



FAIR WORK
COMMISSION

12 December 2013

Dr Stuart Day
President, Tasmania Branch
Australian Salaried Medical Officers Federation
C/- AMA House
147 Davey Street
HOBART TAS 7000

sent to: ceo@amatas.com.au

Dear Dr Day,

Re: Lodgement of Financial Statements and Accounts - Australian Salaried Medical Officers Federation, Tasmania Branch - for year ended 31 December 2011 (FR2011/2885)

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission on 25 March 2013. An earlier set of the documents, without an Auditor's report, was lodged on 29 October 2012. I apologise for the unusual delay in corresponding in relation to this report.

After examination of the report, I consider it appropriate to clarify for the Branch the provisions of sections 265 and 266 of the *Fair Work (Registered Organisations) Act 2009* and the time-frames prescribed for lodgement.

The final Designated Officer's Certificate received, which was dated 5 March 2013, certified that the report was "presented" to the (first) meeting of the committee of management on 9 February 2012 and that the report was provided to members on 15 March 2012. The final operating report and committee of management statement were signed on 7 March 2013. The copy of the report posted to the Branch's website link at http://www.amatas.com.au/assets/Financial_Accounts_2011.pdf includes the Auditor's report dated 13 March 2013 but does not appear to include the operating report or committee of management statement.

The report does not appear to have ever been presented to a second meeting of the committee of management within the meaning of section 266. That section requires a report to be presented after it has been provided to the members in accordance with section 265(5). The second meeting of the committee under section 266 is not to be confused with the first meeting, at which, customarily, the committee of management statement and operating report are signed. Future Designated Officer certificates should certify that reports have been presented to the second meeting (of the committee) envisaged by subsection 266(3).¹

¹ By way of comparison, I note that the report for the year ended 31 December 2012 was presented to a second meeting within the meaning of section 266.

Reports should be prepared and audited in time for the Branch to be able to provide them to members within 5 months of the end of the financial year, that is, by 31 May.

Presentation to second meetings of the committee should occur no later than 6 months after the end of the financial year, that is, by 30 June. Lodgement of the report should occur no later than 14 days after the second meeting of the committee.

Where it is anticipated that a delay in providing the report to the members, or in holding the second meeting, will occur, application to the General Manager should be made, pursuant to section 265(5). A maximum extension of one month may be granted.

Finally, I consider that unless members have been provided the report by other means, what appears to have been an inadvertent omission of the operating report and committee of management statement from the Branch's website link means that the report has not been provided to the members in its entirety. Those two documents should be added to the website document.

I have filed the documents. If the Branch wishes to clarify further any aspect of the above, please do not hesitate to contact me on (02) 6723 7237.

Yours sincerely

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal line extending to the right from the end of the name.

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

cc. Mr Tony Steven

cc. Ms Alison Flakemore

From: KELLETT, Stephen
To: ["ceo@amatas.com.au"](mailto:ceo@amatas.com.au)
Cc: ["Alison Flakemore"](#)
Subject: Attention Dr Stuart Day - Financial reports y/e 31 Dec 2011/31 Dec 2012 - filing
Date: Thursday, 12 December 2013 9:41:00 AM
Attachments: [ASMOF_TAS_FR2011_2885 \(final\).pdf](#)
[ASMOF_TAS_FR2012_572 \(final\).pdf](#)

Dear Tony,

Please see attached my letters to the President, in relation to the above reports. Please feel welcome to call or email me in relation to any query about financial reporting requirements at any time.

Yours sincerely

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

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EAST SYDNEY NSW 2011

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13 March 2013

Mr Tony Steven
Australian Salaried Medical Officers Federation Tasmania Branch
C/- AMA House
147 Davey Street
HOBART TAS 7000



Dear Mr Steven

Re: Australian Salaried Medical Officers Federation Tasmania Branch

We enclose a set of the signed financial report for the year ended 31 December 2011 for your records and lodgement with the General Manager of FWA. We have retained an electronic copy for our records.

Should you have any queries please do not hesitate to contact our office.

Yours faithfully
WHK



Alison Flakemore
Audit Partner



AMA House
147 Davey Street
Hobart TAS7000
Ph: 03 6223 2047

The General Manager
Fair Work Australia
GPO Box 1994
Melbourne VIC 3001

Australian Salaried Medical Officers Federation Tasmanian Branch – Financial Documents Year Ended 31st December 2011

Please find enclosed a copy of the Financial Documents for the financial year ending 31st December 2011.

These documents were presented to a meeting of Branch Council on the 9th Feb 2012 and were subsequently distributed to members on the 15th March.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Tony Steven', written in a cursive style.

Tony Steven
Agent for Australian Salaried Medical Officers Federation Tasmanian Branch

**Australian Salaried Medical Officers Federation
Tasmania
Committee of Management Statement**

On 9th February 2012, the Committee of Management of the Australian Salaried Medical Officers Federation – Tasmanian 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 2011.

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) That 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 Organisation) Act 2009 and the Fair Work (Registered Organisation) 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 the General Manager Fair Work Australia made under section 272 of the Fair Work (Registered Organisation) Act 2009 has been furnished to the member or General Manager;

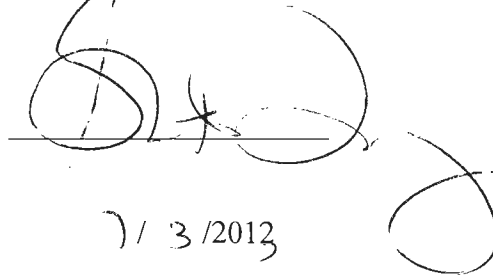
**Australian Salaried Medical Officers Federation
Tasmania
Committee of Management Statement**

- (vi) No orders for the inspection of records have been made by Fair Works 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**

Signed:

A handwritten signature in black ink, consisting of several loops and a central vertical stroke, positioned over a horizontal line.

Date:

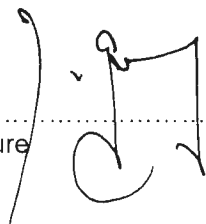
7/3/2013

Designated Officer's Certificate or other Authorised Officer¹

S268 Fair Work (Registered Organisations) Act 2009

I Timothy Moore Greenaway being the Secretary of the Australian Salaried Medical Officers Federation, Tasmanian Branch certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the Full Report was provided to members on 15th March 2012; and
- that the full report was presented to a *meeting of the committee of management* of the reporting unit on 9th February 2012; in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

.....
Signature 

.....
Date 5.3.13

¹The relevant regulations prescribe the designated officer for the purpose of s268 of the *Fair Work (Registered Organisations) Act 2009* as:

- (a) the secretary; or
- (b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²Only applicable where a concise report is provided to members

³Insert whichever is applicable

**Australian Salaried Medical Officers Federation
Tasmania**

Operating Report for the Year Ended 31 December 2011

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 142.

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 Stuart Day
Branch Vice President:	Vacant
Branch Secretary:	Vacant
Branch Assistant Secretary/Treasurer:	Vacant

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.

**Australian Salaried Medical Officers Federation
Tasmania**

Operating Report for the Year Ended 31 December 2011

- (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
- (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.

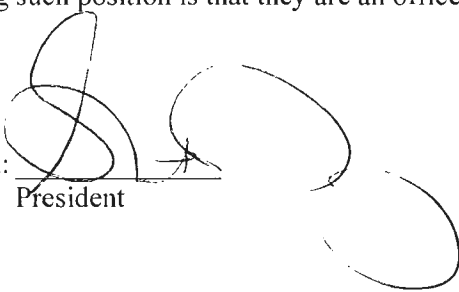
**Australian Salaried Medical Officers Federation
Tasmania
Operating Report for the Year Ended 31 December 2011**

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: President

Date: 7 / 3 / 13

**Australian Salaried Medical Officers Federation
Tasmania
A.B.N. 22 748 082 892**

**Income Statement
For the year ended 31 December 2011**

	Note	2011	2010
Revenue	2	<u>\$1,380.00</u>	<u>\$1,630.05</u>
<u>Less Expenses</u>			
Auditor's remuneration	3	\$1,420.00	\$840.00
Accountancy Fees		\$405.00	\$0.00
Bank charges		\$144.00	\$144.00
Travel		\$246.25	\$121.63
Total Expenses		<u>\$2,215.25</u>	<u>\$1,105.63</u>
Income tax expense		\$0.00	\$0.00
Profit/(Loss) after income tax		<u><u>-\$835.25</u></u>	<u><u>\$524.42</u></u>

The accompanying notes form part of these financial statements

**Australian Salaried Medical Officers Federation
Tasmania
A.B.N. 22 748 082 892**

**Statement of Changes in Equity
For the year ended 31 December 2011**

	2011	2010
Opening Balance at beginning of the year	\$5,262.64	\$4,738.22
Accumulated profit (Accumulated losses) attributable to membe	-835.25	524.42
Closing Balance at end of the Year	<u>\$4,427.39</u>	<u>\$5,262.64</u>

**Australian Salaried Medical Officers Federation
Tasmania
A.B.N. 22 748 082 892**

**Balance Sheet
As at 31 December 2011**

	Note	2011	2010
Current Assets			
Cash and cash equivalents	4	9,612.72	9,756.72
TOTAL ASSETS		<u><u>9,612.72</u></u>	<u><u>9,756.72</u></u>
Current Liabilities			
Trade and other payables	5	5,185.33	4,494.08
TOTAL LIABILITITES		<u><u>5,185.33</u></u>	<u><u>4,494.08</u></u>
NET ASSETS		<u><u>4,427.39</u></u>	<u><u>5,262.64</u></u>
Members' Funds			
Retained Earnings	6	4,427.39	5,262.64
TOTAL EQUITY		<u><u>4,427.39</u></u>	<u><u>5,262.64</u></u>

The accompanying notes form par of these financial statements

**Australian Salaried Medical Officers Federation
Tasmania
A.B.N. 22 748 082 892**

**Statement of Cash Flows
For the year ended 31 December 2011**

	2011	2010
Cash Flow From Operating Activities		
Fees received	\$ -	\$ 1,630.05
Payments to suppliers and employees	-\$ 144.00	-\$ 211.05
Net cash provided by (used in) operating activities (Note 2)	<u>-\$ 144.00</u>	<u>\$ 1,419.00</u>
Net increase (decrease) in cash held	-144.00	\$ 1,419.00
Cash at the beginning of the year	9,756.72	\$ 8,337.72
Cash at the end of the year (Note 1)	<u><u>\$ 9,612.72</u></u>	<u><u>\$ 9,756.72</u></u>

The accompanying notes form part of these financial statements

**Australian Salaried Medical Officers Federation
Tasmania
A.B.N. 22 748 082 892**

**Statement of Cash Flows
For the year ended 31 December 2011**

2011

2010

Note 1. Reconciliation of Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in banks, and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash on hand	\$ -	\$ -
Cash at bank	\$ 9,612.72	\$ 9,756.72
At call deposits with financial institutions	\$ -	\$ -
Other short term facilities	\$ -	\$ -
	<u>\$ 9,612.72</u>	<u>\$ 9,756.72</u>

Note 2. Reconciliation of Net Cash Provided By/Used In Operating Activities To Net Profit

Operating Profit (loss) after Tax	-\$ 835.25	\$ 524.42
Changes in Assets and Liabilities		
(Increase) decrease in trade debtors	\$ -	\$ -
(Increase) decrease in other debtors	\$ -	\$ -
(Increase) decrease in prepayments	\$ -	\$ -
(Increase) decrease in accrued interest	\$ -	\$ -
Increase (decrease) in payables	\$ 691.25	\$ 894.58
Increase (decrease) in employee entitlements	\$ -	\$ -
Increase (decrease) in income tax payable	\$ -	\$ -
Net Cash provided by operating activities	<u><u>-\$ 144.00</u></u>	<u><u>\$ 1,419.00</u></u>

**Australian Salaried Medical Officers Federation
Tasmania
A.B.N. 22 748 082 892**

**Notes to and forming part of the Financial Statements
For the year ended 31 December 2011**

Note 2 - Revenue

	2011	2010
Operating Activities		
Subscriptions Received	\$ 1,380.00	\$ 1,630.05
Non-operating Activities		
Interest Received	\$ -	\$ -
Total Income	<u>\$ 1,380.00</u>	<u>\$ 1,630.05</u>

Note 3 - Auditor's Remuneration

Audit Fees	\$ 1,420.00	\$ 840.00
Other services	\$ -	\$ -
Total	<u>\$ 1,420.00</u>	<u>\$ 840.00</u>

Note 4 - Retained Earnings

Retained Earnings at the beginning of the financial year	\$ 5,262.64	\$ 4,740.22
Net profit (Net loss) attributable to the organisation	-\$ 835.25	\$ 522.42
Retained Earnings at the end of the financial year	<u>\$ 4,427.39</u>	<u>\$ 5,262.64</u>

**Australian Salaried Medical Officers Federation
Tasmania
A.B.N 22 748 082 892**

**Notes to and forming part of the Financial Statements
For the year ended 31 December 2011**

Note 5 – Summary of Significant Accounting Policies

General Information

This financial report covers Australian Salaried Medical Officers Federation Tasmania as an individual entity, incorporated and domiciled in Australia. Australian Salaried Medical Officers Federation Tasmania is a registered employee organisation under the Fair Work (Registered Organisations) Act 2009.

Basis of Preparation

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Fair Work (Registered Organisations) Act 2009.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Capitation Fees

Capitation fees received have been accepted as the correct amounts payable to the Branch.

Income Tax

No provision for income tax has been raised as the Federation is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Federation becomes a party to the contractual provisions to the instrument. For financial assets, this is the equivalent to the date that the reporting unit commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately. Financial instruments are classified and measured as set out below.

Notes to and forming part of the Financial Statements

For the year ended 31 December 2011

Note 5 – Summary of Significant Accounting Policies (continued)

(i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost using the effective interest rate method.

(ii) Financial liabilities

Non-derivative financial liabilities are at amortised cost, comprising original debt less principal payments and amortisation.

Impairment

At each reporting date, the reporting unit assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

Adoption of new and revised accounting standards

During the current year, the Federation adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory. There has been no significant changes on adoption of these standards.

New accounting standards for application in future periods

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Federation has decided against early adoption of these Standards. It is not anticipated that there will be significant impact on the Federation of those relevant future requirements.

Notes to and forming part of the Financial Statements

For the year ended 31 December 2011

6 Financial Instruments

Financial Risk Management

The Federation's financial instruments consist mainly of deposits with banks, short-term investments and accounts receivable and payable.

Financial Risk Exposures and Management

The main risks the Federation is exposed to through its financial instruments are credit risk, liquidity risk, interest rate risk, foreign currency risk and price risk.

(a) Interest rate risk

The reporting unit does not have any material interest rate risk. Any risk arising is managed with a mixture of fixed and floating rate investment.

(b) Credit risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counter parties of contract obligations that could lead to a financial loss to the Federation. The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognise financial assets, is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the Balance Sheet and notes to the financial statements.

Australian Salaried Medical Officers Federation Tasmania does not have any material credit risk exposure to any single receivable or group of receivables under financial instruments entered into by the reporting unit.

(c) Foreign Currency Risk

The reporting unit does not have any exposure to fluctuations in foreign currencies.

(d) Liquidity risk

Australian Salaried Medical Officers Federation Tasmania manages liquidity risk by monitoring forecast cash flows.

(e) Price risk

Australian Salaried Medical Officers Federation Tasmania is not exposed to any material commodity price risk.

**Australian Salaried Medical Officers Federation
Tasmania
A.B.N 22 748 082 892**

**Notes to and forming part of the Financial Statements
For the year ended 31 December 2011**

6 Financial Instruments (continued)

Sensitivity Analysis

Australian Salaried Medical Officers Federation Tasmania has performed an assessment of its exposure to interest rate risk, liquidity risk and credit risk at balance date. Australian Salaried Medical Officers Federation Tasmania is not currently subject to any interest rate risk on its financial liabilities, and has assessed that there is also no exposure to liquidity risk to meet its financial obligations. Australian Salaried Medical Officers Federation Tasmania's exposure to credit risk has been assessed as not material, due to the nature, collectability and recoverability of the amounts owed.

As a result of the risk assessment performed by the Australian Salaried Medical Officers Federation Tasmania, any positive or negative changes in the interest rate risk, liquidity risk or credit risk would not have a material effect on the financial statements. Hence quantitative disclosures are not required.

Financial instrument composition and maturity analysis

The Federation's exposure to interest rate risk, which is the risk that a financial instruments value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on classes of financial assets and financial liabilities, is as follows:

	Floating Interest Rate		Non-interest Bearing		Total	
	2011	2010	2011	2010	2011	2010
	\$	\$	\$	\$	\$	\$
Financial Assets:						
Cash and cash equivalents	9,613	9,757	-	-	9,613	9,757
Short term deposits	-	-	-	-	-	-
Total Financial Assets	9,613	9,757	-	-	9,613	9,757
Financial Liabilities:						
Trade and sundry payables	-	-	5,185	4,494	5,185	4,494
Total Financial Liabilities	-	-	5,185	4,494	5,185	4,494

7 Capital and Leasing Commitments

There is no capital or leasing commitments as at reporting date.

8 Contingent Liabilities and Contingent Assets

There are no contingent liabilities or contingent assets as at reporting date to be disclosed.

9 Events After the End of the Reporting Period

There are no events after the balance sheet date to be disclosed.

**Australian Salaried Medical Officers Federation
Tasmania
A.B.N 22 748 082 892**

**Notes to and forming part of the Financial Statements
For the year ended 31 December 2011**

10 Revenue

Subscription income is recognised in the period to which subscriptions relate.

Revenue from the sale of goods and provision of services is recognised upon the delivery of goods to customers or when the right to be compensated for the services has been attained.

Interest revenue is recognised over the period for which the funds are invested.

11 Goods and Services Tax (GST)

The Branch is not registered for GST. All income and expenditure is stated inclusive of GST.

12 Comparative Figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by accounting standards or as a result of changes in accounting policy.

13 Critical Accounting Estimates and Judgements

The Committee of Management evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data obtained both externally and within the company.

14 Information to be provided to Members or to the General Manager

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

Section 272 – Information to be provided to Members or General Manager

- 272(1) A member of a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- 272(2) 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.
- 273(3) A reporting unit must comply with an application made under subsection (1).

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Australian Salaried Medical Officers Federation Tasmania Branch

Auditors' Independence Declaration Australian Salaried Medical Officers Federation Tasmania Branch

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2011, there have been:

hobart@whk.com.au
www.whk.com.au

- (i) no contraventions of the auditor independence requirements as set out in the Australian Professional Ethical Standards in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.


WHK

Alison Flakemore
Audit Partner

Dated at Hobart this 4th day of March 2013.

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Australian Salaried Medical Officers Federation Tasmania Branch

Independent Audit Report to the members of Australian Salaried Medical Officers Federation Tasmania Branch

Report on the Financial Report

We have audited the accompanying financial report of Australian Salaried Medical Officers Federation Tasmania Branch, which comprises the statement of financial position as at 31 December 2011, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory information, and the statement by members of the Committee.

Committee's Responsibility for the Financial Report

The Committee of the reporting unit is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Australian Salaried Medical Officers Federation Tasmania Branch

Independent Audit Report to the members of Australian Salaried Medical Officers Federation Tasmania Branch

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion the general purpose financial statements of Australian Salaried Medical Officers Federation Tasmania Branch is presented fairly, in all material aspects, in accordance with applicable Australian Accounting Standards and the requirements imposed by the Fair Work (Registered Organisations) Act 2009, the financial position of the Australian Salaried Medical Officers Federation Tasmania Branch as at 31 December 2011, and its performance and cash flows for the year ended on that date.

WHK

WHK



Alison Flakemore
Audit Partner

Dated at Hobart this *13th* day of *March* 2013.

Auditor Qualifications

Bachelor of Commerce with Honours
Registered Company Auditor No. 241220
Institute of Chartered Accountants Australia Member No. 96387



FAIR WORK
COMMISSION

21 February 2013

Mr Tony Steven
Chief Executive Officer
Australian Salaried Medical Officers Federation
Tasmanian Branch

email: ceo@amatas.com.au

Dear Mr Steven

Re: Financial Report for the Australian Salaried Medical Officers Federation, Tasmanian Branch for the year ended 31 December 2011 (FR2011/2885)

I acknowledge receipt of the financial report for the Australian Salaried Medical Officers Federation, Tasmanian Branch for the year ended 31 December 2011. The report was lodged with Fair Work Australia (now known as the Fair Work Commission) on 8 October 2012.

I refer to our telephone conversation of 26 November 2011 where I advised that the lodged financial report did not contain an auditor's report and appeared to be also missing some of the notes to the financial report. You undertook to consult with the branch's accountant and then advise this office.

No response has been received since.

Your advice as to where this matter is at is requested by Friday, 1 March 2013.

Should you wish to discuss this matter I may be contacted on (03) 8661 7893 or by email at larry.powell@fwc.gov.au.

Yours sincerely,

Larry Powell
Regulatory Compliance Branch



FAIR WORK
AUSTRALIA

22 August 2012

Dr Tim Greenaway
Secretary
Australian Salaried Medical Officers Federation-Tasmania Branch
By fax: (03) 6223 6469

Dear Dr Greenaway,

**Lodgement of Financial Documents for year ended 31 December 2011 [FR2011/2885]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The RO Act requires the Tasmania Branch of the Australian Salaried Medical Officers Federation to lodge audited financial accounts and statements with Fair Work Australia within 6 months and 14 days of the end of its financial year.

This office has no record of lodgement of financial documents for year ended 31 December 2011, which should have been lodged with Fair Work Australia by 15 July 2012.

In order to avoid exposure to a civil (pecuniary) penalty, you are required to lodge the following documents without further delay:

- A *general purpose financial report* (see section 253(2)(a) of the RO Act);
- A *committee of management statement* (see the Financial Reporting Guidelines);
- An *operating report* (see section 254(2));
- An *auditor's report* (see sections 257(5) to 257(11)); and
- A *certificate of the secretary or other authorised officer* (see section 268)).

I note for your information that the general purpose financial report must be prepared in accordance with not only the applicable Australian Accounting Standards but also the Financial Reporting Guidelines. A copy of the Guidelines is available on our website (details of which are provided below).

The RO Act sets out a particular chronological order in which these documents and statements must be prepared, made available to members and presented to a meeting. All of these events must occur within timeframes that are also specified in the RO Act. Detailed information can be found on our website at [www.fwa.gov.au/Registered Organisations/Overview](http://www.fwa.gov.au/Registered%20Organisations/Overview), including:

- Fact sheets – the following fact sheets provide information regarding financial reporting:
 - Sheet 8 – Financial Reporting Process and Time-Lines;
 - Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time-Lines; and
 - Sheet 10 – Auditors.
- Sample Documents – a sample Designated Officer's Certificate is available;
- RO Act and RO Regulations;

- Financial Reporting Guidelines – the Guidelines set out requirements that must be met **in addition to** those required by Australian Accounting Standards; and
- Document Checklist and Timeline Planner to assist with meeting timeframes.

In the absence of lodgement of the outstanding documents, I request that you state in writing by 12 September 2012:

- whether a committee of management statement and operating report have been prepared;
- whether the auditor has audited the general purpose financial report and, if so, the date upon which the auditor signed the audit report;
- whether (and, if so, when) members have been provided with the full report. The ‘full report’ is made up of the general purpose financial report (including the committee of management statement), the auditor’s report and the operating report;
- if it has been provided to members, whether the full report has also been presented to a general meeting or committee of management meeting and, if so, when; and
- when a copy of the full report will be lodged in this office.

I draw your attention to the civil penalty provisions of the RO Act [see section 305(2)(ze)] which allow the Federal Court to impose a pecuniary penalty upon a person or organisation where the requirements of section 268 have not been met. You should also be aware of the provisions of Part 1 of Chapter 9 of the RO Act which set out general duties of officers and employees of organisations and their branches in relation to financial management.

This office strongly encourages you to lodge documents electronically by sending an email with the documents attached to orgs@fwa.gov.au. Alternatively, you can send the documents by fax to (03) 9655 0410.

Yours sincerely,



Robert Pfeiffer
Organisations, Research & Advice
Fair Work Australia



FAIR WORK
AUSTRALIA

3 February 2012

Dr Tim Greenaway
Branch Secretary
Australian Salaried Medical Officers Federation-Tasmania Branch
147 Davey Street
Hobart TAS 7000

Dear Dr Greenaway,

**Lodgement of Financial Documents for year ended 31 December 2011 [FR2011/2885]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Australian Salaried Medical Officers Federation-Tasmania Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 6 months and 14 days of the end of the financial year.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements.

In addition, financial reporting fact sheets and sample documents can be found on our Fair Work Australia website. The information can be viewed at www.fwa.gov.au – under *Registered Organisations – Overview – Fact sheets*. This site also contains the Financial Reporting Guidelines.

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at orgs@fwa.gov.au. Alternatively, you can forward the documents by fax to (03) 9655 0410.

Please do not hesitate to contact me on (03) 8661 7764 or by email at kevin.donnellan@fwa.gov.au if you wish to discuss the requirements outlined in this correspondence.

Yours sincerely,

Kevin Donnellan
Organisations, Research & Advice
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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*Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)*

Provide full report free of charge to members – s265 The full report includes:	/ /
<ul style="list-style-type: none"> • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report. 	

(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,

or

(b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year.*

Present full report to:	/ /
(a) General Meeting of Members - s266 (1),(2); OR	
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268	/ /
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Within 14 days of meeting

* *the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.*

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ *The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.*