



29 October 2013

Dr Stephanie Cooper  
Secretary  
Australian Salaried Medical Officers' Federation, South Australia Branch  
1st Floor  
161 Ward Street  
North Adelaide SA 5006

Dear Dr Cooper,

**Australian Salaried Medical Officers Federation South Australia Branch Financial Report for the year ended 31 December 2012 - [FR2012/569]**

I acknowledge receipt of the financial report of the Australian Salaried Medical Officers Federation, South Australia Branch (the reporting unit). The documents were lodged with Fair Work Commission on 18 June 2013.

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. The Fair Work Commission will confirm these concerns have been addressed prior to filing next year's report.

Operating Report - Membership of committee of management

Regulation 159(c) of the *Fair Work (Registered Organisations) Regulations 2009* (RO Regulations) requires the reporting unit to disclose the period of which the listed officers served on the Committee of Management. The statement contained in the operating report states the persons listed served on the Committee of Management at the '*beginning of the financial year*'. To satisfy the regulation the words preceding statement should state '*the persons who held office as members of the Committee of Management of the Branch during the financial year unless indicated otherwise were.*'

Committee of Management Statement - Financial Records kept and maintained in accordance with Fair Work (Registered Organisations) Act 2009 and Fair Work (Registered Organisations) Regulations 2009

This statement in the Committee of Management Statement only referred to the RO Regulations. Statement must be for both. Please ensure that the reference to the *Fair Work (Registered Organisations) Act 2009* is included in future years.

Notes to the Financial Statements

Reporting Guideline 8(c) requires the reproduction of s.272 (1), (2) and (3) in the general purpose financial report. Although this has appeared in other financial returns it was not included in the reporting unit's general purpose financial report for this financial year.

Related Party Disclosures

The financial report disclosed related party relationships between the reporting unit and the federal office - Australian Salaried Medical Officers Federation. Accordingly, under AASB124(18) there should be a Related Party Disclosure in the Notes to specifically provide a description of the nature of the related party relationship, the amount of transaction, outstanding balances (if any) and doubtful debts (if any).

## Changes to the legislation and reporting guidelines

I note with the change of legislation, references to Fair Work Australia will need to be updated to the Fair Work Commission.

Additionally, a third edition to the General Manager's s.253 reporting guidelines was gazetted on 26 June 2013. These guidelines will apply to all financial reports that end on or after 30 June 2013. Fair Work Commission has also developed a model set of financial statement for the 2012-2013 financial years. There is no requirement to use this model but it may be a useful resource to ensure compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 reporting guidelines and the Australian Accounting Standards.

The guidelines and model financial statements are available on the website here:

<http://www.fwc.gov.au/index.cfm?pagename=regorgsfrguidelines#finance>

If you have any queries regarding this letter, please contact me on (03) 8661 7886 or via email at [joanne.fenwick@fwc.gov.au](mailto:joanne.fenwick@fwc.gov.au).

Yours sincerely



Joanne Fenwick  
Financial Reporting Specialist  
Regulatory Compliance Branch



Australian Salaried Medical Officers'  
Federation

**ASMOF SA Branch**

3<sup>rd</sup> September 2013

**Mr O. Richter**  
FairWork Commission – Regulatory Branch  
11 Exhibition Street  
**MELBOURNE VICT 3000**

Dear Mr Richter,

**Re: Membership Records**

Your correspondence of the 28<sup>th</sup> August 2013 is acknowledged.

To assist with an appreciation of the answers (provided below) to the four questions put in your letter, I point out that *the South Australian Salaried medical Officers Association* [SASMOA] has a con-joint agreement with the South Australian Branch of ASMOF. A part of that agreement provides that (for an agreed fee) SASMOA maintains ASMOFSA records, including those relating to membership.

Question 1. ASMOF SA Branch keeps a record of members as far as it relates to the members of the Branch.

Question 2. No, the records are kept on a single registrar, unless (but there are no current examples of this) someone were to join SASMOA but decline to subscribe to membership of ASMOF.

Question 3. Applications for membership go before the first available quarterly meeting of the ASMOF SA Branch council for ratification. Any new (or resigning) members are notified to the ASMOF federal office once processed by the ASMOF SA Council meeting.

Question 4. Yes it is.

I trust the above is sufficient for your purpose but invite you to ring me should any clarification be desired.

Yours sincerely

**Andrew Murray**  
Senior Industrial Officer  
(for Dr S. Cooper – ASMOF SA Branch Secretary)

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Ref: H1.1.01

18 June 2013

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 2012**

Enclosed please find:

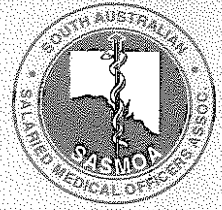
- Audit Report for year ending 31 December 2012 including Statement of Changes in Equity
- Committee of Management Statement
- Operating Report
- Certificate of Secretary

for the Australian Salaried Medical Officers Federation (SA Branch) for the year ending 31 December 2012.

Yours sincerely



Jill Short  
Office Manager



**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

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Website: [sasmoa.com](http://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, statement of changes in equity 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 2012.

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 Fair Work (Registered Organisations) Act 2009. 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 have conducted an independent audit of the attached General Purpose Financial Report 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 the Fair Work (Registered Organisations) Act 2009.

The Committee of Management statement dated February 14 2013 has been taken into consideration as part of the audit process.



**MATTHEW ROSENBERG FIPA CTA SSA**

North Adelaide: *April 16* 2013

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION  
(SOUTH AUSTRALIAN BRANCH)  
INCOME AND EXPENDITURE STATEMENT  
YEAR ENDED 31 DECEMBER 2012**

	2012	2011
	\$	\$
<b>INCOME</b>		
Interest Received	136	85
Subscriptions Received	65,978	63,709
Sundry Receipts	222	0
	<u>66,336</u>	<u>63,794</u>
 <b>LESS: EXPENDITURE</b>		
Audit Fees	567	540
Bank Fees	0	33
Capitation Fees	55,669	53,755
Secretarial Services	5,000	5,000
Sundry	3,450	509
	<u>64,686</u>	<u>59,836</u>
 <b>Net Surplus / (Deficit) for the Year</b>	 <u><u>1,650</u></u>	 <u><u>3,958</u></u>

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION  
(SOUTH AUSTRALIAN BRANCH)  
BALANCE SHEET  
AS AT 31 DECEMBER 2012**

	Note	2012 \$	2011 \$
<b>CURRENT ASSETS</b>			
Bank of South Australia - Cheque Account		12,699	11,325
<b>TOTAL ASSETS</b>		<u>12,699</u>	<u>11,325</u>
<b>CURRENT LIABILITIES</b>			
Sundry Creditor		560	560
Accrued Audit Fees		594	594
GST Payable		27	303
<b>TOTAL LIABILITIES</b>		<u>1,181</u>	<u>1,457</u>
<b>NET ASSETS</b>		<u>11,518</u>	<u>9,868</u>
<b>MEMBERS FUNDS</b>			
Balance Brought Forward		9,868	5,910
Net Surplus / (Deficit) for the Year		<u>1,650</u>	<u>3,958</u>
<b>TOTAL MEMBERS FUNDS</b>		<u>11,518</u>	<u>9,868</u>



**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION  
(SOUTH AUSTRALIAN BRANCH)  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2012**

	2012 \$
<b>Balance at 31 December 2011</b>	<u>9,868</u>
Surplus attributable to members 2012	1,650
<b>Balance at 31 December 2012</b>	<u><u>11,518</u></u>

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION  
(SOUTH AUSTRALIAN BRANCH)  
STATEMENT OF CASHFLOW  
YEAR ENDED 31 DECEMBER 2012**

	2012	2011
	\$	\$
<b>Cashflow from Operating Activities</b>		
Receipts From Members	65,978	63,709
Interest Received	136	85
Payments to Suppliers	( 64,740)	( 59,755)
<b>Net Cash Provided by Operating Activities</b>	<u>1,374</u>	<u>4,039</u>
<b>Net Increase / (Decrease) in Cash Held</b>	1,374	4,039
<b>Cash at the Beginning of the Year</b>	11,325	7,286
<b>Cash at the end of the Year</b>	<u><u>12,699</u></u>	<u><u>11,325</u></u>
 <b>Cashflow Information Reconciliation of Cash</b>		
<b>Cash - Bank Account</b>	<u><u>12,699</u></u>	<u><u>11,325</u></u>

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION  
(SOUTH AUSTRALIAN BRANCH)**

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31  
DECEMBER 2012**

**1. ACCOUNTING POLICIES**

- (a) The accounts are prepared using an accrual basis of accounting and in accordance with Australian Accounting Standards jointly issued by the Australian Professional Bodies.
- (b) The accounts have not been adjusted to record either change 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 accruals 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.
- (f) The attached Financial Report is a General Purpose Financial Report as per AASB 101 (27).

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

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On 14 February 2013, 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 2012.

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 General Manager, Fair Work Australia;
- (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 Fair Work (Registered Organisations) Regulations 2009;
  - (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 General Manager, Fair Work Australia, duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager, Fair Work Australia.

(vi) No orders for the inspection of records have been made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009

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

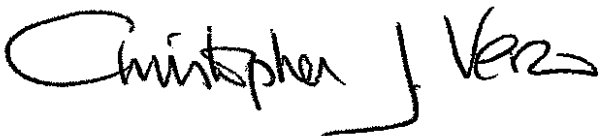
(i) there has been no such activity undertaken by the reporting unit.

From the Committee of Management

Title of Office Held: President

Vice President

Signed: 



Date: 14 / 02 /2013

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

**Operating Report for the Year Ended 31 December 2012**

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**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 1134.

**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 Marc Agzarian
Branch Secretary:	Dr Mark Fuller
Branch Assistant Secretary/Treasurer:	Dr Stephanie Cooper

**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:
  - (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

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

**Operating Report for the Year Ended 31 December 2012**

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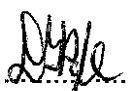
- (b) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;  
  
whichever is later; or
  - (ii) in any other case:
    - (a) at the end of 2 weeks after the notice is received by the Federation; or
    - (b) on the day specified 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 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.

**Statement of Particulars of Loans, Grants and Donations**

No loans, grants or donations were made by the Branch during the financial year.

**Trustee of Superannuation Entity**

No Officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.

Signed:  .....

Title: **DR DAVID POPE**  
Branch President

Date: 11 / 4 / 2013

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION**  
**South Australian Branch**

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**Section 268 Fair Work (Registered Organisations) Act 2009 (RO Act)**

**CERTIFICATE of Secretary pursuant to Regulation 162 of the Fair Work (Registered Organisations) Regulations 2009.**

I, **Dr Stephanie Cooper**, being the Secretary of the Australian Salaried Medical Officers Federation, SA Branch (ASMOF(SA)) certify:

- that the documents lodged herewith are copies of the full report referred to in s.268 of the RO Act for the Australian Salaried Medical Officers Federation (SA Branch) for the period ended 31/12/12; and
- that the *full report* was provided to members of the ASMOF (SA) on 19 April 2013 in accordance with s.265 of the RO Act; and
- that the full report was presented to *a meeting of the Committee of Management* of the ASMOF(SA) on 13/6/13 in accordance with s.266 of the RO Act.

**Date:** 13/6/13

**Signature:**



**Name:** Dr Stephanie Cooper

**Office held** Secretary, ASMOF (SA Branch)