



Motor Inn
Motel and
Accommodation
Association
Australia

6 May, 2016.

Chris Enright,
Director,
Regulatory Compliance Branch,
Fair Work Commission,
GPO Box 1994,
Melbourne,
Vic, 3001.

Via email to: orgs@fwc.gov.au
CC: Joanne.FENWICK@fwc.gov.au
col.hughes@aaoa.com.au

Re: The Motor Inn, Motel and Accommodation Association: financial reports for the years ending 30 June 2008 to 30 June 2015

Dear Mr Enright,

In regards to the above matter and in reference to your letter of 4 May, 2016, on behalf of the council of MIMAA and its members we are pleased to acknowledge the decision of the FWC in the related matters.

On behalf of MIMAA and its members I would like to extend our gratitude for the assistance and support provided by the Fair Work Commission over the course of resolving these matters in particular we would like to single out the help, guidance and patience of Ms Joanne Fenwick, who has been of great assistance. The current council and recently appointed auditors are committed to ensuring that MIMAA is maintained and managed to the highest possible level of compliance for the benefit of the membership and will no doubt be taking advantage of the resources of the FWC in doing so in the future.

Michael Georgeson, General Manager, Operations for the Accommodation Association of Australia, will be maintained as the primary contact for the purpose of administrative matters for the foreseeable future. As such should there be any further developments or requests please continue to include Michael in any communications.

Yours sincerely

Richard Munro
Executive Director
MIMAA
6 May, 2016.



4 May 2016

Mr Richard Munro
Executive Director
The Motor Inn, Motel and Accommodation Association
Suite 1, Level 2
189 Kent St
SYDNEY NSW 2000

via email: richard.munro@aaoa.com.au
col.hughes@aaoa.com.au
michael.georgeson@aaoa.com.au

Dear Mr Munro

The Motor Inn, Motel and Accommodation Association: financial reports for the years ending 30 June 2008 to 30 June 2015

I refer to previous correspondence and discussion with you regarding outstanding financial reports for the Motor Inn, Motel and Accommodation Association (**MIMAA**) for the financial years ending 30 June 2008 to 2014.

As you are aware, the *Fair Work (Registered Organisations) Act 2009 (RO Act)* requires MIMAA to lodge audited financial reports with the Fair Work Commission (**the Commission**) within six months and 14 days of the end of its financial year (that is, no later than 15 January). It is a requirement of the RO Act that:

- a General Purpose Financial Report (**GPFR**) and an operating report be prepared as soon as practicable after the end of the financial year (ss.253, 254);
- that the full report (consisting of the GPFR, operating report and auditor's report) be presented to a general meeting of members, or to a meeting of the branch Committee of Management, within six months after the end of the financial year (s.266); and
- a copy of the full report must be provided to members at least 21 days before the general meeting or if presented to a branch Committee of Management meeting within five months after the end of the financial year (s.265(5)).

You have advised that, due to a lack of financial records, the financial reports for the years ending 30 June 2008 and 30 June 2009 are unable to be re-prepared and re-audited to remedy the non-compliance issues original identified by the Commission and reported to MIMAA on 19 October 2010.

I note that the financial reports for the financial years ending 30 June 2010 – 30 June 2014 have now been lodged with the Commission. Although these reports do not fully comply with the reporting requirements set out under the RO Act, I acknowledge that the financial report for the year ended 30 June 2015 has rectified and address all of these non-compliance issues.

I consider the prolonged non-compliance by MIMAA to be a serious matter. The standards set out in the RO Act are directed to ensuring that registered organisations are: accountable to their members; efficiently managed and operate effectively; and enable participation by members in the affairs of the organisation. The consequence of the contraventions is that the organisation has not been accountable to its members and members have been deprived of the opportunity to

be informed on and participate in the affairs of the organisation, contrary to the objects of the RO Act.

Officers of an organisation are also held to high standards and must comply with the general duties in relation to the financial management of the organisation. The failure by the office holders to comply with these requirements may also amount to breaches of the general duties of officers as set out in Part 2 of Chapter 9 of the RO Act.

However, I also acknowledge the recent actions taken by the current office holders to rectify these matters. In particular, the lodgement of the outstanding financial reports for the financial years ended 30 June 2011 to 30 June 2014 and compliance with the reporting requirements for the financial year ending 30 June 2015. I also note the appointment of new auditors and the assistance and clarification they have provided in relation to the non-compliance issues within the financial reports for the years ending 30 June 2008 and 30 June 2009.

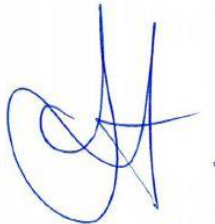
Having regard to these matters, it is not considered it would be in the public interest to commence a formal investigation into these matters and I advise that the Commission will close off the financial reports for MIMAA for the years 30 June 2008 to 30 June 2014 and will file the financial report for the year ended 30 June 2015.

However, the Commission will continue to closely monitor MIMAA and will take prompt action in response to any further contraventions. You are on notice that any future non-compliance by MIMAA will be treated very seriously, with the earlier non-compliance taken into account in deciding what action to take.

If you would like to discuss any aspect of the above, please contact me on 8656 4680 or Joanne Fenwick, Financial Reporting Specialist on 8656 4681.

Please acknowledge your receipt of this correspondence by Wednesday 11 May 2016.

Yours sincerely



Chris Enright
Director
Regulatory Compliance Branch



13 November 2015

Mr Michael Georgeson
General Manager, Operations
The Motor Inn, Motel and Accommodation Association

via email: michael.georgeson@aaoa.com.au

Dear Mr Georgeson

The Motor Inn, Motel and Accommodation Association Financial Report for the year ended 30 June 2010, 30 June 2011, 30 June 2012, 30 June 2013 and 30 June 2014 - [FR2010/2552, FR2011/2567, FR2012/252, FR2013/156 and FR2014/97]

I acknowledge receipt of the financial reports of the Motor Inn, Motel and Accommodation Association (MIMAA) for the financial years ending 30 June 2010, 30 June 2011, 30 June 2012, 30 June 2013 and 30 June 2014. These documents were lodged with the Fair Work Commission (FWC) on the following dates:

- 30 June 2010 [FR2010/2552] – 28 June 2011
- 30 June 2011 [FR2011/2567] – 24 September 2015
- 30 June 2012 [FR2012/252] – 1 May 2015
- 30 June 2013 [FR2013/156] – 24 September 2015
- 30 June 2014 [FR2014/97] – 24 September 2015

A number of non-compliance issues have been identified within each of the above mentioned financial reports, the details of which are documented within Attachment 1 – 5. Generally, although not limited to, there are some common non-compliance issues across these financial reports such as:

- the failure to meet various timescale requirements;
- inadequate disclosure of the review of principal activities in the operating report; and
- certificates have not been signed and dated by a designated officer.

I take this opportunity to remind you of the importance of the reporting unit strictly complying with each applicable aspect of the legislative reporting requirements under the *Fair Work (Registered Organisations) Act 2009* (RO Act), the *Fair Work (Registered Organisations) Regulations 2009* and the Reporting Guidelines.

Since October 2010 the FWC has corresponded with MIMAA in relation to the financial reporting obligations of an organisation registered under the RO Act along with identifying and following up on various non-compliance issues. On 16 April 2013 the then Acting Director of the Regulatory Compliance Branch advised MIMAA that it was proposing to refer the registration of MIMAA to the FWC for its consideration under either subsection 30(1)(c)(i) or subsection 30(1)(c)(iv) of the RO Act. In the decision relating to this matter by Lawrence DP of the FWC dated 9 January 2015 he found that the MIMAA was not defunct. He did however place an expectation on MIMAA to become more diligent in its compliance with its obligations under the RO Act.

Since the decision of Lawrence DP, the FWC had concerns that MIMAA was not adhering to the requested undertakings within his Honour's decision. This was raised in correspondence to MIMAA dated 19 February 2015. The FWC received a response from MIMAA on 9 March 2015 with an update on the progress being made to address these non-compliance issues including a

proposed action plan. A teleconference was held between the FWC and MIMAA on 25 September 2015 to discuss these outstanding issues and the requirements and commitments moving forward.

All outstanding financial reports for MIMAA have now been lodged with the FWC. The FWC has not yet received the amended financial reports for the financial years ended 30 June 2008 and 30 June 2009 however we acknowledge that progress is being made and the Auditors are currently reviewing the reports.

Based on the non-compliance issues identified in Attachments 1 – 5 the FWC has considered the following as potential options in relation to these reports:

- 1) Request that the financial reports for 2010 – 2014 be amended, re-audited, provided to members, presented to a general meeting of members and re-lodged with the FWC.
- 2) The FWC commence an inquiry and/or investigation into MIMAA.
- 3) Close the above reports based on the understanding that MIMAA will rectify and address non-compliance issue in future financial reports.

Having regards to the circumstances as mentioned above, the FWC has decided that it will close these files. The files however will not be closed until the following requirements are satisfied:

- 1) the non-compliance issues relating to the 2008 and 2009 financial reports have been rectified; and
- 2) the financial report for the year ending 30 June 2015 has been lodged with the FWC.

In the absence of an extension of time for holding a General Meeting (see section 265(5)) the latest possible date of lodgement with the FWC of the financial report for the year ended 30 June 2015 is six months and 14 days after the end of the financial year. This financial report is therefore required to be lodged with the FWC no later than 15 January 2016. Please note that if the above mentioned requirements are not been addressed by the 15 January 2016, the FWC will not close the 2010 – 2014 financial reports as stated above and precede with either commencing an inquiry and/or investigation or requiring the 2010 – 2014 financial reports to be amended, re-audited, provided to members, presented to a general meeting of members and re-lodged with the FWC.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contact on (03) 8656 4681 or via email at joanne.fenwick@fwc.gov.au.

Yours sincerely



Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance Branch

Financial year ended 30 June 2010 – [FR2010/2552]

The financial report for the year ended 30 June 2010 lodged with the FWC on 28 June 2011 includes two Committee of Management Statement, one dated 24 September 2010 and the other 17 March 2011 and two Operating Reports, again one dated 24 September 2010 and the other 17 March 2011.

Confirmation is required in relation to the following:

- the date of the resolution by the Committee of Management in relation to the GPFR;
- the number of persons recorded in the register of members as at 30 June 2010; and
- the number of persons who were at 30 June 2010 employees at MIMAA.

Timescale requirements

I note that the following timescale requirements were not met:

Documents must be lodged with the Fair Work Commission within 14 days of General Meeting

Section 268 of the RO Act, states that the full report and the Designated Officer's Certificate are required to be lodged with the FWC within 14 days of the meeting of members. The Designated Officer's Certificate indicates that this meeting occurred on 15 March 2011. If this is correct the full report should have been lodged with the FWC by 29 March 2011.

The full report was lodged on 28 June 2011.

If these dates are correct, the organisation should have applied for an extension of time to lodge the required reports and the Designated Officer's Certificate in accordance with section 268 of the RO Act. Please note that in future financial years a written request for extension of time signed by a relevant officer, including any reason for the delay, must be made prior to required date of lodgement.

Reports must be provided to members at least 21 days before the General Meeting of members

The Designated Officer's Certificate states that the financial report was provided to members on 15 March 2011, and presented to a General Meeting of members on 15 March 2011. Under section 265(5)(a) of the RO Act, where the report is presented to a General Meeting of members, the report must be provided to members at least 21 days before that meeting.

If these dates are correct, the reporting unit provided the financial report to members on the day of the General Meeting.

Please note that subsection 265(5) is a civil penalty provision.

Reports must be presented to a General Meeting of members within 6 months after the end of the financial year.

The Designated Officer's Certificate states that the financial report was presented to a General Meeting of members on 15 March 2011. Under section 266(1) of the RO Act, the report must be presented to a General Meeting of members within 6 months after the end of the financial year.

If these dates are correct, the organisation should have applied for an extension of time for the holding of the General Meeting in accordance with section 265(5) of the RO Act. Please note that in future financial years a written request for extension of time signed by a relevant officer, including any reason for the delay, must be made prior to required date of lodgement.

Operating Report**Review of principal activities**

Subsection 254(2)(a) of the RO Act requires an Operating Report to contain a review of the principal activities of the reporting unit, the results of those activities and any significant changes in the nature of those activities. I note that the Operating Report provides a review of the principal activities and states that there has been no significant changes in the nature of those activities, but does not explain the results of these activities. Please note that subsection 254(2)(a) of the RO Act requires a description of the results from providing services to members.

Financial year ended 30 June 2011 – [FR2011/2567]**Timescale requirements**

I note that the following timescale requirements were not met:

Preparation of the General Purpose Financial Report (GPFR)

Sections 253 and 254 of the RO Act require that a GPFR and an Operating Report be prepared as soon as practicable after the end of the financial year. Section 266 requires that the financial report be presented to a General Meeting of members or a Committee of Management Meeting within six months after the end of the financial year. In the absence of an extension of time for holding a General Meeting (see section 265(5)) the latest possible date of lodgement with the FWC is six months and 14 days after the end of the financial year.

The Committee of Management Statement for the reporting period ending 30 June 2011 does not identify the date that a resolution relating to the GPFR and Operating Report was made however it was signed on the 7 May 2012. Based on this, the Committee of Management did not pass the resolution in relation to the GPFR until 11 month and 7 days after the reporting unit end of financial year, and 3 months and 22 days after the latest possible date for lodgement with the FWC.

Please note that section 253 and section 254 are a civil penalty provision.

Reports must be presented to a General Meeting of members within 6 months after the end of the financial year.

The Designated Officer's Certificate states that the financial report was presented to a General Meeting of members on 24 September 2015. Under section 266(1) of the RO Act, the report must be presented to a General Meeting of members within 6 months after the end of the financial year.

If these dates are correct, the organisation should have applied for an extension of time for the holding of the General Meeting in accordance with section 265(5) of the RO Act. Please note that in future financial years a written request for extension of time signed by a relevant officer, including any reason for the delay, must be made prior to required date of lodgement.

Designated Officer**Certificates to be signed and dated by designated officer**

Each of the certificates and statements required by the RO Act must be signed and dated by a 'Designated Officer' – see section 243 of the RO Act. In order to be a Designated Officer under section 243, a person will first need to be an 'officer' holding an 'office' as those terms are defined in sections 6 and 9 respectively of the RO Act.

It is noted that the Designated Officer's Certificate has not been signed or dated by a Designated Officer. In relation to the Committee of Management Statement and the Operating Report the name of the signatory has not been included therefore the FWC are unable to determine who signed these documents.

Committee of management statement**Date of resolution**

The Reporting Guidelines requires that the Committee of Management Statement be made in accordance with such resolution as is passed by the Committee of Management. Such statement must also specify the date of passage of the resolution. I note that the date of the resolution was not provided.

Operating Report**Review of principal activities**

Subsection 254(2)(a) of the RO Act requires an Operating Report to contain a review of the principal activities of the reporting unit, the results of those activities and any significant changes in the nature of those activities. I note that the Operating Report provides a review of the principal activities and states that there has been no significant changes in the nature of those

activities, but does not explain the results of these activities. Please note that subsection 254(2)(a) of the RO Act requires a description of the results from providing services to members.

Financial year ended 30 June 2012 – [FR2012/252]**Timescale requirements**

I note that the following timescale requirements were not met:

Preparation of the General Purpose Financial Report (GPFR)

Sections 253 and 254 of the RO Act require that a GPFR and an Operating Report be prepared as soon as practicable after the end of the financial year. Section 266 requires that the financial report be presented to a General Meeting of members or a Committee of Management Meeting within six months after the end of the financial year. In the absence of an extension of time for holding a General Meeting (see section 265(5)) the latest possible date of lodgement with the FWC is six months and 14 days after the end of the financial year.

The Committee of Management Statement for the reporting period ending 30 June 2012 indicates that a resolution relating to the GPFR and Operating Report was not made until 26 February 2015, 2 years, 7 month and 26 days after the reporting unit end of financial year, and 2 year, 1 months and 9 days after the latest possible date for lodgement with the FWC.

Please note that section 253 and section 254 are a civil penalty provision.

Reports must be presented to a General Meeting of members within 6 months after the end of the financial year.

The Designated Officer's Certificate states that the financial report was presented to a General Meeting of members on 1 May 2015. Under section 266(1) of the RO Act, the report must be presented to a General Meeting of members within 6 months after the end of the financial year.

If these dates are correct, the organisation should have applied for an extension of time for the holding of the General Meeting in accordance with section 265(5) of the RO Act. Please note that in future financial years a written request for extension of time signed by a relevant officer, including any reason for the delay, must be made prior to required date of lodgement.

Designated Officer**Certificates to be signed and dated by designated officer**

Each of the certificates and statements required by the RO Act must be signed and dated by a 'Designated Officer' – see section 243 of the RO Act. In order to be a Designated Officer under section 243, a person will first need to be an 'officer' holding an 'office' as those terms are defined in sections 6 and 9 respectively of the RO Act.

It is noted that the Designated Officer's Certificate, the Operating Report and the Committee of Management Statement has not been signed or dated by a Designated Officer.

Operating Report**Review of principal activities**

Subsection 254(2)(a) of the RO Act requires an Operating Report to contain a review of the principal activities of the reporting unit, the results of those activities and any significant changes in the nature of the those activities. I note that the Operating Report provides a review of the principal activities and states that there has been no significant changes in the nature of those activities, but does not explain the results of these activities. Please note that subsection 254(2)(a) of the RO Act requires a description of the results from providing services to members.

Financial year ended 30 June 2013 – [FR2013/156]**Timescale requirements**

I note that the following timescale requirements were not met:

Preparation of the General Purpose Financial Report (GPFR)

Sections 253 and 254 of the RO Act require that a GPFR and an Operating Report be prepared as soon as practicable after the end of the financial year. Section 266 requires that the financial report be presented to a General Meeting of members or a Committee of Management Meeting within six months after the end of the financial year. In the absence of an extension of time for holding a General Meeting (see section 265(5)) the latest possible date of lodgement with the FWC is six months and 14 days after the end of the financial year.

The Committee of Management Statement for the reporting period ending 30 June 2013 indicates that a resolution relating to the GPFR and Operating Report was not made until 26 February 2015, 1 years, 7 month and 26 days after the reporting unit end of financial year, and 1 year, 1 months and 9 days after the latest possible date for lodgement with the FWC.

Please note that section 253 and section 254 are a civil penalty provision.

Reports must be presented to a General Meeting of members within 6 months after the end of the financial year.

The Designated Officer's Certificate states that the financial report was presented to a General Meeting of members on 24 September 2015. Under section 266(1) of the RO Act, the report must be presented to a General Meeting of members within 6 months after the end of the financial year.

If these dates are correct, the organisation should have applied for an extension of time for the holding of the General Meeting in accordance with section 265(5) of the RO Act. Please note that in future financial years a written request for extension of time signed by a relevant officer, including any reason for the delay, must be made prior to required date of lodgement.

Designated Officer**Certificates to be signed and dated by designated officer**

Each of the certificates and statements required by the RO Act must be signed and dated by a 'Designated Officer' – see section 243 of the RO Act. In order to be a Designated Officer under section 243, a person will first need to be an 'officer' holding an 'office' as those terms are defined in sections 6 and 9 respectively of the RO Act.

It is noted that the Designated Officer's Certificate, the Operating Report and the Committee of Management Statement has not been signed or dated by a Designated Officer. Please arrange for the appropriate officer to sign and date this certificate and resubmit this document to FWC.

Operating Report**Review of principal activities**

Subsection 254(2)(a) of the RO Act requires an Operating Report to contain a review of the principal activities of the reporting unit, the results of those activities and any significant changes in the nature of those activities. I note that the Operating Report provides a review of the principal activities and states that there has been no significant changes in the nature of those activities, but does not explain the results of these activities. Please note that subsection 254(2)(a) of the RO Act requires a description of the results from providing services to members.

Notes to the financial statements**For-profit or not-for profit entity**

Australian Accounting Standard *AASB 1054 Australian Additional Disclosures* paragraph 8(b) requires that the entity disclose whether, for the purposes of preparing the financial statements, it is a for-profit or not-for-profit entity.

This information has not been provided.

Notice setting out sections 272(1), (2) & (3)

Subsection 272(5) of the RO Act requires the accounts to include a copy of subsections 272(1), (2) & (3). Although this notice is included in the financial report under Note 3, the wording is slightly different. Please ensure that the word “Association” is replaced with the term “reporting unit”.

Administration of affairs by a third party

Financial affairs administered by another entity

Reporting Guideline 34 requires that when a reporting unit’s financial affairs are administered by another entity, the reporting unit must disclose in a separate note in the GPFR a detailed breakdown of all services provided and/or expenses incurred.

Note 8 in MIMAA financial statements states that the Accommodation Association of Australia administers the finances of MIMAA however no details are provided as to the terms and conditions of the arrangement and a narrative description as to the nature of the expenses and/or consultancy services provided as per the disclosure requirements within the Reporting Guideline.

Financial year ended 30 June 2014 – [FR2014/97]**Timescale requirements**

I note that the following timescale requirements were not met:

Preparation of the General Purpose Financial Report (GPFR)

Sections 253 and 254 of the RO Act require that a GPFR and an Operating Report be prepared as soon as practicable after the end of the financial year. Section 266 requires that the financial report be presented to a General Meeting of members or a Committee of Management Meeting within six months after the end of the financial year. In the absence of an extension of time for holding a General Meeting (see section 265(5)) the latest possible date of lodgement with the FWC is six months and 14 days after the end of the financial year.

The Committee of Management Statement for the reporting period ending 30 June 2014 indicates that a resolution relating to the GPFR and Operating Report was not made until 26 February 2015, 7 month and 26 days after the reporting unit end of financial year, and 1 month and 9 days after the latest possible date for lodgement with the FWC

Please note that section 253 and section 254 are a civil penalty provision.

Reports must be presented to a General Meeting of members within 6 months after the end of the financial year.

The Designated Officer's Certificate states that the financial report was presented to a General Meeting of members on 24 September 2015. Under section 266(1) of the RO Act, the report must be presented to a General Meeting of members within 6 months after the end of the financial year.

If these dates are correct, the organisation should have applied for an extension of time for the holding of the General Meeting in accordance with section 265(5) of the RO Act. Please note that in future financial years a written request for extension of time signed by a relevant officer, including any reason for the delay, must be made prior to required date of lodgement.

Designated Officer**Certificates to be signed and dated by designated officer**

Each of the certificates and statements required by the RO Act must be signed and dated by a 'Designated Officer' – see section 243 of the RO Act. In order to be a Designated Officer under section 243, a person will first need to be an 'officer' holding an 'office' as those terms are defined in sections 6 and 9 respectively of the RO Act.

It is noted that the Designated Officer's Certificate, the Operating Report and the Committee of Management Statement has not been signed or dated by a Designated Officer. Please arrange for the appropriate officer to sign and date this certificate and resubmit this document to FWC.

Operating Report**Review of principal activities**

Subsection 254(2)(a) of the RO Act requires an Operating Report to contain a review of the principal activities of the reporting unit, the results of those activities and any significant changes in the nature of those activities. I note that the Operating Report provides a review of the principal activities and states that there has been no significant changes in the nature of those activities, but does not explain the results of these activities. Please note that subsection 254(2)(a) of the RO Act requires a description of the results from providing services to members.

Notes to the financial statements**For-profit or not-for profit entity**

Australian Accounting Standard *AASB 1054 Australian Additional Disclosures* paragraph 8(b) requires that the entity disclose whether, for the purposes of preparing the financial statements, it is a for-profit or not-for-profit entity.

This information has not been provided.

Notice setting out sections 272(1), (2) & (3)

Subsection 272(5) of the RO Act requires the accounts to include a copy of subsections 272(1), (2) & (3). Although this notice is included in the financial report under Note 3, the wording is slightly different. Please ensure that the word “Association” is replaced with the term “reporting unit”.

Administration of affairs by a third party

Financial affairs administered by another entity

Reporting Guideline 31 requires that when a reporting unit’s financial affairs are administered by another entity, the reporting unit must disclose in a separate note in the GPFR a detailed breakdown of all services provided and/or expenses incurred.

Note 8 in MIMAA financial statements states that the Accommodation Association of Australia administers the finances of MIMAA however no details are provided as to the terms and conditions of the arrangement and a narrative description as to the nature of the expenses and/or consultancy services provided as per the disclosure requirements within the Reporting Guideline.

From: [Richard Munro](#)
To: [PFEIFFER, Robert](#)
Cc: [Kathryn Dent](#)
Subject: RE: outstanding financial report
Date: Tuesday, 26 February 2013 1:37:25 PM
Attachments: [image001.png](#)

Dear Robert

Thank you for the update, I actually gave this work to our accountant, who by coincidence left 2 days after and I need to action obviously.

I have employed a new accountant and together I would like to ensure that we get this entity up to date with the FWC.

The purpose of my note is that we wish to comply and through unfortunate circumstances, this has been delayed.

Best regards

Richard Munro
Chief Executive Officer

P 02 8666 9015

F 02 8666 9017

M 0417 466997

E richard.munro@aaoa.com.au

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From: PFEIFFER, Robert [mailto:Robert.PFEIFFER@fwc.gov.au]
Sent: Wednesday, 23 January 2013 2:17 PM
To: Richard Munro
Subject: outstanding financial report

Dear Mr Munro,

Please see attached letter.

Regards,

ROBERT PFEIFFER
Senior Adviser
Regulatory Compliance Branch

Fair Work Commission
Tel: 03 8661 7936
Fax: 03 9655 0410
robert.pfeiffer@fwc.gov.au

11 Exhibition Street, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwc.gov.au

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FAIR WORK
COMMISSION

23 January 2013

Mr Richard Munro
Executive Director
The Motor Inn, Motel and Accommodation Association

Sent by email: Richard.Munro@aoa.com.au

Dear Mr Munro,

Failure to lodge audited financial reports for years ended 2008 to 2012

Our records indicate that The Motor Inn, Motel and Accommodation Association (the reporting unit) has failed to lodge its audited financial reports for the financial years ended 30 June 2008 to 30 June 2012 despite this office reminding the reporting unit of its obligation to do so by letters over a protracted period of time.

As the reporting unit has previously been advised, section 268 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act), and the predecessor Act, requires reporting units to lodge an audited financial report with the Fair Work Commission within a maximum of 6 months and 14 days of the end of their financial year (that is, no later than 14 January in the year immediately after the end of the financial year).

Paragraph 7.4 of the FWC Regulatory Compliance Policy (a copy of which is attached) states as follows:

- 7.4 *Where the possible contravention involves failure by an organisation, branch or reporting unit to lodge a matter with FWC in accordance with the timeframes specified in the RO Act, RO Regulations or the rules of the organisation, branch or reporting unit:*
- a. *The Regulatory Compliance Branch will contact the organisation, branch or reporting unit, by telephone and/or in writing, within two weeks to advise that lodgement is overdue;*
 - b. *If lodgement has not occurred within one month of the timeframe specified in the RO Act, RO Regulations or rules, the Regulatory Compliance Branch will advise the organisation, branch or reporting unit that it is seeking voluntary compliance within a specified timeframe and that, in the absence of such voluntary compliance without cause, FWC will commence an inquiry or investigation or initiate court proceedings; and*
 - c. *If lodgement has not occurred within the timeframe specified in the correspondence referred to in paragraph b and the organisation, branch or reporting unit has not been able to show cause regarding why it should not do so, FWC will commence an inquiry or investigation or initiate court proceedings in accordance with this policy as soon as reasonably practicable.*

Section 331 of the RO Act empowers the General Manager of the Fair Work Commission to investigate compliance by a reporting unit (such as The Motor Inn, Motel and Accommodation Association), its officers, employees and auditor(s) with:

- Part 3 of Chapter 8 of the RO Act;
- the reporting guidelines made under that Part;
- the regulations made for the purposes of that Part;
- The Motor Inn, Motel and Accommodation Association rules regarding finances and financial administration; and
- civil penalty provisions of the RO Act (see s.305).

In accordance with the processes specified in paragraph 7.4(b) of the *FWC Regulatory Compliance Policy* which are set out above, the reporting unit is required to lodge its outstanding audited financial reports with the Fair Work Commission by no later than 14 February 2013.

Should The Motor Inn, Motel and Accommodation Association fail to do so without reasonable cause, the Fair Work Commission may commence an investigation under s.331 of the RO Act without further notice.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au.

Yours sincerely,



Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

From: DONNELLAN, Kevin
Sent: Monday, 7 May 2012 12:09 PM
To: 'Richard.Munro@aaoa.com.au'
Subject: FR2008/339, FR2009/256 & FR2010/2552 - Financial years ended 30 June 2008, 2009 and 2010 - The Motor Inn, Motel and Accommodation Association

Hello Richard a pdf copy of all reports is fine.

Regards

KEVIN DONNELLAN
Organisations, Research and Advice

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: Richard Munro [mailto:Richard.Munro@aaoa.com.au]
Sent: Monday, 7 May 2012 11:30 AM
To: DONNELLAN, Kevin
Cc: Avril Julius
Subject: RE: FR2008/339, FR2009/256 & FR2010/2552 - Financial years ended 30 June 2008, 2009 and 2010 - The Motor Inn, Motel and Accommodation Association

Hi Kevin

I have managed to locate a hard copy only of the 2008, 2009 end of financial year reports.
Are you okay if we send via mail?

I will also send an electronic copy of the 2010 and 2011.

Regards

Richard Munro
Chief Executive Officer

P 02 8666 9015
F 02 8666 9017
M 0417 466 997
E richard.munro@aaoa.com.au
Member Enquiries 1300 304 397
Suite 1, Level 2, 189 Kent Street
Sydney NSW 2000
www.aaoa.com.au

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From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]

Sent: Friday, 27 April 2012 12:57 PM

To: Richard Munro

Subject: FR2008/339, FR2009/256 & FR2010/2552 - Financial years ended 30 June 2008, 2009 and 2010 - The Motor Inn, Motel and Accommodation Association

Dear Richard, Fair Work Australia requires MIMAA to respond to the correspondence of 19 October 2010 (see attached) in relation to the 2008 and 2009 reports as mentioned in the correspondence of 28 July 2011 (see attached). Could you also advise of the status of the financial report for the year ended 30 June 2011.

Regards

KEVIN DONNELLAN

Tribunal Services and Organisations

Fair Work Australia

Tel: 03 8661 7764

Fax: 03 9655 0410

kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000

GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: Richard Munro [mailto:Richard.Munro@aaoa.com.au]

Sent: Monday, 26 March 2012 7:57 PM

To: DONNELLAN, Kevin

Subject: Re: FR2008/339, FR2009/256 & FR2010/2552 - Financial years ended 30 June 2008, 2009 and 2010 - The Motor Inn, Motel and Accommodation Association

Dear Kevin

I can confirm that there has been no activity for MIMA and that the auditor has completed the audit
Do you still require a copy of the audited accounts?

Regards

Richard
Sent from my iPhone
0417 466997

On 26/03/2012, at 5:25 PM, "DONNELLAN, Kevin" <Kevin.Donnellan@fwa.gov.au> wrote:
Dear Richard, could you provide Fair Work Australia with an update in relation to the
above reports.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: Richard Munro [mailto:Richard.Munro@aaoa.com.au]
Sent: Thursday, 20 October 2011 5:34 PM
To: DONNELLAN, Kevin
Cc: Smith, Amie M (AU - Sydney); Gary Mosphilis
Subject: RE: FR2010/2552 - Financial year ended 30 June 2010 - The Motor Inn, Motel
and Accommodation Association

Hi Kevin

Thank you for your email.

I can confirm that there has been no transactions for the Motor Inn, Motel and
Accommodation Association and that we have appointed Deloitte as our auditors who
will provide further advice as they complete the audit over the following weeks.

Please let me know if you require anything further at this juncture.

Regards

Richard Munro
Chief Executive Officer

P 02 8666 9015
F 02 8666 9017

M 0417 466 997
E richard.munro@aaoa.com.au
Member Enquiries 1300 304 397
Suite 1, Level 2, 189 Kent Street
Sydney NSW 2000
www.aaoa.com.au

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<image002.jpg> <image003.jpg> <image004.jpg>

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From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]
Sent: Thursday, 20 October 2011 12:22 PM
To: Richard Munro
Subject: FR2010/2552 - Financial year ended 30 June 2010 - The Motor Inn, Motel and Accommodation Association

Dear Richard, could you provide Fair Work Australia with an update in relation to the above matter.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: Richard Munro [mailto:Richard.Munro@aaoa.com.au]
Sent: Tuesday, 27 September 2011 1:55 PM
To: DONNELLAN, Kevin
Cc: Avril Julius; GaryM@mazzcorp.com.au
Subject: RE: FR2010/2552 - Financial year ended 30 June 2010 - The Motor Inn, Motel
and Accommodation Association

Dear Kevin

Thank you for your email, please be advised that Lorraine Duffy has left the association
and I have been appointed the new Chief Operating Officer.

I am currently appointing a new auditor and expect this to be done by early next
week. As one of the first priorities I will ask that you are provided with the necessary
documents you have requested, albeit this may take a couple of weeks.

Apologies for the delayed response and trust you will understand

Regards

Richard Munro
Chief Executive Officer

P 02 8666 9015
F 02 8666 9017
M 0417 466 997
E richard.munro@aaoa.com.au
Member Enquiries 1300 304 397
Suite 1, Level 2, 189 Kent Street
Sydney NSW 2000
www.aaoa.com.au

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From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]
Sent: Monday, 26 September 2011 12:48 PM
To: Lorraine Duffy
Subject: FR2010/2552 - Financial year ended 30 June 2010 - The Motor Inn, Motel and Accommodation Association

Dear Lorraine, could you provide an update regarding the above report and the 2008 and 2009 reports.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin
Sent: Thursday, 28 July 2011 12:20 PM
To: 'Lorraine.duffy@hmaa.com.au'
Subject: FR2010/2552 - Financial year ended 30 June 2010 - The Motor Inn, Motel and Accommodation Association

Dear Lorraine, attached is correspondence in relation to the above report.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

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FAIR WORK
AUSTRALIA

28 July 2011

Ms Lorraine Duffy
Chief Executive
The Motor Inn, Motel and Accommodation Association

email: Lorraine.duffy@hmaa.com.au

Dear Ms Duffy

Re: Financial Report for The Motor Inn, Motel and Accommodation Association for year ended 30 June 2010 – FR2010/2552

I acknowledge receipt of the financial report for The Motor Inn, Motel and Accommodation Association (the Association) for the year ended 30 June 2010. The report was lodged with Fair Work Australia (FWA) on 28 June 2011.

The financial report has not been filed.

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

2008 and 2009 financial reports

On 19 October 2010 correspondence (see attached) was forwarded by FWA to the Association indicating that after an examination of the 2008 and 2009 financial reports, the reports contained substantial non-compliance with the *Fair Work (Registered Organisations) Act 2009*. The correspondence requested that the Association address the matters referred to in attachments A to D and prepare fresh reports in keeping with the legislative requirements. Since that correspondence FWA has not received any response addressing those matters. Would you please advise this office in writing by 8 August 2011 as to where these matters are now at and when lodgement of the financial reports can be expected. Once the reports have been received, consideration will be given to finalising the 2010 financial report.

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

Yours sincerely

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au

11 Exhibition Street
Melbourne VIC 3000
GPO Box 1994
Melbourne VIC 3001

Telephone: (03) 8661 7777
International: (613) 8661 7777
Facsimile: (03) 9655 0401
Email: melbourne@fwa.gov.au



FAIR WORK
AUSTRALIA

19 October 2010

Ms. L. Duffy
Chief Executive
The Motor In, Motel and Accommodation Association

email: lorraine.duffy@hmaa.com.au

Dear Ms. Duffy

Financial reports of The Motor Inn, Motel and Accommodation Association for the years ended 30 June 2008 and 30 June 2009 (FR2008/339 and 2009/256)

Thank you for lodging the financial reports of The Motor Inn, Motel and Accommodation Association for the years ended 30 June 2008 and 30 June 2009. The documents were lodged in this office on 18 August 2010.

As you would be aware, financial accounts should have been prepared in accordance with the relevant provisions of Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule), [now the Fair Work (Registered Organisations) Act 2009] (the RO Act), the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 [now the Fair Work (Registered Organisations) Regulations 2009] (the RO Regulations) and the Reporting Guidelines.

An examination of the above financial reports reveals substantial non-compliance with the RO Act. I have identified a variety of shortcomings in the financial reports lodged. The Branch should prepare fresh reports in keeping with the relevant legislative requirements as follows.

Financial Report for year ended 30 June 2008 (Attachment A)

Financial Report for year ended 30 June 2009 (Attachment B)

Income (Attachment C)

Going Concern (Attachment D)

If you wish to discuss any matters further, I can be contacted on (03) 8661 7993 or by email at larry.powell@fwa.gov.au

Yours sincerely,

Larry Powell
Tribunal Services and Organisations

Financial report for the year ended 30 June 2008

1. Special Purpose Financial Report

A reporting unit is required by section 253(2) of the RO Act to prepare a general purpose financial report from its financial records. While in some cases, the contents of a special purpose financial report and a general purpose financial report might not be substantially different, the requirement to prepare a general purpose financial report is quite clear.

The committee of management statement and the notes to the financial accounts must indicate that a general purpose financial report was prepared by the reporting unit. I note that the committee of management statement refers to a general purpose financial report whereas the auditor in the first paragraph of his report states that he has audited "the accompanying financial report, being a special purpose financial report..." Also, Note 1 of the notes to the financial statements refers to a special purpose financial report as does the Statement by Members of the Committee.

The abovementioned information appears to indicate that a special purpose financial report has been prepared.

2. Financial Report

A reporting unit is required by sections 265 and 266 of the RO Act to supply to its members and present to a relevant meeting a copy of the auditor's report, general purpose financial report and operating report (the full report).

I note that the full report was lodged under the certificate of the Treasurer stating that the full report was provided to members on 20 November 2008 and presented to a general meeting on 19 December 2008.

It would appear that the "full report" has not been provided to members in accordance with section 265 as the auditor's report is dated 18 December 2008 and the operating report and committee of management statement were both dated 19 December 2008 whereas the financial documents were supplied to members on 20 November 2008 and presented to a general meeting of members on 19 December 2008. If these dates are correct, it would appear that the auditor's report, committee of management statement and operating report supplied to members were unsigned and undated. Further, because the auditor's report is dated before the Committee of management statement and the operating report the auditor could not have considered those documents when preparing his report. As such he could not have audited a GPFR within the meaning of the RO Act.

3. Auditor's Report

- (a) The opinion expressed by the auditor in their report has not fully met the requirements of the RO Act. Section 257(5) now sets out the matters on which an auditor is required to state an opinion. An acceptable wording would be as follows:

"In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RO Act."

- (b) It is not clear from the report whether or not the auditor is an approved auditor. In this regard I draw your attention to the definition of approved auditor in regulation 4 of the RO Regulations. In all likelihood the auditor is such a person however, it is our preference that this is made explicit in the report. I recommend you draw this comment to the attention of your auditors.

- (c) I note that the auditor states that he has audited the financial report comprising the balance sheet, income statement and cash flow statement and the statement by the members of the committee. As the auditor is required to take into account all the documents that comprise the general purpose financial report when preparing their report it would be advisable for the auditor to indicate that he has audited the “full financial report” rather than identifying the beforementioned documents.
- (d) I further note the auditor states that the committee of the association determined that the financial statements are consistent with the financial reporting requirements of the Associations Incorporations Act Qld. Such reference should be to the Fair Work (Registered Organisations) Act 2009. A similar statement is also in Note 1 of the notes to the financial statements.

4. Statement of Changes in Equity

Section 253(2)(a) of the RO Act requires that a general purpose financial report consist of a balance sheet, income statement, statement of cash flows and any other statements required by the Australian Accounting Standards. AASB 101(10) requires that a financial report include a statement of changes in equity. There is no statement of changes in equity included in the report provided to Fair Work Australia. Please ensure that future financial reports contain a statement of changes in equity.

5. Operating report

(a) Right of members to resign

Subsection 254(2)(c) of the RO Act requires the operating report to “give details” of the right of members to resign from the reporting unit under section 174. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. I note that the operating report states that a copy of the relevant resignation rule is attached. No such copy was attached.

(b) Significant changes in principal activities:

As mentioned above the report must contain among other things any significant changes in the nature of the principal activities during the year – refer s254(2)(a) of the RO Act.

The report should indicate whether there have been any significant changes in the nature of those activities.

6. Notice to members

There should be included in the financial report a notice drawing attention to provisions of the Act that prescribed information is available to members on request and which sets out a copy of subsections 272(1), (2) and (3) - refer subsection 272(5) of the RO Act and regulation 161(f) of the RO Regulations.

7. Unrequired documents

I note that the financial report provides a “Committee’s Report” and “Statement by Members of the Committee” and “Certificate by Members of the Committee” A reporting unit is only required to lodge documents as prescribed by the RO Act and Regulations and reporting guidelines that is a general purpose financial report (which includes a committee of management statement), an operating report, auditor’s report and designated officer’s certificate.

8. Reporting Unit

Note 1 of the notes to the financial statements states that “The committee has determined that the association is not a reporting entity”.

Section 242(1) of the RO Act provides that “...A reporting unit may be the whole of an organisation or a part of an organisation.” Section 242(2) provides that “Where an organisation is not divided into branches, the reporting unit is the whole of the organisation.” Accordingly the “association” is a reporting unit under the RO Act and is required to produce financial reports in accordance with the Act.

Financial report for the year ended 30 June 2009

1. Financial Report

A reporting unit is required by sections 265 and 266 of the RO Act to supply to its members and present to a relevant meeting a copy of the auditor's report, general purpose financial report and operating report (the full report).

I note that the full report was lodged under the certificate of the Treasurer stating that the full report was provided to members on 2 March 2010 and presented to a general meeting on 31 March 2010.

It would appear that the "full report" has not been provided to members in accordance with section 265 as the operating report and committee of management statement were dated either 31 March 2010 or 30 May 2010 whereas the financial documents were supplied to members on 2 March 2010 and presented to a general meeting of members on 31 March 2010. If these dates are correct, it would appear that the committee of management statement and operating report supplied to members were unsigned and undated. Further, because the auditor's report (dated 2009) is dated before the committee of management statement and the operating report the auditor could not have considered those documents when preparing his report. As such he could not have audited a GPFR within the meaning of the RO Act.

2. Auditor's Report

- (a) I note the auditor's report is dated "2009". Documents should provide the full date at which they were signed.
- (b) It is not clear from the report whether or not the auditor is an approved auditor. In this regard I draw your attention to the definition of approved auditor in regulation 4 of the RO Regulations. In all likelihood the auditor is such a person however, it is our preference that this is made explicit in the report. I recommend you draw this comment to the attention of your auditors.

3. Operating Report and Committee of Management Statement

I note that two versions of the operating report and committee of management statement have been lodged. One version dated 31 March 2010 and the other dated 30 May 2010. No information has been provided explaining why two versions of each document have been produced.

I have examined both versions and note the following inconsistencies:

Operating Report

The 31 March 2010 version is signed by the Treasurer whereas the 30 May 2010 version is signed by the President.

The 31 March 2010 version states the organisation has 673 members whereas no figures were produced in the 30 May 2010 version.

The 31 March 2010 version states the organisation had one employee whereas the 30 May 2010 version states that the organisation has no employees.

The 31 March 2010 version indicated that a copy of the resignation rule was attached (not attached) whereas the 30 May 2010 version referred to rule 32 of the organisation's rules.

The 31 March 2010 version provided the offices held by the organisation's office holders whereas no such information was provided in the 30 May 2010 version.

As demonstrated above, both versions differ in relation to the information each provides.

For the purpose of examining the financial report of the organisation for the year ended 30 June 2009 I have based my examination and following comments on the 31 March 2010 version.

(a) Right of members to resign

Subsection 254(2)(c) of the RO Act requires the operating report to “give details” of the right of members to resign from the reporting unit under section 174. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. I note that the operating report states that a copy of the relevant resignation rule is attached. No such copy was attached.

(b) Significant changes in principal activities:

The report must contain among other things any significant changes in the nature of the principal activities during the year – refer s254(2)(a) of the RO Act.

The report should indicate whether there have been any significant changes in the nature of those activities.

Committee of Management Statement

The 31 March 2010 version is signed by the Treasurer whereas the 30 May 2010 version is signed by the President.

The 31 March 2010 version in paragraphs 6 and 7 refers to the “rules of the organization including the rules of a branch concerned” whereas paragraphs (e)(i) and (ii) of the 30 May 2010 version refers to the “rules of the organisation and the rules of the Association”. The 31 March 2010 version is in accordance with the reporting guidelines.

The 31 March 2010 version in paragraph 9 refers to “each of the other reporting units of the organisation” whereas paragraph (e)(iv) of the 30 May 2010 version refers to “each of the other Associations of the organisation”. The 31 March 2010 version is in accordance with the reporting guidelines.

Income - financial year ended 30 June 2008

I make the observation that the income statement indicates that the organisation received no income from members during the financial period.

The operating report states that the organisation has 695 members and that there were no significant changes affecting the financial affairs of the organisation. I cannot reconcile this statement with no income being derived from the organisation's members and the disclosure of \$17,500 from "Fees Received" for the financial year ended 30 June 2007.

I note however that rule 13 of the organisation's rules provides that members of the organisation may not have to pay any entry fees or subscriptions.

Could you please advise, in writing, whether entrance fees, subscriptions or levies are required to be paid by members.

Going Concern

As mentioned previously, the income statement for the year ended 30 June 2009 indicates that the organisation received no income during that period, the balance sheet indicates no assets whilst the cash flow statement indicates no activities during that period.

It seems, therefore, that the organisation's ability to operate as a going concern is in doubt.

The auditor does not appear to make any comment in relation to that matter.

I note that the committee of management statement states that 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.

Having regard to the above, could you please advise, in writing, the basis for the assumption that the organisation believes it can pay its debts when it appears to have no income or assets.



Motor Inn
Motel and
Accommodation
Association
Australia

21 March 2011

Mr Larry Powell
Fair Work Australia
Tribunal Services and Organisations
11 Exhibition Street
MELBOURNE VIC 3000

Dear Larry,

Re: **Motor Inn, Motel and Accommodation Association, The
Outstanding Financial Documents – *Fair Work (Registered Organisations) Act 2009.***

Please see the reports for 2010 financial documents

Yours faithfully,

A handwritten signature in black ink that reads 'L. Duffy'.

Lorraine Duffy
Chief Executive

Certificate of Secretary or other Authorised Officer

I, Eric Sward, being the Treasurer of the reporting organization certify:-

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on 15 March 2011; and
- that the full report was presented to a General Meeting of the reporting unit to which invitations were sent to all members to attend the general meeting held on 15 March 2011 in accordance with section 266 of the RAO Schedule.

Signature:

Treasurer

A handwritten signature in black ink, appearing to be 'Eric Sward', written over a horizontal dotted line.

Date:

17 March 2011

Committee of Management Statement

On 15 March the Committee of Management of the Motor Inn, Motel and Accommodation Association passed the following resolution in relation to the general purpose financial report of the reporting unit for the financial year ended 30 June 2010

1. the financial statements and notes comply with the Australian Accounting Standards;
2. the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
3. the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
4. 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;
5. during the financial year to which the GPFR relates and since the end of that year:
6. meetings of the committee of management were held in accordance with the rules of the organization including the rules of a branch concerned; and
7. the financial affairs of the reporting unit have been managed in accordance with the rules of the organization including the rules of a branch concerned;
8. the financial records of the reporting unit have been kept and maintained in accordance with Schedule 1B of the Workplace Relations Act, and the RAO Regulations; and
9. 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 organization; and
10. no requests were received from any member of the reporting unit or a Registrar for information under section 272 of the RAO Schedule; and
11. no order has been made for inspection of financial records made by the Commission under Section 273 of the RAO Schedule.

For the Committee of Management: Eric Sward
Title of Office Held: Treasurer

Signature:



Date:

17 March 2011

Operating Report for year ended 30 June 2010

Committee of Management Members:

The persons who held office as a member of the Committee of Management of the Motor Inn, Motel and Accommodation Association for the financial year ending 30 June 2010 were:-

Title	Name
President: Occupation: Address:	Garry Crockett Company Director C/- The Crockett Group P.O. Box 7027 Leura NSW 2780
Treasurer: Occupation: Address:	Eric Sward Company Executive C/- The Crockett Group P.O. Box R 1958 Royal Exchange Sydney NSW 1225
Executive Director: Occupation: Address:	Eric Sward Company Executive C/- The Crockett Group P.O. Box R 1958 Royal Exchange Sydney NSW 1225
Committee Member: Occupation: Address:	Bruce Copland Company Executive Toga Group P.O. Box 1745 Strawberry Hills NSW 2012

Principal Activities of the Organisation:

The principal activities of the organisation during the financial year were providing advice and representation for members on employment issues and acting as a peak employer organization consistent with its objects.

Results of Principal Activities:

The organisation's activities resulted in delivering industrial relations and human resources services, workplace health and safety services and training, negotiation with relevant union and government bodies, providing educational seminars on new workplace relations laws across Australia and representation of members in industrial tribunals.

Significant changes in the Organisation's financial affairs:

There were no significant changes affecting the financial affairs of the organization during the financial year.

Right of Members to resign:

A copy of the relevant organization rule in this regard is attached hereto.

Trustee or Director of a company that is a trustee of a superannuation entity or exempt public sector superannuation scheme:

There were no officers or members of the Organisation who were trustees or directors of a superannuation entity during the financial year.

Number of members of the Organisation:

There were 4 members of the Organisation at the end of the financial year.

Employees of the Organisation:

The number of employees at the end of the financial year was one (1).

Name: Eric Sward

Title of Office Held: Treasurer

Signature:



Date: 17 March 2011

**THE MOTOR INN, MOTEL AND
ACCOMMODATION ASSOCIATION OF
AUSTRALIA
52 610 697 161**

**FINANCIAL REPORT
30 JUNE 2010**

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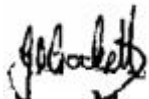
OPERATING REPORT

The Committee of Management for the purposes of the Fair Work (Registered Organisations) Act 2009, presents its operating report of The Motor Inn, Motel and Accommodation Association of Australia for the financial year ended 30 June 2010.

1. Review of principal activities during the year: the principal operating activities of the Association continued to be those of industrial activities that are normally carried out by the Trade Union; there are no significant changes in the principal operating activities.
2. Financial affairs: during the year there were no significant changes to the financial affairs of the Association.
3. All members have a right to resign from the Association in accordance with Rule 32 and Section 174(1) of the Fair Work (Registered Organisations) Act 2009. In accordance with Section 174(1) of the Fair Work (Registered Organisations) Act 2009 a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a Association of the organisation.
4. Members holding positions on Superannuation Boards:
There were no officers or members of the Organisation who were trustees of directors of a superannuation entity during the financial year.
5. At the end of the financial year the total registered members were XX,XXX.
6. The Association does not employ any staff members.
7. The names of the Committee of Management members during the year ending 30 June 2010 were:

Name	Period of Appointment
Garry Crockett	1/11/99
Eric Sward	30/6/2005
Bruce Copland	30/6/2005

Signed in accordance with a resolution of the Committee of Management.



Date: 24 September 2010

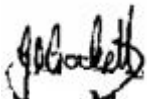
COMMITTEE OF MANAGEMENT'S STATEMENT

On 24 September 2010 the Committee of Management of The Motor Inn, Motel and Accommodation Association of Australia, passed the following resolution in relation to the general purpose financial report (GPFR) of the Association for the year ended 30 June 2010.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Association for the financial year ended 30 June 2010;
- (d) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 June 2010 and since the end of the financial year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation and the rules of the Association; and
 - (ii) the financial affairs of the Association have been managed in accordance with the rules of the organisation and the rules of the Association; and
 - (iii) the financial records of the Association have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009; and
 - (iv) the financial records of the Association have been kept, as far as practicable, in a consistent manner to each of the other Associations of the organisation; and
 - (v) no information has been sought in any request of a member of the Association or a Registrar under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - (vi) no order for inspection of the financial records has been made by the Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) during the financial year ended 30 June 2010 the Association did not participate in any recovery of wages activity.

For the Committee of Management:



Date: 24 September 2010

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2010

	Note	2010 \$	2009 \$
INCOME			
Interest income		<u>-</u>	<u>-</u>
		-	-
OTHER INCOME			
Write off of loan to MIMA NSW		-	14,144
Service fees		<u>-</u>	<u>27</u>
		-	14,171
Loss before income tax		<u>-</u>	<u>(14,171)</u>
LOSS FOR THE YEAR		<u>-</u>	<u>(14,171)</u>

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2010

	Note	2010 \$	2009 \$
ASSETS			
CURRENT ASSETS			
Receivable - MIMA NSW		-	-
Receivable - GST		-	-
TOTAL CURRENT ASSETS		-	-
TOTAL ASSETS		-	-
LIABILITIES			
TOTAL LIABILITIES		-	-
NET ASSETS		-	-
MEMBERS' FUNDS			
Retained earnings		-	-
TOTAL MEMBERS' FUNDS		-	-

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2010

	Note	2010 \$	2009 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		-	-
Payments to suppliers and employees		-	-
Interest received		-	-
		<hr/>	<hr/>
Net cash used in operating activities	6 (b)	<hr/> -	<hr/> -
CASH FLOWS FROM INVESTING ACTIVITIES			
Loan to MIMA NSW		-	-
		<hr/>	<hr/>
		-	-
		<hr/>	<hr/>
Net increase/(decrease) in cash held		-	-
Cash at beginning of financial year		-	-
		<hr/>	<hr/>
Cash at end of financial year	6(a)	<hr/> -	<hr/> -

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

	Member Funds
	\$
Balance at 1 July 2008	14,171
(Loss) for the year	<u>(14,171)</u>
Balance at 30 June 2009	-
(Loss) for the year	<u>-</u>
Balance at 30 June 2010	<u>-</u>

The accompanying notes form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

1. SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations and the Fair Work (Registered Organisations) Act 2009.

Compliance with Australian equivalents to International Financial Reporting Standards ensures that the financial report comprising the financial statements and notes thereto, complies with International Financial Reporting Standards (IFRS) except for:

- Segment reporting because AASB 114 “Segment Reporting” does not apply to not-for-profit organisations.
- Impairment of assets under AASB 136 “Impairment of assets”

Basis of Preparation

The financial report is for The Motor Inn, Motel and Accommodation Association of Australia and in accordance with the Fair Work (Registered Organisations) Act 2009 the Association is a reporting unit. The Motor Inn, Motel and Accommodation Association of Australia is an organisation registered under the Fair Work (Registered Organisations) Act 2009. In accordance with the Act the Association is a body corporate and has perpetual succession. By virtue of this method of incorporation, the Association is not subject to the Corporations Act 2001.

The financial report has been prepared on the basis of historical costs modified by the revaluation of selected financial assets and liabilities for which the fair value basis of accounting has been applied. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the Association in the preparation of the financial report.

(a) Income

Contributions are accounted for on an accruals receipts basis.

(b) Receivables

Receivables are recognised at original invoice amounts. Collectability of receivables is assessed on an ongoing basis. Debts which are known to be uncollectible are written off.

(c) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables on the statement of financial position are shown inclusive of GST.

(g) Accounting Standards Issued But Not Yet Effective

There have been no accounting standards issued which will impact the financial report in future periods and which are not yet effective.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

2. ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(a) Critical accounting estimates and assumptions

The Association makes estimates and assumptions concerning the future. The resulting accounting estimates by definition seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

(b) Critical judgments in applying the Association's accounting principles

There are no critical judgements that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities.

3. INFORMATION TO BE PROVIDED TO MEMBERS OR THE GENERAL MANAGER OF FAIR WORK AUSTRALIA

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Sections 272 of Fair Work (Registered Organisations) Act 2009 which read as follows:

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.
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).

	2010	2009
	\$	\$

4. PROFESSIONAL SERVICES

Remuneration of Auditors for:

- Audit of the Financial Report	-	-
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5. RELATED PARTY TRANSACTIONS

Transactions with related parties are on normal terms and conditions no more favourable than those available to other parties, unless otherwise stated.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

	2010	2009
	\$	\$
6. CASH FLOW INFORMATION		
a) For the purposes of the Statement of Cash Flows, cash at the end of the year is reconciled to the following items in the statement of financial position:		
Cash at Bank	-	-
b) RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH (LOSS) FOR YEAR		
(Loss) for year	-	(14,171)
Non-cash flows in surplus		
Write off of loan to MIMA NSW	-	14,144
Changes in Assets and Liabilities		
Decrease / (Increase) in Receivable GST	-	27
NET CASH USED IN OPERATING ACTIVITIES	-	-
7. FINANCIAL RISK MANAGEMENT		
Financial Instruments		
	2010	2009
	\$	\$
Financial Assets		
Loans and Receivables	-	-
Financial Liabilities		
	-	-

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

7. FINANCIAL RISK MANAGEMENT (Cont'd)

(a) General objectives, policies and processes

The Association is exposed to risks that arise from its use of financial instruments. This note describes the Association's objectives, policies and processes for managing those risks and the methods used to measure them.

There have been no substantive changes in the Association's exposure to financial instrument risk, its objectives, policies and processes for managing those risks or the methods used to measure them from previous periods unless otherwise stated in this note.

The Association's financial instruments consist mainly of a bank account and sundry receivables and payables. The main risks the Association is exposed to through its financial instruments are liquidity risk and credit risk.

The Committee of Management has overall responsibility for the determination of the Association's risk management objectives and policies. The Committee of Management does not make any investment decisions as the Association has no investments.

(b) Credit Risk

Credit risk is the risk that the other party to a financial instrument will fail to discharge their obligation resulting in the Association incurring a financial loss. This usually occurs when debtors fail to settle their obligations owing to the Association.

The Association's major debtor is the MIMA NSW. This debtor has since been written off by the Association.

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount of those assets, net of any provision for doubtful debts, as disclosed below:

	2010	2009
	\$	\$
MIMA NSW	-	-

(c) Liquidity Risk

Liquidity risk is the risk that the Association may encounter difficulties raising funds to meet commitments associated with financial instruments.

The Association manages liquidity risk by monitoring cash flows.

The total current liabilities of the Association amounting to \$0 (2009 \$0) mature within six months.

The Association is not significantly exposed to liquidity risk. There has been no history of default by the Association and all creditors are likely to be repaid within the expected terms.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2010

7. FINANCIAL RISK MANAGEMENT (Cont'd)

(d) *Market Risk*

Market risk arises from the use of interest bearing, tradable financial instruments. It is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates (interest rate risk) or other market factors (other price risk). The Association is not exposed to this risk.

(i) *Interest Rate Risk*

Interest rate risk is the risk that a financial instrument's value, fluctuates as a result of changes in market interest rates. The Association is not exposed to this risk.

(ii) *Other Price Risks*

The Association does not invest in shares or derivatives therefore it does not expose itself to the fluctuations in price that are inherent in such a market.

(iii) *Foreign Exchange Risk*

The Association is not exposed to foreign exchange rate risk.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
THE MOTOR INN, MOTEL AND ACCOMMODATION ASSOCIATION OF AUSTRALIA
52 610 697 161

We have audited the accompanying financial report of the The Motor Inn, Motel and Accommodation Association of Australia, which comprises the statement of financial position as at 30 June 2010, statement of comprehensive income, statement of changes in accumulated funds and reserves, statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Committee of Management's statement.

Committee of Management's and Association Secretary's Responsibility for the Financial Report

The Committee of Management and Association secretary of the The Motor Inn, Motel and Accommodation Association of Australia are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is 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. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance 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 the Committee of Management and Association secretary, 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.

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.



Auditor's Opinion

In our opinion the general purpose financial report of The Motor Inn, Motel and Accommodation Association of Australia is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

BDO

BDO Audit (NSW-VIC) Pty Ltd

Jeff Abela.

Jeff Abela
Director

Dated: 24 September 2010.



FAIR WORK
AUSTRALIA

15 February 2011

Mr Greg Holmes
Executive Director
The Motor Inn, Motel and Accommodation Association

greg.holmes@hmaa.com.au

Dear Mr Holmes,

**Lodgement of Financial Documents for year ended 30 June 2010 [FR2010/2552]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The RO Act requires The Motor Inn, Motel and Accommodation Association 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 30 June 2010, which should have been lodged with Fair Work Australia by 15 January 2011.

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 <http://www.fwa.gov.au/index.cfm?pagename=regorgsfactsheets> 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 8 March 2011:

- 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,



Kevin Donnellan
Tribunal Services and Organisations
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(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	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report <u>must</u> 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	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268	/ /	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.



FAIR WORK
AUSTRALIA

16 July 2010

Mr Greg Holmes
Executive Director
The Motor Inn, Motel and Accommodation Association
greg.holmes@hmaa.com.au

Dear Mr Holmes,

**Lodgement of Financial Documents for year ended 30 June 2010 [FR2010/2552]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of The Motor Inn, Motel and Accommodation Association (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 5 months and 14 days or 6 months and 14 days, depending on your rules, 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. You will find that the legislative requirements remain largely unchanged to that of the former requirements under Schedule 1 of the Workplace Relations Act 1996. 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 7993 or by email at larry.powell@fwa.gov.au if you wish to discuss the requirements outlined in this correspondence.

Yours sincerely,

Larry Powell
Tribunal Services and Organisations
Fair Work Australia

11 Exhibition Street
Melbourne VIC 3000
GPO Box 1994
Melbourne VIC 3001

Telephone: (03) 8661 7777
Email : orgs@fwa.gov.au
Internet : www.fwa.gov.au

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
------------------------------------	-----

Prepare financial statements and Operating Report.
--

(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	/ /
---	-----

*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	/ /
--	-----

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.*