

# Annual Report 2013

OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND



Occupational Therapy  
Board of New Zealand

Kaihāumanu Tūroro o Aotearoa

# Contents

## **Governance**

The Occupational Therapy Board	4
Members of the Occupational Therapy Board of New Zealand at 31 March 2013	5
Chairperson's Foreword	6
Chief Executive/Registrar's report	8
Committees at 31 March 2013	9
Board Meetings	10
Board Employees	11
Registration	12
Definition of the Practice of Occupational Therapy	14

## **Workforce Data**

Registration	14
Competence Reviews and Discipline	18
Health Practitioners Disciplinary Tribunal	18

## **Financial Statements**

Statement of Financial Performance	20
Statement of Movements in Equity	20
Statement of Financial Position	21
Statement of Accounting Policies	22
Notes to the Financial Statements	24
Audit Report	28
Future Activity	30

# Governance

# The Occupational Therapy Board of New Zealand

## Our purpose

To protect the health and safety of members of the public

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## Our vision

The Occupational Therapy Board of New Zealand (OTBNZ) will lead national and international best practice in the regulation of occupational therapy competence based on its unique bicultural identity.

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## Our mission

To ensure occupational therapists are fit and competent to practise

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## Our values

Fairness and natural justice  
Cultural responsiveness  
Accountability  
Collaboration  
Transparency  
Responsibility  
Integrity

## Strategic plan

The strategic plan has been developed to provide clear direction for the OTBNZ for the next 3-5 years. The strategy will be reviewed by the OTBNZ on an annual basis.

The OTBNZ held a facilitated workshop involving the Board members and staff. In preparation for the meeting documents which provided an environmental scan were made available to all participants. From the material produced at the facilitated workshop a small subgroup of Board members and the Chief Executive met to identify themes and groupings. From this the following key themes for the strategic plan were identified -

1. Leadership
2. Best practice
3. Relationships

A full copy of the plan can be obtained from the OTBNZ website at [www.otboard.org.nz](http://www.otboard.org.nz)

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# Members of the Occupational Therapy Board of New Zealand at 31 March 2013



**Jane Hopkirk**

CHAIRPERSON

Jane (Ngati Kahungunu o Wairarapa) is an active member of Kiawhakaora Ngangahau. She is currently a trustee for a hauora and works part time as an independent practitioner.



**Philippa Catchpole**

DEPUTY CHAIRPERSON

Pip has been a practising occupational therapist since 2000. She completed a Postgraduate Diploma in Health Science (Occupational Therapy) from Auckland University of Technology in 2004.

She has been practicing in the private sector for the past 11 years, specialising in workplace injury/illness prevention, management and rehabilitation.



**Bonnie Johnstone**

Bonnie has completed two years appointment to the Board: noting it has been a great opportunity to learn the dynamics of this profession and share in the future of its development. Bonnie has contributed to the board's decisions through her profession in Financial and

Business Management qualifications having completed over 35 years in government departments such as Customs, Lands and Survey and Inland Revenue; currently Bonnie works as a consultant, project advisor to the private sector. Bonnie's BBS degree in Management services has strengthened her career in the Management sector of finance and administration.



**Susan Kennedy**

Susan graduated with a BHSc (Hons) Degree from the University College of Ripon and York St. John, York, England in 1994.

Susan is currently working as Clinical Leader for Community and Older

People's Service within Tairāwhiti District Health Board. Her professional interests are dementia care and occupational science.



**Rangimahora Reddy**

Rangimahora is appointed as a layperson. Originally from Himatangi, Rangimahora is affiliated to Ngati Raukawa, Ngati Maniapoto and Ngati Rangiwewehi. Educated at Massey University, Rangimahora holds a Master of Business Studies,

a Postgraduate Diploma in Accountancy and a Bachelor of Business Studies. She is currently CEO for the Rauawaawa Kaumatua Charitable Trust in Hamilton.



**Dean Kerr**

Dean graduated in 2002 with a BHSc at Auckland University of Technology (AUT). He completed a Diploma in Applied Science.

He is currently working in community mental health as a Rehabilitation Support Coach. Dean has also worked

as a volunteer for Mental Illness Education New Zealand (MIENZ) and has been proactive in supporting students on clinical placement, developing a close working relationship with AUT in the process. Currently, Dean works at the Bay of Plenty District Health Board in Case Management Community Mental Health Rauranga.



**Elise Copeland**

Elise graduated with a Bachelor of Science in Occupational Therapy from the University of Alberta, Canada in 2001. She is a lecturer in the Department of Occupational Science and Therapy at AUT where she leads the Creating Enabling

Environments paper and teaches on Promoting Occupational Justice and Participation, Rehabilitation and Participation, and Enabling System Change. She also reviews for the British Journal of Occupational Therapy and the Journal of Occupational Science.



**Colleen Naughton**

Colleen has worked in both public and private practice in the UK and New Zealand. She has extensive experience regarding occupational therapy in rapid response and the emergency department setting and is currently developing specialist skills in driver assessment.

Colleen currently works for Hawke's Bay District Health Board in acute and outpatient settings.

# Chairperson's Foreword



*How do we know occupational therapists are competent to practice and do not risk the safety of the public.*

*Are the competencies for occupational therapists reflective of their work?*

*Do our processes and practices at the Occupational Therapy Board of New Zealand reflect international and national best practice?*

The Board has sought answers to these questions over the past fiscal year.

Competence is the basis of our registration and certification of occupational therapists. It is one thing to state competence standards but another to measure them.

Service users want accessible, affordable and well communicated provision of services; they want respect. Practitioners want understanding of how hard day to day practice is, how autonomy is being lost by time pressures and workloads and the errors of action or inaction; "there but for the grace of God go I". Regulators want safety of the public, consistency and procedural fairness across cases.

International research shows engagement is the central protector of competent practitioners. Our "goal is not to create competent practitioners, but engaged ones who are interested in their profession, their patients, and their practice"<sup>1</sup>. The Board's work on supervision in the process of managing competence and our current review of occupational therapist competencies is therefore timely!

Our relationship with the Australian occupational therapy regulators continues to develop. The current conditions on graduate practitioners working in Australia require action because of the differences in each country's systems. We continue to sit at the table of the Occupational Therapy Council (Australia and New Zealand).

This year I have taken on the leadership role of the Health Regulatory Authorities New Zealand (HRANZ), an organisation made up of the Chairs of the 16 health regulatory authorities in New Zealand. This group meets regularly to forward matters of mutual benefit. A major piece of work over the past 12 months has been the possibility of the 16 authorities merging into a single secretariat. This work continues to evolve.

The Board's strong relationship with several other health regulatory authorities continues to grow. We currently provide services to the Podiatrists Board, Osteopathic Council, and Psychotherapy Board. In addition to these services we share costs and resources with our 'office flat mates'; The Dental Council, Medical Sciences Council, and Psychotherapy Board of New Zealand.

The Occupational Therapy Board performs well compared to our national and international counterparts while positioning itself in the New Zealand context. We will continue to strive and improve in all that we do.

General business continues with the office managing:

**3045** Registered Occupational Therapists with **2296** currently practising.

The Board has been honoured to have the leadership of Andrew Charnock, our Chief Executive Officer and Registrar, through this period. Without his dedication, strategic leadership and commitment we would have not achieved the level of respect we currently hold. I would like to thank Andrew and his team for the excellent work they do and the dedication they show. The Board's success is based on their performance and competence!

Kind regards



Jane Hopkirk  
Chairperson

<sup>1</sup> Austin, Z. (2013). How competent are we at assessing competency? Paper presented at the Third International Congress on Professional and Occupational Regulation, Edinburgh, page 7.

# Chief Executive/Registrar's Report



It is now over a year since the organisation moved to our new location at ASB House on the Terrace in Wellington, literally across the road from our old building. The moving

being promoted by a desire to co-locate with other Regulatory Authorities (RAs) and an improved earthquake proof building. The re-location has consolidated our position and allowed us to work more closely with the seven other RAs that share the office space. This activity has allowed an almost organic development of synergies and efficiencies which I hope will continue.

We continue to provide support to the Podiatrists Board, Psychotherapy Board and Osteopathic Council. I remain the Registrar for the Osteopathic Council. The co-location and support to other RAs has helped reduce our own costs and generated a small revenue stream. The request from the Ministry for RAs to examine the potential for forming a single secretariat remains strong. To date work has been undertaken by two large accounting organisations to look at how the RAs could amalgamate and share either corporate or regulatory functions.

Funding for this work has come from both RAs and the Ministry. There remains a degree of uncertainty within the sector of how plans to form a single secretariat will eventuate. Bringing together 16 RAs is not without its challenges.

As discussed above our move to ASB House had extra cost implications which we hope to recover over the next few years. I am always looking for ways to drive down the cost of regulation. New staff have joined the organisation and this has allowed us to bolster our position and improve the quality of our services to the Board and practitioners. I am confident to report that we remain a contemporary organisation with the "right touch" to regulatory functions.

I continue to Chair the Health Regulatory Authorities of New Zealand (HRANZ). This position allows me to meet regularly with my colleagues from other RAs and discuss and agree on common elements which are shared by a number of RAs.

The Board continues to support the New Zealand Association of Occupational Therapists (NZAOT) conferences and clinical workshops. This year the Board was a premier partner for the NZAOT conference held in Hamilton.

We continue to make changes to the Board's registration database. The Board moved from an aging, single person support database to a bespoke database supported by a larger software developer – Optimisation. I understand that the system still frustrates a number of users. However, we continue to make incremental changes which we hope improve its functionality.

One of the large projects we started planning for in the year was a review of the competencies and code of ethics. This work will be pivotal and has a potential to impact on the occupational therapy scope of practice and the curricula which provide a qualification enabling registration with the Board.

The Board continues to firm up connections with our Australian counterparts – The Occupational Therapy Board of Australia. This activity has been made a lot easier following the national law which saw regulation of all occupational therapy fall under the regulation of one Board.

I hope that you find the Board and its staff approachable and responsive as our purpose, mission, vision and values remain unchanged.

A handwritten signature in black ink that reads "A Charnock". The signature is stylized and cursive.

Andrew Charnock  
Chief Executive/Registrar



# Committees at 31 March 2013

## 1. Competence Assessors

The Competence Assessors evaluate qualifications and assess the competence to practise in the General Scope of Practice: Occupational Therapist, of overseas qualified occupational therapists applying for registration in New Zealand. They also assess the competence of registered practitioners who have not worked in New Zealand in the preceeding three years, and who are applying for a practising certificate.

### COMPETENCE ASSESSORS

Diane Henare\*

Heather Clarke\*

Andri Pretorius\*

Juanita Murphy (Professional Advisor)

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

### CCFR AUDITORS

Carolyn Simmons Carlsson

Michelle Bennett

Andri Pretorius

Wendy Wright

Emma Parry

Ann Christie

# Board Meetings

Board Meetings were held on the following days from 1 April 2012 – 31 March 2013.

## 2012

1 February	Board meeting
24 April	Board meeting
12 June	Board meeting
14 August	Board meeting
16 October	Board meeting
4 December	Board meeting

## 2013

19 February	Board meeting
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### Occupational Therapy Key Strategic Stakeholders (OTKSS) Meetings 2012-13

(Occupational Therapy Board of New Zealand, New Zealand Association of Occupational Therapists, Auckland University of Technology and Otago Polytechnic)

19 July 2012

18 November 2012

11 March 2013

### Monitoring Visits

29 November 2012 – Otago Polytechnic Dunedin

7 September 2012 – Auckland University and Technology

### New Zealand Association of Occupational Therapists (NZAOT) Conference

19 to 21 September 2012

### Occupational Therapy Council Australia and New Zealand (OTC) meetings 2012-13

30 November 2012

1 & 2 December 2012

10 February 2013

1 May 2013

13 August 2013

# Board Employees

## **Andrew Charnock, Chief Executive/Registrar.**

Andrew has overall management responsibility for the organisation.

## **Shiromi Seneviratne, Deputy Registrar.**

Shiromi oversees all registration processes and practising certificate applications. She also handles all complaint notifications and policy development.

## **Trina Williams, Solicitor and Senior Registration Officer.**

Trina's main focus is on fitness cases ensuring practitioners are fit to practice. Trina also assists, as needed, with all other aspects of registration.

## **Jesselyn Chua, Registration Officer.**

Jesselyn's role involves processing and checking of registration applications. She also supports Kristen with finances and accounting functions.

## **Josephine Lange, Registration Officer.**

Josephine is responsible for processing and checking registration and practising certificate applications. She also assists, as needed, with all other aspects of registration.

## **Mani Ah Far, IT Administrator and Registration Officer.**

Mani assists with the IT system, website and computer networks used by the Board. As a registration officer he assists, as needed, with all other aspects of registration and focuses on CCFR audits and data.

## **Juanita Murphy, Professional Advisor.**

Juanita is a registered occupational therapist. Juanita's key focus is assessing overseas qualifications and competence to practise. She also provides telephone/email advice to practitioners on OTBNZ policy.

## **Kristen Teo, Finance Officer.**

Kristen's main functions are finance and account management for the OTBNZ. Kristen also oversees finance for Podiatrists Board, Psychotherapist Board, Osteopathic Council and ASB House RA group.

## **Melanie Mylvaganam, Office Manager.**

Melanie assists with the running of the office including managing several supplier contracts, writing the OTBNZ newsletter and general clerical administration for the Board and their partners. Mel also assists, as needed, with all other aspects of registration.

## **April-Mae Marshall, Executive Assistant.**

April-Mae supports Andrew and the team through travel, event and diary management. April-Mae also assists with project coordination, research, communication/correspondence and secretariat tasks for the Board and their partners.

*Suzanne Wilman, Office Manager ceased employment on 5 June 2012.*

*Despina Arathimos, Deputy Registrar ceased employment on 28 September 2012.*

# Registration

## 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.

# Definition of the Practice of Occupational Therapy

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

1. Using process/es 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 the above.<sup>1</sup>
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 contexts, whether paid or voluntary.

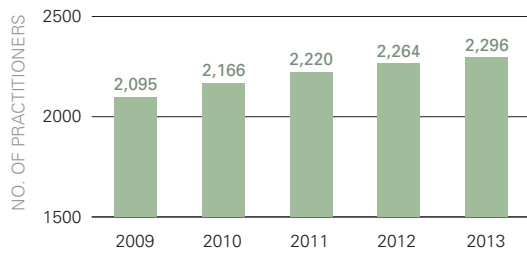
<sup>1</sup> Refer to the Continuing Competence Framework for Recertification Handbook

# Workforce Data

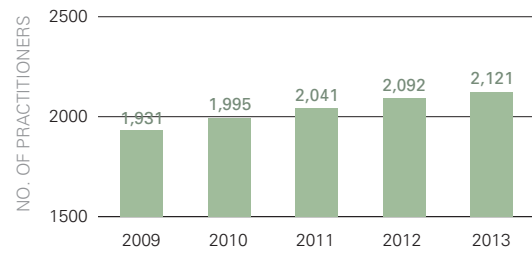
# Registration

AS AT 31 MARCH 2013, THE REGISTER CONSISTED OF:

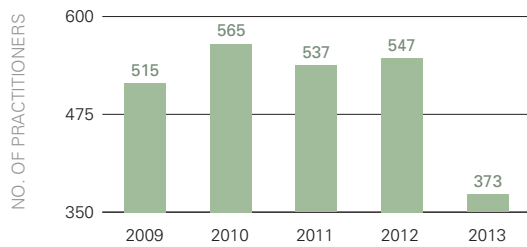
Occupational therapists holding a current practising certificate



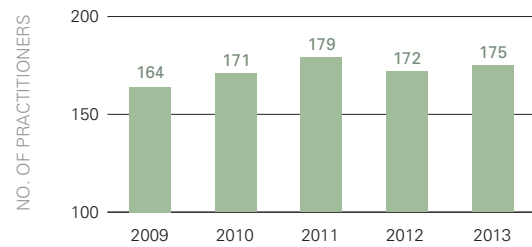
Female occupational therapists with practising certificates



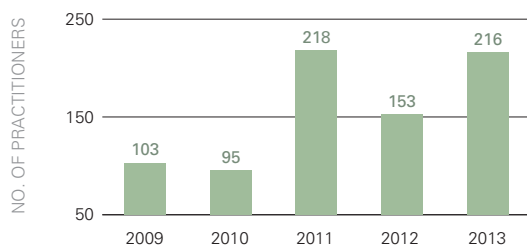
Registered (non-practising) occupational therapists paying a registration maintenance fee



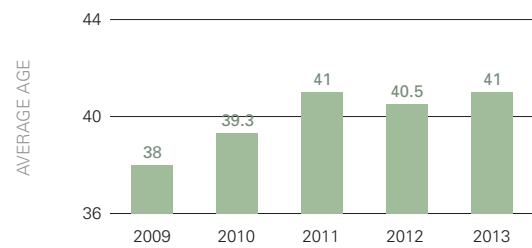
Male occupational therapists with practising certificates



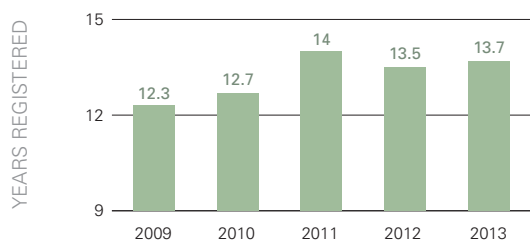
New graduates who qualified at a NZ tertiary institution



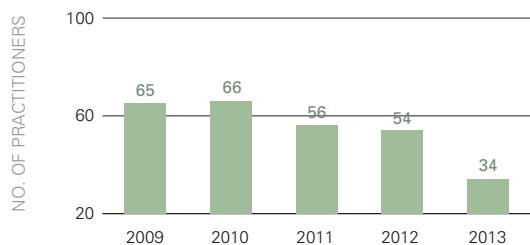
Average age of occupational therapists with practising certificates



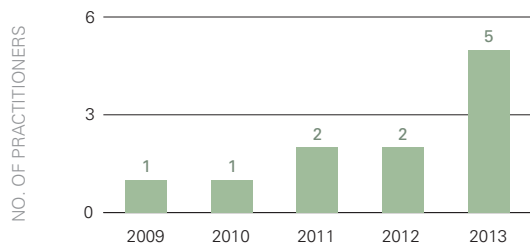
### Average years registered (All practitioners with APCs)



### Overseas qualified occupational therapists



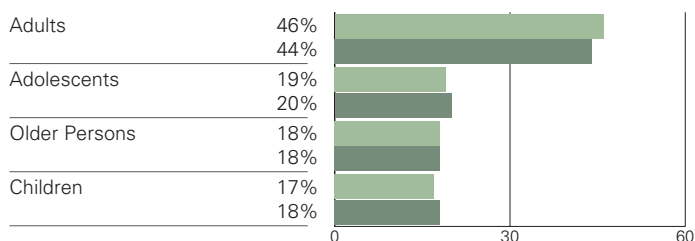
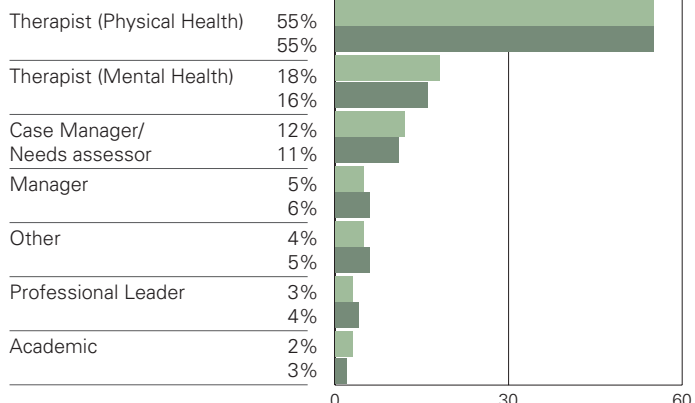
### Registration under Trans-Tasman Mutual Recognition Act



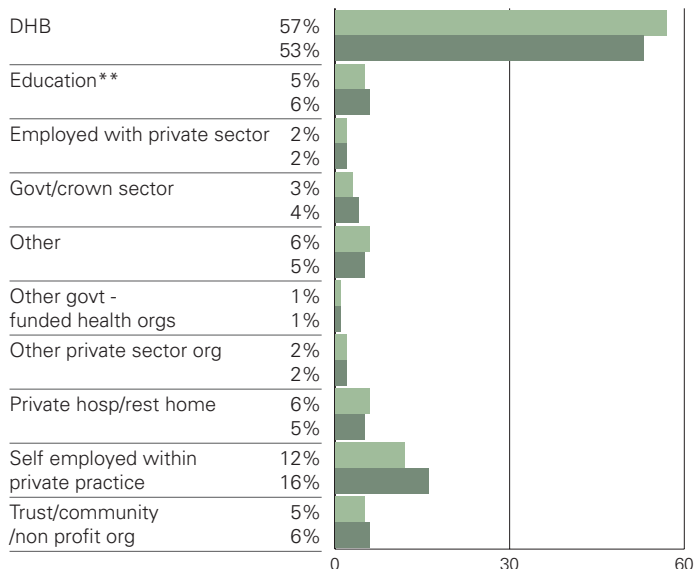
## Breakdown of employment roles

■ 2013 ■ 2012 FOR PRACTITIONERS ON THE REGISTER\* AT 31 MARCH 2013

### Hours



## Practitioners on the register\* by employing organisation type



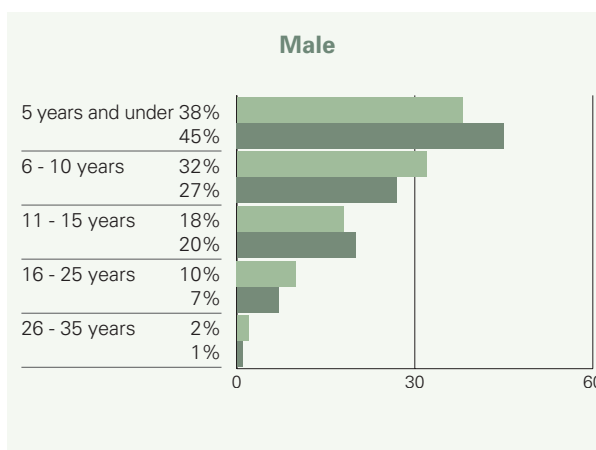
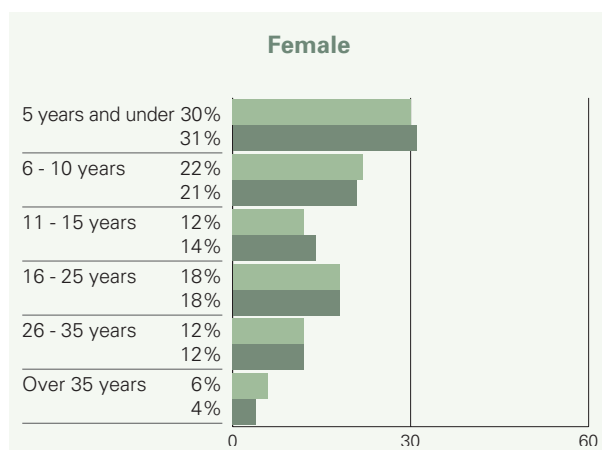
\*includes those with and without a current practising certificate but on the register

\*\*includes Ministry of Education and University positions

A number of practitioners identify as working for more than one organisation so the percentages are only indicative and reliant on practitioners recording and maintaining their information accurately.

## Years since 1st registration Female vs Male

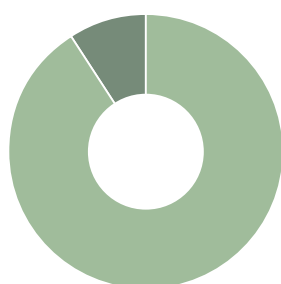
FOR PRACTITIONERS ON THE REGISTER AT 31 MARCH 2013



2013  
2012

## Annual Practising Certificate Additions to the Register Male vs Female

FOR PRACTITIONERS ON THE REGISTER  
AT 31 MARCH 2013

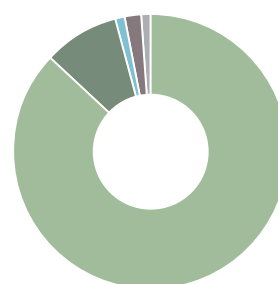


2013  
● Female 91%  
● Male 9%

## Conditions on Registered Practitioners

FOR PRACTITIONERS ON THE REGISTER  
AT 31 MARCH 2013

There are 2,296 occupational therapists with a current practising certificate. The conditions held against their certificates are:

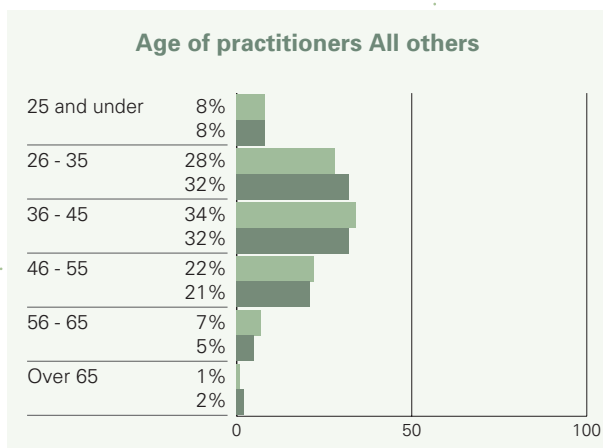
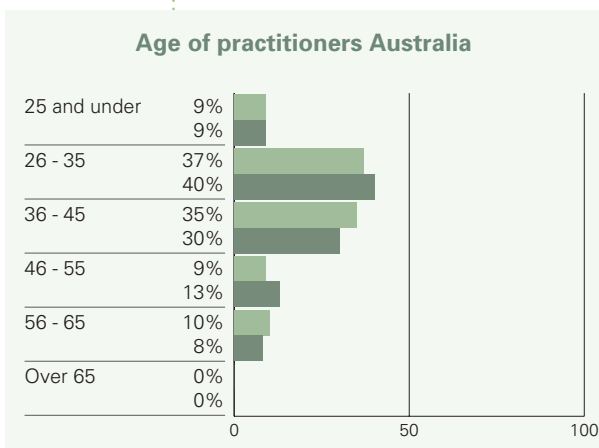
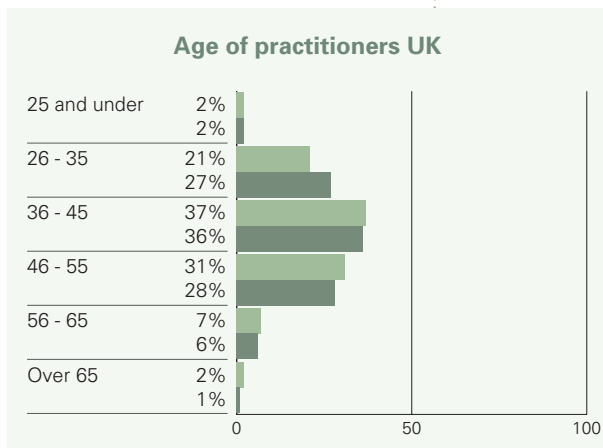
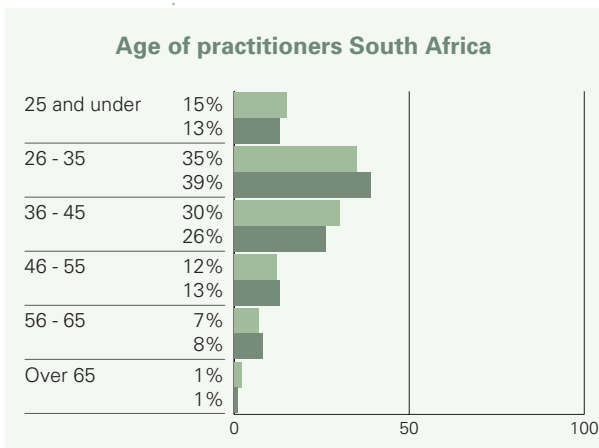
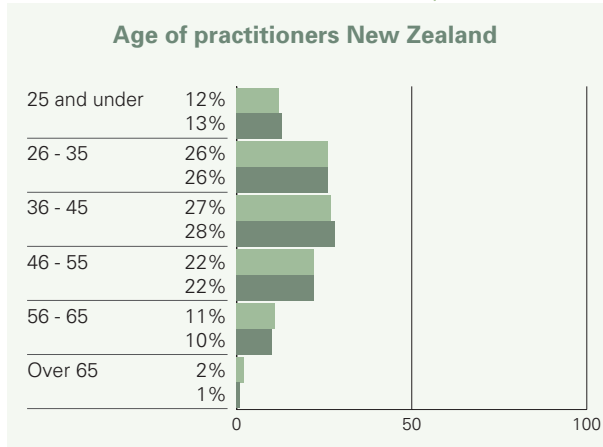
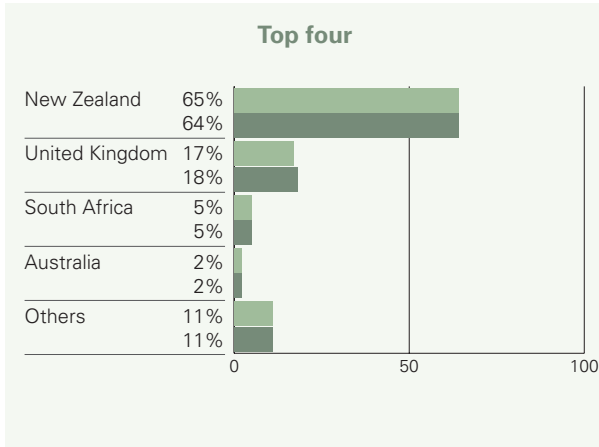


2013  
● None 87%  
● New Graduate 9%  
● Overseas qualified 1%  
● Return to practice in NZ 2%  
● Supervision Criteria 1%



# Country of qualification

FOR PRACTITIONERS ON THE REGISTER AT 31 MARCH 2013



■ 2013  
■ 2012

# Competence Reviews and Discipline

During the year the OTBNZ had:

**4** Competences notifications

**16** Conduct notifications, majority related to practising without a practising certificate, **3** related to section

**16** HPCAA conviction notifications.

**5** Complaints sent to the Health and Disability Commissioner

## Health notifications

The Board received 16 health notifications.

# Health Practitioners Disciplinary Tribunal

## The functions of the Tribunal are:

- 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
- To hear and determine charges brought under section 91 of the HPCA Act

## The membership of the Tribunal consists of:

### CHAIRPERSON

Bruce Corkill QC

### DEPUTY CHAIRPERSONS

- Ms Kate Davenport, Barrister
- Mr David Carden, Barrister

### OCCUPATIONAL THERAPIST PANELLISTS

- Loretta Bennett
- Jenny Mace
- Richard Savill
- Robert Molyneux
- Linda Torwick

### LAY MEMBERS

The Minister maintains a panel of lay members.

### 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.

\* The term notification may be either self notification, notification from employer or via another route.

# Financial Statements

Statement of Financial Performance	20
Statement of Movements in Equity	20
Statement of Financial Position	21
Statement of Accounting Policies	22
Notes to the Financial Statements	24
Audit Report	28

THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

## Statement of Financial Performance

FOR THE YEAR ENDED 31 MARCH 2013

	NOTE	2013 \$	2012 \$
<b>Revenue</b>			
Annual Practice Certificates Fees		1,063,091	1,044,303
Registration Fees		60,560	65,707
Other Fees		55,126	41,724
Other Income and cost recoveries		138,148	165,482
Interest		23,030	19,343
<b>Total Revenue</b>		<b>1,339,955</b>	<b>1,336,560</b>
<b>Expenditure</b>			
Board & Committees	1	158,843	257,401
Secretariat	2	1,111,088	1,093,154
<b>Total Expenditure</b>		<b>1,269,930</b>	<b>1,350,555</b>
<b>Net Surplus/(Deficit)</b>		<b>70,025</b>	<b>-13,994</b>

THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

## Statement of Movements in Equity

FOR THE YEAR ENDED 31 MARCH 2013

	2013 \$	2012 \$
Equity at beginning of period	730,568	744,562
Net surplus/(deficit) for the period	70,025	-13,994
Total recognised Revenues and Expenses for the period	<b>70,025</b>	<b>-13,994</b>
<b>Equity at End of period</b>	<b>800,592</b>	<b>730,568</b>

The accompanying notes form part of these financial statements

# Statement of Financial Position

FOR THE YEAR ENDED 31 MARCH 2013

	NOTE	2013 \$	2012 \$
<b>Equity</b>		<b>800,592</b>	<b>730,568</b>
<b>Current Assets</b>			
Cash, Bank & Bank deposits		1,228,525	1,098,385
Accounts Receivable		44,183	28,986
Prepayments		12,837	8,770
Other Asset		4,811	0
Total Current Assets		1,290,356	1,136,142
<b>Non-Current Assets</b>			
Fixed assets	3	51,458	31,875
Intangible assets	4	681,655	769,610
<b>Total Assets</b>		<b>2,023,469</b>	<b>1,937,627</b>
<b>Current Liabilities</b>			
Goods and Services Tax		130,003	122,914
Accounts payable and provisions	5	146,983	153,534
Sundry Creditor		0	847
Income in Advance	6	918,978	920,723
Deferred Income		0	9,040
Fund held on behalf of other entities		26,912	0
Total Current Liabilities		1,222,877	1,207,059
<b>Total Liabilities</b>		<b>1,222,877</b>	<b>1,207,059</b>
<b>Net Assets</b>		<b>800,592</b>	<b>730,568</b>

For and on behalf of the Board.



Jane Hopkirk  
Board Chair  
27 July 2013



Andrew Charnock  
Chief Executive Officer  
27 July 2013

The accompanying notes form part of these financial statements

# Statement of Accounting Policies

FOR THE YEAR ENDED 31 MARCH 2013

## BASIS OF PREPARATION

The Occupational Therapy Board of New Zealand is a body corporate established by the Health Practitioners Competence Assurance Act 2003 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 is an entity qualifying for differential reporting exemptions as it has no public accountability and is not large as defined by the Framework for Differential Reporting. The Board has taken advantage of all differential reporting exemptions.

## SPECIFIC ACCOUNTING POLICIES

### 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.

### DEPRECIATION

Depreciation of property, plant & equipment is charged at the same rates as the Income Tax Act 1994.

The following rates have been used:

- Office furniture & equipment 9% - 40% diminishing value
- Computer equipment 48% - 60% diminishing 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.

### AMORTISATION

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

- Website/Database 10 years straight line.

### 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.

### 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.

### TAXATION

The Board is exempt from Income Tax.

### INCOME RECOGNITION

Fees received for the issue of annual practicing certificates and register maintenance are recognised in the year to which the fees relate. All other fees are recognised on receipt.

### GOODS & SERVICES TAX

All amounts are stated exclusive of Goods & Services Tax (GST), except for receivables and payables that are stated inclusive of GST.

## CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. All policies have been applied on a consistent basis with those of the previous period.



# Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2013

## 1. Board & Committees

	2013 \$	2012 \$
Fees	58,001	81,572
Examination expenses	2,382	4,868
Legal, Investigation and hearing expenses (Discipline)	7,739	47,848
Meeting expenses, conferences & travel	82,509	97,564
Publications	4,388	7,025
Special projects	3,823	18,524
	<b>158,843</b>	<b>257,401</b>

## 2. Secretariat

	NOTE	2013 \$	2012 \$
Audit fees		6,485	5,400
Depreciation & amortisation	7	100,316	96,616
Equipment lease		5,436	5,436
Telephone, Postage & courier		13,677	21,896
Occupancy costs		88,856	92,710
Other costs		226,725	145,012
Personnel		606,904	597,633
Printing and Stationery		25,259	42,683
Professional fees		37,429	85,768
		<b>1,111,088</b>	<b>1,093,154</b>



### 3. Property, Plant & Equipment

	<b>COST</b>	<b>ACCUMULATED DEPRECIATION</b>	<b>BOOK VALUE</b>
<b>At 31 March 2012</b>			
Office furniture & equipment	85,908	57,071	28,837
Computer equipment	60,546	57,508	3,038
	<b>146,454</b>	<b>114,579</b>	<b>31,875</b>
<b>At 31 March 2013</b>			
Office furniture & equipment	92,718	63,407	29,311
Computer equipment	85,688	63,541	22,147
	<b>178,406</b>	<b>126,948</b>	<b>51,458</b>

### 4. Intangible Assets

	<b>COST</b>	<b>ACCUMULATED DEPRECIATION</b>	<b>BOOK VALUE</b>
<b>At 31 March 2012</b>			
Database/Website	879,554	109,944	769,610
	<b>879,554</b>	<b>109,944</b>	<b>769,610</b>
<b>At 31 March 2013</b>			
Database/Website	879,554	197,899	681,655
	<b>879,554</b>	<b>197,899</b>	<b>681,655</b>

### 5. Accounts Payable & Provisions

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
Accounts payable	65,940	85,614
Provisions	59,979	41,089
Employee entitlements	21,064	26,830
	<b>146,983</b>	<b>153,534</b>

## 6. Income in Advance

	2013 \$	2012 \$
Fees received relating to 2013/2014 year		
Annual practicing certificate fees	912,881	906,500
Register maintenance fees	6,097	14,223
	<b>918,978</b>	<b>920,723</b>

## 7. Depreciation & Amortisation

Depreciation has been charged against fixed assets as follows:

	2013 \$	2012 \$
Office furniture & equipment	6,334	6,426
Computer equipment	6,027	2,235
	12,361	8,661
Amortisation of intangible assets		
Website/Database	87,955	87,955
	<b>100,316</b>	<b>96,616</b>

## 8. Credit Card Facility

A Visa credit card with a limit of \$15,000 is held with Westpac.

## 9. Commitments

Contractual commitments for operating leases of premises and equipment..

### 101-103 The Terrace Wellington, ASB Bank House

The Occupational Therapy Board moved to a new premises in July 2012.

Not later than one year	37,594
One to two years	37,594
Two to five years	9,399
	<b>84,587</b>

The figures disclosed above reflect Occupational Therapy Board's portion of rent, as currently payable. The lease agreement is in the names of a number of Health Regulatory Authorities which have joint and several liability. The full liability as at 31 March 2013 is Current \$231,384 and non-current \$289,230.

## 10. Contingent Liabilities

There are no contingent liabilities at balance date. (2012 \$Nil)

## 11. Related Party Transactions

There were no transactions involving related parties during the year. (2012 \$Nil)

## 12. Events after Balance Date

There were no events that have occurred after balance date that would have a material impact on these financial statements.

## 13. Uncertainty about the Delivery of Office Functions in Future

In February 2011, Health Workforce New Zealand, on behalf of the Minister of Health (the Minister), issued a consultation document proposing a single shared secretariat and office function for all 16 health-related regulatory authorities. In late 2012 HWNZ funded a detailed business case for the establishment of a shared secretariat organisation. This is being considered by each of the 16 health regulatory authorities.

The proposals, if they proceeded, would likely have a significant effect on the Occupational Therapy Board Of New Zealand. We have not quantified the possible effect.

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF  
OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND'S  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2013**

The Auditor-General is the auditor of the Occupational Therapy Board of New Zealand (the Board). The Auditor-General has appointed me, Robert Elms, using the staff and resources of Staples Rodway Wellington, to carry out the audit of the financial statements of the Board on her behalf.

We have audited the financial statements of the Board on pages 2 to 7, that comprise the statement of financial position as at 31 March 2013, the statement of financial performance, and statement of movements in equity for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

**Opinion**

In our opinion the financial statements of the Board on pages 2 to 7:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Board's:
  - financial position as at 31 March 2013; and
  - financial performance for the year ended on that date.

***Uncertainty about the delivery of office functions in future***

Without modifying our opinion, we draw your attention to the disclosure in note 13 on page 7 regarding a proposal for combining the secretariat and office functions of the Board with other health-related regulatory authorities. We considered the disclosure to be adequate.

Our audit was completed on 28 August 2013. 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, 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 International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Board's financial statements that fairly reflect the matters to which they relate. We consider internal control 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.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Board;
- the adequacy of all disclosures in the financial statements; and
- the overall presentation of the financial statements.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements. Also we did not evaluate the security and controls over the electronic publication of the financial statements.

We have obtained all the information and explanations we have required and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

### **Responsibilities of the Board**

The Board is responsible for preparing financial statements that:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Board's financial position, and financial performance.

The Board is also responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Board is also responsible for the publication of the financial statements, whether in printed or electronic form.

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

### **Responsibilities of the Auditor**

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you based on our audit. Our responsibility arises from section 15 of the Public Audit Act 2001 and section 134(1) of the Health Practitioners Competence Assurance Act 2003.

### **Independence**

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

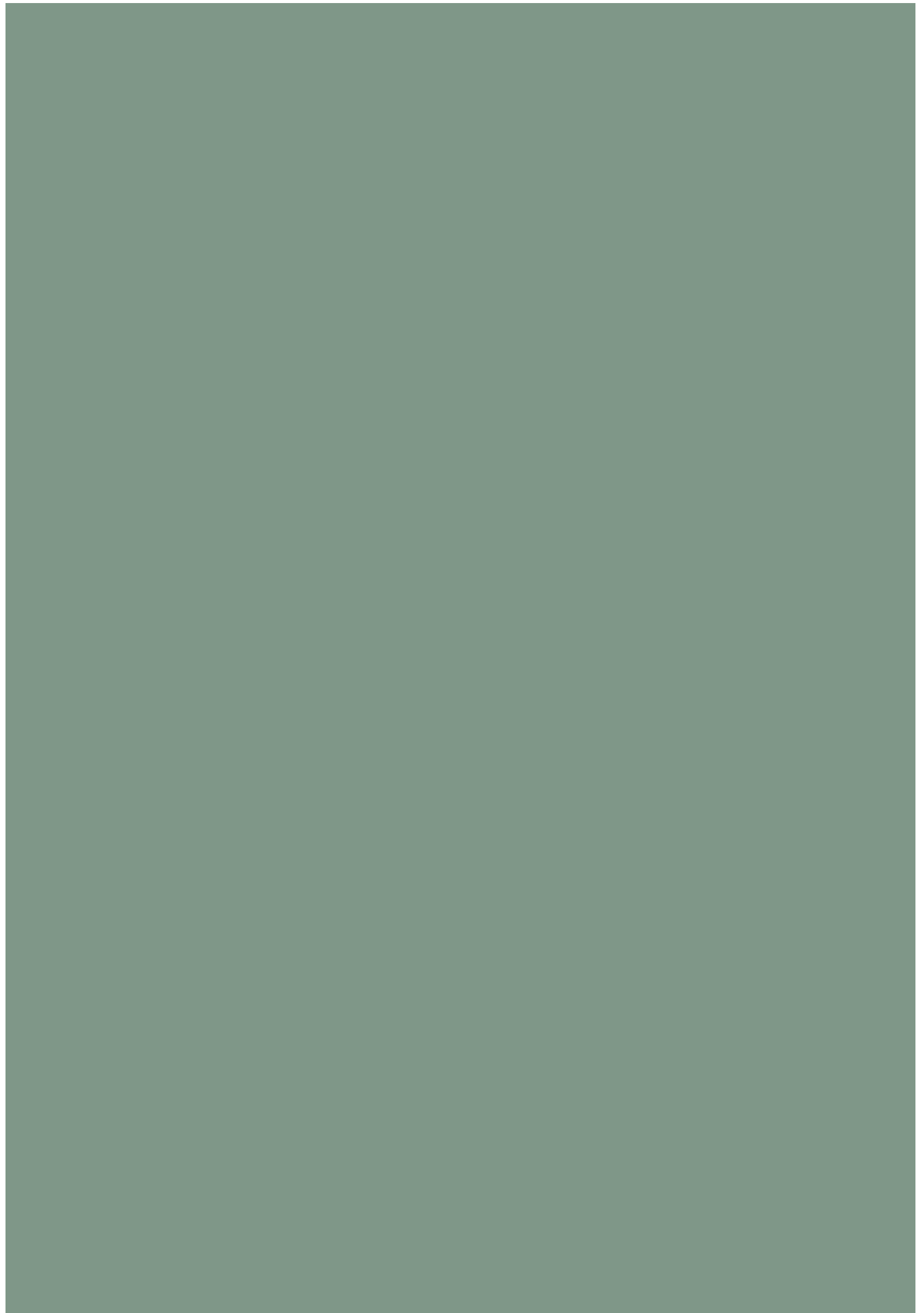
Other than the audit, we have no relationship with or interests in the Board.



Robert Elms  
Staples Rodway Wellington  
On behalf of the Auditor-General  
Wellington, New Zealand

## Future Activity

- Reviewing competences for registration
- Guidelines for delegation and direction
- Enhancement to IT systems
- Defining supervision
- Strengthening links with International Organisations
- Working closer with other Health Regulatory Authorities in New Zealand
- Service User Research





[www.otboard.org.nz](http://www.otboard.org.nz)