

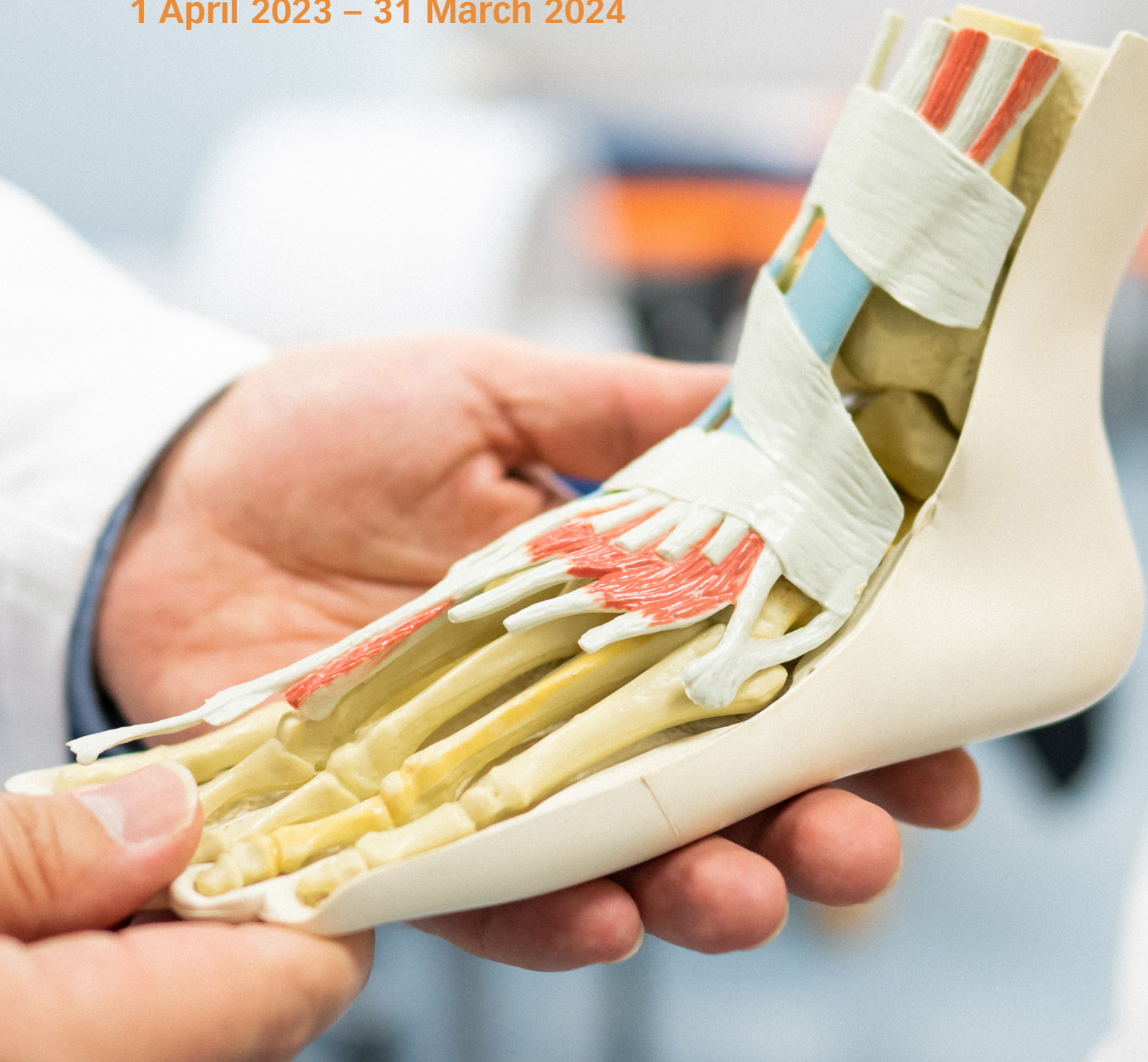


**Podiatrists Board  
of New Zealand**

Te Poari Tiaki Waewae O Aotearoa

# Annual Report

1 April 2023 – 31 March 2024





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

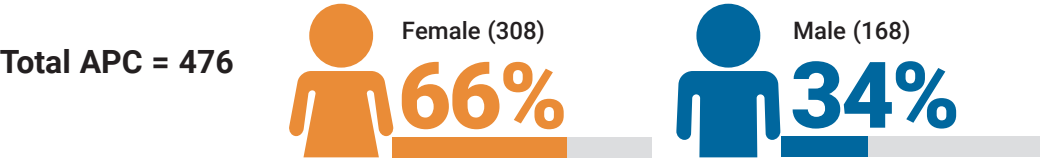
## Annual Report 1 April 2023 – 31 March 2024

### Contents

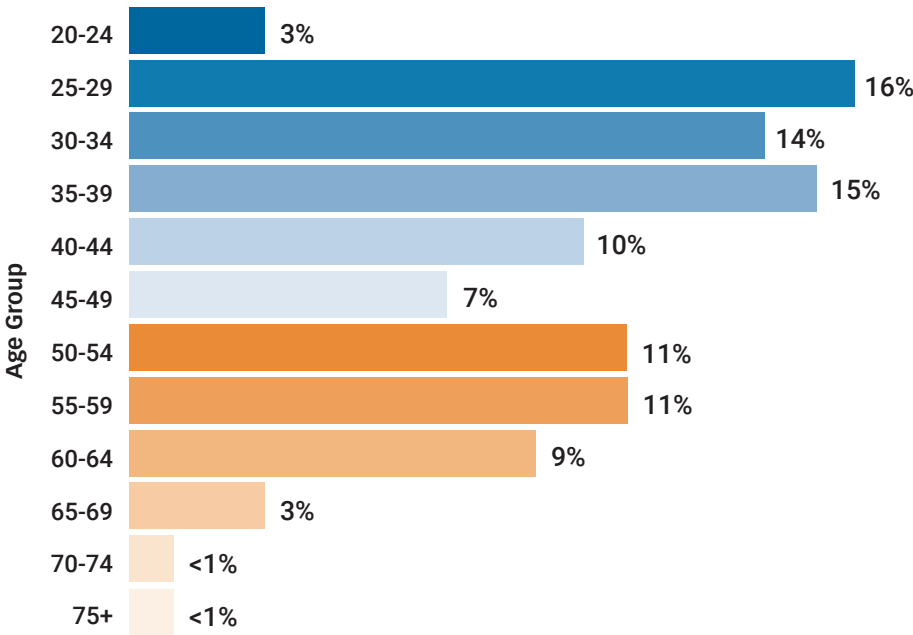
Data Snapshot 2024.....	2	Registration and Practising Certificates ....	14
Governance .....	4	Scopes of Practice.....	14
Chair's Report.....	4	Registration .....	14
Chief Executive and Registrar's Report.....	6	Practising Certificates .....	16
Our Functions.....	7	<b>Competence, Fitness to Practise and Quality Assurance.....</b>	<b>17</b>
Our Mission, Vision, and Values .....	8	Recertification Programme/Continuing	
Strategic Goals.....	9	Professional Development (CPD).....	17
Board Members and Staff .....	10	CPD Audit.....	17
Board Meetings.....	10	Performance.....	18
Board Member Fees .....	10	<b>Complaints and Discipline .....</b>	<b>18</b>
<b>Accreditation .....</b>	<b>11</b>	Professional Conduct Committee.....	19
<b>All-RA Collaboration.....</b>	<b>11</b>	Health Practitioners Disciplinary Tribunal ....	19
<b>Allied Health and Health Workforce Initiatives and Collaboration .....</b>	<b>11</b>	Appeals.....	19
<b>Manatū Hauora   Ministry of Health</b>		Judicial Reviews .....	19
<b>Performance Review.....</b>	<b>12</b>	<b>Linking with Stakeholders .....</b>	<b>19</b>
<b>Application for Designated Prescribing Rights for Podiatrists.....</b>	<b>13</b>	<b>Practitioner Fees .....</b>	<b>21</b>
		<b>Financial Statements 2023-2024.....</b>	<b>23</b>

# Data Snapshot 2024

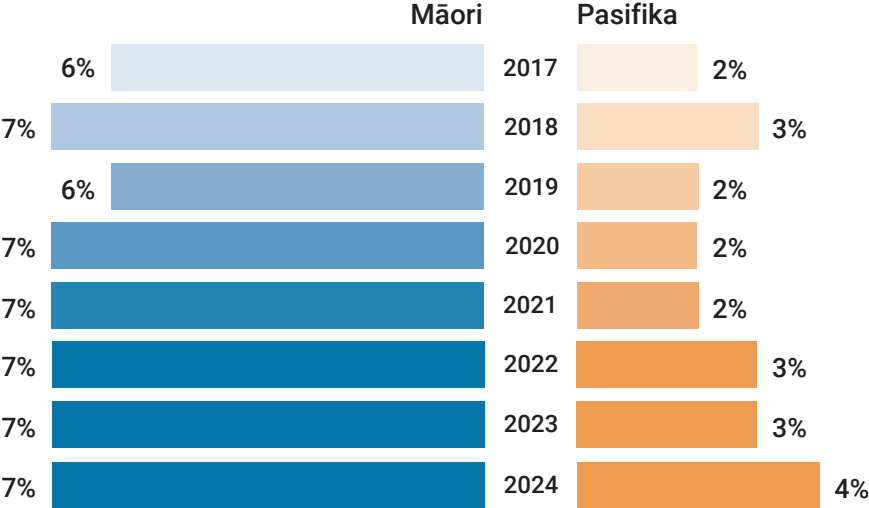
## Annual Practising Certificate (as of 31 March 2024)



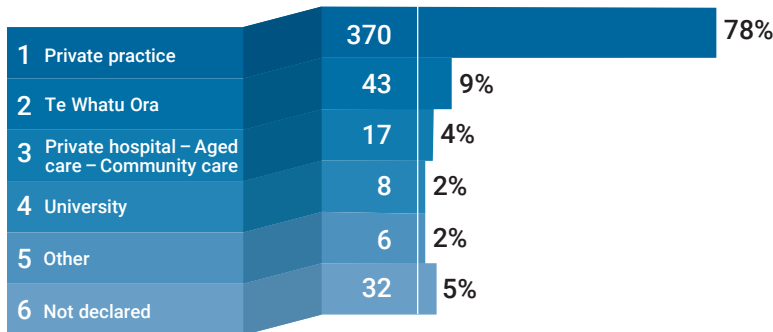
## Age Group Analysis (as of 31 March 2024)



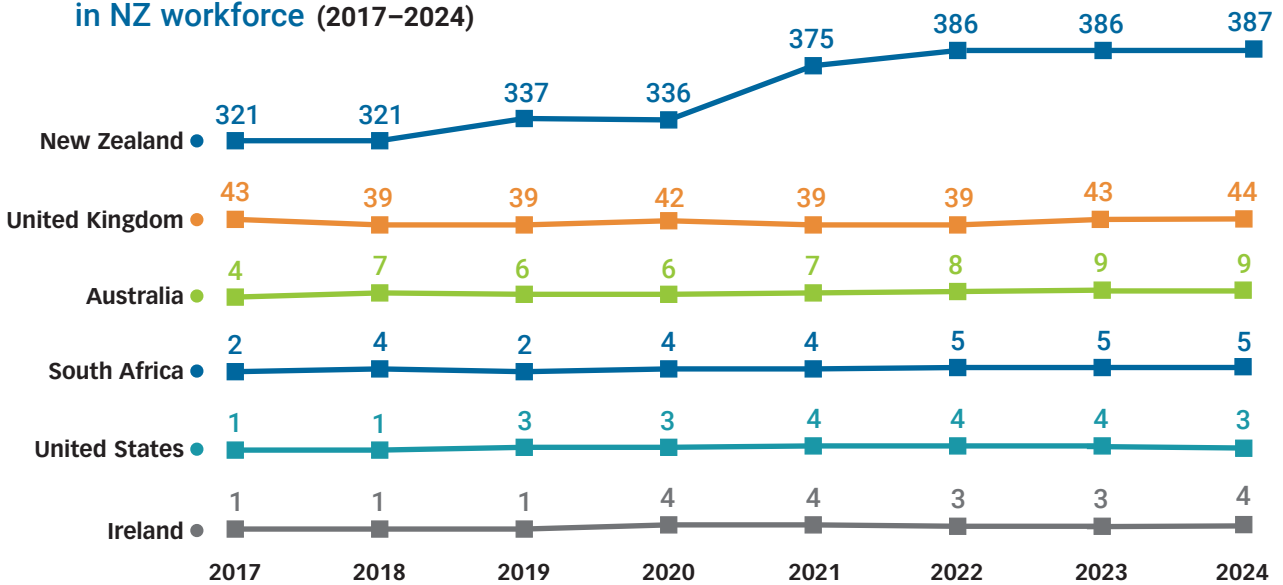
## Percentage of Māori and Pasifika practitioners with Annual Practising Certificates (2017–2024)



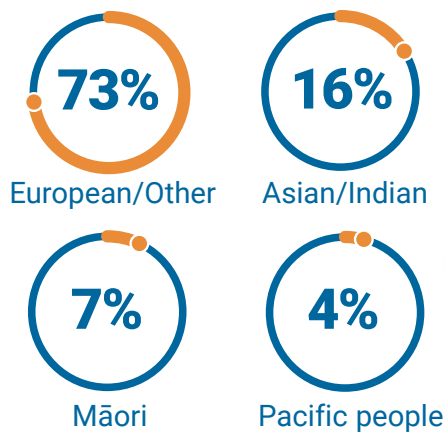
### Primary setting of NZ podiatry workforce (as of March 2024)



### Number of NZ vs overseas qualified practitioners in NZ workforce (2017–2024)



### 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 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 2024: Alex Delany (layperson) and Elson Ng (practitioner member), whose positive enthusiasm and commitment to the Board demonstrated great generosity.

We are delighted to announce two new members starting in September 2024, Michele Garrett (practitioner member) and Bice Awan (layperson). Both members have extensive experience in governance and will bring valuable insight and skills to enable the Board to honour our commitment to the health and wellbeing of the public.

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

The Podiatrists Board of 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, and we are currently setting standards that require podiatrists to demonstrate culturally safe practice within our competencies.

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 have been actively engaging with Pharmac to ensure our designating prescribing application is sound and safe for the public. We have also updated our professional podiatry standards of practice and will be reviewing the continuing professional development framework to align with podiatrists aspirations to focus on their areas of specialist interest. The Board also engages regularly with AUT’s Head of Department Podiatry, Dr Mike Frecklington and Alison Molloy, Chief Executive of Podiatry New Zealand and our ACC Health Partner, Julie Yee. 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***

The Board has reviewed the Principles and Standards for the Practice of Podiatry in Aotearoa New Zealand (PSPPANZ) and our Ethical Codes 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 have reviewed our English Language Proficiency Policy to ensure the International English Language Testing System (IELTS) requirement aligns to university entrance for AUT.

### ***Looking ahead***

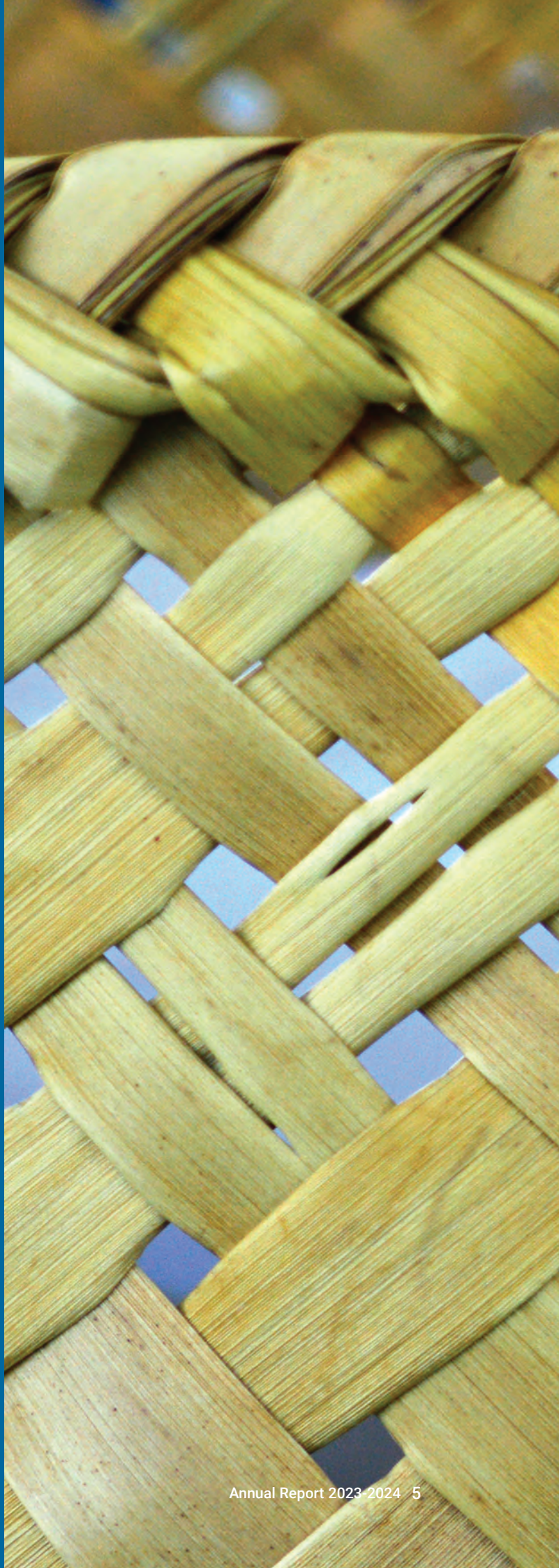
The Chief Executive and Registrar and the Chair attended two of the Podiatry NZ Conferences offered throughout Aotearoa New Zealand in August 2024 and the level of engagement and commitment to learning and sharing from the audience and speakers was very impressive.

We were very pleased with receiving the positive 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



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

## **Kia ora koutou,**

It has been another busy year for our team with many opportunities to work with Manatū Hauora, Te Whatu 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 all people using podiatry services, in accordance with the Board’s function and obligations under the HPCA Act 2003 (the Act).

## **Designated Prescribing Rights for Podiatrists**

We notified the podiatry profession in August 2024 that the Cabinet Paper and the Manatū Hauora Regulatory Impact Statement (RIS) finally went to the Cabinet Social Outcomes Committee, and they agreed to progress the work for designated prescribing for podiatrists.

This is great news for the podiatry profession, and it will also bring them more in line with podiatrists in the United Kingdom and Australia. It has been a very long process, with the Board, AUT and Podiatry NZ continuing to work together behind the scenes to ensure we were prepared for this decision.

We must once again acknowledge the hard work and perseverance of the past and current Board members and Chairs who started this process and who have also continued to engage with Manatū Hauora and all stakeholders in support of this outcome.

There is quite a long way to go yet, but we will keep the podiatry profession informed on our progress.

## **Practising Certificates**

In April 2024, there were 476 practitioners holding a practising certificate in the podiatrist scope of practice, with 1 practitioner also holding the additional scope of podiatric surgeon and 1 practitioner holding the additional scope of podiatric radiographic imager.

## **Looking ahead**

The Board actioned an extensive consultation process in 2023, which proposed the removal of the podiatric radiographic imager scope of practice. Following this consultation and after considering the feedback carefully, the Board made a decision to remove this scope on 31 March 2025 on completion of the current APC cycle.

The Boards Standards Committee have just completed a review of the Principles and Standards for the Practice of Podiatry in Aotearoa New Zealand (PSPPANZ) and the Ethical Codes and Standards of Conduct, which can be accessed on our website.

The Board is about to embark on a review of the Continued Professional Development (CPD) Recertification Programme and all return to practice requirements for podiatrists and podiatric surgeons, in support of a safe pathway back to practice.

Our “refreshed” website will finally be launched at the end of 2024 and should provide us with a better platform to support improved interactive communication with the public and the profession.

## **Ngā manaakitanga**

**Sandra Gale**  
Tumu Whakarae me te 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	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 public safety.
- Continue to work towards ensuring the Board are a Te Tiriti compliant Responsible Authority.
- Establish effective cultural safety guidelines for podiatrists.
- Further recruitment drives to increase the number of Māori and Pasifika members on the Board.
- Review of Board Principles and Standards for the Practice of Podiatry in Aotearoa New Zealand (PSPPANZ) and the Ethical Principles and Standards of Conduct to ensure that cultural competence and safety is woven into all areas of practice and regulation.
- Review of the Continued Professional Development (CPD) Recertification Programme compulsory components to ensure cultural competence is woven into daily practice. Also, a review of the CPD requirements for the podiatric surgeon advanced scope of practice.
- Formalise and implement the Education and Regulation Strategic Plan to implement designated prescribing rights for podiatrists.
- Continue engagement with Manatū Hauora | Ministry of Health and Te Whatu Ora | Health New Zealand on all Allied Health workforce initiatives, including the development of an Allied Health career pathway and all improvements for student placements and intelligence and data sharing and research programmes.
- 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 updated website, with a focus on better access to information and resources for the public and podiatry profession.
- Review of return to practice requirements for podiatrists and podiatric surgeons.
- Update all financial policies to reflect changes to the Charities Act 2005, amended by the Charities Amendment Bill, which came into force on 5 July 2023.
- Ensure compliance with the Parliamentary Counsel Office (PCO) Secondary Legislation Access Standards, issued February 2024.
- Following consultation, action the removal of the podiatric radiographic imager scope of practice.
- Continued implementation of recommendations from the Manatū Hauora | Ministry of Health Performance Review.



## Board Meetings

The Board held four meetings during the 2023-2024 reporting year:

- 18 - 19 May 2023
- 24 August 2023 (via zoom)
- 23 - 24 November 2023 and
- 8 - 9 February 2024

## Board Member Fees

### Chair:

\$800 per day/ \$100 per hour (plus \$15,450 annual honorarium)

### Deputy Chair:

\$600 per day/ \$75 per hour (plus \$3,180 annual honorarium)

### Other Board Members:

\$600 per day/ \$75 per hour

*Note: The Board Members daily/hourly rate is to be reviewed by March 2025.*

The Board remained at full quorum for the reporting period 1 April 2023 to 31 March 2024, with two members terms due to expire on 15 September 2024.

### From Top, L-R;

Dr 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, [Chief Executive and Registrar](#).  
Sonia Dredge, [Registration and Recertification Officer](#).

## Accreditation

The Podiatry Department at AUT is the sole 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, and they continue to provide the Board with regular updates on their implementation of all subsequent accreditation recommendations.

## All-RA Collaboration

The Board continues to collaborate with all other Responsible Authorities (RAs), sharing resources and instigating initiatives in support of our functions under the HPCAA.

Current initiatives include the imminent release of the *Principles for Quality and Safe Prescribing Practice*, produced by the RAs with prescribing rights, which will sit alongside and guide our future prescribing standards for the podiatry profession.

Work is also well underway to formalise an all-RA *Statement of Intent on Interprofessional Collaborative Practice (IPCPC)*. This initiative is being developed with the National Centre for Interprofessional Education and Collaborative Practice (NCIPECP), on which our Chief Executive/Registrar represents the RAs.

An all-RA hui was held in September 2024 with the aim of producing collective RA guidance for cultural safety. The hui concluded with a commitment from all attendees to identify a pathway forward on this important initiative.

## Allied Health and Health Workforce Initiatives and Collaboration

The Board continue to fully engage with The National Allied Health Scientific and Technical Workforce Programme, working alongside Manatū Hauora and Te Whatu 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.

The Hauora Haumi Allied Health Report was published in June 2024, following a series of Sector Reference Groups (SRGs) for 14 allied health professions. The purpose of the SRGs was to understand the unique contribution of each profession to achieving the aims of the Pae Ora legislation, as well as to understand key barriers and opportunities to realising each professions full potential to contribute to the aims of Pae Ora. In addition to the profession-specific information, the report provides a high-level summary of shared opportunities and barriers which were identified across many allied health professions.

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. Workforce modelling continues to predict that there will be only 50 more podiatrists in 10 years. This is an obvious concern as the number of people with diabetes and 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 foot care services. Subsequently, we were very pleased to engage with the Minister of Health and Manatū Hauora this year in support of the continued development of an allied health career pathway and foot care assistant training initiatives, in support of ensuring that these tools reflect the needs of the public and the allied health workforce in Aotearoa New Zealand.

## Te Whatu Ora | Health New Zealand Student Placement Flexibility Plan

Te Whatu Ora are leading the project to build a nationally supported system for student placements. A joint RA *Statement supporting Student Placement Flexibility* has been produced and in July 2023, Te Whatu 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.

The Board acknowledges that the availability of student placements is critical to the viability of all podiatric training by education providers in Aotearoa New Zealand.

## Manatū Hauora | Ministry of Health Performance Review

The last Performance Review took place on 2 December 2021, and it is Manatū Hauora's within 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.

The preparation for the next Performance Review has already begun, which will take place in the 2025/2026 financial year. The Board has recently provided feedback on the proposed *Performance Review Terms of Reference* and *Core Performance Standards* documents.

## Ongoing actions

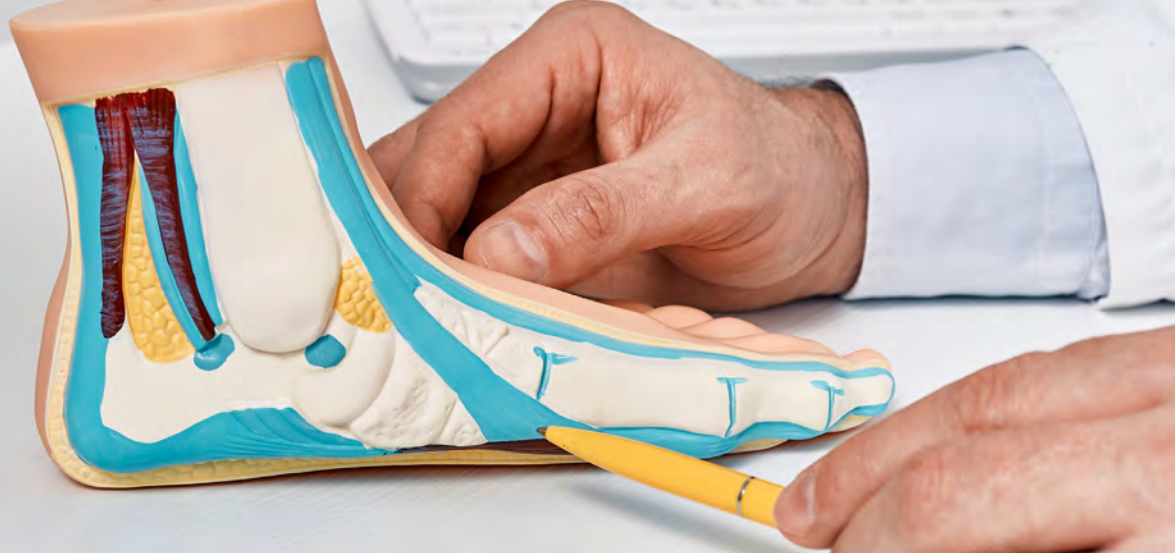
Under section 122B we are required to include in our Annual Report which of the Performance Assessment recommendations the Board proposes to implement and provide reasons to support a decision not to implement any recommendation.

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 (PSPPANZ) 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 completed a review of our Principles and Standards for the Practice of Podiatry in Aotearoa New Zealand (PSPPANZ) and Ethical Principles and Standard of Conduct documents. An important aspect of this review was 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 Programme 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, 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 was agreed that this programme is best led by Podiatry NZ, who have successfully operationalised this initiative.

**Action:**

The Board is 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 TTMRA 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 was also implemented on 1 September 2024 for all TTMRA registration candidates, in accordance with the Performance Review Report recommendation. The Board has updated the COBE to reflect the many 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 updated website later in 2024.

## 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. The Cabinet Paper and Regulatory Impact Statement (RIS) finally went to the Cabinet Social Outcomes Committee in July 2024, and they have agreed to progress the work for designated prescribing for podiatrists.

This is great news for the podiatry profession as it will fully utilise their training and professional skills to improve patient care, choices, and outcomes. It will also bring them more in line with the United Kingdom and Australia. It has been a very long process, with the Board, AUT and Podiatry NZ continuing to work together behind the scenes to ensure we were prepared for this decision.

**Next Steps:**

Manatū Hauora will action a consultation process on the proposed medicines list, which the Board have submitted following an advisory engagement period with Pharmac.

The Board will then formalise and implement an Education and Regulation Strategic Plan in support of operationalising designated prescribing rights for podiatrists.

The aim is for completion of an approved podiatry prescribing course to result in an endorsement for a practitioner on the podiatrist scope of practice for designated prescribing.

# 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: Following a consultation process, this scope will be removed on 31 March 2025.*

### 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: Following the removal of the Podiatric Radiographic Imager scope on 31 March 2025, the wording of this scope will be amended.*

## 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. The Board requires a minimum standard of competence for registration and sets its standards and guidance in its PSPPANZ.

The Board has reviewed our English Language Proficiency Policy in support of ensuring the International English Language Testing System (IELTS) and Occupational English Test (OET) requirements are in line with AUT and Australia and do not place unnecessary barriers in place of registration.

The revised policy acknowledges that the Board are satisfied that all applicants who have completed their qualification in Aotearoa New Zealand, or who apply for registration via the TTMRA are able to communicate and comprehend English to an appropriate standard.

The Trans-Tasman Recognition Act 1997 (TTMRA) recognises Australian and Aotearoa New Zealand registration standards as equivalent. This allows registered podiatrists the freedom to practice in either country. Under TTMRA 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), which was implemented on 1 September 2024.

It is worth noting that in this reporting period we have received 3 registration applications from Australia under the TTMRA, but Ahpra has actioned 26 applications for podiatrists moving from Aotearoa New Zealand to Australia.

**Table 1: Applications for registration 01 April 2023 – 31 March 2024**

	HPCAA Section	Number	Outcomes		
			Registered	Registered with conditions on scope of practice	Not Registered
<b>Total</b>	<b>15</b>	<b>36</b> (29 NZ qualified 4 Overseas qualified 3 TTMRA)	<b>36</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>			476	3	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 on 1 January 2018 based on a 2-year cycle.

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. There are also additional CPD requirements for the advanced scope of Podiatric Surgeon.

## CPD Audit

The Board audits up to twenty percent of practitioners in each CPD cycle. 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 also includes any practitioner who has completed the Boards return to practice criteria, which applies to those who returned to practice during the 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.*

The CPD audit of 20% of APC holders commenced on 6 February 2023 which covered the 2-year CPD cycle 1 January 2022 to 31 December 2023. Three practitioners failed this audit and were issued with Interim Practising Certificate's (IPCs) for a 3-month period. They also had a condition placed on their scope of practice to complete all outstanding CPD, which was subsequently achieved.

*Note: The current CPD cycle is from 1 January 2024 to 31 December 2025.*

## Performance

Table 3: Competence referrals

Source	HPCAA Section	Number
Health Practitioner (Under RA)	34 (1)	0
	45 (1)	0
Health and Disability Commissioner	34 (2)	3
Employer	34 (3)	0
Notification received from ACC	35	0
Notification issued	35	0
<b>Total</b>		<b>3</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	Referred to the Health and Disability Commissioner
Consumers	8	4			4
Health and Disability Commissioner	1	1			
Health Practitioner (Under RA)	1	1			
Other Health Practitioner					
Courts notice of conviction					
Employer	1	1			
Other	1	1			

Note: One notification about a qualified, unregistered person was referred to Compliance, Manatū Hauora | Ministry of Health

## 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 have been no PCCs in this reporting period.

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

There have been no HPDT's in this reporting period.

## Appeals

There have been no appeals in this reporting period.

## 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 the Professional Association.
- Promote public awareness of the Board's role.

### *Podiatry Board of Australia*

The Board met with our Australian colleagues in October 2023 to coincide with attending the National Registration and Accreditation Scheme (NRAS) Conference in Melbourne. Many topics of mutual interest were discussed, including continued professional development, professional capabilities, scheduled medicines and prescribing. The Board also discussed the Cultural Open Book Exam (COBE) for practitioners seeking to be registered in Aotearoa New Zealand under the Trans-Tasman Mutual Recognition Act (TTMRA) 1997, which was implemented on 1 September 2024.

### *AUT 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 Chief Executive/Registrar. The Board Chief Executive/Registrar also briefs all final year students annually 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 Chief Executive/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), Regulation and Monitoring, 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 consistently engage with them on all topics of mutual interest and the Board Chair and Elson Ng, (practitioner member) also recently presented at their regional conferences in Hamilton and Warkworth.

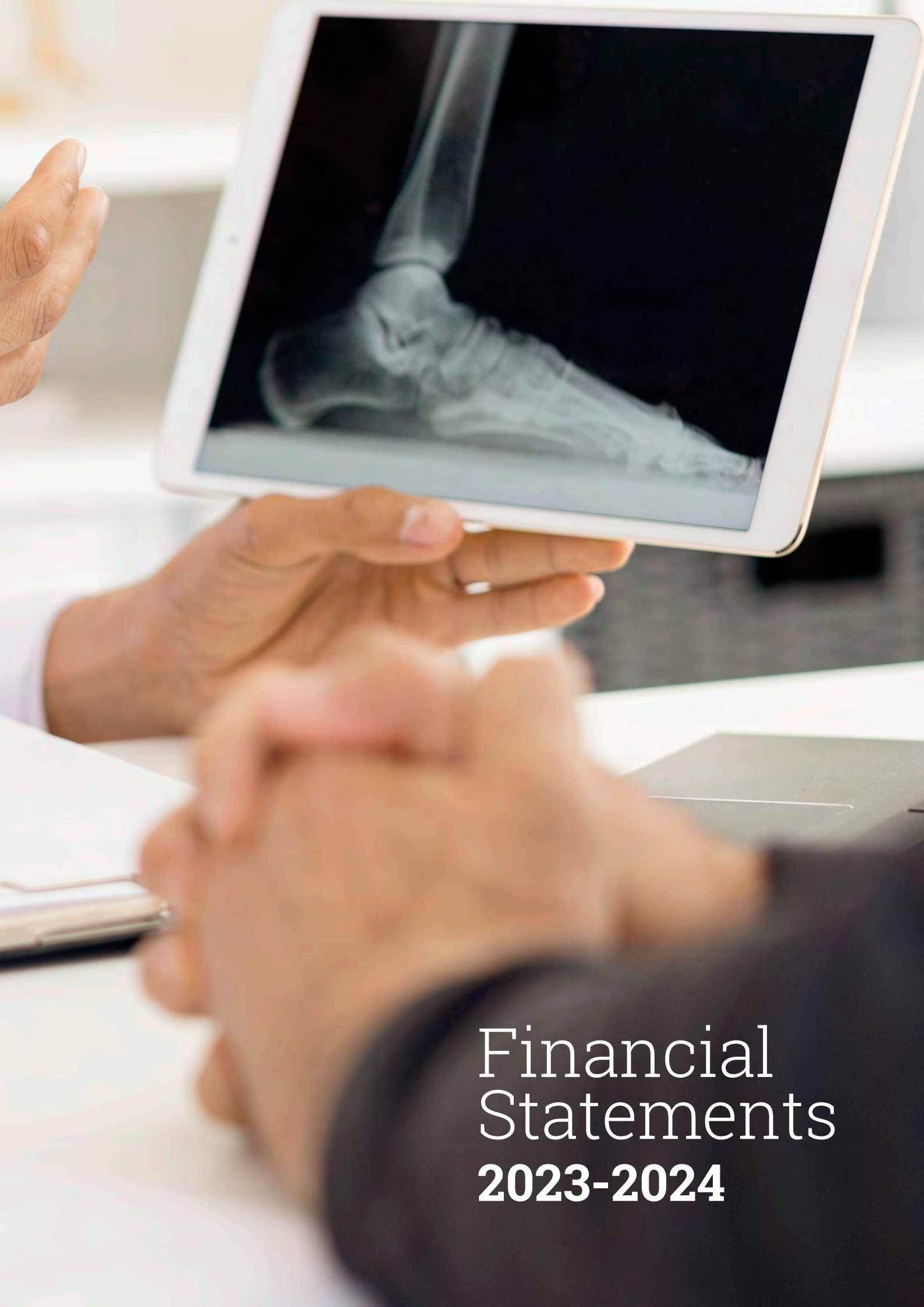
### ***Responsible Authorities (RAs)***

The Chief Executive/Registrar continues to participate in regular all RA led Hui, led by the Pharmacy Council and also instigates regular initiatives and collaboration amongst the RAs, especially those co-located with the Nursing Council of New Zealand (NCNZ). 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) Exam: Trans-Tasman Mutual Recognition		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





Financial  
Statements  
**2023-2024**



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 2024

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 2024, 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 2024; 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 9 October 2024. 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.

### 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 2024

*"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;
1. 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](http://www.podiatristsboard.org.nz)

PODIATRISTS BOARD OF NEW ZEALAND

## Statement of Financial Performance

FOR THE YEAR ENDED 31 MARCH 2024

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

	Note	2024 \$	2023 \$
<b>REVENUE</b>			
APC Fees		347,409	351,518
Disciplinary Levy		79,929	164,526
Accreditation & Monitoring		15,335	0
Examination Fees		3,120	7,713
Registration Fees		12,204	14,505
Non-Practising Fees		2,655	2,735
Other Income		1,348	6,053
Interest		30,265	12,585
<b>Total Revenue</b>		<b>492,264</b>	<b>559,635</b>
<b>EXPENDITURE</b>			
Board & Committees	1	95,860	78,766
Secretariat	2	306,457	271,723
Disciplinary	3	2,463	64,254
<b>Total Expenditure</b>		<b>404,779</b>	<b>414,743</b>
<b>Net Surplus</b>		<b>87,485</b>	<b>144,891</b>

PODIATRISTS BOARD OF NEW ZEALAND

## Statement of Movement in Equity

FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 \$	2023 \$
Accumulated Funds at the beginning of period		352,231	207,339
Net Surplus for the Period		87,485	144,891
<b>Accumulated Funds at the end of period</b>	4	<b>439,716</b>	<b>352,231</b>

The accompanying notes form part of these financial statements

## Statement of Financial Position

AS AT 31 MARCH 2024

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

	Note	2024 \$	2023 \$
<b>Equity</b>		<b>439,716</b>	<b>352,231</b>
<b>Current Assets</b>			
Cash & Bank		380,301	325,792
Investments & Term Deposits		453,362	420,782
Accounts Receivable	5	11,200	8,427
Accrued Interest		1,812	2,835
Prepayments		6,948	7,344
<b>Total Current Assets</b>		<b>853,623</b>	<b>765,180</b>
<b>Non-Current Assets</b>			
Non-current Receivable	5	65,674	77,012
Property, Plant and Equipment	6	6,153	1,924
<b>Total Assets</b>		<b>925,450</b>	<b>844,116</b>
<b>Current Liabilities</b>			
Goods and Services Tax		52,354	54,571
Accounts Payable	8	49,397	41,868
Income in Advance	10	383,983	395,445
<b>Total Current Liabilities</b>		<b>485,734</b>	<b>491,885</b>
<b>Total Liabilities</b>		<b>485,734</b>	<b>491,885</b>
<b>Net Assets</b>		<b>439,716</b>	<b>352,231</b>

For and on Behalf of the Board.



Chairperson: Belinda Ihaka  
Date: 8 October 2024



Deputy Chair: Erin Beeler  
Date: 8 October 2024

The accompanying notes form part of these financial statements

## Statement of Cash Flows

FOR THE YEAR ENDED 31 MARCH 2024

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

	2024 \$	2023 \$
<b>Cash Flows from Operating Activities</b>		
<i>Cash Was Received From:</i>		
Statutory Fees and Levies	424,440	426,089
Registration Income	15,089	17,623
Other Fees	19,573	13,383
Interest Revenue	13,023	7,847
<i>Cash Was Applied to:</i>		
Payments to Suppliers & Employees	(397,104)	(416,936)
<b>Net Cash Flows from Operating Activities</b>	<b>75,021</b>	<b>48,007</b>
<b>Cash Flows from Investing and Financing Activities</b>		
<i>Cash was received from:</i>		
Short-term Investments	153,384	241,104
<i>Cash was applied to:</i>		
Purchase of Fixed Assets	(6,197)	(1,264)
Short-term Investments	(167,700)	(161,200)
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(20,513)</b>	<b>78,640</b>
<b>Net Increase in Cash</b>	<b>54,508</b>	<b>126,647</b>
Opening Cash Brought Forward	325,792	199,146
<b>Closing Cash Carried Forward</b>	<b>380,301</b>	<b>325,792</b>
<b>Represented by:</b>		
Cash and Cash Equivalents	380,301	325,792

The accompanying notes form part of these financial statements

## Statement of Accounting Policies

FOR THE YEAR ENDED 31 MARCH 2024

*"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 \$5,000,000. 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 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. Expected credit loss is recognised to provide a more accurate and timely provision for doubtful debts by assessing the likelihood of customer default and the potential amount of loss.

#### 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 2024

	Note	2024 \$	2023 \$
<b>1. Board &amp; Committees</b>			
Fees		66,911	61,250
Meeting expenses, training & travel		28,949	17,516
		<b>95,860</b>	<b>78,766</b>
<b>2. Secretariat</b>			
Audit fees		7,701	7,601
Depreciation & amortisation		1,968	3,777
Information technology		23,237	7,751
Telephone, Postage & Printing and Stationery		3,911	3,792
Occupancy costs		16,887	19,531
Other costs		22,777	20,362
Accreditation costs		15,560	0
Personnel		190,447	181,594
Legal fees		4,528	7,856
Professional fees		19,441	19,460
		<b>306,457</b>	<b>271,723</b>
<b>3. Disciplinary Expenses</b>			
PCC Investigation Expense		5,112	14,978
HPDT Hearing Expense		(2,649)	49,277
		<b>2,463</b>	<b>64,254</b>
<b>4. Equity</b>			
General Operating Reserve		307,533	297,514
Disciplinary Reserve		132,183	54,717
		<b>439,716</b>	<b>352,231</b>

## Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 \$	2023 \$
--	------	------------	------------

### 5. Accounts Receivable & Provision

Receivables are recoverable legal fees which include the following components:

#### Current assets

Recoverable legal fees	11,200	8,427
Less: allowance for doubtful debts	0	0
<b>Total current receivables</b>	<b>11,200</b>	<b>8,427</b>

#### Non-current assets

Recoverable legal fees	168,406	179,744
Less: allowance for doubtful debts	(102,732)	(102,732)
<b>Total non-current receivables</b>	<b>65,674</b>	<b>77,012</b>
Total receivables at year end	179,606	188,171
Less: allowance for doubtful debts	(102,732)	(102,732)
<b>Total receivables</b>	<b>76,874</b>	<b>85,439</b>

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

### 6. Property, Plant & Equipment

#### At 31 March 2024

Fixture and Fittings	1,264	1,769	0	(383)	2,650
Computer equipment	12,881	4,428	0	(13,806)	3,503
	<b>14,145</b>	<b>6,197</b>	<b>0</b>	<b>(14,189)</b>	<b>6,153</b>

#### At 31 March 2023

Fixture and Fittings	0	1,264	0	(42)	1,222
Computer equipment	12,881	0	0	(12,179)	702
	<b>12,881</b>	<b>1,264</b>	<b>0</b>	<b>(12,221)</b>	<b>1,924</b>

### 7. Intangible Assets

#### At 31 March 2024

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 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>

## Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2024

	2024 \$	2023 \$
--	------------	------------

### 8. Accounts Payable & Provisions

Accounts payable	16,379	7,315
Accrued payable	8,701	8,660
PAYE/WHT	6,616	8,789
KiwiSaver deductions payable	844	1,174
Leave entitlements	13,236	12,468
Payroll accrual	3,620	3,463
	<b>49,397</b>	<b>41,868</b>

### 9. Depreciation & Amortisation

Depreciation has been charged against:

Fixture and Fittings	341	42
Computer equipment	1,626	1,349
	<b>1,968</b>	<b>1,391</b>

Amortisation of intangible assets

Database Software and Website	0	2,386
	<b>0</b>	<b>2,386</b>

<b>Total Depreciation &amp; Amortisation</b>	<b>1,968</b>	<b>3,777</b>
--	--------------	--------------

### 10. Income in Advance

Fees received relating to next year

APC fees-income in advance	311,829	320,710
Disciplinary Levies-received in advance	70,380	72,739
Inactive registration fees	1,774	1,996
	<b>383,983</b>	<b>395,445</b>

# Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2024

	2024 \$	2023 \$
--	------------	------------

## 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 a period of five years. The future estimated commitments based on the expected costs including in this agreement are: Property \$10,713; Corporate Services \$20,316; Total \$31,029 per year.

Due in 1 year	20,316	21,994
Due between 1-2 years	20,316	21,994
Due between 2-5 years	37,246	18,329
	<b>77,878</b>	<b>62,317</b>

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

Due in 1 year	10,713	12,966
Due between 1-2 years	10,713	12,966
Due between 2-5 years	19,640	10,806
	<b>41,065</b>	<b>36,738</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.

## 12. Capital Commitments

There are no capital commitments at balance date. (2023: \$Nil)

## 13. Contingent Liabilities

There are no contingent liabilities at balance date. (2023: \$Nil)

## Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2024

	2024 \$	2023 \$
--	------------	------------

### 14. Related Party Transactions

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.

Belinda Ihaka ( <i>Chairperson</i> )	27,979	9,450
Erin Beeler ( <i>Deputy Chair</i> )	10,482	900
Christopher Rewi-Wetini ( <i>Board member</i> )	4,650	4,500
Elson Ng ( <i>Board member</i> )	3,900	5,100
Natalie Tanner ( <i>Board member</i> )	5,400	0
Heidi Barton ( <i>Board member</i> )	3,750	0
Kellie McGrath ( <i>Lay member</i> )	5,400	3,900
Alex Delany ( <i>Lay member</i> )	975	3,300
Rebecca Holbrook ( <i>Outgoing board member</i> )	1,575	3,000
Stephen York ( <i>Term expired-Board member</i> )	0	4,500
Matthew Carroll ( <i>Outgoing board member</i> )	2,800	26,900
	<b>66,911</b>	<b>61,550</b>

### 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 ongoing and renewed for five years from 01 April 2023 to 03 February 2028.

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



# Podiatrists Board of New Zealand

Te Poari Tiaki Waewae O Aotearoa

## 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