



**Podiatrists Board  
of New Zealand**

Te Poari Tiaki Waewae O Aotearoa

# **Annual Report**

**1 April 2022 – 31 March 2023**





# Podiatrists Board of Aotearoa New Zealand Te Poari Tiaki Waewae O Aotearoa

## Annual Report 1 April 2022 – 31 March 2023

### Contents

Data Snapshot 2023 .....	2	Registration and Practising Certificates ....	15
Governance .....	4	Scopes of Practice .....	15
Chair's Report.....	4	Registration .....	15
Registrar's Report.....	6	Practising Certificates .....	17
Our Functions.....	7	<b>Competence, Fitness to Practise</b>	
Our Mission, Vision, and Values .....	8	<b>and Quality Assurance.....</b>	<b>18</b>
Board Members and Staff .....	10	Recertification Programme/Continuing	
Board Member Fees .....	10	Professional Development (CPD).....	18
<b>Accreditation .....</b>	<b>11</b>	CPD Audit.....	18
<b>Tuakana-Teina Mentoring Programme.....</b>	<b>11</b>	Performance.....	19
<b>Health Workforce Initiatives and</b>		Quality Assurance Activities.....	19
<b>Collaboration .....</b>	<b>11</b>	<b>Complaints and Discipline .....</b>	<b>19</b>
<b>Performance Review – Ongoing actions ...</b>	<b>12</b>	Professional Conduct Committee.....	20
<b>Application for Designated</b>		Health Practitioners Disciplinary Tribunal ....	20
<b>Prescribing Rights.....</b>	<b>13</b>	Appeals.....	20
<b>Cyber Incident Management and</b>		Judicial Reviews .....	20
<b>Data Protection .....</b>	<b>14</b>	<b>Linking with Stakeholders .....</b>	<b>21</b>
<b>IT System Upgrades and Improvements....</b>	<b>14</b>	<b>Practitioner Fees.....</b>	<b>22</b>
		<b>Financial Statements 2022-2023.....</b>	<b>23</b>

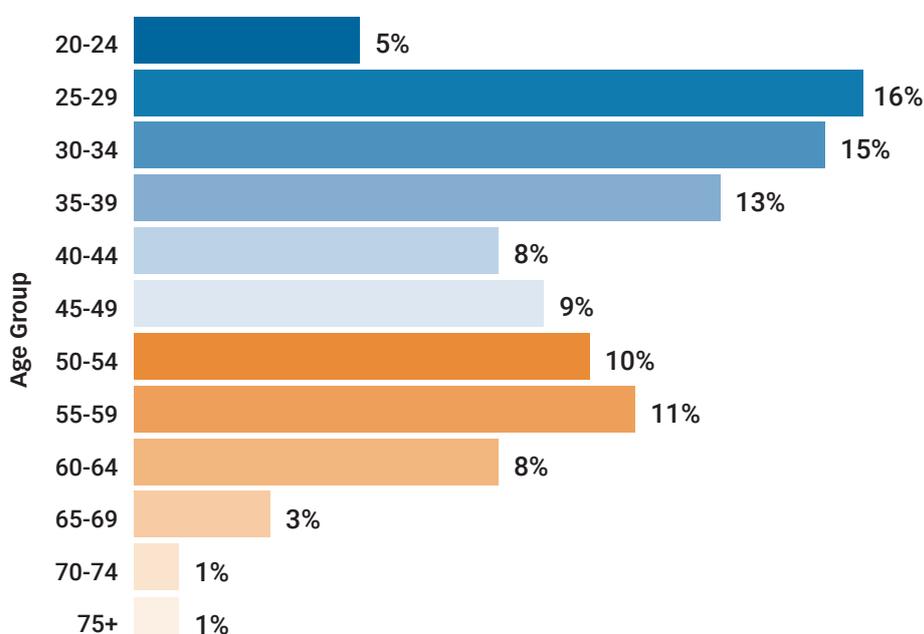
# Data Snapshot 2023

## Annual Practising Certificate as of 31 March 2023

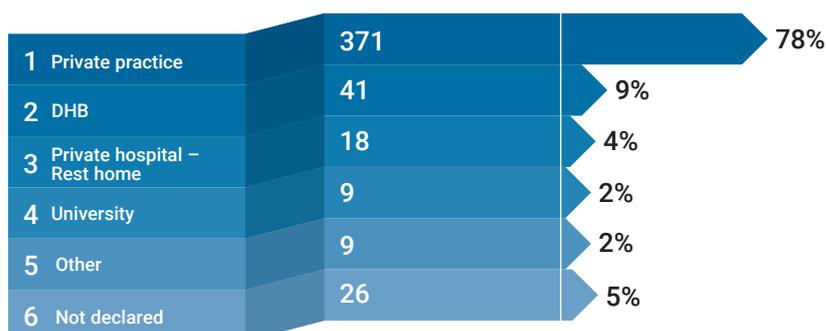
Total APC = 474



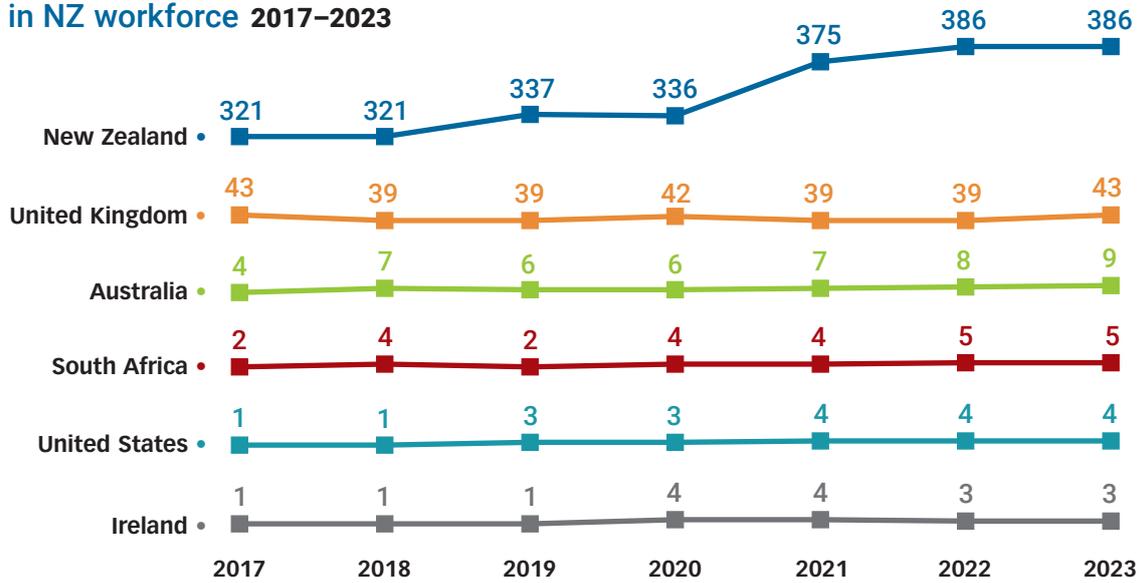
## Age Group Analysis as of 31 March 2023



## Primary setting of NZ podiatry workforce as of March 2023



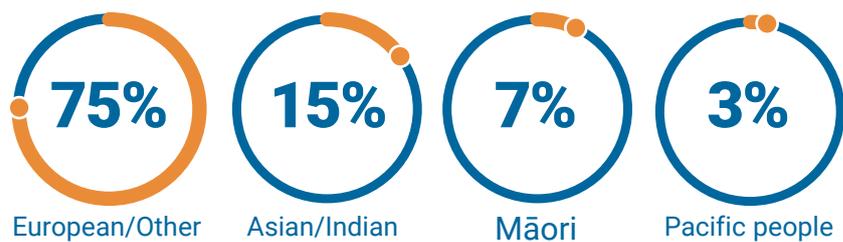
### Number of NZ vs overseas qualified practitioners in NZ workforce 2017–2023



### Percentage of Māori and Pasifika practitioners with Annual Practising Certificates 2017–2023



### Ethnic profile of practitioners who currently hold an Annual Practising Certificate



# Governance

## Pūrongo a te Heamana – Chair’s Report

**E nga iwi, e nga mana, e nga hau e wha, nga manākitanga ki a koutou katoa! Kei te pirangi mo mātou ki te mihi ki te haere tonu te mahi kaha me te pono o nga poaki tiaki waewae ki puta noa i Aotearoa. Tēnā tātou katoa!**

### **Warm Greetings**

On behalf of the Podiatrists Board of Aotearoa New Zealand, we wish to extend a very warm welcome to you all, including our international and national networks, vested stakeholders, and practitioners.

We acknowledge the efforts and leadership of Board members who ended their terms in 2023: Dr Matthew Carroll (2015-2023), who was instrumental in the Prescribing Rights Application, Accreditation Standards, Tuākana-Teina mentoring initiative, COVID-19 response (to name a few); as well as producing the infographics for this year’s report. We also farewelled Rebecca Holbrook, whose positive enthusiasm and commitment to the Board demonstrated great generosity.

We are delighted to announce Erin Beeler elected to Deputy Chair; and we welcome new practitioner members Natalie Tanner and Heidi Barton, each bringing a wealth of experience, insight and skills to enable the Board to seize opportunities as we collectively forge our path in aspiring to Pae Ora (Healthy Futures) Act 2022.

### **Te Tiriti o Waitangi engagement work**

The Podiatrists Board of Aotearoa New Zealand (the Board) continue to work towards ensuring we become a Te Tiriti compliant Responsible Authority (RA).

As a Regulatory Authority, we embrace kaupapa Māori values and practices, but admit we have some way to go. We are currently setting standards that require podiatrists to demonstrate culturally safe practice within our competencies; and we are mindful in our approach to actively protect Māori rights and interests as part of our policy and standard setting work.

### **Professional engagement**

The Board continues to collaborate with all key stakeholders throughout our annual meeting cycle. We will be attending the National Registration and Accreditation Scheme (NRAS) Conference in October 2023; as well as discussing with the Podiatry Board of Australia at their Board meeting, common interests in continuing professional development, professional capabilities, scheduled medicines and cultural open book examination for podiatrists seeking to work in Aotearoa under the Trans-Tasman Mutual Recognition Act (TTMR) 1997. The Board also engages regularly with AUT Department Head of Podiatry Dr Mike Frecklington and Alison Molloy, Chief Executive of Podiatry New Zealand. This engagement reminds me of the whakatauki: *Nāu te rourou, nāku te rouou ka ora ai te iwi – with your basket and my basket together people will thrive.*

### ***Best practice***

This year our only school of podiatry in Aotearoa underwent Accreditation, which was carried out by an external international expert, and a diverse mix of national practitioners. The final report was reviewed by the Board's Accreditation Committee and accepted by the Board in August 2023. The competency framework is currently under review, along with the Principles and Standards for the Practice of Podiatry in New Zealand (PSPPNZ) and Ethical Principles and Standards of Conduct. In response to our commitment to Te Tiriti o Waitangi, cultural safety will be embedded within the framework, akin to daily practice. This will mean that the continuing professional development guidelines will also be updated to reflect this. We are also looking to review our International English Language Testing System (IELTS) to ensure it aligns to university entrance for AUT and we recently supported the Australian Health Practitioners Regulatory Authority (AHPRA) in their efforts to revisit the writing component to address workforce shortages.

Finally, as mentioned earlier, Dr Matt Carroll has completed the framework for the Tuākana-Teina mentoring programme and this has been handed over to the professional association Podiatry New Zealand to lead. We look forward to hearing the outcomes in 2024.

### ***Looking ahead***

We are looking forward to the post-Covid kanohi-te-kanohi professional gathering at the Podiatry NZ Conference in October 2023. Indeed, a time to celebrate after years of uncertainty.

We are awaiting an outcome on the Designated Prescribing Rights application and are in the process of formalising our Education and Regulation Strategic Plan in support of this application. I would like to conclude by thanking members of the podiatry profession who have participated in this work and Allied Health forums to promote and enhance safe practice in the profession; and finally, many thanks to Sandi Gale and Sonia Dredge who work tirelessly behind the scenes to ensure the Board functions smoothly and successfully.

### ***Nō reira, nga mihi nui ki a koutou***

**Belinda Ihaka**  
**Heamana**  
**Te Poari Tiaki Waewae O Aotearoa**

# Pūrongo a te Kairēhita – Registrar’s Report

## Kia ora koutou,

It has been a busy and exciting time for our team with many opportunities to work with Manatū Hauora, Te Whatu Ora, Te Aka Whai Ora, Te Toihau Hauora, Hauātanga/Health and Disability Commissioner, ACC, and the wider health sector in support of ensuring we facilitate a modern and culturally competent regulatory environment for the safe practice of podiatry in Aotearoa New Zealand. This ensures the safety of consumers using podiatry services, in accordance with the Board’s function and obligations under the HPCA Act 2003 (the Act).

The Board has collaborated extensively with Manatū Hauora to progress work on the Allied Health Career Development Framework and the Health Workforce Strategic Framework. We have also engaged with Te Whatu Ora on their new system for student placements, partnered with Te Aka Whai Ora and the education sector, to design a nationally supported system for coordinating student placements. We would once again like to pass our thanks to all the members of the podiatry profession who gave up their time to participate in numerous hui to support these important pieces of work which bridge the high-level, long-term policy ambitions of the Pae Ora Strategies and the immediate responsiveness of the Te Whatu Ora/Te Aka Whai Ora Health Workforce Plan.

## Practising Certificates

In April 2023, there were 474 practitioners holding a practising certificate in the Podiatrist scope of practice, with 2 practitioners also holding the additional scope of Podiatric Surgeon and 1 practitioner holding the additional scope of Radiographic Imager. We are starting to see a very welcomed influx of overseas registration enquiries and a small increase in applications as we return to a more stable post COVID environment. Hopefully this will continue, but we will also be monitoring the

registration data carefully in the next reporting period to assess if there is any measurable impact on the current workforce shortages in the podiatry profession.

## Looking ahead

The Board are in the process of reviewing the requirement for the Radiographic Imager scope of practice and the Visiting Podiatric Educator/Presenter scope of practice and will action a consultation process later in 2023. We are also about to embark on a review of the Board’s Return to Practice Policy for Podiatrists and Podiatric Surgeons in support of a safe pathway back to practice. Our “refreshed” website will be launched at the end of 2023 and should provide us with a better platform to support improved interactive communication with all stakeholders.

## Cyber Security

Following the nationwide cyberattack in December 2022 that affected many of the Responsible Authorities, we have conducted a major overhaul of our operating procedures and cyber security. We underwent a migration to Microsoft Azures and SharePoint in support of a more modern operating environment, supported by new Cyber Incident Management, Privacy Breach and Document Storage policies to ensure the ongoing protection of all personal information and data.

## Ngā manaakitanga

**Sandra Gale**  
**Kairēhita,**  
**Te Poari Tiaki Waewae O Aotearoa**

## Our Functions

The Board is an appointed body corporate in accordance with 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 (APC's).
- 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 this Act or any other enactment.

## Our Mission

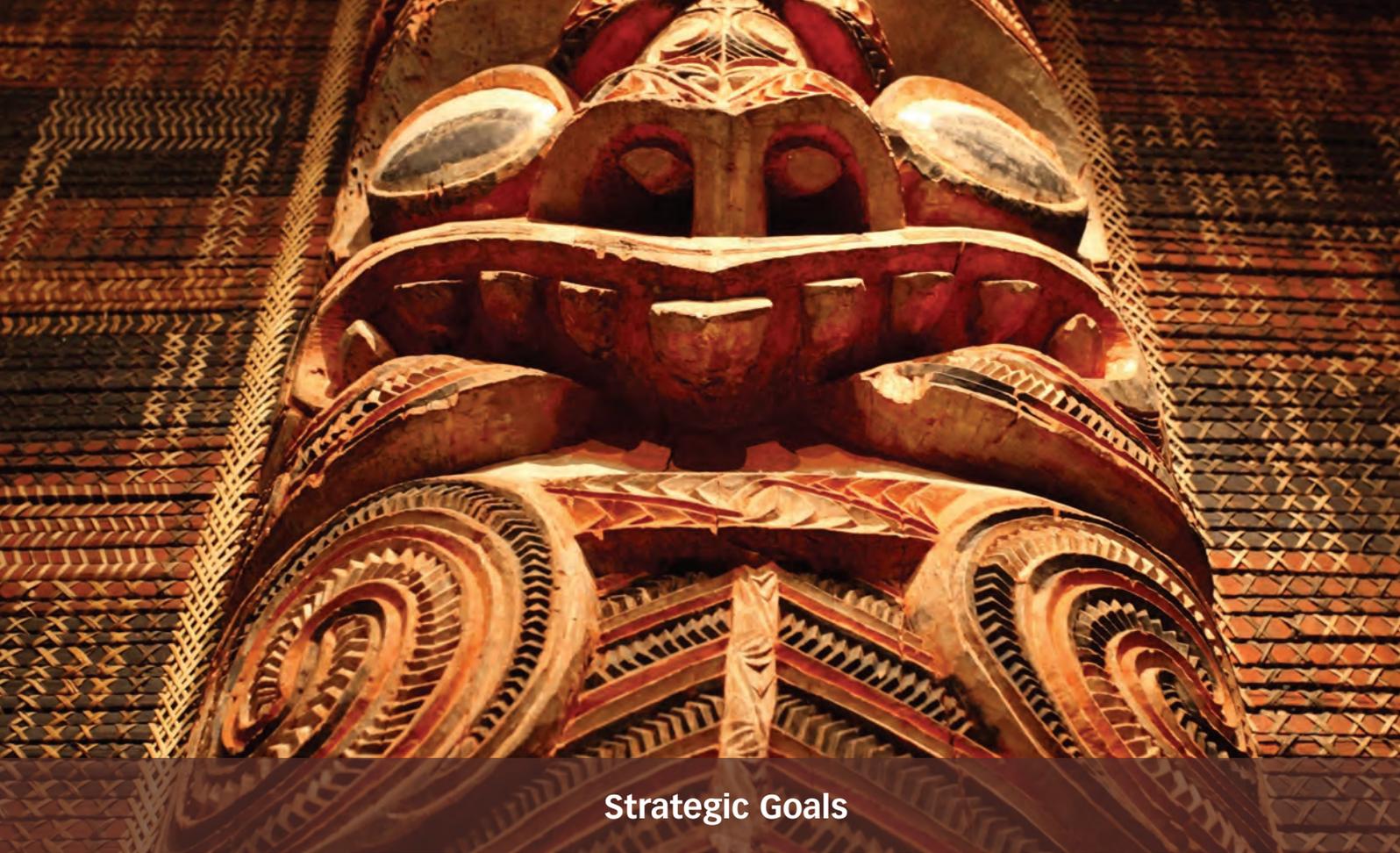
To protect the public through effective regulation of the podiatry profession.

## Our Vision

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

## Our Values

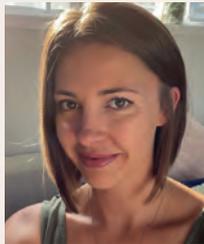
Mana enhancing	Te Tiriti o Waitangi	Description	The Board's values and expectations
Mana Whakahaere	Kāwanatanga	Good, effective governance	Protecting the public in the health and disability system: Board members are familiar with the HPCA Act and other relevant legislation
Mana Motuhake	Tino Rangatiratanga	Normalising Indigenous values and belief systems	Tangata whenua are represented and there are clear processes for collective determination in decision-making.
Mana Tangata	Ōritetanga	Fairness, equity	Equal opportunities for tangata whenua to become members or assume other roles overseen by the Board (PCC and CRC members and Supervisors).
Mana Māori	Te Wairuatanga	Cultural and religious freedom ensuring tangata whenua worldviews and values are present in our work	<p>The Board follows tikanga principles in its day-to-day practice. Evidenced in formal meetings by karanga (email invite) mihi (welcome) whakawhanaunatanga (connecting to each other) karakia (blessing for the Board to align) hakari (shared lunch) koha (Board fees) Waiata (support and endorsement of our time together).</p> <p><b>Tika:</b> How the Board fulfils its mission.</p> <p><b>Pono:</b> The way the Board works is transparent and honest and an integral part of its purpose and values.</p> <p><b>Aroha:</b> how the Board demonstrates generosity e.g., time to engage with the Board and its functions.</p>



## Strategic Goals

- Continue best practice governance and effective implementation of the HPCA Act 2003 in support of consumer safety.
- Continue work to ensure the Board are a Te Tiriti compliant Responsible Authority.
- Ensure cultural competence and cultural safety for Māori.
- Review of Board Principles and Standards for the Practice of Podiatry in New Zealand (PSPPNZ) and the Ethical Principles and Standards of Conduct to reflect the changing health environment and ensure that cultural competence and safety is woven into all areas of practice and regulation.
- Review of the Recertification Programme and Continued Professional Development compulsory components to ensure cultural competence is woven into daily practice.
- Formalise the Education and Regulation Strategic Plan to support the application for designated prescribing rights for podiatrists.
- Develop and support the Tuakana-Teina Mentoring Programme for new graduates.
- Increase Māori and Pasifika membership of the Board.
- Continue engagement with Manatū Hauora, Te Whati Ora, and Te Aka Whai Ora on all Allied Health workforce initiatives, including the development of an Allied Health career pathway, international recruitment, all improvements for student placements and intelligence and data sharing and research programmes.
- Robust financial systems and policies for the Annual Audit assessment process.
- Promote awareness of the Board's role and build effective, enduring relationships with all stakeholders, including continued all Responsible Authority (RA) collaboration.
- Test and launch the new website.
- Regular review of the Boards live Risk Register and Cyber Incident Management, Privacy Breach and Document Storage policies in support of robust cyber security and data protection.
- Continued action on the Manatū Hauora 5-yearly Performance Review recommendations.
- Review of IELTS Policy to ensure in line with AUT, Podiatry Board of Australia and Trans-Tasman Mutual Recognition Act (TTMR).
- Review of Return to Practice Policy for Podiatrists and Podiatric Surgeons.
- Commence a review of the Radiographic Imager and Visiting Podiatric Educator/Lecturer scopes of practice.

# Ngā Mema O Te Tiaki Poari Waewae O Aotearoa Board Members



## Board Meetings

The Board held four meetings during the 2022-2023 reporting year:

- 19 - 20 May 2022
- 4 August 2022 (via zoom)
- 10 - 11 November 2022 and
- 9 - 10 February 2023

## Board Member Fees

### **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

*Note: The annual honorarium was reviewed in May 2023 and is now \$15,450 (Chair) and \$3,180 (Deputy Chair).*

### **From Top, L-R;**

Belinda Ihaka, Chair;  
Erin Beeler, Deputy Chair;  
Chris Rewi-Wetini; Elson Ng;  
Kellie McGrath (Lay member);  
Alex Delany (Lay member);  
Heidi Barton; Natalie Tanner.



### **L-R;**

Sandra Gale, Registrar;  
Sonia Dredge, Registration and Recertification Officer.

## Accreditation

The Podiatry Department at AUT is the sole education provider for podiatric education in Aotearoa New Zealand. The purpose of accreditation is to assure the quality of education and training of podiatrists and to promote continuous programme improvement. Regular accreditation ensures that the Aotearoa New Zealand podiatric education provider retains the same high standard as other providers in Australia and beyond.

AUT underwent a very successful full 5-yearly accreditation in 2023. The Accreditation Assessment Panel was led by Professor Vivian Chuter, School of Health Sciences, Western Sydney University along with a team of highly experience podiatrists, Steve York, Claire O'Shea, and Nick Haley. Previous accreditations had been conducted by the Australia and New Zealand Accreditation Council (ANZPAC) for the Board. As ANZPAC was disestablished in June 2019, the Board developed a new accreditation assessment process for Aotearoa New Zealand entry-level podiatry programmes.

## Tuakana-Teina Mentoring Programme

The Board initiated discussions with AUT and Podiatry New Zealand, our Professional Association, for a proposed Tuakana-Teina mentoring programme for all Aotearoa New Zealand podiatry graduates. The aim of this initiative is to support new graduates in their first two critical years after graduation enabling mutual reflection, learning, and growing of both Tuakana and Teina. It has been agreed that this programme is best led by Podiatry NZ who have recently sent the proposal out to their members for consultation.

## Health Workforce Initiatives and Collaboration

The Board has fully engaged with The National Allied Health Scientific and Technical Workforce Programme, working alongside Manatū Hauora, Te Whatu Ora, and Te Aka Whai Ora to collectively progress improvements towards health sector principles within the Pae Ora Act 2022; a Te Tiriti o Waitangi dynamic and sustainable workforce in its current and future state in Aotearoa New Zealand. They are seeking to impact workforce shortages and improve training options through utilising Whakamaua: Māori Health Action Plan 2020-2025 (Whakamaua) in an aim to position the workforce to best meet the current and future needs.

The Board Chair, Deputy Chair and Registrar attended a series of Sector Reference Groups, Professional Steering Groups and Educational hui aimed at identifying workforce recommendations that can improve the visibility of the profession and improve access to podiatry services. The Board are extremely grateful to all stakeholders and the many members of the podiatry profession who gave up their time to attend and contribute to this important work programme.

The Board also ensured ongoing collaboration with the Te Whatu Ora Analytics and Intelligence team to coordinate the collection and analysis of credible data in support of initiatives to boost the podiatry workforce and access to podiatry services. Alarming, following workforce modelling there is predicted to be only 50 more podiatrists in 10 years. This is an obvious concern as the number of people with chronic diseases that benefit from podiatric interventions will only increase. There is a definite need to see an increase in the number of podiatrists in Aotearoa New Zealand and a requirement for better access to podiatry and footcare services. Subsequently, we were also very pleased to engage with Manatū Hauora in support of their proposed development of an Allied Health career pathway and with Te Whatu Ora on their international recruitment campaign, in support of ensuring that these tools reflect the needs of the Allied Health workforce in Aotearoa New Zealand.

## Te Whatu Ora/Te Aka Whai Ora Student Placement Flexibility Plan

Te Whatu Ora and Te Aka Whai Ora are leading on the project to design a nationally supported system for student placements, which was briefed at the Chief Allied Health Professions Officer quarterly hui with the Responsible Authorities (RAs) on 2 February 2023. A joint RA Statement supporting Student Placement Flexibility has been produced and in July 2023, Te Whatu Ora and Te Aka Whai Ora released *Finding a place to learn in health 2023*, which is their analysis of how we organise clinical placements for health profession students in Aotearoa New Zealand.

## Manatū Hauora/ The Ministry of Health 5-Yearly Performance Review

This took place on 2 December 2021, and it is the Manatū Hauora's 5 yearly, systems and processes review of how this Board perform our functions under section 118 of the Act. The Board undertook an extensive amount of preparation and self-analysis prior to this review to ensure it was a valuable and productive process for all concerned. We were very pleased with the outcome and recommendations which we felt accurately reflected the Board's efforts and achievements and reflected our aspirations for future reporting periods.

### Ongoing actions

Under section 122B we are required to include in our Annual Report which of the 5-yearly Performance Assessment recommendations the Board propose to implement and provide reasons to support a decision not to implement any recommendation.

All recommendations have been implemented and the following remaining recommendations are reported by the Board as ongoing:

- continuing the mahi for developing cultural competence standards and cultural safety for Māori that that can be embedded into the Podiatrists Board Principles and Standards for the Practice of Podiatry in Aotearoa New Zealand (PSPPNZ) and PBNZ Ethical Codes and Standards of Conduct, and
- to continue the journey for the Board working as a Tiriti engaged organisation for Māori participation and leadership representation to work in partnership in design, implementation, standards, and policy.

#### Action:

The Boards Standards Committee have started a review of our Principles and Standards for the Practice of Podiatry in Aotearoa New Zealand (PSPPNZ) and Ethical Principles and Standard of Conduct documents. An important aspect of this review will be ensuring cultural competence and cultural safety for Māori are embedded in these documents. Alongside this, the Board will also be considering the compulsory cultural safety element of our Continuing Professional Development (CPD) Recertification Policy and moving away from a time-based approach to cultural competence and cultural safety CPD towards a system that ensures cultural competence and cultural safety is woven across all areas of daily practice life.

#### Action:

The Board initiated discussions with AUT and Podiatry New Zealand for a proposed Tuakana-Teina mentoring programme for all Aotearoa New Zealand podiatry graduates. The aim is to support new graduates in their first two critical years after graduation enabling mutual reflection, learning, and growing of both Tuakana and Teina. It has been agreed that this programme is best run by the Professional Association, Podiatry NZ, who have sent this proposal out to their members for feedback.

**Action:**

The Board are planning another recruitment drive to attract more Māori and Pasifika podiatrists to apply for membership of the Board in support of increasing representation.

This Performance Review also identified the following:

- to consider whether an Aotearoa New Zealand cultural requirement is needed for TTMR registration.

**Action:**

The current Cultural Open Book Exam (COBE) is required for all overseas applicants and for any return to practice applicants with 5 years+ non-practising status. The COBE will also now be implemented for all TTMR registration candidates in accordance with the Performance Review Report recommendation. The Board has updated the COBE to reflect the recent changes in the Aotearoa New Zealand health system. We are also in the process of adapting the current exam to a more interactive platform for future applicants which will coincide with the launch of our current website later in 2023.

## Application for Designated Prescribing Rights for Podiatrists

The Board submitted this application to the Minister in September 2022. This was the largest project undertaken in many years by the Board and the application is now with Manatū Hauora, who are managing it through their own independent regulatory impact process. The Board has been informed of a delay in this process due to the 2023 General Election but have also been reassured by Manatū Hauora that this delay will ensure they have ample time to present a robust paper to the Minister in support of this initiative. If designated prescribing rights for podiatrists is approved, it

will fully utilise their training and professional skills to improve patient care, choices, and outcomes within the new healthcare model. The Board are currently in the process of formalising the Education and Regulation Strategic Plan in support of a favourable outcome for this application.

Following an extensive consultation process, this application proposes that registered and appropriately trained Podiatrists are extended designated prescribing rights, which will allow them to prescribe carefully researched and specified prescription medicines. The specified prescription medicines this would allow podiatrists in Aotearoa New Zealand to prescribe are a carefully selected and limited range of medicines and include:

- Analgesics
- Antibacterials
- Skin preparations (including Antiseptics, Antifungals, Corticosteroids, Emollients and Parasitocidal preparations)
- Local anaesthetics
- Blood glucose monitoring

The Board has undertaken a substantial amount of work to ensure that this proposal has been developed in consideration of the highest level of safety and patient care within the Aotearoa New Zealand context. This has included the creation of a Podiatrist Prescriber Course and competency framework for safe prescribing, including ongoing competencies for prescribing and guidelines for prescribing of the specific medicines. Other foundation work is well underway and includes guidelines for CPD and a review of governance and regulatory processes, in conjunction with an established complaints and reporting process.

To provide context, this is similar to the medicines prescribed by Podiatrists in Australia, and more limited than those prescribed by Podiatrists in the UK. This proposal is also in line with other designated prescribers in Aotearoa New Zealand, which include Pharmacist prescriber, Dietician prescriber and Diabetes nurse prescriber.

The rationale for Podiatrist prescribing is to fully utilise their training and professional skills

to improve patient care, choices, and outcomes within the new healthcare model, thus reducing duplication and inefficiencies by streamlining service delivery, reducing unnecessary appointments, and waiting lists, without compromising patient safety.

Overall, the introduction of independent prescribing by podiatrists will:

- improve equity in the accessing of healthcare by making it easier for patients to obtain the medicines they need.
- improve the quality of service to patients/public without compromising patient safety.
- demonstrate value for money by improving patient access and choice, reducing duplication and inefficiencies, and streamlining service delivery.
- increase patient choice and convenience in accessing medicines.
- free up the time of doctors to conduct other clinical work.
- potentially reduce unnecessary appointments and waiting lists.
- contribute to the introduction of more flexible, collaborative team working.
- maximise the benefits of fully utilising diverse professional skills.

## Joint Responsible Authority (RA) Prescribing Statement

The Pharmacy Council led the development of a joint RA's Prescribing Statement which is currently out for consultation. The aim is for this joint statement to act as a guide for RAs with prescribing rights to write their own prescribing standards. The Podiatrists Board were invited to attend a series of meetings in support of this initiative to ensure the Board were fully informed of all developments in the prescribing arena.

## Cyber Incident Management and Data Protection

The Board were notified of a nationwide cyberattack on 1 December 2022 which had targeted our external service provider, Mercury IT and the incident also affected 5 other Responsible Authorities (RAs). The Board systems affected were the practitioner CPD portals and the public's online register which is accessed via our website. The Registrar worked closely with the Te Whatu Ora Data and Digital Team and our onsite IT Support Team, Mercury IT and all RAs affected to facilitate a full recovery by 24 January 2023.

The Privacy Commissioner, Auditor and Manatū Hauora were informed immediately and along with the podiatry profession were updated throughout the recovery process. There remains no confirmed loss of practitioner personal data.

The Registrar has assisted the Chief Allied Health Professions Officer to provide a summary of all lessons learnt at the Allied Health Hui on 2 February 2023 and the Board have produced updated Cyber Incident Management, Privacy Breach and Document Storage policies. The Board have also subsequently engaged with Te Whatu Ora to support the development of cyber incident management advice to public health organisations and businesses.

## IT System Upgrades and Improvements

During the reporting period the Board moved all services to the Microsoft Azure cloud-based platform following the proposed decommissioning of the Nursing Council server previously utilised for storage. We also migrated all files and documents to SharePoint which was a major project aimed at creating a more modern workplace IT environment. This is supported by a new Totality/DTSL Support Agreement and an updated Service Level Agreement (SLA) with the Nursing Council.

# 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 Aotearoa New Zealand must be registered with the Board and hold a current APC.

## 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.

### 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 Manatū Hauora/Ministry of Health Office of Radiation Safety, to obtain plain radiographic images and /or fluoroscopic images of the foot, ankle, and lower leg.

*Note: The Board plans to review the relevance of this scope in the next reporting period.*

### 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.

*Note: The Board plans to review the relevance of this scope in the next reporting period.*

## 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. It provides names, qualifications, registration numbers and dates, scopes of practice, currency of practising certificates

(plus any conditions on their scope of practice) 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 the Cultural Competence Open Book Examination (COBE). Also, all applicants for the additional scope of Podiatric Surgeon undergo an assessment by either the Australian College of Podiatric Surgeons (ACPS) or the University of Western Australia (UWA). This assessment reviews qualifications and also recency of surgery and surgical outcomes for the Board. 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 PSPPNZ, (formerly the Code of Practice), and its Ethical Principles and Standards of Practice. The Board has embarked on a review

of our PSPPNZ and Ethical Principles and Standard of Conduct documents. An important aspect of this review will be ensuring cultural competence and cultural safety for Māori are embedded in these documents. Alongside this, we will also be considering the compulsory cultural safety element of our CPD Recertification Policy and moving away from a time-based approach to cultural safety CPD towards a system that ensures cultural competence and cultural safety is woven across all areas of our CPD Recertification Programme and clinical practice.

The Trans-Tasman Recognition Act 1997 (TTMR Act) recognises Australian and Aotearoa 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 Aotearoa New Zealand (subject to a limited right of refusal). This process will also include the requirement of a Cultural Competence Open Book Examination (COBE), to be implemented within the next reporting period.

**Table 1: Applications for registration 01 April 2022 – 31 March 2023**

	HPCAA Section	Number	Outcomes		
			Registered	Registered with conditions on scope of practice	Not Registered
<b>Total</b>	<b>15</b>	<b>41</b> (33 NZ qualified 6 Overseas qualified 2 TTMR)	<b>41</b>	<b>0</b>	<b>0</b>
<b>Reasons for non-registration</b>					
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 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.

If a practitioner does not intend to practice as a podiatrist they must apply for Inactive Maintenance (IM), which is non-practising status to remain on the register.

All practitioners on the register are required to pay the annual disciplinary levy.

**Table 2: Applications for an Annual Practising Certificate (as of 31 March 2023)**

	HPCAA Section	Number	Outcomes		
			APC	*IPC with conditions on scope of practice	No APC
<b>Total</b>			474	0	0
<b>Reasons for non-issue</b>					
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			

\*Interim Practising Certificate (IPC)



# Competence, Fitness to Practice and Quality Assurance

Under the 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.

## 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 Aotearoa New Zealand are competent and fit to practise their profession.

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 based on a 2-year cycle, with the current cycle running from 31 December 2021 to 31 December 2023.

The current CPD requirements fall into the following categories:

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

A minimum of 40 CPD hours (plus basic life support, (including anaphylaxis) every 2 years is currently the requirement.

## CPD Audit

The Board audits around twenty percent of practitioners each year. The CPD programme requires that practitioners must produce an Annual CPD Plan and 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 for the non-compulsory categories before the end of the cycle. This audit will also include any practitioner who has completed the Boards return to practice criteria, which applies to those who returned to practice during this CPD cycle with more than 3 years away from practising as a podiatrist.

*Note: The Boards return to practice requirements for podiatrists and podiatric surgeons will be reviewed in the next reporting period.*

We are currently in a 2-year CPD cycle 1 January 2022 to 31 December 2023. Due to the cyberattack on Mercury IT which disabled the practitioner CPD portals for a period of 6 weeks, the profession has been notified that the portals will remain open until Monday 5 February 2024 to upload CPD evidence. The CPD audit of up to 20% of APC holders will commence on Tuesday 6 February 2024.

*Note: This delay will not affect the next CPD cycle of 1 January 2024 to 31 December 2025.*

## Performance

**Table 3: Competence referrals**

Source	HPCAA Section	Number
Health Practitioner (Under RA)	34 (1)	7
	45 (1)	0
Health and Disability Commissioner	34 (2)	0
Employer	34 (3)	0
Notification received from ACC	35	2
Notification issued	35	0
<b>Total</b>		<b>9</b>

### 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.

The Board conducts an initial assessment and takes prompt action as required on receipt of all complaint notifications.

All complaints from consumers must be referred 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	Referred to Professional Conduct Committee
Consumers	3	3		
Health and Disability Commissioner				
Health Practitioner (Under RA)			7	3
Other Health Practitioner				
Courts notice of conviction				
Employer				
Other				

## Professional Conduct Committee (PCC)

A PCC is a statutory committee appointed to investigate when an issue of practitioner conduct arises, and 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 was one PCC completed, involving two practitioners conducted in the last financial year and one further PCC completed in June 2023. All PCC recommendations were accepted and implemented by the Board, all including robust educational and competence requirements

## 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 but some of the HPDT expenses incurred by the Board can be refunded through its disciplinary levy fund.

There were no HPDT's in this reporting period.

## Appeals

There was one appeal conducted in the last financial year of an HPDT decision released in December 2021. On 1 December 2022 the High Court issued its appeal decision and upheld all major findings of the Tribunal. Subsequently, pursuant to the High Court's 9 February 2023 Judgment on Penalty and Costs the final award for costs against the practitioner, in respect of the Tribunal proceedings, was \$172,000. Additionally, a High Court costs award dated 28 March 2023 was issued for the practitioner to pay proceedings costs and disbursements totalling \$17,990.90. The practitioner has signed a Board proposed Deed of Acknowledgement of Debt with an agreed payment plan to commence on 20 September 2023.

## 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 judicial reviews against decisions made by the Board in this financial year.



## Linking with Stakeholders

The Board has the responsibility to:

- Communicate with the podiatry profession.
- Liaise with health regulatory authorities and all stakeholders including Manatū Hauora, Te Whatu Ora and Te Aka Whai Ora and the Professional Association.
- Promote public awareness of the Board's role.

### ***Podiatry Board of Australia***

The Board hosted the Podiatry Board of Australia at our November 2022 Board meeting in Wellington to discuss many topics of mutual interest such as, regulating during the pandemic, cultural competence, professional capabilities, accreditation standards and scheduled medicines. The Board are due for a return meeting with our Australian colleagues in October 2023 to coincide with attending the National Registration and Accreditation Scheme (NRAS) Conference in Melbourne.

### ***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. This is supported by monthly zoom meetings between the Head of Department, Podiatry, and the Board Registrar. The Board Registrar also briefs all final year students in November each year on the Board's role and processes and on their responsibilities as registered health practitioners under the HPCA Act 2003 (the Act).

### ***Manatū Hauora/The Ministry of Health***

The Board has received excellent support from the Chief Allied Health Professions Officer, Dr Martin Chadwick, and his team this year and the Registrar and Board representatives attend the regular Allied Health Hui. We have worked closely with them this year alongside all

Responsible Authorities in support of their many workforce and education and training initiatives aimed at improving access to treatment and services and to support Allied Health career development.

The Board has also received regular guidance from the Principal Advisor, Steve Osbourne (Regulation of health professions), Regulatory Services, in support of consistent and accurate advice for this Board and the podiatry profession.

The Board has a good working relationship with the Statutory Appointments team in the Government and Executive Services and we have seen good improvements in the appointments process in this reporting period. We will be aiming to work with them again this year to try and ensure our next recruitment drive increases the Māori and Pasifika representation on our Board.

### ***Accident Compensation Scheme (ACC)***

We have an excellent working relationship with our current ACC Health Partner, Julie Yee and liaise regularly in support of effective practitioner regulation and public safety.

### ***Podiatry New Zealand***

The Board has a close working relationship and regular communications with Podiatry New Zealand and is committed to maintaining a good working relationship for the benefit of the profession and in support of patient and practitioner safety. We are currently engaging with them on numerous topics of mutual interest and the Board are looking forward to attending their conference, scheduled for October 2023 in Christchurch.

### ***Responsible Authorities (RAs)***

The Registrar continues to participate in regular all RA led Hui, led by the Pharmacy Council and the Board have received tremendous support, advice, and an unwavering willingness to collaborate in support of public safety from all Responsible Authorities in this reporting period.

# Practitioner Fees

Application for:	Disciplinary Levy Portion	Fee incl GST
<b>REGISTRATION</b>		
Aotearoa 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
<b>ANNUAL PRACTISING CERTIFICATE (APC) INCLUDING DISCIPLINARY LEVY</b>		
APC for full year 1 April to 31 March	175.00	992.00
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
<b>OTHER FEES</b>		
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

*Note: A fee will be gazetted for the Cultural Open Book Exam (COBE) when applied to TTMR candidates and return to practice candidates of 5+ years, in accordance with the Boards Return to Practice Policy which is under review.*

# Financial Statements **2022-2023**



Baker Tilly Staples Rodway Audit Limited  
Level 6, 95 Customhouse Quay, Wellington 6011  
PO Box 1208, Wellington 6140  
New Zealand

**T:** +64 4 472 7919  
**F:** +64 4 473 4720  
**E:** wellington@bakertillysr.nz  
**W:** www.bakertillysr.nz



## INDEPENDENT AUDITOR'S REPORT TO THE READERS OF PODIATRISTS BOARD OF NEW ZEALAND'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 2023, 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 presents fairly, in all material respects:

- the entity information,
- its financial position as at 31 March 2023; 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 24 November 2023. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required by section 41 of the Charities Act 2005. This was due to the auditor shortage in New Zealand.

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.

### 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 and the Charities Act 2005.

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.

**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.



**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

## Entity Information

FOR THE YEAR ENDED 31 MARCH 2023

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

### 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. The board is registered charity, Charity number CC34513.

### 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.

### 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

## Statement of Financial Performance

FOR THE YEAR ENDED 31 MARCH 2023

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

	Note	2023 \$	2022 \$
<b>REVENUE</b>			
APC Fees		351,518	353,193
Disciplinary Levy		164,526	79,283
Examination Fees		7,713	6,240
Registration Fees		14,505	18,556
Non-Practising Fees		2,735	2,070
Other Income		6,053	309
Interest		12,585	4,442
<b>Total Revenue</b>		<b>559,635</b>	<b>464,091</b>
<b>EXPENDITURE</b>			
Board & Committees	1	78,766	78,299
Secretariat	2	271,723	273,500
Disciplinary	3	64,254	138,887
<b>Total Expenditure</b>		<b>414,743</b>	<b>490,686</b>
<b>Net Surplus/(Deficit)</b>		<b>144,891</b>	<b>(26,595)</b>

## Statement of Movement in Equity

FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 \$	2022 \$
Accumulated Funds at the beginning of period		207,339	233,934
Net Surplus/(Deficit) for the Period		144,891	(26,595)
<b>Accumulated Funds at the end of period</b>	4	<b>352,231</b>	<b>207,339</b>

The accompanying notes form part of these financial statements

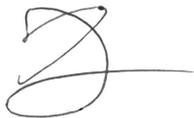
## Statement of Financial Position

AS AT 31 MARCH 2023

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

	Note	2023 \$	2022 \$
<b>Equity</b>		<b>352,231</b>	<b>207,339</b>
<b>Current Assets</b>			
Cash & Bank		325,792	199,146
Investments & Term Deposits		420,782	497,495
Receivable	5	8,427	1,500
Accrued Interest		2,835	1,289
Prepayments		7,344	5,751
<b>Total Current Assets</b>		<b>765,180</b>	<b>705,180</b>
<b>Non-Current Assets</b>			
Non-current Receivable	5	77,012	0
Property, Plant and Equipment	6	1,924	2,050
Intangible Assets	7	0	2,386
<b>Total Assets</b>		<b>844,116</b>	<b>709,616</b>
<b>Current Liabilities</b>			
Goods and Services Tax		54,571	49,722
Accounts Payable	8	41,868	51,094
Income in Advance	10	395,445	401,461
<b>Total Current Liabilities</b>		<b>491,885</b>	<b>502,277</b>
<b>Total Liabilities</b>		<b>491,885</b>	<b>502,277</b>
<b>Net Assets</b>		<b>352,231</b>	<b>207,339</b>

For and on Behalf of the Board.



Chairperson  
Date: 23 November 2023



Board member  
Date: 23 November 2023

The accompanying notes form part of these financial statements

## Statement of Cash Flows

FOR THE YEAR ENDED 31 MARCH 2023

*"How the entity has received and used cash"*

	2023 \$	2022 \$
<b>Cash Flows from Operating Activities</b>		
<i>Cash Was Received From:</i>		
Statutory Fees and Levies	426,089	454,984
Registration Income	17,623	20,934
Other Fees	13,383	6,240
Interest Revenue	7,847	2,875
<i>Cash Was Applied to:</i>		
Payments to Suppliers & Employees	(416,936)	(621,625)
<b>Net Cash Flows from Operating Activities</b>	<b>48,007</b>	<b>(136,592)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
<i>Cash was received from:</i>		
Short-term Investments	241,104	415,861
<i>Cash was applied to:</i>		
Purchase of Fixed Assets	(1,264)	0
Short-term Investments	(161,200)	(280,351)
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>78,640</b>	<b>135,510</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>126,647</b>	<b>(1,083)</b>
Opening Cash Brought Forward	199,146	200,228
<b>Closing Cash Carried Forward</b>	<b>325,792</b>	<b>199,146</b>
<b>Represented by:</b>		
<b>Cash and Cash Equivalents</b>	<b>325,792</b>	<b>199,146</b>

The accompanying notes form part of these financial statements

## Statement of Accounting Policies

FOR THE YEAR ENDED 31 MARCH 2023

*"How did we do our accounting?"*

### 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.

#### Provision for Doubtful Debt

The board recognises provisions for amounts that are deemed unlikely to be received as of the balance sheet date. Amounts expected to be received beyond one year are discounted to their present value and are reflected as provisions in our financial statements.

#### 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.

# Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 \$	2022 \$
<b>1. Board &amp; Committees</b>			
Fees		61,250	62,803
Meeting expenses, training & travel		17,516	15,496
		<b>78,766</b>	<b>78,299</b>
<b>2. Secretariat</b>			
Audit fees		7,601	6,766
Depreciation & amortisation	8	3,777	4,998
Telephone, Postage & Printing and Stationery		3,792	3,923
Occupancy costs		19,531	17,362
Other costs		28,113	33,301
Personnel		181,594	172,978
Legal fees		7,856	18,145
Professional fees		19,460	16,027
		<b>271,723</b>	<b>273,500</b>
<b>3. Disciplinary Expenses</b>			
PCC Investigation Expense		14,978	365
HPDT Hearing Expense		49,277	138,523
		<b>64,254</b>	<b>138,887</b>
<b>4. Equity</b>			
General Operating Reserve		297,514	252,894
Disciplinary Reserve		54,717	(45,555)
		<b>352,231</b>	<b>207,339</b>
<b>5. Accounts Receivable &amp; Provision</b>			
Receivables are recoverable legal fees which include the following components:			
<b>Current assets</b>			
Recoverable legal fees		8,427	1,500
Less: allowance for doubtful debts		0	0
<b>Total current receivables</b>		<b>8,427</b>	<b>1,500</b>
<b>Non-current assets</b>			
Recoverable legal fees		179,744	0
Less: allowance for doubtful debts		(102,732)	0
<b>Total non-current receivables</b>		<b>77,012</b>	<b>0</b>
Total receivables at year end		188,171	1,500
Less: allowance for doubtful debts		(102,732)	0
<b>Total receivables</b>		<b>85,439</b>	<b>1,500</b>

## Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2023

	Opening cost	Current year additions	Current year disposals	Accumulated Depreciation	Closing carrying value
--	--------------	------------------------	------------------------	--------------------------	------------------------

### 6. Property, Plant & Equipment

#### At 31 March 2023

Office furniture & equipment	5,907	0	0	(5,907)	0
Fixture and Fittings	0	1,264	0	(42)	1,222
Computer equipment	12,881	0	0	(12,179)	702
Office Refit	8,467	0	0	(8,467)	0
	<b>27,255</b>	<b>1,264</b>	<b>0</b>	<b>(26,595)</b>	<b>1,924</b>

#### At 31 March 2022

Office furniture & equipment	5,907	0	0	(5,907)	0
Computer equipment	12,881	0	0	(10,831)	2,050
Office Refit	8,467	0	0	(8,467)	0
	<b>27,255</b>	<b>0</b>	<b>0</b>	<b>(25,205)</b>	<b>2,050</b>

### 7. Intangible Assets

#### At 31 March 2023

Database Software and Website	63,623	0	0	(63,623)	0
	<b>63,623</b>	<b>0</b>	<b>0</b>	<b>(63,623)</b>	<b>0</b>

#### At 31 March 2022

Database Software and Website	63,623	0	0	(61,237)	2,386
	<b>63,623</b>	<b>0</b>	<b>0</b>	<b>(61,237)</b>	<b>2,386</b>

## Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2023

	2023 \$	2022 \$
<b>8. Accounts Payable &amp; Provisions</b>		
Accounts payable	7,315	20,679
Accrued payable	8,660	8,123
PAYE/WHT	8,789	5,453
KiwiSaver deductions payable	1,174	762
Leave entitlements	12,468	13,307
Payroll accrual	3,463	2,770
	<b>41,868</b>	<b>51,094</b>

### 9. Depreciation & Amortisation

Depreciation has been charged against:

Fixture and Fittings	42	0
Computer equipment	1,349	1,486
	<b>1,391</b>	<b>1,486</b>
<b>Amortisation of intangible assets</b>		
Database Software and Website	2,386	3,513
	<b>2,386</b>	<b>3,513</b>
<b>Total Depreciation &amp; Amortisation</b>	<b>3,777</b>	<b>4,998</b>

### 10. Income in Advance

Fees received relating to next year

APC fees-income in advance	320,710	326,037
Disciplinary Levies-received in advance	72,739	73,576
Inactive registration fees	1,996	1,848
	<b>395,445</b>	<b>401,461</b>

### 11. Credit Card Facility

One credit card with the limit of \$5,000 is held with Westpac.

## Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2023

	2023 \$	2022 \$
--	------------	------------

### 12. 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 a period of five years. The future estimated commitments based on the expected costs including in this agreement are: Property \$12,996; Corporate Services \$21,994; Total \$34,960 per year.

Due in 1 year	21,994	21,994
Due between 1-2 years	21,994	21,994
Due between 2-5 years	18,329	40,323
	<b>62,317</b>	<b>84,311</b>

Contractual commitments for operating leases of premises Level 5, 22 Willeston Street, Wellington.

Due in 1 year	12,966	12,966
Due between 1-2 years	12,966	12,966
Due between 2-5 years	10,806	23,772
	<b>36,738</b>	<b>49,704</b>

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.

### 13. Capital Commitments

There are no capital commitments at balance date. (2022: \$Nil)

### 14. Contingent Liabilities

There are no contingent liabilities at balance date. (2022: \$Nil)

## Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2023

	2023 \$	2022 \$
<b>15. Related Party Transactions</b>		
The remuneration paid includes honoraria and board fees for attendance at board meetings and other board activities. Total remuneration paid to the Board Members during the year is as follows.		
Matthew Carroll ( <i>Chairperson</i> )	26,900	26,600
Belinda Ihaka ( <i>Deputy Chair</i> )	9,450	9,075
Christopher Rewi-Wetini ( <i>Board member</i> )	4,500	5,175
Rebecca Holbrook ( <i>Board member</i> )	3,000	3,825
Elson Ng ( <i>Board member</i> )	5,100	2,228
Erin Beeler ( <i>Board member</i> )	900	0
Kellie McGrath ( <i>Lay member</i> )	3,900	5,100
Alex Delany ( <i>Lay member</i> )	3,300	2,325
Stephen York ( <i>Board member</i> )	4,500	5,475
Fiona Angus ( <i>Board member, finished 15 Sep 2021</i> )	0	3,000
	<b>61,550</b>	<b>62,803</b>

### 16. Events After Balance Date

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

### 17. 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 ongoing and renewed for five years from 01 February 2021 to 01 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.



## 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](mailto:registrar@podiatristsboard.org.nz)  
(Registrar)

[admin@podiatristsboard.org.nz](mailto:admin@podiatristsboard.org.nz)  
(Registration and Recertification Officer)

**Website:** [www.podiatristsboard.org.nz](http://www.podiatristsboard.org.nz)

**Phone:**

Registrar  
(04) 474 0706 /+64 4 474 0706

Registration and Recertification Officer  
(04) 918 4726 /+64 4 918 4726