



Occupational Therapy
Board of New Zealand

Kaihāumanu Tūroro o Aotearoa

Annual Report 2010

OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND



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Governance



The Occupational Therapy Board of New Zealand

Our purpose

To protect the health and safety of members of the public

Our vision

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

Our mission

To ensure occupational therapists are fit and competent to practise

Our values

Fairness and natural justice
Cultural responsiveness
Accountability
Collaboration
Transparency
Responsibility
Integrity

Strategic plan

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

The OTBNZ held a facilitated workshop involving the Board members and staff in February 2010. In preparation for the meeting documents that provided an environmental scan were made available to all participants.

From the material produced at the facilitated workshop a small subgroup of Board members and the Chief Executive met to identify themes and groupings. From this the following key themes for the strategic plan were identified:

1. Leadership
2. Best practice
3. Relationships

A full copy of the plan can be obtained from the OTBNZ website at www.otboard.org.nz

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Members of the Occupational Therapy Board of New Zealand at 31 March 2010



Kim Henneker

(Chair from July 2006 – 9 February 2010)

OCCUPATIONAL THERAPIST

TERM: 26 MAY 2004 –
17 NOVEMBER 2010

Kim is a Clinical Leader of Mental Health and Addiction Services in Hawkes Bay. She has a passion for occupational therapy and actively contributes to interventions that 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 completed a Masters of Health Practice in Mental Health degree from Auckland University of Technology. Her focus for the Masters was 'Client-Centred Service Improvement and Development'.



Philippa Catchpole

(Chair from 9 February 2010 – present)

OCCUPATIONAL THERAPIST

TERM: 17 NOVEMBER 2005 –
17 NOVEMBER 2011

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 in 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.



Jane Hopkirk

(Deputy Chair from 9 February 2010 – present)

OCCUPATIONAL THERAPIST

TERM: 26 AUGUST 2009 –
26 AUGUST 2012

Jane (Ngati Kahunungu, Rangatane ki Wairarapa) is an active member of hapū and iwi organisations. She is currently a trustee for a Hauora service in Masterton, with previous leadership in the Wairarapa Moana Trust, and over 20 years experience in Māori communities, including working in a marae health service. She identifies as a Māori occupational therapist, with 8 years experience working in mental health and 3 years in the Māori Mental Health Service in the Hutt DHB. Jane is currently employed with Te Rau Matatini, a Māori health workforce development organisation.

She has led the establishment of a workforce development strategy for Māori occupational therapists. Other roles have included running a postgraduate paper in partnership with Massey University, supporting a career pathway and competencies pilot for Māori mental health support workers. She feels her three children and her Postgraduate Diploma in Māori Development are some of her greatest accomplishments. Jane's areas of interest are in the development of Māori health and occupational therapists, and in practitioners being relevant and accessible to whanau.



Dean Kerr

OCCUPATIONAL THERAPIST

TERM: 17 NOVEMBER 2007 –
17 NOVEMBER 2013

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 proactive in supporting students on clinical placement, developing a close working relationship with AUT in the process.



Candis Craven

LAY MEMBER

TERM: 5 SEPTEMBER 2007 –
17 SEPTEMBER 2010

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 20-year involvement with the New Zealand Family Planning Association, including being its chair for 8 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 MA(Hons) and a Graduate Diploma in Business (Financial Planning).



Pefi Kingi

LAY MEMBER

TERM: 26 AUGUST 2009 –
26 AUGUST 2012

Pefi (Dip Tchg, BA, MEd (Hons), QSM) is a daughter of Niue and was educated in Niue, NZ and USA. A secondary school teacher by profession, she has worked across the sector as an educational advisor and reviewer (early childhood education, primary school, secondary school, private training establishments, polytechnics, university and community education) and has focused on school governance, teacher development and Pacific education. Other roles have included being manager of the first Pacific mental health service, a regional officer in consumer affairs, and a director of an NGO Pacific social service provider. Pefi is a researcher, a community specialist, and a cultural heritage performing arts coordinator, with an in-depth knowledge of cultural heritage. She has a high commitment to all Pacific community development, including women, youth and families. Her voluntary work includes social service projects and programmes in endangered indigenous language, cultural heritage, performing arts, family violence, sexual violence, suicide prevention, parenting education, and risk reduction in alcohol, as well as a focus on any Pacific development. Pefi's goal is to travel, work and live in all the countries of the Pacific region.



Susan Kennedy

OCCUPATIONAL THERAPIST

TERM: 19 APRIL 2007 –
19 APRIL 2013

Susan 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 4 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 Community and Older People's Service within Tairāwhiti District Health. Her professional interests are dementia care and occupational science.



Fiona Mains

OCCUPATIONAL THERAPIST

TERM: 26 AUGUST 2009 –
26 AUGUST 2012

Fiona Mains graduated in 1989 from the Glasgow School of Occupational Therapy and in 1993 completed a Masters Degree in Health Science at the University of Edinburgh. Fiona has worked as an occupational therapist both in Scotland and New Zealand in a variety of areas, including healthcare, non-government agency, research and education.

Fiona moved to New Zealand in 1996 and is currently working as a senior lecturer at the School of Occupational Therapy at Otago Polytechnic. Fiona is married and has two young children.

Chairperson's Foreword



This has been a year of transition and careful succession planning. Changes of both the Chief Executive Officer (CEO), and Chair positions have been well planned, and the transition has been smooth and seamless. Andrew Charnock was welcomed as the new CEO of the Occupational Therapy Board of New Zealand (OTBNZ) in May 2009. He quickly developed existing relationships and established exciting new pathways for the future of the occupational therapy profession.

Effective and efficient relationships have continued between the OTBNZ and the New Zealand Association of Occupational Therapists (NZAOT). Further to this, and with strengthening relationships with Auckland University of Technology (AUT) and Otago Polytechnic, the Occupational Therapy Key Strategic Stakeholders group (OTKSS) continued to develop the strategy document to enable the Occupational Therapy profession to articulate and speak clearly with one voice.

Transition to practice has been a priority concern for the OTBNZ. The activity of 'Welcome to the Profession' for new graduates has continued and the development of a research project on preparedness for practice was initiated, to identify needs for effective and safe transitions to practice contexts, for new registrants. We are cognisant of the demands and changing needs of practice contexts, and this research will enable a focus on the future for occupational therapists in developing practice areas such as primary health care, population-based health and future practice areas yet unknown.

It is vital that the pre-registration education and training of occupational therapists in New Zealand is compatible and comparable with like countries. Concerns have been raised that the 3 year programme may not be meeting requirements to produce 'practice ready' registered occupational therapists. The above-mentioned research, 'Preparedness for Practice' will further assist the profession to establish whether this is valid.

The OTBNZ has continued to develop and provide significant investment and expertise in the completion of its IT development. This IT development includes design and services that will ensure that the OTBNZ has more cost-effective and efficient systems and processes, to eliminate duplication and minimise paper-based systems. This IT development will also put the occupational therapy profession in a leading role in the use of its electronic continuing competence framework for recertification.

To ensure the OTBNZ is aware of, contributing to, leading international trends regarding regulation and practitioners' competence to practise, the Chair attended the World Health Professions Conference on Regulation in Geneva, 2010. The international content and direction of regulation is in line with the OTBNZ's vision and strategic goals. We are ensuring that New Zealand is providing the very best quality and regulation of and for occupational therapists.

Occupational therapists of the future need to be competent and flexible in their practice delivery to provide services in dynamic environments yet unseen. A current challenge facing the OTBNZ is the need to shape future directions for the regulation of practitioners of the future. The continuing demands of health and social needs are resulting in the likely need to stretch the dynamic scope of occupational therapy into new and emerging practice environments. We are working towards ensuring that the future occupational therapy profession is sustainable and that the occupational therapists practising within New Zealand are competent and fit to practise.

We would like to express our thanks to all OTBNZ staff and Board members for their hard work that has resulted in a positive year for the profession. We are in an exciting time of change and development, to which occupational therapy as a profession can contribute greatly.



Philippa Catchpole
Chair
31 March 2010



Kim Henneker
Former Chair
31 March 2010

Committees at 31 March 2010

1. Competence Assessors

The Competence Assessors evaluate qualifications and assess the competence to practise in the General Scope of Practice: Occupational Therapist, of overseas qualified occupational therapists applying for registration in New Zealand. They also assess the competence of registered practitioners who have not worked in New Zealand in the preceding 3 years, and who are applying for a practising certificate.

COMPETENCE ASSESSORS

Philippa Catchpole
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 support to the CEO on management, human resources and financial matters, and makes recommendations to the Board.

MEMBERS OF THE COMMITTEE

Candis Craven, (Chair) Lay Board member
Jane Hopkirk, Board member
Philippa Catchpole, Board member
Kim Henneker, Board Chair and Ex officio
Andrew Charnock, Chief Executive
Spencer Smith, Chartered Accountant

Board Meetings

Board meetings were held on the following days from 1 April 2009 – 31 March 2010 at the Occupational Therapy Board of New Zealand office in Wellington.

2009

23 April	Board meeting
3 June	Teleconference
24 June	Board meeting
25 June	Board meeting
12 August	Board meeting
21 October	Board meeting
1 December	Board meeting
14 December	Teleconference

2010

9 February	Board meeting
10 February	Board meeting strategic planning
30 March	Teleconference

Board Work

Occupational Therapy Key Strategic Stakeholders (OTKSS)

The development of a strategic plan for OTKSS has been the primary focus of work during this year. OTKSS will be issuing a strategic plan identifying key areas for development and progress over the next 3 to 5 years.

Information Technology (IT) development

The OTBNZ continues to progress work on its new database and practitioner interface. The developments will provide improved access and functionality for practitioners and OTBNZ staff. The OTBNZ has developed a new website with increased functionality with a contemporary 'look and feel'.

Council for Occupational Therapy Registration Boards (COTRB) Australia and New Zealand Inc. Trans Tasman Conference of Occupational Therapy Registration Boards (TTCOTRB) Australia and New Zealand

In August 2009 the OTBNZ hosted COTRB and TTCOTRB in Napier. Representatives from four Australian states with registration attended the meetings. The relationship with Australia will develop further over the next few years as Australia moves towards national registration for health professionals.

Board member training

In September and October 2009 Board members attended training provided by Buddle Findlay. The training sessions related to governance and the Health Practitioners Competence Assurance Act 2003.

Meetings with Heads of Schools

The Chair and Chief Executive met with the respective Heads of Schools in Auckland and Otago. In December the Board established a panel to accredit both schools and set monitoring processes in place.

NZAOT clinical workshops

In October 2009 Board members and OTBNZ staff attended the NZAOT clinical workshops in Tauranga, held over 3 days.

Board Employees

Andrew Charnock, Chief Executive

Andrew joined the OTBNZ in May 2009.

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 role involves processing and checking registration applications.

Suzanne Wilman, Office Manager

Suzanne's role is general office clerical administration and management, dealing with enquires and supporting the Psychotherapy Board with whom the OTBNZ shares office space.

Jesselyn Chua, Finance Officer

Jesselyn completes in-house financial accounting and reporting functions for the OTBNZ and Psychotherapy Board.

Cynthia Growden, Professional Competence Advisor

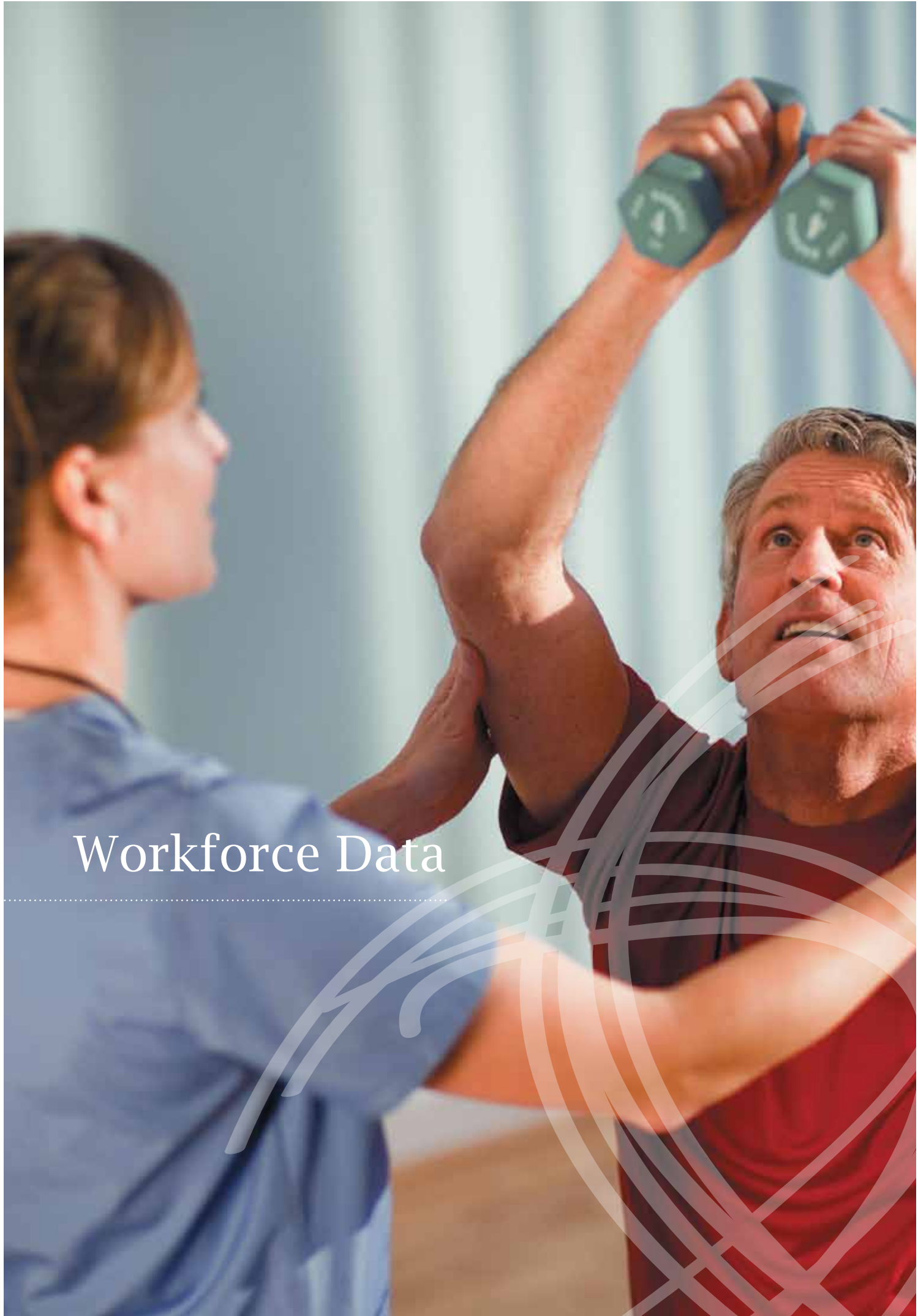
Cynthia is a registered occupational therapist who took up this role in January 2007. Cynthia's key focus is assessing overseas qualifications and competence to practise. She also provides telephone/email advice to practitioners on OTBNZ policy.

Bill Robinson, IT project manager

Bill's contracted position entails the development and implementation of the OTBNZ database and practitioner on-line interface.

Phillip Gestro, IT project

Phillip's contracted position has been the development of the OTBNZ website and providing support for general IT administration and recertification.

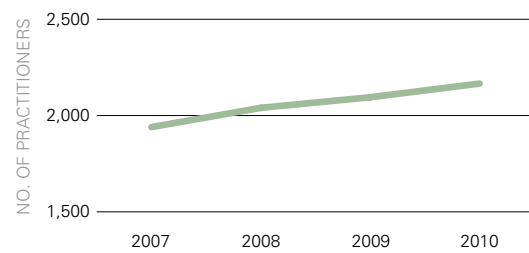


Workforce Data

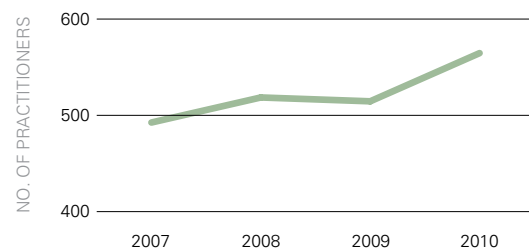
Registration

AS AT 31 MARCH 2010, THE REGISTER CONSISTED OF:

Occupational therapists holding a current practising certificate



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



New graduates who qualified at a NZ tertiary institution



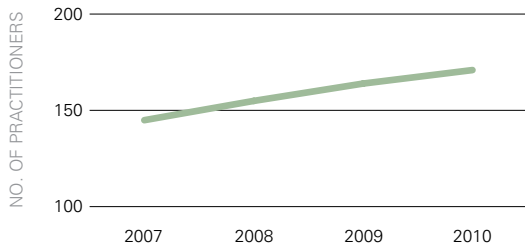
Female occupational therapists with practising certificates



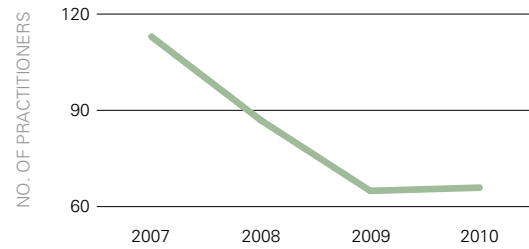
Average years registered (All practitioners with APC's)



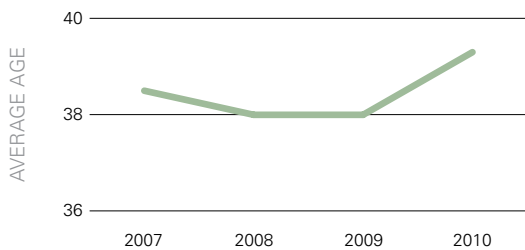
Male occupational therapists with practising certificates



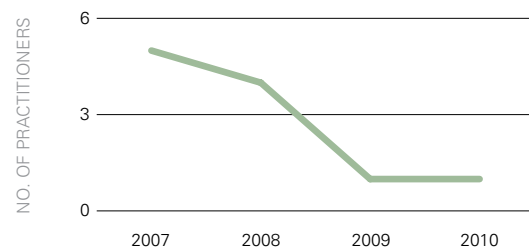
Overseas qualified occupational therapists



Average age of occupational therapists with practising certificates

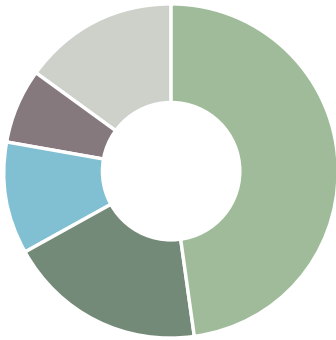


Registration under Trans-Tasman Mutual Recognition Act



Primary focus of area of employment

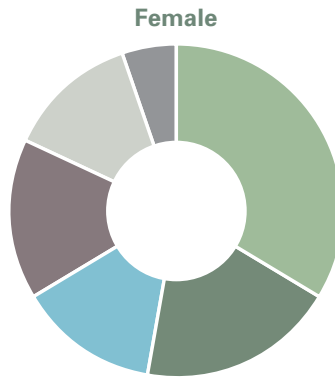
FOR PRACTITIONERS ON THE REGISTER AT 31 MARCH 2010



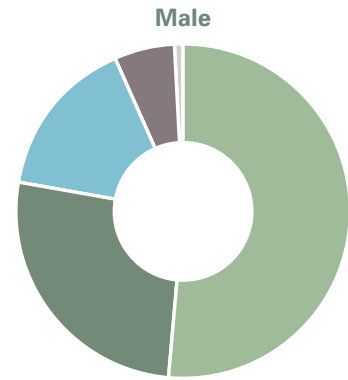
Physical health	48%
Mental health	19%
Educational/vocational	11%
Developmental	7%
Other	15%

Years since 1st registration Female vs Male

FOR PRACTITIONERS ON THE REGISTER AT 31 MARCH 2010



5 years and under	34%
6 - 10 years	19%
11 - 15 years	14%
16 - 25 years	15%
26 - 35 years	13%
Over 35 years	5%



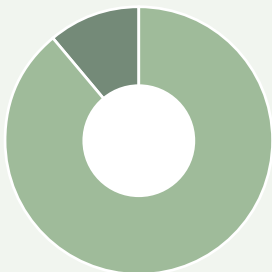
5 years and under	51%
6 - 10 years	26%
11 - 15 years	16%
16 - 25 years	6%
26 - 35 years	1%

Practitioners registered with conditions

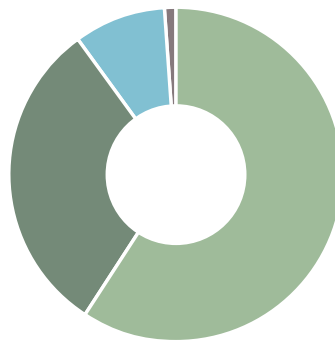
FOR PRACTITIONERS ON THE REGISTER AT 31 MARCH 2010

2,432 practitioners are registered without conditions on their practice.
Of the remaining 425, the following conditions apply:

Annual Practising Certificate¹ Additions to the Register Male vs Female

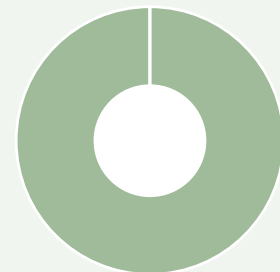


Female	89%
Male	11%



New NZ Graduate	59%
Overseas qualified	31%
Return to practise in NZ	9%
Other	1%

Registered Maintenance Additions to the Register Male vs Female



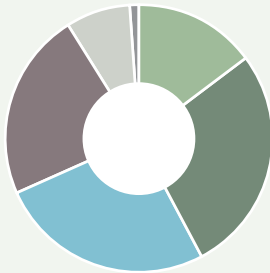
Female	100%
Male	0%

¹ Of 138 APCs, 95 came from NZ with 64 from other countries.

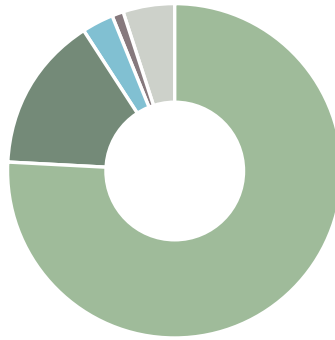
Country of qualification

FOR PRACTITIONERS ON THE REGISTER AT 31 MARCH 2010

Age of practitioners New Zealand



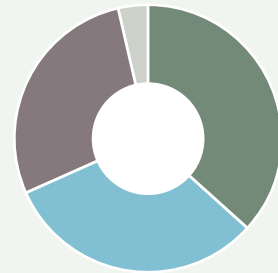
25 and under	15%
26 - 35	27%
36 - 45	26%
46 - 55	23%
56 - 65	8%
Over 65	1%



Top four

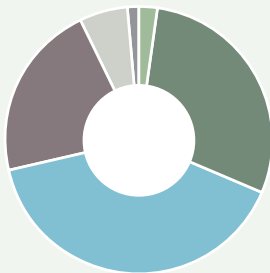
New Zealand	48%
UK	19%
South Africa	11%
Australia	7%
All others	15%

Age of practitioners South Africa



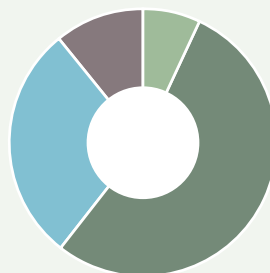
25 and under	0
26 - 35	21
36 - 45	18
46 - 55	16
56 - 65	2
Over 65	0

Age of practitioners UK



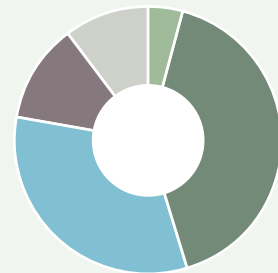
25 and under	2%
26 - 35	29%
36 - 45	40%
46 - 55	22%
56 - 65	6%
Over 65	1%

Age of practitioners Australia



25 and under	7%
26 - 35	54%
36 - 45	28%
46 - 55	11%
56 - 65	0%
Over 65	0%

Age of practitioners All others



25 and under	4%
26 - 35	41%
36 - 45	33%
46 - 55	12%
56 - 65	10%
Over 65	0%

Competence Reviews and Discipline

During the year the OTBNZ had:

- Six notifications* connected with conduct. Of these, one, following Professional Conduct Committee hearing, was referred to the Health Practitioners Disciplinary Tribunal (HPDT)
- Two competence reviews undertaken.

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

Health Practitioners Disciplinary Tribunal

The functions of the Tribunal are:

- To exercise and perform any other functions, powers and duties that are conferred or imposed upon it by or under the 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 (deceased)

OCCUPATIONAL THERAPIST PANELLISTS

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

LAY MEMBERS

The Minister maintains a panel of lay members.

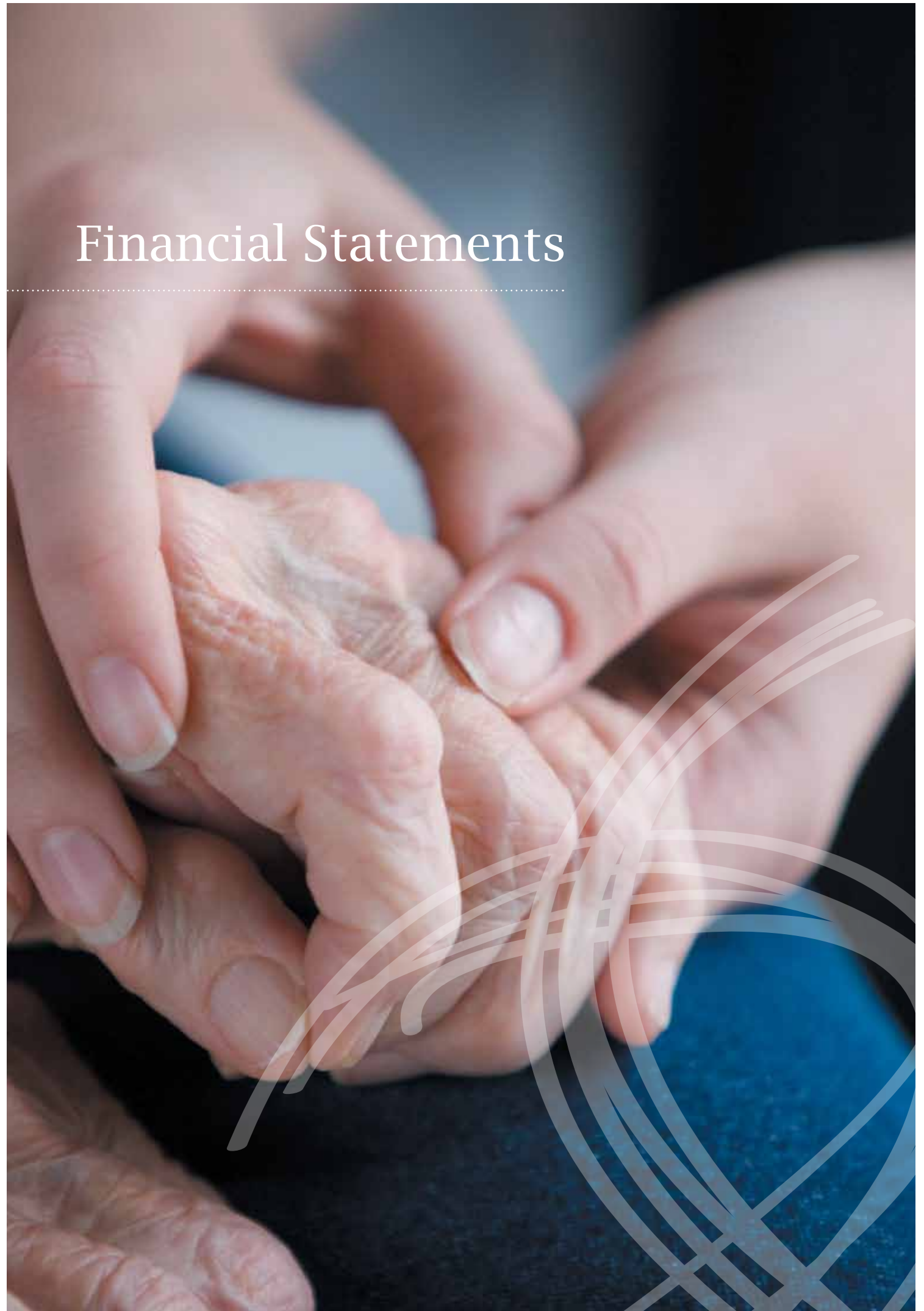
CONSTITUTION OF THE TRIBUNAL FOR HEARINGS

- 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 2010

	NOTE	2010 \$	2009 \$
Revenue			
Annual Practice Certificates Fees		930,475	906,680
Registration Fees		64,600	68,284
Other Revenue		101,901	86,612
Interest		33,980	86,327
Total Revenue		1,130,956	1,147,903
Expenditure			
Board & Committees	1	278,188	299,363
Secretariat	2	844,417	939,100
Total Expenditure		1,122,605	1,238,463
Net Surplus/(Deficit)		8,351	(90,560)

THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

Statement of Movement in Equity

FOR THE YEAR ENDED 31 MARCH 2010

	2010 \$	2009 \$
Equity at Beginning of period	686,407	776,967
Net Surplus/(Deficit) for the period	8,351	(90,560)
Total recognised Revenues and Expenses for the period	8,351	(90,560)
Equity at End of period	694,758	686,407

The accompanying notes form part of these financial statements

Statement of Financial Position

AS AT 31 MARCH 2010

	NOTE	2010 \$	2009 \$
Equity		694,758	686,407
Current Assets			
Cash, Bank & Bank deposits		1,252,962	1,605,929
Accounts Receivable		20,912	18,989
Prepayments		5,188	1,439
Total Current Assets		1,279,062	1,626,357
Non-Current Assets			
Fixed Assets	3	48,409	57,944
Intangible Assets	4	556,785	145,917
Total Assets		1,884,256	1,830,218
Current Liabilities			
Goods and Services Tax		96,578	82,929
Accounts Payable and Provisions	5	154,514	229,898
Income in Advance	6	911,286	830,985
Deferred Income	7	27,120	-
Total Current Liabilities		1,189,498	1,143,812
Total Liabilities		1,189,498	1,143,812
Net Assets		694,758	686,407

For and on behalf of the Board.



Philippa Catchpole
Board Chair
31 March 2010



Andrew Charnock
Chief Executive Officer
31 March 2010

The accompanying notes form part of these financial statements

Statement of Accounting Policies

FOR THE YEAR ENDED 31 MARCH 2010

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 practising certificates and register maintenance are recognised in the year to which the fees relate. All other fees are recognised on receipt.

GOODS & SERVICES TAX

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

CHANGES IN ACCOUNTING POLICIES

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

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2010

1. Board & Committees

	2010 \$	2009 \$
Fees	96,161	68,059
Examination expenses	1,050	1,670
Legal, investigation and hearing expenses (Discipline)	80,318	67,078
Meeting expenses, conferences & travel	100,659	155,017
Publications	-	7,539
	278,188	299,363

2. Secretariat

	NOTE	2010 \$	2009 \$
Audit fees		5,008	3,000
Database upgrade	8	-	30,043
Depreciation & amortisation	9	27,948	32,464
Equipment lease		5,184	4,135
Loss on disposal of property, plant & equipment		43	89
Telephone, postage & courier		23,114	23,072
Occupancy costs		93,987	81,779
Other costs		84,019	67,336
Personnel		552,254	624,357
Printing and stationery		19,107	12,346
Professional fees		33,753	60,479
		844,417	939,100

3. Property, Plant & Equipment

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
At 31 March 2009			
Office furniture & equipment	82,565	33,869	48,696
Computer equipment	52,351	43,103	9,248
	134,916	76,972	57,944
At 31 March 2010			
Office furniture & equipment	84,624	42,858	41,766
Computer equipment	58,011	51,368	6,643
	142,635	94,226	48,409

4. Intangible Assets

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
At 31 March 2009			
Database/Website	56,513	37,900	18,613
Database/Website under construction	127,304	-	127,304
	183,817	37,900	145,917
At 31 March 2010			
Database/Website	56,513	48,537	7,976
Database/Website under construction	548,809	-	548,809
	605,322	48,537	556,785

5. Accounts Payable & Provisions

	2010 \$	2009 \$
Accounts payable	86,454	166,083
Provisions	35,860	33,189
Employee entitlements	32,199	30,625
	154,514	229,897

6. Income in Advance

	2010 \$	2009 \$
Fees received relating to 2010/2011 year		
Annual practising certificate fees	893,536	818,235
Register maintenance fees	17,750	12,750
	911,286	830,985

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.

	2010 \$	2009 \$
Total receivable under agreement	63,936	63,936
Received to date	63,936	25,574
Balance receivable	-	38,362
Total receivable under agreement	63,936	63,936
Recognised as revenue in prior periods	27,776	18,736
Recognised as revenue in current period	9,040	9,040
Income deferred	27,120	45,200
	27,120	6,838

8. Database Upgrade

Costs associated with the investigation, selection and contract negotiations with preferred supplier of replacement database. Costs relating to the development of the database have been capitalised.

9. Depreciation & Amortisation

Depreciation has been charged against fixed assets as follows:

	2010 \$	2009 \$
Office furniture & equipment	9,046	10,669
Computer equipment	8,265	10,492
<hr/>		
	17,311	21,161
Amortisation of intangible assets		
Website/Database	10,637	11,303
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	27,948	33,018

10. Commitments

Contractual commitments for operating leases of premises and equipment.

	2010 \$	2009 \$
Not later than one year	76,153	65,943
Later than one year	102,103	142,434
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	178,256	275,970
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The board has committed to capital expenditure and licences for replacement of the registration database. The project is expected to be completed June 2010.	206,250	657,750

11. Contingent Liabilities

There are no contingent liabilities at balance date. (2009 Nil)

12. Related Party Transactions

There were no transactions involving related parties during the year. (2009 Nil)

13. Events after Balance Date

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

14. 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 Financial Accounting Review Board has determined that, for certain entities that 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 OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2010

The Auditor-General is the auditor of the Occupational Therapy Board of New Zealand (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 her behalf, for the year ended 31 March 2010.

Unqualified Opinion

In our opinion, the financial statements of the Board on pages 23 to 27:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect:
 - the Board's financial position as at 31 March 2010; and
 - the results of its operations for the year ended on that date.

The audit was completed on 25 August 2010, and 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 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.

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 of New Zealand as at 31 March 2010 and the results of its operations for the year ended on that date. The Members of the Boards' 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 Board.



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

MATTERS RELATING TO THE ELECTRONIC PRESENTATION OF THE AUDITED FINANCIAL STATEMENTS

This audit report relates to the financial statements of the Occupational Therapy Board of New Zealand (Board) for the year ended 31 March 2010 included on the Board's website. The Board is responsible for the maintenance and integrity of the Board's website. We have not been engaged to report on the integrity of the Board's website. We accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

The audit report refers only to the financial statements named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the financial statements. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited financial statements as well as the related audit report dated 25 August 2010 to confirm the information included in the audited financial statements presented on this website.

Legislation in New Zealand governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.

The future

- Reviewing competencies for registration
 - Definitions of supervision
 - Return to practice guidelines
 - Guidelines on delegation and direction
 - Report on preparedness to practice of new graduates
 - Guidelines on boundaries to the scope of practice
 - Closer working with Australia.
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