



**AUSTRALIAN INDUSTRIAL REGISTRY**

Australian Industrial Registry  
Level 35, Nauru House  
80 Collins Street  
MELBOURNE VIC 3000  
Telephone: (03) 8661 7777  
Fax: (03) 9654 6672

**Ref: FR2001/684-[132N-VIC]**

Dr. Pearly Khaw  
Branch Secretary  
Australian Salaried Medical Officers Federation  
Victoria Branch  
293 Royal Parade  
PARKVILLE VIC 3052

Dear Dr. Khaw

**Re: Australian Salaried Medical Officers Federation-Victoria Branch  
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2001.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

In relation to financial documents for year ended 31 December 2001, the auditor should have made a report to the branch as required by subsection 276(1) of the Act before 30 June 2002. If you have not done so already you should consider implementing the following steps:

- provision of copies of the auditor's report, accounts and statements to the members,
- following provision of copies to the members, presentation of the auditor's report, accounts and statements to a meeting of the members or the committee of management
- lodgement of copies of the auditor's report, accounts and statements in the Industrial Registry accompanied by your certificate confirming that the documents so lodged are copies of those presented to the relevant meeting - the certificate should specify the type of meeting and the date when the meeting was held.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapierre  
Team Manager  
E-mail: [clency.lapierre@air.gov.au](mailto:clency.lapierre@air.gov.au)  
9 July 2002

# ASMOF (VIC BRANCH)

**DR RODERICK MCRAE  
PRESIDENT**



**MR GEOFF O'KEARNEY  
CHIEF EXECUTIVE OFFICER**

7 November 2002

The Registrar  
Australian Industrial Relations  
Commission  
Nauru House  
80 Collins Street  
MELBOURNE VIC 3000

Dear Sir

Please find attached the audited final accounts for ASMOF Victorian Branch for 2001.

If you have any queries please feel free to contact me on 9280 8744.

Yours faithfully

**Geoff O'Keatney  
Chief Executive Officer**

Encl



**293 Royal Parade Parkville Victoria 3052  
Phone: 9280 8722 Fax: 9280 8786  
ABN 44 240 621 986**

# ASMOF (VIC BRANCH)

DR RODERICK MCRAE  
PRESIDENT



MR GEOFF O'KEARNEY  
CHIEF EXECUTIVE

## SECRETARY CERTIFICATE (OR PRESCRIBED OFFICER)

I, Roderick McRae, President of the Australian Salaried Medical Officers Federation (Victorian Branch) hereby certify that the documents forwarded to the Industrial Registry on - 31 October are copies of the Auditors Reports, accounts and statements for the calendar year 2001. The documents were provided to the Committee of Management on 17 April (first meeting) to members on 15 September 2002 and subsequently presented at the Committee of Management meeting (second meeting) held on 21 October 2002 in accordance with sub section 279(6) of the Workplace Relations Act 1996.

**RODERICK MCRAE**  
President

Date; 7/11/02

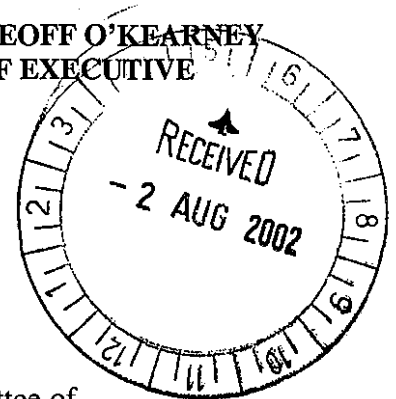
293 Royal Parade, Parkville, Vic 3052  
Telephone No: 9280 8722, Facsimile No: 9280 8786  
ABN 44 240 621 986

# ASMOF (VIC BRANCH)

DR RODERICK MCRAE  
PRESIDENT




MR GEOFF O'KEARNEY  
CHIEF EXECUTIVE




## COMMITTEE OF MANAGEMENT CERTIFICATE

We, Peter Thurlow and Roderick McRae being two members of the Committee of Management of the Australian Salaried Medical Officers Federation (Victorian Branch) do state on behalf of the Committee and in accordance with a resolution passed by the Committee that;

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December 2001;
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2001 in accordance with the rules of the organisation;
- (iii) to the knowledge of any member of the Committee there have been no instances where records of the organisation or other documents (not being documents containing information made available to members of the organisation under subsection 274(2) of the Workplace Relations Act 1996 as amended) copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulation thereto, or the rules of the organisation; and
- (iv) the organisation has complied with subsections 279(1) and (6) of the Act in relation to the financial accounts in respect of the preceding year ended 31 December 2000.

  
..... (signed)  
Peter Thurlow

Date: 6, 8, 02

  
..... (signed)  
Roderick McRae

Date: 31, 7, 02

293 Royal Parade, Parkville, Vic 3052  
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# ASMOF (VIC BRANCH)

DR RODERICK MCRAE  
PRESIDENT



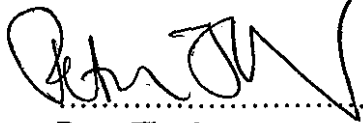
MR GEOFF O'KEARNEY  
CHIEF EXECUTIVE

## ACCOUNTING OFFICER'S CERTIFICATE

I, Peter Thurlow being the Officer responsible for keeping the accounting records of the Australian Salaried Medical Officers Federation (Victorian Branch) certify that as at 31<sup>st</sup> December 2001 the number of members of the organisation was 1380.

In my opinion.

- (i) the attached documents show a true and fair view of the financial affairs of the organisation as at 31<sup>st</sup> December 2001;
- (ii) a record has been kept of all monies paid by, or collected from, members and all monies paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred by the organisation approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated and no such funds were levied or raised;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation.
- (vi) the register of members of the organisation was maintained in accordance with the Act.

  
..... (signed)  
Peter Thurlow  
Honorary Assistant Secretary & Treasurer

Date:        /        /

293 Royal Parade Parkville, Vic 3052  
Telephone No: 928 8722, Facsimile No: 9280 8786  
ABN 44 240 621 986


**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION VICTORIAN BRANCH**

**INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31ST DECEMBER 2001**

I have inspected and audited the accounting records kept by the Australian Salaried Medical Officers Federation, Victorian Branch, in respect of the year ended 31st December 2001, and have received all the information and explanations we required for the purposes of my audit.

In my opinion:

- (i) there were kept by the organisation in respect of the year ended 31st December 2001, satisfactory accounting records including:
  - (1) record of the sources and nature of the income of the organisation (including income from members): and
  - (2) record of the nature and purpose of expenditure, and
- (ii) the attached accounts and statements, prepared in accordance with section 273 of the Workplace Relations Act 1996, and are properly drawn up so as to give a true and fair view of:
  - (1) the financial affairs of the organisation as at 31st December 2001, and,
  - (2) the income and expenditure, and surplus/deficit of the organisation for the year ended on that date.
- (iii) We have received all the information and explanations we requested for the purposes of our audit.
- (iv) The financial report is drawn up in accordance with applicable Accounting Standards.

  
.....  
**John D Cullen CPA**  
**(J D Cullen & Associates)**  
**Registered Company Auditor**

**Date 17<sup>th</sup> June 2002**

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

**BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER, 2001**

	<u>2000</u>	<u>2001</u>
<b><u>MEMBERS FUNDS</u></b>		
Retained Surplus	\$ 16,691	\$21,545
	-----	-----
<b>TOTAL MEMBERS' FUNDS</b>	<b>\$16,691</b>	<b>\$21,545</b>
	=====	=====
<b>REPRESENTED BY:</b>		
<b><u>CURRENT ASSETS</u></b>		
Cash at Bank	\$ 17,262	\$21,545
GST Credit	\$ 118	---
	-----	-----
<b>TOTAL ASSETS</b>	<b>\$ 17,381</b>	<b>21,545</b>
<b><u>CURRENT LIABILITIES</u></b>		
GST Debit	\$ 690	---
	-----	-----
<b>TOTAL LIABILITIES</b>	<b>\$ 690</b>	<b>---</b>
<b>NET ASSETS (LIABILITIES)</b>	<b>\$ 16,691.</b>	<b>\$ 21,545</b>
	=====	=====

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

**INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2001**

	<u>2000</u>	<u>2001</u>
<b><u>INCOME</u></b>		
Membership Fees (Capitation)	6,900.00	6,950.00
Bank Interest	154.11	107.66
<b>TOTAL INCOME</b>	<b>\$ 7,054.11</b>	<b>\$ 7,057.66</b>
<b><u>LESS EXPENDITURE</u></b>		
Audit Fees (1998 and 1999)	525.00	250.00
Accommodation ASMOF Conference	-	-
Honorariums	2,500.00	-
Attendance ASMOF/ICM Conferences	2,115.91	984.55
Attendance ASMSNZ Conference	2,333.70	-
Bank Fees	12.46	20.60
Meeting costs & dinner – Branch Council	1,016.28	948.64
Presentations	355.00	-
Taxi	-	-
Couriers	49.30	-
<b>TOTAL EXPENDITURE</b>	<b>\$ 8907.65</b>	<b>\$2203.79</b>
<b><u>NET SURPLUS – (Deficiency)</u></b>	<b>(1853.54)</b>	<b>4853.87</b>
<b>ADD Retained Surplus from 1 January</b>	<b>18,544.99</b>	<b>16,691.45</b>
<b>RETAINED SURPLUS 31 December</b>	<b>\$16,691.45</b>	<b>\$21545.32</b>



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

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2001**

**(i). Statement of significant accounting policies.**

This financial report is a special purpose financial report prepared for use by the Branch Council. The Branch Council has determined that the organisation is not a reporting entity. No Australian Accounting Standards or mandatory professional reporting requirements or other authoritative pronouncements of the Australian Accounting Standards Board have been used in the preparation of this financial report.

The financial report is prepared on a cash basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The organisation, as a registered Trade Union, is exempt from income tax and no provision for income tax is necessary.

**(ii). Information to be provided to members or registrar**

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of Sub-Section (1), (2) and (3) of Section 274, which read as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under Sub-Section (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.
- (3) A Registrar may only make an application under Sub-Section (1) at 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 INDUSTRIAL REGISTRY

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7989  
Fax: (03) 9654 6672

Mr. Geoff O'Kearney  
Chief Executive  
Australian Salaried Medical Officers Federation  
Victorian Branch  
293 Royal Parade  
Parkville VIC 3052

Dear Mr. O'Kearney,

**Re: Financial documents for year ended 31 December 2001  
FR2001/684**

I have received the financial documents of the Victorian Branch of the Australian Salaried Medical Officers Federation for the year ended 31 December 2001 which were lodged in the Industrial Registry on 11 November 2002.

The following matters are referred for assistance when preparing future financial returns; no further action is required in respect of these documents.

### **1. Accounting Officer's Certificate**

It is noted that the accounting officer's certificate is undated.

All certificates should be dated as a matter of course.

### **2. Committee of Management's Certificate**

The committee of management's certificate has been signed after the making of the auditor's report to the Branch. This certificate should not post-date the auditor's report as:

- the auditor must express an opinion on the accounts and statements prepared under section 273 of the Act - refer section 274(4)(a)(ii); and
- the accounts prepared under section 273 must include certificates by the accounting officer and the committee of management - refer Regulation 109(1).

### 3. Timescale provisions

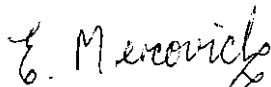
Financial documents should be prepared, audited, supplied to members, presented to a meeting and lodged with the Registrar within certain timescale requirements - these requirements are summarised for your assistance in the attachment.

From the information available, the timing of these various steps would seem to be at variance with the requirements of the legislation:

- the documents were not supplied to members within 56 days of the auditor's report; and
- the documents were not lodged in the Industrial Registry within 14 days of the second meeting.

The documents have been filed.

Yours sincerely,



E. (Liz) Mercovich  
Statutory Services Branch

29 November 2002



**AUSTRALIAN INDUSTRIAL REGISTRY**

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

Mr. Geoff O'Kearney  
Chief Executive  
Australian Salaried Medical Officers Federation  
Victorian Branch  
293 Royal Parade  
Parkville VIC 3052

Dear Mr. O'Kearney,

**Re: Financial documents for year ended 31 December 2001  
FR2001/684**

On 29 November 2002, I sent the acknowledgement letter with regard to the above.

In my notes regarding preparation of future financial returns, item 3 made reference to the timescale requirements of lodging the documents and indicated that "these requirements are summarised for your assistance in the attachment".

I discovered later that I had neglected to include the attachment.

Herewith please find a second copy of the letter, this time including the attachment.

Yours sincerely,

E. (Liz) Mercovich  
Statutory Services Branch

4 December 2002