



**Australian Government**

**Australian Industrial Registry**

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Telephone: (03) 8661 7921  
Fax: (03) 9655 0401  
[lina.starling@air.gov.au](mailto:lina.starling@air.gov.au)

Ms Rebecca Kemmery  
Industrial Officer  
Australian Salaried Medical Officers Federation  
South Australian Branch  
1<sup>st</sup> Floor, 161 Ward St  
NORTH ADELAIDE SA 5006

Email: [REDACTED]

Dear Ms Kemmery

**Re: Financial Report for year ended 31 December 2006 – FR2006/657**

Thank you for providing further information in relation to the financial report for the South Australian Branch of the Australian Salaried Medical Officers Federation, for the year ended 31 December 2006. The amended designated officer's certificate was received on 28 August 2007 and has been placed with the documents previously lodged in the Industrial Registry on 10 July 2007.

The financial report has now been filed.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

**TIMESCALE REQUIREMENTS**

Provide reports to members before Committee of Management Meeting

In the situation where the full report is presented to a Committee of Management Meeting, it must be first provided to members within 5 months of end of financial year, – see s265(5)(b) of Schedule 1 *Workplace Relations Act 1996* (the RAO Schedule). It is noted that this did not occur within the timeframe. If this course of action is to be repeated in future financial years, please ensure that the full report is provided to members within 5 months.

**COMMITTEE OF MANAGEMENT STATEMENT**

Recovery of Wages

I note that the accounts do not provide any information in relation to any recovery of wages activity. Items 16 – 23, 25(f) and 27(b) of the Guidelines govern the financial reporting of recovery of wages activity. In circumstances where the reporting unit has not undertaken any recovery of wages activity for the financial year, a statement by the auditor or a declaration in the Committee of Management Statement to the effect that there was no recovery of wages activity for the financial year would be sufficient.

**OPERATING REPORT**

Trustee of superannuation entity

Section 254(2) (d) of the RAO Schedule regarding trustees of superannuation entities states that details must be contained in the **Operating Report** (not in a separately signed document). I note that the document provided also refers to the incorrect section of the RAO Schedule. Please correct this in future financial reports.

## **AUDITOR'S REPORT**

### Auditor's Opinion

The term "true and fair view" was used in the superseded legislation. Subsection 257(5) of the RAO Schedule sets out the matters upon which an auditor is required to make an opinion on whether the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and other requirements of the RAO Schedule. The following wording in the auditor's opinion would satisfy the requirements:

*"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 the RAO Schedule of the Workplace Relations Act 1996".*

### Auditor's Qualifications

In future financial years the Auditor's Report should be amended so that it provides details of the Auditor's qualifications to confirm he or she is an 'approved auditor' under s256 of the RAO Schedule and Regulation 4 of the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003* (RAO Regulations).

Regulation 4 defines an approved auditor as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants and holds a current Public Practice Certificate.

Please bring these details to your auditor's attention to ensure that these matters are addressed in the future preparation of your financial reports.

## **GENERAL PURPOSE FINANCIAL REPORT**

### References to Schedule 1B

Throughout the financial report (and auditor's report) there are references to Schedule 1B of the *Workplace Relations Act 1996*. Such references should now be to Schedule 1 or the RAO Schedule.

### Notice which sets out sections 272(1), (2) & (3) in the Notes

It is necessary for the accounts to include a notice drawing attention to the fact that prescribed information is available to members on request. The Notes provided in this financial report refer to sections in the *Industrial Relations Act 1988*, an Act which has been superseded.

This requirement is set out in subsection 272(5) of the RAO Schedule, and it specifically requires the accounts to include a copy of subsections 272(1), (2) & (3). Please include in future financial reports the correct sections 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 subsection (1).*

## **ELECTRONIC LODGMENT**

I encourage you to take advantage of the electronic lodgement service provided by the Registry for future lodgments. You may register as a user and then lodge your documents via the Electronic Lodgment page of the AIRC website at [www.airc.gov.au](http://www.airc.gov.au) Alternatively, you may send an email with the documents attached to: [riateam3@air.gov.au](mailto:riateam3@air.gov.au) Please note that the Rules of the Commission allow for electronic signatures to be used, other than for statutory declarations (see subrule 74A(1)). Where documents are lodged electronically, there will be no need to forward hard copies of the documents.

If you wish to discuss the above matters please contact Ms Lina Starling of this office on (03) 8661 7921 or by e-mail at [lina.starling@air.gov.au](mailto:lina.starling@air.gov.au)

Yours sincerely,

A handwritten signature in black ink that reads "Iain Stewart". The signature is written in a cursive, slightly slanted style.

Iain Stewart  
Manager, Team 3  
Statutory Services Branch

4 September 2007

24 AUG 2007

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 20 June 2007.
- That the full report was provided to a Committee of Management Meeting on Thursday 28 June 2007.

Signature:



Date:

23/8/07





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

Ref: 02.002

4 July 2007

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

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Fax: (08) 8267 1891

Email: asmofsa@gist.net.au

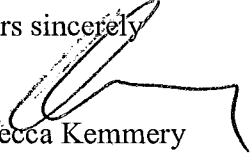
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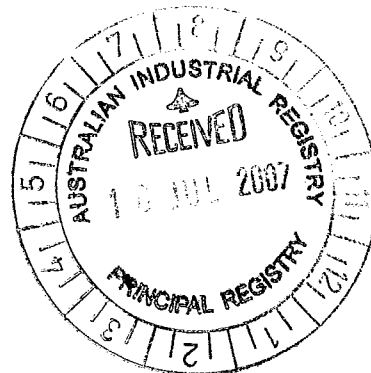
Dear Mr Powell

RE: Financial Reports for Year ending 31 December 2006

Enclosed are the Financial Reports and relevant certificates for the Australian Salaried Medical Officers Federation (SA Branch) for the year ending 31 December 2006.

Yours sincerely

  
Rebecca Kemmery  
Industrial Officer



**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 in June 2007.

Signature:



Date:

29 16 07

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

On 18 June 2007, 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 2006.

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

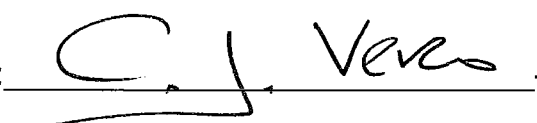
- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial 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

Title of Office Held: President

Signature:  -

Date: 19 16 10 7



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

**Operating Report for the Year Ended 31 December 2006**

**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 924.

**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 Robert Singleton
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:

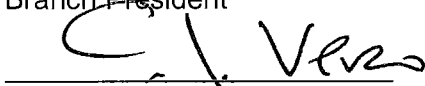
whichever is later.
- (3) Any dues payable but not paid by a former member of the Federation, in relation to a period before the member's resignation from the Federation took effect, any be sued for and recovered in the name of the Federation, in a court of competent jurisdiction, as a debt to the Federation.
- (4) A notice delivered to the person mention in sub-rule (1) shall be taken to have 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: \_\_\_\_\_



19/6/07

**WORKPLACE RELATIONS ACT, 1996**

**Australian Salaried Medical officers' Federation**

**South Australian Branch**

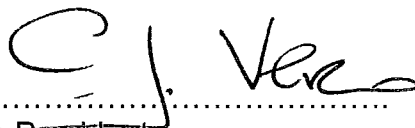
In accordance with section 237 of the RAO Schedule, details (including details of the position held) of any officer or member of the Branch who is:

- (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: .....

  
Branch President

Date:

19 16/07

**WORKPLACE RELATIONS ACT, 1996**

**Australian Salaried Medical Officers' Federation**

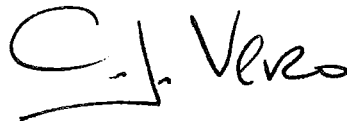
**South Australian Branch**

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

I, Dr Christopher Verco, President 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:

19 16/07

**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 balance sheet, detailed statement of income and expenditure, 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 2006.

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 of 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 2006 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: 1916 2007

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION  
(SOUTH AUSTRALIAN BRANCH)  
INCOME AND EXPENDITURE STATEMENT  
YEAR ENDED 31 DECEMBER 2006**

	<b>2006</b>	<b>2005</b>
	\$	\$
<b>INCOME</b>		
Interest Received	31	8
Subscriptions Received	36960	36,600
	36991	36,608
<b>LESS: EXPENDITURE</b>		
Accounting, Audit Fees	500	660
Bank Charges	0	7
Campaign Donation	250	0
Donation	100	0
Capitation Fees	28560	28,282
Secretarial Services	5000	5,000
Union Shopper Subscription	247	247
Travel, Accommodation	1765	989
	36422	35,185
<b>Net Profit / (Loss) for the Year</b>	569	1,423

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)  
BALANCE SHEET  
AS AT 31 DECEMBER 2006**

	Note	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Bank of South Australia - Cheque Account		1171	800
Sundry Debtors		2172	2,172
GST Refund		557	359
<b>TOTAL ASSETS</b>		3900	3,331
<b>CURRENT LIABILITIES</b>			
Accrued Accounting and Audit Fees		500	500
<b>TOTAL LIABILITIES</b>		500	500
<b>NET ASSETS</b>		3,400	2,831
<b>MEMBERS FUNDS</b>			
Balance Brought Forward		2831	1,408
Net Profit / Loss for the Year		569	1,423
		3400	2,831

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 CASHFLOW  
YEAR ENDED 31 DECEMBER 2006**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>Cashflow from Operating Activities</b>		
Receipts From Members	36960	36600
Interest Received	31	8
Payments to Suppliers	-36620	-36290
<b>Net Cash Provided by Operating Activities</b>	<b>371</b>	<b>318</b>
<b>Net Increase / (Decrease) in Cash Held</b>	371	318
<b>Cash at the Beginning of the Year</b>	800	482
<b>Cash at the end of the Year</b>	<b>1171</b>	<b>800</b>
 <b>Cashflow Information</b>		
<b>Reconciliation of Cash</b>		
 <b>Cash - Bank Account</b>	<b>1171</b>	<b>800</b>

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)  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2006**

**1 Summary of Significant Accounting Policies**

**(A) Basis of Accounting**

The financial statements have been prepared on the historical cost basis in accordance with the Industrial Relations Act and applicable Accounting Standards.

**(B) Membership Subscriptions**

Only subscription receipts are recognised as revenue. Unpaid subscriptions are not brought to account.

**(C) Income Tax**

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

**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 2006**

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 or 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.