

Hon Annette King
Minister of Health
Parliament Buildings
Wellington

Dear Ms King

I am pleased to present the Annual Report of the Podiatrists Board
for the twelve months ending 31 March 2004.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'T. Tillotson', written in a cursive style.

Trevor Tillotson

Chairperson

30 June 2004

ANNUAL
REPORT
2003/04



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Chairperson's Report

Health Practitioners Competence Assurance Act 2003

September of 2004 sees the implementation of the Health Practitioners Competence Assurance Act 2003 (HPCAA) by which time much of the infrastructure and foundation work necessary for its seamless introduction will have been completed.

The mechanics of administering the new Act, and the effect it will have on the way that all health practitioners practise, will be significantly different to the legislative environment created under the old Act (Medical and Dental Auxiliaries Act 1966 & Podiatrists Regulations 1982).

Even so, practitioners will not notice any major changes until the receipt of their new application forms for renewal of their Annual Practising Certificates (APC) in 2005.

Practitioners will be required to register their Scopes of Practise with their Registration Boards (called Authorities under the HPCAA).

The new APC renewal forms will ask for more information and will be based upon a more generic format shared with many of the other Registration Boards.

Registration Boards Secretariat (RBS) is the company responsible for administering the Podiatrists Board (along with the Registration Boards of Medical Laboratory Scientists, Medical Radiation Technologists, Optometrists and Dispensing Opticians, Chiropractors, Psychologists, Occupational Therapists and Dietitians) since it became a Body Corporate in 1999.

Earlier in 2004 two more Registration Boards (Midwifery and Osteopathic Councils) elected to come under the administrative umbrella of RBS.

The Podiatrists Board, along with its counterparts representing the other health care professions, gains extreme value from the close inter professional association through RBS.

Through this inter professional relationship comes sharing of information and ideas. This has been invaluable to all during the planning of the infrastructures around the various Scopes of Practice, Competence Programme development strategies, determining Restrictive Practices and developing the format of APC Application data collection relative to the requirements of the HPCAA.

At the heart of the data collection system at RBS is the computer system (HORIS) which has required a major rewrite to cope with the demands of the HPCAA, hence the redesigned forms you will see emerging over the next few months.

Apart from the routine Board business (i.e. that of maintaining the registration of podiatrists) the Board has had extra meetings, over the past 12 months, devoted solely to the development of new strategies required by the new HPCAA.

Under normal circumstances the Board usually meets twice each year. Over the past twelve months the Board will have met four times and I as Chair will have attended four extra RBS Board Chairs meetings to work specifically on business associated with the introduction and infra-structural development of issues affected by the HPCAA.

The RBS Board Chairs and Registrars have also formed a separate committee which includes all of the other registered health professions in New Zealand. This has created

a valuable forum for extending the inter professional relationships regarding matters associated with the HPCAA and has formed a powerful political lobby group representing the collective interests of the establishment, financial management, administration and mechanics of a common Disciplinary Tribunal.

The barriers which would normally exist between the health professions are effectively knocked down in such an environment where transparency becomes essential for all professions to benefit equally from the relationship. Again, the sharing of information is beginning to create a collegial atmosphere between the health professions and it becomes more reassuring to learn that, though compared with other professions podiatry is a small profession, we share common problems with all of them.

Board Expenditure

Along with the many legislative challenges facing the Registration Boards, comes extra current and future expenditure which is required to complete the job at hand. Increased expenditure comes in many forms. Current Board expenditure is increased because of costs for extra board meetings and chairperson meetings as well as to cover extra working hours for the Board's Secretary/Registrar.

Future expenditure will increase because of the extra costs associated with research and development of a robust set of Competence Programmes which will satisfy the HPCAA. Such programmes are required for the measurement and assessment of ongoing competence. Others are needed to develop and administer remedial competence

programmes and re-certification programmes under varying circumstances.

There are also other major expenditure implications in the requirement of Boards to administer and manage disciplinary matters regarding registered practitioners through the development of individual Professional Conduct Committees, and through the development of a (shared administration cost) Health Practitioners Disciplinary Tribunal.

All of these new developments pose a new challenge for all of the registration boards. The Podiatrists Board register sits consistently on a number of around 250 practising registrants and so has a limited income when compared to other boards of greater size. Because of this economy scale the Podiatrists Board financial assets are not as great as other Boards, however the economy of scale can also work in its favour. As a small profession we see very few professional complaints reaching the Board requiring major expense to prove.

The Board had one such case in 2003 which in the end was not proven. The total cost to the Board for that particular hearing was around \$30,000. When one sees the reality of expenditure which can suddenly face a Registration Board it is not hard to see how Boards can legitimately justify the cost of registration and renewal of the Annual Practising Certificate.

The Podiatrists Board has worked hard to keep administration costs to a minimum. At this point I must pay homage to my fellow Board members, Merron Wilkes (Deputy Chairperson), Michele Garrett, Margaret Jamieson (lay member), Geoff Mariu (lay member), Greg Coyle and Paul Craig, all who have worked hard behind the scenes over the past twelve months.



Much of the work done by the Board members for the Board is done gratuitously and the profession is indebted to them all for their efforts. My thanks go to them all for making my job so much easier and enjoyable.

Prescribing Submission

A major thanks to Greg Coyle, who has worked tirelessly with me on the development and eventual completion of the final draft submission of the Podiatrists Board Application for Consideration of Extended Prescribing Authority For Registered Podiatrists. Together we put much of the meat on the bones ending up with a robust document worthy of the effort. The submission was sent out to over 100 stakeholders for comment before the finalised document is to be submitted to the Ministry of Health New Prescribers Advisory Committee (NPAC) for the application to be heard.

This application has been years in its development, initially as an initiative from the New Zealand Society of Podiatrists and it is a tribute to the current Board that it has finally brought it to completion.

One other person who deserves a vote of thanks is Graham Weir, the consultant secured by the Board to write the submission into the format required, and expected of the NPAC. On behalf of the Board I would like to thank Graham for his unfailing effort, advice and extreme wisdom. It would not have as easily been completed without his involvement.

Auckland University of Technology

The School of Podiatry has now settled well into its new home at Auckland University of Technology (AUT). The School is undertaking a complete revision of its curriculum over the next year or so. This will be carried out in collaboration with the Podiatrists Board, along with continued monitoring of the

undergraduate programme, as required by the HPCAA. The Board has developed a collegial working relationship with the AUT School of Podiatry and looks forward to a growing presence of the school within the academic framework of AUT.

Administration Staff

In conclusion I would like to make special mention of the Board Secretary and Registrar, Annabel Whinam. Annabel has had to work longer and harder as the past twelve months have progressed. She has managed the extra caseload without question however it became evident that the Board required her for more hours per week. At the request of the Board, through RBS, Annabel has subsequently increased her hours to a more realistic level.

On behalf of the Board I would like to thank Annabel for working so hard for the profession. From myself a special vote of thanks for supporting me and making life so much easier.

Someone else who has been associated with the Podiatrists Board for many years is Andrew Symonds. In the past Andrew has worked as Board Secretary but over the past year or more has been the RBS Project Manager for introducing the HPCAA legislation into RBS. His knowledge and advice have served to make the Board members' understanding and development of HPCAA regulatory requirements so much easier than can be appreciated. A huge vote of thanks goes out to Andrew from the Podiatrists Board, we value your continued advice and support.



Trevor Tillotson
Chairperson
Podiatrists Board

Board Membership in 2003-04

Trevor Tillotson (*Chairperson*)
Registered podiatrist (Wellington)

Merron Wilkes (*Deputy Chairperson*)
Registered podiatrist (Wellington)

Paul Craig
Registered podiatrist (Wellington)

Greg Coyle
Registered podiatrist (Auckland)

Michele Garrett
Registered podiatrist (Auckland)

Margaret Jamieson
Lay member (Nelson)

Geoffrey Mariu
Lay member (Wanganui)



From left to right: Andrew Symonds (*Board Advisor*), Margaret Jamieson, Paul Craig, Michele Garrett, Trevor Tillotson (*Chairperson*), Merron Wilkes (*Deputy Chairperson*), Greg Coyle, Annabel Whinam (*Board Secretary*). **Absent:** Geoff Mariu.

Note: Board members attend meetings and undertake Board activities as independent persons responsible to the Board as a whole. Members are not appointed as representatives of professional organisations.

Board Chairperson and Deputy Re-Elected

The Board is able to elect its own Chairperson and Deputy. In March 2004 the Podiatrists Board re-elected Trevor Tillotson of Wellington as Chair of the Board, and Merron Wilkes of Wellington as Deputy Chairperson.

Board Meetings

The Board held four meetings during the year:

- 25 July 2003,
- 19 September 2003,
- 28 November 2003, and
- 19 March 2004.





Functions of the Board

The functions of the Board are set out in section 5 of the Medical Auxiliaries Act 1966. The Board is required to exercise a general supervision of the occupation for which it is constituted, and in particular:

- *to advise and make recommendations to the Minister in respect of any matter affecting the education and registration of podiatrists*
- *to promote high standards of professional education and professional conduct among podiatrists*
- *to exercise disciplinary powers in accordance with the provisions of the Act*
- *to consider applications for registration*
- *to carry out other functions that are prescribed or conferred on it.*

Promoting High Standards of Professional Education and Professional Conduct

Education of Podiatrists

Previously in November of each year, a Board-appointed moderator has attended the Stage III podiatry examinations held at the Central Institute of Technology (CIT) in Wellington. The moderator's task was to report to the Board on the standard set in the examinations, and the conduct of the examinations in general.

A new audit moderation process took place in November 2003 when the Board represented by the Chair and one other Board member, Michele Garrett, undertook an audit visit to the Auckland University of Technology (AUT) and met with the AUT Podiatry Audit Team and third year students.

A Memorandum of Understanding is being prepared between the Board and AUT which will define the future monitoring process of the Board. The AUT is currently embarking on a full curriculum review of the undergraduate degree, which is expected to be completed by August 2006.

Code of Ethics

One of the functions of the Podiatrists Board is to promote high standards of professional conduct amongst podiatrists. In 1995 the Board published a Code of Ethics as a guideline for podiatrists. This was updated in 2002.

Record keeping: it is the legislative requirement and responsibility of every registered podiatrist to keep detailed and accurate records, as specified in the Code of

Ethics. It has come to the Board's notice that there have been a number of cases where there has been concern over the low standard or lack of record keeping, and the Board urges more diligence in this area for some practitioners.

Copies of the Code are available free from the Secretary of the Board, and are available on the Board's website at www.podiatristsboard.org.nz Feedback on the Code from any podiatrist is always welcome.

Code of Practice

The Podiatrists Board requires podiatrists to be responsible for providing a suitable environment for the safe practice of podiatry, to adopt sensible quality control procedures and to adopt accepted infection control policies.

The Code of Practice was developed to protect the podiatrist and their clients from potential harm, and podiatrists are expected to comply with the Board's recommendations. Standard (Universal) precautions must be adhered to at all times. This Code is also available on the Board's website.

The Code was updated in 2003 and now includes the Board's policy on infectious disease.



Registration

Registration of Overseas-Trained Podiatrists

Overseas-trained podiatrists who apply for registration to the Board must have undergone a course of training approved by the Board, and pass an approved registration examination to obtain registration.

Since February 2000, a common examination process for NZ and Australia has been adopted. Applicants for registration are referred to the Australasian Council of Podiatry, which operates a common examination process for both countries. The Council can be contacted at apodc@apod.com.au

The Board is currently considering a return to a New Zealand based registration process for overseas registration applicants. The Auckland University of Technology is now providing the Stage II examination required, enabling applicants to sit the exam in New Zealand eliminating the necessity to go to Australia.

>> REGISTRATION STATISTICS FOR THE 12 MONTHS 1 APRIL 2003 TO 31 MARCH 2004

Total number of podiatrists registered

Number of New Zealand graduates of the Bachelor of Health Science (Podiatry) degree approved for registration	10
Number of overseas trained podiatrists registered after their podiatry qualifications were approved and they passed the podiatry examination conducted on behalf of the Board	4
Number of podiatrists who were visitors to NZ and who were approved for temporary registration	0

>> REGISTRATION STATISTICS

Total number of Podiatrists on the Register of Podiatrists (as at 31 March 2004)	535
Total number of Podiatrists who held Annual Licences for the year ending 31 March 2004	245

Note: Only registered podiatrists holding a current Annual Licence, podiatrists holding provisional certificates, exempt persons (such as medical practitioners) and those deemed registered under the Trans-Tasman Mutual Recognition Act are entitled to practise podiatry.

Complaints

Health and Disability Commissioner Act 1994 / Code of Consumers' Rights

All complaints about registered podiatrists received by the Secretary must be referred to the Health and Disability Commissioner for consideration. The Commissioner will decide if the complaint should be considered under the Health and Disability Commissioner Act 1994 or whether it should be referred back to the Board for investigation.

The Commissioner can consider complaints relating to events which occurred after 1 July 1996 that may be breaches of the Code of Health and Disability Services Consumers' Rights.

The Code requires that podiatrists deliver health services with reasonable care and skill of an appropriate standard, and in compliance with legal, professional, ethical and other relevant standards. A copy of the Code is available from the offices of the Health and Disability Commissioner in Wellington (04-495-6669) and Auckland (09-373-3556) or by dialling the free phone number 0800-11-22-33.

One complaint against a registered podiatrist was received by the Board from ACC during the year ended 31 March 2003. In July 2003 a one and a half day disciplinary hearing was held. The defendant was found to be not guilty by the Board. Unfortunately this process was an expensive exercise and was one of the reasons that the Board was reluctantly forced to increase the Annual Licence fee for the 2004 / 2005 year.

Complaints Against Unregistered Persons Practising Podiatry

Section 32 of the Medical Auxiliaries Act provides that, except as expressly provided in regulations made under the Act, no person shall engage in a registrable occupation or hold himself/herself out as being entitled to engage in that occupation, or use or permit to be used in connection with his/her business or work any written words, titles or initials implying that he/she is registered in respect of that occupation or that he/she is qualified to engage in that occupation, unless he/she is registered in that occupation.

The Board does not have the authority to look into complaints about unregistered persons practising podiatry. The Ministry of Health investigates these complaints, and has powers under the Act to prosecute a person acting in contravention of section 32.

Where a podiatrist or member of the public suspects that a person is practising podiatry illegally, he or she should submit details to the Board, including:

- full name of alleged unregistered podiatry practitioner
- location of practice
- telephone number
- nationality of alleged unregistered podiatry practitioner
- source of advertising (and copy if printed)
- any complaints by patients about an unregistered podiatry practitioner, including name, address and telephone number of complaining patient
- any other relevant information.

One complaint against an unregistered podiatrist was received by the Board during the year ended 31 March 2004.



General

Trans Tasman Mutual Recognition Act

The Trans-Tasman Mutual Recognition Act 1997 allows persons registered in Australia or New Zealand, who practise substantially the same registered occupations, to move freely between both countries. Mutual recognition applies to those professions where there is State registration in Australia and New Zealand, and applies to New Zealand and those States which have enacted enabling legislation.

As at 31 March 2003, the participating states were: New Zealand, the Commonwealth of Australia and all Australian jurisdictions except Western Australia. Podiatry is not a registrable profession in the Northern Territory.

In the twelve months of this report, the Board received 2 applications under the above Act.

Preparation for the Implementation of the Health Practitioners Competence Assurance Act

You will have read in last year's report that the Podiatrists Board along with seven other health registration authorities joined the Health Practitioners Competence Assurance Project provided by Registration Boards Secretariat (RBS), the company which provides administrative services for the Podiatrists Board. Since the last report other health registration authorities, some of which are not RBS clients, have decided to join the project. The total number now participating in full or in part is 12.

The Project Leader and Project Management Group continued to provide a range of services under a "Change Management Umbrella". These included overall planning, advice and interpretive services, facilitating exchange of information, co-ordinating information technology development, procedure manual development, and administrative systems development.

The Project Leader provided the participating authorities with monthly progress reports. The opportunities afforded by the project for inter-authority exchange of information in seminars and meetings have been invaluable. Face to face exploration of issues facing authorities and rationales for decisions made, have helped immensely with moving forward into new areas of decision making. The Project Leader has attended gatherings of authority registrars and secretaries and organised regular forums to explore the HPCA Act and issues emanating from the legislation. In accordance with the overall Project Plan the Podiatrists Board has made excellent progress on a number of key matters that were identified as priorities eg: scopes of practice, and qualifications, and a range of "how to" decisions.

The Project will continue to provide assistance into September 2004 and very likely for sometime after. It is recognised that the reality of administering this new and comprehensive legislation will only sink in after 18 September 2004, when we have real situations to address. Undoubtedly our policies, systems, and procedures will be tested and may need to be fine-tuned.

Some Board Projects required by the HPCA Act

A. SCOPES OF PRACTICE

After consultation with stakeholders, the Board has finalised the definitions of the scopes of practice and requisite qualifications. These will be gazetted later in 2004 along with scopes laid down by all of the other health professions.

PODIATRISTS BOARD: SCOPES OF PRACTICE

1. 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.

Qualification

A Bachelor of Health Science in Podiatry from an accredited New Zealand University or equivalent overseas qualification as determined by the Podiatrists Board.

2. 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.

Qualification

A Post Graduate qualification in Podiatric Surgery as determined by the Podiatrists Board or equivalent overseas qualification.

3. 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 National Radiation Laboratory, to obtain plain radiographic images of the foot, ankle and lower leg.

Qualification

As part of the New Zealand undergraduate Bachelor of Health Science in Podiatry or satisfactory completion of an accredited post graduate training course in podiatric radiography.

4. PODIATRIC PRESCRIBER

A registered primary health care practitioner who holds the scope of practice of podiatrist and is further qualified to prescribe a list of medications approved by the Podiatrists Board. (Subject to prescribing rights being granted by the New Prescribers Advisory Committee).

Qualification

A Post Graduate qualification in Podiatric Prescribing as determined by the Podiatrists Board or equivalent overseas qualification.

B. ON-GOING COMPETENCY PROGRAMMES / RE-CERTIFICATION PROGRAMMES

The Board will devise a framework for a number of options practitioners can choose from in order to complete their competence programme, soon to be required by the HPCAA. Consultation with the profession will be undertaken later in 2004.



C. RISK OF HARM AND SERIOUS RISK OF HARM

The Board is working on the definition of risk of harm and serious risk of harm required by the HPCAA

D. RESTRICTED ACTIVITIES

The Board is to compile a list of definitions for non-health practitioners that will be included in the list provided by the Ministry of Health.

Survey of Podiatry Workforce

The New Zealand Health Information Service (NZHIS) has been surveying the podiatrist workforce annually since 1995. Its questionnaire was re-written to include additional questions in February 2000 and then sent with the Annual Licence notices to all currently practising podiatrists. The new survey format has been repeated since then and will also take place in 2004. It is intended to request the additional information on a bi-annual basis from 2005 onwards.

The survey sought information from podiatrists about the type of podiatry work they were doing, why they were not working full-time (if this was the case), their annual income from podiatry and the spread of that income across the types of podiatry.

Two hundred and forty-five questionnaires were distributed to podiatrists in 2003; of these, 233 purchased an Annual Licence in 2002/03 and 182 completed the survey. Of those who replied, 173 reported they were actively working as a podiatrist in New Zealand. It is estimated that the 182 respondents represent 70.6% of the 2003 podiatrist workforce.

The 2003 workforce report covers demographics of the podiatry workforce, work type and employment setting, income, hours worked, time since graduation, geographical region of employment, and comments by respondents about practising as a podiatrist. The report was presented in a 38-page booklet, available from the Board.

Figure 1 of the report shows the age and sex of active podiatrists in 2003. The active podiatrist workforce is predominantly female (63.6%) as illustrated in table 1. Table 2 shows the prioritised ethnicity of active

Figure 1:
Age and sex distribution of active podiatrists, 2003

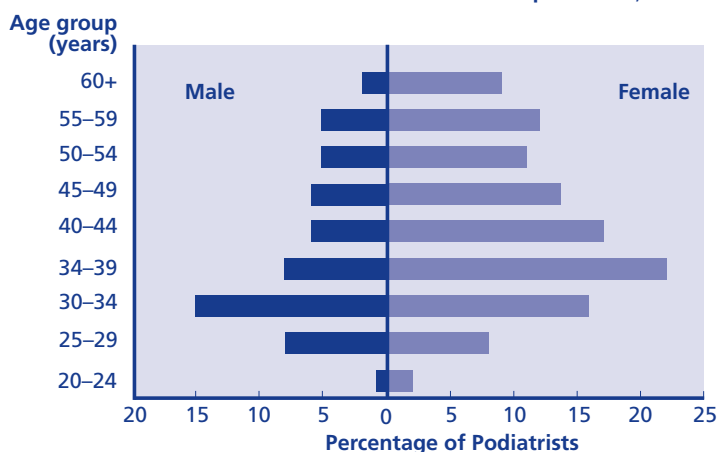


Table 1: Age and sex of active podiatrists, 2003

Sex	Age Groups									Not	
	20-	25-	30-	35-	40-	45-	50-	55-	60+	Reported	Total
Male	1	8	15	8	6	6	5	5	2	2	58
Female	2	8	16	22	17	13	11	12	9	0	110
Not Reported	0	0	0	0	2	0	0	0	1	2	5
Total	3	16	31	30	25	19	16	17	12	4	173

**Table 2:
Prioritised ethnicity of active podiatrists, 2003**

Ethnic Group	Number	Percentage
NZ European	143	82.7
Other European	16	9.2
Maori	7	4.0
Chinese	1	0.6
Indian	1	0.6
Other	3	1.7
Not reported	2	1.2
Total	173	100.0

podiatrists in 2003. The majority of the active podiatrists identified themselves as belonging to the New Zealand European ethnic group. This has been a consistent feature of this profession over previous years.

Table 3 illustrates the main employment of both male and female active podiatrists. Figure 2 shows that the majority (72.3%) of active podiatrists are self-employed in a private practice.

Table 4 shows the main employment setting by a worktype of the 173 active podiatrists who responded to the 2003 workforce survey. Each podiatrist can specify more than one work type, and this table shows that many podiatrists work in more than one field.

**Figure 2:
Main employment setting of active podiatrists, 2003**

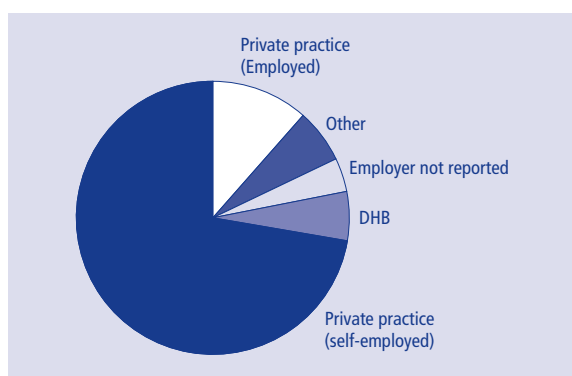


Table 3: Main employment setting of active podiatrists, by sex, 2003

Employment setting	Female	Male	Not reported	Total	
				No.	%
DHB	8	1	1	10	5.8
Private practice (self-employed)	77	44	4	125	72.3
Private practice (employed)	13	7	0	20	11.5
Private hospital or rest home	8	0	0	8	4.6
University/polytechnic	0	2	0	2	1.2
Orthotic laboratory representative	0	0	0	0	0.0
Shoe manufacturer's technical representative	0	0	0	0	0.0
Other	0	1	0	1	.6
Employer not reported	4	3	0	7	4.0
Total	110	58	5	173	100.0

Table 4: Work type by main employment setting of active podiatrists, 2003

Employer by work type	General podiatry	Sports medicine	Diabetes podiatry	Teaching	Study/ research	Management	Technical representative	Work type not reported		Total
								Other	Work type not reported	
DHB	4	0	9	0	0	0	0	1	0	14
Private practice (self-employed)	115	55	37	1	17	30	0	3	6	264
Private practice (employed)	17	11	6	0	2	3	0	1	0	40
Private hospital or rest home	7	0	0	0	0	0	0	1	0	8
University/polytechnic	0	0	0	2	2	1	0	0	0	5
Orthotic laboratory representative	0	0	0	0	0	0	0	0	0	0
Shoe manufacturer's technical representative	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	1	0	1
Employer not reported	6	5	4	0	1	1	0	0	0	17
Total	149	71	56	3	22	35	0	7	6	349



Audit Report to the Members of the Podiatrists Board

We have audited the Financial Statements consisting of the Statement of Financial Performance, Statement of Movements in Equity, Statement of Financial Position and Notes to the Financial Statements. The Financial Statements provide information about the past performance of the Podiatrists Board and its financial position as at 31 March 2004. This information is stated in accordance with the accounting policies set out in the Notes to the Financial Statements.

Board's Responsibilities

The Board is responsible for the preparation of Financial Statements, which gives a true and fair view of the financial position of the Podiatrists Board as at 31 March 2004 and of the results of operations for the year ended 31 March 2004.

Auditor's Responsibilities

It is our responsibility to express an independent opinion on the Financial Statements presented by the Board and report our opinion to you.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the Financial Statements. It also includes assessing:

- The significant estimates and judgements made by the Board in the preparation of the Financial Statements; and
- Whether the accounting policies are appropriate to the Podiatrists Board's circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with generally accepted auditing standards in New Zealand. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Financial Statements are free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of the information in the Financial Statements.

Other than in our capacity as Auditors, we have no relationship with or interest in the Podiatrists Board.

Unqualified Opinion

We have obtained all the information and explanations that we have required.

In our opinion:

- Proper accounting records have been kept by the Board as far as appears from our examination of those records; and
- The Financial Statements:
 - comply with generally accepted accounting practice; and
 - give a true and fair view of the financial position of the Podiatrists Board as at 31 March 2004 and the results of its operations for the year ended on that date.

Our audit was completed on 6 August 2004 and our unqualified opinion is expressed as at that date.



Martin Jarvie PKF
Chartered Accountants
WELLINGTON

Podiatrists Board
Statement of Financial Performance
for the year ended 31 March 2004

\$	2004 \$	2003 \$
REVENUE		
Registration Fees	4,067	3,991
Annual Practising Certificates	103,276	102,000
Interest Income	5,986	6,543
Miscellaneous	133	53
TOTAL REVENUE	113,462	112,587
LESS EXPENDITURE		
Advertising	81	–
Audit Fees	1,125	1,095
Bank Charges	369	333
Board Members Fees	26,400	14,722
Catering	1,687	468
Examiners Fees	–	1,440
General Expenses	183	495
Hire of Plant & Equipment	378	260
Legal Fees	15,371	1,004
Postage	1,468	1,438
Printing & Stationery	4,778	4,771
Professional Fees	12,069	2,760
Projects	889	–
Publications	285	198
Service Charges	50,768	56,827
Telephone	1,454	2,199
Travelling Expenses – N.Z.	11,856	7,997
TOTAL EXPENDITURE	129,161	96,007
NET SURPLUS/(DEFICIT)	(15,699)	16,580

The attached NOTES form part of these Financial Statements



Podiatrists Board
Statement of Movements in Equity
for the year ended 31 March 2004

	2004	2003
	\$	\$
Equity at Beginning of Year	75,684	59,104
Net Surplus/(Deficit) for Year	(15,699)	16,580
EQUITY AT END OF YEAR	59,985	75,684

Podiatrists Board
Statement of Financial Position
as at 31 March 2004

\$	2004 \$	2003 \$
EQUITY	59,985	75,684
Represented By:		
CURRENT ASSETS		
Accrued Income	547	357
Westpac Current Account	75,600	32,665
Westpac Term Deposits	102,191	125,000
TOTAL CURRENT ASSETS	178,338	158,022
TOTAL ASSETS	178,338	158,022
CURRENT LIABILITIES		
Income in Advance	98,480	67,200
Accounts Payable	9,596	9,911
GST Payable	10,277	5,227
TOTAL CURRENT LIABILITIES	118,353	82,338
TOTAL LIABILITIES	118,353	82,338
NET ASSETS	59,985	75,684

For and on behalf of the Board

Chairperson:



Date: 6 August 2004

Secretary:



Date: 6 August 2004

The attached NOTES form part of these Financial Statements



Podiatrists Board

Notes to the Financial Statements

for the year ended 31 March 2004

1. STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY

The Board is constituted under the Medical Auxiliaries Act 1966.

These Financial Statements have been prepared in accordance with the Financial Reporting Act 1993.

The Board qualifies for differential reporting as it is not publicly accountable and is not large. The Board has taken advantage of all applicable differential reporting exemptions.

GENERAL ACCOUNTING POLICIES

The Measurement base adopted is that of historical cost. Reliance is placed on the fact that the business is a going concern.

Accrual accounting is used to match expenses and revenues.

CHANGES IN ACCOUNTING POLICIES

All accounting policies are unchanged and have been consistently applied.

SPECIFIC ACCOUNTING POLICIES

Annual Practising Certificate Income

Annual Practising Certificate Income is recorded only upon receipt. No Accounts Receivable are recognised and receipts for Annual Practising Certificates issued for future years are shown as Income Received in Advance.

Goods & Services Tax

The Financial Statements have been prepared on a tax exclusive basis with the exception of Accounts Receivable and Accounts Payable which include GST.

Investments

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

Income Tax

The Board has been granted Charitable Status by the Inland Revenue Department.

Therefore, under exemption CB4(1)(c) of the Income Tax Act 1994 the Board is exempt from Income Tax.

2. CONTINGENT LIABILITIES AND COMMITMENTS

A contractual liability of \$101,536 (2003: \$152,993) exists to the Registration Boards Secretariat Limited regarding service charges for the next two years.

3. RELATED PARTY TRANSACTIONS

There were no transactions involving related parties during the year, other than those already disclosed elsewhere in these Financial Statements.

4. COMMITTEE FEES

The Statement of Financial Performance lists all committee fees and expenses as a single expense rather than spreading them over a number of cost centres.

Fees and Finances

Fees

The schedule of fees for the 2003 / 2004 year was as follows:

Application for Registration	\$230
Annual Licence	\$450
Restore Name to Register	\$70
Alteration/Addition to Register	\$20
Certificate of Registration	\$36
Inspection of Register	\$30
Supplying any documents for the purpose of registration outside NZ	\$47

Annual Licence Fee Increase for 2004/2005

The Board has reluctantly decided to raise the Annual Licence fee from \$450.00 to \$550.00. This has been necessary due to the increase in expenditure resulting from two factors:

one being a greatly increased workload for the Board in implementing the requirements of the Health Practitioners Competence Assurance Act 2003, which has more than doubled the Board's workload; and secondly being an expensive disciplinary hearing that took place in 2003.

The Podiatrists Board, along with a number of other health professional boards, contracts Registration Boards Secretariat (RBS) to perform the administration function for the Board. RBS has been concerned that in recent years there has been a steady increase in the number of late Annual Licence fee paying practitioners, who as a result often end up practising illegally until their Licence has been renewed.

A decision was made by RBS, in an attempt to curb this practice, to charge practitioners (who held an Annual Licence the previous year) two different fees for the Annual Licence; \$550 if paid before 1 April, and \$650 if paid after 1 April.

Annual Licence Fee if paid before 1 April	\$550
Annual Licence Fee if paid after 1 April	\$650



Reminders

RENEWAL OF PRACTISING CERTIFICATE

PLEASE BE AWARE OF FUTURE CHANGES IN THE BOARD PROCEDURE
REQUIRED BY THE HPCA ACT:

- 3 addresses will be required (*residential, postal & work addresses*)
- it is anticipated that you will be invoiced in January
- your Annual Practising Certificate will be posted prior to 1 April 2005
- please do not send post-dated cheques
- you will be required to have an APC competence declaration signed by a third party

PLEASE NOTE THAT YOU ARE DEEMED TO BE REGISTERED IN THE
SCOPE OF PRACTICE AS A PODIATRIST ONLY:

- you will be required to apply for registration in any additional scopes of practice
(ie: as Podiatric Surgeon or Podiatric Radiographic Imager) if you wish to continue practising in these fields after 31 March 2005.
- application forms for Registration in a Further Scope of Practice will be available from the Board's website www.podiatristsboard.org.nz
- if you are approved for an additional scope of practice this will be endorsed on your APC

Please keep the Board informed of your current address, any name changes and any change to your practising / non-practising status.

Check the website

www.podiatristsboard.org.nz

for updated information on HPCA changes.

Contacting the Board

ALL CORRESPONDENCE SHOULD BE POSTED TO:

Podiatrists Board
PO Box 10-140
Wellington

THE BOARD'S EMAIL ADDRESS FOR INQUIRIES IS:

podiatrists@regboards.co.nz
www.podiatristsboard.org.nz

THE BOARD'S ADMINISTRATIVE STAFF ARE:

Annabel Whinam, Board Secretary
Andrew Symonds, Board Advisor

PHONE:

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(04) 499 7979 (New Zealand)

FAX

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