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WHK Audit
55-418 676 841

13 March 2013

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

Dear Mr Steven

Re: Australian Salaried Medical Officers Federation Tasmania Branch

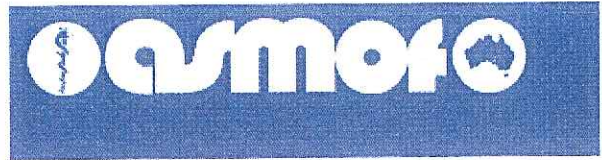
We enclose a set of the signed financial report for the year ended 31 December 2011 for your records and lodgement with the General Manager of FWA. We have retained an electronic copy for our records.

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

Yours faithfully
WHK



Alison Flakemore
Audit Partner



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

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

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

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

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

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Tony Steven'. The signature is fluid and cursive, written over a white background.

Tony Steven
Agent for Australian Salaried Medical Officers Federation Tasmanian Branch



1 October 2012

WHK
Level 1, 142-146 Elizabeth Street
HOBART TAS 7000

Dear Sir/Madam,

2012 Audit

This representation letter is provided in connection with your audit of the financial report of Australian Salaried Medical Officers Federation Tasmania Branch for the year ended 31 December 2011, for the purpose of you expressing an opinion as to whether the financial report is presented fairly, in all material respects, in accordance with the Australian Accounting Standards and the Fair Work (Registered Organisations) Act.

We confirm that to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Report

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement, for the preparation of the financial report in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act; in particular the financial report is fairly presented.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Australian Accounting Standards.
4. All events subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed.
5. All material liabilities or contingent liabilities or assets including those arising under derivative financial instruments have been properly disclosed in the financial report;
6. The entity has satisfactory title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral. Allowances for depreciation

have been adjusted for all important items of property, plant and equipment that have been abandoned or are otherwise unusable.

7. The entity has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.
8. There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
9. Adequate provision has been made in respect to impairment of receivables, and that all receivables without such a provision are considered to be collectible in full.
10. We have considered the requirements of AASB 136 *Impairment of Assets* when assessing the carrying amount of non-current assets and in ensuring that no non-current assets are stated in excess of their recoverable amount.
11. We are of the opinion that Australian Salaried Medical Officers Federation Tasmania Branch is a going concern and that we have reasonable grounds to form this opinion. We confirm that any budgets and/or forecasts provided to you during the course of your audit represent our best estimates of the future financial performance, position and cash flow of the Union.
12. We confirm that we accept and approve all adjustments made during the course of the audit.
13. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report as a whole.

Information Provided

1. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All transactions have been recorded in the accounting records and are reflected in the financial report.
3. We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
4. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial report.
5. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others.
6. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report.

7. We have provided you with all requested information, explanations and assistance for the purposes of the audit.
8. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect error. We have established and maintained adequate internal control to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained.
9. We have provided you with all information required by the Fair Work (Registered Organisations) Act.

We understand that your audit was undertaken in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the entity taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours faithfully

Name: 

Position: CEO

Date: 1 OCT 2012

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

On 9th February 2012, the Committee of Management of the Australian Salaried Medical Officers Federation – Tasmanian Branch (the reporting unit) passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the year ended 31 December 2011.

That the Committee of Management declares that in relation to the GPFR that, in its opinion;

- (a) The financial statements and notes comply with the Australian Accounting Standards;
- (b) The financial statements and notes comply with the reporting guidelines of the General Manager Fair Work Australia
- (c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of this reporting unit for the financial year to which they related;
- (d) There are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) That during the financial year to which the GPFR relates and since the end of that year:
 - (i) Meetings of the Committee of Management were held in accordance with the rules of the Australian Salaried Medical Officers Federation, including the rules concerning Branches of that Federation;
 - (ii) The financial affairs of the reporting unit have been managed in accordance with the rules of the Australian Salaried Medical Officers Federation, including the rules concerning Branches of that Federation;
 - (iii) The financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (registered Organisation) Act 2009 and the Fair Work (Registered Organisation) Regulations 2009;
 - (iv) The financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the Australian Salaried Medical Officers Federation;
 - (v) The information sought in any request of a member of the reporting unit or the General Manager Fair Work Australia made under section 272 of the Fair Work (Registered Organisation) Act 2009 has been furnished to the member or General Manager;

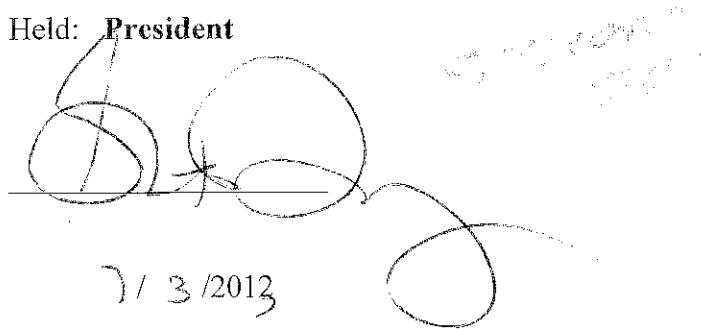
**Australian Salaried Medical Officers Federation
Tasmania
Committee of Management Statement**

- (vi) No orders for the inspection of records have been made by Fair Works Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) In relation to the recovery of wages activity:
 - (i) There has been no such activity undertaken by the reporting unit.

From the Committee of Management

Title of Office Held: **President**

Signed:

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right. The signature is written over a horizontal line.

Date:

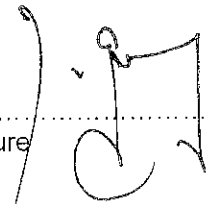
7/3/2013

Designated Officer's Certificate or other Authorised Officer¹

S268 Fair Work (Registered Organisations) Act 2009

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

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

Signature  _____
Date 5.3.13 _____

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

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

²Only applicable where a concise report is provided to members

³Insert whichever is applicable

**Australian Salaried Medical Officers Federation
Tasmania**

Operating Report for the Year Ended 31 December 2011

Principal Activities

The principal activities of the Branch during the financial year were:

- To provide industrial services to the members consistent with the objects of the Branch, particularly the object of protecting and improving the interests of members.

Results of Principal Activities

The Branch's principal activities resulted in maintaining and improving services provided to its members, promoting and protecting the broad interests of salaried medical practitioners and advocating the provision and development of quality health services.

Significant Changes in the Nature of the Principal Activities

There were no significant changes in the nature of the Branch's principal activities.

Significant Changes in the Branch's Financial Affairs

There were no significant changes affecting the financial affairs of the Branch.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 142.

Number of Employees

There were no persons who were employees of the Branch during the financial year.

Members of the Committee of Management

The persons who held office as members of the Committee of Management of the Branch at the beginning of the financial year were:

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

Manner of Resignation – s254(2)(c)

Members may resign from the Branch in accordance with Rule 11 (Resignation) which reads as follows:

- (1) A member of the Federation may resign from membership by written notice addressed and delivered to the Branch Secretary.

**Australian Salaried Medical Officers Federation
Tasmania**

Operating Report for the Year Ended 31 December 2011

- (2) Notice of resignation from membership of the Federation takes effect:
- (i) Where the member ceases to be eligible to become a member of the Federation:
 - (a) on the day which the notice is received by the Federation; or
 - (b) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;Whichever is later; or
 - (ii) In any other case:
 - (a) at the end of 2 weeks after the notice is received by the Federation; or
 - (b) on the day specified in the notice:Whichever is later.
- (3) Any dues payable but not paid by a former member of the Federation, in relation to a period before the member's resignation from the Federation took effect, any be sued for and recovered in the name of the Federation, in a court of competent jurisdiction, as a debt to the Federation.
- (4) A notice delivered to the person mention in sub-rule (1) shall be taken to have received by the Federation when it was delivered.
- (5) A notice of resignation that has been received by the Federation is not invalid because it was not addressed and delivered in accordance with sub-rule (1).
- (6) A resignation from membership of the Federation is valid even if it is not effected in accordance with this Rule if the member is informed in writing by or on behalf of the Federation that the resignation has been accepted.
- (7) In special circumstances the Federal Council may by resolution accept the resignation of a member and release the member from any or all outstanding obligations to the Federation, notwithstanding that the provisions of these Rules have not been complied with.

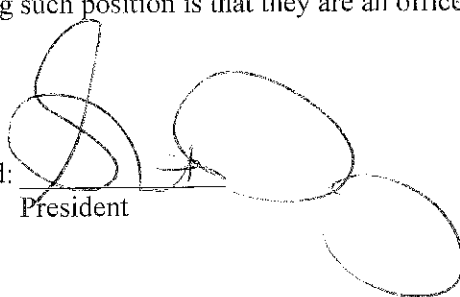
**Australian Salaried Medical Officers Federation
Tasmania
Operating Report for the Year Ended 31 December 2011**

Statement of Particulars of Loans, Grants and Donations

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

Trustee of Superannuation Entity

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

Signed: 
Title: President

Date: 7/3/13