



Occupational Therapy Board of NZ

*Kaihaumanu Tūroro o Aotearoa*

**Annual Report**

**2008**

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**1.**

## **THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND**

### **PURPOSE**

The purpose of the Occupational Therapy Board of NZ (OTBNZ) is to ensure that occupational therapists are fit and competent to practise, in order to protect public safety.

### **VISION STATEMENT**

The OTBNZ will be a world leader in occupational therapy competence and standards.

### **MISSION STATEMENT**

The OTBNZ will be recognised, trusted and respected as the statutory body which maintains a register of occupational therapists, sets and monitors standards, promotes competence and education, defines professional and ethical conduct and promotes best practice in the interest of public safety.

### **VALUES**

The following values underpin the OTBNZ's work:

- Social Justice
- Consistency
- Facilitation
- Accountability
- Fairness and Natural Justice
- Professionalism
- Transparency
- Integrity

### **STRATEGIC GOALS**

#### **1. To fulfill the OTBNZ's statutory functions**

This goal is the core of the OTBNZ's work and ensures the OTBNZ meets the requirements of Parts 1-5 of the HPCAA 2003.

#### **2. To maintain and develop capability and resources to fulfil the OTBNZ's responsibilities**

This goal allows the OTBNZ to ensure it fulfils its statutory and governance role as set out in Part 6 of the HPCAA.

#### **3. To promote the development of the occupational therapy profession**

This goal covers the OTBNZ's communication with the profession and stakeholders, and fulfils the functions of liaising with other registration authorities about matters of common interest, promoting education and training in the profession, and informing the public of the OTBNZ's functions under HPCAA.

## MEMBERS OF THE OCCUPATIONAL THERAPY BOARD OF NZ

As at 31 march 2008



### BOARD MEMBERS

#### Front row left to right:

\*Philippa Reed, \*Sue Kennedy,  
\*Kim Henneker [Chair], \*\*Candis Craven,

#### Back row left to right:

Andrew Charnock [CEO] joined May 2009,  
\*Dean Kerr, \*\*Bice Awan and \*Alistair More.

[\*Denotes occupational therapist, \*\*lay member.]

### KIM HENNEKER (CHAIR FROM JULY 2006)

Kim is Manager of Community Mental Health Services in Hastings. She has a passion for occupational therapy and actively contributes to interventions which positively impact on an individual's occupation and, in particular, those who live with the experience of mental illness. This community service includes a wide range of clinical and support activities, furthering people's rehabilitation and providing experiences that enrich opportunities to recover from mental illness. Kim graduated from CIT in 1984 and has since practised in a variety of settings, predominantly in mental health.

With mental health being her passion, Kim has just completed a post graduate certificate in mental health rehabilitation and is actively pursuing a Masters degree. Her focus for the Masters will be "Client Centred Service Improvement and Development". Kim is fully engaged in many activities, balancing her busy lifestyle by spending time with her supportive husband and two children at their home in the Hawkes Bay.

### BICE AWAN

Bice is Chief Executive of Skylight, the first organisation in New Zealand to focus specifically on the multifaceted impact that change, loss and grief has on children, young people and their families. Bice's past experience encompasses over 30 years of broad-based involvement in the public, private and consulting sectors of the United Kingdom, Canada and New Zealand.

The environment of health and disability has been an area where Bice has worked extensively, including a role as Director of Rehabilitation in a 2,500 bed teaching hospital in Canada. Other senior roles within industry, community agencies and rehabilitation and compensation systems, have seen her working in both Canada, for the Ontario Worker's Compensation Board and here in New Zealand for the ACC.

**PHILIPPA REED**

Philippa was appointed to the OTBNZ in 2005. Philippa has been a practising occupational therapist since 2000. She completed a Post Graduate Diploma in Health Science (Occupational Therapy) from Auckland University of Technology in 2004. With an interest and passion for health ethics, Philippa's goal is to pursue her Masters of Health Science (Occupational Therapy).

Philippa has worked in physical settings including elderly care, spinal rehabilitation and hand therapy. She is now working in private practice in the specialty area of vocational rehabilitation. Philippa brings a fresh, dynamic approach with energy that will reflect in her commitment to the philosophy underpinning occupational therapy and to the OTBNZ.

**ALISTAIR MORE**

Alistair graduated with a BSc in Occupational Therapy in 1998 from Queen Margaret University College, Edinburgh, Scotland. This followed a change of career later in life. He was employed at Raigmore Hospital, Inverness from 1998 to 2005, and worked in a number of clinical areas including orthopaedics, vascular and neuro rehabilitation, medical, hand therapy including static/dynamic splinting, wheelchairs and special seating. Latterly he spent 2.5 years specialising in wheelchairs and special seating, which he enjoyed tremendously.

More recently Alistair arrived in New Zealand in June 2005 and has taken up the position of Team Leader of the Occupational Therapy Department at Hawkes Bay Hospital.

**DEAN KERR**

Dean started training in occupational therapy as a mature student. He completed his BHSc at AUT, graduating in 2001. He completed a Diploma in Applied Science at AUT prior to this. Dean brings a wealth of vocational experience with him, having worked in a number of industries prior to beginning his studies. These include completing an apprenticeship in butchery, working in the construction industry and tutoring high school students at nights and weekends. He is currently working in private practice, specialising in vocational rehabilitation. He has worked in mental health and physical health settings, including forensic community mental health, early psychosis intervention and community-based elderly care. He has also worked as a volunteer for Mental Illness Education New Zealand (MIENZ), presenting educational topics about mental illness to high school students. Dean has been very proactive in supporting students on clinical placement, developing a close working relationship with AUT in the process.

**CANDIS CRAVEN**

Candis has run her own organisational development company, Independent Management Associates since 1993. She works in local government and the health and tertiary education sectors with an emphasis on leadership in governance and management. She is currently a Trustee of ASB Community Trust and chairs its Investment Committee. She also chairs the NZ Contemporary Arts Trust. Until recently she was Chair of the Ministerial Advisory Committee on External Aid and Development and has had a twenty year involvement with the New Zealand Family Planning Association, including being its chair for eight years. She was also on the board of the International Planned Parenthood Federation for many years. Candis was made an Officer of the New Zealand Order of Merit (ONZM) in the New Year's Honours 2001 for services to Health education. She has an M.A.(Hons) and a Graduate Diploma in Business (Financial Planning).

## **SUE KENNEDY**

Sue graduated with a BSc Hons Degree from the University College of Ripon and York St John, York, England in 1994. Prior to her training, she worked as an Occupational Therapy Assistant in mental health for four years. After graduating, Susan worked for Lincolnshire County Council Social Services as a community Occupational Therapist, later moving into the mental health service working as a senior practitioner with older adults. In 2003, she took up the post as County Occupational Therapy Clinical Leader for Lincolnshire Partnership Mental Health Trust for Older Adult Service.

In March 2006, Susan moved to Gisborne, New Zealand, and is currently working as Clinical Leader for Tairāwhiti District Health's Community and Older Peoples Service. Her professional interests are Dementia Care and Occupational Science.

## **KAREN BELOW**

Karen has proud connections to Te Arawa, Ngāti Whatua and Nga Puhi Iwi and resides in Maungaturoto, Northland, with her supportive husband and their three tamariki.

She was appointed to the Occupational Therapy Board and the Accident Compensation Corporation Advisory Board for Gradual Work and Process, Disease and Infection in 2002, with nomination supports from Te Puni Kokiri and Hau Ora.Com.

Karen has been a practising occupational therapist since 1994, undertaking clinical specialty positions within Neurology and Complex Injuries in both New Zealand and the United Kingdom. Karen has also undertaken a variety of roles with consultancy focus in the area of Cultural Competency and working with Māori and their communities. In 2002 Karen and her whānau established Mahi Kotahi – Work One, a successful private practice delivering innovative assessment services for Māori and Pasifika communities as a priority. In 2005 Karen began work with Abano Rehabilitation and she is currently the General Manager for their assessment and rehabilitation services, Health Partners and Burtons Healthcare.

## OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND BOARD MEMBERS TERMS OF APPOINTMENT

The Minister of Health, by way of a notice published in the Gazette, appoints each member of the Occupational Therapy Board of New Zealand from a pool of applicants nominated by the profession.

<b>Member</b>	<b>Date appointed under s4(3) of the Occupational Therapy Act 1949 or s120 of the HPCA Act</b>	<b>Date term expires</b>
KIM HENNEKER (OT) Chair (elected 6 July 2006)	26 May 2004	17 November 2010
PHILLIPA REED (OT)	17 November 2005	17 November 2008
BICE AWAN (Lay member)	17 November 2005	17 November 2008
ALISTAIR MORE (OT)	8 August 2006	8 August 2009
CANDIS CRAVEN (Lay Member)	5 September 2007	17 September 2010
DEAN KERR (OT)	17 November 2007	17 November 2010
SUSAN KENNEDY (OT)	19 April 2007	19 April 2010
KAREN BELOW	18 November 2002	17 November 2008

## CHAIRPERSON'S FOREWORD

This year the Board has concentrated on building and moving towards a sustainable governance model. To assist in this process the Board participated within a process to review its own performance and effectiveness of working together. This included evaluation of skills, attitudes and behaviours which promote good governance. The Board is now in a better position to face the challenges of the next few years.

Processes have now been created to ensure continuance and sustainability with clear succession planning and supportive structures. I wish to extend my sincere thanks to employees of the Board who have worked to ensure a high standard of service and to Board members who have contributed towards good governance and focussed on strategic development.

The Board has sought to ensure that the registration and recertification processes are effective, efficient and timely. The Board aims to minimise barriers while ensuring that practitioners are safe and competent to practice. Contact with the profession has been strengthened by holding workshops at over 25 various locations around the country. Over 500 participants attended the workshops, and met with Board members and staff. This has enabled the Board to communicate directly with practitioners and to obtain feedback on how regulation affects day to day practice. The focus of the workshops was to communicate information and provide opportunities for feedback from practitioners about the Continuing Competence Framework for Recertification (CCFR). The CCFR is the Board's web-based tool that is used by practitioners to maintain competence.

The Board also used the workshops to outline the processes it would use in conducting the audit of practitioners' use of the CCFR. The workshops also served to remind practitioners of the role and function of the Board pursuant to the Health Practitioners Competence Assurance Act 2003 (HPCAA).

This year the Board approved the delivery of the current Otago Polytechnic pre-registration degree programme at the Waikato Institute of Technology (WINTERC) in Hamilton. The Board will be monitoring the WINTERC programme at certain points in the year. We also look forward to establishing monitoring systems for all pre- registration programmes in the next few years.

The Board has established a close and practical working relationship with the Psychotherapists Board of Aotearoa New Zealand. This includes sharing office space, resources, and knowledge as this new Board starts to apply the HPCAA to psychotherapists across New Zealand.

The Board remains an active member of the Health Regulatory Authorities of New Zealand (HRANZ). I have pleasure in chairing the strategic group of HRANZ. Although this is a challenging task, it is essential that we continue to work collectively on common issues. HRANZ has established a busy work agenda for the next few years. The HPCAA has been operational for the last four years and we are still developing our understanding of its application to ensure the health and safety of the public. Many of the authorities have informal networks through their respective Registrars/CEO's where the sharing of ideas and interpretation flows freely.

This year I was pleased to be able to attend the World Health Organisation conference on the regulation of health professionals, which was held in Geneva. This enabled me to gain a greater understanding of international regulation. Through the various presentations at the conference, I became acutely aware of how fortunate we are in New Zealand to have purpose-built legislation that applies to all health professionals.

The Board has been an active partner with a number of key stakeholders in the profession. Collaboration with the Association of Occupational Therapists (NZAOT) and the Schools of Occupational Therapy has enabled in the development of the Occupational Therapy Key Strategic Stakeholders' (OTKSS) Strategy. I am pleased to report that after consultation with the profession, the strategy is nearing completion. It will provide a template for future work as it sketches out the professional landscape and direction for the profession and regulation in the next five years.



Kim Henneker, Chair  
31 March 2008



**4.****COMMITTEE MEMBERS – AS AT 31 MARCH 2008****1. COMPETENCE ASSESSORS**

The Competence Assessors evaluate the 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 preceding five years, and who are applying for a practising certificate.

Philippa Reed  
Diane Henare\*  
Cynthia Growden\*

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

**2. BUSINESS ASSURANCE COMMITTEE**

The Business Assurance Committee provides a sounding board for the CEO on management, human resource and financial matters, and makes recommendations to the Board.

Spencer Smith\*  
Bice Awan  
Karen Below  
Jeanette Schlemmer (CEO)

\* Chartered Accountant

**5.****BOARD MEETINGS**

Board Meetings were held on the following days from 1 April 2007 – 31 March 2008 at the Occupational Therapy Board of New Zealand Office in Wellington.

**2007**

3 April 2007	Full meeting
20 April 2007	Committee
14 June 2007	Full meeting
26 June 2007	Teleconference
15 August 2007	Teleconference
6 September 2007	Full meeting
16 November 2007	Full meeting

**2008**

30 January 2008	Teleconference
14 February 2008	Full meeting

## BOARD WORK

### **Continuing Competence Framework for Recertification (CCFR) Audits**

The CCFR is a tool used by practitioners to assist in the maintenance of competence. Participation in the CCFR became mandatory in the 2004/05 year. Practitioners have now been using the CCFR for a number of years, and it was timely to start audits of practitioners' use of the CCFR. Training of CCFR auditors was carried out in the 2007/08 year, and the first audits took place at the start of 2008. The intention is to audit 20 percent of practitioners each year, so that every practitioner is audited at least once every five years.

### **Continuing Competence Framework for Recertification (CCFR) Workshops**

The OTBNZ is aware that holding workshops around New Zealand is an effective way of communicating with the profession. Such workshops have proved useful in the past for gaining face-to-face feedback from the profession on OTBNZ policy and procedures. In the 2007/08 year the OTBNZ started a round of regional workshops, which continued into the 2008/09 year. The OTBNZ used the workshops as an opportunity to discuss its requirements of practitioners in relation to the CCFR, and to gain feedback from the profession after they had been using the CCFR for several years. The workshops also provided a valuable opportunity to discuss with practitioners face-to-face how they should prepare for their CCFR audit, and what to expect during the audit process.

### **Recruiters' Information Day**

The OTBNZ held an information day for recruiters of occupational therapists in 2006. The aim of the information day was to ensure that consultants recruiting occupational therapists, and employers seeking to employ overseas qualified occupational therapists, were aware of the OTBNZ registration policies and procedures. The feedback the OTBNZ received was positive, and confirmed that it was very useful for recruiters to gain a clear understanding of OTBNZ registration requirements. In light of this positive feedback, another very positively received recruiters' information day was held in September 2007. It is envisaged that recruiters' information days will be held on a regular basis if the demand continues.

### **Governance and Management Professional Development Day**

The OTBNZ organised a management and professional development day in September 2007. This training was available to OTBNZ Board members and staff, and also other interested parties. The emphasis was on good governance practices and fulfilling the OTBNZ's roles and responsibilities under the HPCA Act.

### **Professional Conduct Committee (PCC) Guidelines**

The OTBNZ has developed guidelines for use by Professional Conduct Committees. These guidelines are intended to ensure that members of PCCs are clear about their responsibilities and the procedures to be followed.

### **Occupational Therapy Assistant Guidelines**

An occupational therapy assistant is a person employed to assist occupational therapists in providing an occupational therapy service. The OTBNZ has developed guidelines to assist practitioners to understand their responsibilities in relation to occupational therapy assistants.

### **Occupational Therapy Key Strategic Stakeholders (OTKSS)**

The Occupational Therapy Key Strategic Stakeholders Group comprises the heads of the two occupational therapy schools, the President and Executive Director of the New Zealand Association of Occupational Therapists (NZAOT) and the Chairperson and Chief Executive of the OTBNZ. OTKSS meets twice a year to discuss items of common interest.

**Health Regulatory Authorities of New Zealand (HRANZ)**

Section 118 of the HPCAA requires the OTBNZ to liaise with other parties with which it has a common interest. The OTBNZ became a member of HRANZ, which was set up to fulfill this requirement in a mutually beneficial way. The group continues to meet twice a year to discuss and progress items of common interest.

**Sharing of OTBNZ office space**

The OTBNZ wishes to contain costs where possible, and intends to enter into an arrangement to share office space with the Psychotherapists Board of Aotearoa New Zealand. The arrangement is expected to bring a number of benefits, including knowledge sharing, as well as cost savings.

**OTBNZ Information Technology Development**

The OTBNZ wishes to ensure that it has sound information technology systems in place. It is planning to review its information technology needs, and this will be a major project for the OTBNZ.

**7.****STAFF**

**Jeanette Schlemmer, Chief Executive.** Jeanette's responsibilities focus on providing leadership in carrying out the OTBNZ's strategic and annual plans, developing capability and resources, developing and implementing OTBNZ policy, staff and financial management, and improving communication with stakeholders both locally and internationally.

**Marie Alexander, Registrar.** Marie manages all registration matters, including applications for recertification and complaint processes.

**Despina Arathimos, Deputy Registrar.** Despina's main focus is on the overseas application process, and coordinating applications for competence assessment and examinations.

**Daniel Johnston, Registration Officer.** Daniel's main focus is the processing and checking of registration applications.

**Stewart Sexton, Registration Officer – Helpdesk.** Stewart's main role is assisting callers with on-line queries, including some administration.

**Jesselyn Chua, part-time Finance Officer/ Personal Assistant.** Jess' main role is the management and payment of accounts and supporting the Boards accountant

**Cynthia Growden, part-time Professional Competence Advisor** Cynthia is a registered occupational therapist who started in January 2007. Cynthia's key focus is assessing overseas qualifications and competence to practise.

**8.**

## REGISTRATION

As at 31 March 2008, the register consisted of:

	<b>2008</b>	<b>2007</b>
Occupational therapists holding a current practising certificate	2040	1884
Registered (non practising) occupational therapists	519	493
New graduates who qualified at a NZ tertiary institution	112	106
Registration under Trans-Tasman Mutual Recognition Act	4	5
Overseas qualified occupational therapists	87	113
Male occupational therapists with practising certificates	155	145
Female occupational therapists with practising certificates	1885	1795
Average age of occupational therapists with practising certificates	38yrs	38.5yrs
Average years registered	12.1yrs	11.6yrs

**9.**

## COMPETENCE REVIEWS AND DISCIPLINE

The OTBNZ has undertaken two competence reviews this year. To date, there has been one disciplinary case that has been brought to the Health Practitioners Disciplinary Tribunal (HPDT). The hearing was held in December 2005 and the decision can be accessed on: <http://www.hpdt.org.nz/portals/o/oto514dfindingslaw.pdf>

**10.**

## **HEALTH PRACTITIONERS DISCIPLINARY TRIBUNAL**

Section 84 of the HPCAA establishes a Health Practitioners Disciplinary Tribunal for all health practitioners.

### **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 HPCAA or any other Act
- To hear and determine charges brought under section 91 of the HPCAA

### **The membership of the Tribunal consists of:**

#### **Chairperson**

Bruce Corkill QC (appointed December 2006)

#### **Deputy Chairpersons:**

- Ms Kate Davenport, Barrister
- Miss Sandra Moran, Barrister

#### **Occupational Therapist Panelists**

- Loretta Bennett
- Robert Molyneux
- Linda Torwick
- Fiona Vaughan

#### **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
- 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

### THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31 MARCH 2008

	NOTE	2008 \$	2007 \$
<b>Revenue</b>			
Annual Practice Certificates Fees		859,806	826,790
Registration Fees		70,338	72,126
Other Revenue		79,532	57,295
Interest		92,260	70,239
<b>Total Revenue</b>		<b>1,101,936</b>	<b>1,026,450</b>
<b>Expenditure</b>			
Board & Committees	1	169,651	182,162
Secretariat	2	810,655	643,714
<b>Total Expenditure</b>		<b>980,306</b>	<b>825,876</b>
<b>Net (Deficit)/Surplus</b>		<b>121,630</b>	<b>200,574</b>

### STATEMENT OF MOVEMENT IN EQUITY

FOR THE YEAR ENDED 31 MARCH 2008

	2008 \$	2007 \$
Equity at beginning of period	655,337	454,763
Net (deficit)/surplus for the period	121,630	200,574
Total recognised Revenues and Expenses for the period	121,630	200,574
Equity at End of period	776,967	655,337

The accompanying notes form part of these financial statements

## THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2008

	NOTE	2008 \$	2007 \$
<b>Equity</b>		<b>776,967</b>	<b>655,337</b>
<b>Current Assets</b>			
Cash, Bank & Bank deposits		1,642,670	1,503,952
Accounts Receivable		23,621	15,385
Prepayments		5,426	1,988
<b>Total Current Assets</b>		<b>1,671,717</b>	<b>1,521,325</b>
<b>Non-Current Assets</b>			
Fixed assets	3	59,481	65,518
Intangible assets	4	29,916	41,219
<b>Total Assets</b>		<b>1,761,114</b>	<b>1,628,062</b>
<b>Current Liabilities</b>			
Goods and Services Tax		85,551	84,355
Accounts payable and provisions	5	112,754	123,586
Income in Advance	6	779,004	757,946
Deferred Income	7	6,838	6,838
<b>Total Current Liabilities</b>		<b>984,147</b>	<b>972,725</b>
<b>Total Liabilities</b>		<b>984,147</b>	<b>972,725</b>
<b>Net Assets</b>		<b>776,967</b>	<b>655,337</b>

For and on behalf of the Board.



Kim Henneker  
Board Chair  
Dated: 18.12.2008



Marie Alexander  
Registrar/Acting CEO  
Dated: 18.12.2008

The accompanying notes form part of these financial statements

# THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

## STATEMENT OF ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 MARCH 2008

### BASIS OF PREPARATION

The Occupational Therapy Board of New Zealand is a body corporate established by the Health Practitioners Competence Assurance Act 2003. The Board is a reporting entity for the purposes of the Financial Reporting Act 1993 and its financial statements comply with 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	5 years straight line
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#### 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 entity is deemed to be a Public Authority and is exempt from taxation pursuant to Section CW 38 (2) of the Income Tax Act 2007.

**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.

# THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2008

### 1. BOARD & COMMITTEES

	2008 \$	2007 \$
Fees	56,150	56,803
Examination expenses	834	578
Legal, Investigation and hearing expenses (Discipline)	35,346	40,525
Meeting expenses, conferences & travel	73,780	66,231
Projects	3,541	18,025
	<b>169,651</b>	<b>182,162</b>

### 2. SECRETARIAT

	NOTE	2008 \$	2007 \$
Audit fees		2,945	1,885
Depreciation & amortisation	8	33,018	29,464
Equipment lease		3,959	4,277
Loss on disposal of fixed assets		-	77
Telephone, Postage & courier		18,068	18,123
Occupancy costs		77,996	60,612
Other costs		69,140	68,085
Personnel		539,882	410,081
Printing and Stationery		12,900	9,406
Professional fees		40,381	33,506
Publications & media		12,366	8,198
		<b>810,655</b>	<b>643,714</b>

The accompanying notes form part of these financial statements

**3. PROPERTY, PLANT & EQUIPMENT**

	<b>COST</b>	<b>ACCUMULATED DEPRECIATION</b>	<b>BOOK VALUE</b>
<b>At 31 March 2007</b>			
Office furniture & equipment	63,540	13,163	50,377
Computer equipment	36,235	21,094	15,141
	<b>99,775</b>	<b>34,257</b>	<b>65,518</b>
<b>At 31 March 2008</b>			
Office furniture & equipment	68,810	23,361	45,449
Computer equipment	46,643	32,611	14,032
	<b>115,453</b>	<b>55,972</b>	<b>59,481</b>

**4. INTANGIBLE ASSETS**

	<b>COST</b>	<b>ACCUMULATED AMORTISATION</b>	<b>BOOK VALUE</b>
<b>At 31 March 2007</b>			
Website/Database	56,513	15,294	41,219
	<b>56,513</b>	<b>15,294</b>	<b>41,219</b>
<b>At 31 March 2008</b>			
Website/Database	56,513	26,597	29,916
	<b>56,513</b>	<b>26,597</b>	<b>29,916</b>

**5. ACCOUNTS PAYABLE & PROVISIONS**

	<b>2008 \$</b>	<b>2007 \$</b>
Trade accounts payable	53,612	78,832
Provisions	24,740	18,313
Employee benefits	34,402	26,441
	<b>112,754</b>	<b>123,586</b>

## 6. INCOME IN ADVANCE

Fees received relating to 2008/2009 year

	2008 \$	2007 \$
Annual practicing certificate fees	768,404	734,746
Register maintenance fees	10,600	23,200
	779,004	757,946

## 7. DEFERRED INCOME

Income under an agreement with the Ministry of Health covering costs incurred and for the provision of data for the Health Practitioners Index commencing 1 April 2008.

	2008 \$	2007 \$
Total receivable under agreement	63,936	63,936
Recognised as revenue in prior periods	18,736	18,736
	45,200	45,200
Amounts yet to be received	38,362	38,362
Deferred income	6,838	6,838

## 8. DEPRECIATION & AMORTISATION

Depreciation has been charged against fixed assets as follows

	2008 \$	2007 \$
Office furniture & equipment	10,198	7,939
Computer equipment	11,517	10,222
	21,715	18,161
Amortisation of intangible assets		
Website/Database	11,303	11,303
	33,018	29,464

**9. COMMITMENTS**

Contractual commitments for operating leases of premises and equipment.

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Not Later than one year	67,263	63,100
Later than one year	208,707	252,467
	<b>275,970</b>	<b>315,567</b>
There are no commitments for capital expenditure at balance date.	-	-

**9. CONTINGENT LIABILITIES**

There are no contingent liabilities at balance date. (2007 Nil)

**10. RELATED PARTY TRANSACTIONS**

There were no transactions involving related parties during the year other than those disclosed in the financial statements.

**11. EVENTS AFTER BALANCE DATE**

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

**12. TRANSITION TO NZ IFRS**

In December 2002 the New Zealand Accounting Standards Review Board announced that New Zealand International Financial Reporting Standards ("NZ IFRS") will apply to all New Zealand reporting entities for the periods "commencing on or after 1 January 2007.

The Accounting Standards Review Board (ASRB) Release 9 determined that for certain entities who meet the criteria there would be a delay in the mandatory adoption of NZ IFRS until further notice. The Board meets these criteria and intends to defer implementation of NZ IFRS.

## AUDIT REPORT

### TO THE READERS OF THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2008

The Auditor-General is the auditor of The Occupational Therapy Board of New Zealand (The Occupational Therapy Board). The Auditor-General has appointed me, Paolo Ryan, using the staff and resources of PKF Martin Jarvie, to carry out the audit of the financial statements of the Board, on his behalf, for the year ended 31 March 2008.

#### Unqualified Opinion

In our opinion, the financial statements of The Occupational Therapy Board on pages 13 to 20:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect:
  - The Occupational Therapy Board's financial position as at 31 March 2008; and
  - The results of its operations for the year ended on that date.

The audit was completed on 18 December 2008, and 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 Members of the Board and the Auditor, and explain our independence.

#### Basis of Opinion

We carried out the audit in accordance with the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards.

We planned and performed the audit to obtain all the information and explanations we considered necessary in order to obtain reasonable assurance that the financial statements did not have material misstatements, whether caused by fraud or error.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's 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.

The audit involved performing procedures to test the information presented in the financial statements. We assessed the results of those procedures in forming our opinion.



Accountants &  
Business Advisers

Audit procedures generally include:

- determining whether significant financial and management controls are working and can be relied on to produce complete and accurate data;
- verifying samples of transactions and account balances;
- performing analyses to identify anomalies in the reported data;
- reviewing significant estimates and judgements made by the Board;
- confirming year-end balances;
- determining whether accounting policies are appropriate and consistently applied; and
- determining whether all financial statement disclosures are adequate.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements.

We evaluated the overall adequacy of the presentation of information in the financial statements. We obtained all the information and explanations we required to support our opinion above.

#### **Responsibilities of the Members of the Board and the Auditor**

The Members of the Board are responsible for preparing the financial statements in accordance with generally accepted accounting practice in New Zealand. The financial statements must fairly reflect the financial position of The Occupational Therapy Board as at 31 March 2008 and the results of its operations for the year ended on that date. The Members of the Board's responsibilities arise from the Health Practitioners Competence Assurance Act 2003.

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you. This 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 Institute of Chartered Accountants of New Zealand.

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

Paolo Ryan  
PKF Martin Jarvie  
On behalf of the Auditor-General  
Wellington, New Zealand



## Occupational Therapy Board of NZ

*Kaihaumanu Tūroro o Aotearoa*

### CONTACT DETAILS

#### OFFICE

The Occupational Therapy Board of New Zealand  
Level 8, Gaze House  
108 The Terrace  
Wellington, New Zealand

#### POSTAL ADDRESS

P O Box 10-202  
Wellington 6143

#### TELEPHONE

General Enquiries – 64 4 918 4740

#### FAX

64 4 918 4746

#### E-MAIL

[enquiries@otboard.org.nz](mailto:enquiries@otboard.org.nz)

#### WEBSITE

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