



**Podiatrists Board  
of New Zealand**

Te Poari Tiaki Waewae O Aotearoa



# Annual Report

*1 April 2012 – 31 March 2013*



Hon Tony Ryall  
Minister of Health  
Parliament Buildings  
Wellington

Dear Minister

In accordance with section 134(1) of the Health Practitioners Competence Assurance Act 2003, I am pleased to enclose the Annual Report of the Podiatrists Board for the year ending 31 March 2013.

Yours sincerely

Leigh Shaw  
**Chairperson**



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## Governance

### Chairperson's report

The 2012/13 financial year has been an exciting time for the Board with a number of highlights and challenges. There are approximately 330 APC holders in 2012-2013 who are committed to improving the health outcomes for the patients they see, and a number are also working behind the scenes on various committees and focus groups looking at national standards, competencies and career pathways for the profession at both a primary and secondary level.

This is my first year as Chair after Terry Bradshaw stepped down from the role after a long and dedicated time on the Board. The Deputy Chair Julianne Jackson also a long time member of the Board stepped down at the same time leaving a large void. The Board is thankful for the time and effort that both Terry and Julianne have dedicated to the profession and the considerable changes that they have lead the Board through, in the last few years.

With myself as Chair I was pleased to accept Fiona Angus as my Deputy and look forward to continuing the strategic plan of the Board and improving the standards and health outcomes for the public who use our profession.

With the departure of Terry and Julianne the Board will have two new members: Bruce Baxter and Steve York who will both bring different strengths and skills to the future planning of the Board and I look forward to working with them. We were also lucky to retain our lay members Dr Barry Smith and Margaret Moir whose contributions to Board matters are invaluable.

The issue of podiatric surgery continues to be a focus of the Board's time and we have had an extensive consultation process over the introduction of further recertification requirements for this scope, these will be introduced as a requirement for the 2014 APC.

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 Podiatry degree has recently been through a robust and extensive Accreditation audit by the Australian New Zealand Podiatry Accreditation Council (ANZPAC) and has achieved accreditation status till 2018.

The accreditation authority is responsible for accrediting education providers and programmes of study for the podiatry profession. Accreditation standards are used to assess whether a programme of study provides persons who complete the programme with the knowledge, skills and professional attributes to practise the profession.

Achieving this status is a credit to the staff and quality of the degree on offer at AUT, and bodes well for future graduates and the profession at large, with greater opportunities for post graduate study and research. The Board will also continue to have informal collegial visits to the school outside of the formal accreditation periods.

During this time, the Board has established a closer working relationship with the Podiatry Board of Australia. We have several projects we are working on which will allow our registrants to move easily from one side of the Tasman to the other while also streamlining the application process for registration from podiatrists from other countries.



The Board has also continued with its service level agreement (SLA) with the Occupational Therapy Board in the shared location of ASB House which is working well. This has produced a number of savings and the opportunity to access a range of resources and policies. The process of a shared secretariat for all 16 RAs (Responsible Authorities) as proposed by the Ministry of Health is on-going, and as yet there is no plan for implementation. This type of arrangement especially for the back office processes would be welcomed by our Board but should it not proceed the Board is committed to continuing to work with other RAs to access other services to both improve the quality and standards of these processes and save on costs.

The year ahead promises to be another one of change and challenge but I am confident that the members of the Board and our Registrar will meet those challenges head on, with the required consideration and commitment that the Board has shown so far. We continue to look forward to working with our stakeholders and our Australian counterparts to deliver a competent and professional workforce that is up to the challenges of the health sector within the current economic environment.

Leigh Shaw

Chair

Podiatrists Board of New Zealand

## Board function 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:

These are:

- *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

Left to Right:  
 Fiona Angus,  
 Keith Aitken,  
 Margaret Moir,  
 Leigh Shaw (*Chair 2013*),  
 Julianne Jackson,  
 Terry Bradshaw (*Chair 2012*),  
 Barry Smith,  
 Annabel Whinam (*Registrar*).



## Board membership

**Terry Bradshaw** (*Chair until Nov 2012*)

REGISTERED PODIATRIST, UPPER HUTT

Terry Bradshaw commenced his podiatric career after completing his training in the UK in 1982, subsequently gaining various qualifications including a BSc Podiatric Medicine and an MSc in Health Practice. Positions held have included District Podiatrist and Clinical Development Manager at a large UK teaching hospital, where he co-founded a Diabetic Foot Clinic.

His professional specialties include the 'at risk' foot, clinical audit, and quality management/development. Terry came to NZ in 1999 and was a senior lecturer on the CIT (Upper Hutt) Podiatry Programme.

In recent times he was appointed as professional audit advisor to the Podiatrists' Board and subsequently appointed as a member of the Board for six years, holding the positions of Deputy Chair and Chair. During his term on the Board he led the revision of the Recertification Programme and developed the associated auditing tool and audit programme. He is currently in private practice in Upper Hutt.

**Julianne Jackson** *(Deputy Chair until Nov 2012)*

REGISTERED PODIATRIST, UPPER HUTT

Julianne graduated from the Central Institute of Technology in 1994 and was in the last cohort to complete the National Diploma in Podiatry. She went on to complete a BHSc (Podiatry) a year later. Julianne works in private practice and is based in Silverstream, Upper Hutt. For 17 years Julianne also delivered community/marae based podiatry services throughout the Hutt Valley and Wellington region.

Julianne is actively involved with Podiatry NZ (formerly NZ Society of Podiatrists) and has been contributing to the profession at both branch and national levels since she was an undergraduate. Julianne served a 4 year term on the Podiatry NZ executive council. Julianne was appointed to the Podiatrists Board of New Zealand in 2006 and held the position of deputy chair from 2010 – 2012.

**Leigh Shaw** *(Chair from Nov 2012)*

REGISTERED PODIATRIST, TAURANGA

Leigh has been a member of the Podiatrists Board since 2010, and was elected as Chair at the end of 2012. As part of this role on the Board she is also a member of the AUT Advisory Committee where she is also currently Chair.

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

Leigh is 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 from Nov 2012)*

REGISTERED PODIATRIST, LOWER HUTT

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**

REGISTERED PODIATRIST/PODIATRIC SURGEON, PALMERSTON NORTH

Keith has been a member of the 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 in private practice ever since.

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





Keith 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 and founded and leads the monthly Podiatry, Orthopaedic, Tissue Viability, Diabetes Multi-Disciplinary meeting at Palmerston North Hospital.

### Dr Barry Smith

LAY MEMBER, ROTORUA

Barry joined the Podiatrists Board in 2010. Affiliated to Te Rarawa and Ngati Kahu iwi, he is a Population Health Analyst in the Planning and Funding Division of the Lakes District Health Board in Rotorua and 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 about ethics review systems comparing the way researchers engage with indigenous populations in Australia, Canada and NZ. Other key interests centre on health inequalities, Maori ethical frameworks and the complex ethical challenges arising from increasing cost pressures on the health system. Barry is a grant reviewer for the Health Research Council of New Zealand and a member of several of its science assessing committees.

He is also the current chair of the Rangahau Hauora committee and leads the Lakes DHB Research and Ethics Committee. 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.

### Margaret Moir

LAY MEMBER, AKAROA

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 10 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 and also in partnership with her husband in businesses in South Westland and 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.

*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 Committees**

Board members have their own Portfolios

- *Chair/Governance:*  
Terry Bradshaw/Leigh Shaw
- *Finance & Secretariat:*  
Julianne Jackson, Terry Bradshaw/Leigh Shaw, Fiona Angus
- *Education:*  
Fiona Angus, Barry Smith
- *Fitness to Practice/Recertification:*  
Keith Aitken
- *Standards/Competence Review:*  
Leigh Shaw, Margaret Moir

### **Board Meetings**

The Board held six meetings during the 2012-2013 reporting year

- 19 July 2012
- 20 July 2012
- 1 November 2012
- 2 November 2012
- 7 March 2013
- 8 March 2013

### **Board Member Fees**

The fees paid to Board members remain at the same level as the previous 2 years.

Currents fees are:

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

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

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

## **Key projects**

The Board has completed a wide range of policy work in the past year including:

### **Podiatric Surgery**

This has been an on-going focus for the Board and especially so this year. The Board has consulted widely, including providing a Stakeholders Forum, towards the introduction of further competence requirements for this higher risk scope of practice.

### **Overseas trained registration applications**

The Board has worked with ANZPAC to towards the provision of a qualifications and skills assessment service for the Board, to assist with registration processing.

### **Code of Practice**

Linking the on-line version of the Code to various websites (including the Australian Board and other organisations) to enhance the material available. A further review is planned to bring it more in line with its other policies on practitioner standards.



### Cultural Competence

All overseas trained registration applicants and return to practice APC applicants (who have not practised in NZ for more than 5 years) are required to sit an open book cultural competence exam, which is to be fully reviewed.

### Competence Review Committee (CRC) and Professional Conduct Committee (PCC)

Due to recent activity in this area, some policies have been updated.

### Relationship with Podiatry Board of Australia and ANZPAC

The Board continues to work collaboratively with its Australian counter-parts and annual trans Tasman meetings foster these productive relationships.

### Board Member Professional Development and New Member training

This is an on-going process that the Board has given more focus to in the past year.

### HWFNZ proposal for a Shared Secretariat

The Board has continued with its collaborative work with the other Regulatory Authorities to look towards moving towards a Ministry of Health preference for a Shared Services Organisation.

## Secretariat

The Board continues to employ one staff member, the Registrar, however further office support is 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 as part of the OTB “cluster” along with two other smaller Boards, has moved offices to now co-locate with a number of other Responsible Authorities (RAs). The current office in ASB House provides a much safer environment for staff as it has an excellent rating in compliance under the NZ Building Code for earthquake safety concerns.

Further future changes in the secretariat services for RAs are expected by Health Workforce New Zealand (HWFNZ), on behalf of the Minister of Health. Although a consultation proposing a single shared secretariat and office function for all 16 RAs has not eventuated yet, it is understood that the Ministry is still looking towards this structure ultimately.

In the meantime the Board’s further co-location with the Dental Council, Physiotherapy Board, Medical Radiation Therapy Board and Medical Sciences Council and joint projects to further share office and some regulatory functions is a step in the right direction towards the Ministry’s goal.

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

*NB: (This will be modified to include fluoroscopy in 2013.)*

### 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 this 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 any interim years, the Board conducts an informal audit visit to the department (usually annually), with a difference focus each year.



## Registration

The registration process remains the same for New Zealand trained applicants, however the Board is moving to utilising the services of ANZPAC to provide the Board with qualifications 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	33 (25 NZ qual 8 O/seas qual)	33	0	0
<b>Reasons for non-registration</b>					
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		337	337	2	0	0
<b>Reasons for non-issue</b>						
Competence	27 (1) a	0				
Failed to comply with a condition	27 (1) b	0				
Not completed required competence programme satisfactorily	27 (1) c	0				
Recency of practice	27 (1) d	0				
Mental or physical condition	27 (1) e	0				
Not lawfully practising within 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**

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

There have been 2 cases under section 34 this financial year.

## Recertification/continuing competence

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 for 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. In future the Board intends to move from the current audit selection process to a random audit of ten percent of all practitioners, with those who have been audited or graduated within the last three years to be exempt. The Board also reserves the right to include any practitioner it requires.

## 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	2		0	2
Health and Disability Commissioner	2			Not Applicable
Health Practitioner (Under RA)	2			2
Other Health Practitioner	0			
Courts notice of conviction	0			
Employer	0			
Other	0			

### PCC

The Board has not had a PCC case in the last financial year.

### HPDT

The Board has not had any cases 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 develop stronger 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 will shortly also be providing a qualifications and skills assessment service for the Board when considering registration applications from podiatrists trained overseas.

### **PODIATRY NEW ZEALAND (PNZ)**

PNZ is the only professional organisation for podiatrists in NZ and the Board has developed a close working relationship with them.

### **PODIATRY DEPARTMENT, AUT University**

The Board has a good relationship with the Department and regular communications regarding the podiatric curriculum, Board registration, APC 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 for numerous consultations and other matters.

## **HRANZ collaborations**

This group came into being as a response to section 118(j) of the HPCAA. Health Regulatory Authorities of New Zealand (HRANZ) provides a forum for all the NZ health regulatory authorities to meet, liaise and share information of mutual interest.

A joint approach for a shared annual report template, cost containment and policy sharing through an HRANZ intranet has been introduced, for the benefit all RAs.

The group has also sought to achieve some consensus about the way forward for a shared services secretariat, and this is still a work in progress.

## **Contacting the Board**

*All contact with the Board should be through the Registrar.*

**Postal Address:** PO Box 10-202  
The Terrace  
Wellington  
New Zealand 6143

**Physical Address:** Level 10  
ASB House  
101 The Terrace  
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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 2013**

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 2013, the statement of financial performance, and statement of movement 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 2013; and
  - financial performance for the year ended on that date.

#### ***Uncertainty about the delivery of office functions in future***

Without modifying our opinion, we draw your attention to the disclosure in note 15 on page 24 regarding a proposal for combining the secretariat and office functions of the Board with other health-related regulatory authorities. We considered the disclosure to be adequate.

Our audit was completed on 9 August 2013. 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 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 2013

	Note	2013 \$	2012 \$
<b>REVENUE</b>			
Annual Practice Certificates Fees		225,936	222,515
Examination Fees		7,280	6,240
Registration Fees		12,099	9,033
Other Income		5,922	5,350
Interest		11,305	11,540
<b>Total Revenue</b>		<b>262,542</b>	<b>254,679</b>
<b>EXPENDITURE</b>			
Board & Committees	1	117,014	67,473
Secretariat	2	182,330	157,294
<b>Total Expenditure</b>		<b>299,344</b>	<b>224,767</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>-36,802</b>	<b>29,912</b>

PODIATRISTS BOARD OF NEW ZEALAND

## Statement of Movements in Equity

FOR THE YEAR ENDED 31 MARCH 2013

	2013 \$	2012 \$
<b>Equity at beginning of period</b>	<b>181,959</b>	<b>152,047</b>
Net surplus/(deficit) for the period	-36,802	29,912
Total recognised Revenues and Expenses for the period	-36,802	29,912
<b>EQUITY AT END OF PERIOD</b>	<b>145,157</b>	<b>181,959</b>

The accompanying notes form part of these financial statements

PODIATRISTS BOARD OF NEW ZEALAND

## Statement of Financial Position

AS AT 31 MARCH 2013

	Note	2013 \$	2012 \$
<b>EQUITY</b>		<b>145,157</b>	<b>181,959</b>
<b>CURRENT ASSETS</b>			
Cash, Bank & Bank deposits		360,515	400,245
Accounts Receivable		1,628	407
Prepayments		4,151	2,226
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	
<b>Total Current Assets</b>		<b>373,537</b>	<b>409,426</b>
<b>NON-CURRENT ASSETS</b>			
Fixed assets	6	7,251	471
Intangible assets	7	250	3,250
<b>Total Assets</b>		<b>381,037</b>	<b>413,147</b>
<b>CURRENT LIABILITIES</b>			
Goods and Services Tax		22,995	22,762
Accounts payable	8	40,960	38,893
Income in Advance	10	171,925	169,533
<b>Total Current Liabilities</b>		<b>235,881</b>	<b>231,188</b>
<b>Total Liabilities</b>		<b>235,881</b>	<b>231,188</b>
<b>Net Assets</b>		<b>145,157</b>	<b>181,959</b>

For and on behalf of the Board.



Leigh Shaw  
Board Chair

Dated: 9 August 2013



Annabel Whinam  
Registrar

Dated: 9 August 2013

The accompanying notes form part of these financial statements



PODIATRISTS BOARD OF NEW ZEALAND

## Statement of Accounting Policies

FOR THE YEAR ENDED 31 MARCH 2013

### 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 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.

## Statement of Accounting Policies

FOR THE YEAR ENDED 31 MARCH 2013

### 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.

#### 1. Board & Committees

	2013 \$	2012 \$
Fees	57,524	46,174
Legal, investigation and hearing expenses (Discipline)	25,729	1,117
Meeting expenses, training & travel	33,761	20,183
	<b>117,014</b>	<b>67,473</b>

#### 2. Secretariat

	2013 \$	2012 \$
Audit fees	5,651	4,422
Depreciation & amortisation	6,251	3,547
Telephone, Postage & Printing and Stationery	5,101	4,674
Occupancy costs	18,495	19,176
Other costs	37,513	26,212
ANZPAC Levies	15,770	12,077
Personnel	88,205	79,870
Legal and Professional fees	5,343	7,316
	<b>182,330</b>	<b>157,294</b>

#### 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.



PODIATRISTS BOARD OF NEW ZEALAND

## Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2013

### 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.

### 6. Property, Plant & Equipment

	Cost	Accumulated Depreciation	Book Value
<b>At 31 March 2012</b>			
Office furniture & equipment	7,506	7,035	471
	7,506	7,035	471
<b>At 31 March 2013</b>			
Office furniture & equipment	8,268	7,299	969
Computer equipment	9,268	2,987	6,281
	17,536	10,286	7,251

### 7. Intangible Assets

	Cost	Accumulated Amortisation	Book Value
<b>At 31 March 2012</b>			
Database Software	6,000	2,750	3,250
	6,000	2,750	3,250
<b>At 31 March 2013</b>			
Database Software	6,000	5,750	250
	6,000	5,750	250

### 8. Accounts Payable & Provisions

	2013 \$	2012 \$
Accounts payable	15,510	14,308
PAYE/WHT	9,065	7,218
KiwiSaver Deductions Payable	309	389
Leave entitlements	6,030	6,855
Accrued Payable	10,045	10,123
	40,960	38,893

## Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2013

### 9. Depreciation & Amortisation

	2013 \$	2012 \$
<i>Depreciation has been charged against:</i>		
Office furniture & equipment	264	797
Database Software	2,987	0
	3,251	797
<i>Amortisation of intangible assets</i>		
Computer Software	3,000	2,750
	3,000	2,750

### 10. Income in Advance

	2013 \$	2012 \$
<i>Fees received relating to 2013/2014 year</i>		
Annual practicing certificate fees	171,925	169,533
	171,925	169,533

### 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 (2012:\$19,197). An amended provision of service agreement came into effect 1 October 2012.

Contractual commitments for operating leases of premises and equipment.

#### 101-103 The Terrace Wellington, ASB Bank House

The Podiatrist Board moved to a new premises at the end of 1st July.

Not Later than one year	4,699
One to two years	4,699
Two to five years	1,175
	10,573

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 2013 is Current \$231,384 and non-current \$289,230.





PODIATRISTS BOARD OF NEW ZEALAND

## Notes to the Financial Statements

FOR THE YEAR ENDED 31 MARCH 2013

### 13. Contingent Liabilities

There are no contingent liabilities at balance date. ( 2012: \$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, on behalf of the Minister of Health (the Minister), issued a consultation document proposing a single shared secretariat and office function for all 16 health-related regulatory authorities. In late 2012 HWNZ funded a detailed business case for the establishment of a shared secretariat organisation. This is being considered by each of the 16 health regulatory authorities.

The proposals, if they proceeded, would likely have a significant effect on the Podiatrists Board of New Zealand. We have not quantified the possible effect.



**Podiatrists Board  
of New Zealand**

Te Poari Tiaki Waewae O Aotearoa