

Annual Report 2022



Occupational Therapy
Board of New Zealand

TE POARI WHAKAORA NGANGAHAU O AOTEAROA

FOSTERING FAITH AND CONFIDENCE IN THE PROFESSION

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Mahi Whakahaerenga Governance



Data Snapshot 2022

as at 31 March 2022

3,319

Kaiwhakaora ngangahau held a practising certificate
– the highest number recorded by OTBNZ





304

Kaiwhakaora ngangahau on the register are Māori or Pasifika practitioners – an 11% increase from 2021.



Erica Hodgson
Heamana Mahitahi
Co-Chair – Tangata Tiriti

Roxanne Waru
Heamana Mahitahi
Co-Chair Tangata Whenua

Pūrongo a ngā Heamana Mahitahi – Co-Chairs' Report

E ngā mana, e ngā reo, e ngā karanga maha o te motu, tēnei te mihi maioha ki a koutou, otirā ki a tātou katoa. Ka huri āku mihi ki a rātou kua whetūrangitia. E te rangatira, Moana Jackson, te tōtara whakaruruhau o te wao nui o Taāne, takoto mai ra, e moe, e oki. Ko te tumanako, kia kore nei mātou e warewaretia i ōu mahi ki te whai i te mana me te tika i Te Tiriti o Waitangi. Hoki ora mai ki a tātou ngā kanohi ora, tēnā tātou katoa!

Greetings to all!

On behalf of the OTBNZ Board, we would like to acknowledge everyone and send our gratitude to all our networks, stakeholders and practitioners.

We also acknowledge the passing of loved ones, and the great loss of the well-respected Māori leader Moana Jackson this year. Moana was hugely influential as a scholar, lawyer, educator, facilitator and fearless advocate for Indigenous rights. It is his work that provides the foundations for tangata whenua and tangata Tiriti relationships at the OTBNZ Board, and therefore it is fitting that we acknowledge his mahi at this time.

Treaty engagement work

The Board's mahi has progressed at a rapid pace over the last 12 months. We deeply appreciate the secretariat committing to this change and embracing it over every aspect of the work they do. Our celebrations include the completion of the new Mahere Rautaki | Strategic Plan 2022–2024, which articulates our desires in this area and places it as the primary focus for the next 2 years.

We welcome those on our new Māori advisory committee Te Rōpū Tohutohu, and we are already seeing the gains from their collective wisdom being shared with the Board. Te rōpū includes Sharon Gemmell, Jake Tahitahi, Wendi Raumati, Georgina Davis, Huhana Whautere, Yvette Grace and Shaz Bryant.

As part of our change in practice, we have also welcomed new staff members, Shaz Bryant and

Yvette Grace, who are assisting in shaping our approach to regulation from a bicultural perspective.

Board make-up

The Board has been delighted to be almost at full capacity over the last year. We have recently welcomed Tracy Murphy, who brings a wealth of experience and knowledge. It has certainly made a difference to have the Ministry Appointments Team working more closely with us and prioritising our appointments. We continue to strive for 50/50 tangata whenua and tangata Tiriti representation at the Board table to ensure we have robust, fair and informed decision making regarding equity and Māori/tangata whenua outcomes. Our progress on our Tiriti goals has been significant, and we believe the 50/50 Board make-up and Te Rōpū Tohutohu support have been fundamental to our progress.

COVID-19 impact

COVID-19 has continued to impact the profession, with ongoing lockdowns in place last year. The Board is confident that we have the right processes in place to respond to the evolving context of practice now it is endemic. We would like to acknowledge all the hard work and efforts of our practitioners who continue to provide excellent high-quality services and practices despite the challenging work environments. Ka mau te wehi! We recognise the work the profession has done to continue to provide services to the people we work with and helping us demonstrate to the Ministry of Health that we have complied with the necessary protocols in place.

Engagement with the profession

It was with regret that, for a second year in a row, we were unable to engage kanohi-ki-te-kanohi with the profession. We look forward to a renewed programme of hui in 2023 to ensure we hear the voice of occupational therapists and the communities that receive occupational therapy service and practice.

We also acknowledge the need to work more closely with our Māori networks and practitioners to ensure we are aware of workforce and cultural development needs.

Best practice

Celebrations include the roll-out of the refreshed competencies and Code of Ethics within the package of our new IT platform for the ePortfolio.

It has been great to see the feedback from occupational therapists on how it is easier to use. The new IT platform provides great automated data insights that will make the management of the ePortfolio easier for the secretariat as well as help support the practitioners to get the right support when needed and will help to identify gaps in the ePortfolio system/framework to the Board.

Looking ahead

We would like to thank Erica Hodgson and Cassandra Hopkins for their time and dedication to the Board over the last few years. Both Erica and Cassandra are coming to the end of their terms, and we acknowledge all the organisational intelligence that they hold. They will be missed and leave some big shoes to fill. We wish them all the best on their next journey.

We also look forward to the challenge of implementing our Tiriti action plan and believe this mahi will put us in a great position to be leaders in co-governance and Tiriti practice in the regulatory authority space.

Nāu te rourou, nāku te rourou, ka ora ai te iwi!

By acknowledging our differences, we note that everyone has something to contribute to the overall goals. By working together in collaboration from a strengths-based approach, we will all be able to flourish and thrive.



Erica Hodgson
Heamana Mahitahi
Co-Chair – Tangata Tiriti



Roxanne Waru
Heamana Mahitahi
Co-Chair – Tangata Whenua

Pūrongo a Tumu Whakarae me te Kairēhita – Chief Executive and Registrar’s Report

In my report, I provide a recap on some of our mahi over the last financial year.

COVID-19

We continue to respond to challenges COVID-19 presents. During this time, we continued to provide practitioners with information about the requirements coming from the Ministry of Health and central government. We appreciate that this was a testing time for the profession, and we extend our gratitude to practitioners who continued to provide services. Changes in alert levels specific to healthcare added to the need to provide clear support and advice to practitioners. Changes to the Medicines Regulations 1984 allowed for the development of a new COVID-19 vaccinator role, which several practitioners joined. It will be interesting to see how the profession responds to the discussions generated by long COVID. Mandatory vaccinations for all practitioners under the Health Practitioners Competence Assurance Act (2003) was part of the government’s response to the pandemic. We had a very small number of practitioners who did not comply with the Public Health Order and stopped practising or retired.

Driving assessments and vehicle Modifications

Following research and hui, the Board published standards for driving assessments and vehicle modifications. This work was generated by the number of concerns being raised by people having an assessment. It was important to establish clear standards of practice to support practitioners who work in this often-emotive area of practice.

Practising certificates

In April 2022, there were 2,961 occupational therapists holding a practising certificate. That is an increase of nearly 5% on 2020. We provide further details of the occupational therapy workforce later in this report.

Communications

We were pleased to welcome Bianca Villarante as our Communications Advisor and Digital Content Creator late in 2021. Bianca has been progressing our communications with our main source of information sharing and guidance coming through our pānui/ newsletters, which we produced monthly. We have also increased our social media presence with posts on Facebook, LinkedIn, and more recently Instagram. We have delivered several webinars in the year, ranging from information about the ePortfolio and hui on the refresh of the scope, competencies and Code of Ethics. This, together with our email and text messaging, ensures practitioners are kept aware of developments and requirements. We undertook a survey to inform the development of our communications strategy which is available on our website.

ePortfolio review audit cycle 2018–2020

At the beginning of the year, we completed our review of the 2-year ePortfolio cycle. This review provides us with an opportunity to look at how practitioners are maintaining their competence to practise. A full report is available on our website.

Andrew Charnock
Tumu Whakarae me te Kairēhita
Chief Executive and Registrar





Left to right: Cassandra Hopkins, Erica Hodgson, Hon Andrew Little, Steven O'Connor, Roxanne Waru, Ben Te Maro, Dr Taima Fagaloa.



Te Rōpū Tohutohu. Left to right: Jake Tahitahi, Roxanne Waru, Shaz Bryant, Andrew Charnock, Cassandra Hopkins, Carolyn Simmons, Wendi Raumati, Yvette Grace, Ben Te Maro, Tracy Murphy, Steven O'Connor, Erica Hodgson, Dr Sharon Gemmell. Not in photo: Dr Taima Fagaloa, Georgina Davis, Huhana Whautere.

New health system announced

In April 2021, the Minister of Health Hon. Andrew Little announced the overhaul of New Zealand's health system. Two new organisations were to be introduced – Health New Zealand Te Whatu Ora and Māori Health Authority Te Aka Whai Ora. It will be important to look at how these organisations reshape delivery of health services and that the mahi we did on refreshing the scope of practice, competencies for registration and continuing practice, and Code of Ethics support practice.

Te Tiriti implementation journey

For some years, we have been discussing how as an organisation we can become a Tiriti-engaged organisation. In May 2021, we started this journey. The Board and secretariat took part in a noho marae where, over 2 days, we started to build the components of an action plan. In January 2022, we welcomed Yvette Grace, (Ngāti Porou, Rangitāne, Ngāti Kahungunu) as our Kaiārahi Whakatinana i Te Tiriti/Te Tiriti Implementation Project Lead. We now have an implementation plan to identify clear milestones for our implementation journey. Part of the plan was to work towards establishing a 50/50 tangata whenua/tangata Tiriti practitioner representation on the Board. I am pleased to report that this has recently been achieved. Membership of the Board is detailed in this report.

In January 2022, we appointed Shaz Bryant (Ngāti Tūwharetoa, Waikato-Tainui, Whakarewarewa ki Te Arawa, Whakatōhea) as our Kaitohutohu Ngaio/Professional Advisor Tangata Whenua. Shaz brings a much-needed ao Māori lens to our mahi.

Te Rōpū Tohutohu

In February 2022, the Board announced the members of the newly established Māori advisory committee, Te Rōpū Tohutohu. Te rōpū was established in line with our action and implementation plan.

New website and database platform

Our new website and database went live in July 2021. Since that time, we have been developing and enhancing the functions of our website and database. The enhancements provide more flexibility in the reports we can generate from the data. We have also made enhancements to the ePortfolio platform. However, this did not stop our system being subject to a cyber attack that affected many schools and kindergartens around Aotearoa. I am pleased to report that our back-up systems helped to restore our system and no data was lost.

Meeting with Minister of Health

In August 2021, the Board met with the Minister of Health the Hon. Andrew Little. It provided an opportunity for the Board to discuss the role of occupational therapists in supporting health and disability services. It also provided an opportunity for the Board to share the development of its Co-Chairing: Co-Chair Tangata Whenua and Co-Chair Tangata Tiriti.

Performance review

Section 122A of the Health Practitioners Competence Assurance Act required that the Board has a performance review facilitated by the Ministry of Health. I am pleased to report that the Board achieved all the performance standards. The full report is available on our website.

Andrew Charnock

Tumu Whakarae me te Kairēhita
Chief Executive and Registrar

Te Poari Whakaora Ngangahau o Aotearoa – The Occupational Therapy Board



Left to right: Roxanne Waru (Co-Chair), Tracy Murphy, Erica Hodgson (Co-Chair), Cassandra Hopkins, Ben Te Maro, Steven O'Connor, Dr Taima Fagaloa.

Our purpose

To protect the health and safety of members of the public.

Our mission

To ensure occupational therapists are fit and competent to practise.

Our vision

To lead national and international best practice in the regulation of occupational therapy competence, based on its unique bicultural identity.

Our values

Fairness and natural justice

Cultural responsiveness

Accountability

Collaboration

Transparency

Responsibility

Integrity

Our functions

The Board is an appointed body corporate in accordance with the Health Practitioners Competence Assurance Act 2003 (the Act). As an Authority under the Act, the Board is responsible for the registration and oversight of occupational therapy practitioners.

The functions of the Board as listed in section 118 of the Act are:

- a. to prescribe the qualifications required for scopes of practice within the profession, and, for that purpose, to accredit and monitor education institutions and degrees, courses of studies, or programmes
- b. to authorise the registration of health practitioners under the Act, and to maintain registers
- c. to consider applications for annual practising certificates
- d. to review and promote the competence of health practitioners
- e. to recognise, accredit, and set programmes to ensure the ongoing competence of health practitioners
- f. to receive information from any person about the practice, conduct, or competence of health practitioners and, if it is appropriate to do so, act on that information
- g. to notify employers, the Accident Compensation Corporation, the Director-General of Health, and the Health and Disability Commissioner that the practice of a health practitioner may pose a risk of harm to the public
- h. to consider the cases of health practitioners who may be unable to perform the function required for the practice of the profession
- i. to set standards of clinical competence, cultural competence (including competencies that will enable effective and respectful interaction with Māori), and ethical conduct to be observed by health practitioners of the profession
- j. to liaise with other authorities appointed under the Act about matters of common interest
- ja. to promote and facilitate inter-disciplinary collaboration and co-operation in the delivery of health services
- k. to promote education and training in the profession
- l. to promote public awareness of the responsibilities of the authority
- m. to exercise and perform any other functions, powers, and duties that are conferred or imposed on it by or under the Act or any other enactment.



Mahi Whakahaerenga Rangatōpū Corporate Governance



Ngā Mema o te Poari – Board Members

Members are appointed to the Board by the Minister of Health. Their term is for 3 years. A member can be reappointed for a subsequent 3-year term. After two 3-year terms, a member usually steps down. There are instances where a third term is agreed upon by the Minister of Health. Re-election is possible after a one-term break.

NAME	Profession	Region	Date of appointment	Term	Term end date
Erica Hodgson	OT	Auckland	Nov 2015	2	July 2022
Cassandra Hopkins	OT	Hamilton	Nov 2016	2	July 2022
Ben Te Maro	OT	Auckland	July 2020	1	July 2023
Roxanne Waru	OT	Hawke's Bay	July 2020	1	July 2023
Steven O'Connor	Lay person	Dunedin	July 2020	1	July 2023
Taima Fagaloa	Lay person	Wellington	July 2020	1	July 2023

Board meeting attendance 2021/22

NAME	13 Apr 21	15 Jun 21	17 Aug 21	19 Oct 21 via Zoom	1 Dec 21 via Zoom	15 Feb 22 via Zoom	16 Mar 22 via Zoom	Status
Erica Hodgson	✓	✓	✓	✓	✓	✓	✓	
Cassandra Hopkins	✓	✓	✓	✓	✓	✓	✗	
Ben Te Maro	✓	✓	✓	✓	✓	✓	✓	Appointed July 2020
Roxanne Waru	✓	✓	✓	✓	✓	✓	✗	Appointed July 2020
Steven O'Connor	✓	✓	✓	✓	✓	✓	✓	Appointed July 2020
Taima Fagaloa	✓	✗	✓	✓	✓	✓	✓	Appointed July 2020

Kaiaromatawai Āheinga – Competence Assessors

Our competence assessors evaluate qualifications and assess the competence to the General Scope of Practice: Occupational Therapist.

They assess registrants from overseas and registered occupational therapists who have not practised in over 3 years and are applying for a practising certificate.

- ▶ Blair Cross*
- ▶ Kim Mariu*
- ▶ Tūi Poff-Nuku*
- ▶ Jane Wilson (Professional Advisor until July 2021)
- ▶ Carolyn Simmons
- ▶ Shaz Bryant

* Occupational therapists who are contracted for their expertise.

The five areas you must be competent in



Kaitātari Kaute – ePortfolio Auditors

Our ePortfolio auditors evaluate and assess the information that practitioners have entered into the continuing competence tool ePortfolio. Auditors are occupational therapists who are contracted for their expertise.

- ▶ Jonathan Armstrong
- ▶ Deborah George
- ▶ Kim Henneker
- ▶ Karen Molyneux
- ▶ Yasmin Orton
- ▶ Emma Parry
- ▶ Suzanne Patterson
- ▶ Carolyn Simmons
- ▶ Louise Tapper

Te Ohu – Secretariat

Andrew Charnock	Tumu Whakarae me te Kairēhita Chief Executive and Registrar	Overall management responsibility for the organisation. Statutory responsibility under the Health Practitioners Competence Assurance Act 2003 (HPCAA).
Jane Wilson (to July 2021) Shaz Bryant (from January 2022)	Kaitohutohu Ngaio Professional Advisor	Provides clinical advice and support on risk management, practice and competence.
Megan Kenning	Kaitohutohu Paerewa Kaupapahere me te Tūraru Standards, Policy and Risk Advisor	Advises and provides support on policies, standards and managing risk.
Angie Cairncross (to September 2021) Bianca Villarante (from November 2021)	Kaitohutohu Whakawhiti Kōrero me te Kaiwaihanga Kōrero ā-Matihiko Communications Advisor and Digital Content Creator	Manages the website, publications, social media and external communications with stakeholders.
Amy Darwin-Chubb	Kaiāwhina Tumu me te Hēkeretari o te Poari Executive Assistant and Board Secretary	Provides executive assistance, office management and general administrative services to Board members and operational staff.
Toni Lancaster	Kaiwhakahaere Rēhitatanga Manager Registrations	Manages the registration process including renewals, policy development and case management.
Sherida Charles	Kaiāwhina Rēhitatanga me te Whakahoutanga Tohu Assistant Registration and Recertification	Assists with the processing of all registrations, ensuring policies and practice are met.

Additional secretariat staff

Yvette Grace	Kaiārahi Whakatinana i Te Tiriti Te Tiriti Implementation Lead	January 2022
Carolyn Simmons	Kaitohutohu Ngaio Professional Advisor	February 2021
Tūi Nuku	Kaitohutohu Ngaio Professional Advisor – Tangata Tiriti	February 2021 to January 2022
Courtney Judd	Kaitautoko Whakarite Administration Support	November 2020 to May 2022

He Whakamārama o te Mahi Whakaora Ngangahau – Definition of the Practice of Occupational Therapy

The Occupational Therapy Board of New Zealand 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/whānau, social, and cultural meanings of what they do.
3. Using interactive, observational and interpretive methods of enquiry to explore and understand the subjective meanings of occupation.
4. Assessing aspects of people, occupations and places relevant to the things people want, need and are expected to do, including:
 - a. personal factors, body structures and functions, activity limitations and occupational performance skills relative to the requirements for participation and developmental stage
 - b. past and present participation in occupation including the effectiveness of and satisfaction with that participation
 - c. routines and patterns of participation and their consequences for health and well-being
 - d. the components of occupation and the capacities, skills and resources required to participate in them
 - e. contexts of participation, including facilitators and barriers to participation in occupation, and culturally defined roles and meanings.
5. Working collaboratively with clients to:
 - a. identify and prioritise activity and participation goals at an occupational performance level in current and future environments
 - b. develop, preserve and restore capacity for participation, including body structures and functions and personal factors as these relate to skilful, effective and satisfying occupational performance
 - c. prevent or retard predictable deformity of body structures and/or disruption of body functions that might affect participation through educational approaches and by recommending and educating people in the use and care of assistive devices, garments and technologies
 - d. review participation choices in relation to enabling occupational performance
 - e. modify how, when, where and with whom activities and occupations are performed
 - f. modify physical, social and attitudinal environments to remove barriers to participation in occupation and strengthen facilitators of participation in occupation
 - g. develop a group, organisation or community's purpose, resources, structure, functioning and/or skills to enable participation in occupation.
6. Engaging in processes to ensure competence in "1" above.
7. 'Practice' goes wider than clinical occupational therapy to include teaching/tutoring, professional and/or team leadership or health management where the person influences the practice of occupational therapy in hospitals, clinics, private practices and community and institutional contexts whether paid or voluntary.

Hōkai o te Whakawainga – Scope of Practice

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

General Scope of Practice: Occupational Therapist

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

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




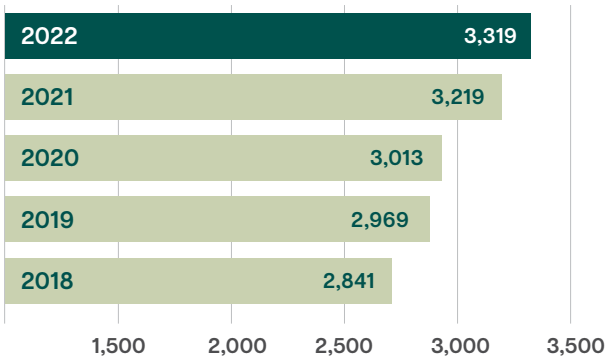
Raraunga Ohumahi Workforce Data




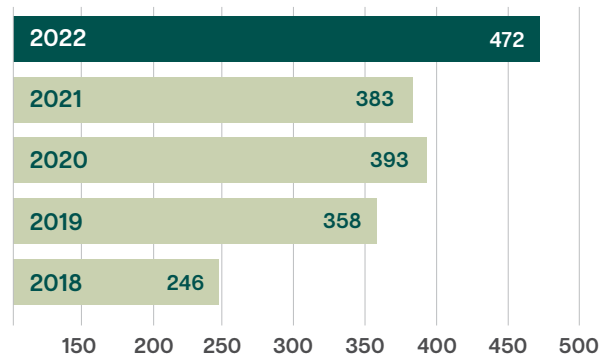
Rēhitatanga – Registration

(at 31 March 2022)

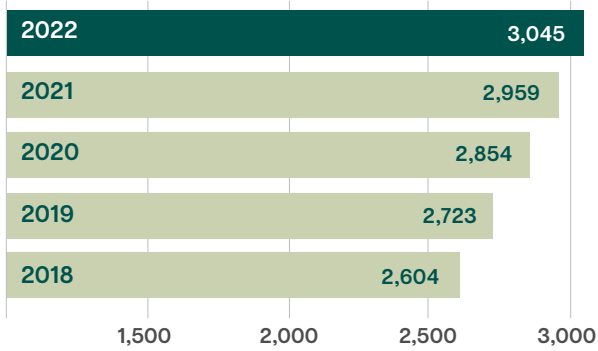
 Occupational therapists holding a current annual practising certificate (APC)



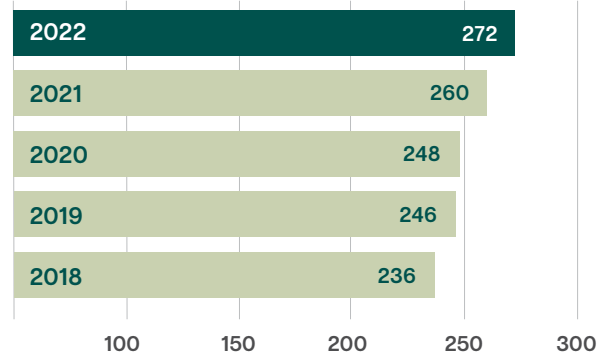
 Registered (non-practising) occupational therapists paying a registration maintenance fee



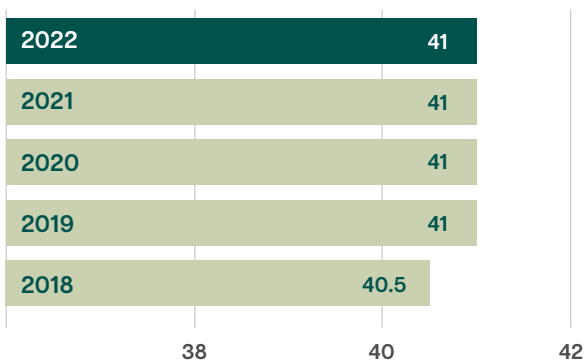
 Female occupational therapists with a practising certificate



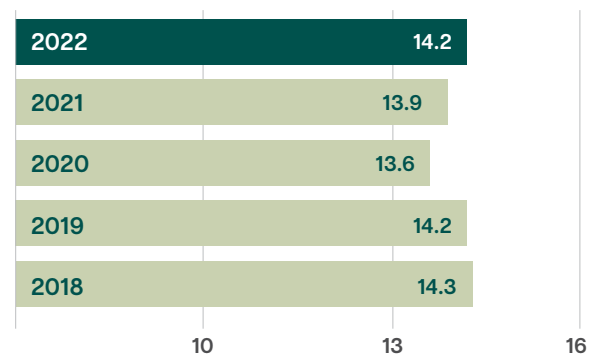
 Male occupational therapists with a practising certificate



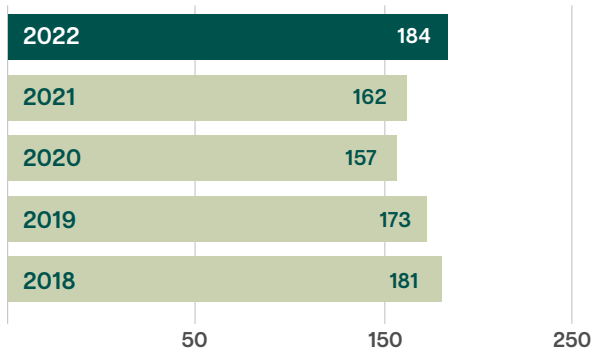
 Average age of occupational therapists with a practising certificate



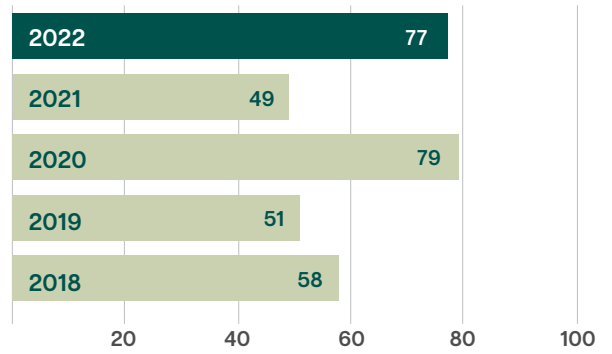
 Average years registered for practitioners with a practising certificate



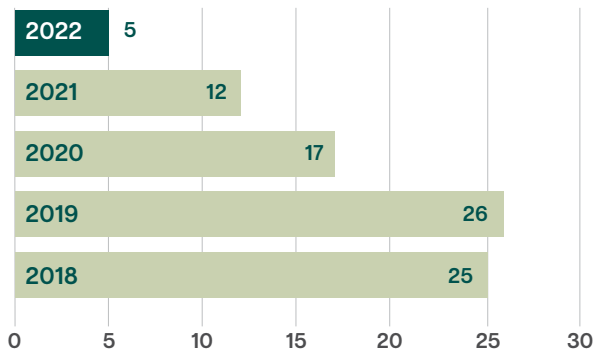
 New graduates who qualified at a New Zealand tertiary institution



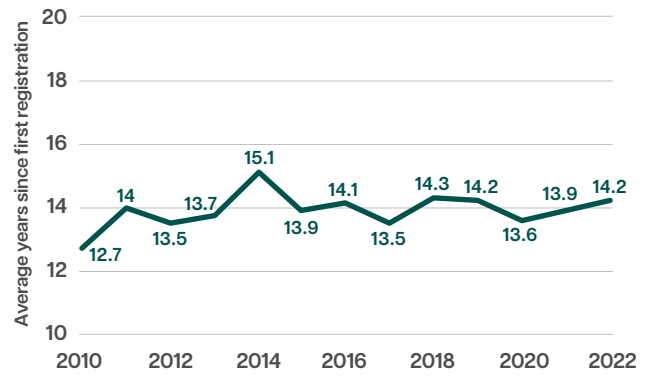
 Overseas qualified occupational therapists



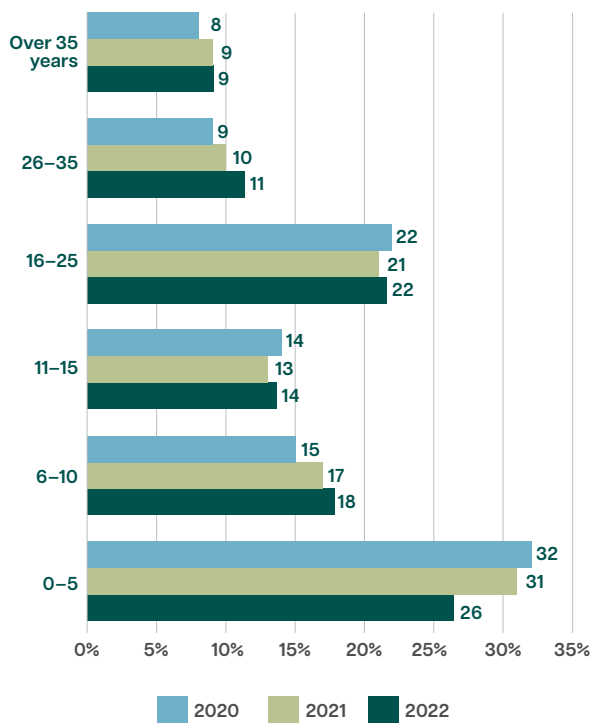
 Registration under the Trans-Tasman Mutual Recognition Act



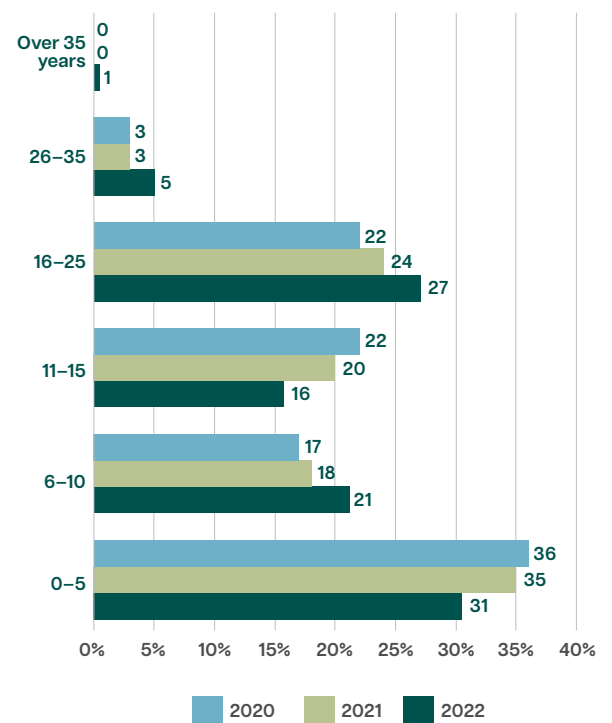
 Average years since first registration (APC holders)



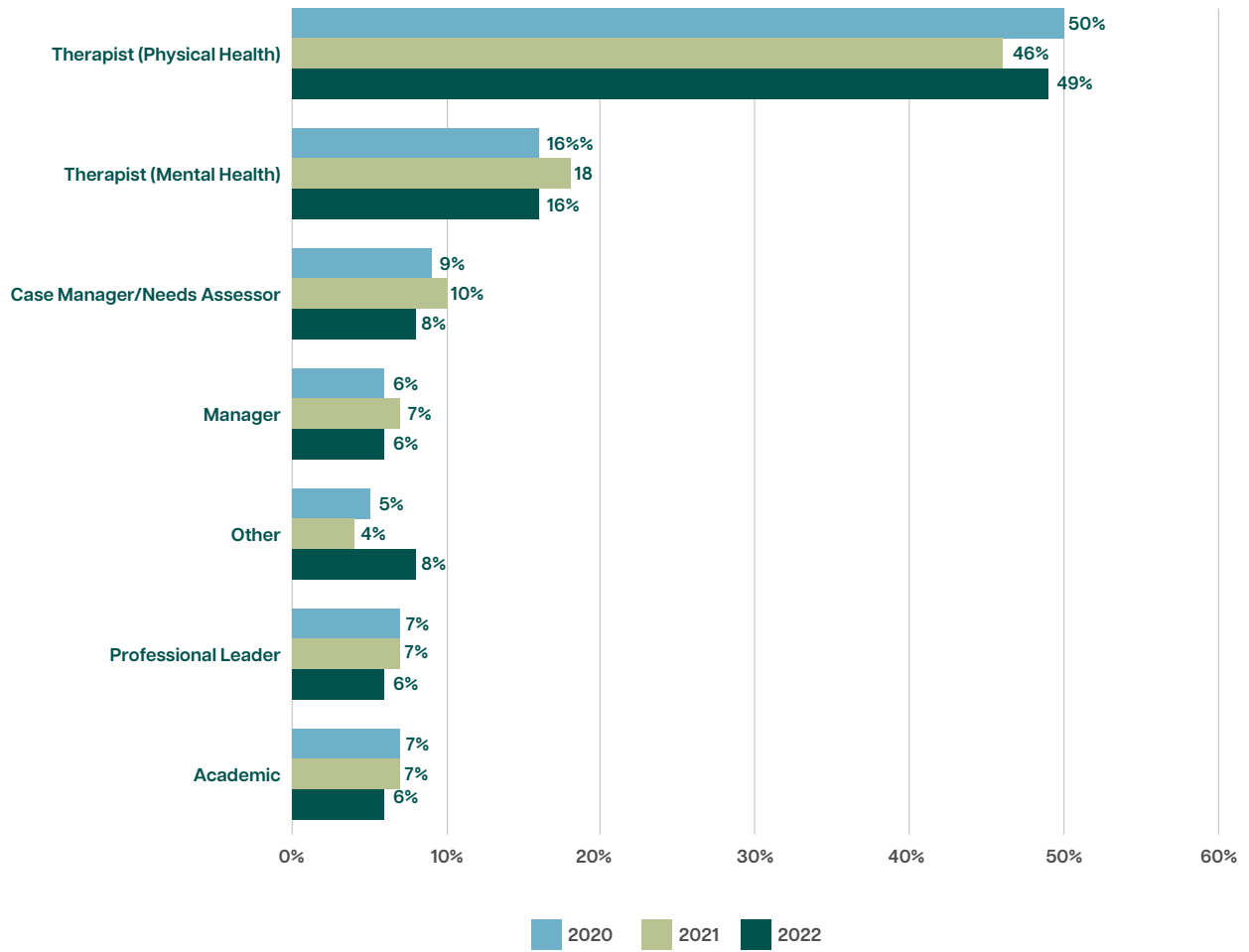
 Years since first registered – female



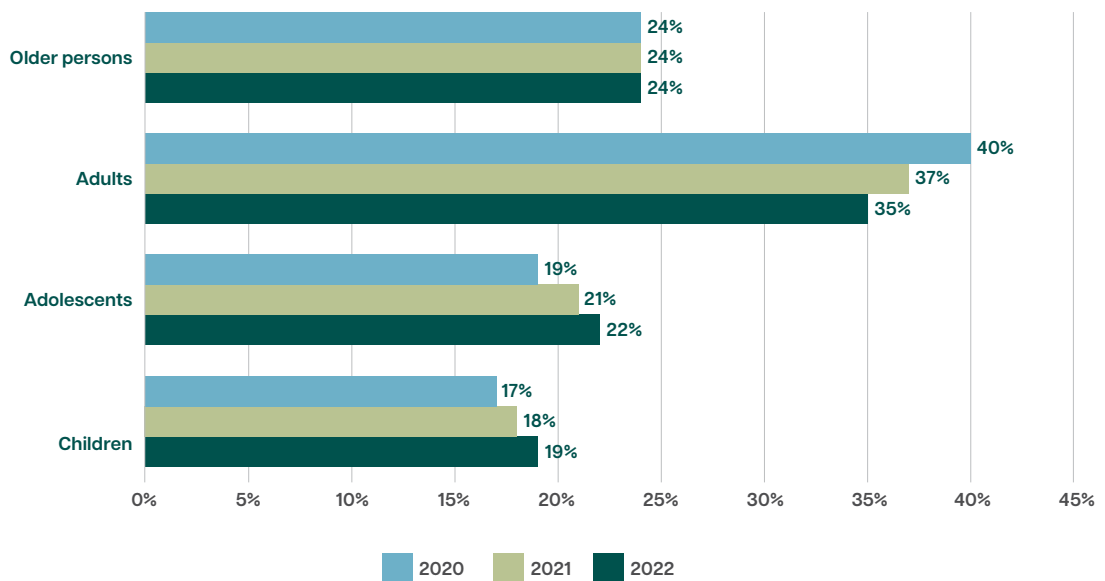
 Years since first registered – male



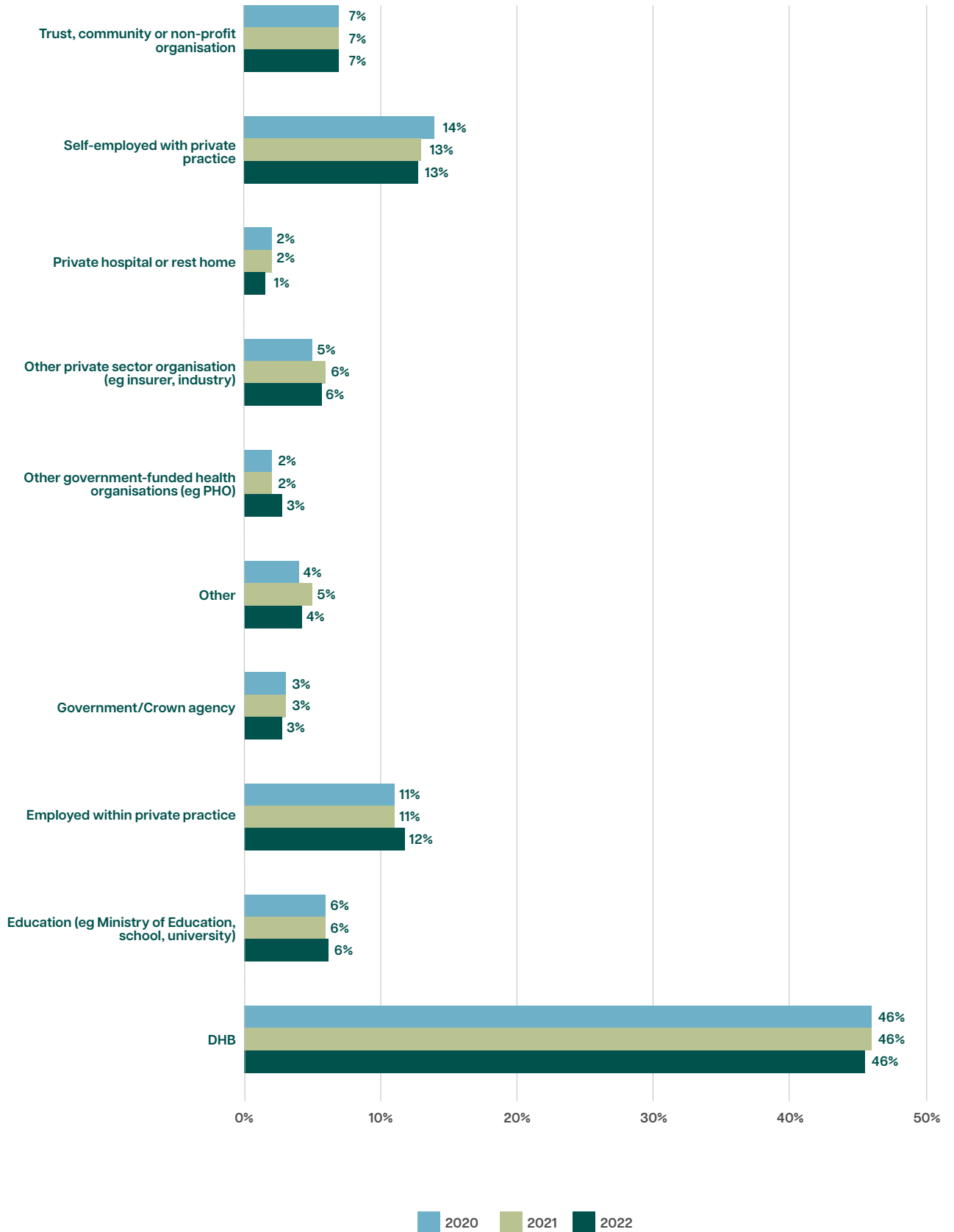
Breakdown of employment roles



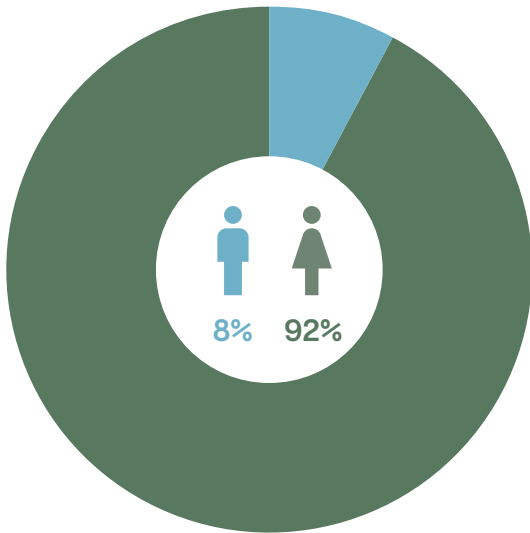
Age group that occupational therapists work with



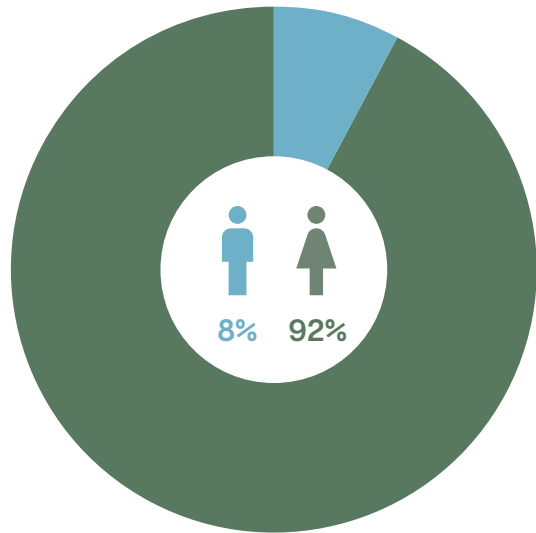
Practitioners on the register by employing organisation type



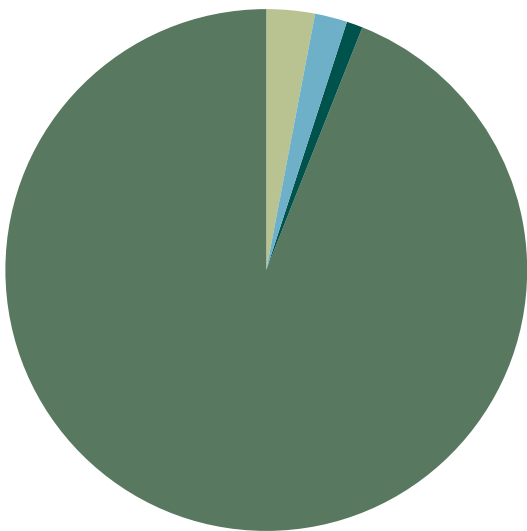
**Annual practising certificate –
male vs female**
31 March 2021



**Annual practising certificate –
male vs female**
31 March 2022

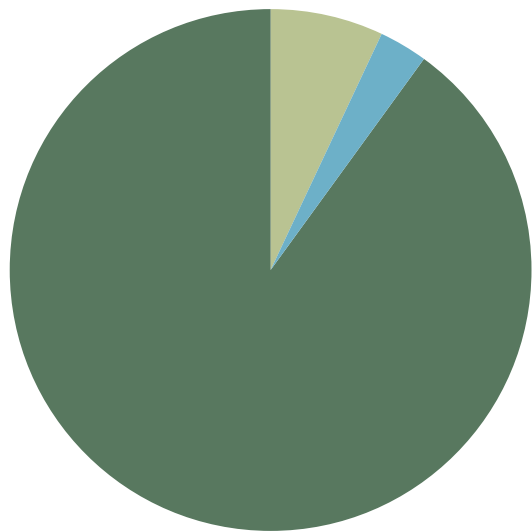


**Conditions on registered
practitioners**
31 March 2022



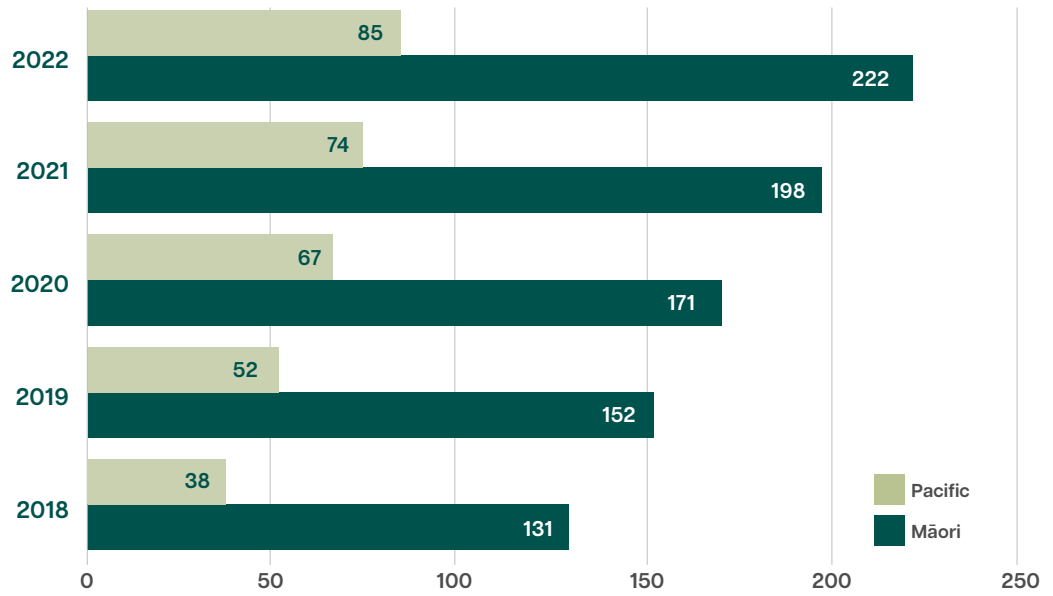
None 93%
 Overseas qualified 2%
 New graduate 3%
 Return to practice 1%

**Registered practitioners on
recertification programme**
31 March 2022

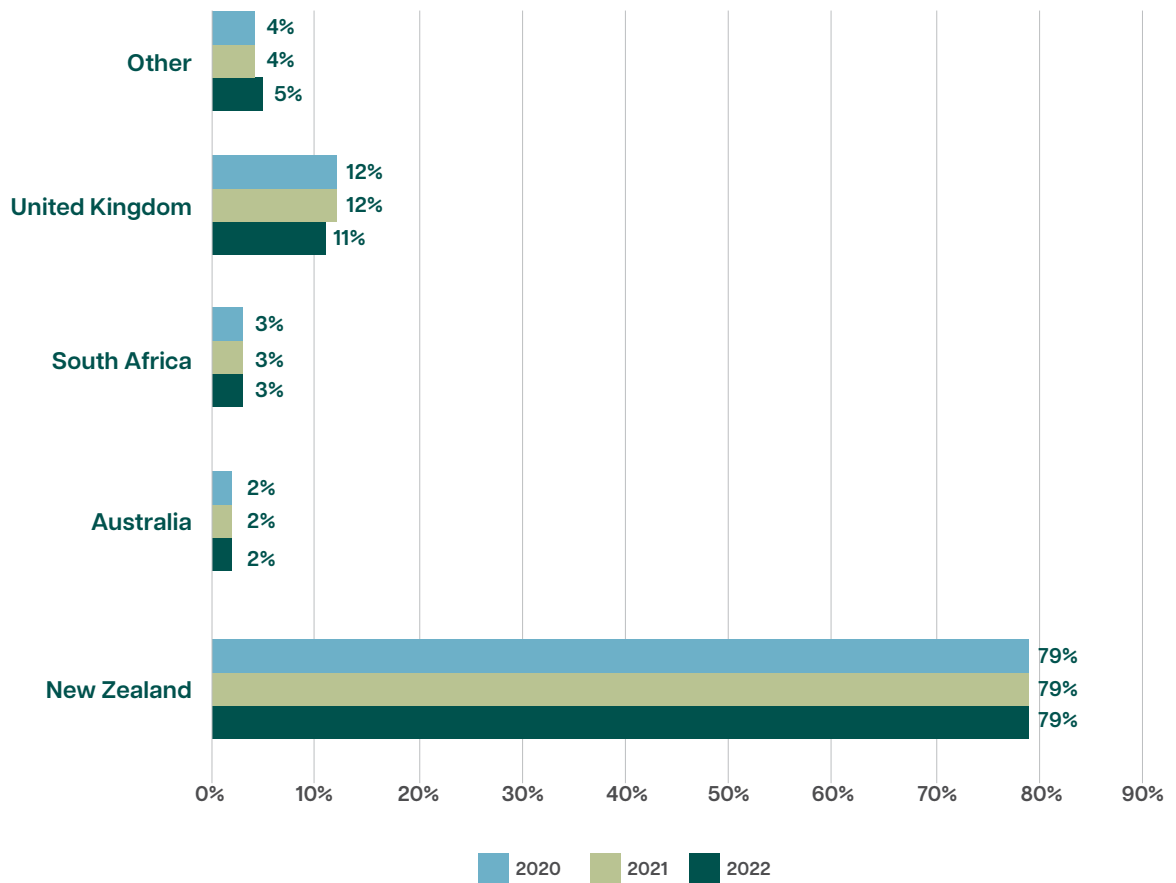


None 90%
 Recertification – new graduate 7%
 Recertification 3%

Māori and Pacific Island practitioners on register



The top four countries of qualification for registered practitioners



Pārongo Pānuitanga Notification Information



Whakaatu – Notifications

The following notifications relate to the 1 April 2021 to 31 March 2022 practising year. However, several cases do span more than one practising year before reaching a conclusion.

Type	Number	HPCAA reference	Commentary and Outcome
Competence	8	N/A	<p>All cases were considered by the Board's Notifications Assessment Committee (NAC) and did not reach a threshold requiring management under the HPCAA. Notifications related to the following:</p> <ul style="list-style-type: none"> ▶ Difference of opinion between employer and practitioner following practitioner leaving the employer. Outcome: education letter as to future practice. ▶ Difference of opinion between practitioners – one new graduate, one more experienced overseas practitioner. Follow-up was by educational letter about future practice. ▶ Practising outside of experience issuing equipment and attitude of practitioner to other professionals. Outcome: Board appointed supervisor with reports to the Board. Practitioner decided to leave the register. ▶ Driving assessment. Outcome: no further action. ▶ Advice on vehicle modification was inappropriate and dispute over costs. Outcome: no further action.
Formal competence notification	1	Section 34	<p>Matter considered by Competence Review Committee. Issues related to poor occupational therapy process – assessment – planning and interventions below expected standard for a practitioner. Outcome: practitioner did not return to practice.</p>
Conduct	20 1 withdrawn by complainant		<p>All cases were considered by the NAC and referred to the Board where indicated. Notifications related to the following:</p> <ul style="list-style-type: none"> ▶ Driving assessment. Outcome: practitioner placed on Board imposed supervision with reports to the Board. ▶ Vehicle modification inappropriate advice and use of client's vehicle. Outcome: Board-imposed supervision with reports to the Board. ▶ Driving assessment and vehicle modification. Incorrect assessment and no informed consent. Educative letter to practitioner. ▶ Concerns about ethical behaviours including racist comments – alleged collusion. ▶ Not attending work, employee/employer issues. Outcome: no further action. ▶ No practising certificate. Outcome: educative letter note on file. ▶ Inappropriate assessment – outside of experience. Outcome: Board-imposed supervision. ▶ Disagreement about assessment outcome and report to ACC. ▶ Misrepresentation in position, using occupational therapy knowledge and skills but not holding a practising certificate.

Type	Number	HPCAA reference	Commentary and Outcome
Fitness with conviction	1	Section 16	<ul style="list-style-type: none"> ▶ Driving conviction, Professional Conduct Committee (PCC). Outcome: No further action
Fitness	34	Section 16	<ul style="list-style-type: none"> ▶ Mainly new graduates declaring previous health issues that are managed. ▶ English as a second language.
Complaints referred to the Health and Disability Commissioner (HDC)	5	Section 64	<p>Please note that complaints referred to the HDC can cover multiple years prior to referral back to the Board or have a HDC decision. Notifications related to the following:</p> <ul style="list-style-type: none"> ▶ Inappropriate relationship with client. Outcome: HDC found breach of Code. Practitioner did not return to practice. ▶ Inappropriate relationship with client. NAC decided no further action as practitioner did not return to practice and does not hold a current practising certificate. ▶ Informed consent and treatment options available. Outcome: no further action.
Health	6	Section 45, 16	<p>Please note that a number of health issues reported to the Board do not reach a threshold for further action as the issues are long standing and do not affect practice – for example, depressive illness, fatigue syndrome.</p> <p>Health issues also arise at registration from new graduates – long-standing or one-off episodes that do not impact on practice.</p>
PCC	3	Section 68	<ul style="list-style-type: none"> ▶ Matters related to inappropriate postings on social media. Outcome: counselling. ▶ Practising without a practising certificate, inappropriate assessment. Outcome: currently at PCC. ▶ Driving conviction – PCC – no further action.
Tribunal cases	0		
Total	78		



Pūrongo Pūtea Financial Statements



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

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OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

Entity Information

"Who are we?", "Why do we exist?"

FOR THE YEAR ENDED 31 MARCH 2022

Legal Name of Entity: OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

Type of entity and Legal Basis: The Occupational Therapy Board of New Zealand (the Board) is a body corporate established by the Health Practitioners Competence Assurance Act 2003 (HPCAA) and is a Responsible Authority under that Act. The board is a registered charity, Charity number CC43824.

Entity's Purpose or Mission:

As an Authority under the Act the Board is responsible for the registration and oversight of occupational therapy practitioners. The functions of the Board are listed in section 118 of the Act.

- (a) To prescribe the qualifications required for scopes of practice within the profession, and, for that purpose, to accredit and monitor education institutions and degrees, courses of studies, or programmes:
- (b) To authorise the registration of health practitioners under the Act, and to maintain registers:
- (c) To consider applications for annual practising certificates (APCs):
- (d) To review and promote the competence of health practitioners:
- (e) To recognise, accredit, and set programmes to ensure the ongoing competence of health practitioners:
- (f) To receive and act on information from health practitioners, employers, and the Health and Disability Commissioner about the competence of health practitioners:
- (g) To notify employers, the Accident Compensation Corporation, the Director-General of Health, and the Health and Disability Commissioner that the practice of a health practitioner may pose a risk of harm to the public:
- (h) To consider the cases of health practitioners who may be unable to perform the function required for the practice of the profession:
- (i) To set standards of clinical competence, cultural competence (including competencies that will enable effective and respectful interaction with Māori), and ethical conduct to be observed by health practitioners of the profession:
- (j) To liaise with other authorities appointed under the Act about matters of common interest:
- (ja) To promote and facilitate inter-disciplinary collaboration and co-operation in the delivery of health services:
- (k) To promote education and training in the profession:
- (l) To promote public awareness of the responsibilities of the authority:
- (m) To exercise and perform any other functions, powers, and duties that are conferred or imposed on it by or under the Act or any other enactment.

Entity Structure:

The Board has eight (8) members. six (6) occupational therapists and two (2) lay members to represent public interests. Board Members are appointed by the Minister of Health.

Main Sources of the entity's cash and Resources:

The board has received its main income from APCs Fees paid by registered occupational therapists.

Additional information:

To protect the public, the Board is also responsible for making sure that occupational therapists keep high standards of practice by continuing to maintain their competence once they have entered the workforce

General Description of the Entity's Outputs:

To protect the health and safety of members of the public by providing for mechanisms to ensure that occupational therapists are competent and fit to practise.

Contact details:

Physical Address: Level 5, 22 Willeston Street, Wellington 6011
 Phone: 04 9184740 or 0800 99 77 55
 Email: enquiries@otboard.org.nz
 Website: www.otboard.org.nz

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

"How was it funded?" and "What did it cost?"

FOR THE YEAR ENDED 31 MARCH 2022

		2022	2021
Revenue	Note	\$	Restated* \$
APC fees		1,324,149	1,265,862
Examination fee		-	-
Registration fees		168,866	107,168
Non-Practising fee		22,850	24,388
Other income and cost recoveries		2,374	37,623
Tribunal order and levy		65,740	63,260
Interest		17,854	34,692
Total Revenue		1,601,833	1,532,992
Expenditure			
Board & committees	1	183,420	168,467
Secretariat	2	1,247,153	1,218,147
Disciplinary expenses	3	19,090	70,234
Total Expenditure		1,449,662	1,456,848
Net Surplus/(Deficit)		152,171	76,144

**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
STATEMENT OF MOVEMENT IN EQUITY**

FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	\$	Restated* \$
Accumulated funds at the beginning of period	1,181,155	1,105,011
Net surplus/(deficit) for the period	152,171	76,144
Accumulated funds at the end of period	1,333,326	1,181,155



OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
STATEMENT OF FINANCIAL POSITION
"What the entity owns?" and "What the entity owes?"
AS AT 31 MARCH 2022

	NOTE	2022 \$	2021 Restated* \$
Equity		1,333,326	1,181,155
Current Assets			
Cash and cash equivalents		1,049,799	767,167
Investments		1,845,006	1,940,047
Accounts receivable	5	6,326	11,385
Prepayments		12,037	32,158
Total Current Assets		<u>2,913,168</u>	<u>2,750,757</u>
Non-Current Assets			
Plant, Property and Equipment	4	33,406	26,679
Intangible assets	4	0	11,818
Total Non-Current Assets		<u>33,406</u>	<u>38,496</u>
Total Assets		2,946,574	2,789,254
Liabilities			
Accounts payable and provisions	7	35,261	76,184
Employee costs payable	8	74,704	54,519
Income in advance	6	1,305,732	1,295,800
Goods and services tax		191,555	174,169
WHT payable		5,996	7,427
Total Liabilities		1,613,248	1,608,098
Net Assets		1,333,326	1,181,155

For and on behalf of the Board:



Erica Hodgson
 Co-Chair tangata Tiriti
 Date: 18 / 10 / 2022



Roxanne Waru
 Co-Chair tangata Whenua
 Date: 18 / 10 / 2022

The accompanying notes form part of these financial statements



OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
STATEMENT OF CASH FLOWS
"How the entity has received and used cash"
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	\$	\$
Cash flows from Operating Activities		
Cash was received from:		
Statutory fees	1,399,821	1,403,644
Registration income	168,866	107,168
Other fees	29,210	62,336
Interest revenue	18,927	39,304
Cash was applied to:		
Payments to suppliers & employees	(1,424,042)	(1,364,640)
GST	17,386	1,979
Net cash flows from operating activities	<u>210,168</u>	<u>249,792</u>
Cash flows from Investing and Financing Activities		
Cash was received from:		
Short-term investments	1,325,719	1,300,000
Sale / disposal of fixed assets	2,056	(990)
Cash was applied to:		
Purchase of fixed assets	(24,633)	(26,600)
Short-term investments	<u>(1,230,678)</u>	<u>(1,270,124)</u>
Net Cash Flows from Investing and Financing Activities	<u>72,465</u>	<u>2,286</u>
Net Increase / (Decrease) in Cash	282,633	252,078
Opening Cash Brought Forward	<u>767,167</u>	<u>515,090</u>
Closing Cash Carried Forward	<u>1,049,799</u>	<u>767,167</u>
Represented by:		
Cash and cash equivalents	1,049,799	767,167



OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND STATEMENT OF ACCOUNTING POLICIES

"How did we do our accounting?"

FOR THE YEAR ENDED 31 MARCH 2022

BASIS OF PREPARATION

The Board is a body corporate established by the Health Practitioners Competence Assurance Act 2003 (HPCAA) and is a Responsible Authority under that Act.

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

The Board has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

SPECIFIC ACCOUNTING POLICIES

APC Income and Income Received in Advance

Fees received for the issue of APCs and register maintenance are recognised in the year to which the fees relate. Receipts for APCs issued for future years are shown as Income Received in Advance.

Interest Recognition

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

Receivables

Receivables are stated at estimated realisable values.

Property, plant & 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.

Intangible Assets

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

Depreciation

Depreciation is charged on a diminishing value basis, the following rates have been used:

Office furniture & equipment 9% - 50% diminishing value

Computer equipment 40% - 60% diminishing value

Amortisation

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

Website/Database 3 to 10 years straight line.

Office Refit

Office refit is depreciated over the period of the lease at the following rate:

Five years straight line



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
STATEMENT OF ACCOUNTING POLICIES - Continued
"How did we do our accounting?"**

FOR THE YEAR ENDED 31 MARCH 2022

Taxation

The Board is exempt from Income Tax.

Investments

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

Goods & Services Tax

The board is registered for Goods & Services Tax (GST), and all amounts are stated exclusive of GST, except for receivables and payables that are stated inclusive of GST.

Leases

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

Cash and Cash equivalents

Cash and cash equivalents includes petty cash, deposits at cheque account and saving account with banks.

Employee entitlements

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

Prepayments

Payments made in advance for goods and services before their receipt or invoice date are recorded.

Accounts Payables

Short term payables are recorded at the amount payable.

Provisions

Provisions are recorded for the accrued expenses.

Changes in accounting policies

The Board has changed its accounting policy, in the 2022 financial year, for the recognition of costs for customising and configuring changes to Software provided by a supplier through a cloud-based computing arrangement – described as a "SaaS" (Software as a Service) arrangement. This is relevant for the costs associated with the registration database and software costs incurred in the 2019 financial year, that were previously capitalised and subsequently amortised. In line with the recent Agenda Decision (April 2021) publicised by the IFRS Interpretation Committee (IFRIC), the Council have reviewed the previously capitalised costs to confirm that the treatment aligns with the Agenda Decision. The result of this review is that these previously capitalised costs should have been expensed at the time they were incurred.

These changes in accounting policy have been accounted for retrospectively, and the comparative values for 2021 have been restated. This has impacted the accumulated comprehensive revenue and expense and the effect of the changes are in Note 18.

All other policies have been applied on a consistent basis with those used in previous years.

Comparatives

Changes have been made to prior year comparatives in relation to the Prior period adjustment, see note 18.

**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

		2022	2021
		\$	\$
1. BOARD & COMMITTEES			
Conferences		-	-
Fees	11	143,765	111,460
Meeting expenses, training ,travel & others		28,150	57,007
Tikanga Advisor Cost		11,505	-
		183,420	168,467

		2022	2021
		\$	\$
2. SECRETARIAT			
Audit fees		8,199	7,696
Depreciation & amortisation		15,712	81,546
Loss on sale of fixed assets & intangibles		11,955	990
Legal costs		11,501	18,703
Occupancy costs		41,888	48,387
Other costs		195,752	228,523
Personnel costs		745,430	716,342
Professional fees		46,444	47,796
Telephone, Postage & Printing and Stationery		8,585	14,367
Projects		161,688	53,797
		1,247,153	1,218,147

		2022	2021
		\$	\$
3. DISCIPLINARY EXPENSES			
Professional Conduct Committee expenses		19,090	70,234
		19,090	70,234

4. PLANT, PROPERTY & EQUIPMENT AND INTANGIBLE ASSETS

At 31 March 2022	Opening Value	Current Year Additions	Current Year Disposals	Depreciation, Amortisation	Closing Value
Office Equipment	700	-	-	(180)	519
Furniture & fittings	14,766	2,474	(1,229)	(2,698)	13,313
Computer equipment	11,213	22,158	(964)	(12,834)	19,574
Office refit	-	-	-	-	-
PLANT, PROPERTY & EQUIPMENT	26,679	24,633	(2,193)	(15,712)	33,406
Database & Website software	11,818	-	(11,818)	-	-
INTANGIBLE ASSETS	11,818	-	(11,818)	-	-

At 31 March 2021	Opening Value	Current Year Additions	Current Year Disposals	Depreciation, Amortisation	Closing Value
Office Equipment	973	-	(10)	(263)	700
Furniture & fittings	17,633	287	-	(3,154)	14,766
Computer equipment	8,701	12,375	(2,312)	(7,551)	11,213
Office refit	4,613	-	-	(4,613)	-
PLANT, PROPERTY & EQUIPMENT	31,919	12,662	(2,322)	(15,580)	26,679
Database & Website software	14,861	-	-	(3,044)	11,818
INTANGIBLE ASSETS	14,861	-	-	(3,044)	11,818

Both opening balance and closing balance of 2021 intangible assets have changed due to change of accounting policy. Refer note 18 for details.



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
5. ACCOUNTS RECEIVABLE	\$	\$
Accounts receivable	638	4,624
Accrued income	5,688	6,761
	<u>6,326</u>	<u>11,385</u>

	2022	2021
6. INCOME IN ADVANCE	\$	\$
APC fees	1,245,932	1,236,420
Disciplinary levy fee	59,800	59,380
	<u>1,305,732</u>	<u>1,295,800</u>

	2022	2021
7. ACCOUNTS PAYABLE & PROVISIONS	\$	\$
Accounts payable	25,214	66,222
Provisions	10,047	9,962
	<u>35,261</u>	<u>76,184</u>

	2022	2021
8. EMPLOYEE COSTS PAYABLE	\$	\$
PAYE owing	15,288	11,244
Holiday pay accrual	37,985	32,272
Kiwisaver contributions owing	5,911	3,678
Extra week salary	14,903	7,324
Student loan owing	617	1
	<u>74,704</u>	<u>54,519</u>

9. COMMITMENTS

The Board have an agreement with Nursing Council of New Zealand for the provision of back office corporate services. The Service Level Agreement is for an initial period of five years. The future estimated commitments based on the expected costs included in this agreement as at 31 March 2022 are:

Property \$26,415; Corporate Services \$49,206; Total \$75,621 per annum.

	2022	2021
	\$	\$
Due in 1 year	49,206	53,106
Due between 1-2 years	49,206	53,106
Due between 2-5 years	90,211	154,893
	<u>188,622</u>	<u>261,105</u>

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

	2022	2021
	\$	\$
Due in 1 year	26,416	28,334
Due between 1-2 years	26,416	28,334
Due between 2-5 years	48,428	82,641
	<u>101,259</u>	<u>139,309</u>

The figures disclosed above reflect the Board's rent, as currently payable. The lease agreement is in the name of Nursing Council of New Zealand.



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

10. CREDIT CARD FACILITY

Three MasterCard credit cards with total limits of \$40,000 are held with Westpac.

11. RELATED PARTY TRANSACTIONS

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

	2022	2021
	\$	\$
Anne Carter, Board member (Finished)	-	3,398
Cassandra Hopkins, Board member	10,479	12,208
Colleen Naughton, Board member (Finished)	-	3,398
Erica Hodgson, Co-Chair	20,959	17,676
Ben Te Maro, Board Member	10,479	7,281
Kaye Cheetham, Board Member (Finished)	-	3,398
Robert Molyneux, Chair Person (Finished)	-	850
Mary Butler, Board member (Finished Nov-2020)	-	3,823
Roxanne Waru, Co-Chair	17,513	7,453
Steven O'Connor, Board Member	11,199	7,281
Tagaloa Fagaloa, Board Member	10,479	7,281
	81,110	74,046

12. CONTINGENT LIABILITIES

There are no contingent liabilities at balance date. (2021 \$Nil)

13. CAPITAL COMMITMENTS

There are no capital commitments at balance date. (2021: \$Nil)

14. EVENTS AFTER BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

15. FINANCIAL RESERVES

	2022	2021
	\$	\$
Disciplinary Reserve	85,674	39,024
Operational Reserve	495,000	380,000
Major Litigation Reserve	85,000	85,000
Strategic Reserve	155,000	280,000
General (Uncommitted) Reserve	512,652	397,131
	1,333,326	1,181,155

16. SHARED SERVICES

In 2015/16, Nursing Council of New Zealand, Occupational Therapy Board of New Zealand, Podiatrists Board of New Zealand, Dietitians Board, Midwifery Council of New Zealand, Psychotherapists Board of Aotearoa New Zealand, Osteopathic Council of New Zealand, Chiropractic Board, Psychologist Board, and Optometrists & Dispensing Opticians Board entered into an agreement to co-locate to 22 Willeston Street, Wellington. The lease agreement for 22 Willeston Street (signed solely by Nursing council of New Zealand) is for five years taking effect from 1 February 2021 and expiring on 1 February 2026.

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



**OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

18. PRIOR PERIOD ADJUSTMENTS

Effect of transactions pre-1 April 2020 (opening balance of the equity comparatives in the 2022 Financial Statements)

	\$
Accumulated Comprehensive Revenue and Expense	
Accumulated comprehensive revenue and expense 31 March 2020 under old policy	1,219,662
Add: Reversal of accumulated amortisation of software up until 31 March 2020	43,718
Less: Recognition of software as an expense incurred until 31 March 2020	(158,369)
Accumulated comprehensive revenue and expense 31 March 2020 under new policy	1,105,011
Accumulated comprehensive revenue and expense 31 March 2021 under old policy	1,277,453
Add: Reversal of accumulated amortisation of software up until 31 March 2020	43,718
Add: Reversal of accumulated amortisation of software 1 April 2020 to 31 March 2021	18,353
Less: Recognition of software as an expense incurred until 31 March 2021	(158,369)
Accumulated comprehensive revenue and expense 31 March 2021 under new policy	1,181,155
Statement of Comprehensive Revenue and Expense:	
Total Secretariat expenses (as at 31 March 2021) under old policies	1,236,501
Less: Reversal of Amortisation of software 1 April to 31 March 2021 under old policy	(84,319)
Add: Amortisation of software 1 April 2020 to 31 March 21 under new policy	65,966
Total administration expenses (as at 31 March 2021) under new policies	1,218,147
Statement of Financial Position	
Intangible assets balance as at 31 March 2021 under old policies	108,115
Less: Recognition of software as an expense incurred until 31 March 2020	(158,369)
Add: Reversal of accumulated amortisation of software up until 31 March 2020	43,718
Add: Reversal of accumulated amortisation of software 1 April 2020 to 31 March 2021	18,353
Intangible assets balance as at 31 March 2021 under new policies	11,818



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**INDEPENDENT AUDITOR'S REPORT
 TO THE READERS OF OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND'S
 PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2022**

The Auditor-General is the auditor of the Occupational Therapy Board of New Zealand. The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the performance report of the Occupational Therapy Board of New Zealand on his behalf.

Opinion

We have audited the performance report of the Occupational Therapy Board of New Zealand, that comprise the entity information, the statement of financial position as at 31 March 2022, the statement of financial performance, the statement of movements in equity and statement of cash flows for the year ended on that date and the notes to the performance report that include accounting policies and other explanatory information.

In our opinion, the performance report of the Occupational Therapy Board of New Zealand:

- presents fairly, in all material respects:
 - the entity information,
 - its financial position as at 31 March 2022; and
 - its financial performance and cash flows for the year then ended; and
- complies with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector).

Our audit was completed on 31 October 2022. This is the date at which our opinion is expressed.

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

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the Auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the performance report

The Board is responsible for preparing the performance report that is fairly presented and that complies with generally accepted accounting practice in New Zealand.

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

Baker Tilly Staples Rodway Audit Limited, incorporating the audit practices of Christchurch, Hawkes Bay, Taranaki, Tauranga, Waikato and Wellington.

Baker Tilly Staples Rodway Audit Limited is a member of the global network of Baker Tilly International Limited, the members of which are separate and independent legal entities.



In preparing the performance report, the Board is responsible on behalf of the Occupational Therapy Board of New Zealand for assessing the Board's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate the Occupational Therapy Board of New Zealand or to cease operations, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the performance report

Our objectives are to obtain reasonable assurance about whether the performance report, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of the performance report.

We did not evaluate the security and controls over the electronic publication of the performance report.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the governing body.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Occupational Therapy Board of New Zealand's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Occupational Therapy Board of New Zealand to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.



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

Our responsibility arises from the Public Audit Act 2001 and section 134(1) of the Health Practitioners Competence Assurance Act 2003.

Independence

We are independent of the Occupational Therapy Board of New Zealand in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink, appearing to read 'Chrissie Murray', with a long horizontal flourish extending to the right.

Chrissie Murray
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General
Wellington, New Zealand





**Occupational Therapy
Board of New Zealand**

TE POARI WHAKAORA NGANGAHAU O AOTEAROA

FOSTERING FAITH AND CONFIDENCE IN THE PROFESSION