



# Annual Report

1 April 2020 – 31 March 2021



**Podiatrists Board  
of New Zealand**

Te Poari Tiaki Waewae O Aotearoa



# Podiatrists Board of New Zealand Annual Report **2020-2021**

We are pleased to present this report for the year ending 31 March 2021 to the Minister of Health and it is presented in accordance with section 134(1) of the Health Practitioners Competence Assurance Act.

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# Governance

## Chair's Report

### Te Tiriti compliant Regulatory Authority (RA)

A strengthening of Māori membership on the Board has allowed us to rethink how we become a Te Tiriti compliant RA. We recognise that our partnership with iwi and Māori underpins our principles and everything we do. Importantly, the principles that we consider relevant to our work are premised on the most recent Waitangi Tribunal Claim – Wai 2575: the Health Services and Outcomes Inquiry. Subsequently the Board are committed to; (1) ensuring Māori are represented in leadership and management roles throughout the organisation, (2) working in partnership with Māori in the design and the implementation of our regulatory work, (3) setting standards that require podiatrists to demonstrate culturally safe care, and care that is responsive to te Tiriti o Waitangi, and (4) actively protecting Māori rights and interests as part of our policy and standard setting work.

### Board member changes

Whilst not all within the year ended 31st March 2021 it seems appropriate to update you on current Board matters. The Board has finally returned to full strength with the appointments of Kellie McGrath and Alex Delany as Lay members and Elson Ng as our newest Health Practitioner member. In September we also said farewell to Fiona Angus and we must extend our thanks for her outstanding contribution over the many years she served on the Board and for providing exceptional leadership as Chair.

### The impact of COVID-19

The end of this year has brought unprecedented circumstances with the International Covid-19 Pandemic. This will continue to have ramifications for the rest of 2021 and beyond and we thank the profession for the contribution that you are all making to ensure we get through this together. I would also like to thank the Registrar and Board administrative staff for their tireless work as we have transitioned between Alert Levels. The Board are closely engaged with the Ministry of Health to ensure the profession receives the most up to date COVID guidance, enabling profession to respond effectively & safely.

### Project work

The major project for the Board for the 20/21 year has been continued work of the preparation of the submission for designated prescribing for registered podiatrists. Whilst this has taken longer than anticipated it has been a great learning for the Board and is the largest project undertaken in many years. Submission of the application to the Ministry of Health for their consideration is anticipated prior to the end of 2021.

In late 2020 the Board's continuing professional development programme was reviewed. The results of the survey indicated podiatrists value CPD and are satisfied with most aspects of the mandatory CPD programme apart from the hours attributed to compulsory activities. The current approach to cultural safety CPD requires revision, with a move away from a time-based approach to a system that promotes an understanding and relevance to practice. Subsequently the Board are reviewing the cultural safety component of the programme.

The Board are in process of a website refresh to ensure both the public and practitioners have easy access to Board information. It is anticipated the new website will be launched before the end of 2021.

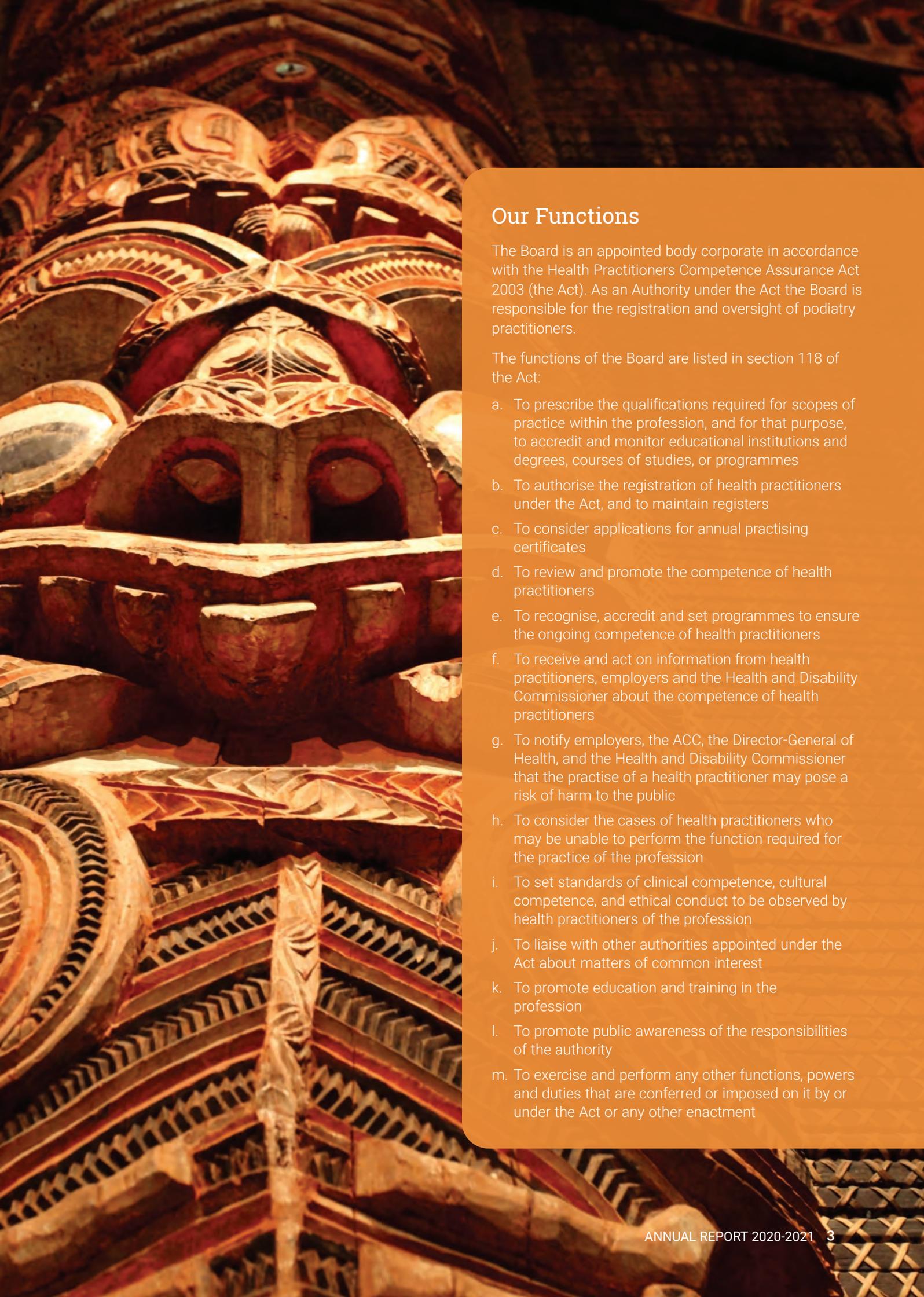
It was also very pleasing to see podiatrists authorised as Provisional Vaccinators. This reinforces the important role podiatrists have to play in the NZ health system.

### Professional engagement

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

### Dr Matthew Carroll

**Chair, Podiatrists Board of New Zealand**



## Our Functions

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

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

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



### **Our Mission**

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

### **Our Vision**

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

### **Our Values**

- Consistent, fair and transparent
- Respect for cultural diversity

## Board Members



**Top row from left to right:**

Dr Matt Carroll, Chair;  
Belinda Ihaka, Deputy Chair;  
Steve York; Rebecca Holbrook;  
Chris Rewi-Wetini.

**Bottom row from left to right:**

Elson Ng; Kellie McGrath (Lay member);  
Alex Delany (Lay member).



Sandi Gale,  
Registrar

### Strategic Goals

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

### Board Meetings

The Board held four 2-day meetings during the 2020-2021 reporting year:

14 – 15 May 2020

06 – 07 August 2020

12 – 13 November 2020

11 – 12 February 2021

### Board Member Fee

**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

# Registration and Practising Certificates (APC'S)

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

## Scopes of Practice

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

### Podiatrist

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

### Podiatric Surgeon

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

### Podiatric Radiographic Imager

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

### Visiting Podiatrist Educator/Presenter

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

## Accreditation

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

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

AUT underwent a full accreditation assessment in May 2018, and the Australia and New Zealand Accreditation Council (ANZPAC) provided this process for the Board. As ANZPAC was disestablished in June 2019, the Board is developing an alternative process for the next accreditation, due in July 2023.

## Registration

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

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

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

of a cultural competence and NZ legislative awareness open book examination (COBE).

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 Principles and Standards for the Practice of Podiatry in New Zealand (PSPPNZ), (formerly the Code of Practice), and its Ethical Principles & Standards of Practice.

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

**Table 1: Applications for registration**

	HPCAA Section	Number	Outcomes		
			Registered	Registered with conditions	Not Registered
<b>Total</b>	<b>15</b>	<b>54</b> (43 NZ qualified 4 Overseas qualified 7 TTMR)	<b>54</b>	<b>3</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 Annual Practising Certificate (APC), which must be renewed each year for podiatrists to be able to continue practising legally. To obtain an APC, practitioners need to assure the Board that they have maintained their competence and fitness to practice. The issue of an APC indicates to the public that the Board is satisfied that the practitioner has met the standards the Board has set.

**Table 2: Applications for an annual practising certificate (as at 31 March 2021)**

	HPCAA Section	Number	Outcomes			
			APC	APC with conditions	Interim	No APC
<b>Total</b>			481	2	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				

# Competence, Fitness to Practice and Quality Assurance

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

## Recertification Programme/ Continuing Professional Development (CPD)

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

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

A new CPD framework was introduced 1 January 2018 and is based on a 2-year cycle, with the current cycle closing on 31 December 2021.

The CPD requirements fall into the following categories:

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

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

## CPD Audit

The Board calls on approximately ten percent of practitioners each year, for a semi random audit. The CPD programme requires that practitioners must log all their CPD hours online in their practitioner portal and upload any relevant documentation. The online CPD access also provides podiatrists returning to practice throughout the year with a pro rata calculation of how many CPD hours will be required of them before the end of the cycle. This audit will also include any practitioner who has completed the Boards Return to Practice criteria, which applies to those who returned to practise during this CPD cycle with more than 3 years away from practising as a podiatrist.

## Performance

**Table 3: Competence referrals**

Source	HPCAA Section	Number
Health Practitioner (Under RA)	34 (1)	0
Health and Disability Commissioner	34 (2)	1
Employer	34 (3)	0
Notification received from ACC	35	1
Notification issued	35	0
<b>Total</b>		<b>2</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. All patients have the right to complain about a podiatrist and complaints generally fall into two broad categories:

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

## Professional Conduct Committee (PCC)

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

## Health Practitioners Disciplinary Tribunal (HPDT)

The HPDT hears and decides disciplinary charges brought against registered health professionals. Charges are brought by the PCC or HDC Director of Proceedings. This tribunal operates independently to the Board. Some of the HPDT expenses incurred by the Board can be refunded through its disciplinary levy fund. There have been two HPDT’s conducted during the last financial year.

### HPDT Decisions/Outcomes:

- 1a. Practitioner censured and conditions imposed with costs set at 25%.
- 1b. Practitioner censured and registration cancelled with costs set at 40%.

## Appeals and Judicial Reviews

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

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

**Table 4: Complaints from various sources and outcomes**

Source	Number	Outcome			
		No further action	Referred for Competence Review (on re-registration)	Referred to Professional Conduct Committee	Referred to the Health and Disability Commissioner
<b>Consumers</b>					
Health and Disability Commissioner	1			1	1a
<b>Health Practitioner (Under RA)</b>					
<b>Other Health Practitioner</b>					
Courts notice of conviction	1			1	1b
<b>Employer</b>					
<b>Other</b>					



## Linking with Stakeholders

The Board has the responsibility to:

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

### **PODIATRY BOARD OF AUSTRALIA (PBA)**

The Board enjoys a collegial relationship with the PBA, and it continues to strengthen its ties with often annual joint meetings of representatives from both Boards. The PBA hosted representatives from the Board at its March 2019 meeting and the Board had planned to reciprocate in 2020 and 2021, but this has been temporarily postponed due to Covid-19. The sharing of policies and processes, and mutual concerns, encourages collaboration and cooperation which benefits practitioners on both sides of the Tasman.

### **AUT UNIVERSITY PODIATRY DEPARTMENT**

The Board has a good relationship with the Podiatry Department and there are regular communications regarding the podiatric curriculum, Board registration and continuing

competence requirements and other matters of mutual interest. This is supported by monthly zoom meetings between the Head of Department, Podiatry and the PBNZ Registrar.

### **HEALTH WORKFORCE NZ (HWFNZ)**

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

### **PODIATRY NEW ZEALAND**

The Board has regular communications with Podiatry NZ and is committed to maintaining a good working relationship for the benefit of the profession. The Board Chair, Registrar and two Board members also attended the Podiatry NZ "Better Together" Conference 19-21 June 21 in Rotorua in support of professional engagement with the profession.

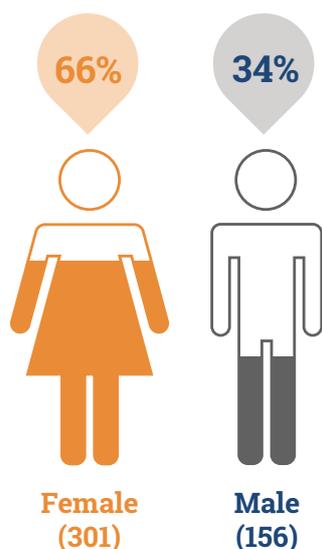
# Practitioner Fees

Application for:	Disciplinary Levy Portion	Fee incl GST
<b>REGISTRATION</b>		
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

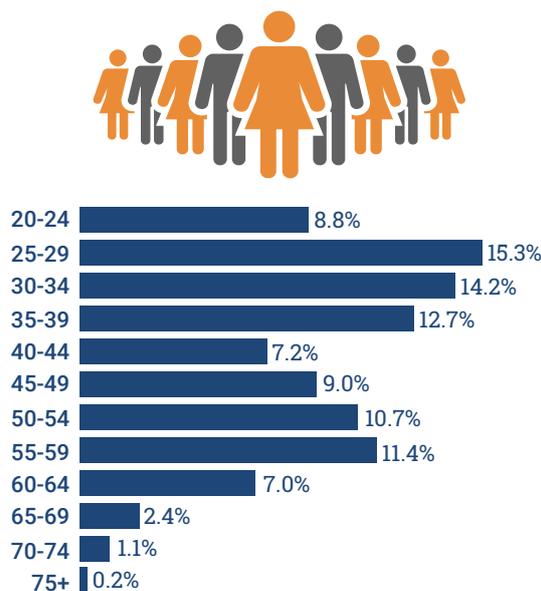
# Workforce Data



Podiatrists currently holding an Annual Practising Certificate (as of March 2021)



Age group analysis of NZ podiatrists who currently hold an Annual Practising Certificate (as of March 2021)

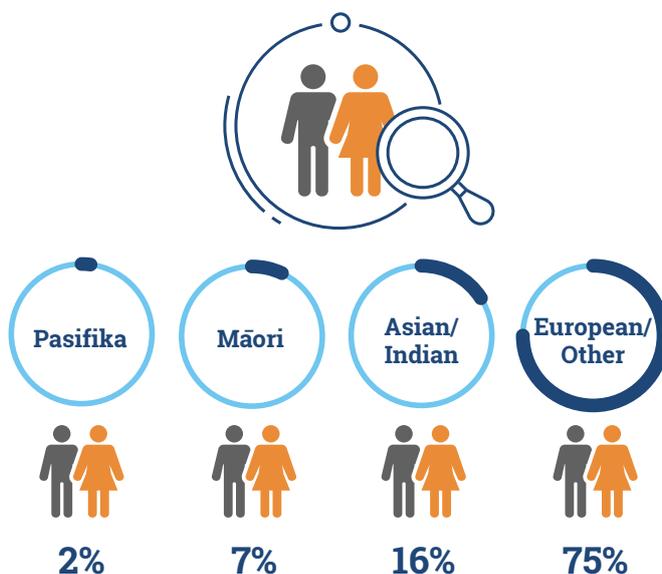


Primary setting of NZ podiatry workforce (as of March 2021)

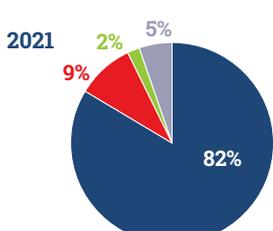
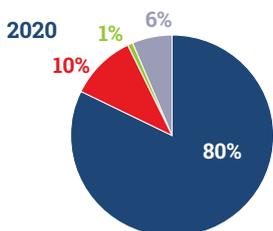
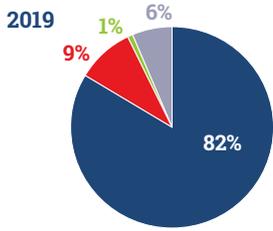
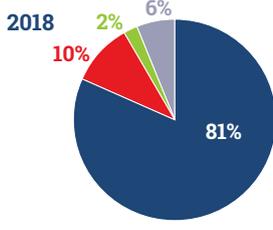
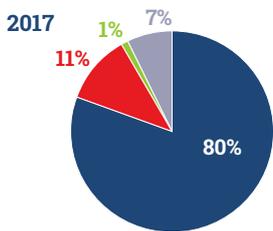


- 77% Private Practice
- 7% DHB – Hospital
- 4% Private Hospital / Rest home
- 2% University
- 2% Other
- 8% Not Declared

Ethnic profile of practitioners who currently hold an Annual Practising Certificate (as of March 2021)



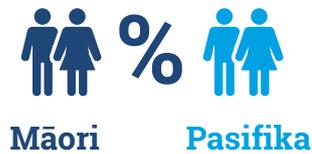
Top three countries of origin for practitioners who hold an Annual Practising Certificate (2017 – 2021)



■ NZ 
 ■ UK 
 ■ Australia 
 ■ Not Declared



Percentage of Māori and Pasifika practitioners with Annual Practising Certificates (2017 – 2021)



Number of NZ vs overseas qualified practitioners in the NZ podiatry workforce (2017 – 2021)





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**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF PODIATRISTS BOARD OF NEW ZEALAND'S  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

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 2021, the statement of financial performance, the statement of movement in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

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

- the entity information,
- its financial position as at 31 March 2021; and
- its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector)

Our audit was completed on 17 September 2021. 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.

**Responsibilities of the auditor for the audit of the Performance Report**

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

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

We did not evaluate the security and controls over the electronic publication of the Performance Report.

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

We identify and assess the risks of material misstatement of the Performance Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.

We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the governing body.

We conclude on the appropriateness of the use of the going concern basis of accounting by the governing body and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Podiatrists Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Performance Report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Podiatrists Board to cease to continue as a going concern.

We evaluate the overall presentation, structure and content of the Performance Report, including the disclosures, and whether the Performance Report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



**Independence**

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

Other than the audit, we have no relationship with, or interests in the Podiatrists Board.

A handwritten signature in blue ink, appearing to read "CMurray".

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 2021

*"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

PODIATRISTS BOARD OF NEW ZEALAND

## Statement of Financial Performance

FOR THE YEAR ENDED 31 MARCH 2021

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

	Note	2021 \$	2020 \$
<b>REVENUE</b>			
APC Fees		326,173	325,990
Disciplinary Levy		71,636	73,310
Examination Fees		1,040	5,200
Registration Fees		21,949	16,913
Non-Practising Fees		887	1,922
Other Income		4,042	136
Interest		11,601	18,505
<b>Total Revenue</b>		<b>437,327</b>	<b>441,975</b>
<b>EXPENDITURE</b>			
Board & Committees	1	88,955	91,921
Secretariat	2	270,972	325,497
Disciplinary	3	241,426	55,258
<b>Total Expenditure</b>		<b>601,353</b>	<b>472,676</b>
<b>Net Surplus/(Deficit)</b>		<b>(164,026)</b>	<b>(30,701)</b>

PODIATRISTS BOARD OF NEW ZEALAND

## Statement of Movement in Equity

FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 \$	2020 \$
Accumulated Funds at the beginning of period		397,960	428,662
Net Surplus/(Deficit) for the Period		(164,026)	(30,701)
<b>Accumulated Funds at the end of period</b>	4	<b>233,934</b>	<b>397,960</b>

The accompanying notes form part of these financial statements

## Statement of Financial Position

AS AT 31 MARCH 2021

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

	Note	2021 \$	2020 \$
<b>Equity</b>		<b>233,934</b>	<b>397,960</b>
<b>Current Assets</b>			
Cash & Bank		200,228	398,881
Investments & Bank Deposits		630,870	394,165
Accounts Receivable		5,044	3,170
Prepayments		6,216	5,133
<b>Total Current Assets</b>		<b>842,359</b>	<b>801,349</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	3,536	3,034
Intangible Assets	6	5,899	13,677
<b>Total Assets</b>		<b>851,793</b>	<b>818,060</b>
<b>Current Liabilities</b>			
Goods and Services Tax		31,560	37,508
Accounts Payable	7	205,658	59,886
Income in Advance	9	380,641	322,706
<b>Total Current Liabilities</b>		<b>617,858</b>	<b>420,100</b>
<b>Total Liabilities</b>		<b>617,858</b>	<b>420,100</b>
<b>Net Assets</b>		<b>233,934</b>	<b>397,960</b>

For and on Behalf of the Board.



Matthew Carroll  
Chairperson

Date: 16/09/2021



Sandra Gale  
Registrar

Date: 16/09/2021

The accompanying notes form part of these financial statements

## Statement of Cash Flows

FOR THE YEAR ENDED 31 MARCH 2021

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

	2021 \$	2020 \$
<b>Cash Flows from Operating Activities</b>		
<i>Cash Was Received From:</i>		
Statutory Fees and Levies	456,556	393,800
Registration Income	22,877	18,970
Other Fees	1,040	5,200
Interest Revenue	3,321	10,264
<i>Cash Was Applied to:</i>		
Payments to Suppliers & Employees	(451,119)	(436,913)
<b>Net Cash Flows from Operating Activities</b>	<b>32,675</b>	<b>(8,679)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
<i>Cash was received from:</i>		
Short-term Investments	182,888	471,111
Proceeds from Loan	0	0
<i>Cash was applied to:</i>		
Purchase of Fixed Assets	(4,216)	(3,792)
Short-term Investments	(410,000)	(338,649)
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(231,328)</b>	<b>128,670</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(198,653)</b>	<b>119,991</b>
Opening Cash Brought Forward	398,881	278,890
<b>Closing Cash Carried Forward</b>	<b>200,228</b>	<b>398,881</b>
<b>Represented by:</b>		
<b>Cash and Cash Equivalents</b>	<b>200,228</b>	<b>398,881</b>

The accompanying notes form part of these financial statements

## Statement of Accounting Policies

FOR THE YEAR ENDED 31 MARCH 2021

*"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.

#### 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 2021

	Note	2021 \$	2020 \$
<b>1. Board &amp; Committees</b>			
Fees		68,288	55,646
Meeting expenses, training & travel		20,667	36,276
		<b>88,955</b>	<b>91,921</b>
<b>2. Secretariat</b>			
Audit fees		6,944	6,520
Depreciation & amortisation	8	11,493	12,269
Telephone, Postage & Printing and Stationery		3,695	6,252
Occupancy costs		12,725	11,884
Other costs		25,539	26,553
ANZPAC Levies		0	2,321
Personnel		115,240	91,584
Legal fees		18,823	12,627
Professional fees		76,512	155,487
		<b>270,972</b>	<b>325,497</b>
<b>3. Disciplinary Expenses</b>			
PCC Investigation Expense		10,833	50,795
HPDT Hearing Expense		230,593	4,463
		<b>241,426</b>	<b>55,258</b>
<b>4. Equity</b>			
General Operating Reserve		219,885	218,120
Disciplinary Reserve		14,050	179,840
		<b>233,934</b>	<b>397,960</b>

## Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2021

	Opening cost	Current year additions	Current year disposals	Accumulated Depreciation/ Amortisation	Closing carrying value
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### 5. Property, Plant & Equipment

#### At 31 March 2021

Office furniture & equipment	5,907	0	0	(5,907)	0
Computer equipment	8,665	4,216	0	(9,345)	3,536
Office Refit	8,467	0	0	(8,467)	0
	<b>23,039</b>	<b>4,216</b>	<b>0</b>	<b>(23,719)</b>	<b>3,536</b>

#### At 31 March 2020

Office furniture & equipment	5,907	0	0	(4,824)	1,083
Computer equipment	13,621	0	(4,956)	(8,267)	398
Office Refit	8,467	0	0	(6,914)	1,552
	<b>27,995</b>	<b>0</b>	<b>(4,956)</b>	<b>(20,005)</b>	<b>3,034</b>

### 6. Intangible Assets

#### At 31 March 2021

Database Software and Website	63,623	0	0	(57,725)	5,899
	<b>63,623</b>	<b>0</b>	<b>0</b>	<b>(57,725)</b>	<b>5,899</b>

#### At 31 March 2020

Database Software and Website	59,831	3,792	0	(49,946)	13,677
	<b>59,831</b>	<b>3,792</b>	<b>0</b>	<b>(49,946)</b>	<b>13,677</b>

## Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2021

	2021 \$	2020 \$
<b>7. Accounts Payable &amp; Provisions</b>		
Accounts payable	178,520	37,197
Accrued payable	7,160	6,689
PAYE/WHT	14,646	7,580
KiwiSaver deductions payable	752	465
Leave entitlements	3,020	6,641
Payroll accrual	1,559	1,313
	<b>205,658</b>	<b>59,886</b>
<b>8. Depreciation &amp; Amortisation</b>		
Depreciation has been charged against:		
Office furniture & equipment	1,083	1,181
Computer equipment	1,078	940
Office Refit	1,552	1,693
	<b>3,714</b>	<b>3,815</b>
Amortisation of intangible assets		
Database Software and Website	7,779	8,454
	7,779	8,454
<b>Total Depreciation &amp; Amortisation</b>	<b>11,493</b>	<b>12,269</b>
<b>9. Income in Advance</b>		
Fees received relating to next year		
APC fees income in advance	379,310	321,745
Inactive registration fees	1,330	961
	<b>380,641</b>	<b>322,706</b>
<b>10. Credit Card Facility</b>		
Two credit cards with the limit of \$10,000 are held with Westpac.		

## Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2021

	2021 \$	2020 \$
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### 11. Commitments

The Board have an agreement with Nursing Council of New Zealand for the provision of back office corporate services. The Service Level Agreement is for an initial period of three years. The future estimated commitments based on the expected costs including in this agreement are: Property \$10,363; Corporate Services \$21,994; Total \$32,358 per year.

Due in 1 year	21,994	19,101
Due between 1-3 years	40,323	0
	<b>62,317</b>	<b>19,101</b>

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

Due in 1 year	10,363	6,326
Due between 1-3 years	18,999	0
	<b>29,363</b>	<b>6,326</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.

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

### 12. Capital Commitments

There are no capital commitments at balance date. (2020: \$Nil)

### 13. Contingent Liabilities

There are no contingent liabilities at balance date. (2020: \$Nil)

## Notes to the Performance Report

FOR THE YEAR ENDED 31 MARCH 2021

	2021 \$	2020 \$
<b>14. Related Party Transactions</b>		
Total remuneration paid to the Board Members during the year is as follows. The remuneration paid includes honoraria and board fees for attendance at board meetings and other board activities.		
<i>Belinda Ihaka (Board member started from 09/04/2020, appointed as Deputy Chair from 13/02/2021)</i>	5,596	0
<i>Christopher Rewi-Wetini (Foot Doctor Podiatry Ltd, Board member started from 09/04/2020)</i>	5,280	0
<i>Erin Beeler (Board member finished from 20/06/2019, work as a professional advisor currently)</i>	0	6,500
<i>Fiona Angus (Chairperson until 12/02/2021, Board member from 13/02/2021)</i>	30,538	30,330
<i>Helen Wild (Board member from 17/04/2020)</i>	750	0
<i>Leigh Shaw (Board member, finished 09/04/2020)</i>	820	3,140
<i>Matthew Carroll (Deputy Chair until 12/02/2021, appointed as Chairperson from 13/02/2021)</i>	9,018	10,000
<i>Rebecca Holbrook (Board member from 09/04/2020)</i>	4,200	0
<i>Sarah Graydon (Board member, finished at 20/06/19)</i>	0	4,500
<i>Stephen York (Board member, re-appointed 09/04/2020)</i>	5,600	5,070
	<b>61,803</b>	<b>59,541</b>

*Above transactions involve prescribing work performed by Fiona Angus (belong to Prescribing Committee) with total amount \$1,350.*

### 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 three years from 01 February 2021 to 01 February 2024.

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