



**Occupational Therapy
Board of New Zealand**

TE POARI WHAKAORA NGANGAHAU O AOTEAROA

FOSTERING FAITH AND CONFIDENCE IN THE PROFESSION

Annual Report 2019

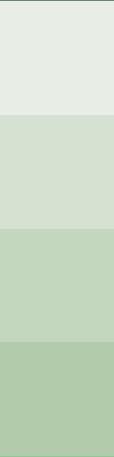


Table of Contents

Governance	4 – 9
Chair’s Report	4
Chief Executive and Registrar’s Report	6
The Occupational Therapy Board	8
Corporate Governance	10 – 15
Board Members	10
Board Meeting Attendance 2018 – 2019	11
Competence Assessors	12
ePortfolio Auditors	12
Secretariat	13
Definition of the Practice of Occupational Therapy	14
Scope of practice	15
Workforce Data	16 – 22
Notification Information	23
Financial Statements	25 – 38

Governance

Chair's Report

Tē tōia, tē haumatia: Nothing can be achieved without a plan, workforce and a way of doing things

This year the Occupational Therapy Board of New Zealand (OTBNZ) has continued to work towards the aims of our Strategic Plan. We have identified five key areas and have made progress in each of these areas.

1. Deliver best practice in the regulation of the occupational therapy profession.

Early in 2018 OTBNZ Chief Executive and Registrar, Andrew Charnock, worked with the Council on Licensure, Enforcement and Regulation (CLEAR) to plan a symposium for the Asia Pacific region, which was held in Wellington in November. CLEAR is an association of individuals, agencies and organisations that comprise the international community of professional and occupational regulation. There was good attendance from Board members and other regulators. The workshops focused on governance training at various levels as well as presentations from international keynote speakers on different aspects of regulation.

2. Work in partnership with practitioners to ensure high quality service delivery to the NZ public.

The OTBNZ has continued to run its symposiums/hui across the country. This year we have visited the smaller regions to gain an understanding of the different issues that arise in practice compared to those of larger areas. Although the venues were smaller, the attendance in relation to the number of occupational therapists employed in the regions was high. In all cases the attendees appreciated the time and effort made by the Board to visit their areas. It has also been beneficial for practitioners to meet with Board members and understand the role of regulation.

Another focus has been on assisting practitioners to understand the ePortfolio and how to demonstrate competence in the five areas of practice. Mary Silcock and Sam Ashworth have organised regular webinars to educate practitioners, answer questions and discuss any issues arising. Our Tikanga Advisor, Iris Pahau, has also presented at the symposiums regarding Competency 2 – Practising appropriately for bicultural Aotearoa New Zealand.

There was a review of our fees structure earlier in the year and as result the cost of a 12 month practising certificate was reduced by \$50. We will continue with this review and the Board is optimistic that a further reduction in the cost of a 12 month practising certificate may be possible in the future.

3. Develop stronger networks and relationships with key occupational therapy stakeholders.

There has been some exploratory work done regarding our communications strategy for the public. This might involve some changes on our website and it's content to help the public understand the services they can expect from an occupational therapist. The Board is also considering the development of a health regulatory consumer group to act as a resource when policies are being developed and potential changes to practice are being considered.

4. Occupational therapy expertise is included as an essential component in the development and delivery of health strategies in NZ.

Earlier this year the OTBNZ made a submission to the Parliamentary Health Select Committee on the proposed changes to the Health Practitioners Competence Assurance Act. This also provided an opportunity to promote the Board's work on the Facilitated Resolution Policy - a process which is unique in health regulation in Aotearoa New Zealand - and the concept was applauded by the Select Committee. To date there have been three cases that are going through this new process.

5. Innovate to meet the changing environment for practitioners.

The OTNZ is looking to update its IT system to make it more contemporary and responsive. We are currently looking at a number of systems.



Rob Molyneux

Chair

Occupational Therapy Board of New Zealand

Chief Executive and Registrar's Report

1 April 2018 – 31 March 2019

Overview

Operationally there has been little change at the Board offices. We continue to be supported in our back office functions by the Nursing Council of New Zealand. We continue to review and make changes to our administrative processes so we reduce the burden on people wanting to register and applying for practising certificates. We have close working relationships with eight other health regulators who share the same office space. Closer working lends itself to the sharing of ideas and working more collaboratively on policies and projects.

This report responds to our five strategic goals and provides a snapshot of some of the main activities in the financial year 1 April 2018 to 31 March 2019.

Responding to our strategy

1. Deliver best practice in the regulation of the occupational therapy profession

In 2018 I visited a number of countries: Japan, USA, Canada, UK and Ireland. I met with the regulator in each of the countries I visited. This enabled me to make personal contact with the organisations and to understand the issues they are facing. Meeting international colleagues allowed me to benchmark our own work against the work being done globally. I am pleased to report that we are leading in a number of areas, namely cultural competence, ePortfolio for continuing competence and facilitated resolution. Later this year I will be presenting with colleagues from Australia and Canada at the Council on Licensure, Enforcement and Regulation (CLEAR) annual education conference in Minneapolis, USA.

We continue to refine our policies and processes. One of the key changes we have made is to the registration of new graduates. We no longer need new graduates to submit certified documents.

We have undertaken a review of all the fees we charge. And for this practising year we reduced the cost of an annual practising certificate by \$50. We hope to continue work in this area and look at other savings which in turn can be passed on to practitioners.

2. Work in partnership with practitioners to ensure high quality and safe service delivery to the New Zealand public

As identified by the Chair of the Board we have held a number of symposiums/hui around the country. These have been very helpful in allowing us to meet face to face with practitioners and to better understand the environment in which they work. Our goal as an organisation is to become more proactive and responsive to changes in practice.

The auditing of practitioners' ePortfolios continues and we hope to pass our target of twenty percent later in 2019. We have a team of nine Auditors who audit a practitioner's ePortfolio against a set of standards. An aggregated report of the audit findings is then presented to the Board. This process allows the Board to see the areas practitioners are working on as well as providing an indication of ongoing competence to practice.

3. Develop stronger networks and relationships with key occupational therapy stakeholders

Our relationship with Occupational Therapy New Zealand Whakaora Ngangahau Aotearoa (OTNZ-WNA) continues. We support and attend the clinical workshops/conference each year as a platinum partner. Additionally the Board provides financial support to the Tangata Whenua Hui which takes place a few days prior to the clinical workshops/conference.

The Board is a member of the Occupational Therapy Key Strategic Stakeholders (OTKSS) which meets twice a year. OTKSS is made up of AUT, Otago Polytechnic, DHB leader representatives and the OTNZ-WNA. OTKSS provides an opportunity to discuss developments within the profession and to meet with representatives from ACC or the Ministry of Health.

Our liaison with both occupational therapy schools continues. We meet with members of staff and students twice a year. Our discussions look at curriculum developments and implementation of the competencies for registration and continuing practice.

Our Facilitated Resolution Policy has been added to the memorandum of understanding with the Health and Disability Commissioner.

4. Occupational therapy expertise is included as an essential component in the development and delivery of health strategies in New Zealand

Last year saw the review of the Health Practitioners Competence Assurance Act 2003. The changes came into force on 12 April 2019. During its passage through Parliament we were able to make a submission to the Health Select Committee. I am pleased to report that our submission on changes to move to using electronic communication and facilitated resolution was well received. The Board even received special mention in the House as the Bill went through its second reading.

The symposiums/hui referred to earlier in my report provide a window into the world of occupational therapy practice. It has been fascinating to hear the presenters describe their work and the changes they are making to the delivery of health strategies. For example we heard from a client in Dunedin who described the importance of the care received from their occupational therapist. The degree of advocacy the practitioner displayed for the client was a key feature of the practitioner's work. In Whangarei we heard about the challenges of delivering a service to children in Northland.

We will continue our journey offering symposiums and hui as we alternate between the large urban and smaller rural regions.

5. Innovate to meet the changing environment for practitioners

In August 2018 we produced the document, 'The Occupational Therapist Workforce; M4king Sen5e of 7he Numbers'. This piece of research was undertaken by Business and Economic Research Limited (BERL). This was the first time that a review or census of where occupational therapists work, and the type of work they do, has been carried out. The BERL document will be a key reference for the Board as we look at future developments within the scope of practice and competencies for registration and continuing practice.

One of the many key messages in the report was that practitioners will move away from hospitals and private practice settings to working more in, and with, communities. In addition, with the advances in technology, occupational therapists will need to use that technology to enable them to provide their services in clients' homes via remote connections. The scope of practice, competencies for registration and continuing practice, and the code of ethics, will need to reflect such changes and therefore help to ensure that New Zealanders are receiving safe and competent care from occupational therapists.



Andrew Charnock

Chief Executive and Registrar

Occupational Therapy Board of New Zealand

The Occupational Therapy Board

We are pleased to present this report for the year ending 31 March 2019 to the Minister of Health. This report is presented in accordance with section 134(1) of the Health Practitioners Competence Assurance Act.

Our Purpose

to protect the health and safety of members of the public.

Our Mission

to ensure occupational therapists are fit and competent to practise.

Our Vision

to lead national and international best practice in the regulation of occupational therapy competence, based on its unique bicultural identity.

Our Values

- » Fairness and natural justice
- » Cultural responsiveness
- » Accountability
- » Collaboration
- » Transparency
- » Responsibility
- » Integrity.



Left to Right: Cassandra Hopkins, Kaye Cheetham, Erica Hodgson (Deputy Chair), Robert Molyneux (Chair), Colleen Naughton, Anne Carter, Iris Pahau (Tikanga Advisor).

(Absent: Sally Wenley)

Our Functions

The Board is an appointed body corporate in accordance with the Health Practitioners Competence Assurance Act 2003 (the Act). As an Authority under the Act the Board is responsible for the registration and oversight of occupational therapy practitioners.

The functions of the Board are listed in section 118 of the Act.

- a. To prescribe the qualifications required for scopes of practice within the profession, and, for that purpose, to accredit and monitor education institutions and degrees, courses of studies, or programmes
- b. To authorise the registration of health practitioners under the Act, and to maintain registers
- c. To consider applications for annual practising certificates
- d. To review and promote the competence of health practitioners
- e. To recognise, accredit, and set programmes to ensure the ongoing competence of health practitioners
- f. To receive and act on information from health practitioners, employers, and the Health and Disability Commissioner about the competence of health practitioners
- g. To notify employers, the Accident Compensation Corporation, the Director-General of Health, and the Health and Disability Commissioner that the practice of a health practitioner may pose a risk of harm to the public
- h. To consider the cases of health practitioners who may be unable to perform the function required for the practice of the profession
- i. To set standards of clinical competence, cultural competence, and ethical conduct to be observed by health practitioners of the profession
- j. To liaise with other authorities appointed under the Act about matters of common interest
- k. To promote education and training in the profession
- l. To promote public awareness of the responsibilities of the authority
- m. To exercise and perform any other functions, powers, and duties that are conferred or imposed on it by or under the Act or any other enactment.

Corporate Governance

Board Members

Members are appointed to the Board by the Minister of Health. Their term is for three years. A member can be reappointed for a subsequent three year term. After two three-year terms a member usually steps down. There are instances where a third term is agreed upon by the Minister of Health. Re-election is possible after a one term break.

Name	Profession	Region	Date of original appointment	Term	Term end date
Robert Molyneux	OT (Chair)	Hamilton	Mar 2014	2	Mar 2020
Colleen Naughton	OT	Hawkes Bay	Nov 2010	3	Nov 2019
Jane Hopkirk	OT	Lower Hutt	Aug 2009	3	Nov 2018
Sally Wenley	Lay person	Auckland	Nov 2015	1	Nov 2018*
Erica Hodgson	OT (Deputy Chair)	Auckland	Nov 2015	1	Nov 2018*
Kaye Cheetham	OT	Dunedin	Nov 2015	1	Nov 2018*
Cassandra Hopkins	OT	Hamilton	Nov 2016	1	Nov 2019
Anne Carter	Lay person	Wellington	Mar 2017	1	Mar 2020

**Appointment ongoing until Ministerial advice received.*

Board Meeting Attendance 2018 – 2019

Name	10/04/18	19/06/18	21/08/18	16/10/18	11/12/18	20/02/19
Robert Molyneux (Board Chair)	✓	✓	✓	✓	✓	Re-elected Chair
Colleen Naughton	✓	✓	✓	✓	✓	✓
Jane Hopkirk	✓	✓	Finished term	x	x	x
Sally Wenley	✓	✓	✓	✓	✓	✓
Erica Hodgson (Deputy Chair)	✓	✓	✓	✓	✓	Re-elected Deputy Chair
Kaye Cheetham	x	✓	✓	✓	✓	✓
Cassandra Hopkins	✓	✓	✓	✓	✓	✓
Anne Carter	✓	✓	✓	✓	✓	✓

Competence Assessors

Our competence assessors evaluate qualifications and assess the competence to the General Scope of Practice: Occupational Therapist. They assess registrants from overseas and registered occupational therapists who have not practised in over three years and are applying for a practising certificate.

- » Blair Cross*
- » Diane Henare*
- » Kim Mariu*
- » Tui Poff-Nuku*
- » Amber Salanoa Haar*
- » Mary Silcock (professional advisor)

**Occupational Therapists who are not members of the Board and are contracted for their expertise.*

ePortfolio Auditors

Our ePortfolio auditors evaluate and assess the information that practitioners have entered into the continuing competence tool ePortfolio. Auditors are Occupational Therapists who are not members of the Board and are contracted for their expertise.

- » Jonathan Armstrong
- » Deborah George
- » Kim Henneker
- » Karen Molyneux
- » Yasmin Orton
- » Emma Parry
- » Suzanne Patterson
- » Carolyn Simmons
- » Louise Tapper

The five areas you must be competent in:

1

Applying occupational therapy knowledge, skills and values

2

Practising appropriately for bicultural Aotearoa New Zealand

3

Building partnerships and collaborating

4

Practising in a safe, legal, ethical and culturally competent way

5

Engaging with and being responsible for your profession

Secretariat

Chief Executive and Registrar	Andrew Charnock Overall management responsibility for the organisation. Statutory responsibility under the Health Practitioners Competence Assurance Act 2003.
Professional Advisor	Dr Mary Silcock (from July 2018) Provides clinical advice and support on risk management, practice and competence.
Advisor Policy, Standards and Risk	Dr Megan Kenning Advises and provides support on policies, standards and managing risk.
Manager Registrations	Toni Lancaster Manages the registration process including renewals, policy development and case management.
Registration Officer	Sam Ashworth Assists with the processing of all registrations, ensuring policies and practice are met.
Registration and Recertification support	Safirah Mayaduhita Assists with the processing of all registrations, ensuring policies and practice are met.
Senior Administrator	Anne Hessian Provides executive assistance, office management and general administrative services to Board Members and operational staff.

Additional Secretariat Staff

- » Tim Signal - Registration Officer (End April 2018)
- » Juanita Murphy - Professional Advisor (End May 2018)

Definition of the Practice of Occupational Therapy

The Occupational Therapy Board of NZ defines the practice of occupational therapy as the following:

1. Using processes of enabling occupation to promote health and well-being by working with individuals, groups, organisations, communities and society to optimise activity and participation across the lifespan and in all life domains.
2. Establishing relationships with clients/tangata whaiora and people associated with clients, based on an understanding of their occupational history, participation preferences, and the personal, spiritual, family/whanau, social, and cultural meanings of what they do.
3. Using interactive, observational and interpretive methods of enquiry to explore and understand the subjective meanings of occupation.
4. Assessing aspects of people, occupations and places relevant to the things people want, need and are expected to do, including:
 - a. Personal factors, body structures and functions, activity limitations and occupational performance skills relative to the requirements for participation and developmental stage.
 - b. Past and present participation in occupation including the effectiveness of and satisfaction with that participation.
 - c. Routines and patterns of participation, and their consequences for health and well-being.
 - d. The components of occupation, and the capacities, skills and resources required to participate in them.
 - e. Contexts of participation, including facilitators and barriers to participation in occupation, and culturally defined roles and meanings.
5. Working collaboratively with clients to:
 - a. Identify and prioritise activity and participation goals at an occupational performance level, in current and future environments.
 - b. Develop, preserve and restore capacity for participation, including body structures and functions, and personal factors as these relate to skillful, effective and satisfying occupational performance.
 - c. Prevent or retard predictable deformity of body structures and/or disruption of body functions that might affect participation, through educational approaches and by recommending and educating people in the use and care of assistive devices, garments and technologies.
 - d. Review participation choices, in relation to enabling occupational performance.
 - e. Modify how, when, where and with whom activities and occupations are performed.
 - f. Modify physical, social and attitudinal environments to remove barriers to participation in occupation and strengthen facilitators of participation in occupation.
 - g. Develop a group, organisation, or community's purpose, resources, structure, functioning and/or skills to enable participation in occupation.
6. Engaging in processes to ensure competence in "1" above.
7. 'Practice' goes wider than clinical occupational therapy to include teaching/tutoring, professional and/or team leadership or health management where the person influences the practice of occupational therapy, in hospitals, clinics, private practices and community and institutional context whether paid or voluntary.

Scope of practice

The Board has one scope of practice for practitioners on its Register:

General scope of practice: Occupational Therapist

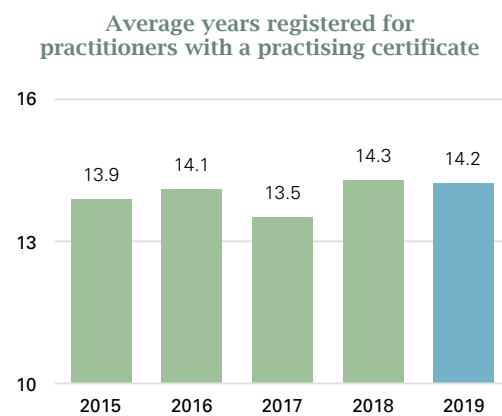
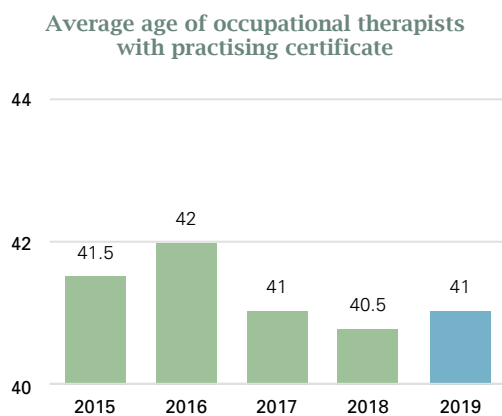
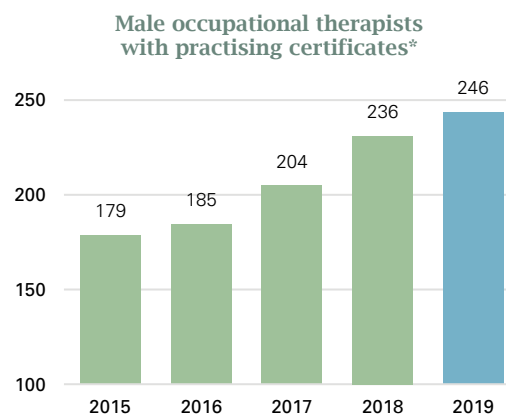
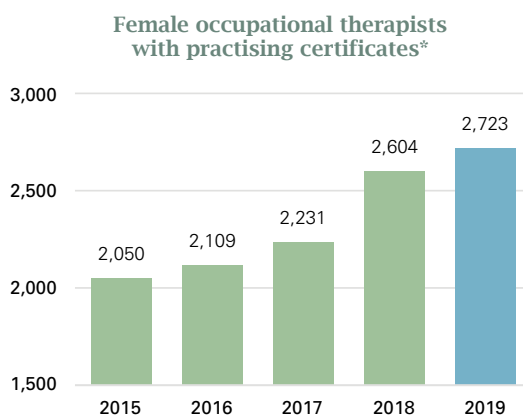
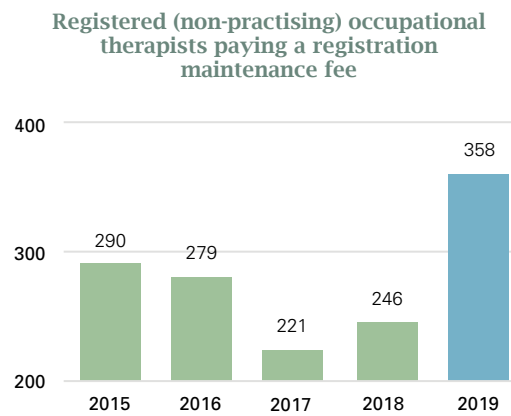
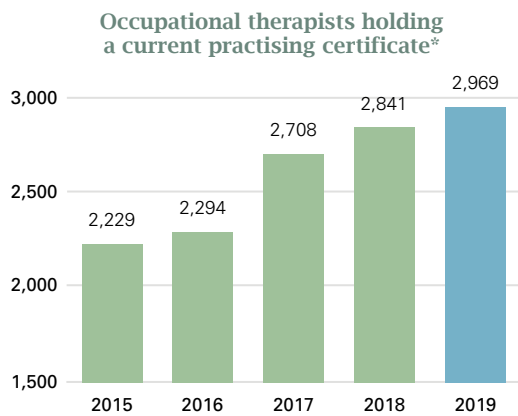
Occupational therapists are registered health professionals who use processes of enabling occupation to optimise human activity and participation in all life domains across the lifespan, and thus promote the health and well-being of individuals, groups, and communities. These life domains include: learning and applying knowledge; general tasks and demands; communication; mobility; self-care; domestic life; interpersonal interaction and relationships; major life areas; and community, social and civic life.

Enabling occupation incorporates the application of knowledge, principles, methods and procedures related to understanding, predicting, ameliorating or influencing peoples' participation in occupations within these life domains. Such practice is evidence-based undertaken in accordance with the Occupational Therapy Board's prescribed Competencies and Code of Ethics, and within the individual therapist's area and level of expertise.

Workforce Data

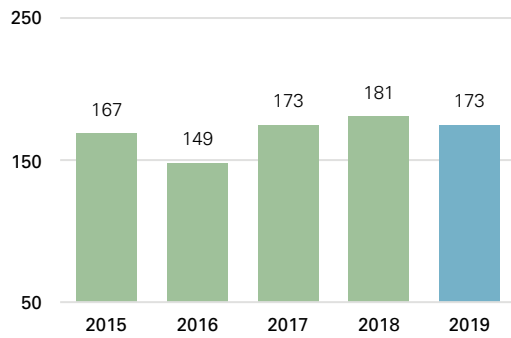
Registration

At 31 March 2019

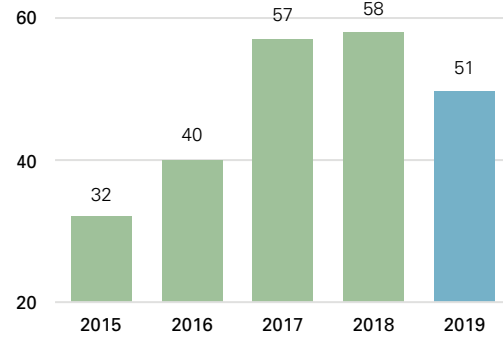


*2018 data corrected from 2018 Annual Report

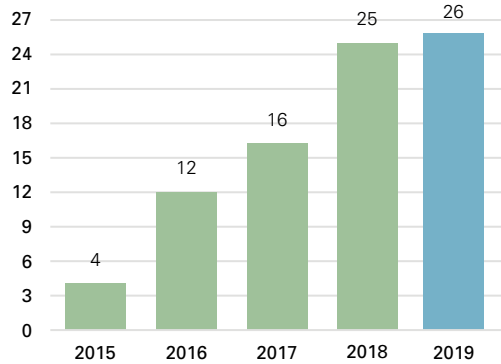
New graduates who qualified at a NZ tertiary institution



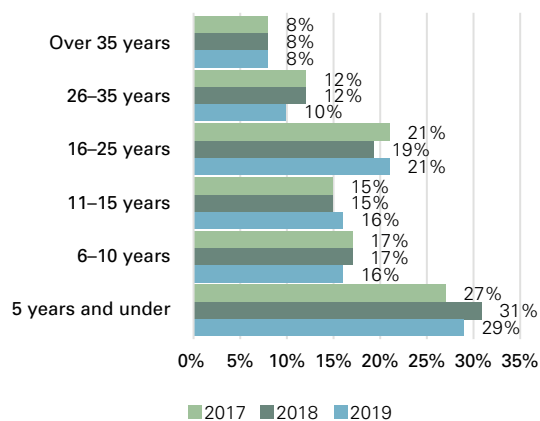
Overseas qualified occupational therapists



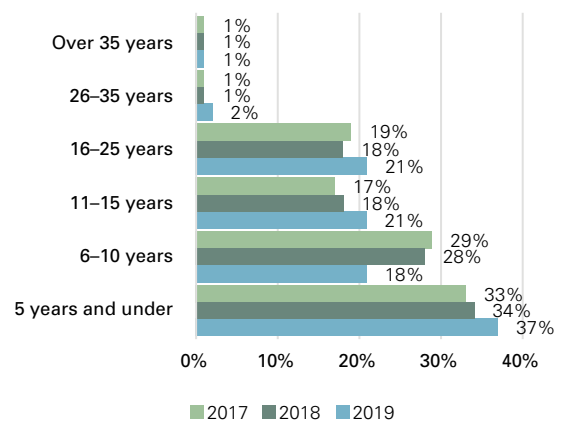
Registration under Trans-Tasman Mutual Recognition Act



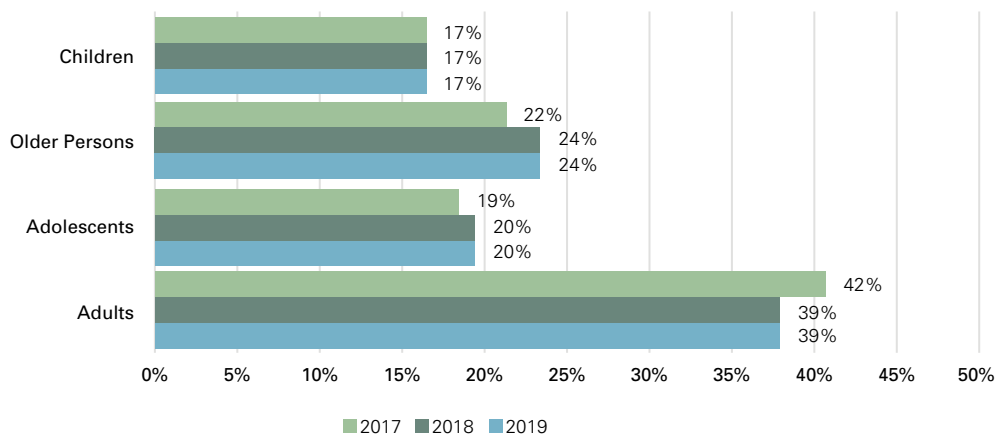
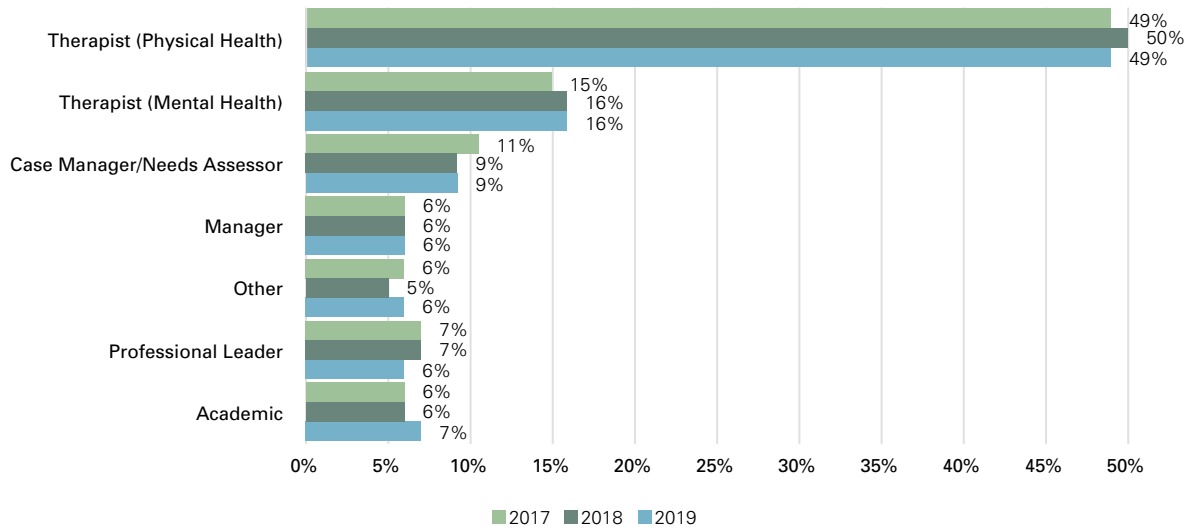
Years since first registered - Female



Years since first registered - Male

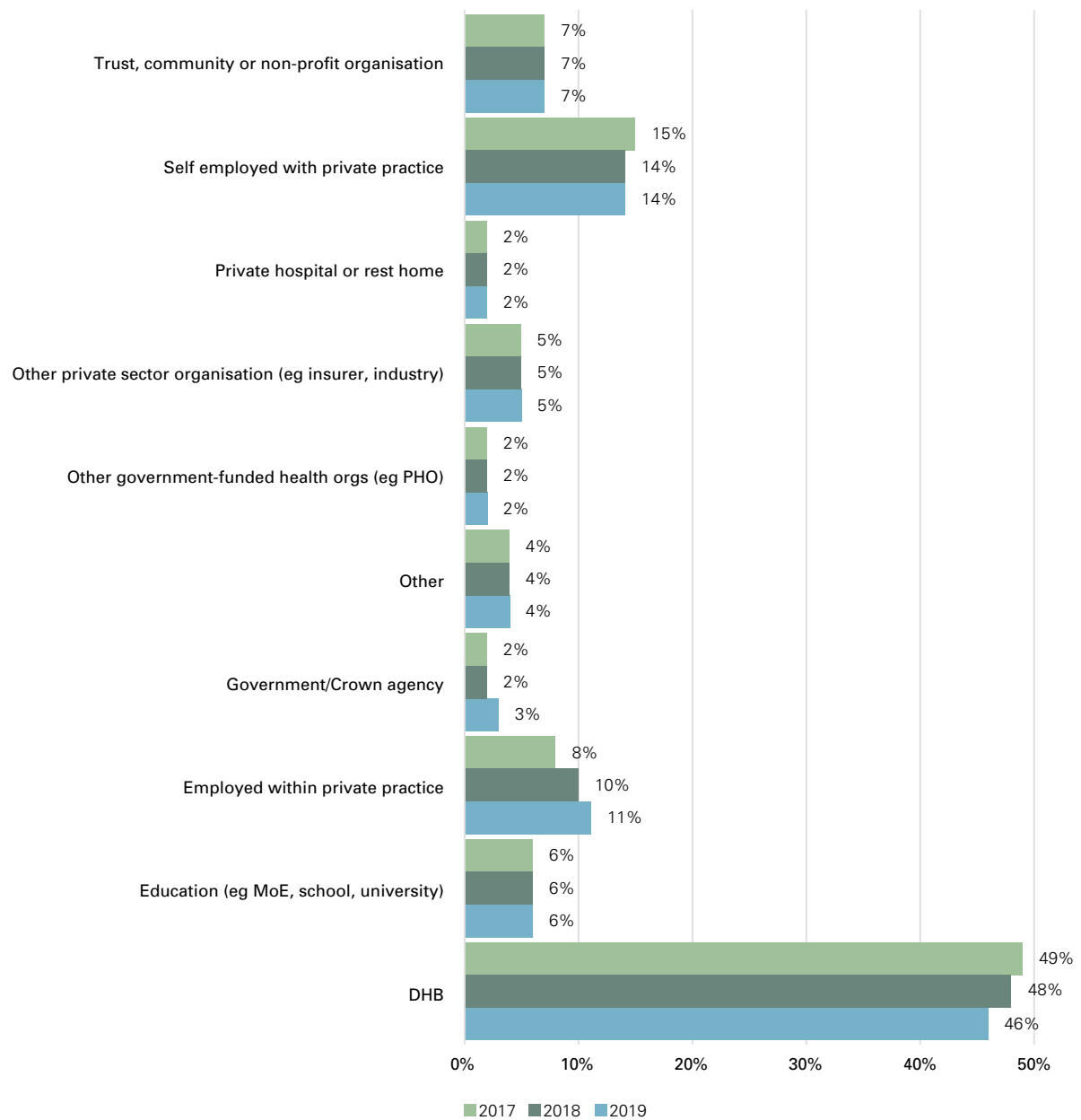


Breakdown of Employment Roles



These figures include all occupational therapists on our register with or without a current practising certificate. Some practitioners may identify with more than one of the above categories. The numbers above are indicative and reliant on the information we receive.

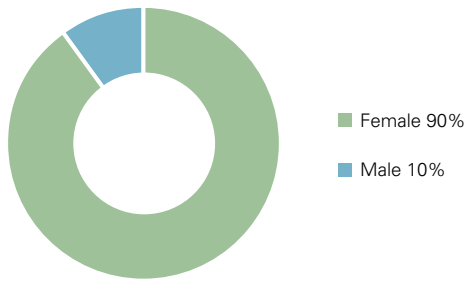
Practitioners on the register by employing organisation type



Education may include University placements.

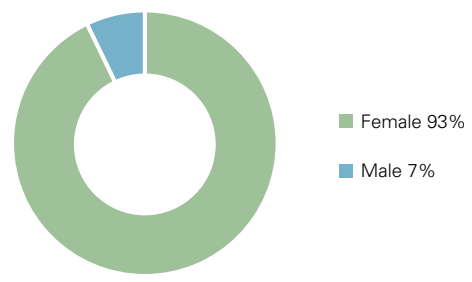
These figures include all occupational therapists on our register with or without a current practising certificate. Some practitioners may identify with more than one of the above categories. The numbers above are indicative and reliant on the information we receive.

Annual practising certificate - Male vs Female at 31 March 2018



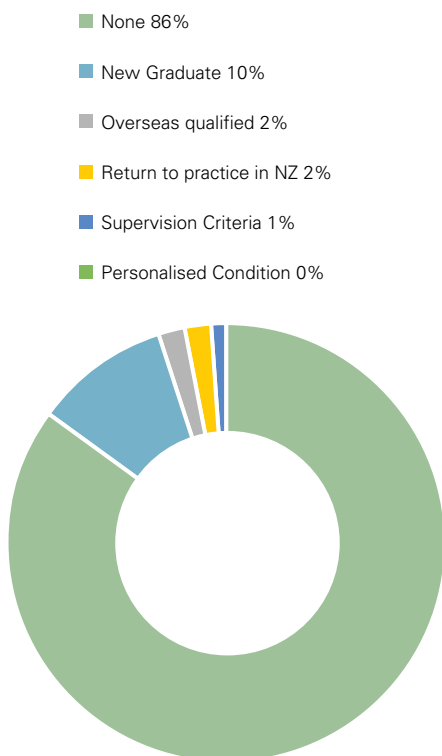
At 31 March 2018 there were 2,842 occupational therapists with a current practising certificate. The conditions they held are seen below.

Annual practising certificate - Male vs Female at 31 March 2019

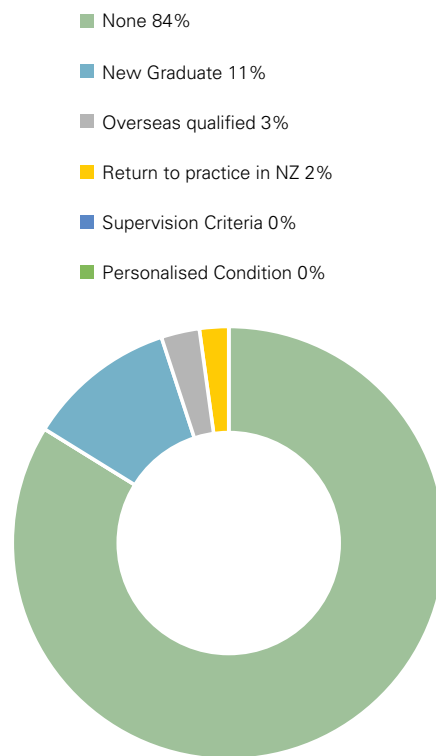


At 31 March 2019 there were 2,969 occupational therapists with a current practising certificate. The conditions they held are seen below.

Conditions on registered practitioners at 31 March 2018



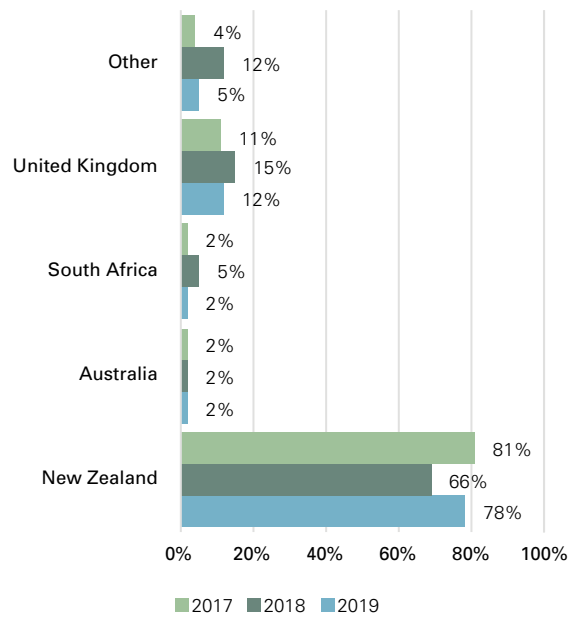
Conditions on registered practitioners at 31 March 2019



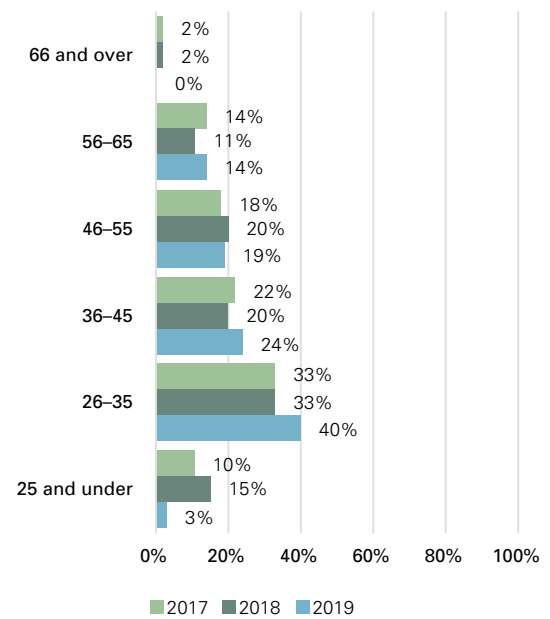
Registration

Information on age of practitioners for the top countries they have qualified in.

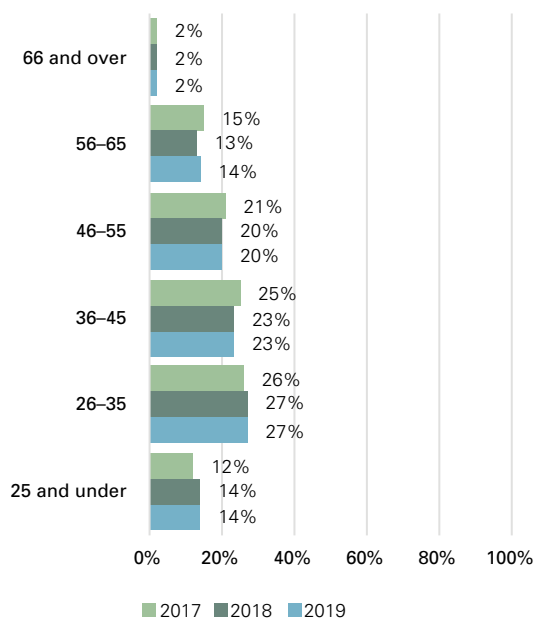
The top four countries of origin for registered practitioners



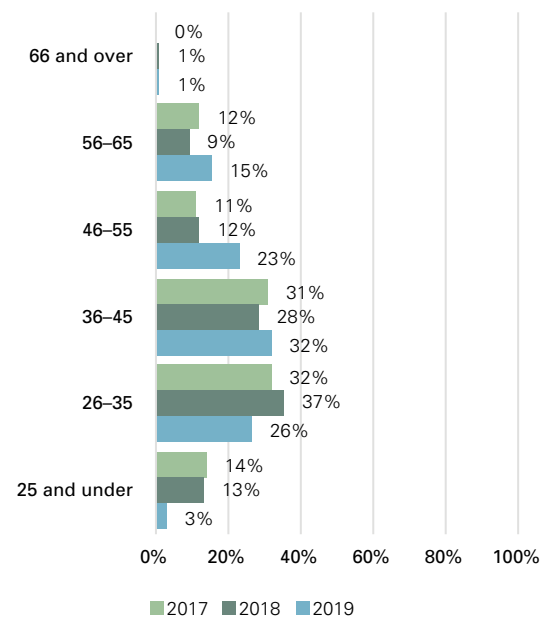
Age of practitioners from Australia



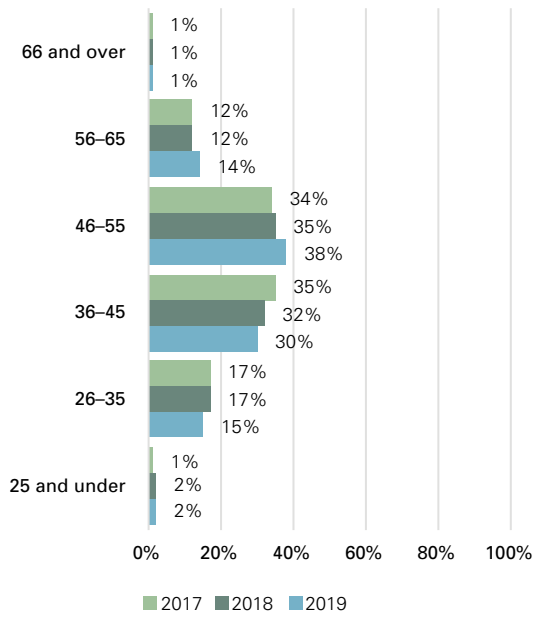
Age of practitioners in New Zealand



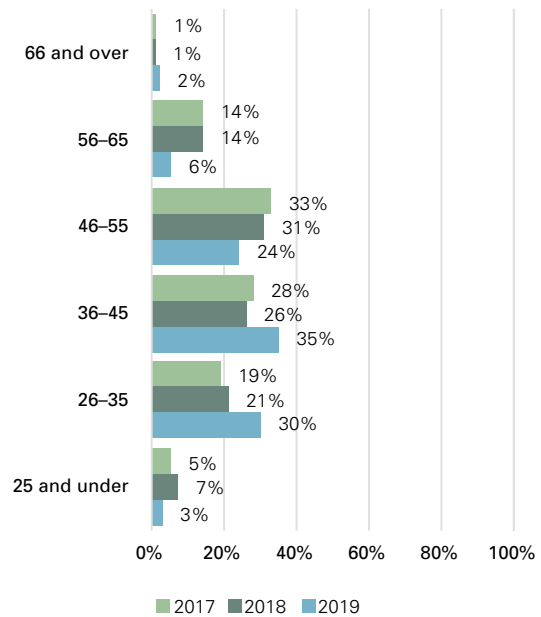
Age of practitioners from South Africa



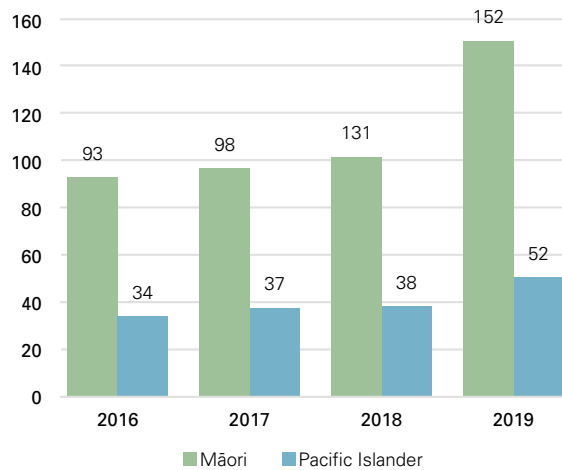
Age of practitioners from the United Kingdom



Age of practitioners from all other countries



Māori and Pacific Island practitioners with a practising certificate



Notification Information

Notifications – Their source and outcome

At 31 March 2019

TYPE	Number	HPCAA 2004 Reference
Competence	4	
Formal S34 Competence	0	
Conduct	0	
Conviction (fitness)	1	S16
Complaint (HDC)	6	S64
Health	5	S45, 16
Professional Conduct Committee referrals	1	
Tribunal Cases	0	

Health Practitioners Disciplinary Tribunal

At 31 March 2019

The functions of the Tribunal are:

- » To hear and determine charges brought under section 91 of the HPCA Act
- » To exercise and perform any other functions, powers, and duties that are conferred or imposed upon it by or under the HPCA Act or any other Act.

The membership of the Tribunal consists of:

Chair Person – David Carden

Deputy Chairperson – Maria Dew

Deputy Chairperson – Alison Douglass

Panellists:

- » Neeka Gilmore
- » Kim Henneker
- » Jenni Mace
- » Richard Savill
- » Nancy Wright

Executive officers:

- » Gay Fraser
- » Kim Davies
- » Debra Gainey

Constitution of the Tribunal for Hearings

- » Chairperson (or Deputy Chairperson)
- » Three Occupational Therapist Panel members
- » One Layperson

Executive Officer

The OTBNZ has contracted Gay Fraser as executive officer for the Tribunal for cases involving occupational therapists. The executive officer is responsible for administrative functions associated with the Tribunal.

Financial Statements

For the year ended 31 March 2019

Non-Financial Information

Entity Information 26

Financial Information

Statement of Financial Performance 27

Statement of Movement in Equity 27

Statement of Financial Position 28

Statement of Cash Flows 29

Statement of Accounting Policies 30

Notes to the Performance Report 31 – 35

Auditor's Report 36 – 38

OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

Entity Information

"Who are we?", "Why do we exist?"

FOR THE YEAR ENDED 31 MARCH 2019

Legal Name of Entity: OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

Type of entity and Legal Basis : The Occupational Therapy Board of New Zealand (the Board) is a body corporate established by the Health Practitioners Competence Assurance Act 2003 (HPCAA) and is a Responsible Authority under that Act.

Entity's Purpose or Mission:

As an Authority under the Act the Board is responsible for the registration and oversight of occupational therapy practitioners.

The functions of the Board are listed in section 118 of the Act.

- (a) To prescribe the qualifications required for scopes of practice within the profession, and, for that purpose, to accredit and monitor education institutions and degrees, courses of studies, or programmes;
- (b) To authorise the registration of health practitioners under the Act, and to maintain registers;
- (c) To consider applications for annual practising certificates (APCs);
- (d) To review and promote the competence of health practitioners;
- (e) To recognise, accredit, and set programmes to ensure the ongoing competence of health practitioners;
- (f) To receive and act on information from health practitioners, employers, and the Health and Disability Commissioner about the competence of health practitioners;
- (g) To notify employers, the Accident Compensation Corporation, the Director-General of Health, and the Health and Disability Commissioner that the practice of a health practitioner may pose a risk of harm to the public;
- (h) To consider the cases of health practitioners who may be unable to perform the function required for the practice of the profession;
- (i) To set standards of clinical competence, cultural competence, and ethical conduct to be observed by health practitioners of the profession;
- (j) To liaise with other authorities appointed under the Act about matters of common interest;
- (k) To promote education and training in the profession;
- (l) To promote public awareness of the responsibilities of the authority;
- (m) To exercise and perform any other functions, powers, and duties that are conferred or imposed on it by or under the Act or any other enactment.

Entity Structure:

The Board has eight (8) members, six (6) occupational therapists and two (2) lay members to represent public interests. Board Members are appointed by the Minister of Health.

Main Sources of the entity's cash and Resources:

The board has received its main income from APCs Fees paid by registered occupational therapists.

Additional information:

To protect the public, the Board is also responsible for making sure that occupational therapists keep high standards of practice by continuing to maintain their competence once they have entered the workforce

General Description of the Entity's Outputs

To protect the health and safety of members of the public by providing for mechanisms to ensure that occupational therapists are competent and fit to practise.

Contact details

Physical Address: Level 5, 22 Willeston Street, Wellington 6011

Phone: 04 9184740 or 0800 99 77 55

Email: enquiries@otboard.org.nz

Website: www.otboard.org.nz/



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
STATEMENT OF FINANCIAL PERFORMANCE
"How was it funded?" and "What did it cost?"
FOR THE YEAR ENDED 31 MARCH 2019**

		2019	2018
	NOTE	\$	\$
Revenue			
APC fees		1,356,383	1,290,240
Examination fee		0	113
Registration fees		105,563	99,611
Non-Practising fee		19,826	14,622
Other income and cost recoveries		30,735	218,332
Tribunal order and levy		460	0
Interest		46,520	34,094
Total Revenue		1,559,487	1,657,012
Expenditure			
Board & committees	1	348,457	288,237
Secretariat	2	1,124,602	1,081,043
Disciplinary expenses	3	24,151	5,713
Total Expenditure		1,497,210	1,374,993
Net Surplus/(Deficit)		62,277	282,019

**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
STATEMENT OF MOVEMENT IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2019**

	2019	2018
	\$	\$
Accumulated funds at the beginning of period	1,170,576	888,558
Net surplus/(deficit) for the period	62,277	282,019
Accumulated funds at the end of period	1,232,853	1,170,576

The accompanying notes form part of these financial statements



OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
STATEMENT OF FINANCIAL POSITION
"What the entity owns?" and "What the entity owes?"
AS AT 31 MARCH 2019

	NOTE	2019 \$	2018 \$
Equity		1,232,853	1,170,576
Current Assets			
Cash and cash equivalents		325,338	1,523,648
Investments		1,961,217	530,177
Fund held on behalf of other entities		0	0
Accounts receivable	5	23,354	144,499
Prepayments		57,727	107,812
Other income		82	110
Total Current Assets		2,367,718	2,306,248
Non-Current Assets			
Fixed assets	4	45,686	56,673
Intangible assets	4	261,847	358,012
Total Non-Current Assets		307,533	414,685
Total Assets		2,675,252	2,720,933
Current Liabilities			
Accounts payable and provisions	7	85,482	120,221
Employee costs payable	8	38,869	32,293
Income in advance	6	1,153,184	1,215,354
Goods and services tax		159,032	179,476
Fund held on behalf of other entities		0	0
WHT payable		5,831	3,012
Total Current Liabilities		1,442,399	1,550,357
Total Liabilities		1,442,399	1,550,357
Net Assets		1,232,853	1,170,576

For and on behalf of the Board:

Robert Molyneux
Board Chair

Dated: 30/09/2019

Andrew Charnock
Chief Executive Officer

Dated:

30-09-19

The accompanying notes form part of these financial statements

BTSR

OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
STATEMENT OF CASH FLOWS
"How the entity has received and used cash"
FOR THE YEAR ENDED 31 MARCH 2019

	2019	2018
	\$	\$
Cash flows from Operating Activities		
Cash was received from:		
Statutory fees	1,294,674	1,309,134
Registration income	125,389	114,233
Other fees	165,165	91,024
Interest revenue	55,363	16,987
Cash was applied to:		
Payments to suppliers & employees	-1,358,997	-1,314,614
Net cash flows from operating activities	<u>281,594</u>	<u>216,765</u>
Cash flows from Investing and Financing Activities		
Cash was received from:		
Short-term investments	1,019,266	850,000
Sale of fixed assets	0	0
Cash was applied to:		
Purchase of fixed assets	-26,847	-34,538
Short-term investments	-2,472,324	-1,030,000
Net Cash Flows from Investing and Financing Activities	<u>-1,479,904</u>	<u>-214,538</u>
Net Increase / (Decrease) in Cash	<u>-1,198,311</u>	<u>2,227</u>
Opening Cash Brought Forward	<u>1,523,648</u>	<u>1,521,421</u>
Closing Cash Carried Forward	<u>325,338</u>	<u>1,523,648</u>
Represented by:		
Cash and cash equivalents	325,338	1,523,648



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
STATEMENT OF ACCOUNTING POLICIES
"How did we do our accounting?"
FOR THE YEAR ENDED 31 MARCH 2019**

BASIS OF PREPARATION

The Board is a body corporate established by the Health Practitioners Competence Assurance Act 2003 (HPCAA) and is a Responsible Authority under that Act.

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP) and have been prepared on the basis of historical cost.

The Board has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

SPECIFIC ACCOUNTING POLICIES

APC Income and Income Received in Advance

Fees received for the issue of APCs and register maintenance are recognised in the year to which the fees relate. Receipts for APCs issued for future years are shown as Income Received in Advance.

Receivables

Receivables are stated at estimated realisable values.

Property, plant & equipment

Initially stated at cost and depreciated as outlined below. Initial cost includes the purchase consideration plus any costs directly attributable to bringing the asset to the location and condition required for its intended use.

Assets are written down immediately if any impairment in the value of the asset causes its recoverable amount to fall below its carrying value.

Intangible Assets

Intangible Assets comprise non-physical assets which have a benefit to the Board for periods extending beyond the year the costs are incurred.

Depreciation

Depreciation is charged on a diminishing value basis, the following rates have been used:

Office furniture & equipment 9% - 50% diminishing value

Computer equipment 40% - 60% diminishing value

Amortisation

Intangible assets are amortised over the period of benefit to the Board at the following rate:

Website/Database 10 years straight line.

Office Refit

Office refit is depreciated over the period of the lease at the following rate:

Five years straight line

Taxation

The Board is exempt from Income Tax.

Investments

Investments are recognised at cost. Investment income is recognised on an accruals basis where appropriate.

Goods & Services Tax

The board is registered for Goods & Services Tax (GST), and all amounts are stated exclusive of GST, except for receivables and payables that are stated inclusive of GST.

Leases

Payments made under operating leases are recognised in the statement of financial performance on a basis representative of the pattern of benefits expected to be derived from the leased asset.

Cash and Cash equivalents

Cash and cash equivalents includes petty cash, deposits at cheque account and saving account with banks.

Employee entitlements

Provision is made in respect of the Board's liability for annual leave at balance date. Annual leave has been calculated on an actual entitlement basis at current rates of pay. No provision is made for sick leave entitlement as this does not accumulate.

Prepayments

Payments made in advance for goods and services before their receipt or invoice date are recorded.

Accounts Payables

Short term payables are recorded at the amount payable.

Provisions

Provisions are recorded for the accrued expenses.

Changes in accounting policies

All policies have been applied on a consistent basis with those used in previous years.

Comparatives

Some prior year comparative figures have been reclassified to match current year disclosure.



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

	2019	2018
1. BOARD & COMMITTEES	\$	\$
Conferences	68,969	43,737
Fees	121,999	120,913
Meeting expenses, training ,travel & others	75,130	58,022
Projects	82,359	65,566
	<u>348,457</u>	<u>288,237</u>
2. SECRETARIAT		
Audit fees	7,278	7,330
Depreciation & amortisation	129,619	119,923
Legal costs	11,286	31,979
Occupancy costs	47,405	45,652
Other costs	225,121	176,460
Personnel costs	637,683	587,441
Professional fees	46,744	93,680
Telephone, Postage & Printing and Stationery	19,467	18,578
	<u>1,124,602</u>	<u>1,081,043</u>
3. DISCIPLINARY EXPENSES		
Professional Conduct Committee expenses	24,151	5,713
Health Practitioners Disciplinary Tribunal expenses	0	0
	<u>24,151</u>	<u>5,713</u>



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

4. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

	Opening carrying value	Current year additions	Current year disposals/sales	Net Depreciation, amortisation & Impairment	Closing Carrying Value
At 31 March 2019					
Office Equipment	1,937	0	-12	-671	1,355
Furniture & fittings	24,460	1,103	-3,134	-4,380	18,048
Computer equipment	15,600	18,544	-1,234	-16,271	16,639
Office refit	14,676	0	0	-5,032	9,644
	56,673	19,647	-4,380	-26,255	45,686
Database & Website software	358,012	7,200	0	-103,365	261,847
	358,012	7,200	0	-103,365	261,847

	Opening carrying value	Current year additions	Current year disposals/sales	Net Depreciation, amortisation & Impairment	Closing Carrying Value
At 31 March 2018					
Office Equipment	289	1,814	0	-166	1,937
Furniture & fittings	27,491	2,068	0	-5,099	24,460
Computer equipment	8,708	14,683	0	-7,791	15,600
Office refit	19,708	0	0	-5,032	14,676
	56,196	18,565	0	-18,088	56,673
Database & Website software	443,875	15,973		-101,835	358,012
	443,875	15,973	0	-101,835	358,012



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
 NOTES TO THE PERFORMANCE REPORT
 FOR THE YEAR ENDED 31 MARCH 2019**

	2019	2018
5. ACCOUNTS RECEIVABLE	\$	\$
Accounts receivable	3,997	138,317
Accrued income	19,357	6,183
	<u>23,354</u>	<u>144,499</u>

	2019	2018
6. INCOME IN ADVANCE	\$	\$
Fees received relating to next year		
APC fees	1,100,104	1,206,977
Non-Practising fee	53,080	8,377
	<u>1,153,184</u>	<u>1,215,354</u>

	2019	2018
7. ACCOUNTS PAYABLE & PROVISIONS	\$	\$
Accounts payable	70,664	87,081
Provisions	14,818	33,140
	<u>85,482</u>	<u>120,221</u>

	2019	2018
8. EMPLOYEE COSTS PAYABLE	\$	\$
PAYE owing	9,980	12,901
Holiday pay accrual	25,837	15,319
Kiwisaver contributions owing	3,052	3,865
Student loan owing		208
	<u>38,869</u>	<u>32,293</u>

**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

9.COMMITMENTS

The Board have an agreement with Nursing Council of New Zealand for the provision of back office corporate services. The Service Level Agreement is for an initial period of five years. The future estimated commitments based on the expected costs included in this agreement as at 31 March 2019 are: property \$29,537; Corporate Services \$58,697; Total \$88,234 per year.

	2019 \$	2018 \$
Due in 1 year	58,697	117,560
Due between 1-2 years	52,747	117,560
Due between 2-5 years	-	105,643
	<u>111,444</u>	<u>340,763</u>

Contractual commitments for operating leases of premises
Level 5, 22 Willeston Street Wellington

	2019 \$	2018 \$
Due in 1 year	29,537	26,538
Due between 1-2 years	26,543	26,538
Due between 2-5 years	-	23,848
	<u>56,079</u>	<u>103,535</u>

The figures disclosed above reflect the Board's rent, as currently payable.
The lease agreement is in the name of Nursing Council of New Zealand.

10. CREDIT CARD FACILITY

Two MasterCard credit cards with limits of \$20,000 and \$5,000 are held with Westpac.



OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND NOTES TO THE PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2019

11. RELATED PARTY TRANSACTIONS

There were no transactions involving related parties during the year. (2018 \$Nil)

12. CONTINGENT LIABILITIES

There are no contingent liabilities at balance date. (2018 \$Nil)

13. CAPITAL COMMITMENTS

There are no capital commitments at balance date. (2018: \$Nil)

14. ASSETS HELD ON BEHALF OF OTHERS

There were no assets held on behalf of others during the financial year. (2018: \$Nil)

15. EVENTS AFTER BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

16. CORRECTION OF ERRORS

There were no Correction of Errors at balance date. (2018: \$Nil)

17. RECLASSIFICATION OF EXPENDITURE

Certain items have been reclassified so as to provide more useful information about the performance of the Board. It has not been practicable to restate all relevant comparative balances.

18. SHARED SERVICES

In 2015/16, Nursing Council of New Zealand, Occupational Therapy Board of New Zealand, Podiatrists Board of New Zealand, Dietitians Board, Midwifery Council of New Zealand, Psychotherapists Board of Aotearoa New Zealand, Osteopathic Council of New Zealand, Chiropractic Board, Psychologist Board, and Optometrists & dispensing Opticians Board entered into an agreement to co-locate to 22 Willeston Street, Wellington. The lease agreement for 22 Willeston Street (signed solely by Nursing council of New Zealand) is for five years taking effect from 1st February 2016 and expiring on 1st February 2021.

To facilitate the management of shared resources, including a joint lease agreement for office rental purposes and corporate supports, the ten RAs entered into an agreement for the provision of corporate services.



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2019**

The Auditor-General is the auditor of the Occupational Therapy Board of New Zealand. The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the performance report of the Occupational Therapy Board of New Zealand on his behalf.

Opinion

We have audited the performance report of the Occupational Therapy Board of New Zealand, that comprise the entity information, the statement of financial position as at 31 March 2019, the statement of financial performance, the statement of movements in equity and statement of cash flows for the year ended on that date and the notes to the performance report that include accounting policies and other explanatory information.

In our opinion the performance report of the Occupational Therapy Board of New Zealand presents fairly, in all material respects:

- the entity information,
- its financial position as at 31 March 2019; and
- its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector).

Our audit was completed on 30 September 2019. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the performance report, and we explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the Auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

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

Responsibilities of the Board for the performance report

The Board is responsible for preparing the performance report that is fairly presented and that complies with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board is responsible on behalf of the Occupational Therapy Board of New Zealand for assessing the Board's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate the Occupational Therapy Board of New Zealand or to cease operations, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Health Practitioners Competence Assurance Act 2003.

Responsibilities of the auditor for the audit of the performance report

Our objectives are to obtain reasonable assurance about whether the performance report, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of the performance report.

We did not evaluate the security and controls over the electronic publication of the performance report.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit 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 Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the governing body.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Occupational Therapy Board of New Zealand's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related

disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Occupational Therapy Board of New Zealand to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibility arises from the Public Audit Act 2001 and section 134(1) of the Health Practitioners Competence Assurance Act 2003.

Independence

We are independent of the Occupational Therapy Board of New Zealand in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Occupational Therapy Board of New Zealand.



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand



Occupational Therapy Board of New Zealand

22-28 Willeston Street, Wellington 6011, New Zealand

PO Box 9644, Marion Square, Wellington 6141, New Zealand

P +64 4 918 4740

enquiries@otboard.org.nz

www.otboard.org.nz