



Annual Report

1 April 2013 – 31 March 2014



PODIATRISTS BOARD OF NEW ZEALAND ANNUAL REPORT 2013-2014

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Governance

Chairperson's report

The 2013/14 financial year has been a busy time for the Board with a number of highlights and challenges. This year has also seen the completion of a number of projects and policy improvements for the Board. There are approximately 345 APC holders in 2013 – 2014 a slight increase on last year. We continue to be proud of the commitment shown by the podiatry workforce to keep up their competency requirements and deliver a high level of health care to their patients.

The introduction of increased competency requirements for Podiatric Surgeons was introduced for this APC round and has seen these practitioners having to meet a number of competencies above the general scope requirements. The number of practitioners registered in the scope of Podiatric Surgeon has decreased from 13 to 5. We have also introduced a disciplinary fee and inactive fee which has seen a large number of inactive practitioners removed from the register.

A number of podiatrists are working in the community diabetes / high risk foot programs/ contracts and are delivering education and treatment to patients that meet the criteria of enrolment this is meeting a growing health demand. A number of podiatry focus groups and members are also working behind the scenes on Competency pathways and guidelines for this area.

The Board's strategic plan of improving the standards and health outcomes for the public who use our profession continues with the introduction of new policies and guidelines. Our two new members: Bruce Baxter and Steve York have settled in well and I am pleased with the commitment shown by all the Board members to deal with the issues in front of us.

The Board has unfortunately had to deal with a PCC and CRC this year which has put more financial pressure on the Board due to legal costs and increased workloads. It is our hope that these will both soon be resolved.

The Board continues to liaise with the Auckland University of Technology (AUT) Department of Podiatry on a number of levels. I am currently Chair for the Advisory Committee and the Head of Department meets with the full Board once a year. The Board also performed an informal collegial visit this year meeting with staff and students to gauge the ongoing performance of the program. Over all we were happy with the outcome and congratulate the program director and his staff on providing a comprehensive and well run degree.

Podiatrists Board of Australia and the Board are continuing to communicate with each other on a regular basis and have several projects we are working together on as well as sharing policy and competency documents.

The service level agreement (SLA) with the Occupational Therapy Board in the shared location of ASB House has been a good decision for the Board. This has produced a number of savings and the opportunity to access a range of resources and policies.

As a member of HRANZ the podiatry Board has continued to work towards improving economies and has done so with our SLA as above but also with our move to the Nursing Council IT platform which we hope to have in place for the 2015 APC round. This will be a great improvement on our present system and will allow greater practitioner input and functionality.

We have had a challenging year but I hope that the changes and improvements we have introduced will make the Board stronger and continue to improve the health outcomes for the public we protect.

Leigh Shaw

Chair

Podiatrists Board of New Zealand



Board functions and member details

Role of Board

The functions of the Board are legislated by the Health Practitioners Competence Assurance Act 2003 (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:

- 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
- to authorise the registration of health practitioners under the Act, and to maintain registers
- to consider applications for annual practising certificates
- to review and promote the competence of health practitioners
- to recognise, accredit and set programmes to ensure the ongoing competence of health practitioners
- to receive and act on information from health practitioners, employers and the Health and Disability Commissioner about the competence of health practitioners
- 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
- to 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
- to promote education and training in the profession
- to promote public awareness of the responsibilities of the authority
- to 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.

Strategic Plan

Mission

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

Vision

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

Values

- Collaborative delivery of best practice health regulations in support of public safety
- Consistent, fair and transparent processes
- Respect for cultural diversity.

Strategic Goals

Goal 1 Effective implementation of the HPCA Act

Goal 2 Develop standards and scopes that reflect the changing health environment

Goal 3 Promote awareness of the Board's role and build effective relationships

Goal 4 Operate under effective and best practice governance

Goal 5 Responsible financial systems



Front row: (L-R)
Margaret Moir
(lay member),
Leigh Shaw (Chair),
Fiona Angus
(Deputy Chair)

Back row: (L-R)
Annabel Whinam
(Registrar),
Barry Smith
(lay member),
Bruce Baxter,
Steve York,
Keith Aitken.

Board membership

- LEIGH SHAW *Chair*
- FIONA ANGUS *Deputy Chair*
- KEITH AITKEN
- BRUCE BAXTER *(since June 2013)*
- STEVE YORK *(since June 2013)*
- BARRY SMITH *lay member*
- MARGARET MOIR *lay member*



Leigh Shaw CHAIR

Member of the Podiatrists Board since 2010, elected Chair end of 2012. As part of this role on the Board she is also a member of the AUT Advisory Committee where she is currently Chair.

Leigh has been a registered podiatrist in New Zealand since 1984 having qualified at the Central Institute of Technology, Upper Hutt NZ.

Presently employed full time as a Specialist Podiatrist at Bay of Plenty DHB since 2000, covering Western and Eastern Bay of Plenty's High Risk Foot patients.

She is also involved in the NZSSD special interest group and has worked with the NZ Wound Care Society as a presenter and lead on the recent Diabetic foot ulceration form project.



Fiona Angus DEPUTY CHAIR

Fiona was appointed to the Podiatrists Board mid 2011, taking on the deputy chair role at the end of 2012.

Prior to this she was on the Podiatry New Zealand Executive as Central Region representative. Fiona is currently working in the area of High Risk Foot employed by a DHB, working as part of a team of four Podiatrists.

Fiona trained as a Podiatrist in Sydney, Australia, graduating in 1989, and has work experience including public and private practice. Since her appointment to the Board she has been appointed to the ANZPAC Board of Management and their Accreditation Committee.

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



Keith Aitken

Member of NZ Podiatrists Board since April 2012. He qualified in Podiatry in 1979 and has worked as a Specialist Podiatrist in the High Risk Foot at MidCentral DHB Manawatu, Tararua, Horowhenua as well as private practice ever since.

He qualified as a Podiatric Surgeon in 1995. He worked in Africa at a Leprosy Hospital for a short term. He has been involved with various long term community projects at board level and in leadership roles.

He has been a member of NZSSD since the 1980's.

He lectures Registered Nurses at Universal College of Learning Palmerston North in Diabetes Foot Disease. He founded and leads the monthly Podiatry, Orthopaedic, Tissue Viability, Diabetes Multi-Disciplinary meeting at Palmerston North Hospital.



Barry Smith QSM

Barry joined the Podiatrists Board in 2010. Affiliated to Te Rarawa and Ngati Kahu iwi, he works as a Population Health Analyst in the Planning and Funding Division of the Lakes District Health Board in Rotorua and has been a contract analyst to the Ministry of Health.

His academic background in sociology and statistics supports a work history in tertiary education and social and health research where he has published across a range of journals. He is a current Royal Society of New Zealand Marsden Fund grant recipient working on a project comparing ethics review systems in Australia, Canada and New Zealand in terms of the way researchers engage with indigenous populations.

Other key interests include health inequalities, Maori ethical frameworks and the ethical challenges relating to increasing cost pressures on the health system for which he has been an invited speaker at a number of key health and sociology conferences. Barry is a member of the Health Research Council of New Zealand (HRC) College of Experts and the Advisory Committee on Assisted Reproductive Technology (ACART).

He leads the Lakes DHB Research and Ethics Committee and was chair of the Bay of Plenty and Multi-region Health and Disability ethics committees.

Other current memberships include the Health Research Council Ethics Committee, the University of Otago Pharmacovigilance Ethics Advisory Group and the Middlemore Hospital Biobank Governance Committee.

On the ethics education front he contributes to courses run by the University of Otago Bioethics Centre and is involved with Victoria University of Wellington's Postgraduate Diploma of Clinical Research. Outside of ethics and health research, Barry is a gigging guitarist who has also spent time working in music education at tertiary level.





Margaret Moir QSO, JP

Margaret is a lay member on the Podiatrists Board of NZ. She is also a lay member on Competence Review Committees for the Nursing Council and a lay member on the Performance Advisory Committees for the Medical Council. She has lived on the South Island West Coast for over 40 years.

During that time she was an elected councillor for ten years on both the Westland District Council and the West Coast Regional Council and the West Coast Member of Parliament for one term. She has worked in the hospitality industry, also in partnership with her husband in his plumbing business in South Westland and subsequently in their motor bike shop in Hokitika.

She has been a Board member on Metservices, Access Home Health and Timberlands West Coast.

Margaret is currently working part-time as an administrator at the local primary school on Banks Peninsula where she lives with her husband. She has two adult children and four grandchildren.



Steve York

Steve was appointed to the Board this year (2013). He has been a registered podiatrist in New Zealand since 2009 having graduated from AUT. He is currently employed full time by the Northland DHB working in the area of the High Risk Foot throughout the Northland region.

Prior to that role, Steve was employed for a Māori health provider in the Mid & Far North providing community podiatry services. He is a member of the Podiatrist Special Interest Group Committee – NZSSD and is also involved with local and regional podiatry groups.

Steve is a member of Te Taumata Oranga – Northland Māori Clinical Experts Group, Chairman – Te Kohanga Reo o Takahiwai and Executive Committee Member – St Stephens Old Boys Association.

He is currently pursuing post graduate studies and has recently attained a PgDipHsc (Māori Health). Steve has a particular interest in diabetes related lower extremity amputations and is about to undertake research in this area for his Master's thesis with a scholarship from the Health Research Council of New Zealand.



Bruce Baxter

Bruce was appointed to the Podiatrists Board in 2013. He has been a registered podiatrist since 1984, and has worked in private practice ever since. He has a particular interest in musculoskeletal podiatry and its relevance in keeping the population active. His clinics have an interdisciplinary approach and include physiotherapists.

Bruce has competed as a professional triathlete and still trains and competes regularly at a masters level. He is the immediate past president of Podiatry New Zealand.

Board Committees

Board members have their own Portfolios

- *Governance/Chair* Leigh Shaw
- *Finance & Secretariat* Margaret Moir
- *Education* Fiona Angus
- *Fitness to Practice & Recertification* Keith Aitken
- *Fitness to Practice* Bruce Baxter
- *Standards & Competence* Steve York / Barry Smith
- *Competence Review & Discipline* Margaret Moir & full Board
- *Executive Committee* Leigh Shaw, Fiona Angus, Annabel Whinam (*Registrar*)

Board Meetings

The Board held eight meetings during the 2013-2014 reporting year

- 9 May 2013
- 10 May 2013
- 8 August 2013
- 9 August 2013
- 7 November 2013
- 8 November 2013
- 27 February 2014
- 28 February 2014

Board Member Fees

The fees paid to Board members remain at the same level as the previous 3 years. Currents fees are:

Chair: \$650 per day/ \$100 per hour (plus \$15,000 pa honorarium)

Deputy Chair: \$500 per day/ \$70 per hour (plus \$3,000 pa honorarium)

Other Board Members: \$500 per day/ \$70 per hour

Secretariat

The Board continues to employ only one staff member, the Registrar, however further office support is also provided by Occupational Therapy Board (OTB) staff under a service level agreement (SLA). The Board has been very pleased with this arrangement for secretariat services, and is happy to continue as part of the OTB “cluster” along with two other smaller Boards.

This group is also co-locating its offices within a larger group of Responsible Authorities (RAs) for further efficiencies.

A major project in 2014 for the Board will be the development and implementation of a new database. It is anticipated that testing will be completed by the end of 2014 and full implementation completed by the beginning of 2015. This will also include new on-line functionality for practitioners who will be able to update their own contact details, apply for their Annual Practising Certificate or to pay their Inactive Maintenance fee to remain on the Register whilst non-practising.

The Board’s website will also undergo redevelopment in 2014 to provide improved presentation and provision of information.



Registration of, and practising certificates for, health practitioners

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 currently has four gazetted scopes of practice:

PODIATRIST

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

PODIATRIC SURGEON

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

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

PODIATRIC RADIOGRAPHIC IMAGER

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

VISITING PODIATRIST EDUCATOR/ PRESENTER

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

Accreditation

The Department of Podiatry at AUT Auckland University of Technology, the sole education provider for podiatric education in New Zealand, underwent a full accreditation process last year. It gained accreditation for a further five year period with very pleasing results.

The process was undertaken for the Board by the ANZPAC (Australia and New Zealand Accreditation Council) Accreditation Committee, using the NZ version of the Australia and NZ Podiatry Competency Standards.

During other non-accreditation years, the Board conducts an informal audit visit to the department, including meeting with final year students, with a different focus each year.

Registration

Registration provides assurance to the public that a podiatrist has attained the standard of qualification prescribed by the Board. The Register is publically available and accessible on the Board's website (www.podiatristsboard.org.nz), it provides names, qualifications, registration dates, and scope/s of practice.

The registration process remains the same for New Zealand trained applicants, however the Board now uses ANZPAC (of which it is a member) to provide the Board with qualification and skills assessments to assist the Board with its registration process of overseas trained applicants.

Table 1: Applications for registration

	HPCAA Section	Number	Outcomes		
			Registered	Registered with conditions	Not Registered
Total	15	34 (28 NZ qual 6 O/seas qual)	33	0	0
Reasons for non-registration					
Communication including English language requirements	16 a and 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			

Recertification programme

Under section 41 of the HPCA Act the Board has a well established recertification programme, the Podiatrists Board Re-certification Framework (PBRCF), to ensure that podiatrists practising in New Zealand are competent and fit to practise their profession. There are two components of the recertification programme, the annual renewal of the annual practising certificate (APC) and required continuing competence requirements. Practitioner completion of the PBRCF audit and provision of the practitioner's logbook is part of this process.



Practising certificates

Table 2: Applications for an annual practising certificate

	HPCAA Section	Number	Outcomes			
			APC	APC with conditions	Interim	No APC
Total		358	358	1	0	0
Reasons for non-issue						
Competence	27 (1) a	0				
Failed to comply with a condition	27 (1) b	0				
Not completed required competence programme satisfactorily	27 (1) c	1				1
Recency of practice	27 (1) d	0				
Mental or physical condition	27 (1) e	0				
Not lawfully practising within 3 years	27 (1) f	0				
False or misleading application	27 (3)	0				

Competence, fitness to practice, and quality assurance

Performance

Table 3: Competence referrals

There have been 4 cases under section 34 this financial year.

Source	HPCAA Section	Number
Health Practitioner (Under RA)	34 (1)	2
Health and Disability Commissioner	34 (2)	2
Employer	34 (3)	0
Other		0
Total		4

Continuing professional development

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

The Podiatrists Board Re-certification Framework (PBRCF) provides that practitioners have four years in which to complete 152 credits within the four areas of:

- Compulsory continuing medical education activities (CCME)
- Continuing medical education activities (CME)
- Continuing professional development activities (CPD and
- Continuing quality improvement activities (CQI).

Prior Board endorsement is a requisite for CCME courses and activities.

PBRCF Audit

A five-yearly semi-random (diminishing pool) audit on twenty percent of current practitioners has been undertaken annually. Practitioners are required to provide logbooks with verification of their compliance with the Board's re-certification requirements and the Board has now successfully completed its 5th PBRCF audit with nearly full compliance and generally a very good standard.

Since the introduction of the PBRCF, the Board has been pleased with the growing improved engagement of practitioners with their own continuing competence programmes, both collegially and personally.

With the completion of this five year period the Board will now move to auditing ten percent of practitioners annually, with those who have been audited or graduated within the last three years to generally be exempt. The Board however also reserves the right to include any practitioner it requests.

Health/fitness to practice

Notifications of inability to perform required functions due to mental or physical (health) condition. There have been no cases referred to the Board under section 45 this financial year.

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

Complaints

Table 4: Complaints from various sources and outcomes

Source	Number	Outcome		
		No further action	Referred to Professional Conduct Committee	Referred to the Health and Disability Commissioner
Consumers	7		0	7
Health and Disability Commissioner	2			Not Applicable
Health Practitioner (Under RA)	2			2
Other Health Practitioner	2			
Courts notice of conviction	0			
Employer	0			
Other	0			

PCC

The Board has had one PCC case in the last financial year.

HPDT

The Board has had one case referred to the HPDT in the last financial year.

The extra costs to the Board due to PCC and HPDT activity has necessitated the introduction of a new disciplinary levy for all registrants, introduced on 1 April 2014. The Board has not previously held a disciplinary reserve fund.

Appeals and judicial reviews

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

Linking with stakeholders

The Board has the responsibility to:

- Communicate with the podiatric profession
- Liaise with health regulatory authorities and other stakeholders over matters of mutual interest and
- Promote public awareness of the Board's role.

PODIATRY BOARD OF AUSTRALIA (PBA)

The Board continues to strengthen its ties with the PBA with annual joint meetings of representatives from both Boards. Sharing of policies and processes is on-going with the aim to improve inter Tasman reciprocity for practitioners.

AUSTRALIA AND NEW ZEALAND PODIATRY ACCREDITATION COUNCIL (ANZPAC)

The Board is a member and has previously worked with ANZPAC in the development of a joint registration standards document. ANZPAC has successfully accredited the AUT Podiatry Department programme for a further 5 years and now also provides qualifications and skills assessments for the Board when considering registration applications from podiatrists trained overseas.

This has now been extended to qualification and skills assessments for those applying for registration in the scope of practice of podiatric surgery as well.

PODIATRY NEW ZEALAND (PNZ)

PodiatryNZ is the only professional organisation for podiatrists in NZ currently and the Board has developed a close working relationship with them, with the executive committee holding regular meetings through the year.

PODIATRY DEPARTMENT, AUT UNIVERSITY

The Board has a good relationship with the Department and there are regular communications regarding the podiatric curriculum, Board registration and continuing competence requirements and other matters of mutual interest. A Board member continues to participate in membership of the AUT Advisory Committee, currently as Chair.

HEALTH WORKFORCE NZ (HWFNZ)

Board representatives have met with HWFNZ and the Ministry of Health on a number of occasions over the years for numerous consultations and other matters.

HRANZ collaborations

This group came into being as a response to section 118(j) of the HPCA Act.

Health Regulatory Authorities of New Zealand (HRANZ) provides a forum for all the NZ health regulatory authorities to meet, liaise and share information. Meetings are held periodically to discuss matters of common interest both at a strategic level and operational level.

Contacting the Board

All contact with the Board should be through the Registrar.

Postal Address: PO Box 10-202, Wellington,
New Zealand 6143

Physical Address: Level 10, ASB House, 101 The Terrace,
Wellington, New Zealand 6143

Email: registrar@podiatristsboard.org.nz

Website: www.podiatristsboard.org.nz

Administrative staff: Annabel Whinam, Registrar

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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 2014**

The Auditor-General is the auditor of the Podiatrists Board of New Zealand (the Board). The Auditor-General has appointed me, Robert Elms, using the staff and resources of Staples Rodway Wellington, to carry out the audit of the financial statements of the Board on her behalf.

We have audited the financial statements of the Board on pages 18 to 24, that comprise the statement of financial position as at 31 March 2014, the statement of financial performance, and statement of movements in equity for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements of the Board on pages 18 to 24:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Board's:
 - financial position as at 31 March 2014 and
 - financial performance for the year ended on that date.

Our audit was completed on 8 August 2014. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities, 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 International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Board's financial statements that fairly reflect the matters to which they relate. We consider internal control 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.

An Independent Member of Baker Tilly International.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Board;
- the adequacy of all disclosures in the financial statements; and
- the overall presentation of the financial statements.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements. Also we did not evaluate the security and controls over the electronic publication of the financial statements.

We have obtained all the information and explanations we have required and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

Responsibilities of the Board

The Board is responsible for preparing financial statements that:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Board's financial position, and financial performance.

The Board is also responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Board is also responsible for the publication of the financial statements, whether in printed or electronic form.

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

Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you based on our audit. Our responsibility arises from section 15 of the Public Audit Act 2001 and section 134(1) of the Health Practitioners Competence Assurance Act 2003.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

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



Robert Elms
Staples Rodway Wellington
On behalf of the Auditor-General
Wellington, New Zealand



PODIATRISTS BOARD OF NEW ZEALAND

Statement of Financial Performance

FOR THE YEAR ENDED 31 MARCH 2014

	Note	2014 \$	2013 \$
REVENUE			
Annual Practice Certificates Fees		236,056	225,936
Examination Fees		3,120	7,280
Registration Fees		13,795	12,099
Other Income		5,384	5,922
Interest		7,672	11,305
Total Revenue		266,027	262,542
EXPENDITURE			
Board & Committees	1	125,586	117,014
Secretariat	2	178,560	182,330
Total Expenditure		304,146	299,344
NET SURPLUS/(DEFICIT)		-38,119	-36,802

PODIATRISTS BOARD OF NEW ZEALAND

Statement of Movement in Equity

FOR THE YEAR ENDED 31 MARCH 2014

	2014 \$	2013 \$
Equity at beginning of period	145,157	181,959
Net surplus/(deficit) for the period	-38,119	-36,802
Total recognised Revenues and Expenses for the period	-38,119	-36,802
EQUITY AT END OF PERIOD	107,039	145,157

The accompanying notes form part of these financial statements

PODIATRISTS BOARD OF NEW ZEALAND

Statement of Financial Position

AS AT 31 MARCH 2014

	Note	2014 \$	2013 \$
EQUITY		107,039	145,157
CURRENT ASSETS			
Cash, Bank & Bank deposits		440,684	360,515
Accounts Receivable		863	1,628
Prepayments		4,618	4,151
Investment in Health Regulatory Authorities Secretariat Ltd	3	20	20
Loan to Health Regulatory Authorities Secretariat Ltd	5	6,528	6,528
Office rental and outgoings advance		694	694
Other Assets		188	0
Total Current Assets		453,595	373,537
NON-CURRENT ASSETS			
Fixed assets	6	4,102	7,251
Intangible assets	7	183	250
Total Assets		457,880	381,037
CURRENT LIABILITIES			
Goods and Services Tax		39,085	22,995
Accounts payable	8	38,661	40,960
Income in Advance	10	273,095	171,925
Total Current Liabilities		350,841	235,881
Total Liabilities		350,841	235,881
Net Assets		107,039	145,157

For and on behalf of the Board.



Leigh Shaw
Board Chair
Dated: xxx



Annabel Whinam
Registrar
Dated: xxx

The accompanying notes form part of these financial statements



PODIATRISTS BOARD OF NEW ZEALAND

Statement of Accounting Policies

FOR THE YEAR ENDED 31 MARCH 2014

BASIS OF PREPARATION

The Podiatrists Board of New Zealand is a body corporate established by the Health Practitioners Competence Assurance Act 2003 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 is an entity qualifying for differential reporting exemptions as it has no public accountability and is not large as defined by the Framework for Differential Reporting. The Board has taken advantage of all differential reporting exemptions.

SPECIFIC ACCOUNTING POLICIES

Receivables

Receivables are stated at estimated realisable values.

Property, plant & equipment

Initially stated at cost and depreciated as outlined below. Initial cost includes the purchase consideration plus any costs directly attributable to bringing the asset to the location and condition required for its intended use. Assets are written down immediately if any impairment in the value of the asset causes its recoverable amount to fall below its carrying value.

Intangible Assets

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

Amortisation

Intangible assets are amortised over the period of benefit to the Board at the following rate: Website/Database 2-5 years straight line.

Depreciation

Depreciation of property, plant & equipment is charged at the same rates as the Income Tax Act 1994. The following rates have been used:

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

Taxation

The Board is exempt from Income Tax.

Income recognition

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

Goods & Services Tax

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

There have been no changes in accounting policies. All policies have been applied on a consistent basis with those of the previous period.

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2014

1. Board & Committees

	2014 \$	2013 \$
Fees	66,758	57,524
Legal, investigation and hearing expenses (Discipline)	20,407	25,729
Meeting expenses, training & travel	38,421	33,761
	125,586	117,014

2. Secretariat

	2014 \$	2013 \$
Audit fees	5,836	5,651
Depreciation & amortisation	4,092	6,251
Telephone, Postage & Printing and Stationery	7,240	5,101
Occupancy costs	11,505	18,495
Other costs	43,245	37,513
ANZPAC Levies	13,797	15,770
Personnel	88,789	88,205
Legal and Professional fees	4,056	5,343
	178,560	182,330

3. Investment

The Board has an undivided 1/5th share in the issued share capital of Health Regulatory Authorities Secretariat Limited (HRAS). The consideration of \$20 is not yet paid.

4. Financial Management Agreement

Podiatrists Board Of New Zealand has entered into a service agreement with Occupational Therapy Board Of New Zealand from 1st April 2011 till now.

Occupational Therapy Board provides business management support to the Podiatrists Board Of New Zealand.

5. Related Parties

There were no transactions involving related parties during the year.

However, the working capital advance to Health Regulatory Authorities Secretariat Limited (HRAS) of \$5,000 and the accounts payable of \$1,528 remain outstanding from 2011.



PODIATRISTS BOARD OF NEW ZEALAND

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2014

6. Property, Plant & Equipment

	Cost	Accumulated Depreciation	Book Value
At 31 March 2013			
Office furniture & equipment	8,268	7,299	969
Computer equipment	9,268	2,987	6,281
	17,536	10,286	7,251
At 31 March 2014			
Office furniture & equipment	8,268	7,616	652
Computer equipment	9,269	5,819	3,450
	17,536	13,435	4,102

7. Intangible Assets

	Cost	Accumulated Amortisation	Book Value
At 31 March 2013			
Database Software	6,000	5,750	250
	6,000	5,750	250
At 31 March 2014			
Database Software	6,188	6,005	183
	6,188	6,005	183

8. Accounts Payable & Provisions

	2014 \$	2013 \$
Accounts payable	13,516	15,510
PAYE/WHT	5,130	9,065
KiwiSaver Deductions Payable	314	309
Leave entitlements	2,283	6,030
Accrued Payable	17,419	10,045
	38,661	40,960

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2014

9. Depreciation & Amortisation

	2014 \$	2013 \$
<i>Depreciation has been charged against:</i>		
Office furniture & equipment	317	264
Computer equipment	3,520	2,987
	3,837	3,251
<i>Amortisation of intangible assets</i>		
Database Software	255	3,000
	255	3,000

10. Income in Advance

	2014 \$	2013 \$
<i>Fees received relating to next year</i>		
Annual practicing certificate fees	269,930	171,925
Inactive registration fees	3,165	0
	273,095	171,925

11. Credit Card Facility

A visa credit card with a limit of \$3,000 is held with Westpac.

12. Commitments

Podiatrists Board Of New Zealand have an agreement with the Occupational Therapy Board of New Zealand for the provision of secretariat services. The provision of services are continuing to be provided at a minimum annual cost of \$4,986 (2013: \$4,986).

Contractual commitments for operating leases of premises and equipment.

101-103 The Terrace Wellington, ASB Bank House

Not Later than one year	5,381
One to two years	1,345
	6,726

The figures disclosed above reflect Podiatrist Board's portion of rent, as currently payable.

The lease agreement is in the names of a number of Health Regulatory Authorities which have joint and several liability.

The full liability as at 31 March 2014 is Current \$231,384 and non-current \$57,846.



PODIATRISTS BOARD OF NEW ZEALAND

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2014

12. Commitments / continued

Capital Commitments

As at 31st March 2014, Podiatrists Board Of New Zealand has a capital commitment with Mercury to replace their previous registration database system. The total cost is projected to be \$25,000 and is expected to be completed at the end of December 2014.

13. Contingent Liabilities

There are no contingent liabilities at balance date. (2013: \$Nil)

14. Events after Balance Date

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

15. Uncertainty about the Delivery of Office Functions in Future

In February 2011, Health Workforce New Zealand (HWNZ), on behalf of the Minister of Health, issued a consultation document proposing a single shared secretariat and office function for all 16 health regulatory authorities (RAs). As at 31 March 2014, this proposal is no longer under consideration with any uncertainty disclosed in previous financial years being removed.

