairs

There were no significant changes affecting the financial affairs of the Branch.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 906.

Number of Employees

There were no persons who were employees of the Branch during the financial year.

Members of the Committee of Management

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

Branch President:	Dr Christopher Verco
Branch Vice President:	Dr Tony Bourne
Branch Secretary:	Dr Stephanie Cooper
Branch Assistant Secretary/Treasurer:	Dr Mark Fuller

Manner of Resignation – s254(2)(c)

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

- (1) A member of the Federation may resign from membership by written notice addressed and delivered to the Branch Secretary.
- (2) Notice of resignation from membership of the Federation takes effect:

**Australian Salaried Medical Officers Federation
South Australian Branch**

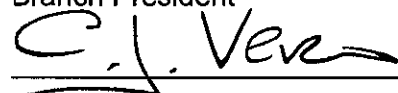
Operating Report for the Year Ended 31 December 2005

- (i) where the member ceases to be eligible to become a member of the Federation:
 - (a) on the day 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 other 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:whichever is later.
- (3) Any dues payable but not paid by a former member of the Federation, in relation to a period before the member's resignation from the Federation took effect, may be sued for and recovered in the name of the Federation, in a court of competent jurisdiction, as a debt to the Federation.
- (4) A notice delivered to the person mentioned in sub-rule (1) shall be taken to have been received by the Federation when it was delivered.
- (5) 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 (1).
- (6) 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.
- (7) 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.

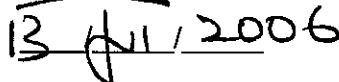
Name: Christopher Verco

Title: Branch President

Signature:



Date:



WORKPLACE RELATIONS ACT, 1996

**Australian Salaried Medical Officers' Federation
South Australian Branch**

**Certificate pursuant to Section 268 of Schedule 1B *Workplace Relations Act*
1996**

I, Dr Stephanie Cooper, Secretary of the Australian Salaried Medical Officers' Federation (South Australian Branch) certify:

- That the documents lodged herewith are copies of the full report referred to in s 268 of the RAO Schedule; and
- That the full report was provided to members on 25 July 2006; and
- That the full report was presented to a general meeting of members on 25 July; in accordance with section 266 of the RAO Schedule

Signature:



Date:

25/7/06

WORKPLACE RELATIONS ACT, 1996

Australian Salaried Medical officers' Federation

South Australian Branch

In accordance with section 237 of the RAO Schedule, details (including details of the position held) of any officer or member of the Branch who 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; and

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

No Officers or Members held such positions.

Signature: 

Date:

25 17/06

WORKPLACE RELATIONS ACT, 1996

Australian Salaried Medical Officers' Federation

South Australian Branch

**Statement of Particulars of Loans, Grants and Donations by the Branch
Secretary**

I, Dr Stephanie Cooper, Secretary of the Australian Salaried Medical Officers' Federation (South Australian Branch) state, in respect of the financial year of the organisation ended 31 December 2006, that:

No loans, grants or donations of an amount exceeding \$1,000 were made by the above-named organisation during the financial year.

Signature:



Date:

25/7/06

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(SOUTH AUSTRALIAN BRANCH)**

Scope

The financial report and committee of managements' responsibility

The financial report comprises the profit and loss statement, balance sheet, detailed statement of income and expenditure statement, statement of cash flows and accompanying notes to the financial statements and the committee of management statement for the Australian Salaried Medical Officers Federation – South Australian Branch for the year ended 31 December 2005.

The committee of management of the union are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. 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

We conducted an independent audit in order to express an opinion to the members of the union. Our 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 on an audit is influenced by factors such as the use of professional judgement, 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.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the accounting policies described in Note 1, so as to present a view which is consistent with our understanding of the unions' financial position, and of their performance as represented by the results of their operations and their cash flows. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia. No opinion is expressed as to whether the accounting policies used and described in Note 1, are appropriate for the needs of the members.

We formed our audit opinion in the basis of these procedures, which included:

- examining, on 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 committee of management.

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

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion, the financial report of the Australian Salaried Medical Officers Federation – South Australian Branch is in accordance with:

- (a) the Workplace Relations Act 1996, including
 - (i) giving a true and fair view of the branch's financial position as at 31st December 2005 and of its performance for the year ended on that date; and
 - (ii) applicable Australian Accounting Standards in Australia and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996 and
 - (iii) other mandatory professional reporting requirements.

VAN STEVENS
Registered Company Auditor 3533
Prospect: 14.7 . 2006

WORKPLACE RELATIONS ACT, 1996

AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION (SA Branch)

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31
DECEMBER 2005**

1. ACCOUNTING METHODS

- (a) The accounts are prepared under the historical cost convention and in accordance with Accounting Standards jointly issued by the Australian Professional Bodies.
- (b) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the price of specific assets.
- (c) The Organisation does not have any fixed assets.
- (d) As the Organisation does not employ staff, no provision has been made for accrual of employees' benefits.
- (e) As the Organisation is a "Trade Union" for the purpose of Section (23(f), Income Tax Assessment Act, no liability exists for income tax.

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

In accordance with the requirement of the Industrial Relations Act, 1988 as amended, the attention of Members is drawn to the provision of sub-sections (1) and (3) of Section 274 which reads as follows:

SECTION 274 INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

274(1) (Application for information) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

274(2) (Provision of information) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member of Registrar in such manner, and within such time, as is prescribed.

274(3) (Function of Registrar) A Registrar may only make an application under subsection (1) as 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.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(SOUTH AUSTRALIAN BRANCH)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
YEAR ENDED 31 DECEMBER 2005**

	2005 \$	2004 \$
INCOME		
Interest Received	8	33
Subscriptions Received	36,600	36,240
	<u>36,608</u>	<u>36,273</u>
 LESS: EXPENDITURE (NET OF GST)		
Accounting, Audit Fees	660	1,400
Bank Charges	7	16
Campaign Donation	0	227
Capitation Fees	28,282	28,004
Secretarial Services	5,000	5,000
Union Shopper Subscription	247	229
Travel, Accommodation	989	2,965
	<u>35,185</u>	<u>37,841</u>
 Net Profit / (Loss) for the Year	 <u><u>1,423</u></u>	 <u><u>-1,568</u></u>

The accompanying notes form part of these financial statements.
This report is to be read in conjunction with the attached audit report.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(SOUTH AUSTRALIAN BRANCH)
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2005**

	Note	2005 \$	2004 \$
CURRENT ASSETS			
Bank of South Australia - Cheque Account		800	482
Sundry Debtors		2,172	2,920
GST Refund		359	0
TOTAL ASSETS		<u>3,331</u>	<u>3,402</u>
CURRENT LIABILITIES			
Sundry Creditors		0	312
Accrued Accounting and Audit Fees		500	1,540
TOTAL LIABILITIES		<u>500</u>	<u>1,852</u>
NET ASSETS		<u>2,831</u>	<u>1,550</u>
MEMBERS FUNDS			
Balance Brought Forward	2	1,408	3,118
Net Profit / Loss for the Year		<u>1,423</u>	<u>-1,568</u>
		<u>2,831</u>	<u>1,550</u>

The accompanying notes form part of these financial statements.
This report is to be read in conjunction with the attached audit report.

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

- 2 Retrospective adjustments to reconcile GST, debtors and creditors.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(SOUTH AUSTRALIAN BRANCH)
FINANCIAL PERFORMANCE STATEMENT
FOR YEAR ENDED 31 DECEMBER 2005**

	2005	2004
	\$	\$
Profit / (Loss) from Ordinary Activities	1423	-1710
Retained Profits at the beginning of the Financial Year	1408	3118
Retained Profits at the end of Financial Year	<u>2831</u>	<u>1408</u>

**The accompanying notes form part of these financial statements.
This report is to be read in conjunction with the attached audit report.**