



Occupational Therapy Board of NZ

Kaihaumanu Tūroro o Aotearoa

Annual Report

2009

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1.

THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

PURPOSE

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

VISION STATEMENT

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

MISSION STATEMENT

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

VALUES

The following values underpin the OTBNZ's work:

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

STRATEGIC GOALS

1. To fulfill the OTBNZ's statutory functions

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

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

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

3. To promote the development of the occupational therapy profession

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

MEMBERS OF THE OCCUPATIONAL THERAPY BOARD OF NZ

As at 31 march 2009



BOARD MEMBERS

Front row left to right:

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

Back row left to right:

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

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

KIM HENNEKER (CHAIR FROM JULY 2006)

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

With mental health being her passion, Kim has completed Masters of Health Practice in Mental Health degree from AUT. Her focus for the Masters was "Client Centred Service Improvement and Development".

BICE AWAN

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

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

PHILIPPA REED

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

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

ALISTAIR MORE

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

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

DEAN KERR

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

CANDIS CRAVEN

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

SUE KENNEDY

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

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

OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND BOARD MEMBERS TERMS OF APPOINTMENT

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

Member	Date appointed under s4(3) of the Occupational Therapy Act 1949 or s120 of the HPCA Act	Date term expires
KIM HENNEKER Chair (elected 6 July 2006) (Occupational Therapist)	26 May 2004	17 November 2010
PHILLIPA REED (Occupational Therapist)	17 November 2005	November 2011
BICE AWAN (Lay member)	17 November 2005	17 November 2008
ALISTAIR MORE (Occupational Therapist)	8 August 2006	8 August 2009
CANDIS CRAVEN (Lay Member)	5 September 2007	17 September 2010
DEAN KERR (Occupational Therapist)	17 November 2007	17 November 2010
SUSAN KENNEDY (Occupational Therapist)	19 April 2007	19 April 2010

CHAIRPERSON'S FOREWORD

It is now more than five years since the implementation of the Health Practitioners Competence Assurance Act 2003 (HPCA Act). During the last year the OTBNZ's focus has continued to be on ensuring quality, effective, and efficient operations in order to fulfil its statutory responsibilities under the HPCA Act. Whilst concentrating on core business, the OTBNZ has also strengthened capacity and undertaken succession planning. The Boards business plan has identified a number of objectives. These objectives include accrediting programmes that lead to registration, reviewing competencies for registration and code of ethics.

Work has begun on a project to consolidate and enhance our existing IT systems. Consideration, time and expertise have been used wisely and sought carefully to ensure the correct choice of provider and design capacity. The new database and website will include significant new functionality for practitioners and OTBNZ staff. Valuable feedback from the profession about our existing website has influenced the design of a new more user-friendly website. We anticipate that this will be operational by the end of the year.

Our communication with practitioners and stakeholders has continued by way of newsletters, workshops, forums, other face-to-face meetings. During the workshops, the focus has been to provide information and improve understanding about the Continuing Competence Framework for Recertification (CCFR), the OTBNZ's web-based tool to enable practitioners to maintain competence. Our communication has also focussed on the insight and findings of the audit of practitioners' use of the CCFR, the role of the OTBNZ and how regulation affects and influences practitioners in their day-to-day practice.

It was encouraging to receive the support of HRANZ colleagues, and is significant for the allied health professions represented in HRANZ. As Chair I will endeavour to support the collaborative relationship that exists between HRANZ members. Part of HRANZ functions has been to ensure systems and processes are in place to enhance collective ways of working together on sharing knowledge and tools also on future projects. We will work towards adopting a memorandum of understanding to ensure that the group has a secretariat to support its operations.

Board members and staff have willingly contributed to supporting the operations of the OTBNZ. Despite limited resources and in the face of significant challenges, they have enabled the OTBNZ to carry out its functions in a smooth and timely manner. I have appreciated the continuing work of Board members and staff in contributing to the OTBNZ's positive and innovative achievements.



Kim Henneker, Chair
31 March 2009

4.**COMMITTEE MEMBERS – AS AT 31 MARCH 2009****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 five years, and who are applying for a practising certificate.

Philippa Reed
Diane Henare*
Cynthia Growden*

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

2. BUSINESS ASSURANCE COMMITTEE

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

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

* Chartered Accountant

5.**BOARD MEETINGS**

Board Meetings were held on the following days from 1 April 2008 – 31 March 2009 at the Occupational Therapy Board of New Zealand Office in Wellington.

2008

16 April	Full meeting
17 July	Full meeting
22 October	Full meeting
23 October	Full meeting
27 November	Full meeting

2009

12 February	Full meeting
11 March	Teleconference
30 March	Teleconference

BOARD WORK

Memorandum of Understanding: Psychotherapists Board of NZ

A memorandum of understanding (MoU) was signed between the OTBNZ and the Psychotherapists Board. The MoU identified a number of supportive functions from OTBNZ – the sharing of office space, use of secretariat, IT support and development, financial accounting and day to day access to support and advice from the OTBNZ Registrar.

Continuing Competence Framework for Recertification (CCFR) Audits

The OTBNZ commenced CCFR audits in February 2008 through to March 2009. The OTBNZ agreed to audit 20% of practitioners each year, which equated to 400 practitioners. The first audit concentrated on leaders, managers and educators. The feedback from auditors indicates that the majority of practitioners are using the CCFR correctly. The OTBNZ plans to provide further training for auditors and to increase the number of auditors from 3 to 4.

Workshops

The OTBNZ ran 27 interactive workshops for over 500 practitioners across the country. The workshops presented information on the functions of the Board. The workshops also presented information on the CCFR as a tool to guide continuing competence and how audits would be carried out.

Information Technology (IT) Development

The OTBNZ identified a need to improve its existing IT functionality. Therefore it has started development for a web-based application (SysRAy), and a new website (WebRAy). The new IT applications will better support the CCFR, and ORBNZ registration processes.

Waikato Institute of Technology (Wintec) in Hamilton

In October the OTBNZ approved the extension of accreditation to deliver the Otago Polytechnic's Bachelor of Occupational Therapy degree to students at Wintec. This is an exciting development and the OTBNZ looks forward to seeing how the programme will develop. The OTBNZ will continue to monitor the programme.

Occupational Therapy Key Strategic Stakeholders (OTKSS)

Earlier in the year the OTBNZ facilitated a survey on behalf of OTKSS to all registered occupational therapists. The survey asked about the potential changing landscape of occupational therapy practice and helped identify key themes for the development of an OTKSS strategy.

7.**STAFF**

The OTBNZ CEO resigned in October. The OTBNZ is currently undertaking the recruitment process for a new CEO.

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

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

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

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

Jesselyn Chua, part-time Finance Officer/ Personal Assistant. Jesselyn competes in-house financial accounting and reporting functions.

Cynthia Growden, part-time 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 practice.

8.**REGISTRATION**

As at 31 March 2009, the register consisted of:

	2009	2008	2007
Occupational therapists holding a current practising certificate	2095	2040	1884
Registered (non practising) occupational therapists	515	519	493
New graduates who qualified at a NZ tertiary institution	103	112	106
Registration under Trans-Tasman Mutual Recognition Act	1	4	5
Overseas qualified occupational therapists	65	87	113
Male occupational therapists with practising certificates	164	155	145
Female occupational therapists with practising certificates	1931	1885	1795
Average age of occupational therapists with practising certificates	38yrs	38yrs	38.5yrs
Average years registered	12.3yrs	12.1yrs	11.6yrs

Table 1 identifies the primary focus of area of employment for practitioners on the register at March 31 2009.

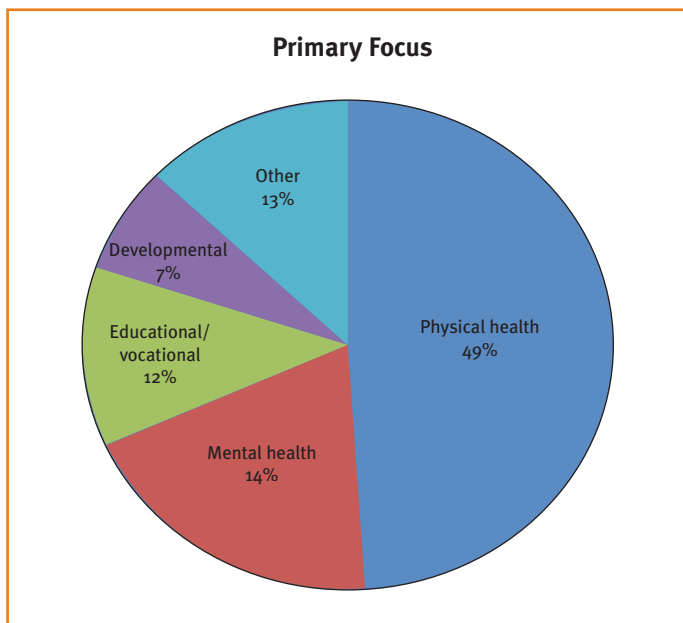


Table 2 Compares practitioners qualified in New Zealand and those from overseas by age group at 31 March 2009.

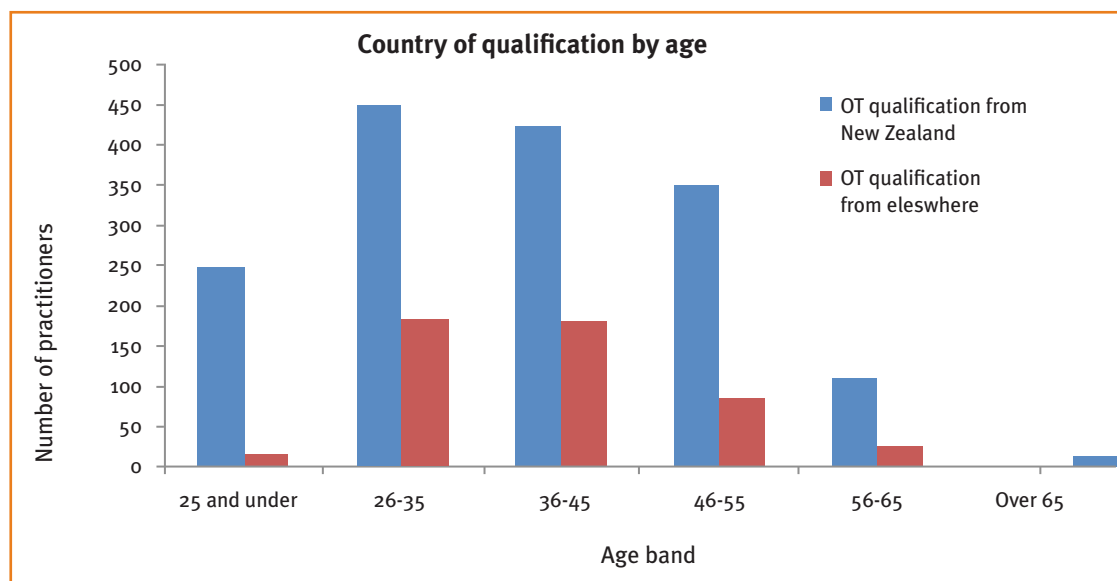
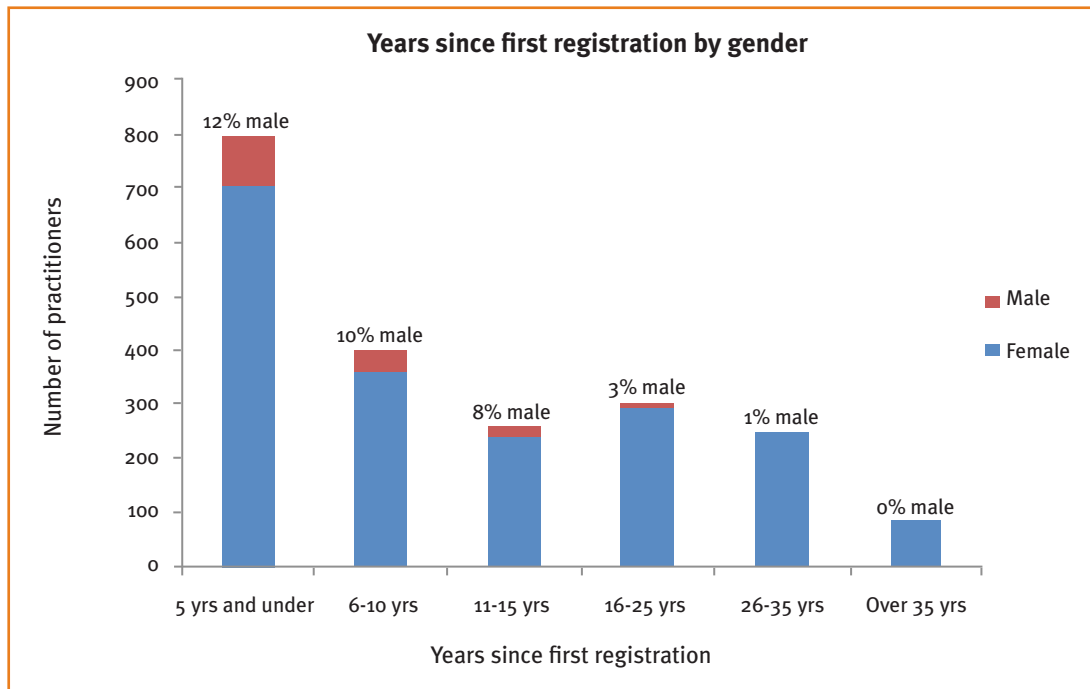


Table 3 - the percentage of males and females over the number of years since first registered, at 31 March 2009.**9.****COMPETENCE REVIEWS AND DISCIPLINE**

During the year the OTBNZ had –

Four notifications connected with conduct, of these one following Professional Conduct Committee hearing, was referred to the Health Practitioners Disciplinary Tribunal (HPDT).

One competence review was undertaken.

HEALTH PRACTITIONERS DISCIPLINARY TRIBUNAL

The functions of the Tribunal are:

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

The membership of the Tribunal consists of:

Chairperson

Bruce Corkill QC (appointed December 2006)

Deputy Chairpersons:

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

Occupational Therapist Panelists

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

Lay members

The Minister maintains a panel of lay members.

Constitution of the Tribunal for Hearings

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

Executive Officer

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

11.**FINANCIAL STATEMENTS****THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
STATEMENT OF FINANCIAL PERFORMANCE****FOR THE YEAR ENDED 31 MARCH 2009**

	NOTE	2009 \$	2008 \$
Revenue			
Annual Practice Certificates Fees		906,680	859,806
Registration Fees		68,284	70,338
Other Revenue		86,612	79,532
Interest		86,327	92,260
Total Revenue		1,147,903	1,101,936
Expenditure			
Board & Committees	1	299,363	169,651
Secretariat	2	939,100	810,655
Total Expenditure		1,238,463	980,306
Net (Deficit)/Surplus		(90,560)	121,630

STATEMENT OF MOVEMENT IN EQUITY**FOR THE YEAR ENDED 31 MARCH 2009**

	2009 \$	2008 \$
Equity at beginning of period	776,967	655,337
Net (deficit)/surplus for the period	(90,560)	121,630
Total recognised Revenues and Expenses for the period	(90,560)	121,630
Equity at End of period	686,407	776,967

The accompanying notes form part of these financial statements

THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2009

	NOTE	2009 \$	2008 \$
Equity		686,407	776,967
Current Assets			
Cash, Bank & Bank deposits		1,605,929	1,642,670
Accounts Receivable		18,989	23,621
Prepayments		1,439	5,426
Total Current Assets		1,626,357	1,671,717
Non-Current Assets			
Fixed assets	3	57,944	59,481
Intangible assets	4	145,917	29,916
Total Assets		1,830,218	1,761,114
Current Liabilities			
Goods and Services Tax		82,929	85,551
Accounts payable and provisions	5	229,898	112,754
Income in Advance	6	830,985	779,004
Deferred Income	7	-	6,838
Total Current Liabilities		1,143,812	984,147
Total Liabilities		1,143,812	984,147
Net Assets		686,407	776,967

For and on behalf of the Board.



Kim Henneker
Board Chair
Dated: 20.10.2009



Andrew Charnock
Chief Executive Officer
Dated: 20.10.2009

The accompanying notes form part of these financial statements

THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 MARCH 2009

BASIS OF PREPARATION

The Occupational Therapy Board of New Zealand is a body corporate established by the Health Practitioners Competence Assurance Act 2003. The Board is a reporting entity for the purposes of the Financial Reporting Act 1993 and its financial statements comply with that Act.

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

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

SPECIFIC ACCOUNTING POLICIES

Receivables

Receivables are stated at estimated realisable values.

Property, plant & equipment

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

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

Depreciation

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

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

Intangible Assets

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

Amortisation

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

Website/Database	5 years straight line
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Leases

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

Employee entitlements

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

Taxation

The entity is deemed to be a Public Authority and is exempt from taxation pursuant to Section CW 38 (2) of the Income Tax Act 2007.

Income recognition

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

Goods & Services Tax

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

CHANGES IN ACCOUNTING POLICIES

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

THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009

1. BOARD & COMMITTEES

	2009 \$	2008 \$
Fees	68,059	56,150
Examination expenses	1,670	834
Legal, Investigation and hearing expenses (Discipline)	67,078	35,346
Meeting expenses, conferences & travel	155,017	73,780
Publications	7,539	12,366
Projects	-	3,541
	299,363	182,017

2. SECRETARIAT

	NOTE	2009 \$	2008 \$
Audit fees		3,000	2,945
Database upgrade	8	30,043	-
Depreciation & amortisation	9	32,464	33,018
Equipment lease		4,135	3,959
Loss on disposal of fixed assets		89	-
Telephone, Postage & courier		23,072	18,068
Occupancy costs		81,779	77,996
Other costs		67,336	69,140
Personnel		624,357	539,882
Printing and Stationery		12,346	12,900
Professional fees		60,479	40,381
Publications & media		-	-
		810,655	

The accompanying notes form part of these financial statements

3. PROPERTY, PLANT & EQUIPMENT

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
At 31 March 2008			
Office furniture & equipment	68,810	23,361	45,449
Computer equipment	46,643	32,611	14,032
	115,453	55,972	59,481
At 31 March 2009			
Office furniture & equipment	82,565	33,869	48,696
Computer equipment	52,351	43,103	9,248
	134,916	76,972	57,944

4. INTANGIBLE ASSETS

	COST	ACCUMULATED AMORTISATION	BOOK VALUE
At 31 March 2008			
Website/Database	56,513	26,597	29,916
	56,513	26,597	29,916
At 31 March 2009			
Website/Database	56,513	37,900	18,613
Database/Website under construction	127,304	–	127,304
	183,817	37,900	145,917

5. ACCOUNTS PAYABLE & PROVISIONS

	2009	2008
	\$	\$
Trade accounts payable	166,083	53,612
Provisions	33,189	24,740
Employee benefits	30,625	34,402
	229,898	112,754

6. INCOME IN ADVANCE

Fees received relating to 2009/2010 year

	2009 \$	2008 \$
Annual practicing certificate fees	818,235	768,404
Register maintenance fees	12,750	10,600
	830,985	779,004

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.

	2009 \$	2008 \$
Total receivable under agreement	63,936	63,936
Received to date	25,574	25,574
Balance receivable	38,362	38,362
Total receivable under agreement	63,936	63,936
Recognised as revenue in prior periods	18,736	18,736
Recognised as revenue in current period	9,040	-
Income deferred	36,160	45,200
	-	6,838

8. DATABASE UPGRADE

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

9. DEPRECIATION AND AMORTISATION

Depreciation has been charged against fixed assets as follows

	2009 \$	2008 \$
Office furniture & equipment	10,669	10,198
Computer equipment	10,492	11,517
	21,161	21,715
Amortisation of intangible assets		
Website/Database	11,303	11,303
	33,464	33,018

10. COMMITMENTS

Contractual commitments for operating leases of premises and equipment.

	2009 \$	2008 \$
Not Later than one year	65,943	67,263
Later than one year	142,434	208,707
	208,377	275,970
The board has committed to capital expenditure for replacement of the registration database. The project is expected to be completed December 2009. At balance date \$127,304 had been incurred.	657,750	-

11. CONTINGENT LIABILITIES

There are no contingent liabilities at balance date. (2008 Nil)

12. RELATED PARTY TRANSACTIONS

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

13. EVENTS AFTER BALANCE DATE

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

14. TRANSITION TO NZ IFRS

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

The Financial Reporting Standards Board has determined that for certain entities who meet the criteria there would be a delay in the mandatory adoption of NZ IFRS until further notice. The Board meets these criteria and intends to defer implementation of NZ IFRS.

AUDIT REPORT
TO THE READERS OF
THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009

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, for the year ended 31 March 2009.

Unqualified Opinion

In our opinion, the financial statements of The Board on pages 1 to 6:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect:
 - The Board's financial position as at 31 March 2009; and
 - the results of its operations for the year ended on that date.

The audit was completed on 20 October 2009, and this is the date at which our opinion is expressed.

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

Basis of Opinion

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

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

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

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



Accountants &
Business Advisers

Audit procedures generally include:

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

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

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

Responsibilities of the Members of the Board and the Auditor

The Members of the Board are responsible for preparing the financial statements in accordance with generally accepted accounting practice in New Zealand. The financial statements must fairly reflect the financial position of The Board as at 31 March 2009 and the results of its operations for the year ended on that date. The Members of the Board's responsibilities arise from the Health Practitioners Competence Assurance Act 2003.

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

Independence

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

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

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



Accountants &
Business Advisers

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 2009 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 20 October 2009 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.



Occupational Therapy Board of NZ

Kaihaumanu Tūroro o Aotearoa

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