



# Occupational Therapy Board of New Zealand

TE POARI WHAKAORA NGANGAHAU O AOTEAROA

FOSTERING FAITH AND CONFIDENCE IN THE PROFESSION

## Annual Report 2015

Thank you to Otago Polytechnic Occupational Science Programme for the use of this photo.



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A hand is shown from the left side of the page, palm up, holding the word "GOVERNANCE" in a green, serif font. The hand is positioned as if presenting the word.

# GOVERNANCE

## From Our Chair

*‘Kia koutou te marea e whakapau kaha nei ki roto I ta tatou kaupapa Tena koutou, tena koutou, Kia ora tatou katoa’*

The Occupational Therapy Board of New Zealand office has had a very busy year once again.

Naku te rourou nau te rourou ka ora ai te iwi  
With your basket and my basket the people will live.

The work of the Board cannot be achieved without the contribution of many.

### *New Competencies*

Reviewing and updating the competencies for the occupational therapy profession has been a significant piece of work which we completed, and signed off by the Board in February this year. The review of the competencies was lead by Dr Linda Wilson and Juanita Murphy, our Professional Advisor. Part of the consultation process on the new competencies included a meeting with the then Hon. Tariana Turia. We sought her advice on the depth of expectation we should place on the performance indicators for the second competency - Practising appropriately for bicultural Aotearoa New Zealand. She expressed her congratulations to the Board and the profession for being brave enough to rise to the challenge of helping address inequalities in health. She encouraged us as occupational therapists to know if our clients are Māori and to ensure the intervention works for them.

We also consulted with the then acting Director General of Health, Mr Chai Chuah, to see if there would be support within the Ministry of Health for such a competency. He supported the direction we were taking and reporting the disparities in health still continue to be a priority for the Ministry.

### *New Performance Development platform*

The Board was determined to deliver a robust product that has surety in its performance. The one we chose has thousands of users around the world and has great support and back up. Other users of the product include health regulators and education providers.

### *Occupational Therapy Regulations International Meeting*

Last year the National Board for Certification in Occupational Therapy in USA paid for all occupational therapy regulators to gather in London. This saw 30 attendees, from India, Trinidad and Tobago, Philippines, Australia, Canada and a number of European and other countries gather together. The key elements taken from the conference were:

- ♦ the lead we have on how we do health regulation being one of the four leading regulators alongside USA, Canada, and Australia;
- ♦ the similarities in competencies and possible consultation on this in future;
- ♦ the opportunity we could have to support other emerging occupational therapy regulators such as Hong Kong;
- ♦ the broad variety in regulation or credentialing used by attendees giving possible different solutions to some of the issues we have with a high risk (high complaint) part of our profession.

### *Meeting the Australian Occupational Therapy Board*

The Australian Occupational Therapy Board (OBA) visited New Zealand last year. Part of our meeting involved discussions and presentations from Dr Kirk Reed and Mrs Jackie Herkt as the leads in the occupational therapy educational programmes offered in New Zealand.

We continue to progress the following work with the OBA:

- ♦ streamlining new graduates registered in New Zealand to fit into the Australian work force;
- ♦ use of their accreditation standards as a foundation for us to measure occupational therapy programmes;
- ♦ use of their board members to be part of the reaccreditation of the occupational therapy programmes audit team;
- ♦ keeping abreast with their move to multi-regulation systems;
- ♦ consultation with them on competencies; and
- ♦ sharing best practice and international trends in health regulation and discussing the implications for our regulation.

### *Health Regulatory Authorities New Zealand (HRANZ) Conference*

Of particular note was the work Andrew Charnock, our CEO and Registrar along with April-Mae Marshall, the Board's Executive Assistant, did to convene the first conference for health regulators. HRANZ is where health regulators in Aotearoa, New Zealand get together to share the business of regulation. The conference saw 180 people attend including Anthony Hill, the Health and Disability Commissioner, previous Commissioner, Ron Paterson, Graham Benny, Director of Health Workforce New Zealand, Ministry of Health officials, Australian counterparts, researchers, and regulators.

The conference's key note speaker was Harry Cayton from Professional Standards Authority (PSA) in the UK. This organization audits all UK health professional regulators. He spoke about 'right touch regulation'. The key element to this is not regulating to the point where people can't do the work they need to but having enough to manage most of the risk of practitioners harming or putting clients at risk.

We are still in the process of inviting PSA to New Zealand to audit our processes. This will allow us to see how well we do our job and give us feedback on how we could do it better.

### *Health and Disability Conference*

This year the Commissioner, Anthony Hill, presented findings of previous complaints, where these were coming from and how regulators could help to address some of the repeat offences.

Challenges to regulators are where teams fail to work together well and don't follow up on each other's work. This causes organisations to push the responsibility on to practitioners rather than addressing system failures.

A restorative justice approach was presented to us at the conference looking at, not so much a failure to be competent or e.g. a breach in communication, but a restoration in a relationship process. The Board has taken up the challenge of looking at the concept involved in how restorative justice could be applied to our work as a regulator. This will be an ongoing development for the Board in 2015 - 2016.

### *Blue Sapphire Anniversary Occupational Therapy Symposium*

Andrew presented the history of occupational therapy regulation in Aotearoa New Zealand, and reflected on how the profession has changed over the years. It was interesting to note that some of the issues in the 60's and 70's are often reflected into the present day.

Dr Linda Wilson, Isla Emery, Christine Rigby and I presented how the second competency on bicultural practice was developed. This explored the Treaty of Waitangi model we used having representatives from the tangata whenua and tangata treaty houses identifying the core elements of such a competency and possible performance criteria.

## *Staff*

We have continued to flourish under Andrew's leadership. Kristen Teo, our Finance Manager, has completed her qualification becoming a fully fledged chartered accountant helping us to provide a greater level of skill to the cluster of Boards we provide secretarial services to. The team continues to provide a variety of services to the Osteopathic Council, Podiatrists Board and Psychotherapists Board. Andrew has participated in professional development which centered on looking at risk and how to use the lowest level of regulation to manage public protection.

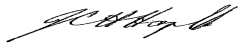
## *Kua takoto te manuka*

*The leaves of the manuka tree have been laid down*

The above phrase is a form of wero, that is performed in very formal situations on the Marae. It is when you are challenged and you answer that challenge depending on how you pick up the leaves. The wero is to see whether you come in peace or as an enemy.

We all have challenges ahead of us, and as occupational therapists we all apply the new competencies to our practice, on which, no doubt we will be challenged. May we however take on board who we are as occupational therapists and apply to ourselves what we often extend to our clients the possibility of enablement or raising our own latent potential.

*Nga mihi nui / Greetings to all*



*Jane Hopkirk  
Chairperson*



## From Our Chief Executive and Registrar

The organisation has been in a stable state and continues to maintain all its regulatory functions. In October we signed a contract with Claymore Ltd to develop a replacement for our Continuing Competence Framework for Recertification (CCFR). Claymore have produced similar platforms for organisations in Canada and the UK. We are referring to this new platform as ePortfolio. We understand that practitioners found the CCFR difficult to use. The ePortfolio is more intuitive and less cumbersome to navigate. We have also made changes to the requirements by allowing practitioners a two year cycle to evidence their continuing professional development in ePortfolio.

Along with a number of other Responsible Authorities (RAs) we undertook a business case analysis of the Medical Council's database, known as Medsys. The reason for undertaking the analysis was in response to the Ministry of Health's request for all RAs to look at moving to a single database platform. The Ministry wish to have easy, accessible and accurate information about the health workforce. The cost of moving to Medsys was prohibitive for our organisation. We continue to develop and enhance our present database which is now referred to as MyOTBNZ. Information about the occupational therapy workforce is very dependent on practitioners maintaining their information on MyOTBNZ. In the future we may look at a workforce survey to increase our knowledge and understanding of the profession.

We consulted widely on a review of the Competencies for Registration and Continuing Practice. It is over ten years since the present competencies were developed. Reviewing the competencies and code of ethics have been important activities this year. It will be essential to support this work with further information and guidance on supervision and self-directed learning.

As discussed in the Chair's report, the organisation was the lead in the coordination of a conference for all RA's in New Zealand. The keynote speaker was Harry Cayton from the Professional Standards Authority in the UK. His presentation described right touch regulation and the need for a clear balance between a punitive approach and a restorative approach. I was able to meet with Harry during a trip to the UK. It is helpful to keep contact with other regulators as it provides a benchmark against our own regulatory systems and the issues that arise.

Later in the year we looked at our communication strategy and took advice on changes from a public relations consultant. Change is never easy but we have started to seriously look at our communications. We have established a Facebook page and the response to this has been positive. You will notice that the Competencies for Registration and Continuing Practice. have the Writemark plain English standard tick. We will continue this work as we look at our legal documents, policies and guidelines. We have issued guidance on two main areas: "Social Media and Electronic Communications" and "Professional Boundaries."

We have been working with nine other RA's on the potential to co-locate and develop shared back office functions. This work is progressing well and we expect to finalise arrangements in the next financial year.



*Andrew Charnock*  
CEO/Registrar

# The Occupational Therapy Board

We are pleased to present this report for the year ending 31 March 2015 to the Minister of Health. This report is presented in accordance with section 134(1) of the Health Practitioners Competence Assurance Act.

## *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 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
- (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

**Fostering faith and confidence  
in the profession**



# CORPORATE GOVERNANCE

## 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.

	Profession	Region	Appointment Date	Term	Term End Date
Jane Hopkirk <i>Chair</i>	Occupational Therapist	Wellington	August 2009	2	September 2015
Colleen Noughton <i>Deputy Chair</i>	Occupational Therapist	Hawkes Bay	November 2010	2	November 2016
Philippa Catchpole	Occupational Therapist	Auckland	November 2005	3	September 2014
Elise Copeland	Occupational Therapist	Auckland	September 2012	1	September 2015
Bonnie Johnstone	Lay Person	Taranaki	May 2011	1	May 2014
Robert Molyneux	Occupational Therapist	Hamilton	March 2014	1	March 2017
Rangimahora Reddy	Lay Person	Hamilton	September 2010	1	September 2016
Elizabeth (Mary) Silcock	Occupational Therapist	Hamilton	March 2014	1	March 2017

## Board Meetings

The Board has a business meeting every other month for a full day. One meeting every year is combined with a strategic planning day. This year attendance at the meetings was:

	29.04.14	28.05.14	29.05.14	05.08.14	18.09.14	09.12.14	17.02.15
Jane Hopkirk	✓	✓	✓	✓	✓	✓	✓
Colleen Noughton	✓	✓	✓	✓	✓	✓	✓
Philippa Catchpole	✓	✓	✓	✓	✓	x	x
Elise Copeland	✓	✓	✓	✓	✓	✓	✓
Bonnie Johnstone	✓	✓	✓	✓	✓	✓	✓
Robert Molyneux	✓	✓	✓	✓	✓	✓	x
Rangimahora Reddy	✓	✓	✓	✓	✓	✓	✓
Elizabeth (Mary) Silcock	✓	✓	✓	✓	✓	✓	x

The Board also conducts business by teleconference as required between their usual business meetings. The Board held two teleconferences in 2014 - 2015 financial year on; 29 November 2014 and 12 March 2015. Both teleconferences were attended by the full Board.

## 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 practiced in over three years and are applying for a practicing certificate.

- ◆ Diane Henare \*
- ◆ Heather Clarke \*
- ◆ Suzanne Patterson \*
- ◆ Blair Cross \*
- ◆ Jonathon Armstrong \*
- ◆ Juanita Murphy (professional advisor)

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

### Our Five Broad Competencies Registrants and Practitioners are assessed on.

1

Applying occupational therapy knowledge, skills and values

2

Practicing appropriately for bicultural Aotearoa New Zealand

3

Building partnerships and collaborating

4

Practicing in a safe, legal, ethical and culturally competent way

5

Engaging with and being responsible for your profession

## Secretariat

<b>Chief Executive and Registrar</b>	Andrew Charnock <i>Overall management responsibility for the organisation. Statutory responsibility under the Health Practitioners Competence Assurance Act.</i>
<b>Deputy Registrar</b>	Shiromi Seneviratne <i>Manages the registration process including renewals, policy development and case management.</i>
<b>Senior Solicitor</b>	Trina Williams <i>Provides legal advice concerning the HPCA Act including competence, conduct and fitness cases.</i>
<b>Professional Advisor</b>	Juanita Murphy <i>Provides clinical advice and support on risk management, practice and competence.</i>
<b>Registration Officer</b>	Melanie Mylvaganam <i>Oversees the processing of all registration processes ensuring policies and practice are met.</i>
<b>Registration Officer and Administrator</b>	Olivia Bryson <i>Assists with processing all registration work and maintains records.</i>
<b>Finance Manager</b>	Kristen Teo <i>Manages the financial records for the organisation and its partners.</i>
<b>Finance Officer</b>	Jesselyn Chua <i>Maintains the day to day financial records for the organisation and its partners.</i>
<b>Executive Assistant and Office Manager</b>	April-Mae Marshall <i>Manages the day to day office needs and supports the Board, CEO and staff as needed. Also manages communications and special projects.</i>
<b>IT Administrator</b>	James Winstanley <i>Manages IT systems for the office and development of new platforms for registrants</i>

### *Additional Secretariat Staff*

- ♦ Sam Ashworth - Registration Officer (Started September 2015)
- ♦ Nicole Henderson - Registration Officer (June to September 2015)
- ♦ Madeline Jensen - Office Administrator (Started August 2015)
- ♦ Tim Signal - Registration Officer (Started September 2015)

# Definition of the Practice of Occupational Therapy

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

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/whanau, social, and cultural meanings of what they do.

3. Using interactive, observational and interpretive methods of enquiry to explore and understand the subjective meanings of occupation.

4. Assessing aspects of people, occupations and places relevant to the things people want, need and are expected to do, including:

a. Personal factors, body structures and functions, activity limitations and occupational performance skills relative to the requirements for participation and developmental stage.

b. Past and present participation in occupation including the effectiveness of and satisfaction with that participation.

c. Routines and patterns of participation, and their consequences for health and well-being.

d. The components of occupation, and the capacities, skills and resources required to participate in them.

e. Contexts of participation, including facilitators and barriers to participation in occupation, and culturally defined roles and meanings.

5. Working collaboratively with clients to:

a. Identify and prioritise activity and participation goals at an occupational performance level, in current and future environments.

b. Develop, preserve and restore capacity for participation, including body structures and functions, and personal factors as these relate to skillful, effective and satisfying occupational performance.

c. Prevent or retard predictable deformity of body structures and/or disruption of body functions that might affect participation, through educational approaches and by recommending and educating people in the use and care of assistive devices, garments and technologies.

d. Review participation choices, in relation to enabling occupational performance.

e. Modify how, when, where and with whom activities and occupations are performed.

f. Modify physical, social and attitudinal environments to remove barriers to participation in occupation and strengthen facilitators of participation in occupation.

g. Develop a group, organisation, or community's purpose, resources, structure, functioning and/ or skills to enable participation in occupation.

6. Engaging in processes to ensure competence in the above 1

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 context 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*

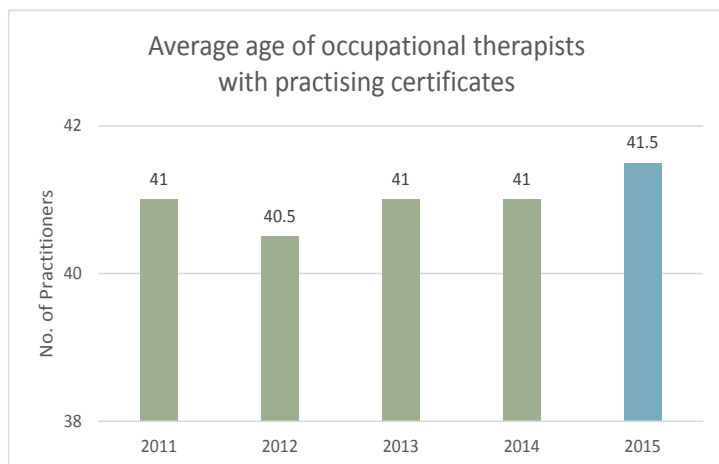
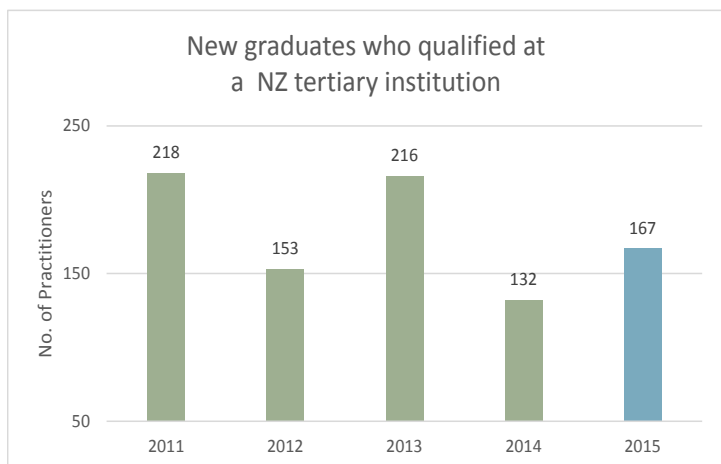
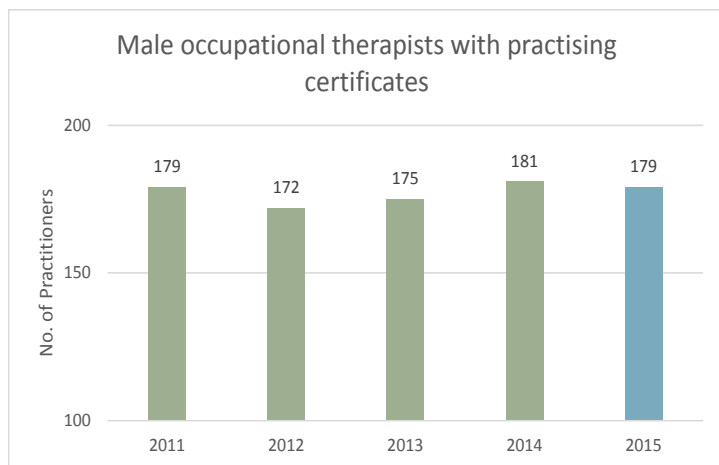
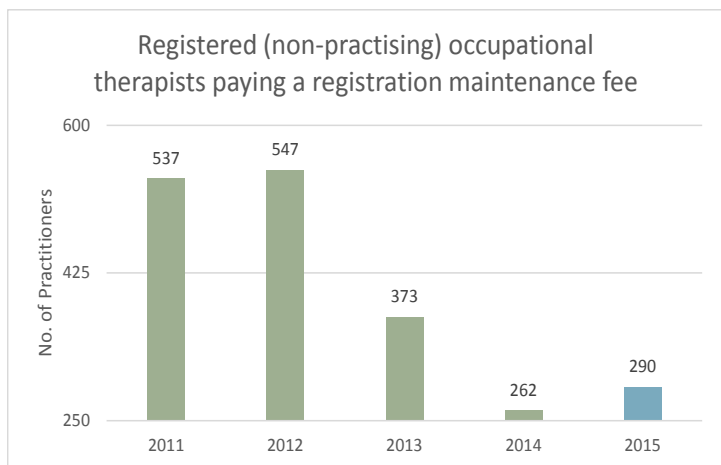
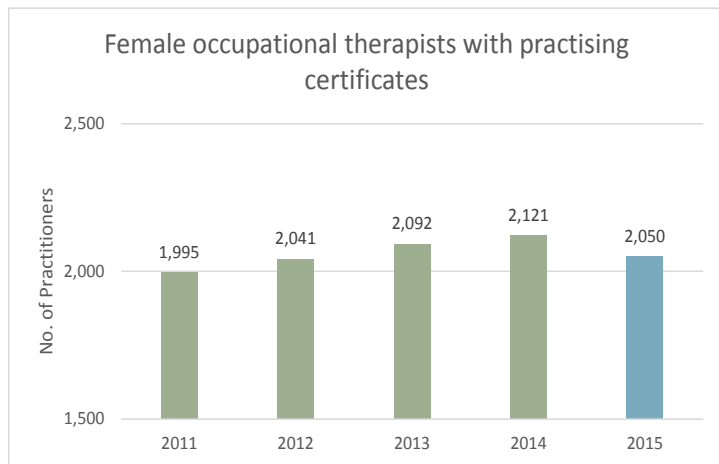
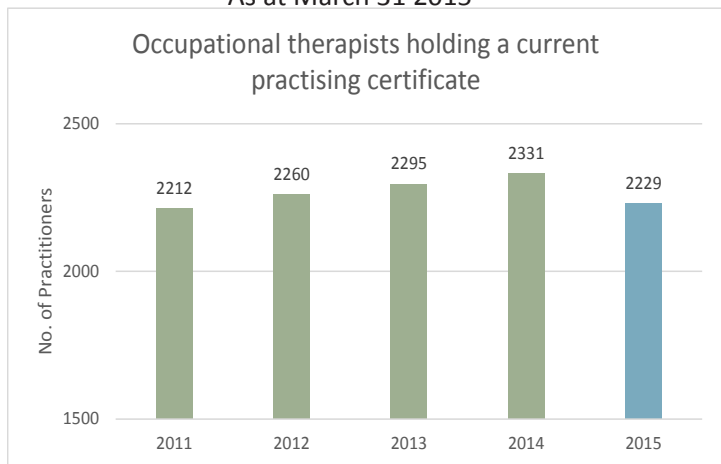
Occupational therapists are registered health professionals who use processes of enabling occupation to optimise human activity and participation in all life domains across the lifespan, and thus promote the health and well-being of individuals, groups, and communities. These life domains include: learning 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 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.



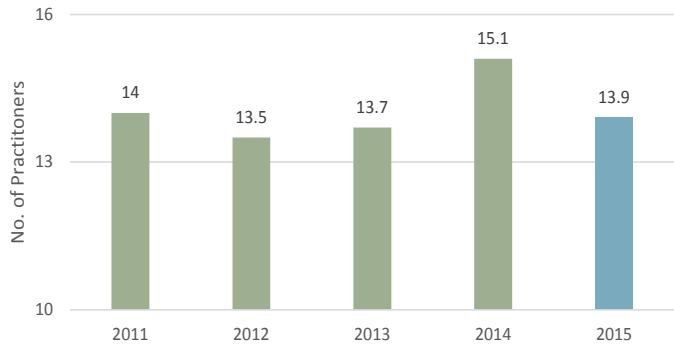
# Workforce Data

## Registration As at March 31 2015

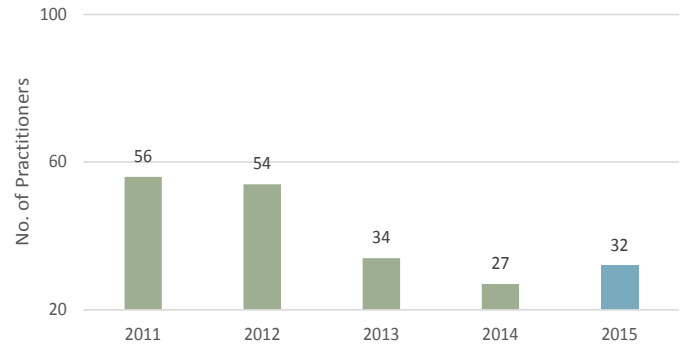




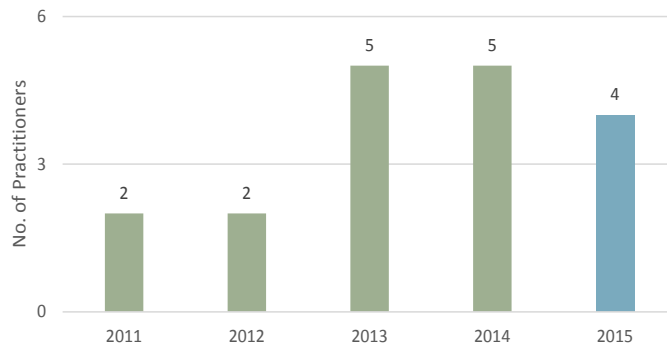
Average years registered for practitioners with a practising certificate



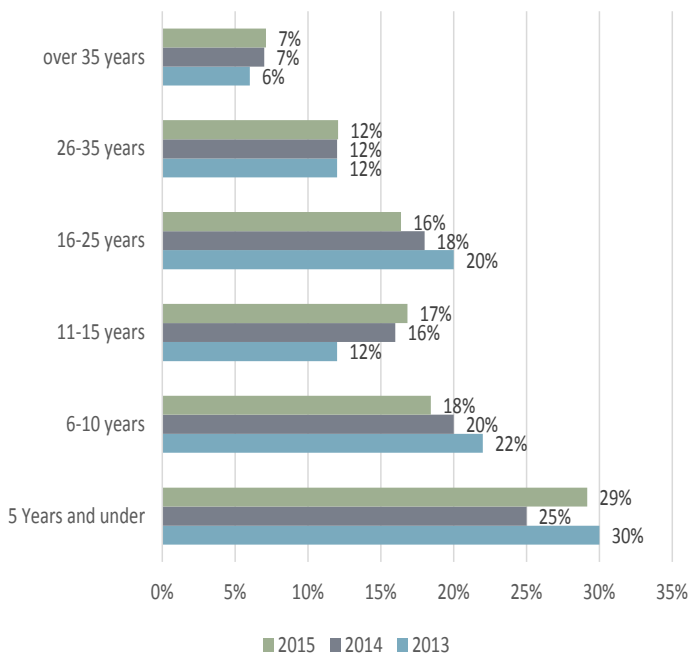
Overseas qualified occupational therapists



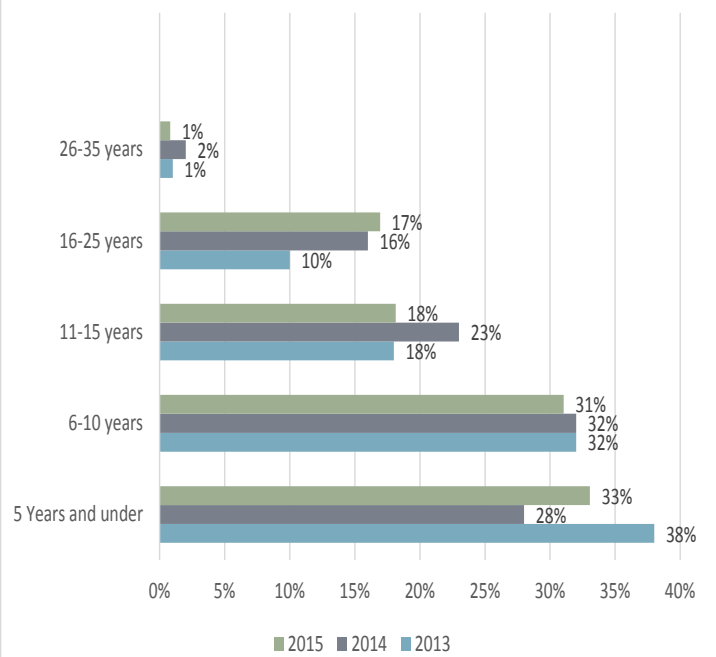
Registration under Trans-Tasman Mutual Recognition Act

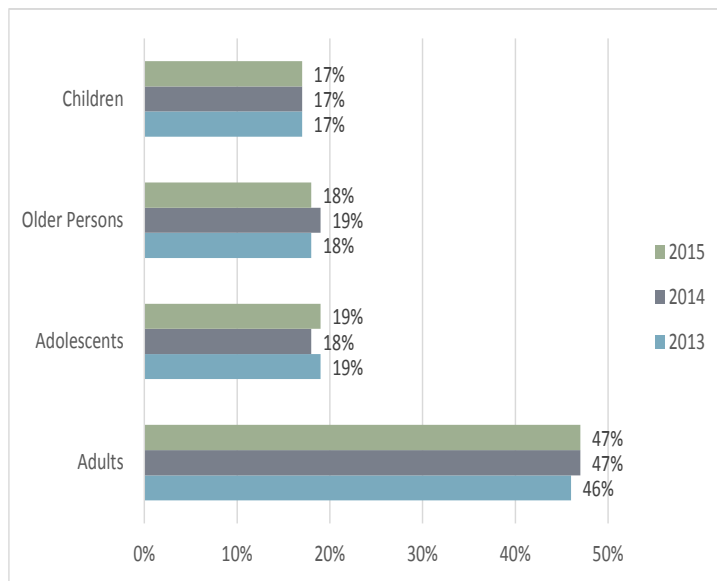
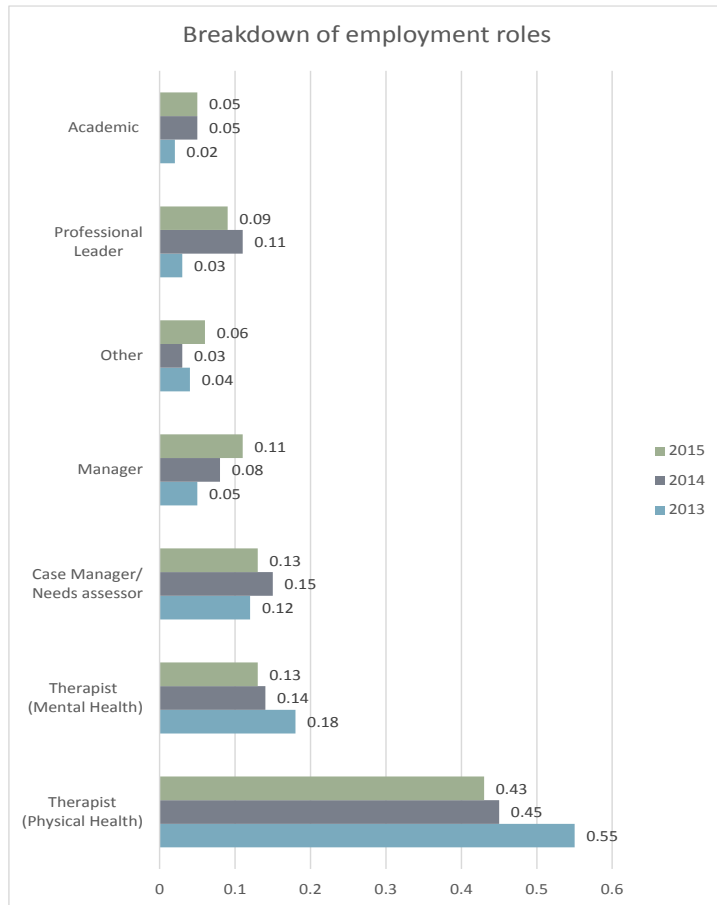


Years Since First Registered - Female



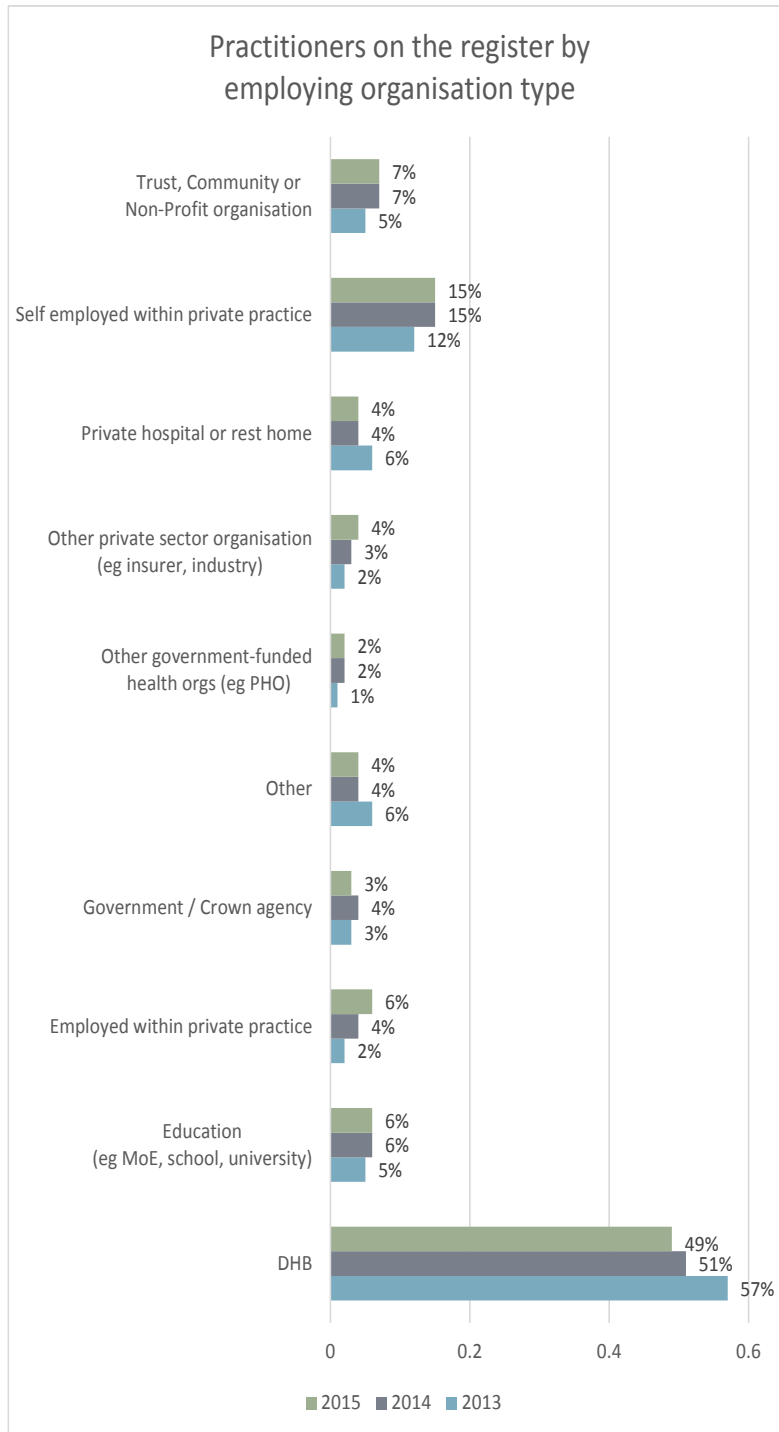
Years Since First Registered - Male





These figures include all occupational therapists on our register with or without a current practising certificate.

Some practitioners may identify with more than one of the above categories. The numbers above our indicative and reliant on the information we receive.

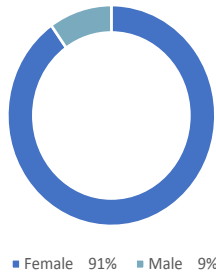


Education may include University placements.

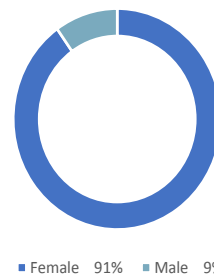
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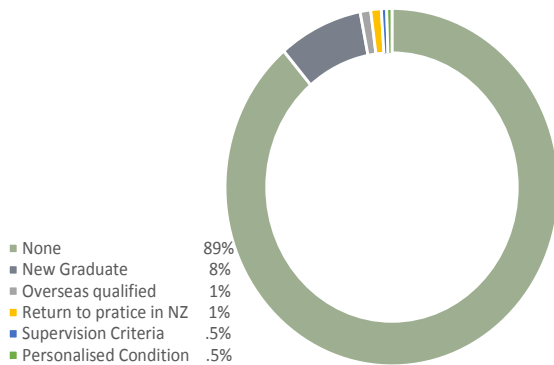
Annual Practising Certificate  
Additions to the Register  
Male vs Female  
as of March 31 2015



Annual Practising Certificate  
Additions to the Register  
Male vs Female  
as of March 31 2014

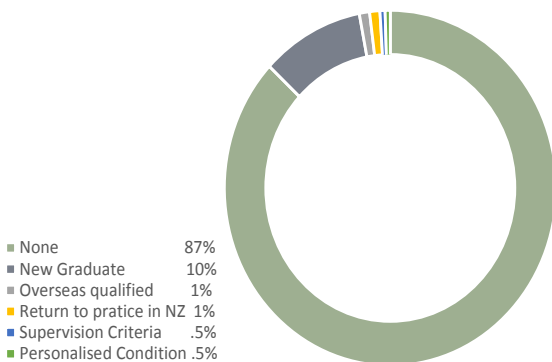


Conditions on Registered Practitioners  
as of March 31 2015



As of March 31 2015 there were 2,229 occupational therapists with a current practising certificate. The conditions they held are seen to the left.

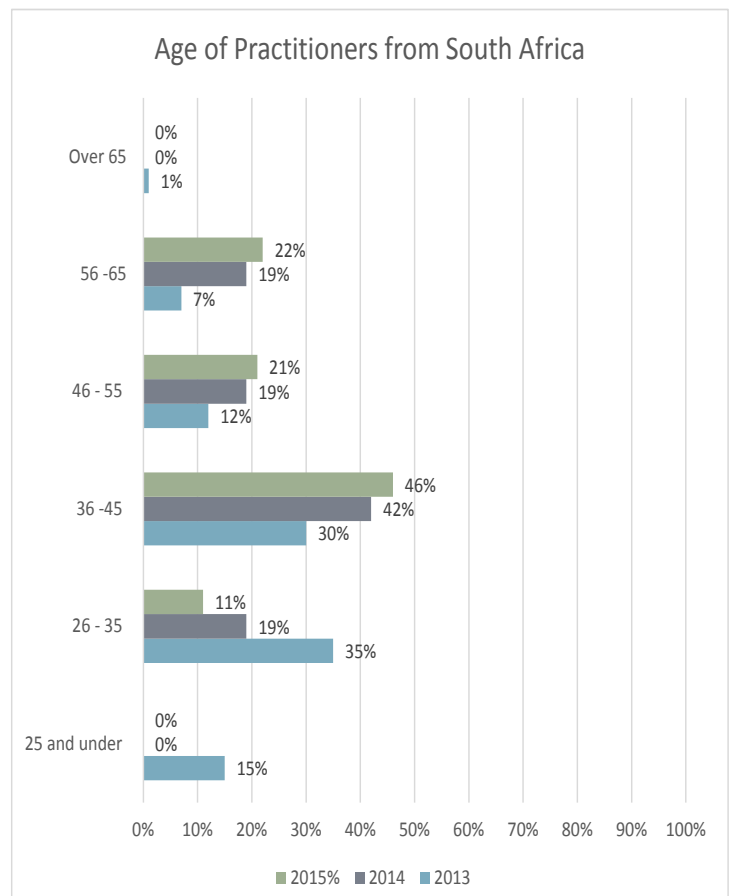
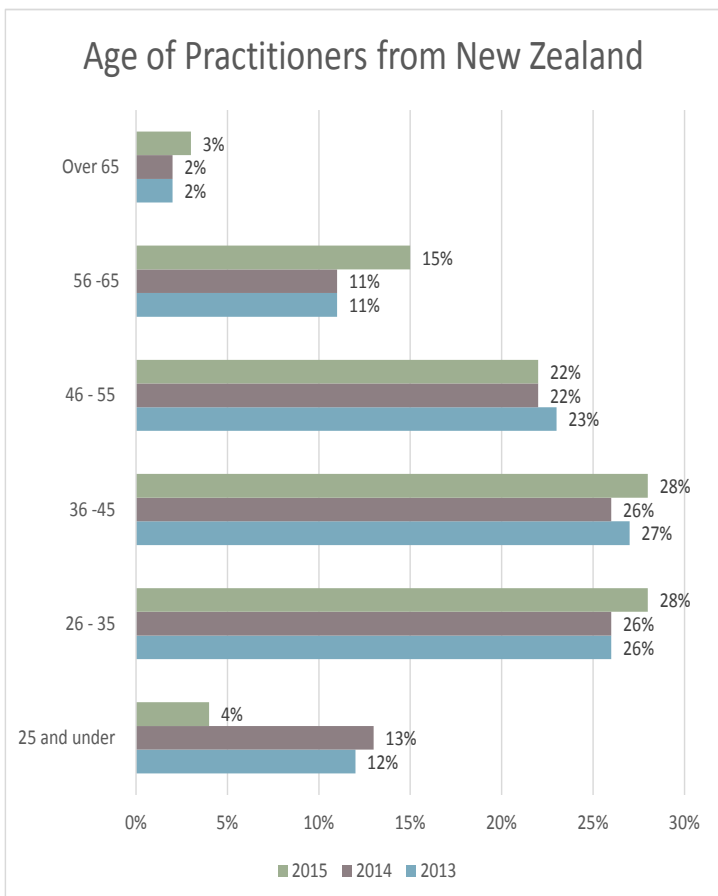
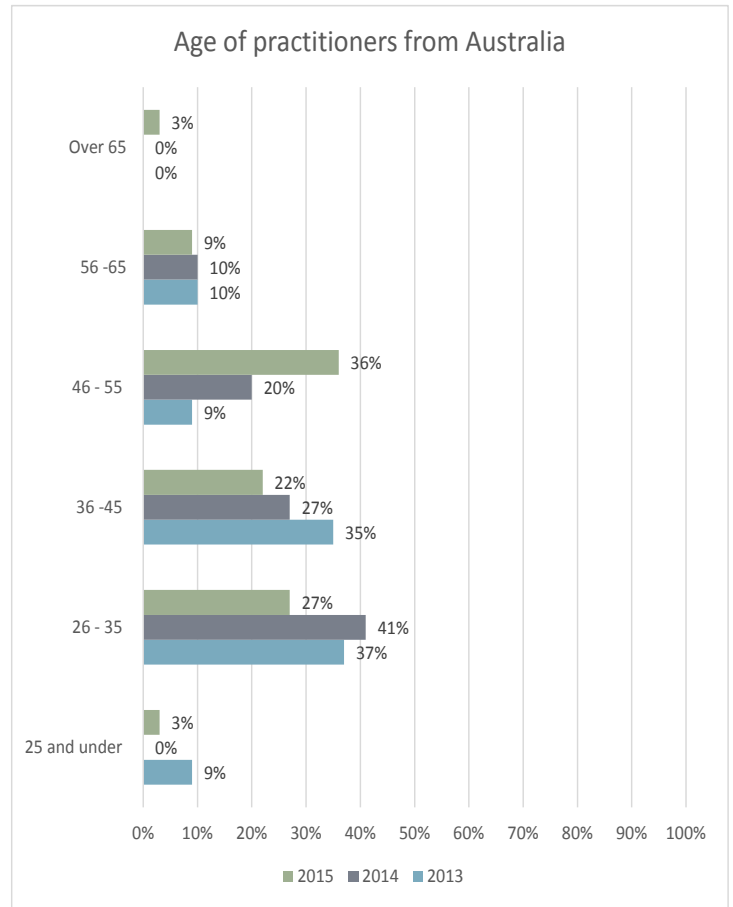
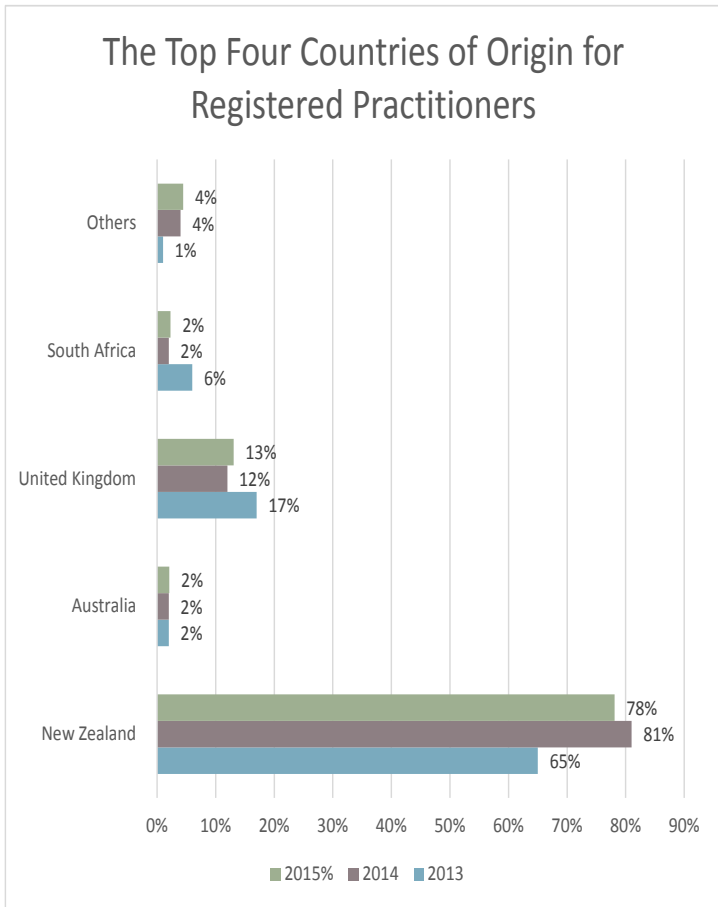
Conditions on Registered Practitioners  
as of March 31 2014



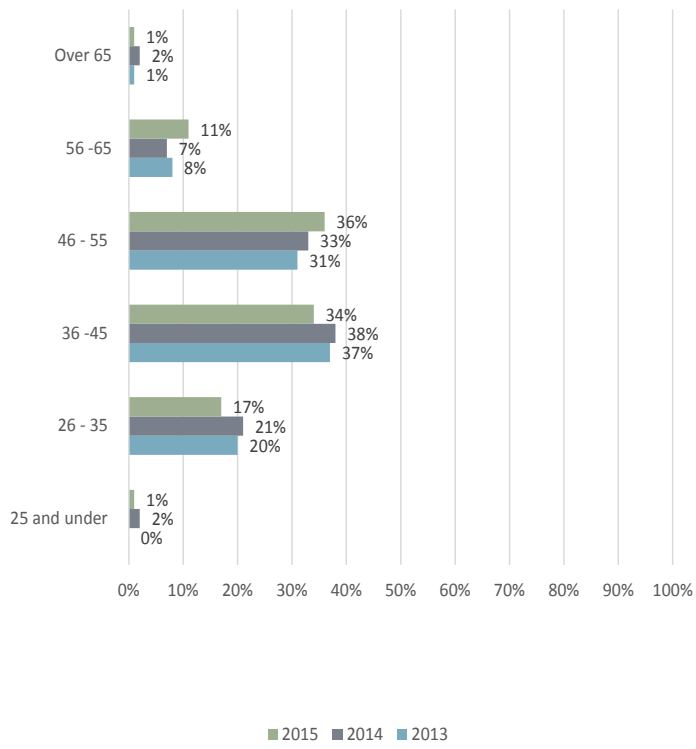
As of March 31 2014 there were 2,331 occupational therapists with a current practising certificate. The conditions they held are seen to the left.

# Registration

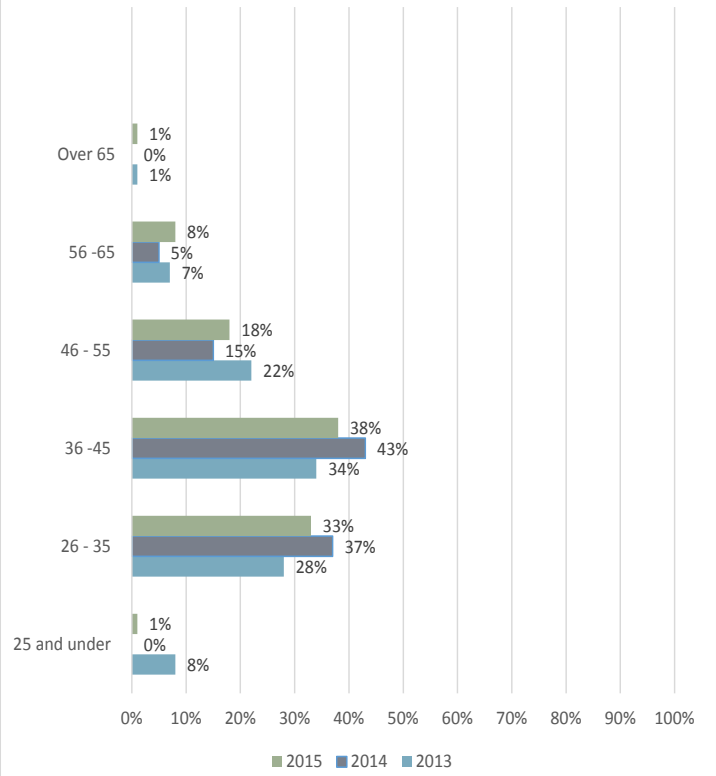
Information on age of practitioners for the top countries they have qualified in.



Age of Practitioners from the UK



Age of Practitioners from Countries outside New Zealand, Australia, South Africa and the UK



# Disciplinary Information

## Complaints - Their Source and Outcome

As at March 31 2015

TYPE	Number	Referrals		
		Section 45 Medical	PCC*	HDC**
Competence Notification	2			
Conduct Notification	22		1	
Section 16 Convictions	5			
Health Notifications	25			
Consumer Complaints	7			7
Practitioner Complaints	2			

\* Professional Conduct Committee

\*\* Health Practitioners Disciplinary Tribunal

## Health Practitioners Disciplinary Tribunal

As at March 31 2015

*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	Mr. David Carden, Barrister
Deputy Chairperson	Ms Maria Dew, Barrister
Deputy Chairperson	Mr. Kenneth Johnston, Barrister
Occupational Therapist Panellist	Loretta Bennett
Occupational Therapist Panellist	Jenny Mace
Occupational Therapist Panellist	Linda Torwick

Lay Members are appointed as needed by the Minister of Health

*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.





# Financial Statement



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*The Occupational Therapy Boars of New Zealand  
Statement of Financial Performance  
for the Year Ended 31 March 2015*

	NOTE	2015 \$	2014 \$
<b>Revenue</b>			
<i>Annual Practice Certificates Fees</i>		1,124,363	1,087,528
<i>Registration Fees</i>		78,760	70,372
<i>Other Fees</i>		34,216	34,355
<i>Other Income and cost recoveries</i>		185,770	141,112
<i>Interest</i>		30,251	21,921
<b>Total Revenue</b>		<b>1,453,361</b>	<b>1,355,288</b>
<b>Expenditure</b>			
<i>Board &amp; Committees</i>	1	262,247	252,056
<i>Secretariat</i>	2	1,114,579	1,147,840
		<b>1,376,827</b>	<b>1,399,896</b>
<b>Net Surplus/(Deficit)</b>		<b>76,534</b>	<b>-44,608</b>

*The Occupational Therapy Boars of New Zealand  
Statement of Movement in Equity  
for the year ended 31 March 2015*

	2015 \$	2014 \$
<i>Equity at beginning of period</i>	755,984	800,592
<i>Net surplus/(deficit) for the period</i>	76,534	-44,608
<b>Total recognised Revenues and Expenses for the period</b>	<b>76,534</b>	<b>-44,608</b>
<b>Equity at End of period</b>	<b>832,518</b>	<b>755,984</b>

The accompanying notes form part of these financial statements




Occupational Therapy Board of New Zealand  
Statement of Financial Performance  
as at 31 March 2015

	NOTE	2015 \$	2014 \$
<b>Equity</b>		832,518	755,894
<i>Current Assets</i>			
<i>Cash, Bank and Bank Deposits</i>		1,637,652	1,405,484
<i>Accounts Receivable</i>		27,284	33,390
<i>Prepayments</i>		47,507	10,410
<i>Other Assets</i>		8,626	7,387
<b>Total Current Assets</b>		<b>1,721,069</b>	<b>1,456,671</b>
<b>Non-Current Assets</b>			
<i>Fixed Assets</i>	3	38,605	46,850
<i>Intangible Assets</i>	4	566,109	610,012
<b>Total Assets</b>		<b>2,325,783</b>	<b>2,113,533</b>
<b>Current Liabilities</b>			
<i>Goods and service Tax</i>		156,184	147,297
<i>Accounts Payable and Provisions</i>	5	184,487	139,769
<i>Sundry Creditors</i>		0	-45
<i>Income in Advance</i>	6	1,095,445	1,007,677
<i>Fund held on Behalf of Other Entity</i>		57,149	62,851
<b>Total Current Liabilities</b>		<b>1,493,265</b>	<b>1,357,550</b>
<b>Total Liabilities</b>		<b>1,493,265</b>	<b>1,357,550</b>
<b>Net Assets</b>		<b>832,518</b>	<b>755,984</b>

For and on behalf of the Board

  
Jane Hopkirk  
Board Chair  
Dated: 30 July 2015

  
Andrew Charnock  
Chief Executive Office  
Dated: 30 July 2015



**STATEMENT OF ACCOUNTING POLICIES  
FOR THE YEAR ENDED 31 MARCH 2015**

**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% - 50% diminishing value  
Computer equipment 48% - 60% diminishing value

*Intangible Assets*

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

*Amortisation*

Intangible assets are amortised over the period of benefit to the Board at the following rate: Website/ Database 10 years straight line.

*Leases*

Payments made under operating leases are recognised in the statement of financial performance on a basis representative of the pattern of benefits expected to be derived from the leased asset.

*Employee entitlements*

Provision is made in respect of the Board's liability for annual leave at balance date. Annual leave has been calculated on an actual entitlement basis at current rates of pay. No provision is made for sick leave entitlement as this does not accumulate.

*Taxation*

The Board is exempt from Income Tax.

*Income recognition*

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

*Goods & Services Tax*

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

**CHANGES IN ACCOUNTING POLICIES**

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



Notes to the Financial Statements for the Year Ended 31 March 2015

	Note	2015 \$	2014 \$
<b>1. Board and Committee</b>			
<i>Fees</i>		58,461	78,734
<i>Legal, Investigation &amp; Hearing (discipline)</i>		6,300	3,332
<i>Meeting expense, conferences &amp; travel</i>		152,279	153,013
<i>Publications</i>		31,575	4,436
<i>Special Projects</i>		13,633	12,541
		<b>262,247</b>	<b>252,056</b>
<b>2. Secretariat</b>			
<i>Audit Fees</i>		6,918	6,698
<i>Depreciation &amp; amortisation</i>	7	109,577	112,779
<i>Equipment lease</i>		5,136	6,151
<i>Telephone, Postage &amp; Courier</i>		8,214	18,827
<i>Occupancy Costs</i>		60,977	56,131
<i>Other costs</i>		155,057	187,704
<i>Personnel</i>		717,743	694,754
<i>Printing &amp; Stationery</i>		14,749	18,994
<i>Professional fees</i>		36,208	45,802
		<b>1,114,579</b>	<b>1,147,840</b>
<b>3. Property, Plant &amp; Equipment</b>			
	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>Book Value</b>
<i>As at 31 March 2014</i>			
<i>Office Furniture &amp; Equipment</i>	92,718	69,281	23,437
<i>Computer Equipment</i>	104,330	80,917	23,413
	<b>197,048</b>	<b>150,198</b>	<b>46,850</b>
<i>As at 31 March 2015</i>			
<i>Office Furniture &amp; Equipment</i>	93,578	74,196	19,391
<i>Computer Equipment</i>	114,730	95,516	19,214
	<b>208,317</b>	<b>169,712</b>	<b>38,605</b>



Notes to the Financial Statements for the Year Ended 31 March 2015

<b>4. Intangible Assets</b>	<b>Cost</b>	<b>Accumulated Amortisation</b>	<b>Book Value</b>
<i>At 31 March 2014</i>			
<i>Database/Website</i>	896,389	286,377	610,012
	<b>896,389</b>	<b>286,377</b>	<b>610,012</b>
<i>At 31 March 2015</i>			
<i>Database/Website</i>	942,549	376,440	566,109
	<b>942,549</b>	<b>376,440</b>	<b>566,109</b>
<b>5. Accounts Payable &amp; Provisions</b>		<b>2015</b>	<b>2014</b>
		<b>\$</b>	<b>\$</b>
<i>Accounts Payable</i>		102,312	54,273
<i>Provisions</i>		52,092	55,339
<i>Employee Entitlements</i>		30,083	30,158
		<b>184,487</b>	<b>139,769</b>
<b>6. Income in Advance</b>			
<i>Fees Received Relating to Next Year Annual Practising Certificate Fees</i>		1,085,581	1,002,522
<i>Register Maintenance Fees</i>		9,863	5,155
		<b>1,095,445</b>	<b>1,007,677</b>



<b>7. Depreciation and Amortisation</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<i>Depreciation has been charged against Office Furniture and Equipment</i>	4,911	5,874
<i>Computer Equipment</i>	14,602	18,427
	<b>19,513</b>	<b>24,301</b>
<i>Amortisation of Intangible Assets Database/Website</i>	90,064	88,478

### 8. Credit Card Facility

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

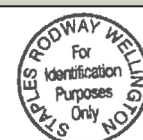
### 9. Commitments

*Contractual commitments for operating leases of premises and equipment  
101 - 103 The Terrace Wellington ASB House*

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<i>Not later than one year</i>	11,569	48,429
<i>One to Two years</i>	0	12,107
	<b>11,569</b>	<b>60,536</b>

*The figures disclosed above reflect Occupational Therapy Board's portion of rent, as currently payable. The lease agreement is in the names of a number of Health Regulatory Authorities which have joint and several liability. The full liability as at 31 March 2015 is Current \$57, 846 and non-current nil.*

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<i>Sharp photocopier</i>		
<i>Current</i>	5,136	5,136
<i>Non-Current</i>	9,843	14,979
	<b>14,979</b>	<b>20,115</b>



## Capital Commitments

*As at 31st March 2015, Occupational Therapy Board has a capital commitment of \$24, 540 for a new IT platform to replace the CCFR function which was part of SysRay. The total capital commitment for the implementation of the new IT platform is \$50, 200. (As at 31st March 2014, Occupational Therapy Board has a capital commitment with respect to a business case to investigate a replacement registration system of \$4,022.)*

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## 10. Contingent Liabilities

*There are no contingent liabilities at balance date. (2014 \$Nil)*

## 11. Related Party Transactions

*There were no transactions involving related parties during the year. (2014 \$Nil)*

## 12. Events after Balance Date

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

## 13. Shared Services

*In 2012/13 the Occupational Therapy Board and seven other Responsible Authorities (RAs) agreed to co-locate in shared premises on the 10th and 11th floors of ASB House, 101-103 The Terrace, Wellington. The other RAs include the Physiotherapy Board of New Zealand, Dental Council of New Zealand, Podiatrists Board of New Zealand, Psychotherapists Board of Aotearoa New Zealand, Osteopathic Council of New Zealand, Medical Sciences Council of New Zealand and New Zealand Medical Radiation Technologists Board.*

*To facilitate the management of shared resources, including a joint lease agreement for office rental purposes and shared telephony and network services, the eight RAs entered into a cost-sharing agreement. Generally, for one-off fixed costs (such as legal agreement costs) each RA receives an equal share of those costs, whereas for ongoing operational costs (such as office rental) each RA's share is based on the number of staff places within each RA.*

*The cost sharing agreement at ASB House ends on the expiry of the lease agreement at ASB House at 30 June 2015*

*In 1st June 2015 the Occupational Therapy Board of New Zealand, Podiatrists Board of New Zealand, Psychotherapists Board of Aotearoa New Zealand and Osteopathic Council of New Zealand entered into an agreement to co-locate to 90 The Terrace, Wellington. The lease agreement for 90 The Terrace (signed jointly by the 4 Responsible Authorities) is for one year taking effect from 1st June 2015 and expiring 1st June 2016.*





## INDEPENDENT AUDITOR'S REPORT TO THE READERS OF OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2015

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

We have audited the financial statements of the Board on pages 25 to 32, that comprise the statement of financial position as at 31 March 2015, the statement of financial performance, and statement of movements in equity for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

### **Opinion**

In our opinion the financial statements of the Board on pages 25 to 32:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Board's:
  - financial position as at 31 March 2015; and
  - financial performance for the year ended on that date.

Our audit was completed on 30 July 2015. This is the date at which our opinion is expressed. The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities, and we explain our independence.

### **Basis of opinion**

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

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

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

An audit also involves evaluating:

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

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

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

### **Responsibilities of the Board**

The Board is responsible for preparing financial statements that:

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

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

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

### **Responsibilities of the Auditor**

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

### **Independence**

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

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



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





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