



# *Annual Report* 2020



**Occupational Therapy  
Board of New Zealand**

TE POARI WHAKAORA NGANGAHAU O AOTEAROA

FOSTERING FAITH AND CONFIDENCE IN THE PROFESSION



# Annual Report 2020

## Table of Contents

### 04 GOVERNANCE

- 05 Chair's Report
- 07 Chief Executive and Registrar's Report
- 10 The Occupational Therapy Board

### 12 CORPORATE GOVERNANCE

- 13 Board Members
- 14 Competence Assessors
- 14 ePortfolio Auditors
- 15 Secretariat
- 16 Definition of the Practice of Occupational Therapy
- 17 Scope of Practice

### 18 WORKFORCE DATA

### 26 NOTIFICATION INFORMATION

### 28 TIMELINE OF EVENTS

### 30 FINANCIAL STATEMENTS

---

## Data Snapshot

as at 31 March 2020

**3,013**

occupational therapists held a practising certificate - the highest number recorded by OTBNZ

**238**

on register are Māori or Pasifika practitioners - up from 204 in 2019

---

#### Photo credits:

Cover: Kira Volkov/Shutterstock.com  
Opposite page: ChameleonsEye/Shutterstock.com  
Photos on pages 4, 12, 18, 26 and 30: mychillybin.co.nz  
Photo on page 45: Mila Supinskaya Glashchenko/Shutterstock.com

#### Historical anecdotes:

\* *Legacy of Occupation: Stories of Occupational Therapy in New Zealand 1940–1972*, published by The Bush Press of New Zealand. Permission for use of the anecdotes was obtained from the publisher.



**Occupational Therapy  
Board of New Zealand**

TE POARI WHAKAORA NGANGAHAU O AOTEAROA

FOSTERING FAITH AND CONFIDENCE IN THE PROFESSION



# *Governance*

## *A Moment in History*

*World War II provided the impetus for occupational therapy in New Zealand. In the 1920s and 1930s, attempts were made to establish work centres in some hospitals when there was a growing awareness of the demoralising effect that long stay and institutional care had in mental hospitals. 12 patients at the Sunnyside Mental Hospital in Christchurch were taught metal, basket and leather work, and a progress report found that several patients who had been in a chronic state of melancholia had greatly improved and been discharged.*

*Legacy of Occupation: Stories of Occupational Therapy in New Zealand 1940-1972\**

# Chair's Report

Over the last year, the Board has focused on working towards our Strategic Plan as detailed in the following Chief Executive and Registrar's report. We have been successful in using our Facilitated Resolution Policy in practice and considering right-touch regulation at every decision when receiving notifications. It felt like we had established an effective rhythm for managing the core work of the Board so we could be innovative in other areas, and then COVID-19 happened, challenging every idea of what business as usual can look like for a healthcare regulator.

## Notifications

There were an increased number of notifications over the last year, including seven for conduct issues, compared to none for the previous two years. This is a trend that we will be monitoring at the Board level.

## Best Practice

The Board was represented at the Occupational Therapy New Zealand Whakaora Ngangahau Aotearoa (OTNZ-WNA) conference in Auckland last year, and it was pleasing to see the interactions between practitioners and staff in our stall. People seem to have a clearer understanding of the distinction between the Association and the Board and are also seeking advice on matters before they reach a notifiable level.

Chief Executive and Registrar Andrew Charnock and I attended the National Registration and Accreditation Scheme conference in Australia in February. This brought together all the healthcare regulators under AHPRA to discuss best practice and share learnings from joint projects. It was amazing to see the range of topics under consideration there and hear from international speakers about how regulation looks around the world. We also used the opportunity to meet with the Australian Occupational Therapy Board and share the work we have been doing over the last year.

The Board believes the work Andrew and his team have done in developing a humanitarian scope of practice should be highlighted under best practice. This was in response to the eruption of White Island, where Australian occupational therapists requested a way to quickly come into the country and support the occupational therapists in our burns units. A Special Purposes Scope of Practice was developed to fast track these applications so they could get to work as quickly as possible (while maintaining our high threshold for public safety). Little did we know that this would be repurposed so quickly for occupational therapists without a current practising certificate to work during COVID-19 in anticipation of the rise in hospital admissions. Thankfully, this did not eventuate. This demonstrates regulation can move towards opportunity rather than being risk averse, which in itself can create a risk of harm to the public by constraining work outside of what is usual.

## Competencies and Symposiums

Following last year's lead, the focus was again on Competency 2. There has been ongoing promotion and completion by the profession of the free web-based *Te Rito* programme on cultural competency. Whaea Iris (Tikanga Advisor) also led specific workshops on this topic with Mary Silcock (Professional Advisor) at the symposiums, which were very well received. The Board travelled around the country to the smaller centres and, where possible, utilised connections with local marae to embed the learnings gained during the day. The standard of the presenters was outstanding and demonstrated the range of talent and diversity we have in our workforce.

## Operational

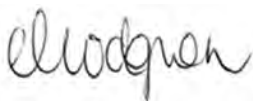
The Board wishes to acknowledge Andrew and his team, as always, for their outstanding contribution to the Board. This is highlighted at the end of this annual cycle with their seamless response to COVID-19. Due to robust planning by the team following the earthquakes, and more widely by the group of regulatory authorities

co-sharing at Willeston St, working from home could spring into action almost immediately. Provisions and plans were already in place and simply needed activating once it was clear that this was the safest option for staff. The enormous change in practice was probably not visible to the wider profession, despite it being the busiest time of year with annual registrations. Processing continued without a hitch, and the staff went above and beyond in meeting the needs of the profession through their regular communications and responsive service.

### *Board Member Changes*

This year and the next will see the greatest change to the makeup of the Board that we have seen for a long time. We are grateful to existing Board members for agreeing to stay beyond their terms, due to external delays with the appointments process, so that we can maintain a quorum.

We recently said goodbye to Sally Wenley (Lay Person) who brought a fresh perspective and immense knowledge around effective communication. We also bid farewell to Rob Molyneux, the outgoing Chair, who kept the Board steady and was always pragmatic in his approach to governance and decision making. Over the next few months, another three members will be leaving as we welcome five new appointments. This will allow for a renewed focus, and I look forward to the opportunities the changes will bring.



**Erica Hodgson**  
Chair  
Occupational Therapy Board of New Zealand

*Sally Wenley, one of the two Lay Persons, stepped down in February after being on the Board for over four years.*



# Chief Executive and Registrar's Report

## Overview

I am writing this report from my home. In December 2019, the Chinese Government confirmed they were treating dozens of cases involving a new virus. By early January 2020, the world was struck by the novel coronavirus pandemic COVID-19. On 28 February, New Zealand had its first case of COVID-19. The New Zealand Government responded swiftly and decisively. A new vocabulary was quickly established to describe a new way of living and, if you were lucky, a new way of working – such terms as bubbles, physical distancing, coughing etiquette, PPE and a new normal. Alert levels were developed to help describe what measures needed to be put in place to keep us safe. The country went into alert level 4 lockdown for 4 weeks. Predictions of 30,000 deaths were made, and people stocked up on toilet rolls.

Board staff started working from home on 23 March. Although a busy time for us with re-licensing, we managed to re-license nearly 3,000 practitioners. We established options for paying for licenses for those practitioners hit by loss of income. We started to produce COVID-19 Updates to provide practitioners with advice about practising in the pandemic. There were discussions on whether occupational therapy was an essential service. We produced YouTube recordings of conversations we had with practitioners in order to help therapists understand how telehealth would work and where they could get PPE from.

We are now starting to cautiously emerge from alert level 2 and look to return to some normality. It will be interesting to see what my report will look like in 2021.

Despite the above, there has been little change operationally at our Board offices in Wellington. We continue to be supported under a service level agreement for our back office functions by the Nursing Council of New Zealand. We continue to review and make changes to our processes so we reduce the burden on people wanting to register and applying for

practising certificates. We share the office space with seven other health regulators. We have found that this lends itself to the sharing of ideas and working more collaboratively.

We have added a new role of Communications Advisor to our team. Preeti Kannan started in this role in September 2019.

This report responds to our five strategic goals and provides a snapshot of some of the main activities in the financial year 1 April 2019 to 31 March 2020.

## Responding to our Strategy

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

We had a joint meeting with the Occupational Therapy Board of Australia (OTBA) in February 2020. Part of our discussions looked at the arrangements and interpretation of the Trans-Tasman Mutual Recognition Agreement. How we manage the registration and licensing of Australian registered occupational therapists is an area that requires further consideration. This is especially important in confirming competence for bicultural practice in Aotearoa New Zealand. We presented our research on the ePortfolio and development of a humanitarian/emergency scope of practice. The Chair of OTBA and I did a joint presentation at the Council on Licensure, Enforcement and Regulation Education Conference in Minneapolis. The presentation was on developing professional competencies with an emphasis on cultural competency.

We have had meetings with the Social Workers Registration Board (SWRB). SWRB has been formed following the enactment of new legislation in February 2019. We provided advice on registration, competence and continuing professional development – explaining our ePortfolio.

We have had to progress the changes to the Health Practitioners Competence Assurance Act 2003. The amendment to the Act brought about a number of changes, for example, the need for the Board to develop a naming policy and for performance reviews of each health regulator.

Other activity in this area included:

- a submission on the reform of vocational education
- a combined meeting with the Health and Disability Commissioner, Office of the Privacy Commissioner and the Ministry of Health
- development of a communication strategy
- modified application for registration and practising certificates for Australian occupational therapists responding to the Whakaari/White Island disaster
- a webinar on developing professional competencies with an emphasis on cultural competency.

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

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 understand better the environment they work in. Our goal as an organisation is to become more proactive and responsive to changes in practice. Hui were held in Gisborne, Hamilton, Tauranga, Invercargill, Whangārei and Napier.

We completed audits on 633 practitioner ePortfolios in 2019. We have a team of nine ePortfolio auditors who audit practitioners' ePortfolios 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 while providing an indication of maintaining competence to practise.

Other activity in this area included:

- in-depth research into the ePortfolio
- planning for the 2020 symposiums/hui in regional centres
- development of guidance in response to COVID-19
- telehealth guidelines
- In Conversation – YouTube recordings.

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

Our relationship with OTNZ-WNA continues. We support and attend their clinical workshops/conference each year as a platinum partner, although it is not clear whether the clinical workshops will take place this year. The Board also 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 Occupational Therapy Key Strategic Stakeholders (OTKSS), which meets twice a year. OTKSS is made up of AUT, Otago Polytechnic, a DHB leader representative and 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.

Other activity in this area included:

- meeting with national occupational therapy leaders in Nelson on 29 March and providing a document containing information on when to notify the Board
- meeting with the new Chief Allied Health Professions Officer Martin Chadwick



- attendance at:
  - Cultural Awareness: Valuing Indigenous and Minority Populations in Professional Regulation, Vancouver, Canada
  - Regulation Research Day, Vancouver, Canada
  - CLEAR Sixth international Congress, Vancouver, Canada
  - Occupational Therapy New Zealand Whakaora Ngangahau Aotearoa Conference, Auckland, on 23–25 September
  - Occupational Therapy New Zealand Whakaora Ngangahau Aotearoa Conference, Auckland, on 23–25 September
- meeting with Te Whare Wānanga o Awanuiāraangi to discuss the possibility of an occupational therapy programme within the wānanga at Whakatane.

#### *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, which I referred to above. I am pleased to report that we have made the following changes:

- A change to our policy and procedures about keeping the complainant informed throughout the whole process – incorporated into the notification policy.
- New provision – a policy update and need to have processes in place in development of a Preliminary Assessment Committee (PAC) to define and manage criteria for risk of serious harm – incorporated into the notification policy.
- A naming policy established to describe when the Board can name practitioners in relation to competence and conduct matters.

The symposiums/hui mentioned earlier provide a window into the world of practice. It has been fascinating to hear the presenters describe their work and the changes they are making to the delivery of health strategies.

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

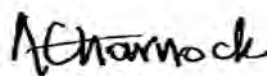
#### *5. Innovate to meet the changing environment for practitioners*

We have started a process to change the IT system that holds all practitioner information and provides an online register. The present system is over 10 years old, and its functions and ability have been superseded. We are planning to have the new system in place by September 2020. Our hope is that our communications and ePortfolio systems will be enhanced. It will also help provide workforce data to the Ministry of Health and supplement the health workforce strategy.

As described early, we have developed a humanitarian and emergency scope of practice. This will allow people to work in areas of need to augment the workforce at times of need.

Our advice to practitioners during the COVID-19 crisis has been well received.

As I finish writing this report, New Zealand reported its 5th consecutive day of no new COVID-19 cases.



**Andrew Charnock**  
Chief Executive and Registrar  
Occupational Therapy Board of New Zealand

# *The Occupational Therapy Board*



*Left to right:*

***Cassandra Hopkins***

***Kaye Cheetham***

***Erica Hodgson (Deputy Chair)***

***Robert Molyneux (Chair)***

***Colleen Naughton***

***Anne Carter (Lay Person)***

***Iris Pahau (Tikanga Advisor)***

*Not in photo:*

***Sally Wenley (Lay Person)***

We are pleased to present this report for the year ending 31 March 2020 to the Minister of Health. This report is presented in accordance with section 134(1) of the Health Practitioners Competence Assurance Act 2003.

### *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

### *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 as listed in section 118 of the Act are:

- 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 information from any person about the practice, conduct, or competence of health practitioners and, if it is appropriate to do so, act on that information
- 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 (including competencies that will enable effective and respectful interaction with Māori), 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
- j.a.* to promote and facilitate inter-disciplinary collaboration and co-operation in the delivery of health services
- 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

## *A Moment in History*

*In 1940, the first six-month course on occupational therapy began in Auckland Mental Hospital with four women trainees, coinciding with the return of injured soldiers from World War II. Up to this time, much of the occupational activity in mental hospitals involved farm work, weaving, cane and woodwork, in a mostly male environment. With the launch of the school, occupational therapy began to emerge as a predominantly female profession. All four of them went on to establish the first occupational therapy departments in New Zealand.*

*Legacy of Occupation: Stories of Occupational Therapy in New Zealand 1940–1972\**



## 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 Appointment	Term	Term End Date
Robert Molyneux	OT	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	Auckland	Nov 2015	1	Nov 2018*
Kaye Cheetham	OT	Dunedin	Nov 2015	1	Nov 2018*
Cassandra Hopkins	OT	Hamilton	Nov 2016	1	Nov 2019

\*Appointment ongoing until Ministerial advice received.

### Board Meeting Attendance 2019/20

NAME	16/04/19	19/06/19	20/08/19	15/10/19	10/12/19	18/02/20
Robert Molyneux	✓	✓	✓	✓	✓	✓
Colleen Naughton	✓	✓	✓	✗	✓	✓
Sally Wenley	✓	✓	✗	✓	✓	Finished Term
Erica Hodgson	✓	✓	✓	✓	✓	✓
Kaye Cheetham	✓	✓	✓	✓	✓	✓
Cassandra Hopkins	✓	✓	✓	✓	✓	✓
Anne Carter	✓	✓	✓	✓	✓	✓

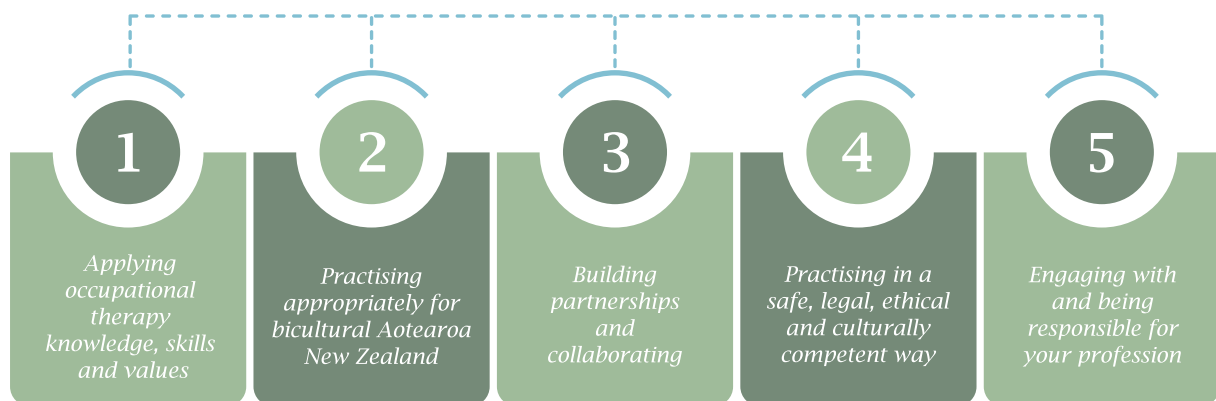
# Competence Assessors

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\* (until February 2020)
- ▶ Kim Mariu\*
- ▶ Tui Poff-Nuku\*
- ▶ Mary Silcock (Professional Advisor)

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

## The five areas you must be competent in



# 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



# Secretariat

Chief Executive and Registrar	<b>Andrew Charnock</b>	Overall management responsibility for the organisation. Statutory responsibility under the Health Practitioners Competence Assurance Act 2003.
Professional Advisor	<b>Dr Mary Silcock</b>	Provides clinical advice and support on risk management, practice and competence.
Advisor Policy, Standards and Risk	<b>Dr Megan Kenning</b>	Advises and provides support on policies, standards and managing risk.
Manager Registrations	<b>Toni Lancaster</b>	Manages the registration process including renewals, policy development and case management.
Assistant Registration and Recertification Advisor	<b>Sherida Charles</b> (from January 2020)	Assists with the processing of all registrations, ensuring policies and practice are met.
Communications Advisor	<b>Preeti Kannan</b>	Manages the website, publications, social media and external communications with stakeholders.
Executive Assistant/ Board Secretary	<b>Amy Darwin Chubb</b> (from March 2020)	Provides executive assistance, office management and general administrative services to Board members and operational staff.

## Additional Secretariat Staff

Senior Administrator	<b>Anne Hessian</b>	End February 2020
Registration Officer	<b>Sam Ashworth</b>	End August 2019
Registration and Recertification Support	<b>Safirah Mayaduhita</b>	End January 2020
Senior Administrator (Part-time)	<b>Shweta Sharma</b>	End March 2020
Contractor	<b>Gavin Mc Cleane</b>	End May 2020

# Definition of the Practice of Occupational Therapy

The Occupational Therapy Board of New Zealand defines the practice of occupational therapy as follows:

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/whānau, 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 skilful, 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 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 contexts 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 people's 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.

---

*For the first time, the Occupational Therapy Board of New Zealand licensed over 3,000 occupational therapists in Aotearoa New Zealand. The number of occupational therapists has been steadily increasing in the country.*

---



# *Workforce Data*

## *A Moment in History*

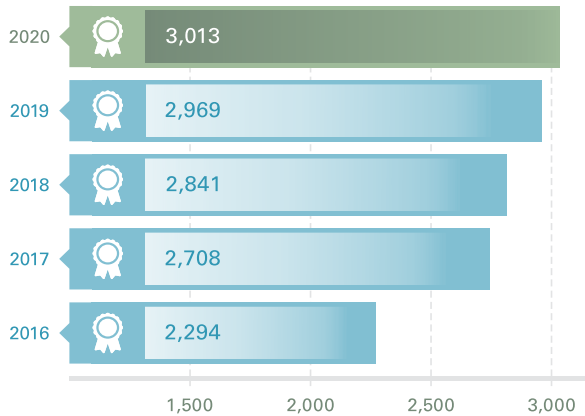
*The cost to register with the Occupational Therapy Board was £2/5/- and the Annual Practising Certificate fee was 5/ in 1958. In the 1950s, students were not legally permitted to register with the Board until they turned 21 years of age. In some hospitals, students continued to work until they turned 21. This was a huge anti-climax after all the hard work, sweat, and tears.*

*Legacy of Occupation: Stories of Occupational Therapy in New Zealand 1940-1972\**

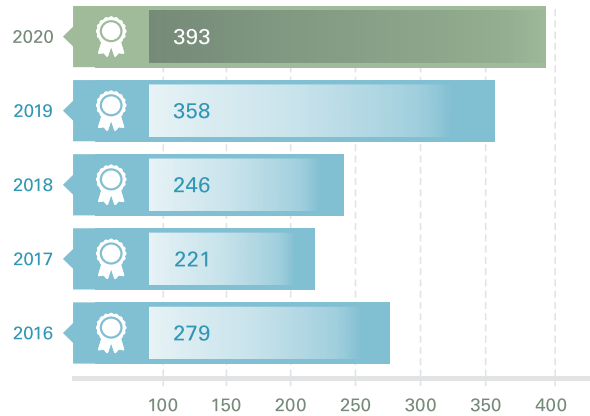
# Registration

(at March 2020)

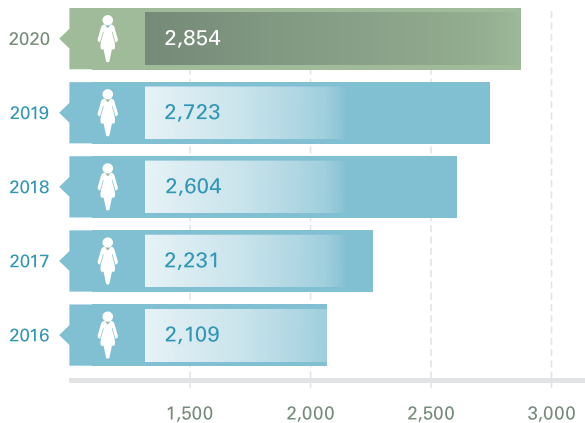
*Occupational therapists holding a current practising certificate*



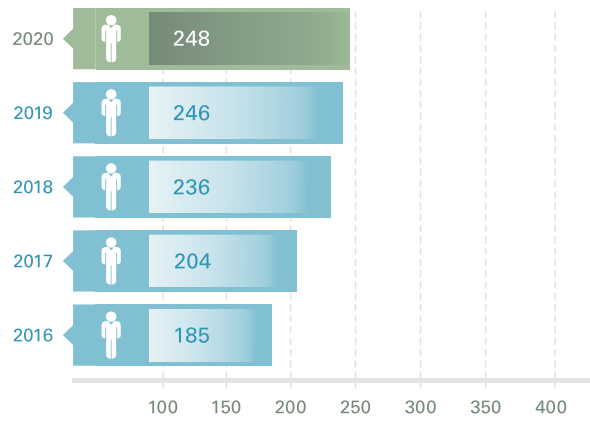
*Registered (non-practising) occupational therapists paying a registration maintenance fee*



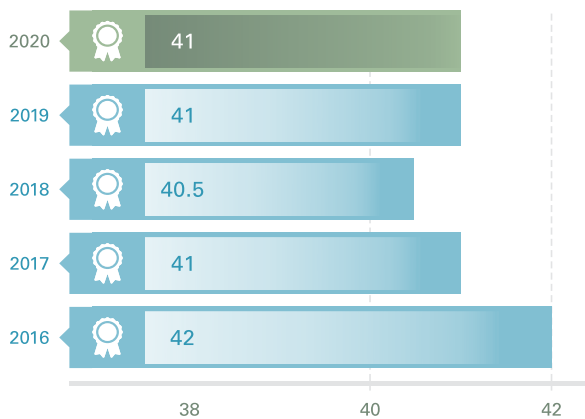
*Female occupational therapists with practising certificates*



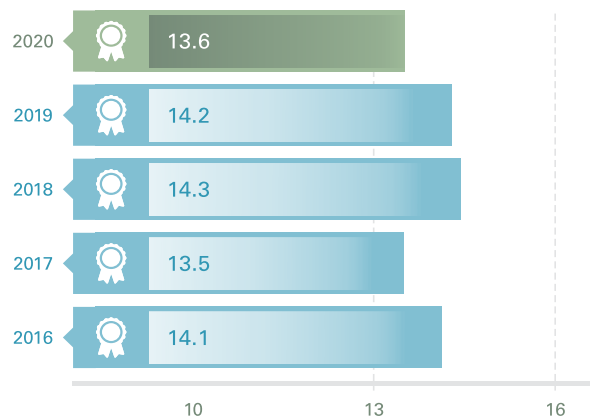
*Male occupational therapists with practising certificates*



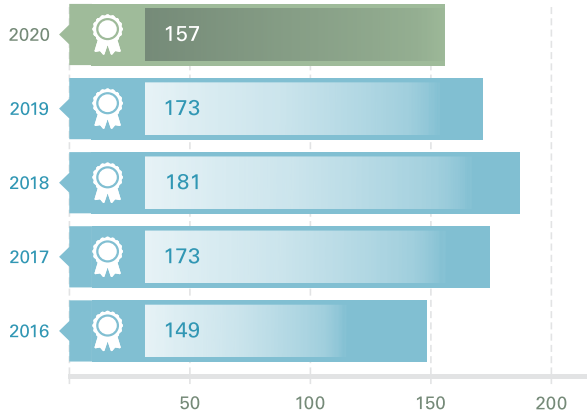
*Average age of occupational therapists with practising certificates*



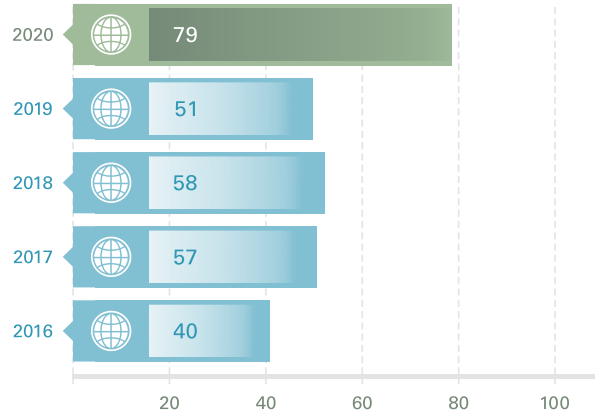
*Average years registered for practitioners with a practising certificate*



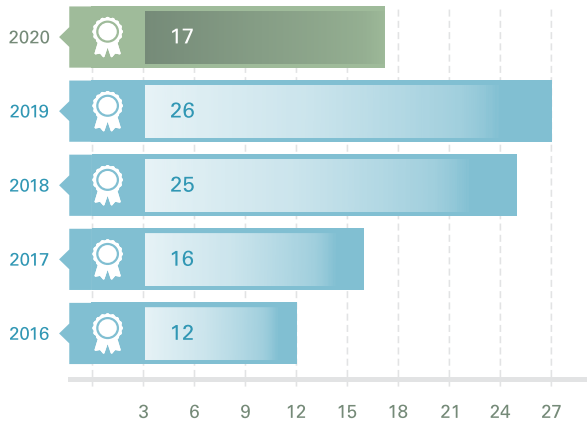
*New graduates who qualified at a New Zealand tertiary institution*



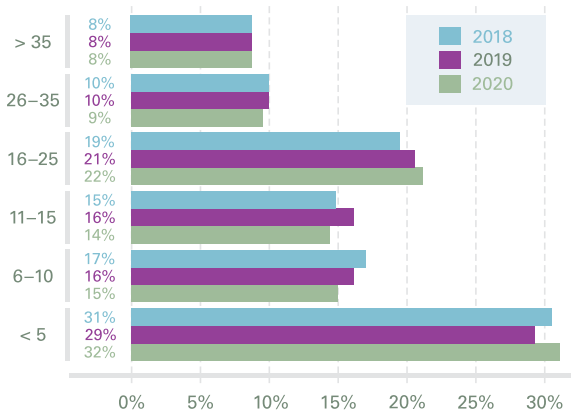
*Overseas-qualified occupational therapists*



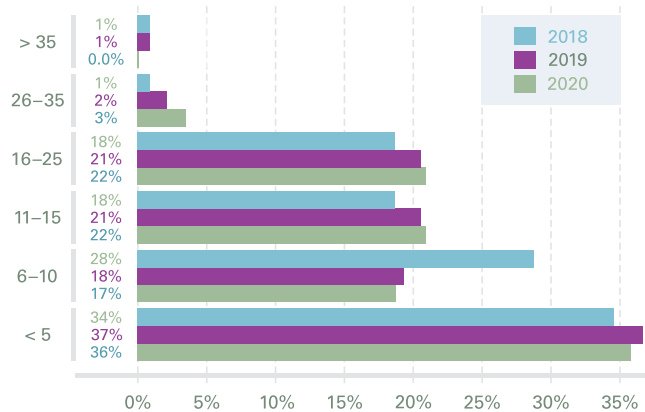
*Registration under the Trans-Tasman Mutual Recognition Act 1997*



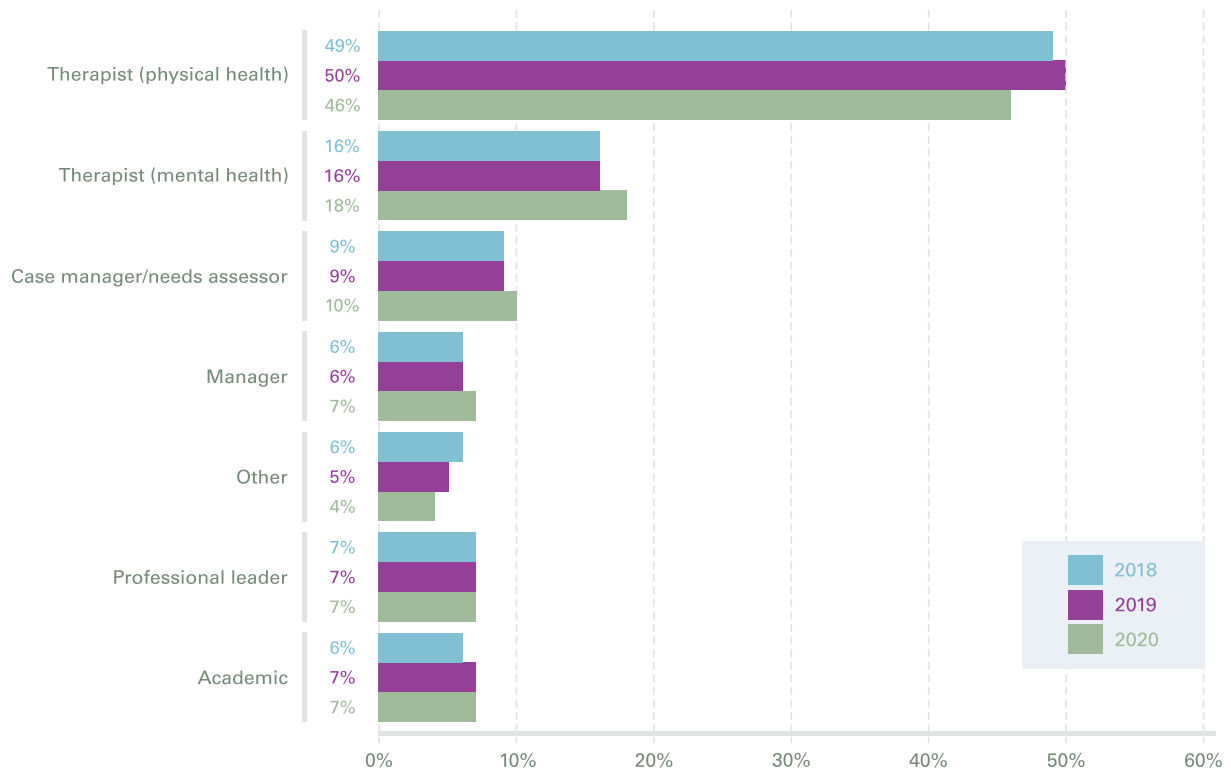
*Years since first registered (female)*



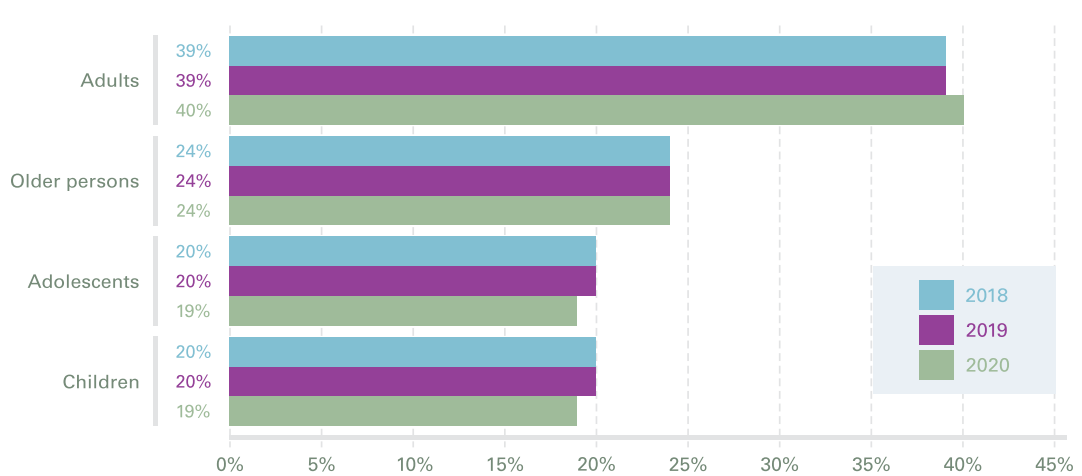
*Years since first registered (male)*



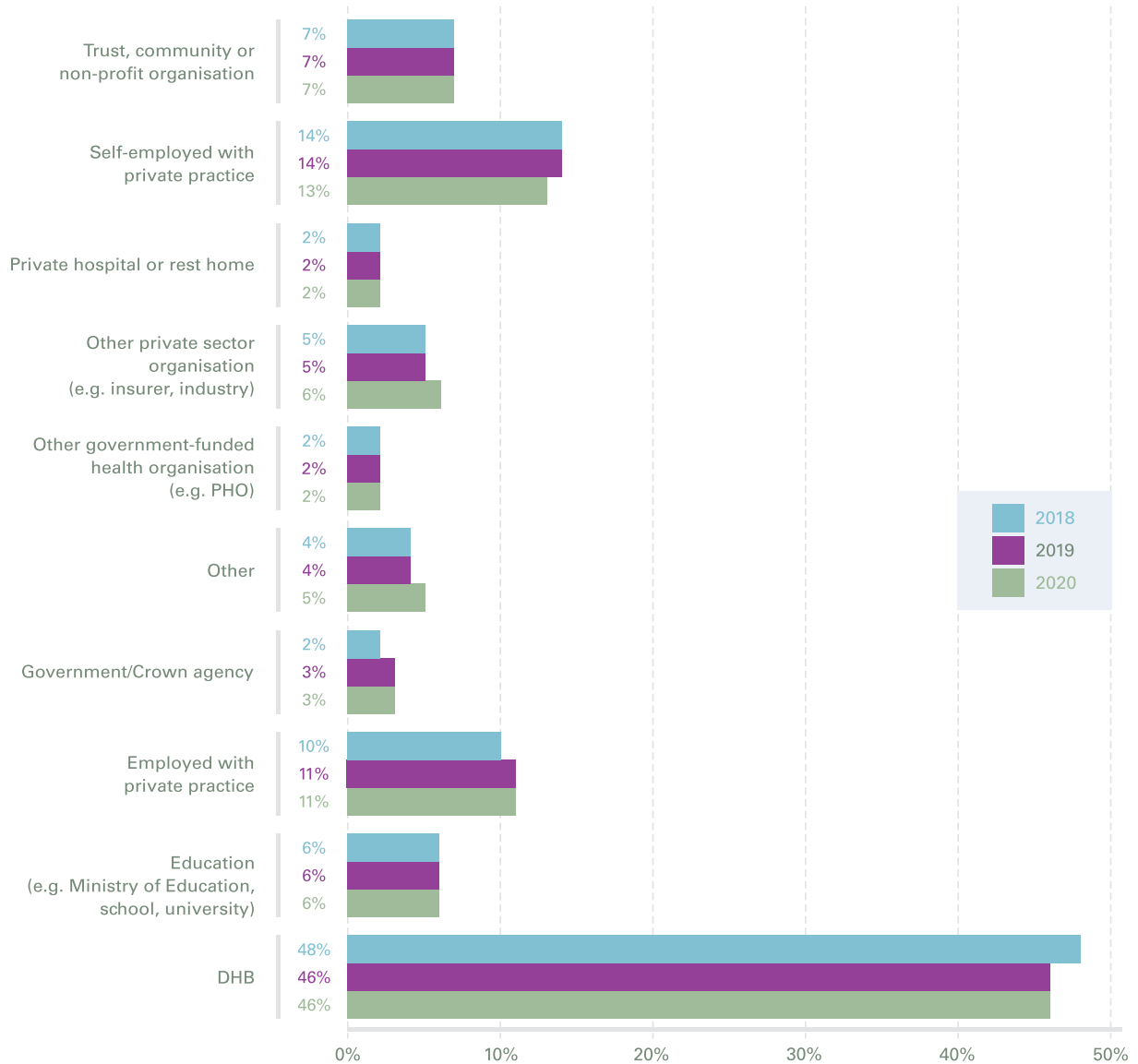
*Breakdown of employment roles*



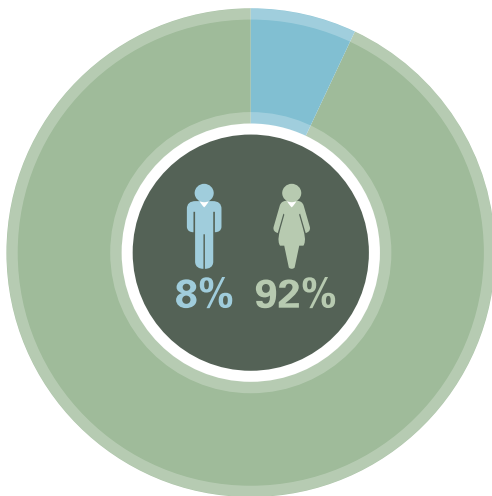
*Age group that occupational therapists work with*



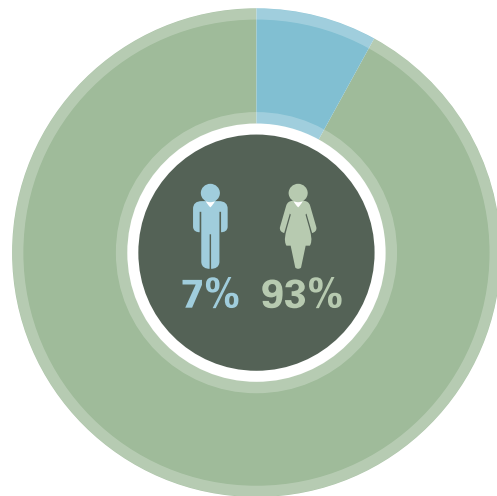
Practitioners on the register by employing organisation type



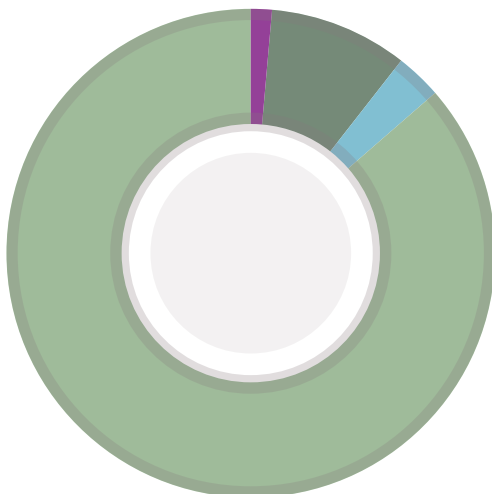
Annual practising certificate - male vs female  
31 March 2020



Annual practising certificate - male vs female  
31 March 2019

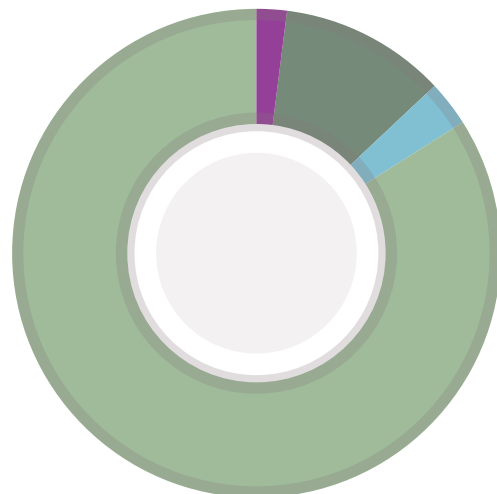


Conditions on registered practitioners  
31 March 2020



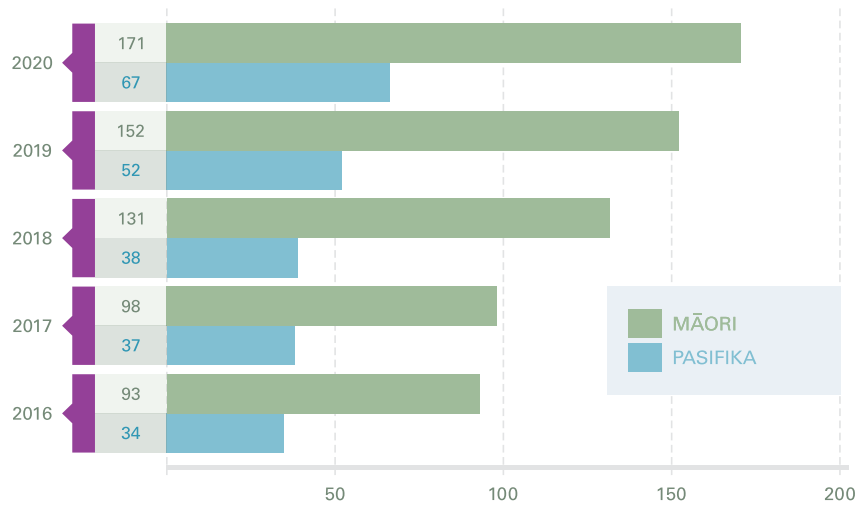
86% NONE  
9% NEW GRADUATE  
3% OVERSEAS QUALIFIED  
1% RETURN TO PRACTICE IN NZ  
0% SUPERVISION CRITERIA  
0% PERSONALISED CONDITION

Conditions on registered practitioners  
31 March 2019

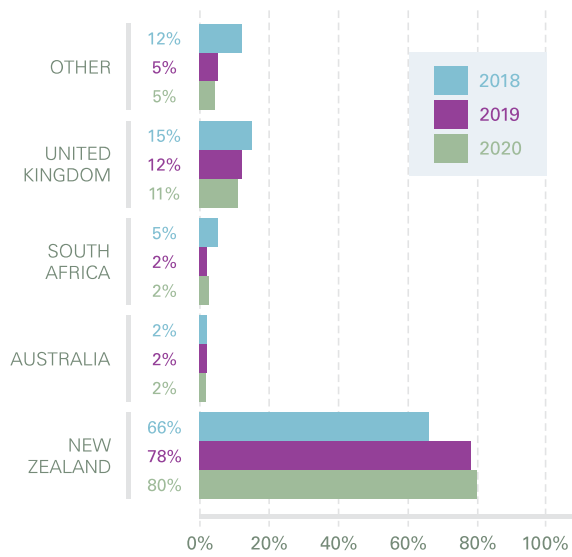


84% NONE  
11% NEW GRADUATE  
3% OVERSEAS QUALIFIED  
2% RETURN TO PRACTICE IN NZ  
0% SUPERVISION CRITERIA  
0% PERSONALISED CONDITION

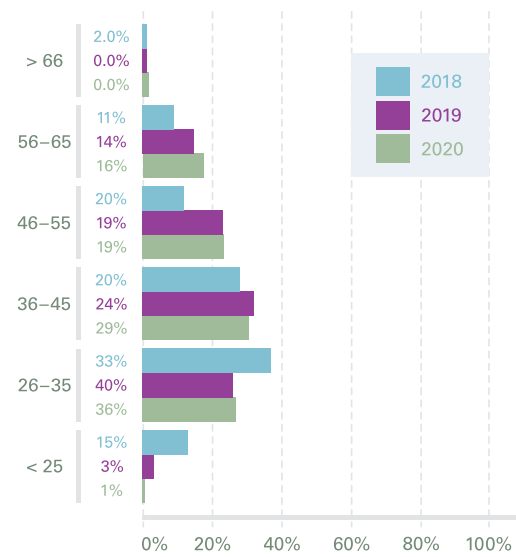
Māori and Pasifika practitioners on register



Top four countries of origin for registered practitioners

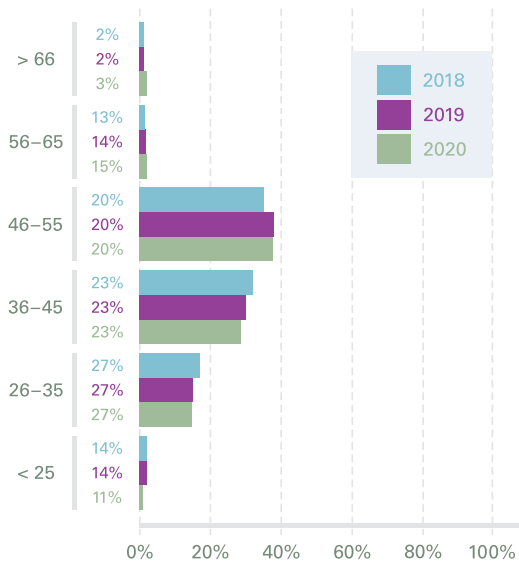


Age of practitioners from Australia

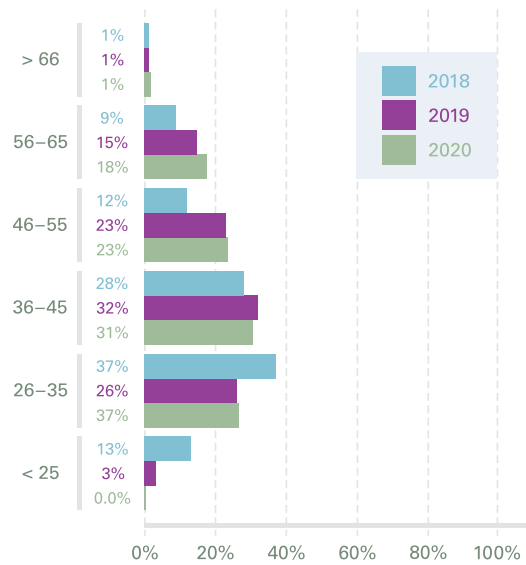




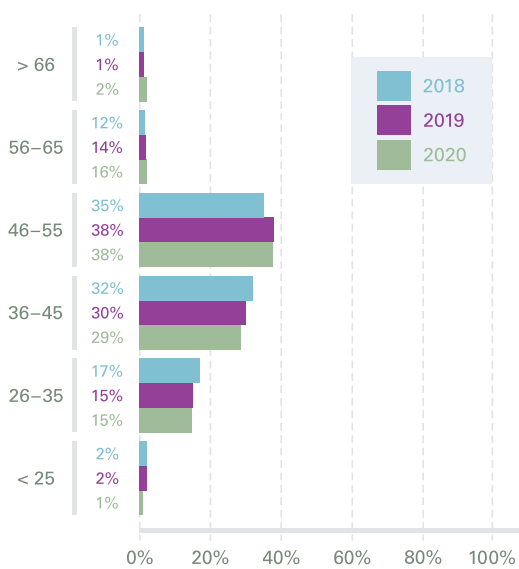
Age of practitioners from New Zealand



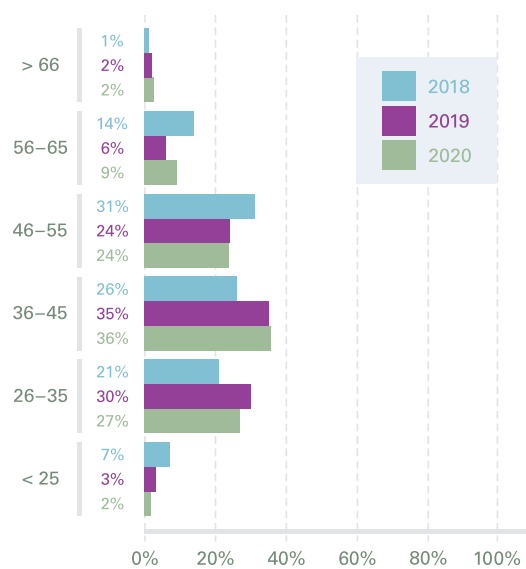
Age of practitioners from South Africa



Age of practitioners from the United Kingdom



Age of practitioners from all other countries



A photograph of a man with glasses and a mustache, wearing a light-colored button-down shirt, looking down at a display of produce in a supermarket. The background is filled with various fruits and vegetables, including boxes of apples and oranges. A sign in the background says "Fresh". The entire image has a blue tint.

# *Notification Information*

## *A Moment in History*

*The Otago Rehabilitation Centre opened in 1954 in an elegant two-storied homestead surrounded by lawns. It was originally owned by the nearby brewery, and students were told a beer tap was still connected. Young people, mainly with injuries from sports and motorcycle accidents, were rehabilitated through dynamic programmes operated by occupational therapists and physiotherapists.*

*Legacy of Occupation: Stories of Occupational Therapy in New Zealand 1940-1972\**

# Notifications

Type	Number	HPCAA 2004 reference
Competence	2	
Formal S34 Competence	0	
Conduct	5	
Conviction (Fitness)	1	S16
Complaint (HDC)	6	S64
Health	2	S45, 16
Professional Conduct Committee Referrals	1	
Tribunal Cases	0	

## Health Practitioners Disciplinary Tribunal

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:

**Chairperson** – David Carden

**Deputy Chairperson** – Maria Dew QC

**Deputy Chairperson** – Alison Douglass

### Panellists:

- Neeka Gilmore
- Kim Henneker
- Richard Savill
- Nancy Wright

## Constitution of the Tribunal for Hearings

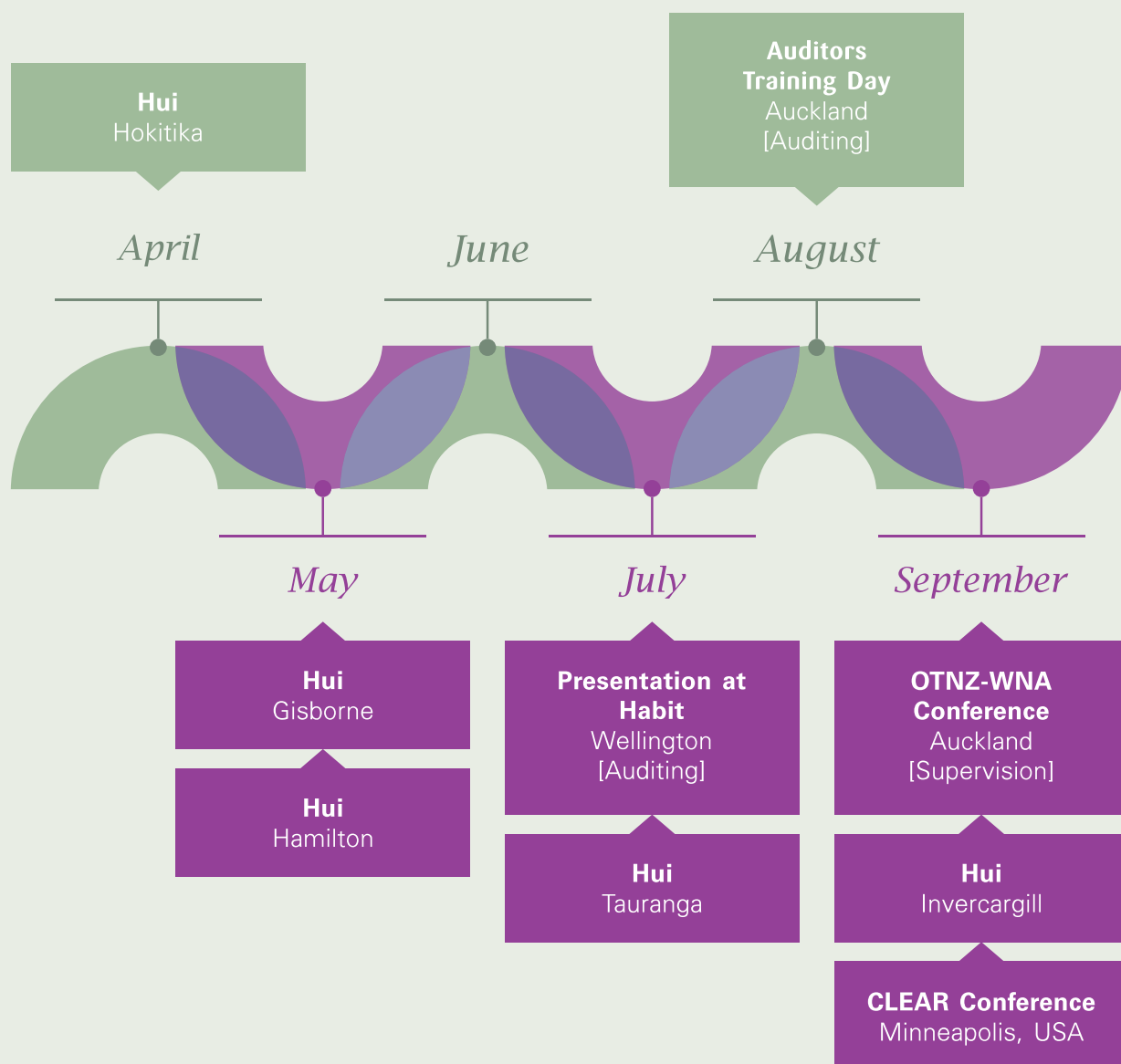
- ▶ Chairperson (or Deputy Chairperson)
- ▶ Three Occupational Therapist Panel members
- ▶ One Lay Person

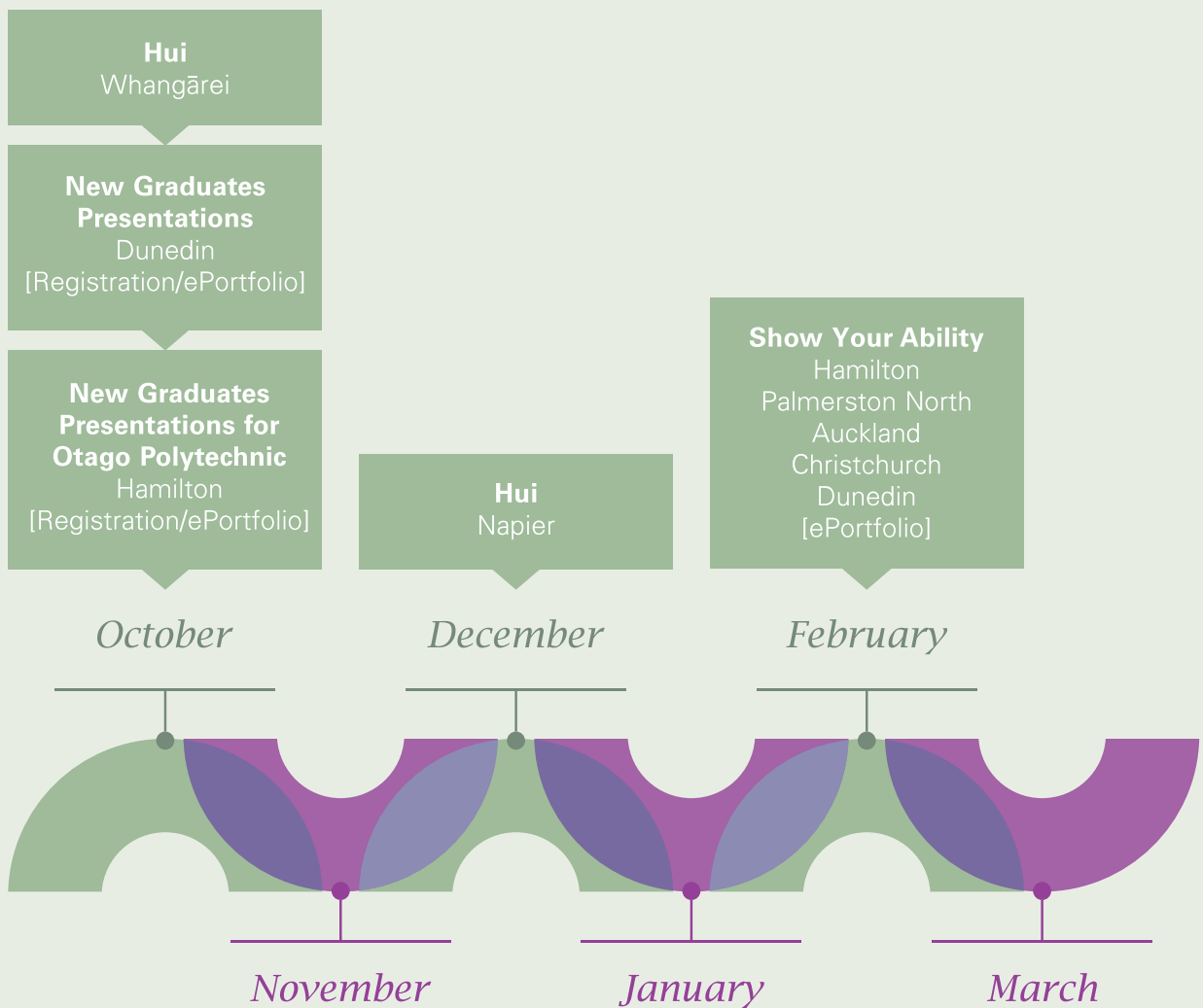
## Executive Officer

The Occupational Therapy Board of New Zealand 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.

# Timeline of Events

Hui/symposiums and conferences from April 2019 - March 2020





- New Graduates Presentations for AUT**  
Auckland  
[Registration/ePortfolio]
- Nelson Study Day**  
Nelson  
[ePortfolio/Auditing]
- Assessors Training Day**  
Wellington  
[Assessor Information]
- Health Informatics New Zealand Conference**  
Hamilton  
[Digital Competence and Regulation]

A person wearing a high-visibility vest and a cap is walking away from the camera on a beach. In the distance, another person is walking towards the water. The scene is overlaid with a blue tint.

# *Financial Statements*

## *A Moment in History*

*The first building used for Auckland home-based services was Extramural Hospital. The Epsom building was a very large beautiful old home and the district nursing, meals on wheels and home help services occupied upstairs. Civil defence and occupational therapy, which consisted of just one person, were located downstairs. Each week crafts were prepared for the following week.*

*Legacy of Occupation: Stories of Occupational Therapy  
in New Zealand 1940-1972\**

<i>NON-FINANCIAL INFORMATION</i>	
<i>32</i>	<i>Entity Information</i>
<i>FINANCIAL INFORMATION</i>	
<i>33</i>	<i>Statement of Financial Performance</i>
<i>33</i>	<i>Statement of Movement in Equity</i>
<i>34</i>	<i>Statement of Financial Position</i>
<i>35</i>	<i>Statement of Cash Flows</i>
<i>36</i>	<i>Statement of Accounting Policies</i>
<i>38</i>	<i>Notes to the Performance Report</i>
<i>42</i>	<i>Auditor's Report</i>

# OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

## Entity Information

### “Who are we?” and “Why do we exist?”

### FOR THE YEAR ENDED 31 MARCH 2020

**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. The board is a registered charity, charity number CC43824.

#### 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 annual practising certificate (APC) 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 6, 22-28 Willeston Street, Wellington 6011

Phone: 04 918 4740 or 0800 99 77 55

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

Website: [www.otboard.org.nz](http://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 2020**

	2020	2019
<b>Revenue</b>	<b>\$</b>	<b>\$</b>
APC fees	1,214,655	1,356,383
Examination fees	0	0
Registration fees	122,705	105,563
Non-practising fees	23,246	19,826
Other income and cost recoveries	30,037	30,735
Tribunal order and levy	61,150	460
Interest	50,350	46,520
<b>Total revenue</b>	<b>1,502,143</b>	<b>1,559,487</b>
<b>Expenditure</b>		
Board and committees	1 353,115	348,457
Secretariat	2 1,147,067	1,124,602
Disciplinary expenses	3 15,152	24,151
<b>Total expenditure</b>	<b>1,515,334</b>	<b>1,497,210</b>
<b>Net surplus/(deficit)</b>	<b>(13,191)</b>	<b>62,277</b>

**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND**  
**STATEMENT OF MOVEMENT IN EQUITY**  
**FOR THE YEAR ENDED 31 MARCH 2020**

	2020	2019
	<b>\$</b>	<b>\$</b>
Accumulated funds at the beginning of period	1,232,853	1,170,576
Net surplus/(deficit) for the period	(13,191)	62,277
<b>Accumulated funds at the end of period</b>	<b>1,219,662</b>	<b>1,232,853</b>

The accompanying notes form part of these financial statements.



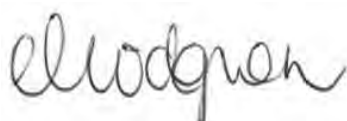
**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND  
STATEMENT OF FINANCIAL POSITION**

**“What does the entity own?” and “What does the entity owe?”**

**AS AT 31 MARCH 2020**

	NOTE	2020 \$	2019 \$
<b>Equity</b>		<b>1,219,662</b>	<b>1,232,853</b>
<b>Current assets</b>			
Cash and cash equivalents		515,090	325,338
Investments		1,969,923	1,961,217
Accounts receivable	5	16,323	23,354
Prepayments		31,604	57,727
Other income		0	82
Total current assets		<u>2,532,939</u>	<u>2,367,718</u>
<b>Non-current assets</b>			
Plant, property and equipment	4	31,919	45,686
Intangible assets	4	176,174	261,847
Total non-current assets		<u>208,093</u>	<u>307,533</u>
<b>Total assets</b>		<b><u>2,741,033</u></b>	<b><u>2,675,252</u></b>
<b>Liabilities</b>			
Accounts payable and provisions	7	75,767	85,482
Employee costs payable	8	47,483	38,869
Income in advance	6	1,221,277	1,153,184
Goods and services tax		172,190	159,032
WHT payable		4,653	5,831
<b>Total liabilities</b>		<b><u>1,521,371</u></b>	<b><u>1,442,399</u></b>
<b>Net assets</b>		<b><u>1,219,662</u></b>	<b><u>1,232,853</u></b>

For and on behalf of the Board:



Erica Hodgson  
Chairperson  
Date: 25-08-20



Andrew Charnock  
Chief Executive Officer  
Date: 25-08-20

The accompanying notes form part of these financial statements.



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND**  
**STATEMENT OF CASH FLOWS**  
**“How has the entity received and used cash?”**  
**FOR THE YEAR ENDED 31 MARCH 2020**

	<b>2020</b>	<b>2019</b>
	\$	\$
<b>Cash flows from operating activities</b>		
Cash was received from:		
Statutory fees	1,343,898	1,294,674
Registration income	145,951	125,389
Other fees	29,084	165,165
Interest revenue	49,612	55,363
Cash was applied to:		
Payments to suppliers and employees	(1,356,923)	(1,358,997)
<b>Net cash flows from operating activities</b>	<u>211,622</u>	<u>281,594</u>
<b>Cash flows from investing and financing activities</b>		
Cash was received from:		
Short-term investments	1,661,217	1,019,266
Sale of fixed assets	0	0
Cash was applied to:		
Purchase of fixed assets	(21,887)	(26,847)
Short-term investments	(1,661,200)	(2,472,324)
<b>Net cash flows from investing and financing activities</b>	<u>(21,870)</u>	<u>(1,479,904)</u>
Net increase/(decrease) in cash	189,752	(1,198,311)
Opening cash brought forward	325,338	1,523,648
<b>Closing cash carried forward</b>	<u>515,090</u>	<u>325,338</u>
Represented by:		
<b>Cash and cash equivalents</b>	<b>515,090</b>	<b>325,338</b>



# **OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND**

## **STATEMENT OF ACCOUNTING POLICIES**

### **“How did we do our accounting?”**

### **FOR THE YEAR ENDED 31 MARCH 2020**

#### **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.

##### **Interest recognition**

Interest income is recognised as it is earned using the effective interest method.

##### **Receivables**

Receivables are stated at estimated realisable values.

##### **Property, plant and equipment**

Property, plant and equipment are 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 the 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 and 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.



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND**  
**STATEMENT OF ACCOUNTING POLICIES - Continued**  
**“How did we do our accounting?”**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Taxation**

The Board is exempt from income tax.

**Investments**

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

**Goods and services tax**

The Board is registered for goods and services tax (GST), and all amounts are stated exclusive of GST, except for receivables and payables, which 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 include petty cash, deposits at cheque account and savings 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 2020**

	2020	2019
	\$	\$
<b>1. BOARD and COMMITTEES</b>		
Conferences	79,279	68,969
Fees	149,073	121,999
Meeting expenses, training, travel and others	71,081	75,130
Projects	53,682	82,359
	<b>353,115</b>	<b>348,457</b>

	2020	2019
	\$	\$
<b>2. SECRETARIAT</b>		
Audit fees	7,424	7,278
Depreciation and amortisation	121,327	129,619
Legal costs	20,227	11,286
Occupancy costs	49,864	47,405
Other costs	190,338	225,121
Personnel costs	678,427	637,683
Professional fees	63,116	46,744
Telephone, postage and printing and stationery	16,344	19,467
	<b>1,147,067</b>	<b>1,124,602</b>

	2020	2019
	\$	\$
<b>3. DISCIPLINARY EXPENSES</b>		
Professional Conduct Committee expenses	15,152	24,151
Disciplinary Tribunal expenses	0	0
	<b>15,152</b>	<b>24,151</b>

**4. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS**

**At 31 March 2020**

	Opening carrying value	Current year additions	Current year disposals	Depreciation, amortisation and impairment	Closing carrying value
Office equipment	1,355	0	0	(382)	973
Furniture and fittings	18,048	2,840	0	(3,255)	17,633
Computer equipment	16,639	261	0	(8,199)	8,701
Office refit	9,644	0	0	(5,032)	4,613
<b>PROPERTY, PLANT and EQUIPMENT</b>	<b>45,686</b>	<b>3,101</b>	<b>0</b>	<b>(16,868)</b>	<b>31,919</b>
Database and website software	261,847	18,787	0	(104,460)	176,174
<b>INTANGIBLE ASSETS</b>	<b>261,847</b>	<b>18,787</b>	<b>0</b>	<b>(104,460)</b>	<b>176,174</b>

**At 31 March 2019**

	Opening carrying value	Current year additions	Current year disposals	Depreciation, amortisation and impairment	Closing carrying value
Office equipment	1,937	0	(12)	(571)	1,355
Furniture and 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
<b>PROPERTY, PLANT and EQUIPMENT</b>	<b>56,673</b>	<b>19,647</b>	<b>(4,380)</b>	<b>(26,255)</b>	<b>45,686</b>
Database and website software	358,012	7,200	0	(103,365)	261,847
<b>INTANGIBLE ASSETS</b>	<b>358,012</b>	<b>7,200</b>	<b>0</b>	<b>(103,365)</b>	<b>261,847</b>



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND  
NOTES TO THE PERFORMANCE REPORT  
FOR THE YEAR ENDED 31 MARCH 2020**

	2020	2019
	\$	\$
<b>5. ACCOUNTS RECEIVABLE</b>		
Accounts receivable	4,950	3,997
Accrued income	11,373	19,357
	<b>16,323</b>	<b>23,354</b>

	2020	2019
	\$	\$
<b>6. INCOME IN ADVANCE</b>		
APC fees	1,165,145	1,100,104
Disciplinary levy fee	56,132	53,080
	<b>1,221,277</b>	<b>1,153,184</b>

	2020	2019
	\$	\$
<b>7. ACCOUNTS PAYABLE AND PROVISIONS</b>		
Accounts payable	64,118	70,664
Provisions	11,649	14,818
	<b>75,767</b>	<b>85,482</b>

	2020	2019
	\$	\$
<b>8. EMPLOYEE COSTS PAYABLE</b>		
PAYE owing	13,644	9,980
Holiday pay accrual	24,836	25,837
KiwiSaver contributions owing	3,691	3,052
Extra week salary	5,061	0
Student loan owing	252	0
	<b>47,483</b>	<b>38,869</b>

**9. COMMITMENTS**

The Board has 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 2020 are: property \$29,537; corporate services \$58,697; total \$88,234 per year.

	2020	2019
	\$	\$
Due in 1 year	52,747	58,697
Due between 1–2 years	0	52,747
	<b>52,747</b>	<b>111,444</b>

Contractual commitments for operating leases of premises at Level 6, 22 Willeston Street, Wellington.

	2020	2019
	\$	\$
Due in 1 year	26,543	29,537
Due between 1–2 years	0	26,543
	<b>26,543</b>	<b>56,079</b>

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.



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND  
 NOTES TO THE PERFORMANCE REPORT  
 FOR THE YEAR ENDED 31 MARCH 2020**

**10. CREDIT CARD FACILITY**

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

**11. RELATED-PARTY TRANSACTIONS**

Total remuneration paid to Board members during the year is as follows. The remuneration paid includes honoraria and other fees paid in attendance at Board meetings and other Board activities.

	2020	2019
	\$	\$
Anne Carter	10,107	10,644
Cassandra Hopkins	10,262	10,044
Colleen Naughton	10,107	10,044
Erica Hodgson	11,688	11,048
Jane Hopkirk	0	4,185
Kaye Cheetham	10,107	10,044
Robert Molyneux	12,782	12,593
Sally Wenley	9,257	10,044
	<b>74,309</b>	<b>78,646</b>

**12. CONTINGENT LIABILITIES**

There are no contingent liabilities at balance date(2019:nil).

**13. CAPITAL COMMITMENTS**

There are no capital commitments at balance date (2019:nil).

**14. ASSETS HELD ON BEHALF OF OTHERS**

There were no assets held on behalf of others during the financial year (2019: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 (2019: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 and 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 22 February 2016 and expiring on 22 February 2021.

To facilitate the management of shared resources, including a joint lease agreement for office rental purposes and corporate supports, the 10 responsible authorities entered into an agreement for the provision of corporate services.





# **OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND**

## **NOTES TO THE PERFORMANCE REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2020**

#### **19. COVID-19 IMPACT**

On 11 March 2020, the World Health Organization declared the outbreak of COVID-19 (a novel coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4, and a nationwide lockdown commenced. As part of this lockdown, all non-essential businesses and workplaces were closed. Subsequently, lockdown was lifted on 18 May 2020.

At the date of issuing the financial statements, the Board's internal operations were not significantly adversely affected.

Based on revised forecasting of the 2021 financial year, there is expected to be a decrease in APC fees due to a reduction in international occupational therapists being able to gain access to New Zealand. Various budgeted cost savings including travel costs are expected to offset this partially. The Board believes it has adequate reserves available to absorb any residual negative impact of this lost revenue.

At this time, the full financial impact of the COVID-19 pandemic is not able to be determined. However, the impact of COVID-19 is not expected to significantly impact the ability of the Board to continue operating.



**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND'S  
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2020**

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 2020, 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 2020; 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 25 August 2020. 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.

**Emphasis of Matter – COVID-19**

Without modifying our opinion, we draw attention to the disclosures about the impact of Covid 19 on the Board as set out in note 19 to the performance report.

**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.

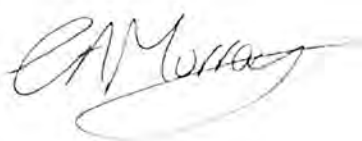
We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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***

Level 6, 22-28 Willeston Street, Wellington 6011

P.O. Box 9644, Marion Square, Wellington 6141, New Zealand

**T** : +64 4 918 4740

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

**W** : [otboard.org.nz](http://otboard.org.nz)

**f** : [facebook.com/OTBNZ/](https://www.facebook.com/OTBNZ/)

**in** : [linkedin.com/company/otbnz/](https://www.linkedin.com/company/otbnz/)