



Quarterly newsletter

ISSUE 13 | AUGUST 2020

ROC's 2020-21 education strategy released

The ROC is pleased to announce the release of its 2020-21 education strategy. The strategy has been written after consideration of responses received through the Annual Education Survey (undertaken at the beginning of the year) as well as feedback collected throughout the year at interstate workshops and other interactions with stakeholders.

The strategy is designed to enable you, or your organisation, to plan for the education services and resources you need or would like to access. It includes a timeline for new and updated education materials, online panel discussions, quarterly newsletters, podcasts and other resources.

You can find a copy of the strategy [here](#). The ROC will also provide additional education materials as needed.

Looking ahead

August – ROCpod podcast: Good governance in practice – Holding meetings; Compliance update

September – Industrial elections online discussion panel; additional release of litigation summaries; ROCpod podcast episode 14

October – Online learning module about the ORP statement; ROCpod podcast episode 15: Inducting new officers



Update on elections in 2020

In the context of ongoing health concerns emerging from the COVID-19 pandemic, the Australian Electoral Commission (AEC) has extended the postponement of elections for registered organisations. The AEC has written to registered organisations advising that it will:

- reset timetables for elections where ballots are currently underway (by extending the time for a ballot)
- put on hold all elections that have not yet commenced, until at least 30 September 2020; and
- fast-track the implementation of a self-service portal so that organisations can lodge nominations with electronic signatures.

The rules of many organisations provide for previously elected office-holders to continue in office until a replacement is elected, and therefore a delay will not significantly affect the governance of an organisation.

Organisations must continue to make their best efforts to lodge prescribed information for an election with the ROC. This will ensure the AEC can make the appropriate plans for the conduct of your election.

Where elections are essential to the continuing governance of the organisation, the AEC will work with the ROC to make arrangements for the conduct of the election. This is for critical positions only and is likely to involve different methods of communicating with relevant stakeholders and extended nomination and ballot periods.

For more information, visit www.aec.gov.au.



Additional online governance training course now available

The ROC recognises that the COVID-19 pandemic may complicate registered organisations' efforts to meet the requirement under the RO Act for officers with financial duties to attend approved financial training within six months of taking office.

In June we approved an additional online training package to be delivered by the National Retail Association Limited, Union of Employers (NRA). This course is in addition to online training courses approved to be delivered by the Australian Council of Trade Unions, the Australian Hotels Association – Western Australian Branch, and Weston Woodley & Robertson Accountants and Consultants.

Details of all approved governance training are available on our [website](#).



Updated financial reporting resources now available

The ROC has released updated resources to assist registered organisations to comply with their financial reporting obligations. The following resources are now available for use in relation to financial years ending on or after 30 June 2020:

- [2019-20 Model financial statements](#)
- [2020 Financial report checklist – advanced assessment](#)
- [2020 Financial report checklist – primary assessment](#)

The 2019-20 Model financial statements includes illustrative disclosures for the recently issued Australian Accounting Standards AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of Not-for-Profit Entities and AASB 16 Leases. These Accounting Standards apply to annual reporting periods beginning on or after 1 January 2019. The ROC released fact sheets on these Accounting Standards in July 2019:

- [AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities](#)
- [AASB 16 Leases](#)

We have also produced two new fact sheets to help reporting units understand key Australian Accounting Standards relating to the preparation and presentation of financial statements. They are intended to be read alongside the pronouncements of the Australian Accounting Standards Board:

- [AASB 10 Consolidated Financial Statements](#)
- [AASB 101 Presentation of Financial Statements](#)

A reminder about our COVID-19 resources

As the COVID-19 pandemic continues to pose challenges for registered organisations, a reminder that we have resources on our website that may assist with some common issues.

Our dedicated [COVID-19 page](#) on the website has answers to FAQs as well as resources such as guidance notes.

Our website analytics show that these have been some of the most commonly accessed items on our site from 25 March to 30 June 2020.





Additional plain English summaries of court cases released

Two additional case summaries written in plain English have been released on the ROC website. The case studies concern matters decided by the Federal Court relating to two employee organisations.

The summaries are of the following cases:

[Registered Organisations Commissioner v Transport Workers' Union of Australia \[2018\] FCA 32 \(and the subsequent appeal\)](#)

[Registered Organisations Commissioner v Mijatov \[2018\] FCA 939](#)



Judicial commentary provides a useful guide to understanding the practical application of the Fair Work (Registered Organisations) Act 2009. We recognise that legal judgments can be challenging for non-lawyers to understand, and the aim of our summaries is to provide a simple overview of the court's decision, including the conduct proven and key quotes from the presiding judge.

Additional case summaries will be released in September. [Click here](#) to view our library of case summaries.

Q & A discussion panels

Following the outbreak of COVID-19, and the restrictions placed on travel and gatherings, the ROC postponed its face-to-face interactive workshops in NSW and Victoria and reflected on how we could continue to engage with registered organisations in a remote environment.

In May 2020 we hosted our first online Q & A style discussion panel, and we were joined by 90 representatives from unions, employer associations, auditors and government. In this session we responded to questions from stakeholders about the challenges to compliance during the COVID-19 pandemic, financial reporting, officer financial training and other governance matters. If you missed this session, you can listen to the audio recording [here](#).

Participant feedback for the panel discussion was overwhelmingly positive, and the ROC has scheduled a number of online panels into the education strategy for the 2020-21 financial year.

In July, the ROC hosted a second online panel discussion about the officer and related party (ORP) disclosure statement. In this session, we took attendees through the common mistakes we see with ORP statements, and provided practical tips for avoiding non-compliance with the legislation. We also discussed a hypothetical example of a registered organisation and its ORP statement, to demonstrate the types of payments and benefits that need to be disclosed.

One hundred percent of respondents to our post-event surveys have indicated that they would attend another online event hosted by the ROC.

We look forward to hosting a panel in September about elections, and officer financial training in November 2020. Registration information will be released closer to the events, on our [website](#) and via our [email subscription service](#).



Spotlight on our tools: Notification of change e-learning module

The ROC has launched an e-learning module to assist administrators of registered organisations who are responsible for updating their organisation's records and notifying the ROC of certain changes to their organisation and office-holders.



The short module will help participants to understand the circumstances that trigger the lodgement of a notification of change. We have also included some common examples to illustrate how you should notify the ROC of the change. The module will take users approximately twenty minutes, and users can perform a self-assessment of their knowledge at the conclusion of the module by completing an anonymous short quiz.

The ROC's e-learning module can be found [here](#).

Did you know?

August marks the one year anniversary of our podcast series 'ROCpod: talking with the Registered Organisations Commission'. We have now produced 12 episodes. To date, there have been more than 1460 downloads of our podcast episodes!

We have begun our 'Good governance in practice' series, which we will bring to you over the next year. These podcasts will include handy tips and guidance about what registered organisations should consider on various topics such as inducting new officers, holding meetings and how to manage potential conflicts of interest.

Good governance protects organisations, their officers and their members and this podcast series is designed to provide real world examples and practical steps to empower organisations on the road to better governance.



You can find our podcast library [here](#) and of course if there's a topic you would like us to cover, please [email us](#).

