

OCNZ

**OSTEOPATHIC COUNCIL
NEW ZEALAND**

**KAUNIHERA HAUMANU
TUHIWI O AOTEAROA**

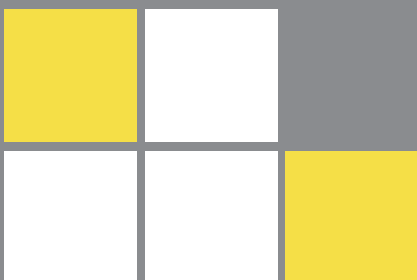
Annual Report 2021

for the year ended 31 March



*Hurihia tō aroaro ki te rā tukuna tō
ātārangi kia taka ki muri ki a koe*

*Turn and face the sun and let the
shadows fall behind you*



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Chair's foreword

Tēnā koutou katoa,

It goes without saying that 2020 was defined by the COVID-19 pandemic. The strict lockdown measures that doubtlessly saved thousands of lives were already in place as we entered the new financial year. Most osteopathic clinics across the country remained closed until the country entered alert level 2 in mid-May. The Osteopathic Council New Zealand Kaunihera Haumanu Tuahiwi (OCNZ) recognised that this was profoundly stressful for our practitioners, most of whom are self-employed, and worked quickly to sort and share Ministry of Health guidelines and communicate directly with those who had questions.



We thank our osteopaths for their continuing professionalism throughout the pandemic as the country bounced in and out of lockdown and alert level changes. The Council received no COVID-related notifications which is a credit to a practice in which close physical proximity and touch is inherent.

Despite the many disruptions of 2020/21, the Council was able to forge ahead with several projects:

- We established a committee to manage Council's learning and engagement with Te Tiriti o Waitangi. As a group, we undertook activities to educate ourselves about our obligations as a partner under Te Tiriti. We adopted a policy expressing a set of goals that the OCNZ will strive towards as a Te Tiriti o Waitangi partner in relation to our statutory functions as a regulatory authority. Ongoing work for the committee will include communicating our expectations of a profession that values, reflects, and understands the communities it serves, and is culturally safe and able to meet the standards for the osteopathic profession. We will be providing resources to assist osteopaths towards achieving this goal and continuing our own education in this area.
- The Code of Conduct was published in September 2020, providing guidance towards the practical application of osteopathic professional ethics.
- We held our first fully virtual conference in October with a focus on professional development. Our aim was to build on the profession's understanding of their obligation to engage in regular learning activities ahead of the introduction of the new Continuing Competence Programme in 2021.
- Following two stakeholder consultations, the documentation and policies supporting the new Continuing Competence Programme were completed and launched in time for the start of the new Annual Practising Certificate (APC) year on 1 April 2021.
- We engaged the services of a communications team to plan the development and maintenance of effective engagement with the public and other stakeholders to foster greater awareness and understanding of the roles and responsibilities of the Council. This work is ongoing in 2021/22 when we will be developing and sharing resources with relevant stakeholders.
- We switched our website and online registration database to a new platform that will be well-supported into the future.

This process has not been as smooth as we had hoped, and we are working towards ensuring the registration and annual practising certification experience is seamless for our osteopaths in future years.


- We reached the end of our first three years of working with the Nursing Council of New Zealand (NCNZ), under a Memorandum of Understanding (MOU), for the provision of Secretariat services. By mutual agreement, several changes were made to a new three-year MOU, signed in February 2021. In particular, the new agreement provides for the creation of a new Osteopathic Registrar role to allow more time to be devoted to OCNZ work. We look forward to enjoying the benefits of these changes in 2021 and beyond.

The Council would like to express gratitude to Tim Friedlander who was the Council's chair in 2020 and showed strength as a leader, remaining calm and empathetic throughout, and we thank him for his efforts. The Council would like to acknowledge the NCNZ and its Secretariat for their sound advice, patience, and responsiveness throughout an extremely challenging time. We would also like to thank Clare Prendergast who has been the OCNZ Registrar since 2018, and we look forward to continuing our excellent working relationship with the NCNZ and its Secretariat.

The pandemic gave the Council the opportunity to strengthen its relationships with other regulators and organisations working towards a common goal. The Physiotherapy Board of New Zealand was willing to share various documents and guidance, for which we were grateful. Osteopaths New Zealand, the professional association, worked hard to give extra guidance to the profession and the OCNZ was happy to provide documentation where required.

As we settle into 2021, we thank our Council members whose official terms have expired and who have continued to attend meetings, allowing to us to undertake our statutory obligations as we await new appointments by the Ministry of Health. We also look forward to welcoming new members and will strive for a smooth transition and the ongoing development of the OCNZ.

Nāku iti noa, nā,



Lara Sanders
Chair



Board Members

Members are appointed to the Council by the Minister of Health for an initial term of three years and can be reappointed for subsequent three-year terms. After three, three-year terms a member must step down. The following were board members as at 31 March 2021:

Name	Profession	Region	Date of Original Appointment	Term	Term Ends
Lara Sanders	Osteopath Chair	Wellington	July 2015	2	3 July 2022
Tim Friedlander	Osteopath Deputy Chair	Auckland	24 March 2012	3	22 July 2021
Emma Fairs	Osteopath	Christchurch	10 September 2010	3	September 2019 (Awaiting confirmation of end of term)
Lawrence Cartmell	Osteopath	Wellington	12 May 2014	2	22 May 2020
Janet Miller	Layperson	Wellington	2 August 2017	1	2 August 2020
Melinda Sweeney	Osteopath	Christchurch	27 April 2017	1	27 April 2020
Richard Aston	Layperson	Northland	3 July 2019	1	3 July 2022
Larissa Morgan	Osteopath	New Plymouth	3 July 2019	1	3 July 2022

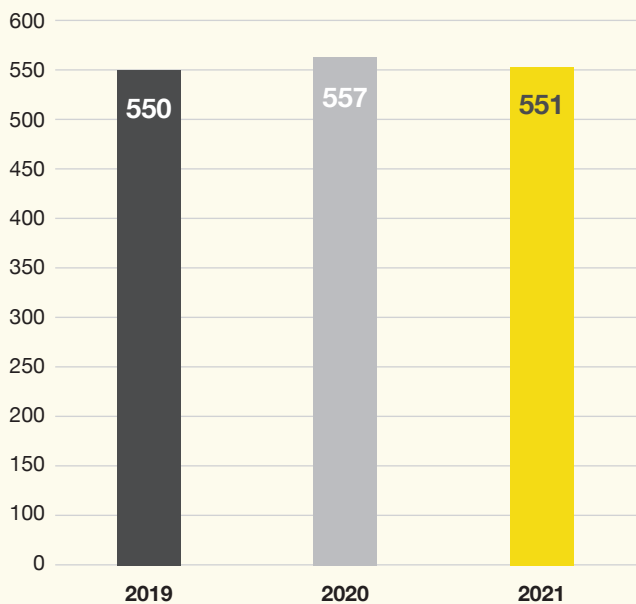
Secretariat

Registrar	Clare Prendergast
Deputy Registrar	Lindsay Hiener
Coordinator	Shona Jefferies

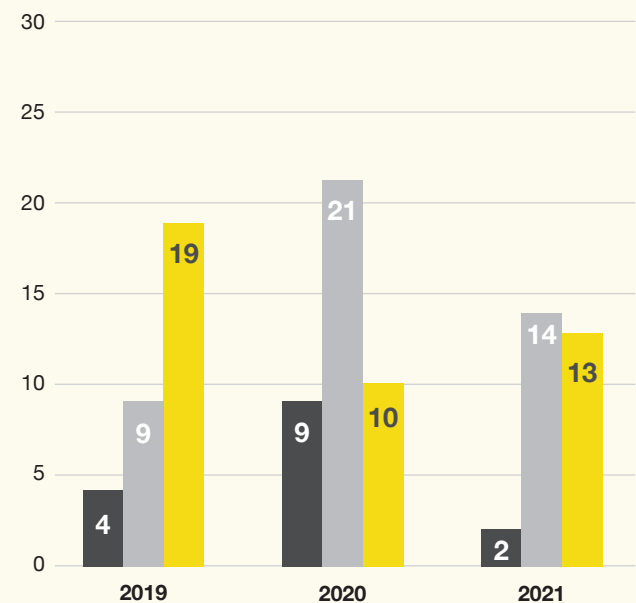
Managing the Register of Osteopaths

The Council registers osteopaths who meet the required standards, maintains the New Zealand Register of Osteopaths, and issues Annual Practising Certificates (APCs). Every osteopath working in New Zealand must be registered and hold a current APC. This informs the public that the osteopath is competent and fit to practise.

Osteopaths with APCs

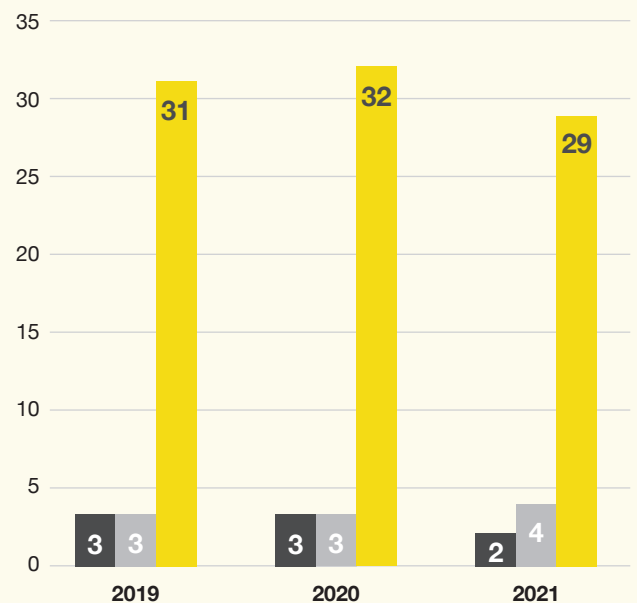


Additions to the Register



■ TTMR ■ Registered overseas ■ Registered graduates

Specialist Scopes (APC)



■ Educators ■ Pain Management ■ WMA

Achievements

The previous year has been a period of complex challenges and adapting to new ways of working as New Zealand responded to the COVID-19 pandemic. Although this created significant disruption, it was encouraging to see the collaborative efforts that were made to respond to the challenges, both at a professional and a regulatory level.

Over this past year, in the face of the disruption, we can report that we have achieved the following key achievements, as outlined below:

1. COVID-19 Response

As with many organisations, the initial challenge faced by the Council due to the COVID-19 pandemic was adapting to new ways of working. With the robust systems and support received from the Nursing Council of New Zealand, our core business was able to continue uninterrupted.

In response to New Zealand's changing alert level systems and advice received from the Ministry of Health, a substantial amount of work was completed in developing guidelines around practice for the osteopathic profession. Due to the rapidly evolving nature of the pandemic, the Council had to be agile in responding to the changing landscape and providing guidance to practitioners. As a primarily hands-on practice, with many osteopaths working in sole practice, the profession faced many challenges throughout this period.

A number of guidance documents were produced in response to Ministry of Health advice for operating under the various alert level restrictions. The Council also worked with various organisations (including the professional association Osteopaths New Zealand and ACC) to develop standards around the use of telehealth.

The Council reviewed several practitioners who provided face-to-face care under alert level 3, and was generally satisfied with the clinical justification and infection control protocols these practitioners reported around this activity. Potential learning points arising from this review were reported back to the profession to promote awareness and discussion of appropriate actions to take under differing alert levels.

It was encouraging to see a cooperative approach across organisations that enabled this rapid response to new challenges, and this report acknowledges a number of collaborators that the Council would like to thank. The disruption to normal ways of working and the increased focus on the pandemic, however, did mean that several longer-term projects and activities resulted in delays or deferral to a later time.



2. Putting our Partnership into Practice – Te Tiriti o Waitangi

As part of an ongoing journey of engagement with Te Tiriti o Waitangi, this year saw the Council take significant strides forward in their understanding and development around their responsibilities.

During the development of the Professional Code of Conduct, the Osteopathic Council New Zealand Kaunihera Haumanu Tuawhihi recognised that, as a group, there was a need to further develop knowledge and understanding of Te Tiriti o Waitangi. In April 2020, the Council established a Te Tiriti subcommittee to facilitate this, resulting in Council members attending facilitated workshops and completing further professional development around Te Tiriti, responsibilities to Māori, and the related principles that the Council may adopt.

As a significant milestone in this journey, the Council approved its policy statement regarding Te Tiriti o Waitangi in October 2020. This policy expresses a set of goals that the Osteopathic Council will strive towards as a Te Tiriti o Waitangi partner in relation to its statutory functions as a regulatory authority.

The goals are expressed through the Māori concept of 'mana' including:

- Mana Māori:** Enabling Māori customary rituals framed in te ao Māori, encapsulated within mātauranga Māori and enacted through tikanga Māori.
- Mana Motuhake:** Enabling the right for Māori to be Māori and to exercise self-determination over their lives and to live on Māori terms according to Māori philosophies, values, and practices including tikanga Māori.
- Mana Tangata:** Achieving equity in health and disability outcomes for Māori across the life course and contributing to Māori wellness.

These goals can be achieved through the Council's expectations of a profession that values, reflects, and understands the communities it serves, is culturally safe, and is able to meet the standards for the osteopathic profession.

The principles of Te Tiriti o Waitangi (set out below) and as articulated by the Courts and the Waitangi Tribunal, defines the approach for how the Council will meet its obligations as a Tiriti partner going forward:

Tino Rangatiratanga | Self-determination: The principle of self-determination – this provides for Māori self-determination and mana motuhake. This requires the Osteopathic Council to work with partners in the design, delivery, and monitoring of our relevant statutory work.

Pātuitanga | Partnership: The principle of partnership – requires the Osteopathic Council and iwi/ Māori to work with each other in a strong and enduring relationship.

Mana Taurite | Equity: The principle of equity – this requires the Council to commit to achieving equitable health outcomes for Māori through the statutory functions that it is responsible for.

Whakamarumarutia | Active protection: The principle of active protection – this requires the Council to be well informed on the extent and nature of both Māori health outcomes and efforts to achieve Māori health equity through culturally safe standards and the practice of cultural safety.

Kōwhiringa | Options: The principle of options – this requires the Osteopathic Council to ensure that all of its services are provided in a culturally appropriate way that recognises and supports the expression of te ao Māori models of care.

The Osteopathic Council recognises that meeting its obligations as a responsible Tiriti partner is fundamental if it is to contribute to the overall aim of achieving equity of health outcomes for Māori.

The Council also recognises that no one organisation can achieve these goals on its own. While remaining independent, the Council will look to collaborate as well as align across systems and settings (as appropriate) to ensure it honours its commitments, responsibilities, and obligations under Te Tiriti o Waitangi as a Tiriti partner with responsibility for performing its statutory functions.

3. Renewed Continuing Competence Programme

This year also saw the final approval of the Osteopathic Council's revised Continuing Competence Programme (CCP) for osteopaths.

During 2019 and 2020, the Council undertook extensive research into current thinking on quality continuing competence practice and consulted with the profession. As a result of that process, the Council decided to update the requirements of its CCP to encourage all osteopaths to engage in continuing professional development that is:

- high quality
- relevant to their individual learning needs
- appropriate to their practice
- likely to improve both their knowledge and their practice.

This programme introduces more robust and evidence-based requirements for continuing competence, together with a supportive model that allows each osteopath to take control of their own learning journey.

The Council also developed guidance for osteopaths alongside the CCP to assist them in meeting its requirements but also to help ensure that practitioners were able to understand and own the intent and function of the programme.

The result of this work is a CCP that the Council considers is much more likely to result in true engagement by the profession, is more strongly linked to current thought around maintaining competence, and is much more likely to be effective in achieving these goals.



4. Development of Professional Code of Conduct

Although the Council had previously developed a Code of Ethics for the profession, it was recognised that there would be value in developing a separate Code of Conduct that would provide more practical guidance for osteopaths on the behaviour or conduct that practitioners are expected to uphold.

The resulting Code of Conduct provides guidance on appropriate behaviour for all osteopaths and can be used by practitioners, health consumers, employers, the Osteopathic Council, and other bodies to evaluate that behaviour.

The development of this Code was also an opportunity to demonstrate that the principles of Te Tiriti o Waitangi are integral to providing appropriate osteopathic services for Māori.



5. Review and Development of Foundational Processes

As an ongoing consideration, and related to the developing relationship with the Nursing Council of New Zealand, the Council also took part in a number of activities around their own processes to help ensure these were efficient and effective.

5.1 Board self-review

In late 2020, the Council completed a board self-evaluation overseen by the Institute of Directors. This self-review provided valuable insight into Board performance and team dynamics, as well as identifying strengths and challenges that the Board might have.

Although this was not a comprehensive review of Board performance, it also served to help Council members become more familiar with the factors that enhance the effectiveness of a Board.

5.2 High-level governance policy review

The Council undertook a review of its governance policies to ensure they were still appropriate and fit for purpose. The Council commissioned an independent review to determine whether:

- it had policies that were no longer relevant
- its suite of policies was cohesive or whether there were any gaps or inconsistencies
- its policies were appropriate to give effect to their role; specifically, whether Council's policies needed to be lifted to encompass their duties as a regulatory authority
- its policies were still valid and reasonable for the new working relationship with the Nursing Council.

The results of this review showed that the Council's current policies were comprehensive and covered most aspects that would be expected for a Board of this nature, but that there may be benefit in strengthening the strategic aspects of these policies.

5.3 Renewed Service Level Agreement

The agreement between the Nursing Council of New Zealand and the Osteopathic Council of New Zealand for the provision of regulatory services was due for renewal during the year.

The renewal of the Service Level Agreement provided a chance to review the nature of it and ensure that the services provided were sufficient to adequately support the activities of the Osteopathic Council. As part of this renewal, a role for a dedicated Registrar was created with the intent that this would allow focused support of the Council and provide the opportunity for an osteopathic practitioner to serve as Registrar.

5.4 iMIS transition

This year saw the Council move to a new database system to ensure a greater level of future-proofing and usability. This also served to help align administrative processes more closely with those used by the Nursing Council of New Zealand.

5.5 Strategic Planning and Project Management processes

With the delays and deferrals of several long-term projects during the year, the Council also reviewed its processes around project planning and management. This provided the Council with the ability to ensure that project proposals were considered in context of the overarching strategic plan, and to facilitate prioritisation and long-term planning. The resulting alignment of strategic planning and significant projects is detailed in 'Strategic Plans'.

Fitness to Practise

Notifications and complaints

The Council's role is to protect the public by putting in place effective processes to ensure osteopaths are competent and fit to practise osteopathy. Systems for managing complaints about osteopaths and the associated disciplinary sanctions are part of a multi-faceted approach to maintaining professional standards.

Osteopaths are responsible for assuring the Council they are fit to practise. They must do this annually when applying for a practising certificate. This means declaring that they have maintained the required standard of competence and completed sufficient continuing professional development. They are required to declare if they have a mental or physical condition that may impact on their ability to practise safely, and whether they are the subject of criminal proceedings.

Health

Osteopaths who have a health condition that may mean they are unable to perform the functions required for the practice of osteopathy may be required to have a health assessment and may be referred to a health committee following that assessment.

The majority of osteopaths with health conditions manage the conditions themselves with the support of their healthcare providers and/or employers, if necessary. However, the Council should be notified if a health condition affects an osteopath's ability to practise safely. The Council may order that the osteopath's APC is suspended or include conditions in their scope of practice pending a medical assessment.

There were no new health notifications made in this year. The Council continues to monitor one osteopath who self-reported for health concerns.

Competence

Where osteopaths are employed, employers may address any competence concerns as part of the employment relationship, with performance improvement plans and similar processes. However, where the concerns about an osteopath's competence are more serious, or if an osteopath has been unable to sustain any improvement in practice following additional education and support, a notification to the Council may be required.

No competence notifications were received this year.

Conduct

Complaints are made to the Council or to the Health and Disability Commissioner (HDC). Where the conduct has affected a health consumer, the Commissioner may investigate the matter or refer it back to the Council to investigate. When the Council receives a complaint about the conduct of an osteopath, it considers whether the matter is within its jurisdiction (that it is a professional issue, not an employment issue or personal matter) and if the complaint is serious enough to warrant further action. The Council then determines if the matter should be referred to a Professional Conduct Committee (PCC), the HDC or whether further information is required that may include a response from the osteopath (initial assessment).

The Council referred one health consumer complaint about an osteopath to the HDC. The HDC is investigating this complaint.

Court convictions

One osteopath was referred for a medical examination following a drink driving conviction. No further action was taken following that assessment.

In this year, the Council also referred an osteopath to a PCC over a court conviction. The PCC laid a charge that the practitioner had a conviction that reflected adversely on his fitness to practise. The charge was set down to be heard in the following year.

Table 1: Sources of notifications and complaints 2020-2021

Source	Number
Health consumer/member of the public	2
Health and Disability Commissioner	0
Health practitioner	0
Ministry of Justice (court convictions)	0
Employer	0
Colleague	0
Self-notification	2
ACC	1
Other	0
Total	5

Table 2: Outcomes of assessment of notifications and complaints 2020-2021

Outcome	Number
No further action	0
Refer to PCC – Conduct	0
Refer to PCC – Initial investigation	2
Refer to HDC	1
Refer to health process	0
Refer to competence process	0
Refer to PCC – Court conviction	1
Refer for health assessment - Conviction	1
Other	0
Total	5

Table 3: PCC cases 2020–2021 (including court convictions)

Issue	Source of notification	Number	Outcome
Fraudulent claiming	ACC	1	No further action
Concerns about standards of practice	Health consumer	1	No further action
Professional boundaries	Health consumer	1	Referred to HDC
Notification of convictions	Self	2	1 referred to health 1 charge to HPDT

Health Practitioners Disciplinary Tribunal

The functions of the Tribunal are:

- To hear and determine charges brought under section 91 of the HPCA Act
- To exercise and perform any other functions, powers, and duties that are conferred or imposed upon it by or under the HPCA Act or any other Act.

There were no cases of professional misconduct heard by the Tribunal in the 2020-2021 year.

Osteopathic members of the HPDT as at 31 March 2021:

Osteopath Panelist	Julia Griffiths
Osteopath Panelist	Michelle Moynes
Osteopath Panelist	Tim Soar
Osteopath Panelist	Victoria Tate
Osteopath Panelist	Ben Evans

Strategic Plans

The Osteopathic Council's current Strategic Plan was developed in 2020 and is due for renewal in 2023. The Strategic Plan sets out the following strategic goals which are used to inform Council's activity and future planning:

- Goal 1:** To develop and embed a robust recertification scheme for the profession, resulting in engagement, innovation, and autonomy, and driving towards quality improvement in the profession.
- Goal 2:** To develop and maintain effective engagement with the public, Māori, and other stakeholders to foster greater awareness and understanding of the roles and responsibilities of the Council.
- Goal 3:** To ensure that the Council is responsive to Māori and provides culturally safe guidance to the profession by setting appropriate standards.
- Goal 4:** To develop a regular review process of Council activity to ensure and enhance effective governance.
- Goal 5:** To enhance engagement of the profession with the Council through development and implementation of a digital communications strategy.

To achieve these strategic goals, Council has identified a number of projects that are either currently underway or will be commenced in 2021/2022. These projects include:

Accreditation Standards for Education Programmes Renewal

[Strategic Goals 1, 3 & 5]

This project aims to review and redevelop Osteopathic Education Standards for tertiary education providers to ensure they meet contemporary requirements for the provision of quality programmes leading to safe and competent Osteopath practitioners. The Council's commitment to the principles of Te Tiriti o Waitangi should be reflected in the new standards. The standards need to be at a strategic level that can be applied across different educational institutions, future focused, with consideration of an international workforce and the increasing mobility of practitioners in the health workforce generally.

Digital Communications Strategy Development

[Strategic Goals 2 & 5]

One of the functions of the Osteopathic Council under the Health Practitioners Competence Assurance Act (2003) is "to promote public awareness of the responsibilities of the authority". Promoting this awareness also serves to enhance the ability of the public to engage with the Council and promotes better awareness of the Council's role amongst the profession. This project is to develop a communications strategy by which the Osteopathic Council may achieve these goals.

Competent Authority Pathway Programme (CAPP) Review

[Strategic Goals 1, 3, 4 & 5]

The OCNZ Competent Authority Pathway Programme (CAPP) is a programme by which overseas osteopaths with recognised qualifications can demonstrate their competence to practise in New Zealand. The CAPP (and associated Guide) was last reviewed in 2017 and now requires further review to ensure it remains fit for purpose.

Further recruitment and training of osteopathic Preceptors also needs to occur to ensure Council can respond to interest from international applicants.

Capabilities of Osteopathic Practice Review

[Strategic Goals 1, 3, 4 & 5]

This project is intended to review the current Capabilities of Osteopathic Practice to ensure these are fit for purpose and reflect current osteopathic standards and practices in New Zealand and, where relevant, internationally. It will be prudent to ensure they align with current literature and practice around health practitioner competence more generally. This will also help to ensure that cultural competence standards are appropriate to help the Osteopathic Council and osteopathic practitioners meet their obligations under Te Tiriti o Waitangi.

Western Medical Acupuncture (WMA) Extended Scope Education Standards Review

[Strategic Goals 1 & 4]

The current recognised qualification for the WMA scope of practice offered in New Zealand has changed significantly since the WMA scope was created. It is now appropriate to develop an education standard framework that may be utilised to assess if the learning outcomes of other qualifications in this field are suitable to ensure safe practice of this within osteopathic care.

Initial Review of Child and Adolescent Recertification Programme Completion

[Strategic Goals 1, 3, 4 & 5]

To continue meeting obligations under the Health Practitioners Competence Assurance Act (2003), OCNZ set a mandatory recertification programme in September 2017 requiring osteopaths to complete a course of instruction within three years. This was prompted by the Capabilities of Paediatric Osteopaths (COPO) report, published in July 2015, which highlighted several areas where osteopaths understanding of the wider context of child and adolescent healthcare needed improving. This project is to gather and review information on uncompleted Child and Adolescent recertifications, take appropriate action, and address potential ongoing issues.



Collaboration

As a small regulatory authority, the Osteopathic Council of New Zealand recognises the significant value that comes from collaboration and consultation with other organisations and key stakeholders.

The events of this year have provided ample opportunity to strengthen these relationships and foster more collaborative practice.

We would like to specifically acknowledge contributions made by the following:

Nursing Council of New Zealand

As an experienced regulator, the Nursing Council of New Zealand has continued to provide full regulatory support to the Osteopathic Council, as part of the Service Level Agreement. The redevelopment and renewal of the agreement demonstrates that this relationship continues to mature.

The Nursing Council has also been gracious in allowing the use of select policies and procedures to help in the development of the Osteopathic Council's own work.

Osteopaths New Zealand (ONZ)

As the professional body for osteopaths in New Zealand, ONZ played a large role in supporting the profession through the challenges of this year.

Open communication between the Osteopathic Council and ONZ saw an agile and coordinated response to these challenges and helped foster a stronger relationship.

Physiotherapy Board of New Zealand | New Zealand Chiropractic Board

Partially in response to the COVID-19 pandemic, we have continued to develop our relationship with the Physiotherapy Board of New Zealand and the New Zealand Chiropractic Board. We are grateful to these Boards for their assistance in the development of Osteopathic Council guidance and policy related to the use of telehealth and practice under the changing alert level system.

This cooperation has led to regular meetings between the Chairs and Registrars of the Osteopathic Council, Physiotherapy Board, and Chiropractic Board to collaborate and build on the parallels within our professions.

Ministry of Health

The Council would also like to recognise the leadership of the Ministry of Health in responding to the COVID-19 pandemic and providing guidance and leadership during the rapidly evolving situation.

Unitec Institute of Technology | Ara Institute of Canterbury

As highly clinical programmes, the Council recognises the efforts of these educational institutions in ensuring that osteopathic students were well supported throughout the year, and maintaining high standards of education despite the disruptions.

Financial Statements

For the year ended 31 March 2021





INDEPENDENT AUDITOR'S REPORT TO THE READERS OF THE OSTEOPATHIC COUNCIL'S PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Auditor-General is the auditor of the Osteopathic Council. The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the performance report of the Osteopathic Council on his behalf.

Opinion

We have audited the performance report of the Osteopathic Council on pages 3 to 10, that comprises the entity information, the statement of financial position as at 31 March 2021, the statement of financial performance, the statement of movement in equity and statement of cash flows for the year ended on that date and the notes to the performance report that include accounting policies and other explanatory information.

In our opinion the performance report of the Osteopathic Council presents fairly, in all material respects:

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

Our audit was completed on 15 September 2021. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Osteopathic Council and our responsibilities relating to the performance report, and we explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the Auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council for the performance report

The Council is responsible for preparing the performance report that is fairly presented and that complies with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as it determines is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Council is responsible for assessing the Osteopathic Council's ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate the Osteopathic Council or to cease operations, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the performance report

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

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

We did not evaluate the security and controls over the electronic publication of the performance report.

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

- We identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the governing body.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the governing body and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Osteopathic Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Osteopathic Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

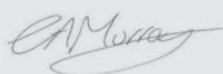
We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Independence

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

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



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand

Performance Report

Osteopathic Council of New Zealand For the year ended 31 March 2021

OSTEOPATHIC COUNCIL OF NEW ZEALAND - ENTITY INFORMATION

“Who are we?”, “Why do we exist?”

FOR THE YEAR ENDED 31 MARCH 2021

Legal Name of Entity: OSTEOPATHIC COUNCIL OF NEW ZEALAND

Type of entity and Legal Basis : The Osteopathic Council of New Zealand (the Council) is a body corporate established by the Health Practitioners Competence Assurance Act 2003 (HPCAA) and is a Responsible Authority under that Act. The council is a registered charity, Charity number CC4175.

Entity's Purpose or Mission: As an Authority under the Act the Council is responsible for the registration and oversight of Osteopathic practitioners.

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

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

Entity Structure:	The Council has eight (8) members. Six (6) Osteopaths and two (2) lay members to represent public interests. Board Members are appointed by the Minister of Health.
Main Sources of the entity's cash and Resources:	The Council has received its main income from APC fees paid by registered osteopaths.
Additional information:	To protect the public, the Council is also responsible for making sure that Osteopaths keep high standards of practice by continuing to maintain their competence once they have entered the workforce.
General Description of the Entity's Outputs:	To protect the health and safety of members of the public by providing for mechanisms to ensure that osteopaths are competent and fit to practise.
Contact details:	Physical Address: Level 5, 22 - 28 Willeston Street, Wellington 6011 Phone: (04) 474 0747 Email: registrar@osteopathiccouncil.org.nz Website: www.osteopathiccouncil.org.nz

STATEMENT OF FINANCIAL PERFORMANCE
“How was it funded?” and “What did it cost?”
FOR THE YEAR ENDED 31 MARCH 2021

Revenue	NOTE	2021 \$	2020 \$
APC Fees		466,702	516,865
Examination Fees		39,386	59,649
Registration Fees		18,760	26,374
Non-Practising Fees		9,944	18,756
Interest		19,186	34,282
Disciplinary Levy		9,205	9,280
Total Revenue		563,182	665,206
Expenditure			
Council & Committees	1	239,137	204,358
Secretariat	2	235,142	221,137
Disciplinary	3	11,101	3,307
Total Expenditure		485,380	428,802
Net Surplus/(Deficit)		77,802	236,404

STATEMENT OF MOVEMENT IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2021

	2021 \$	2020 \$
Accumulated Funds at the beginning of period	1,004,417	768,013
Net surplus/(deficit) for the period	77,802	236,404
Accumulated Funds at the end of period	1,082,219	1,004,417

The accompanying notes on page 28 to 32 form part of these financial statements

STATEMENT OF FINANCIAL POSITION
“What the entity owns?” and “What the entity owes?”
AS AT 31 MARCH 2021

	NOTE	2021 \$	2020 \$
Equity		1,082,219	1,004,417
Current Assets			
Cash, Bank & Bank deposits		316,034	404,629
Investments		1,175,467	951,757
Accounts Receivable	5	17,195	13,385
Prepayments		12,093	21,089
Total Current Assets		1,520,788	1,390,859
Non-Current Assets			
Fixed assets	4	1,732	6,534
Intangible assets	4	22,369	35,383
Total Non-Current Assets		24,101	41,917
Total Assets		1,544,890	1,432,777
Current Liabilities			
Goods and Services Tax		41,259	40,408
Accounts payable and accruals		62,492	55,804
WHT		2,864	3,141
Income in Advance	6	356,056	329,007
Total Current Liabilities		462,671	428,360
Total Liabilities		462,671	428,360
Net Assets	7	1,082,219	1,004,417

For and on behalf of the Board.



Lara Sanders
 Council Chairperson
 Date: 13 September 2021



Clare Prendergast
 Registrar
 Date: 13 September 2021

The accompanying notes on page 28 to 32 form part of these financial statements

STATEMENT OF CASH FLOWS
“How the entity has received and used cash”
FOR THE YEAR ENDED 31 MARCH 2021

	2021 \$	2020 \$
Cash flows from Operating Activities		
<i>Cash was received from:</i>		
Statutory fees and levies	503,015	479,800
Registration income	57,387	104,779
Interest Revenue	2,369	32,992
<i>Cash was applied to:</i>		
Payments to suppliers & employees	(451,366)	(428,819)
Net cash flows from operating activities	111,405	188,753
Cash flows from Investing and Financing Activities		
<i>Cash was received from:</i>		
Short-term investments	70,000	329,505
Sales of fixed assets	0	0
<i>Cash was applied to:</i>		
Purchases of fixed Assets	0	(10,588)
Short-term investments	(270,000)	(454,573)
Net Cash Flows from Investing and Financing Activities	(200,000)	(135,656)
Net Increase / (Decrease) in Cash	(88,595)	53,096
Opening Cash Brought Forward	404,629	351,533
Closing Cash Carried Forward	316,034	404,629
<i>Represented by:</i>		
Cash and cash equivalents	316,034	404,629

STATEMENT OF ACCOUNTING POLICIES

“How did we do our accounting?”

FOR THE YEAR ENDED 31 MARCH 2021

BASIS OF PREPARATION

The Council 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 Council has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

SPECIFIC ACCOUNTING POLICIES

Income recognition

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

Interest recognition

Interest revenue is recognised in the period in which it is earned.

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 10 years straight line.
- Cloud accounting 3 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% - 100% Straight Line Method
- Computer equipment 20% - 50% Straight Line Method
- Office refit 20% Straight Line Method

Taxation

The Council is exempt from Income Tax.

Investments

Investments are recognised at cost. Investment income is recognised as an accrual basis where appropriate.

Goods & Services Tax

The Council is registered for Goods & Services Tax (GST), and all amounts are stated exclusive of GST, except for receivables and payables that are stated inclusive of GST.

Leases

Payments made under operating leases are recognised in the statement of financial performance on a basis representative of the pattern of benefits expected to be derived from the leased asset.

Cash and cash equivalents

Cash and cash equivalents include petty cash, deposits at cheque account and saving account with banks.

CHANGES IN ACCOUNTING POLICIES

There had been no change in accounting policies in the period. All policies have been applied on a consistent basis with those used in previous years.

**NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

	NOTE	2021 \$	2020 \$
1. COUNCIL & COMMITTEES			
Fees paid		92,937	105,440
Conferences		4,416	35,313
Meeting expenses, training, travel & others		21,610	55,229
Projects		120,175	8,375
Total		239,137	204,358
2. SECRETARIAT EXPENSES			
Audit fees		6,790	6,640
Depreciation & amortisation	4	10,166	9,412
Telephone, Postage & Printing and Stationery		637	2,015
Information Technology		31,366	21,650
Bank Fees		9,001	9,040
Other costs		11,255	13,744
Occupancy costs		3,706	6,594
Professional fees		157,143	145,072
Legal costs		5,078	6,970
Total		235,142	221,137
3. DISCIPLINARY EXPENSES			
Doubtful Debts		(60)	(60)
PCC Investigation Expense		10,657	3,367
HPDT Hearing Expense		504	0
Total		11,101	3,307

4. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

<i>As at 31 March 2021</i>	<i>Opening Carrying Value</i>	<i>Current Year Additions</i>	<i>Current Year Disposals/ Sales/ Adjustment</i>	<i>Depreciation & Amortisation</i>	<i>Closing Carrying Value</i>
Furniture & fittings	264	0	0	(264)	0
Computer equipment	5,699	0	0	(3,966)	1,732
Office refit	571	0	0	(571)	0
Total	6,534	0	0	(4,802)	1,732
Database & Website software	27,733	0	0	(5,364)	22,369
MyOsteo/IMIS Development (WIP)	7,650	0	(7,650)	0	0
Total	35,383	0	(7,650)	(5,364)	22,369

<i>As at 31 March 2020</i>	<i>Opening Carrying Value</i>	<i>Current Year Additions</i>	<i>Current Year Disposals/ Sales</i>	<i>Depreciation & Amortisation</i>	<i>Closing Carrying Value</i>
Furniture & fittings	552	0	0	(288)	264
Computer equipment	2,988	6,796	0	(4,085)	5,699
Office refit	1,194	0	0	(623)	571
Total	4,734	6,796	0	(4,996)	6,534
Database & Website software	28,358	3,792	0	(4,416)	27,733
MyOsteo/IMIS Development (WIP)	0.00	7,650	0	0	7,650
Total	28,358	11,442	0	(4,416)	35,383

NOTE: In April 2021, the International Financial Reporting Standards Committee (IFRIC) released an Agenda decision that impacts the Financial Statements of 2021 accounts, this decision is retrospective and immediate. The Committee found that interpretation of the Accounting standards PBE IPSAS 31 Intangible assets was incorrect in relating to the configuration cost of Software as a Service (SaaS). The Council had spent \$7,650 in YE 2020 and \$89,923 in YE 2021, in configuration of the iMIS cloud database. This cost should be expensed as it is not an intangible asset under PBE IPSAS 31. The adjustment has been made in the current financial year.

	2021 \$	2020 \$
5. ACCOUNTS RECEIVABLE		
Accounts receivable	20,898	10,255
Allowance for doubtful debts	(10,195)	(10,255)
Accrued income	6,492	13,385
Total	17,195	13,385
6. INCOME IN ADVANCE		
Fees received relating to next year		
APC fees received in advance	349,169	329,007
Disciplinary levies received in advance	6,887	0
Total	356,056	329,007
7. EQUITY		
General Reserve		
<i>Accumulated surpluses with unrestricted use</i>		
Balance at 1 April	519,968	289,537
Surplus/(Deficit) for year	79,698	230,431
Balance at 31 March	599,666	519,968
Discipline Reserve		
Opening Balance	484,449	478,477
Levies received	9,205	9,280
Discipline costs	(11,101)	(3,307)
Balance at 31 March	482,553	484,449
Total Reserves	1,082,219	1,004,417

General Reserve is used for operating expenses. **Discipline Reserve** is used for the Professional Conduct Committees and Health Practitioners Disciplinary Tribunal costs.

8. COMMITMENTS

The Council has entered into a Regulatory Services agreement with Nursing Council Of New Zealand on 25th September 2017, which provided regulatory support to the Council for an initial term of one year. This included the provision of a Registrar, and a Coordinator, so there was no separate personnel expense. Ongoing arrangement of regulatory support continues to renew every three years, unless terminated by either party, from 01 February 2021 with total costs of \$225,000 per annum.

	2021 \$	2020 \$
Due in 1 year	225,000	139,257
Due between 1-3 years	412,500	0
Total	637,500	139,257

9. CREDIT CARD FACILITY

Two Visa credit cards, with a limit of \$5,000 and \$10,000, are held with Westpac.

10. RELATED PARTIES

Total remuneration paid to Board Members of the Council during the year is as follows. The remuneration paid includes attendance at council meetings, other council activities, travel and meeting expenses, special projects and discipline expenses.

	2021 \$	2020 \$
Emma Fairs	6,923	8,617
Janet Miller	6,364	7,654
Lara Sanders	11,717	8,249
Lawrence Cartmell	6,278	11,968
Larissa Morgan	5,977	4,257
Melinda Sweeney	5,488	7,224
Richard Aston	6,106	7,482
Tim Friedlander	15,569	24,610
Total	64,421	80,061

11. CONTINGENT LIABILITIES

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

12. EVENTS AFTER BALANCE DATE

There were no events that have occurred after balance date that would have a material impact on the Performance Report.

13. CAPITAL COMMITMENTS

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

14. SHARED SERVICES

In 2015/16, Nursing Council of New Zealand, Occupational Therapy Board of New Zealand, Podiatrists Board of New Zealand, Dietitians Board, Midwifery Council of New Zealand, Psychotherapists Board of Aotearoa New Zealand, New Zealand Chiropractic Board, Psychologist Board, and Optometrists & dispensing Opticians Board Osteopathic Council of New Zealand, entered into an agreement to co-locate to 22 Willeston Street, Wellington. The lease agreement for 22 Willeston Street (signed solely by Nursing Council of New Zealand) is for three years taking effect from 01 February 2021 and expiring on 01 February 2024.

To facilitate the management of shared resources, including a joint lease agreement for office rental purposes and corporate supports, the ten RAs entered into an agreement for the provision of corporate services.



OCNZ

**OSTEOPATHIC COUNCIL
NEW ZEALAND
KAUNIHERA HAUMANU
TUHIWI O AOTEAROA**