



Annual Report

1 April 2014 – 31 March 2015



PODIATRISTS BOARD OF NEW ZEALAND ANNUAL REPORT 2014-2015

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Governance

Chairperson's report

The 2014/15 financial year has been a busy time for the Board with a number of highlights and challenges. This year has seen the Board addressing a number of areas including online Annual Practising Certificates and the revision of a number of policies for the Board as well as the strengthening of our trans-Tasman relationship with the Podiatry Board of Australia.

There are approximately 380 APC holders in 2014 - 2015 with a slight increase again on last year. The Board has been pleased by the continuing high level of professional engagement it has seen from the practitioners through its PBRCF Audit process and is encouraged that the future value podiatry can add to the new models of care in New Zealand is slowly being embraced at a local and national level.

The Board has unfortunately had to deal with a number of complaints this year which has put more financial pressure on the Board due to legal costs and administration. Having said this the introduction of the Disciplinary Levy has meant that costs have been covered for the Professional Conduct Committee and Health Practitioners Disciplinary Tribunal cases without having to go back to practitioners for an increase in the Annual Practising Certificate fee, which has remained at the same level for the last 8 years. Part of the ongoing work the Board is engaged with, is to keep business costs down.

To this end we have a Service Level Agreement with the Occupational Therapy Board for some of the back room functions. We have signed a MOU with the Nursing Council for co-location and corporate services (hopefully a physical relocation will take place in 2016) and have adopted their data base/ IT platform which has allowed greater digital functionality including online APCs, and the ability to analyse in greater depth the makeup of our registrants. This will allow us to better target our strategic planning and policy formulation going forward.

The Board continues to liaise with the Auckland University of Technology (AUT) Department of Podiatry on a number of levels. I still sit on the AUT Advisory Committee and the Head of Department meets with the full Board

once a year. The Board also undertakes an informal collegial visit each year, meeting with staff and students to gauge the ongoing performance of the programme. The Board continues to be encouraged by the commitment of the AUT staff and the high quality of the degree the students obtain.

We hosted a visit by representatives of the Podiatry Board of Australia and were invited to attend a portion of the ANZPAC meeting which was held in Auckland. Many of the issues we face are the same as those across the Tasman and it makes sense to share knowledge and competencies to allow a seamless journey for registrants wishing to work in either country.

I am proud of the commitment of our Board members to tackle some very challenging issues. We had two positions up for reappointment in this year. The Board would like to thank Keith Aitken for his service and dedication especially to the Podiatric Surgery portfolio that he held. Matthew Carroll will shortly be appointed this round and will be leading further work on podiatric prescribing and policy development. I have been reappointed for another three year term and look forward to completing a number of projects and plans before leaving the Board.

It would be unfair to not make mention of our Registrar Annabel Whinam who has been with the Board for a number of years and continues to be the face and voice of the Board to the many practitioners who ring for advice. This year has seen Annabel grapple with new IT platforms and physical relocations and yet through it all she has remained cheerful and helpful, allowing the day to day requirements of the Board to run smoothly and efficiently.

The Board looks forward to building on the work already done and continuing to improve the health outcomes for the New Zealand public. The future of podiatry is exciting and I am pleased with the level of skill and commitment I see in our new graduates and the quality of service our practitioners give to their profession.



Leigh Shaw
Chair
Podiatrists Board of New Zealand



Board functions and membership

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 of the podiatry profession.

Vision

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

Values

- Consistent, fair and transparent processes
- Respect for cultural diversity.

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
- Responsible financial systems
- Promote awareness of the Board's role and build effective relationships.

Board membership

| | |
|---------------|--------------|
| Leigh Shaw | Chair |
| Fiona Angus | Deputy Chair |
| Keith Aitken | |
| Bruce Baxter | |
| Steve York | |
| 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.

Keith 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.

Keith lectures Registered Nurses at the Universal College of Learning Palmerston North in Diabetes Foot Disease. He also 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 in 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.



The Podiatrists Board of New Zealand



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 Committees

Board members have their own Portfolios

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

Board Meetings

The Board held four 2 day meetings during the 2014-2015 reporting year

- | | |
|---------------------------|-------------------------|
| • 6 & 9 May 2014 | • 30 & 31 October 2014 |
| • 31 July & 1 August 2014 | • 26 & 27 February 2015 |

Board Member Fees

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

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

Deputy Chair: \$500 per day/ \$70 per hour (plus \$3,000 per annum 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 continues to be provided by the 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, the Osteopathic Council and the Psychotherapy Board .

This group is co-located with a number of other larger Responsible Authorities (RAs) in a shared office environment for further efficiencies, however the lease will be expiring for this in June 2015.

Looking ahead, the Board will be entering into an SLA with the Nursing Council (together with 8 other RAs) in 2015, for Corporate Services to be provided by the Council. It is anticipated that office co-location of these 9 health regulators will take place by 2016.

Database

A major project in 2014 was the development and implementation of a new database. The Board is indebted to the Nursing Council for sharing its own database platform with the Board, which then required modifications to meet the Podiatrists Board’s needs. The new database went “live” at the end of the year with practitioner information successfully migrated.

On-line functionality

The Board also introduced the implementation of a new online APC renewal functionality, enabling practitioners to login on the Board’s website and renew their APC, apply for non-practising status and pay that fee as well as update their own contact details on line. There were a few teething problem over this period as is often the case with the introduction of new IT, but it is hoped these will have been ironed out for the next APC round in March 2016. On the whole, practitioners have been very pleased with the availability of this new online functionality, which will save time and money ultimately.

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 and very successful accreditation process in 2012. Regular accreditation every five or so years ensures that the New Zealand podiatric education provider retains a very high standard. The process is 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 the non-accreditation years, the Board conducts informal audit committee visits 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 current Register is publicly available and accessible on the Board's website (www.podiatristsboard.org.nz), it provides names, qualifications, registration dates, and scope/s of practice. The Board 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 for podiatry and podiatric surgery.



Table 1: Applications for registration

| | HPCAA Section | Number | Outcomes | | |
|--|---------------|--|------------|----------------------------|----------------|
| | | | Registered | Registered with conditions | Not Registered |
| Total | 15 | 43 (34 NZ qual 8 O/seas qual 1 TTMRA) | 43 | 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. The Board is looking to review the Framework requirements in the coming year.

Practising certificates

Table 2: Applications for an annual practising certificate

| | HPCAA Section | Number | Outcomes | | | |
|--|---------------|--------|----------|---------------------|---------|--------|
| | | | APC | APC with conditions | Interim | No APC |
| Total | | 382 | 382 | 0 | 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 | 0 | | | | |
| 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

There have been no cases under section 34 this financial year.

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 approval is a requisite for CCME for courses and activities.

PBRCF Audit

The Board calls on approximately ten percent of practitioners each year, for a semi random PBRCF Audit. Logbooks/ portfolios are required to be provided to the Board, which are audited to ensure practitioners are maintaining their PBRCF credits and engaging with the programme. The Board is aware that an "engaged" practitioner is a "safer" practitioner.

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.

In future years with some further work in this area, the Board hopes to introduce a system that will enable practitioners to be able to provide their PBRCF information electronically.

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 3: 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 | 5 | | 3 | 5 |
| Health and Disability Commissioner | 1 | | | Not Applicable |
| Health Practitioner (Under RA) | 4 | | | |
| Other Health Practitioner | 0 | | | |
| Courts notice of conviction | 0 | | | |
| Employer | 0 | | | |
| Other | 1 | | | |

PCC

The Board has had three PCC cases in the last financial year.

HPDT

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

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

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 meetings with their representatives from time to time and invitations to Board meetings annually.

PODIATRY DEPARTMENT, AUT UNIVERSITY

The Board has a good relationship with the Department and there are regular communications regarding the podiatric curriculum, Board registration, continuing competence requirements and other matters of mutual interest.

HEALTH WORKFORCE NZ (HWFNZ)

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

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) meets periodically to discuss matters of common interest, at both governance and operational levels.

Contacting the Board

All contact with the Board should be through the Registrar.

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

Email: registrar@podiatristsboard.org.nz

Website: www.podiatristsboard.org.nz

Administrative staff: Annabel Whinam, Registrar

Phone: (04) 474 0706 / +64 4 474 0706

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**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF
PODIATRISTS BOARD'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

The Auditor-General is the auditor of the Podiatrists Board (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 2015, 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 2015; and
 - financial performance for the year ended on that date.

Our audit was completed on 5 August 2015. 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 2015

| | Note | 2015 \$ | 2014 \$ |
|-----------------------------------|------|----------------|----------------|
| REVENUE | | | |
| Annual Practice Certificates Fees | | 260,016 | 236,056 |
| Disciplinary levy | | 60,680 | 0 |
| Examination Fees | | 1,040 | 3,120 |
| Registration Fees | | 19,489 | 13,795 |
| Other Income | | 2,978 | 5,384 |
| Interest | | 10,224 | 7,672 |
| Total Revenue | | 354,426 | 266,027 |
| EXPENDITURE | | | |
| Board & Committees | 1 | 123,420 | 125,586 |
| Secretariat | 2 | 164,918 | 178,560 |
| Total Expenditure | | 288,337 | 304,146 |
| NET SURPLUS/(DEFICIT) | | 66,089 | -38,119 |

PODIATRISTS BOARD OF NEW ZEALAND

Statement of Movement in Equity

FOR THE YEAR ENDED 31 MARCH 2015

| | 2015 \$ | 2014 \$ |
|---|----------------|----------------|
| Equity at beginning of period | 107,039 | 145,157 |
| Net surplus/(deficit) for the period | 66,089 | -38,119 |
| Total recognised Revenues and Expenses for the period | 66,089 | -38,119 |
| EQUITY AT END OF PERIOD | 173,128 | 107,039 |

The accompanying notes form part of these financial statements

PODIATRISTS BOARD OF NEW ZEALAND

Statement of Financial Position

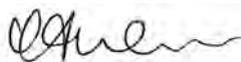
AS AT 31 MARCH 2015

| | Note | 2015 \$ | 2015 \$ |
|---|------|----------------|----------------|
| EQUITY | | 173,128 | 107,039 |
| CURRENT ASSETS | | | |
| Cash, Bank & Bank deposits | | 486,447 | 440,684 |
| Accounts Receivable | | 2,174 | 863 |
| Prepayments | | 9,306 | 4,618 |
| 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 | | 0 | 188 |
| Total Current Assets | | 505,169 | 453,595 |
| NON-CURRENT ASSETS | | | |
| Fixed assets | 6 | 1,016 | 4,102 |
| Intangible assets | 7 | 38,202 | 183 |
| Total Assets | | 544,386 | 457,880 |
| CURRENT LIABILITIES | | | |
| Goods and Services Tax | | 41,570 | 39,085 |
| Accounts payable | 8 | 34,124 | 38,661 |
| Income in Advance | 10 | 295,564 | 273,095 |
| Total Current Liabilities | | 371,258 | 350,841 |
| Total Liabilities | | 371,258 | 350,841 |
| Net Assets | | 173,128 | 107,039 |

For and on behalf of the Board.



Leigh Shaw
Board Chair
Dated: 5/8/2015



Annabel Whinam
Registrar
Dated: 5/8/2015

The accompanying notes form part of these financial statements



PODIATRISTS BOARD OF NEW ZEALAND

Statement of Accounting Policies

FOR THE YEAR ENDED 31 MARCH 2015

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 2015

1. Board & Committees

| | 2015 \$ | 2014 \$ |
|--|----------------|----------------|
| Fees | 58,340 | 66,758 |
| Legal, investigation and hearing expenses (Discipline) | 34,065 | 20,407 |
| Meeting expenses, training & travel | 31,015 | 38,421 |
| | 123,420 | 125,586 |

2. Secretariat

| | Note | 2015 \$ | 2014 \$ |
|--|------|----------------|----------------|
| Audit fees | | 6,028 | 5,836 |
| Depreciation & amortisation | 9 | 5,260 | 4,092 |
| Telephone, Postage & Printing and Stationery | | 2,205 | 7,240 |
| Occupancy costs | | 11,368 | 11,505 |
| Other costs | | 40,089 | 43,245 |
| ANZPAC Levies | | 11,106 | 13,797 |
| Personnel | | 81,919 | 88,789 |
| Legal and Professional fees | | 6,941 | 4,056 |
| | | 164,918 | 178,560 |

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 2015

6. Property, Plant & Equipment

| | Cost | Accumulated Depreciation | Book Value |
|------------------------------|--------|--------------------------|------------|
| 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 |
| At 31 March 2015 | | | |
| Office furniture & equipment | 8,268 | 7,932 | 336 |
| Computer equipment | 9,269 | 8,588 | 681 |
| | 17,536 | 16,520 | 1,016 |

7. Intangible Assets

| | Cost | Accumulated Depreciation | Book Value |
|-------------------------|--------|--------------------------|------------|
| At 31 March 2014 | | | |
| Database Software | 6,188 | 6,005 | 183 |
| | 6,188 | 6,005 | 183 |
| At 31 March 2015 | | | |
| Database Software | 46,381 | 8,180 | 38,202 |
| | 46,381 | 8,180 | 38,202 |

8. Accounts Payable & Provisions

| | 2015 \$ | 2014 \$ |
|------------------------------|------------|------------|
| Accounts payable | 12,061 | 13,516 |
| PAYE/WHT | 4,524 | 5,130 |
| KiwiSaver Deductions Payable | 425 | 314 |
| Leave entitlements | 1,494 | 2,283 |
| Accrued Payable | 15,621 | 17,419 |
| | 34,124 | 38,661 |

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2015

9. Depreciation & Amortisation

| | 2015 \$ | 2014 \$ |
|---|------------|------------|
| <i>Depreciation has been charged against:</i> | | |
| Office furniture & equipment | 316 | 317 |
| Computer equipment | 2,769 | 3,520 |
| | 3,085 | 3,837 |
| Amortisation of intangible assets | | |
| Database Software | 2,175 | 255 |
| | 2,175 | 255 |

10. Income in Advance

| | 2015 \$ | 2014 \$ |
|--|------------|------------|
| <i>Fees received relating to next year</i> | | |
| Annual practicing certificate fees | 294,234 | 269,930 |
| Inactive registration fees | 1,330 | 3,165 |
| | 295,564 | 273,095 |

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 (2014: \$4,986).

Contractual commitments for operating leases of premises and equipment.

| | 2015 \$ | 2014 \$ |
|--|------------|------------|
| 101-103 The Terrace Wellington, ASB House | | |
| Not Later than one year | 1,285 | 5,381 |
| One to two years | 0 | 1,345 |
| | 1,285 | 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 2015 is Current \$57,846 and non-current nil.



PODIATRISTS BOARD OF NEW ZEALAND

Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2015

12. Commitments / continued

Capital Commitments

There are no capital commitments at balance date. (As at 31st March 2014, Podiatrists Board of New Zealand has a capital commitment with Mercury IT 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. (2014: \$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. Shared Services

In 2012/13 the Podiatrists Board of New Zealand and seven other Responsible Authorities (RAs) agreed to co-locate in shared premises on the 10th and 11th floors of ASB House, 101-103 The Terrace, Wellington. The other RAs include the Physiotherapy Board of New Zealand, Dental Council of New Zealand, Occupational Therapy Board of New Zealand, Psychotherapists Board of Aotearoa New Zealand, Osteopathic Council of New Zealand, Medical Sciences Council of New Zealand and New Zealand Medical Radiation Technologists Board.

To facilitate the management of shared resources, including a joint lease agreement for office rental purposes and shared telephony and network services, the eight RAs entered into a cost-sharing agreement. Generally, for one-off fixed costs (such as legal agreement costs) each RA receives an equal share of those costs, whereas for ongoing operational costs (such as office rental) each RA's share is based on the number of staff places within each RA.

The cost sharing agreement at ASB House ends on the expiry of the lease agreement at ASB House at 30 June 2015.

On 1st June 2015 the Occupational Therapy Board of New Zealand, Podiatrists Board of New Zealand, Psychotherapists Board of Aotearoa New Zealand and Osteopathic Council of New Zealand will enter into an agreement to co-locate to 90 The Terrace, Wellington. The lease agreement for 90 The Terrace (signed jointly by the 4 Responsible Authorities) is for one year taking effect from 1st June 2015 and expiring 1st June 2016. The total lease commitment is \$66,640.

