



Dr Stephanie Cooper
Secretary
Australian Salaried Medical Officers Federation, South Australian Branch

email: sasmoa@sasmoa.com

Dear Dr Cooper

Re: Financial Report for the Australian Salaried Medical Officers Federation, South Australian Branch for year ended 31 December 2007 – FR2007/619

I acknowledge receipt of correspondence from the Branch dated 19 August 2008 in response to correspondence of the Registry dated 30 July 2008.

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.

Committee of Management Statement

Recovery of wages activity

I remind you that the applicable Reporting Guidelines require the Committee of Management Statement to include information in relation to recovery of wages activity. If there has been no recovery of wages activity you may wish to consider words such as:

(xz) in relation to the recovery of wages activity:

(i) there has been no such activity undertaken by the reporting unit.

Section 237 statement information

Section 237 of the RAO Schedule of the Workplace Relations Act 1996 relates to particulars of loans, grants and donation and I note that a statement was filed as a part of the financial report. The section 237 statement information filed relates to section 254(2)(d) information and is required to be included in the Operating Report.

Notes to financial Reports

Notice under Section 272(5) of the RAO Schedule

Note 2 contains reference to section 274 information. The section 274 reference relates to old legislation contained in Part IX, Division 11 of the Workplace Relations Act 1996 and should properly refer to section 272.

The Notes to the General Purpose Financial Report are required to include a notice drawing attention to the fact that information that is prescribed by the RAO Regulations is available to members on request.

The wording of section 272(5) of the RAO Schedule is as follows (emphasis added):

*“(5) A general purpose financial report prepared under section 253, a concise report prepared under section 265 and a report prepared under subsection 270(4) must include a notice drawing attention to subsections (1), (2) and (3) of this section **and setting out those subsections.**”*

Would you please ensure in future that the Notes contain this extract of the RAO Schedule, word for word:

“272 Information to be provided to members or Registrar

(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).

Note: This subsection is a civil penalty provision (see section 305).”

Schedule 1

Reference to Schedule 1B of the Act, should properly refer to Schedule 1.

Presentation of the full report to a General Meeting within six months

Could you ensure that when presenting the full report to meeting of the Committee of Management in accordance with section 266 of the RAO Schedule that, the meeting occurs within six months of the end of the financial year.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Kevin Donnellan', with a long horizontal stroke extending to the right.

Kevin Donnellan

Statutory Services Branch
26 August 2008

Ref: O2.002

19 August 2008

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

Attention: Mr Kevin Donnellan

Dear Mr Powell

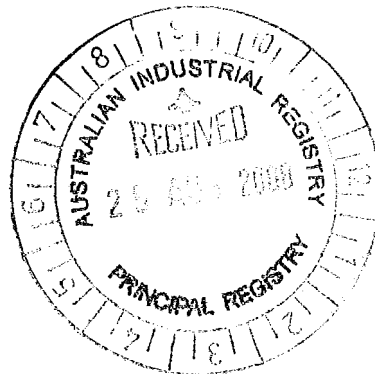
RE: Financial Reports for Year ending 31 December 2007

Further to the letter from Mr Donnellan of 30 July 2008 addressed to our Secretary, Dr Stephanie Cooper, I enclose the **Revised** 'Designated Officer's Certificate' and Auditor's opinion with regard to the Committee of Management statement for the Australian Salaried Medical Officers Federation (SA Branch) for the year ending 31 December 2007.

Yours sincerely



Rebecca Kemmery
Industrial Officer



**SA Salaried Medical
Officers Association**

ABN: 60 932 342 397



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

ABN: 23 172 174 608

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

Telephone: (08) 8267 5151

Fax: (08) 8267 1891

Email: sasmoa@sasmoa.com

Website: sasmoa.com

**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 2007.

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 general purpose financial report of the Australian Salaried Medical Officers Federation – South Australian Branch 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.

The Committee of Management statement dated the 05/05/08 has been taken into consideration as part of the audit process.

VAN STEVENS

Registered Company Auditor 3533

Prospect: *8th August* 2008

WORKPLACE RELATIONS ACT, 1996

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

REVISED

**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 6 May 2008.
- That the full report was provided to a Committee of Management Meeting on Thursday 10 July 2008.

Signature:



Date:

8/18/08



Dr Stephanie Cooper
Secretary
Australian Salaried Medical Officers Federation, South Australian Branch

email: sasmoa@sasmoa.com

Dear Dr Cooper

Re: Financial Report for the Australian Salaried Medical Officers Federation, South Australian Branch for year ended 31 December 2007 – FR2007/619

I acknowledge receipt of the financial report for the Australian Salaried Medical Officers Federation, South Australian Branch for the year ended 31 December 2007. The report was lodged with the Registry on 22 July 2008.

The financial report has not been filed.

The following matters require your attention before any action can be taken to file the above report.

Designated Officer's Certificate

The Designated Officer's Certificate indicates that "the full report was provided to members on 6 May 2007" which is prior to the end of the financial year, obviously this is an error. A revised Designated Officer's Certificate should be completed noting when the relevant documents were provided to members.

Audit 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."

Also, could the Auditor indicate in writing that the Committee of Management statement (in its current form) was taken into consideration in forming the Auditor's opinion.

After attending to the above matters, the Branch should lodge a revised Designated Officer's Certificate, Auditor's Opinion and correspondence from the Auditor regarding the Committee of Management statement in the Registry.

Once these matters are addressed, consideration can be given to filing the report. I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to read 'K Donnellan', with a long horizontal flourish extending to the right.

Kevin Donnellan

Statutory Services Branch
30 July 2008



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

Ref: 02.002

14 July 2008

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

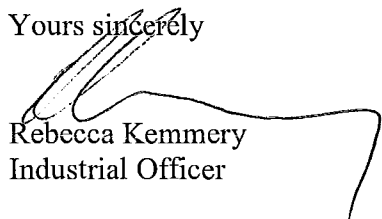
Attention: Mr Kevin Donnellan

Dear Mr Powell

RE: Financial Reports for Year ending 31 December 2007

Further to our email to Mr Donnellan of 7 July 2008, enclosed are the Financial Reports and relevant certificates for the Australian Salaried Medical Officers Federation (SA Branch) for the year ending 31 December 2007.

Yours sincerely


Rebecca Kemmery
Industrial Officer



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

17 JUL 2008

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 6 May 2007.
- That the full report was provided to a Committee of Management Meeting on Thursday 10 July 2008.

Signature:



Date:

16 17 08

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

Operating Report for the Year Ended 31 December 2007

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 904.

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, 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: C. J. Verco

Date: 5/5/08

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

On 30 April 2008, 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 2007.

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: C. J. Vero

Date: 5/5/08

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:

5/5/08

WORKPLACE RELATIONS ACT, 1996

Australian Salaried Medical Officers' Federation

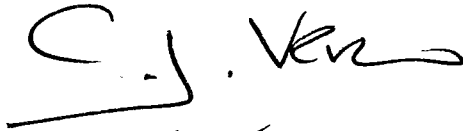
South Australian Branch

**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 2007, 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:

5 15 08

**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 2007.

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

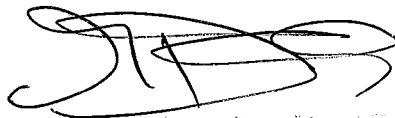
In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

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 2007 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 2008



*A Commission for Public Affairs
in the Department of the Auditor-General*

21/107

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 2007**

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.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(SOUTH AUSTRALIAN BRANCH)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2007**

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.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(SOUTH AUSTRALIAN BRANCH)
INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	\$	\$
INCOME		
Interest Received	47	31
Subscriptions Received	36,160	36960
	<u>36,207</u>	<u>36991</u>
LESS: EXPENDITURE		
Accounting, Audit Fees	500	500
Bank Charges	0	0
Campaign Donation	0	250
Donation	0	100
Capitation Fees	25,222	28560
Secretarial Services	5,000	5000
Union Shopper Subscription	251	247
Travel, Accommodation	890	1765
	<u>31,863</u>	<u>36422</u>
Net Surplus / (Deficit) for the Year	<u><u>4,345</u></u>	<u><u>569</u></u>

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(SOUTH AUSTRALIAN BRANCH)
BALANCE SHEET
AS AT 31 DECEMBER 2007**

	Note	2007 \$	2006 \$
CURRENT ASSETS			
Bank of South Australia - Cheque Account		4,526	1171
Sundry Debtors		3,520	2172
GST Refund		200	557
TOTAL ASSETS		8,245	3900
CURRENT LIABILITIES			
Accrued Accounting and Audit Fees		500	500
TOTAL LIABILITIES		500	500
NET ASSETS		7,745	3,400
MEMBERS FUNDS			
Balance Brought Forward		3,400	2831
Net Surplus / Deficit for the Year		4,345	569
		7,745	3400

AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(SOUTH AUSTRALIAN BRANCH)
STATEMENT OF CASHFLOW
YEAR ENDED 31 DECEMBER 2007

	2007	2006
	\$	\$
Cashflow from Operating Activities		
Receipts From Members	36160	36960
Interest Received	47	31
Payments to Suppliers	-31,862	-36620
Net Cash Provided by Operating Activities	<u>4,345</u>	<u>371</u>
Net Increase / (Decrease) in Cash Held	3354	371
Cash at the Beginning of the Year	1171	800
Cash at the end of the Year	<u>4525</u>	<u>1171</u>
 Cashflow Information		
Reconciliation of Cash		
 Cash - Bank Account	<u>4525</u>	<u>1171</u>