



Occupational Therapy
Board of New Zealand

Kaihāumanu Tūroro o Aotearoa

Annual Report 2011

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

1. Leadership
2. Best practice
3. Relationships

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

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Members of the Occupational Therapy Board of New Zealand at 31 March 2011



Philippa Catchpole

CHAIRPERSON

Philippa has been a practicing occupational therapist since 2000. Philippa completed a Postgraduate Diploma in Health Science (Occupational Therapy) from Auckland University of Technology in 2004. Philippa Catchpole was appointed to the Board in 2005, and appointed as Chairperson in 2010.

Philippa has worked in areas including elderly care, spinal rehabilitation and hand therapy. She now has a private practice in Auckland and over the past 9 years, within the private sector and for ACC she has specialised in workplace assessments, graduated return to work programs, workplace injury prevention and management, functional reactivation programs and functional job descriptions.



Jane Hopkirk

DEPUTY CHAIRPERSON

Jane (Ngati Kahungunu, Rangatane ki Wairarapa) is an active member of hapu and iwi organisations.) is an active member of hapu and iwi organisations. She is currently a trustee for a Hauora Service in Masterton and has over 20 years experience in Maori communities including working in a Marae health service. She identifies as a Maori occupational therapist with eight years experience working in mental health and three year's in the Maori Mental Health Service in the Hutt DHB.

She has lead the establishment of a workforce development strategy for Maori occupational therapists. Jane's areas of interest are in the development of Maori health and occupational therapists, and in practitioners being relevant and accessible to whanau.



Susan Kennedy

OCCUPATIONAL THERAPIST

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

In March 2006, Susan moved to Gisborne, New Zealand, and is currently working as Clinical Leader for Community and Older People's Service within Tairāwhiti District Health. Her professional interests are dementia care and occupational science.



Dean Kerr

OCCUPATIONAL THERAPIST

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 has worked in mental health and physical health settings, including forensic community mental health, early psychosis intervention and community-based elderly care also contracting to ACC. 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.



Fiona Mains

OCCUPATIONAL THERAPIST

Fiona Mains graduated in 1989 from the Glasgow School of Occupational Therapy and in 1993 completed a Master 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 until recently worked as a senior lecturer at the School of Occupational Therapy at Otago Polytechnic. Fiona is now the director of Athena, a health education and facilitation service. Fiona is married and has two young children.



Rangimahora Reddy

LAY MEMBER

Rangimahora Reddy is a recent appointment to the Board as a layperson. Originally from Himatangi, Rangimahora is affiliated to Ngati Raukawa, Ngati Maniapoto and Ngati Rangiwewehi. Educated at Massey University, Rangimahora holds a Masters of Business Studies, a Postgraduate Diploma in Accountancy and a Bachelor of Business Studies Degree. She is currently CEO for the Rauawaawa Kaumatua Charitable Trust in Hamilton.

Rangimahora considers it a fantastic opportunity to work alongside and for those she describes as “Nga Matauranga Taonga”, and the involvement with the Occupational Therapy Board of NZ means that Kaumatua as consumers of Occupational Therapy will have an ability to have their thoughts expressed. She has been a member of the NZICA for well over a decade and her main work experience has included both the education and health sectors with key roles being based in accountancy and finance throughout each. The range of organisations that she has served over the last two decades have included the Ministry of Education, Massey University, the International Pacific College and Tui Ora Ltd.



Colleen Naughton

OCCUPATIONAL THERAPIST

After graduating from Auckland Institute of Technology in 1999, Colleen worked as a rotational occupational therapist in the acute hospital at Healthcare Hawkes Bay. Following this she spent six years working in London (UK), in both the public and private sectors. During this time she worked within the new practice domain of occupational therapists in emergency departments and was involved in the emergence of new rapid response/intermediate care teams. Within these roles Colleen was trained to complete non-traditional occupational therapy clinical tasks, such as phlebotomy, removing sutures and assessing for mobility aids, and as such has an interest in extended scope of practice.

Colleen is currently working at Healthcare Hawkes Bay covering the Emergency Department, Acute Assessment Unit and developing new skills in the specialised area of driver assessment. She also has a keen interest in supervision and mentoring new graduate occupational therapists.



Pefi Kingi

LAY MEMBER

TERM: 26 AUGUST 2009 –
21 DECEMBER 2010

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.

Chairperson's Foreword



2010 – 2011 has been a busy year for the OTBNZ. We have continued to work closely with key stakeholders as we move towards unpredictable health reform changes in an ever adapting and evolving New Zealand health system.

Collaborative working relationships have continued with the the New Zealand Association of Occupational Therapy (NZAOT). The OTBNZ feels that our relationship with NZAOT has never been stronger. Our links with key stakeholders continue to develop, and communication between all parties is open to provide a front for all occupational therapists to progress into the future.

In November 2010 the Occupational Therapy Key Strategic Stakeholders (OTKSS) launched the strategic document that will work as a means for occupational therapists to speak clearly with one voice. This continues to be progressed.

A big focus throughout this time has been on the Health Workforce New Zealand (HWNZ), directive to move towards a better, sooner and more convenient health delivery system. A big project OTBNZ initiated was the '2020 Vision' which started with a full day work shop of managers and leaders of occupational therapy within New Zealand. The aim of the day was to discuss and propose what occupational therapy would look like in 2020. This day resulted in a document that was circulated to all registered occupational therapists. This document is now being moved forward within the OTKSS group. We have not shelved this discussion, rather we are using this initial step as a way forward towards establishing occupational therapy further in the future, in a way that aligns with governmental expectations, predicted government initiative changes and environmental demands.

In line with governmental directives, the OTBNZ has lead collaborative and shared working relationships with other regulatory authorities (RAs), namely the Podiatrist Board of New Zealand (PBNZ), and the Osteopathic Council of New Zealand (OCNZ). Since 2009 we continue to share offices and resources with the Psychotherapy Board of Aotearoa New Zealand (PBANZ).

The OTBNZ commissioned a research project regarding the preparedness to practise of new graduate occupational therapists in New Zealand. The research findings have been made available to all registered occupational therapists on our website. The research determined that our new graduates are prepared to practise within the current climate. It is important that new graduates who have completed their undergraduate degree have entry level competence to practise. This research will assist the OTBNZ in undertaking the review of entry level competencies proposed to commence in late 2011.

The OTBNZ launched the new website and branding this year. I would like to take this opportunity to thank practitioners for their patience as we have worked through specific functionalities of this system that have at times caused frustration. We are confident that we have now resolved issues indentified following the launch of this site, and recertification in 2012 should progress smoothly.

We were sorry to say goodbye to Registrar Marie Alexander in early 2011. Marie was a member of the team for over five years during which time she worked as the Registrar. During that time she was also acting Chief Executive for an extended period. The OTBNZ wishes Marie all the best in her future goals.

The OTBNZ has now established that the Chief Executive Officer and the Registrar role will be combined. Under the helm of Chief Executive Officer/ Registrar, Andrew Charnock, OTBNZ staff continue to work hard behind the scenes to ensure the Board meets all requirements of the Health Practitioners Competencies Assurance Act (HPCA Act). We have had a year of positive direction and this is a reflection on the competence of the staff within the office in Wellington.

I wish you all the best over the upcoming year.



Philippa Catchpole

Chair

Chief Executive/Registrars report



Key issues and activity

We have advanced a number of projects this year not least of these have been new releases to our practitioner data base and Register – System for Regulatory Authority's (SysRAy). The Board has invested in previous years in the development of a state of the art information management system. SysRAy now provides a online facility which enables through practitioners to login to maintain their details and provide evidence of continuing professional development though the Continuing Competence Framework for Recertification (CCFR). The CCFR handbook was reviewed and republished. The handbook now contains clear information about the processes involved in completing the CCFR and includes exemplars. It is hoped that this practical information will enhance practitioners' use of the CCFR.

The OTBNZ now provides secretariat support to other regulatory authorities. The Psychotherapy Board, Podiatrists Board and Osteopathic Council share our accommodation with the Osteopathic Council also sharing the Board's Registrar. This marks a new way of working for health practitioner regulation, and meets some of the challenges presented by the government for more efficiency within the public sector. It will be interesting to see how this develops in the future.

The research commissioned by the Board and undertaken by AUT University entitled An Examination of the preparedness for practice of New Zealand graduate occupational therapists has been completed. Overall, when asked to rate the preparedness of new graduates for practice on a scale of 1-10, where 1 indicated least prepared and 10 comprehensively prepared, the overwhelming majority of participants rated the preparedness for practice of New Zealand new graduate occupational therapists as 7 out of 10. The Board along with Occupational Therapy Key Strategic Stakeholders (OTKSS) will be taking forward key recommendations of the report. A full copy of the report is available on the Board's website.

The Board held a consensus workshop with a range of key practitioners to discuss and debate what professional practice would look like in 2020. This work has now been taken forward by the OTKSS group. The 2020 vision report is available on the Boards website.

The demands placed on practitioners to work in an increasing range of health and social care areas in order to be more efficient has raised questions around the scope and boundaries of practice. The Board is conscious that practitioners need guidance concerning scope and practice boundaries issues. Shortly the Board will be issuing guidance to support practitioners in the decision making process.

Over a five month period meetings were held with practitioners across 20 locations in New Zealand. A total of over 700 practitioners attended the meetings. The meetings provided an opportunity for practitioners to meet face to face with the OTBNZ and provided an opportunity for the Board to present on work it is doing, as well as receive feedback from the profession. Thank you to those who attended the meetings and a special thanks to those involved in organising and planning the meetings.



Andrew Charnock

Chief Executive/Registrar

Committees at 31 March 2011

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 three years, and who are applying for a practising certificate.

COMPETENCE ASSESSORS

Diane Henare*

Heather Clarke*

Andri Pretorius*

Larelle Nelson*

Cynthia Growden (Professional Advisor)

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

Board Meetings

Board Meetings were held on the following days from 1 April 2010 – 31 March 2011 at the Occupational Therapy Board of New Zealand Office in Wellington.

2010

20 April	Board meeting
15 June	Board meeting
17 August	Board meeting
19 October	Board meeting
7 December	Board meeting
21 December	Teleconference
Business Assurance Committee disestablished	
29 June 2011	

2011

8 February	Board meeting
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Occupational Therapy Key Strategic Stakeholders (OTKSS) Meetings 2010

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

23 April
25 June
19 November
17 March

New Zealand Association of Occupational Therapists (NZAOT) Conference 2010

8 – 10 September 2010, Nelson

Occupational Therapy Council Australia and New Zealand (OCT) meeting 2010

7 – 9 October 2010, Perth, Australia

Board Employees

Andrew Charnock, Chief Executive.

Andrew has overall management responsibility for the organisation.

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 of 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, until March (2011) then Registration Officer.

Jesselyn completes in-house financial accounting and reporting functions for the OTBNZ and Psychotherapy Board. In March 2011 Jesselyn moved to the role of registration officer.

Kristen Teo, Finance Officer.

Kristen joined the OTBNZ in March 2011; main functions are finance and accounting functions.

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. (Contract concluded January 2011)

Bill's contracted position entailed the development and implementation of the OTBNZ data base and practitioner on-line interface.

Phillip Gestro, IT project. (Contract concluded May 2010)

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

Registration

Scope of practice

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

GENERAL SCOPE OF PRACTICE: OCCUPATIONAL THERAPIST

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

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

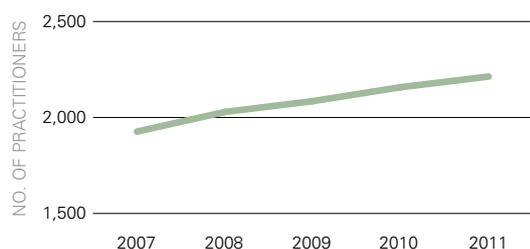
Workforce Data



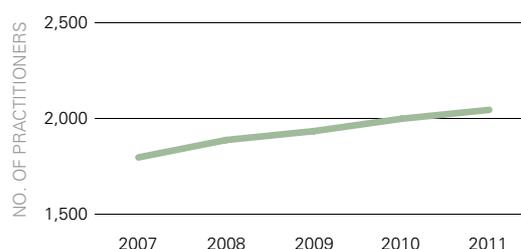
Registration

AS AT 31 MARCH 2011, THE REGISTER CONSISTED OF:

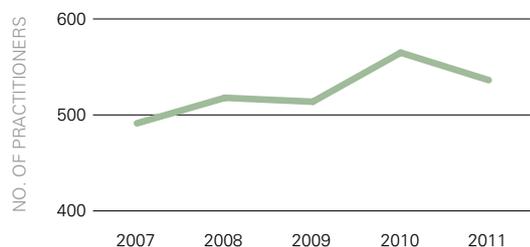
Occupational therapists holding a current practising certificate



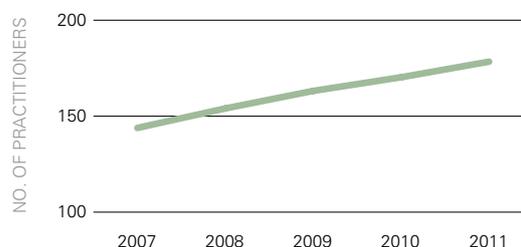
Female occupational therapists with practising certificates



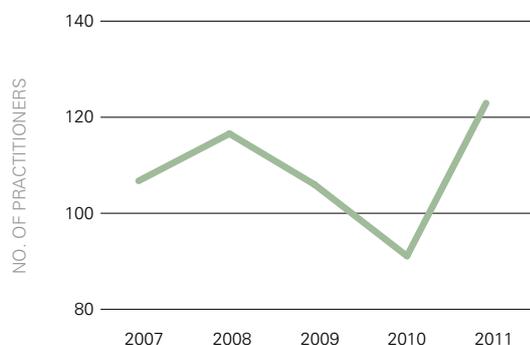
Registered (non-practising) occupational therapists paying a registration maintenance fee



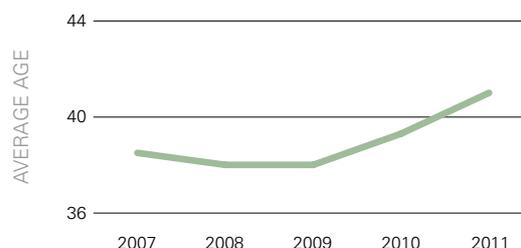
Male occupational therapists with practising certificates



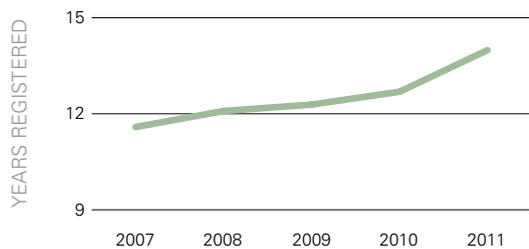
New graduates who qualified at a NZ tertiary institution



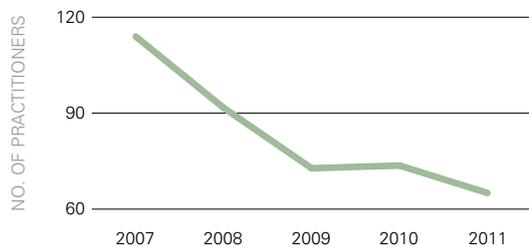
Average age of occupational therapists with practising certificates



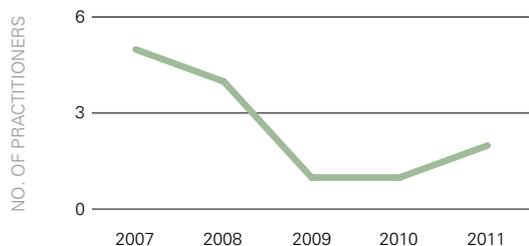
Average years registered (All practitioners with APC's)



Overseas qualified occupational therapists

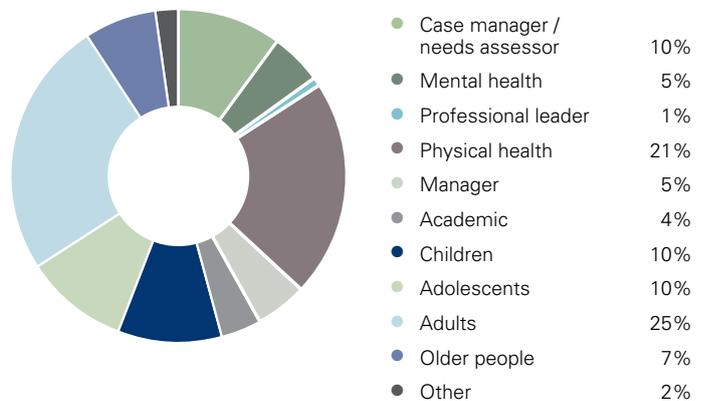


Registration under Trans-Tasman Mutual Recognition Act



Primary focus of area of employment

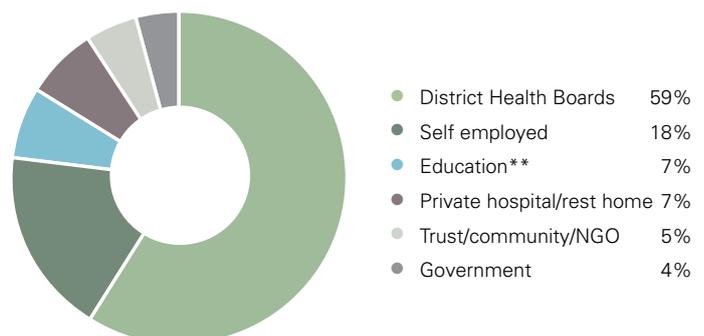
FOR PRACTITIONERS ON THE *REGISTER AT 31 MARCH 2011



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

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

Practitioners on the* register by employing organisation type



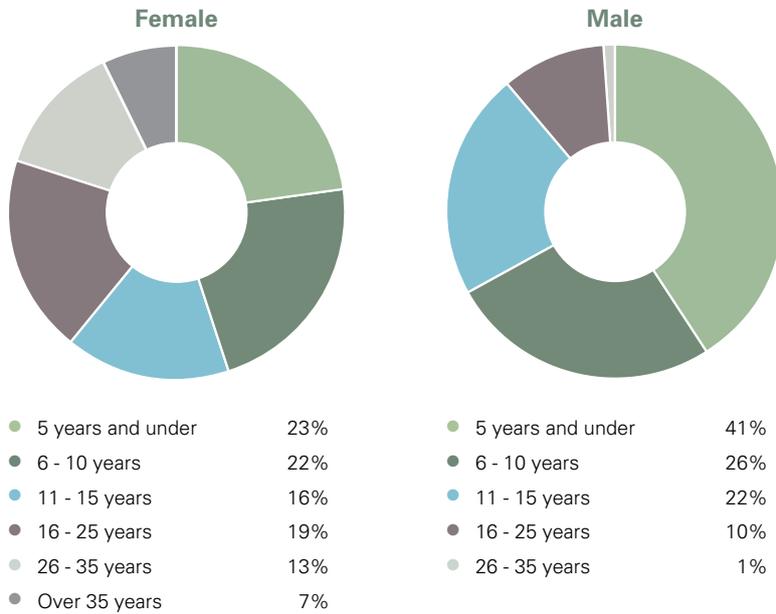
*includes those with and without a current practising certificate but on the register

**includes Ministry of Education and University positions

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

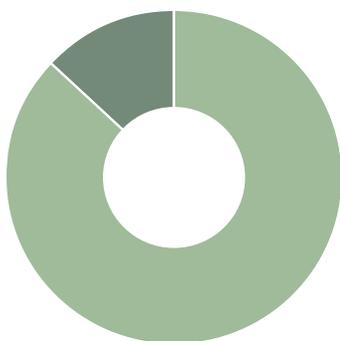
Years since 1st registration Female vs Male

FOR PRACTITIONERS ON THE REGISTER AT 31 MARCH 2011



Annual Practising Certificate¹ Additions to the Register Male vs Female

FOR PRACTITIONERS ON THE REGISTER
AT 31 MARCH 2011



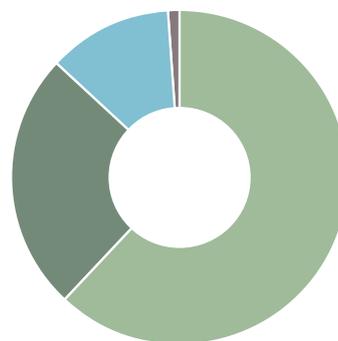
Female	87%
Male	13%

¹ Of 46 APCs, 21 came from NZ with 25 from other countries.

Practitioners registered with conditions

FOR PRACTITIONERS ON THE REGISTER
AT 31 MARCH 2011

2,435 practitioners are registered without conditions on their practice (Not all hold APC's). Of the remaining 322, the following conditions apply:

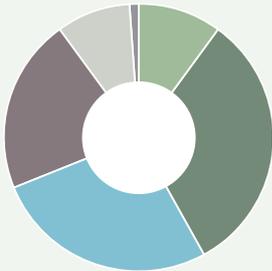


New NZ Graduate	62%
Overseas qualified	25%
Return to practise in NZ	12%
Other	1%

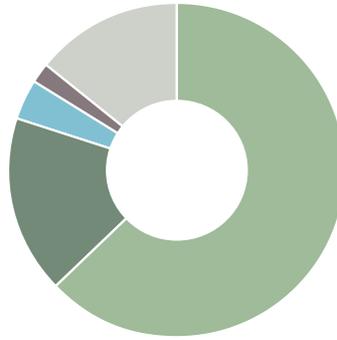
Country of qualification

FOR PRACTITIONERS ON THE REGISTER AT 31 MARCH 2011

Age of practitioners New Zealand



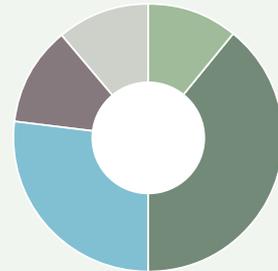
25 and under	10%
26 - 35	32%
36 - 45	27%
46 - 55	21%
56 - 65	9%
Over 65	1%



Top four

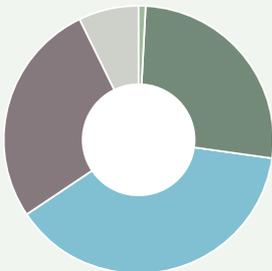
New Zealand	63%
UK	17%
South Africa	14%
Australia	2%
All others	14%

Age of practitioners South Africa



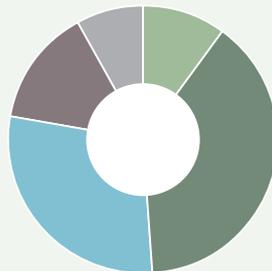
25 and under	11
26 - 35	39
36 - 45	27
46 - 55	12
56 - 65	11
Over 65	0

Age of practitioners UK



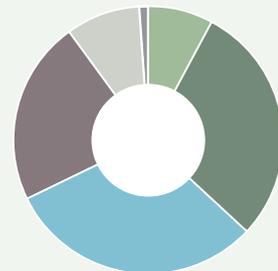
25 and under	1%
26 - 35	26%
36 - 45	38%
46 - 55	27%
56 - 65	7%
Over 65	0%

Age of practitioners Australia



25 and under	10%
26 - 35	39%
36 - 45	29%
46 - 55	14%
56 - 65	8%
Over 65	0%

Age of practitioners All others



25 and under	8%
26 - 35	29%
36 - 45	31%
46 - 55	22%
56 - 65	9%
Over 65	1%

Competence Reviews and Discipline

During the year the OTBNZ had

Five *notifications connected with competence were received by the Board.

One competence review was undertaken.

Three conduct notifications were received by the Board, of these one was referred to a Professional Conduct Committee.

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

Health notifications

The Board received four health notifications.

Health Practitioners Disciplinary Tribunal

The functions of the Tribunal are:

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

The membership of the Tribunal consists of:

CHAIRPERSON

Bruce Corkill QC

DEPUTY CHAIRPERSONS

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

OCCUPATIONAL THERAPIST PANELLISTS

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

LAY MEMBERS

The Minister maintains a panel of lay members.

CONSTITUTION OF THE TRIBUNAL FOR HEARINGS

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

Executive Officer

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

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THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

Statement of Financial Performance

FOR THE YEAR ENDED 31 MARCH 2011

	NOTE	2011 \$	2010 \$
Revenue			
Annual Practice Certificates Fees		1,013,578	930,475
Registration Fees		75,659	64,600
Other Fees		37,811	63,492
Other Income and cost recoveries		38,590	38,409
Interest		27,796	33,980
Total Revenue		1,193,434	1,130,956
Expenditure			
Board & Committees	1	235,743	278,188
Secretariat	2	907,887	844,417
Total Expenditure		1,143,630	1,122,605
Net Surplus/(Deficit)		49,804	8,351

THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

Statement of Movement in Equity

FOR THE YEAR ENDED 31 MARCH 2011

	2011 \$	2010 \$
Equity at beginning of period	694,758	686,407
Net surplus/(deficit) for the period	49,804	8,351
Total recognised Revenues and Expenses for the period	49,804	8,351
Equity at End of period	744,562	694,758

The accompanying notes form part of these financial statements

Statement of Financial Position

AS AT 31 MARCH 2011

	NOTE	2011 \$	2010 \$
Equity		744,562	694,758
Current Assets			
Cash, Bank & Bank deposits		1,055,658	1,252,962
Accounts Receivable		18,244	20,912
Prepayments		10,363	5,188
Total Current Assets		1,084,265	1,279,062
Non-Current Assets			
Fixed assets	3	36,717	48,409
Intangible assets	4	857,565	556,785
Total Assets		1,978,547	1,884,256
Current Liabilities			
Goods and Services Tax		101,775	96,578
Accounts payable and provisions	5	231,851	154,514
Income in Advance	6	882,279	911,286
Deferred Income	7	18,080	27,120
Total Current Liabilities		1,233,985	1,189,498
Total Liabilities		1,233,985	1,189,498
Net Assets		744,562	694,758

For and on behalf of the Board.



Philippa Catchpole
Board Chair
26 August 2011



Andrew Charnock
Chief Executive Officer
26 August 2011

The accompanying notes form part of these financial statements

Statement of Accounting Policies

FOR THE YEAR ENDED 31 MARCH 2011

Basis of Preparation

The Occupational Therapy Board of New Zealand is a body corporate established by the Health Practitioners Competence Assurance Act 2003 and is a Responsible Authority under that Act.

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

The Board is an entity qualifying for differential reporting exemptions as it has no public accountability and is not large as defined by the Framework for Differential Reporting. The Board has taken advantage of all differential reporting exemptions.

Specific Accounting Policies

RECEIVABLES

Receivables are stated at estimated realisable values.

PROPERTY, PLANT & EQUIPMENT

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

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

DEPRECIATION

Depreciation of property, plant & equipment is charged at the same rates as the Income Tax Act 1994. The following rates have been used:

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

INTANGIBLE ASSETS

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

AMORTISATION

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

Website/Database	10 years straight line (previously 5 years)
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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 Board is exempt from Income Tax.

INCOME RECOGNITION

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

GOODS & SERVICES TAX

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

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on a consistent basis with those of the previous period, except as noted regarding amortisation as above.

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2011

1. Board & Committees

	2011 \$	2010 \$
Fees	81,574	96,161
Examination expenses	4,341	1,050
Legal, Investigation and hearing expenses (Discipline)	14,603	80,318
Meeting expenses, conferences & travel	107,809	100,659
Publications	12,416	-
Special projects	15,000	-
	235,743	278,188

2. Secretariat

	NOTE	2011 \$	2010 \$
Audit fees		5,185	5,008
Depreciation & amortisation	8	41,657	27,948
Equipment lease		5,268	5,184
Loss on disposal of property, plant & equipment		-	43
Telephone, Postage & courier		20,394	23,114
Occupancy costs		96,079	93,987
Other costs		116,383	84,019
Personnel		528,753	552,254
Printing and Stationery		24,196	19,107
Professional fees		69,972	33,753
		907,887	844,417

3. Property, Plant & Equipment

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
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
At 31 March 2011			
Office furniture & equipment	84,624	50,645	33,979
Computer equipment	58,011	55,273	2,738
	142,635	105,918	36,717

4. Intangible Assets

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
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
At 31 March 2011			
Database/Website	879,554	21,989	857,565
	879,554	21,989	857,565

5. Accounts Payable & Provisions

	2011	2010
	\$	\$
Accounts payable	161,527	86,454
Provisions	42,595	35,860
Employee entitlements	27,729	32,199
	231,851	154,514

6. Income in Advance

	2011 \$	2010 \$
Fees received relating to 2011/2012 year		
Annual practicing certificate fees	867,112	893,536
Register maintenance fees	15,167	17,750
	882,279	911,286

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.

	2011 \$	2010 \$
Total receivable under agreement	63,936	63,936
Recognised as revenue in prior periods	36,816	27,776
Recognised as revenue in current period	9,040	9,040
Income deferred	18,080	27,120
	18,080	27,120

8. Depreciation & Amortisation

Depreciation has been charged against fixed assets as follows:

	2011 \$	2010 \$
Office furniture & equipment	7,787	9,046
Computer equipment	3,905	8,265
	11,692	17,311
Amortisation of intangible assets		
Website/Database	29,965	10,637
	41,657	27,948

9. Commitments

Contractual commitments for operating leases of premises and equipment.

	2011 \$	2010 \$
Not later than one year	78,133	76,153
Later than one year	32,670	102,103
	110,803	178,256
Commitments for capital expenditure and licences for replacement of the registration database.	-	206,250

10. Contingent Liabilities

There are no contingent liabilities at balance date. (2010 Nil)

11. Related Party Transactions

There were no transactions involving related parties during the year. (2010 Nil)

12. Events after Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2011

The Auditor-General is the auditor of the Occupational Therapy Board of New Zealand (the 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.

We have audited the financial statements of the Board on pages 22 to 28, that comprise the statement of financial position as at 31 March 2011, the statement of financial performance and statement of movement in equity for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements of the Board on pages 22 to 28:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Board's:
 - financial position as at 31 March 2011; and
 - financial performance for the year ended on that date.

Our audit was completed on 26 August 2011. This is the date at which our opinion is expressed.

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

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that 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.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Board's preparation of financial statements that fairly reflect the matters to which they relate. We consider internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Board;

- the adequacy of all disclosures in the financial statements; and
- the overall presentation of the financial statements.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements. We have obtained all the information and explanations we have required and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

Responsibilities of the Board

The Board is responsible for preparing financial statements that:

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

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

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

Responsibilities of the Auditor

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

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the New Zealand Institute of Chartered Accountants.

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 (the Board) for the year ended 31 March 2011 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 26 August 2011 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 competences for registration
 - Reviewing the code of ethics
 - Guidelines for delegation and direction
 - Enhancement to IT systems
 - Defining supervision
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