



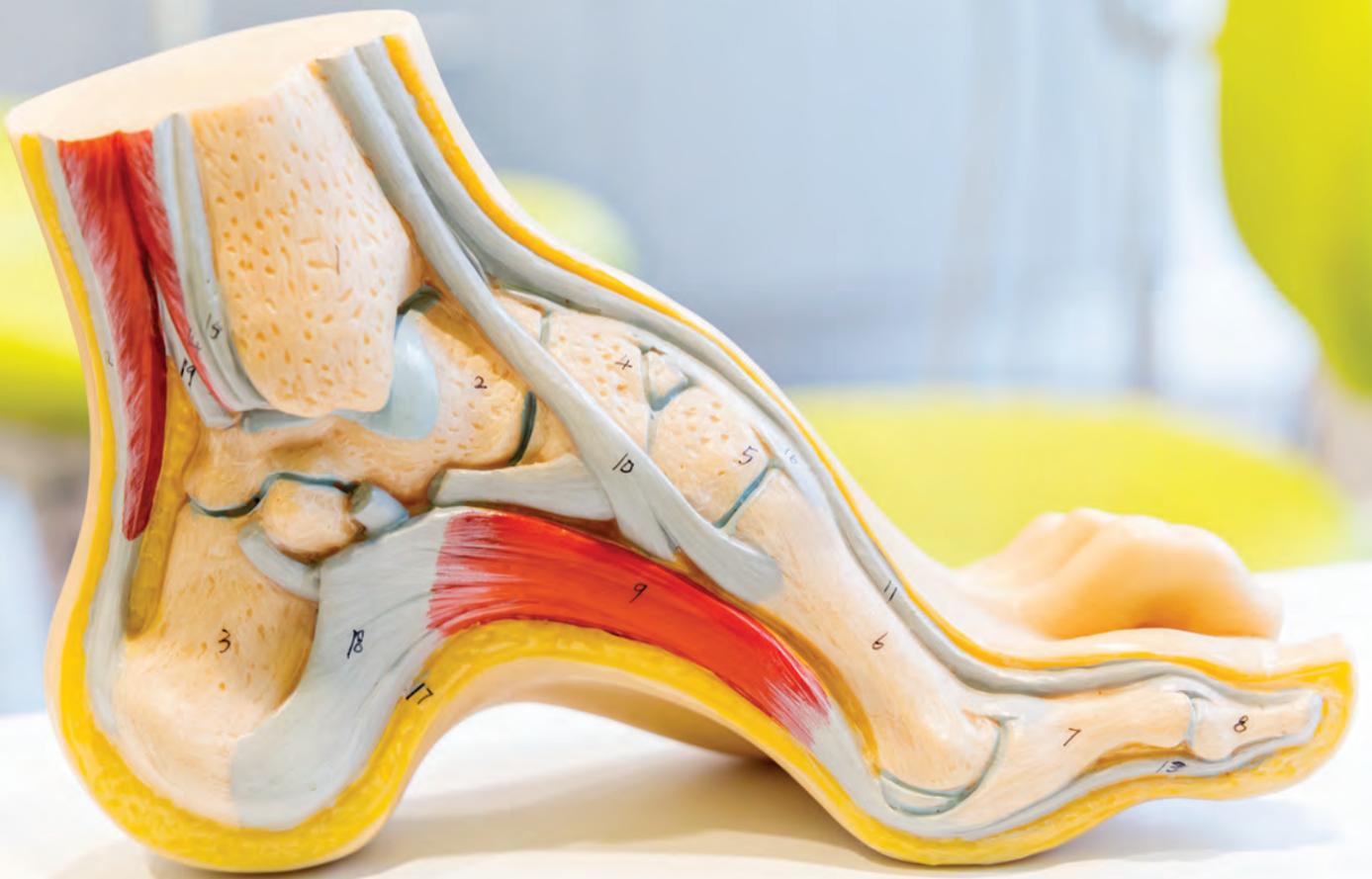
**Podiatrists Board
of New Zealand**

Te Poari Tiaki Waewae O Aotearoa



Annual Report

1 April 2019 – 31 March 2020



PODIATRISTS BOARD OF NEW ZEALAND ANNUAL REPORT 2019-2020

We are pleased to present this report for the year ending 31 March 2020 to the Minister of Health and it is presented in accordance with section 134(1) of the Health Practitioners Competence Assurance Act.

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Governance

Chair's Report

Welcome to the Chair's report, this is my third and final report as Chair having been re-elected in February 2020. Serving on the Board is a privilege and I have learnt a great deal and been given the opportunity to develop professionally and personally over the past 9 years. I never imagined that my career as a podiatrist would lead to a role in health regulation or that I would be a suitable candidate to become a Board member. The opportunities that this role has presented have been many and I would like to take this opportunity to thank the people whom I have had the opportunity to work with, the support, robust discussions and friendships have made the time pass very quickly.

This year has seen the completion of the first 2-year cycle of the updated CPD requirements and the move to online functionality for the recording of CPD by practitioners. The unintended consequence of this is that the Board is aware of all practitioners whom have not met the requirements at the close of date and therefore have a responsibility to follow up with these practitioners via audit. That means that for this first cycle the audit had not been a semi random selection, but rather those that have self-identified by not completing the requirements. Fortunately, most practitioners completed and logged the required minimum activities prior to the close off.

The major project for the Board For the 19/20 year has been continued work of the preparation of the submission for designated prescribing for registered podiatrists. Whilst this has taken longer than anticipated it has been a great learning for the Board and is the largest project undertaken in many years. Submission of the application to the Ministry of Health for their consideration is anticipated prior to the end of 2020.

The Board continues to meet with key stakeholders throughout our annual meeting cycle, including representatives from Auckland University of Technology Podiatry School, Podiatry New Zealand, the Podiatry Board of Australia, ACC and the Ministry of Health.

The end of this year has brought unprecedented circumstances with the International Covid-19 Pandemic. This will continue to have ramifications for the rest of 2020 and beyond and we thank the profession for the contribution that you are all making to ensure we get through this together.

Whilst not within the year ended 31st March 2020 it seems appropriate to update you on current Board matters. In April we welcomed new Board Members: Rebecca Holbrook, Chris Rewi-Wetini and Belinda Ihaka as health practitioner members and Helen Wild and Dianne Wepa as lay members. Unfortunately, both Helen and Dianne have since resigned due to significant other commitments. We thank Helen for staying on in a limited capacity to allow for the functioning of the Board until replacement lay members are appointed. In June we also said farewell to Annabel Whinam who retired from her position as Registrar and many years of contribution to the Board and we wish her well in retirement. Sandra Gale has been appointed to the Registrar position and comes with a wealth of health, organisational and management experience. We welcome Sandi to the role and look forward to working with her.



Fiona Angus
Chair, Podiatrists Board of New Zealand

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 podiatry 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 educational institutions and degrees, courses of studies, or programmes
- b. To authorise the registration of health practitioners under the Act, and to maintain registers
- c. To consider applications for annual practising certificates
- d. To review and promote the competence of health practitioners
- e. To recognise, accredit and set programmes to ensure the ongoing competence of health practitioners
- f. To receive and act on information from health practitioners, employers and the Health and Disability Commissioner about the competence of health practitioners
- g. To notify employers, the ACC, the Director-General of Health, and the Health and Disability Commissioner that the practise of a health practitioner may pose a risk of harm to the public
- h. To consider the cases of health practitioners who may be unable to perform the function required for the practice of the profession
- i. To set standards of clinical competence, cultural competence, and ethical conduct to be observed by health practitioners of the profession
- j. To liaise with other authorities appointed under the Act about matters of common interest
- k. To promote education and training in the profession
- l. To promote public awareness of the responsibilities of the authority
- m. To exercise and perform any other functions, powers and duties that are conferred or imposed on it by or under the Act or any other enactment

Our Mission To protect the public through effective regulation of the podiatry profession.

Our Vision The podiatry profession practises in a way that maximises public well-being through its emphasis on being competent, safe, adaptable and ethical.

Our Values

- Consistent, fair and transparent
- Respect for cultural diversity.

Strategic Goals

- Effective implementation of the HPCA Act
- Develop standards and scopes that reflect the changing health environment
- Operate under effective and best practice governance
- Robust financial systems
- Promote awareness of the Board's role and build effective relationships.



Board members



Fiona Angus **CHAIR**

Fiona was appointed to the Podiatrists Board in 2011, taking on the Deputy Chair role in 2012 until her appointment as Chair in February 2018. Prior to this she was on the Podiatry New Zealand Executive as Central Region representative. Fiona is currently working in the area of High-Risk Foot employed by a DHB, working as part of a team of four Podiatrists. Fiona trained as a Podiatrist in Sydney, Australia, graduating in 1989, and has work experience including public and private practice.

Other key involvements include the NZSSD Podiatry Special Interest Group and the NZ Wound Care Society. Fiona is married with three children and lives in the Hutt Valley.



Matthew Carroll **DEPUTY CHAIR**

Matthew was appointed to the Podiatrists Board in 2015 and is currently Deputy Chair. He has been a registered podiatrist in New Zealand and Australia. Matthew is currently appointed as an Associate Professor of Podiatry and Deputy Head of School within the School of Clinical Sciences at AUT University. Matthew was previously Head of Podiatry at AUT University from 2009-2017. He is active in research with a focus on musculoskeletal conditions of the lower limb and since commencing his academic career in 2009 he has published widely in peer reviewed journals and presented national and internationally. He is Associate Editor for BMC Musculoskeletal Disorders and Editorial Board Member for the Journal of Foot & Ankle Research.

In 2018 Matthew was awarded a Senior Fellowship to the Higher Education Authority and Associate Fellow to the Higher Education Research & Development Society of Australasia in recognition of his contribution of leadership of teaching.



Steve York

Steve was appointed to the Board in 2013 and reappointed in 2016. He has been a registered podiatrist in New Zealand since 2009 and graduated from AUT. He is currently employed as a diabetes podiatrist at the Northland DHB since 2010. He is also a member of the Podiatrist Special Interest Group Committee (NZSSD) and is also involved with other local and regional podiatry and diabetes working groups. Steve has an active interest in the diabetic foot and has recently co-authored a number of studies that relate to diabetic related lower extremity amputation in New Zealand.



Rebecca Holbrook

Rebecca was appointed to the board in April 2020. Rebecca qualified in the UK in 2005 and registered with the board in 2013. She relocated to Otago and developed a busy multi-disciplinary clinic.

Having now moved to the Taranaki in 2020, Rebecca is currently Professional Lead for Podiatry at the TDHB and runs a private practice. Rebecca's main areas of interests are:

- Collegial support and mentoring
- Diabetes & the High-Risk Foot
- MSK & Biomechanics
- Research & improving health outcomes.



Belinda Ihaka

Belinda has been a lecturer at AUT since 2004 where her primary role is to provide clinical education and promote best practice for Podiatrists. Her areas of teaching include imaging (diagnostic musculoskeletal and arterial); clinical skills and long-term conditions management. Belinda has been involved in various National and International organisations and is committed to improving health outcomes for Māori. Belinda is actively involved in research and is a candidate for the Doctor of Health Science programme at AUT.



Chris Rewi-Wetini

Chris Rewi qualified as a podiatrist at AUT in 2010 and has operated his own clinics since then. His specialty is diabetic foot assessments at the primary care level, along with providing diabetic educational presentations for different PHOs and interest groups.

Lay Members

Awaiting appointments.



Board Meetings and Fees

The Board held four 2-day meetings during the 2019-2020 reporting year:

- 20-21 June 2019
- 22-23 August 2019
- 14-15 November 2019
- 13-14 February 2020.

Board Member Fees

Current fees are:

- Chair:** \$800 per day/ \$100 per hour
(plus \$15,000 annual honorarium)
- Deputy Chair:** \$600 per day/ \$75 per hour
(plus \$3,000 annual honorarium)
- Other Board Members:** \$600 per day/ \$75 per hour

Secretariat



Sandra Gale REGISTRAR

Operationally there has been changes at the Board offices, with a new Registrar joining the team in 2020. She is assisted part time by Bridget Mestrom, Registration and Recertification Officer, who is a member of the Occupational Therapists Board staff.

We continue to be supported via our Service Level Agreement (SLA) by the Nursing Council of New Zealand (NCNZ) and maintain a close working relationship with eight other health regulators who share the same office space. This closer working environment continues to support better collaboration on all operational issues, policies and projects.

We continue to review and make changes to our administrative processes, so we reduce the burden on practitioners wanting to register and applying for practising certificates. At the end of this reporting year as the Covid-19 pandemic began, the Board adapted quickly to introduce 3 and 6 monthly Annual Practising Certificate's (APC's) and a monthly APC payment plan option for podiatrists. The aim was to provide some flexibility and to alleviate financial hardship if required whilst still ensuring the Board met its required functions under the Act.



Registration and Practising Certificates (APC'S)

In order to meet its role of protecting the public, the Board must ensure that all podiatrists who are registered, meet the standard required for safe and competent practice. Every Podiatrist who wishes to practice in New Zealand must be registered with the Board and hold a current Annual Practising Certificate.

Scopes of practice

The Board is responsible for prescribing scopes of practice for registration in the practice of podiatry. The Board has the following four scopes of practice:

PODIATRIST

A registered primary health care practitioner (including those previously registered as a chiropodist) who utilises medical, physical, palliative and surgical means other than those prescribed in the Podiatric Surgeon scope of practice, to provide diagnostic, preventative and rehabilitative treatment of conditions affecting the feet and lower limbs.

PODIATRIC SURGEON

A registered primary health care practitioner who holds the scope of practice of podiatrist and is further qualified to perform foot surgery by way of sharp toe nail wedge resection; surgical correction of lesser digital deformities affecting the phalanges, metatarsals and associated structures; surgical corrections of deformities affecting the first toe, first metatarsal and associated structures; surgical correction of osseous deformities of the metatarsus, mid-tarsus, rearfoot and associated structures; surgical correction and removal of pathological subcutaneous structures such as tendinous and nervous tissues and other connective soft tissue masses of the foot.

(The Podiatrists Board does not approve of any Podiatric Surgeon performing any procedure beyond their competence, training and qualifications.)

PODIATRIC RADIOGRAPHIC IMAGER

A registered primary health care practitioner who holds the scope of practice of podiatrist, who is qualified to use radiological equipment, and is licensed by the Ministry of Health Office of Radiation Safety, to obtain plain radiographic images and /or fluoroscopic images of the foot, ankle and lower leg.

VISITING PODIATRIST EDUCATOR/ PRESENTER

A visiting registered podiatrist who qualifies for the scope of practice of podiatrist, and when appropriate for their specialty area of education, also qualifies for an additional scope of practice of Podiatric Surgeon and/ or Podiatric Radiographic Imager as determined by the Podiatrists Board, who is presenting short-term educational/instructional programmes requiring demonstrations or practices, of a clinical or practical nature.



Accreditation

The Podiatry Department at AUT Auckland University of Technology is the sole education provider for podiatric education in New Zealand.

The purpose of accreditation is to assure the quality of education and training of podiatrists in New Zealand and to promote continuous programme improvement. Regular accreditation ensures that the New Zealand podiatric education provider retains the same high standard as other providers in Australia and beyond. This accreditation process uses the New Zealand version of the Australia and NZ Podiatry Competency Standards. Also, during non-accreditation years the Board conducts informal audit committee visits to the department.

AUT underwent a full accreditation assessment in May 2018, and the Australia and New Zealand Accreditation Council (ANZPAC) provided this process for the Board. As ANZPAC was disestablished in June 2019, the Board is developing an alternative process for the next accreditation in four years' time, due in 2022.

Registration

Registration provides assurance to the public that a podiatrist has attained the standard of qualification, skills and competence prescribed by the Board.

The Register of current practitioners is publicly available and accessible on the Board's website www.podiatristsboard.org.nz. It provides names, qualifications, registration numbers and dates, scopes of practice, currency of practising certificates (plus any conditions on the APC) and the region in which the podiatrist is practising.

The Board previously used ANZPAC to provide qualification and skills assessments to assist the Board with its registration process of overseas trained applicants for podiatry and podiatric surgery. With the loss of ANZPAC, the Board now undertakes its own assessments for these applicants. This process includes the requirement of a cultural competence and NZ legislative awareness open book examination.

Along with the ANZPAC Podiatry Competency Standards (NZ version) that the Board requires for a minimum standard of competence for registration, the Board also sets its standards and guidance in its new Principles and Standards for the Practice of Podiatry in New Zealand (PSPPNZ), (formerly the Code of Practice), and its Ethical Principles & Standards of Practice.

The Trans-Tasman Recognition Act 1997 (TTMR Act) recognises Australian and New Zealand registration standards as equivalent. This allows registered podiatrists the freedom to practice in either country. Under TTMR if a podiatrist is registered as a current practitioner in Australia they are entitled to be registered and practice in New Zealand (subject to a limited right of refusal.)



Table 1: Applications for registration

	HPCAA Section	Number	Outcomes		
			Registered	Registered with conditions	Not Registered
Total	15	43 (33 NZ qualified 7 Overseas qualified 3 TTMRA)	43	0	0

Reasons for non-registration		
Communication including English language requirements	16 a,b	N/A
Conviction by any court for 3 months or longer	16 c	N/A
Mental or physical condition	16 d	N/A
Professional disciplinary procedure in NZ or overseas, otherwise under investigation	16 e,f,g	N/A
Other – danger to health and safety	16 h	N/A

Practising certificates

All practising podiatrists must hold a current Annual Practising Certificate (APC), which must be renewed each year for podiatrists to be able to continue practising legally. To obtain an APC, practitioners need to assure the Board that they have maintained their competence and fitness to practice. The issue of an APC indicates to the public that the Board is satisfied that the practitioner has met the standards the Board has set.

Table 2: Applications for an annual practising certificate (as at 31 March 2020)

	HPCAA Section	Number	Outcomes			
			APC	APC with conditions	Interim	No APC
Total			472	2	0	0
Reasons for non-issue						
Competence	27 (1) a	0				
Failed to comply with a condition	27 (1) b	0				
Not completed required competence programme satisfactorily	27 (1) c	0				
Recency of practice	27 (1) d	0				
Mental or physical condition	27 (1) e	0				
Not lawfully practising within three years	27 (1) f	0				
False or misleading application	27 (3)	0				



Competence, Fitness to Practice and Quality Assurance

Under the HPCA Act practitioners may have their competence reviewed at any time or in response to concerns about their standard of practice. A concern about competence is not a disciplinary issue, and the Board does not seek to establish guilt or fault. It aims whenever possible, to review, remediate and educate.

Table 3: Competence referrals

Source	HPCAA Section	Number
Health Practitioner (Under RA)	34 (1)	0
Health and Disability Commissioner	34 (2)	3
Employer	34 (3)	0
Notification received from ACC	35	1
Notification issued	35	0
Total		4

Recertification Programme/ Continuing Professional Development (CPD)

Under section 41 of the HPCA Act the Board has a well-established recertification programme to ensure that podiatrists practising in New Zealand are competent and fit to practise their profession.

The Board believes that one of the key elements contributing to the maintenance of a practitioner's competence is participation in CPD. The Podiatrists Board CPD Framework requires practitioner participation in various CPD activities to assure the public and Board that practitioners are up to date and have appropriately developed their knowledge and skills on an on-going basis.

A new CPD framework was introduced 1 January 2018 and is based on a 2-year cycle replacing the old 4-year cycle. The cycle closed at the end of 2019 and practitioners who did not completed their CPD requirements were automatically included in the 2020 CPD audit.

The CPD requirements fall into the following categories:

- Compulsory (infection control, wound management and cultural safety)
- Professional communication
- Professional learning
- Basic life support (also compulsory)

A minimum of 40 CPD hours (plus basic life support) every 2 years is now the requirement.



CPD Audit

The Board calls on approximately ten percent of practitioners each year, for a semi random audit. Practitioner CPD logbooks are no longer sent in as the new CPD programme now requires that practitioners must log all their CPD hours online in their practitioner portal and upload any relevant documentation. The online CPD access also provides podiatrists returning to practice throughout the year with a pro rata calculation of how many CPD hours will be required of them before the end of the cycle.

For the 2020 CPD audit most practitioners completed and logged the required minimum activities prior to the close off. However, 43 practitioners did not complete their CPD requirements and were therefore selected for the audit. So, for the first audit with the new CPD framework it was not a semi random selection, but rather those that had self-identified by not completing the requirements.

Quality assurance activities

The Board made no applications for activities to be protected under section 54 of the HPCAA this financial year.





Complaints and Discipline

The Board’s primary responsibility when receiving a complaint is the protection of the health and safety of the public. All patients have the right to complain about a podiatrist and complaints generally fall into two broad categories:

- Those that allege the practice or conduct of a podiatrist has affected a patient, or those that do not directly involve a patient. This would include situations where the practitioner is practising outside their scope of practice, practising without an APC or having committed a disciplinary offence or a conviction by the Courts.
- Complaints that allege a patient has been affected, must be referred on by the Board to the Health and Disability Commissioner (HDC).

Table 4: Complaints from various sources and outcomes

Source	Number	Outcome			
		No further action	Referred for Competence review (on re-registration)	Referred to Professional Conduct Committee	Referred to the Health and Disability Commissioner
Consumers					
Health and Disability Commissioner	3	1	1	1	Not Applicable
Health Practitioner (Under RA)	2	2			
Other Health Practitioner					
Courts notice of conviction	2			2	
Employer					
Other	1	1			

Professional Conduct Committee (PCC)

A PCC is a statutory committee appointed to investigate when an issue of practitioner conduct arises. This committee is independent of the Board. Some of the PCC expenses incurred by the Board can be refunded through its disciplinary levy fund. There have been two PCC’s conducted in the last financial year.

Health Practitioners Disciplinary Tribunal (HPDT)

The HPDT hears and decides disciplinary charges brought against registered health professionals. Charges are brought by the PCC or HDC Director of Proceedings. This tribunal operates independently to the Board. Some of the HPDT expenses incurred by the Board can be refunded through its disciplinary levy fund.

There has been one HPDT conducted in the last financial year.



Appeals and Judicial Reviews

Decisions of the Board may be appealed to the District Court. Practitioners may also seek to judicially review Board decisions in the High Court. The Court must assess whether in making a decision, the Board has followed its own policies and processes and that these are reasonable.

There have been no appeals or judicial reviews against decisions made by the Board in this financial year.

Linking with Stakeholders

The Board has the responsibility to:

- Communicate with the podiatric profession
- Liaise with health regulatory authorities and other stakeholders including the Ministry of Health
- Promote public awareness of the Board's role.

PODIATRY BOARD OF AUSTRALIA (PBA)

The Board enjoys a collegial relationship with the PBA, and it continues to strengthen its ties with often annual joint meetings of representatives from both Boards. The PBA hosted representatives from the Board at its March 2019 meeting and the Board had planned to reciprocate in 2020, but this has been temporarily postponed due to Covid-19. The sharing of policies and processes, and mutual concerns, encourages collaboration and cooperation which benefits practitioners on both sides of the Tasman.

AUT UNIVERSITY PODIATRY DEPARTMENT

The Board has a good relationship with the Podiatry Department and there are regular communications regarding the podiatric curriculum, Board registration and continuing competence requirements and other matters of mutual interest.

HEALTH WORKFORCE NZ (HWFNZ)

Board representatives have met with HWFNZ and the Ministry of Health on a number of occasions in recent years on consultations and matters of mutual interest. The Board provides the results of its annual workforce survey to HWFNZ which assists the Ministry for future health workforce planning.

PODIATRY NEW ZEALAND

The Board has regular communications with Podiatry NZ and is committed to maintaining a good working relationship for the benefit of the profession.



Practitioner Fees

<i>Application for:</i>	Disciplinary Levy Portion	Fee incl GST
REGISTRATION		
New Zealand qualification (including re-registration & restoration to Register)		378.00
Overseas Qualification		817.00
Trans-Tasman Mutual Recognition		817.00
Further Scope of Practice		235.00
ANNUAL PRACTISING CERTIFICATE (APC) INCLUDING DISCIPLINARY LEVY		
APC for full year 1 April to 31 March	175.00	992.00
Three- and six-month APC's & monthly payment option introduced 25 March 2020 in response to Covid-19		
APC if applying after 1 April and held APC in previous year	175.00	1,095.00
APC if never previously registered as a Podiatrist (valid from 1 Dec until 31 March the following year)	43.75	247.75
APC for Return to Practice applicants and new Overseas Qualified Registrants (valid 1 January until 31 March of the same year)	87.50	495.50
APC with further scope of practice: Podiatric Surgery	175.00	1,167.00
APC with further scope: Podiatric Surgery & Podiatric Radiographic Imagery	175.00	1,187.00
APC with further scope/s and applying after 1 April and held APC in previous year	175.00	1,270.00
OTHER FEES		
Non-Practising Inactive Maintenance Fee	175.00	260.00
Certificate of Registration		36.00
Supply of any documents (other than Certificates of Registration)		48.00
Addition or alteration to Register (excl. change of name or address)		71.00
Inspection or copy of Register		30.00
Cultural (Open Book) Exam: Return to Practice: no prior NZ APC / Re-Registration		1,196.00
Cultural (Open Book) Exam: Return to Practice APC/overseas qualified & prior NZ reg pre-OBE		598.00
Cultural (Open Book) Examination Re-sit		393.00
Review Fee (practitioner competence review: up to 1/3 of costs to the Board)		2,000 to 15,000



Contacting the Board

Postal Address: PO Box 9644, Wellington, New Zealand 6141

Physical Address: Level 5, 22 Willeston Street, Wellington, New Zealand 6011

Email: registrar@podiatristsboard.org.nz (Registrar)
admin@podiatristsboard.org.nz (Registration and Recertification Officer)

Website: www.podiatristsboard.org.nz

Phone: Registrar (04) 474 0706 /+64 4 474 0706
Registration and Recertification Officer (04) 918 4726 /+64 4 918 4726

The cover features a solid orange background with several overlapping, semi-transparent orange geometric shapes, including rectangles and a large circle. The central circle is white and contains the text. The text is centered within the white circle and reads "Financial Statements" in a large, orange, sans-serif font, with "2019-2020" in a smaller, bold, orange, sans-serif font below it.

Financial
Statements
2019-2020

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**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF PODIATRISTS BOARD OF NEW ZEALAND'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020**

The Auditor-General is the auditor of Podiatrists Board of New Zealand (Podiatrists Board). 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 Podiatrists Board of New Zealand on his behalf.

Opinion

We have audited the Performance Report of the Podiatrists Board that comprise the statement of financial position as at 31 March 2020, the statement of financial performance, the statement of movement in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the Performance Report of the Podiatrists Board present fairly, in all material respects:

- the entity information,
- its financial position as at 31 March 2020; and
- its financial performance and cash flows for the year then ended; and
- comply 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 24 August 2020. 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 Podiatrists 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.

Emphasis of Matter

Without modifying our opinion, we draw attention to the disclosures about the impact of Covid-19 on the Board as set out in note 17 to the performance report.

Responsibilities of the Board for the Performance Report

The Board is responsible for preparing a 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.

In preparing the Performance Report, the Board is responsible on behalf of the Podiatrists Board for assessing the Podiatrists 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 Podiatrists Board 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 governing body and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Podiatrists Board'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 Podiatrists Board 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 Podiatrists Board 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 Podiatrists Board.

Chrissie Murray
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand



PODIATRISTS BOARD OF NEW ZEALAND

Entity Information

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

FOR THE YEAR ENDED 31 MARCH 2020

Legal Name of Entity:

PODIATRISTS BOARD OF NEW ZEALAND

Type of Entity and Legal Basis:

The Podiatrists 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.

Entity's Purpose or Mission:

The mission of the Board is to protect the public through effective regulation of the podiatry profession.

The functions of the Board are legislated by HPCAA.

The principal purpose of the Act is to protect the health and safety of the public by providing for mechanisms to ensure that health practitioners are competent and fit to practice their professions.

The Board's functions are described in section 118 of the HPCAA:

1. Prescribe the qualifications required for scopes of practice within the profession, and for that purpose, to accredit and monitor educational institutions and degrees, courses of studies, or programmes;
2. Authorise the registration of health practitioners under the Act, and to maintain registers;
3. Consider applications for annual practising certificates (APCs);
4. Review and promote the competence of health practitioners;
5. Recognise, accredit and set programmes to ensure the ongoing competence of health practitioners;
6. Receive and act on information from health practitioners, employers and the Health and Disability Commissioner about the competence of health practitioners;
7. Notify employers, the ACC, the Director-General of Health, and the Health and Disability Commissioner that the practise of a health practitioner may pose a risk of harm to the public;
8. Set standards of clinical competence, cultural competence, and ethical conduct to be observed by health practitioners of the profession, and to consider the cases of practitioners who may be unable to perform the functions required for practice of the profession;
9. Promote education and training in the profession;
10. Promote public awareness of the responsibilities of the authority;
11. Liaise with other authorities and to carry out other functions, powers and duties that are conferred or imposed on it by the HPCA Act or other enactments.



PODIATRISTS BOARD OF NEW ZEALAND

Entity Information

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

FOR THE YEAR ENDED 31 MARCH 2020

Entity Structure:

The Board has seven (7) members. Five (5) podiatrists 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 APC fees paid by registered podiatrists.

Additional Information:

Vision – The podiatry profession practises in a way that maximises public well-being through its emphasis on being competent, safe, adaptable and ethical.

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 podiatrists are competent and fit to practise.

Contact Details:

Physical Address: Level 5, 22 Willeston Street, Wellington

Phone: (04) 474 0706

Email: registrar@podiatristsboard.org.nz

Website: www.podiatristsboard.org.nz



PODIATRISTS BOARD OF NEW ZEALAND

Statement of Financial Performance

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

FOR THE YEAR ENDED 31 MARCH 2020

	Note	2020 \$	2019 \$
REVENUE			
APC Fees		325,990	306,617
Disciplinary Levy		73,310	70,038
Examination Fees		5,200	1,560
Registration Fees		16,913	19,923
Non-Practising Fees		1,922	2,291
Other Income		136	423
Interest		18,505	17,254
Total Revenue		441,975	418,108
EXPENDITURE			
Board & Committees	1	91,921	90,133
Secretariat	2	325,497	210,327
Disciplinary	3	55,258	33,186
Total Expenditure		472,676	333,646
NET SURPLUS/(DEFICIT)		(30,701)	84,461

PODIATRISTS BOARD OF NEW ZEALAND

Statement of Movement in Equity

FOR THE YEAR ENDED 31 MARCH 2020

	2020 \$	2019 \$
Accumulated Funds at the beginning of period	428,662	344,200
Net Surplus/(Deficit) for the Period	(30,701)	84,461
ACCUMULATED FUNDS AT THE END OF PERIOD	397,960	428,662

The accompanying notes form part of these financial statements

PODIATRISTS BOARD OF NEW ZEALAND

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

AS AT 31 MARCH 2020

	Note	2020 \$	2019 \$
EQUITY		397,960	428,662
CURRENT ASSETS			
Cash & Bank		398,881	278,890
Investments & Bank Deposits		394,165	516,714
Accounts Receivable		3,170	8,796
Prepayments		5,133	9,642
Total Current Assets		801,349	814,042
NON-CURRENT ASSETS			
Property, Plant and Equipment	5	3,034	6,849
Intangible Assets	6	13,677	18,339
Total Assets		818,060	839,229
CURRENT LIABILITIES			
Goods and Services Tax		37,508	46,557
Accounts Payable	7	59,886	35,805
Income in Advance	9	322,706	328,206
Total Current Liabilities		420,100	410,568
Total Liabilities		420,100	410,568
NET ASSETS		397,960	428,662

For and on behalf of the Board.



Fiona Angus
Board Chair
Date: 24 August 2020



Matthew Carroll
Deputy Chair
Date: 24 August 2020

The accompanying notes form part of these financial statements



PODIATRISTS BOARD OF NEW ZEALAND

Statement of Cash Flows

"How the entity has received and used cash"

FOR THE YEAR ENDED 31 MARCH 2020

	2020 \$	2019 \$
Cash Flows from Operating Activities		
<i>Cash Was Received From:</i>		
Statutory Fees and Levies	393,800	390,328
Registration Income	18,970	22,638
Other Fees	5,200	1,560
Interest Revenue	10,264	7,212
<i>Cash Was Applied to:</i>		
Payments to Suppliers & Employees	(436,913)	(332,466)
Net Cash Flows from Operating Activities	(8,679)	89,273
Cash Flows from Investing and Financing Activities		
<i>Cash Was Received From:</i>		
Short-term Investments	471,111	304,375
Proceeds from Loan	0	0
<i>Cash Was Applied to:</i>		
Purchase of Fixed Assets	(3,792)	(7,446)
Short-term Investments	(338,649)	(472,649)
Net Cash Flows from Investing and Financing Activities	128,670	(175,720)
Net Increase / (Decrease) in Cash	119,991	(86,448)
Opening Cash Brought Forward	278,890	365,338
Closing Cash Carried Forward	398,881	278,890
<i>Represented by:</i>		
Cash and Cash Equivalents	398,881	278,890



PODIATRISTS BOARD OF NEW ZEALAND

Statement of Accounting Policies

"How did we do our accounting?"

FOR THE YEAR ENDED 31 MARCH 2020

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

Cash, Bank and Bank Deposits

Cash, Bank and Bank Deposits includes petty cash, deposits at cheque and savings account with banks.

Investments

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

Receivables

Receivables are stated at estimated realisable values.

Interest Revenue

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

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 and non-financial 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
2-10 years straight line.

Depreciation

Depreciation of property, plant & equipment is charged at the following rates:

Office furniture & equipment
20% – 50% Straight Line Method
Computer equipment
20% – 50% Straight Line Method
Office Refit
20% Straight Line Method

Taxation

The Board is exempt from Income Tax because it is a registered charity.

Income recognition

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

Goods & Services Tax

The board is registered for GST, and 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

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

PODIATRISTS BOARD OF NEW ZEALAND

Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2020

1. Board & Committees

	<i>Note</i>	2020 \$	2019 \$
Fees		55,646	54,721
Meeting expenses, training & travel		36,276	35,411
		91,921	90,133

2. Secretariat

		2020 \$	2019 \$
Audit fees		6,520	6,399
Depreciation & amortisation	9	12,269	13,392
Telephone, Postage & Printing and Stationery		6,252	3,953
Occupancy costs		11,884	11,298
Other costs		26,553	21,558
ANZPAC Levies		2,321	15,683
Personnel		91,584	86,570
Legal fees		12,627	7,593
Professional fees		155,487	43,882
		325,497	210,327

3. Disciplinary Expenses

		2020 \$	2019 \$
PCC Investigation Expense		50,795	33,186
HPDT Hearing Expense		4,463	0
		55,258	33,186

4. Equity

		2020 \$	2019 \$
General Operating Reserve		218,120	266,873
Disciplinary Reserve		179,840	161,788
		397,960	428,662

Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2020

5. Property, Plant & Equipment

	Opening cost	Current year additions	Current year disposals	Accumulated Depreciation/ Amortisation	Closing carrying value
At 31 March 2020					
Office furniture & equipment	5,907	0	0	(4,824)	1,083
Computer equipment	13,621	0	(4,956)	(8,267)	398
Office Refit	8,467	0	0	(6,914)	1,552
	27,995	0	(4,956)	(20,005)	3,034
At 31 March 2019					
Office furniture & equipment	5,907	0	0	(3,642)	2,265
Computer equipment	12,677	1,990	(1,046)	(12,282)	1,338
Office Refit	8,467	0	0	(5,221)	3,246
	27,051	1,990	(1,046)	(21,146)	6,849

6. Intangible Assets

	Opening cost	Current year additions	Current year disposals	Accumulated Depreciation/ Amortisation	Closing carrying value
At 31 March 2020					
Database Software and Website	59,831	3,792	0	(49,946)	13,677
	59,831	3,792	0	(49,946)	13,677
At 31 March 2019					
Database Software and Website	54,131	5,700	0	(41,493)	18,339
	54,131	5,700	0	(41,493)	18,339

7. Accounts Payable & Provisions

	2020 \$	2019 \$
Accounts payable	37,197	13,206
PAYE/WHT	7,846	6,829
KiwiSaver deductions payable	199	199
Leave entitlements	6,641	5,612
Payroll accrual	1,313	0
Accrued payable	6,689	9,960
	59,886	35,805

Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2020

8. Depreciation & Amortisation

	2020 \$	2019 \$
<i>Depreciation has been charged against:</i>		
Office furniture & equipment	1,181	1,181
Computer equipment	940	2,101
Office Refit	1,693	1,693
	3,815	4,976
<i>Amortisation of intangible assets</i>		
Database Software and Website	8,454	8,416
	8,454	8,416

9. Income in Advance

	2020 \$	2019 \$
<i>Fees received relating to next year</i>		
APC fees	321,745	327,097
Inactive registration fees	961	1,109
	322,706	328,206

10. Credit Card Facility

A visa credit card with a limit of \$5,000 is held with Westpac.

11. 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 including in this agreement as at 31 March 2019 are: property \$7,039; Corporate Services \$21,256; Total \$28,295 per year.

	2020 \$	2019 \$
Due in 1 year	19,101	21,256
Due between 1-2 years	0	19,101
	19,101	40,357
Contractual commitments for operating leases of premises Level 5, 22 Willeston Street Wellington.		
Due in 1 year	6,326	7,039
Due between 1-2 years	0	6,326
	6,326	13,365

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. From 1st April 2011, the Board has entered into a service agreement with Occupational Therapy Board of New Zealand to provide business management support to the Board. The agreement can be terminated with 30 days written notice.

12. Capital Commitments

There are no capital commitments at balance date. (2019: \$Nil)

Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2020

13. Contingent Liabilities

There are no contingent liabilities at balance date. (2019: \$Nil)

14. Related Party Transactions

Total remuneration paid to the Board Members during the year is as follows. The remuneration paid includes honoraria and board fees for attendance at board meetings and other board activities. Also, included in the below are payments for the prescribing work during the year.

	2020 \$	2019 \$
Barry Smith (Board member) Finish: Dec. 2018	0	3,780
Erin Beeler (Board member)	6,500	5,500
Fiona Angus (Chairperson)	30,330	27,989
Leigh Shaw (Board member) Start: Nov. 2019	3,140	0
Matthew Carroll (Deputy Chairperson)	10,000	10,000
Sarah Graydon (Board member)	4,500	5,000
Stephen York (Board member)	5,070	5,595
	59,541	57,864

15. Events after Balance Date

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

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 22 February 2016 and expiring on 22 February 2021.

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.

17. COVID-19 Impact

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all non-essential businesses and workplaces were closed. Subsequently, lockdown was lifted on the 18th of May 2020. At the date of issuing the financial statements, the Board's internal operations were not significantly adversely affected.

Based on revised forecasting of the 2021 financial year, there is expected to be a decrease in APC fees, due to a reduction in international podiatrists being able to gain access to New Zealand. Various budgeted cost savings, including travel costs are expected to offset this partially. The Board believes it has adequate reserves available to absorb any residual negative impact of this lost revenue. At this time the full financial impact of the COVID-19 pandemic is not able to be determined. However, the impact of COVID-19 is not expected to significantly impact the ability of the board to continue operating.

