



Annual Report

2019

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We are pleased to present this report for the year ending 31 March 2019 to the Minister of Health. The report is presented in accordance with section 134(1) of the Health Practitioners Competence Assurance Act 2003.

Governance

Functions of the Osteopathic Council

The Council is an appointed body corporate in accordance with the Health Practitioners Competence Assurance Act 2003 (the Act). As an Authority under the Act the Council is responsible for the registration, competence and fitness to practise of osteopaths.

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
- 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.

Report from the Chair

During the past year, the Osteopathic Council of New Zealand (OCNZ) has focused on consolidating the work achieved by projects instigated in previous years, and has had the opportunity to review some of its core processes.

As a small regulatory authority, the move to a shared secretariat with the Nursing Council of New Zealand (NCNZ) in 2017 provided access to the experience and resources of New Zealand's largest health regulator. Through working to align OCNZ processes and procedures with those of the NCNZ, the Council has been able to benefit from these resources to ensure greater efficiency and sound regulatory practice. There are a number of specific areas that have seen significant development from this work this year.

Code of Conduct

The OCNZ has continued work on a Code of Conduct for osteopaths, with initial consultation with the profession occurring at regional conferences held in Auckland, Wellington and Christchurch. Although the OCNZ has previously published a Code of Ethics for osteopaths, the proposed Code of Conduct will provide guidance towards the practical application of osteopathic professional ethics.

The consultation completed so far has provided valuable insight from the profession to ensure that the final Code of Conduct is relevant to, and is based in the current beliefs of, the osteopathic profession. This work has resulted in the development of a draft Code of Conduct, which will undergo further consultation later this year.

Continuing Professional Development

The osteopathic profession is currently undertaking mandatory professional development within the field of Child and Adolescent Healthcare. The Council has used this opportunity to further consider the requirements of an efficient and effective continuing professional development (CPD) plan, including greater involvement of each professional in recognising their unique development needs.

This year, the Council undertook a random audit of the professional development activities of 5% of the profession. The results of this audit demonstrated that the majority of

osteopaths are able to engage with, and complete, professional development that is relevant to their practice and targeted to their needs. Council intends to closely follow current discourse regarding competence and professional development to ensure development of a robust CPD system.

Competent Authority Pathway Programme (CAPP)

The CAPP process has been successfully used for many years to enable overseas osteopaths holding recognised qualifications to safely transition to independent work in a New Zealand context. This process involves partnering with a preceptor to enable the registrant to demonstrate that their practice meets the OCNZ Capabilities of Osteopathic Practice, while being able to continue learning and practicing in a workplace environment.

To facilitate this process, the Council has undertaken a review of the procedures and documentation underpinning CAPP to ensure it conforms to current best practice and is fair and equitable to all parties. The results of this review will be considered by the Council in 2019.

Whilst this year has not seen the Council instigate any significant new projects, there has been a significant amount of work completed in continuing with ongoing projects, aligning the processes of the Council with those of the NCNZ, and in ensuring that the Council has a solid base of policy and procedure to work from. We would like to thank the NCNZ for their efforts in ensuring this transition has been smooth and successful, and their continued work in supporting the work of the Council through a highly collaborative approach.

Looking towards the future, and with the transition of secretariat support services completed, the Council is now in a much more stable position. This will allow the Council's attention to turn towards more innovative projects in the field of regulation, and to ensure best practice in the pursuit of public safety.



Tim Friedlander
Chairperson

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 a subsequent three-year term/s. After 3, three-year terms a member must step down.

Name	Profession	Region	Date of Original Appointment	Term	Term Ends
Martin Lambert	Osteopath Chair until February 2019	Auckland	January 2010	3	November 2018 As at 31 March 2019 awaiting replacement member
Tim Friedlander	Osteopath Chair from February 2019	Auckland	24 March 2012	2	September 2018 As at 31 March 2019 awaiting reappointment
Emma Fairs	Osteopath	Christchurch	10 September 2010	3	September 2019
Lara Sanders	Osteopath	Wellington	September 2015	2	November 2018 As at 31 March 2019 awaiting reappointment
Lawrence Cartmell	Osteopath Deputy Chairperson from February 2019	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
Vacant	Layperson				

Operations

Report from the Registrar

Welcome to this report of another productive year's work. It is the Council's responsibility to ensure those applying to practice in the Osteopathic Scope of Practice are prepared and competent to practise, and to protect the health and safety of the public.

Payments and Fees

The Council recognised that the previous fee system could be confusing and overly complex, and completed a re-costing exercise over the course of 2018. The aim of the exercise was to ensure that fees were being charged at an appropriate level, and that fee structures were simplified. This work has enabled the Council to ensure that its fees are set at a level that is fair and ensures cost recovery, but will not overly burden the profession. This review was completed, with new fees being gazetted in March 2019.

We have spent time working on several projects that are highlighted in more detail in the Report from the Chair.

I would like to thank the Council members and staff for their support during the year.



Clare Prendergast

Registrar

Secretariat

Registrar	Clare Prendergast
Deputy Registrar	Lindsay Hiener
Coordinator	Shona Jefferies

Setting and Maintaining Standards

The Council is responsible for prescribing the qualifications for registration in the Osteopath Scope of Practice so that registered practitioners are prepared and competent to protect the health and safety of the public.

All applicants must:

1. hold a Master of Osteopathy awarded by Unitec New Zealand or a Bachelor of Musculoskeletal Health and a Postgraduate Diploma in Osteopathy, from Ara, Institute of Canterbury; or
2. hold a Master of Osteopathy awarded by Royal Melbourne Institute of Technology or Victoria University, Melbourne or Southern Cross University, NSW, provided those qualifications remain accredited by the New Zealand Osteopathic Council; or
3. pass the overseas assessment process endorsed by the Council; or
4. be registered under the Competent Authority Pathway endorsed by the Council, which means that an applicant is registered with the General Osteopathic Council of the United Kingdom and holds a qualification from an approved institution.

The Osteopath Scope of Practice

Osteopaths are primary healthcare practitioners. Central to the competent practice of osteopathy is an understanding of the roles of the primary care team and referral routes within the primary care team and to hospital-based services.

Osteopathy is a person-centred form of manual medicine informed by osteopathic principles. Osteopathic medicine is not confined to historical osteopathic knowledge; other osteopathic philosophies and concepts inform the interpretation and application of interdisciplinary knowledge and the basic medical sciences. Osteopathic medicine is an evolving field of knowledge and incorporates new concepts as understanding of health and disease progress.

Osteopaths treat people and conceptualise health and disease within a broad holistic bio-psycho-social and environmental context. Osteopaths have an interest in conditions of the neuro-musculoskeletal system and the management of pain. Osteopaths seek to prevent disease and promote health by empowering patients through sharing knowledge of lifestyle choices that improve health outcomes.

Osteopathic practice may be situated within a continuum of healthcare and wellness, with osteopaths applying evidence-based approaches to the management of named pathologies and conditions through to promoting wellbeing through supportive treatment.

The competent practice of osteopathy clearly requires broad diagnostic competencies and a differential diagnosis is required to determine if a structural diagnosis and the use of Osteopathic Manual Treatment (OMT) is appropriate. Although osteopathic practice is often defined by OMT, the practice of osteopathy is not limited to a structural diagnosis and OMT. While there may well be a somatic component to disease, OMT may not be a suitable or principal modality in every presentation.

Osteopaths work across the lifespan and may treat an individual from birth to old age or deliver services in group settings. Professional knowledge may be applied in a range of settings not limited to clinical practice, such as health promotion, education and research, health policy and healthcare management.

The Osteopathic Council also has several additional vocational scopes of practice for practitioners which may be practised along with the general scope.

They are:

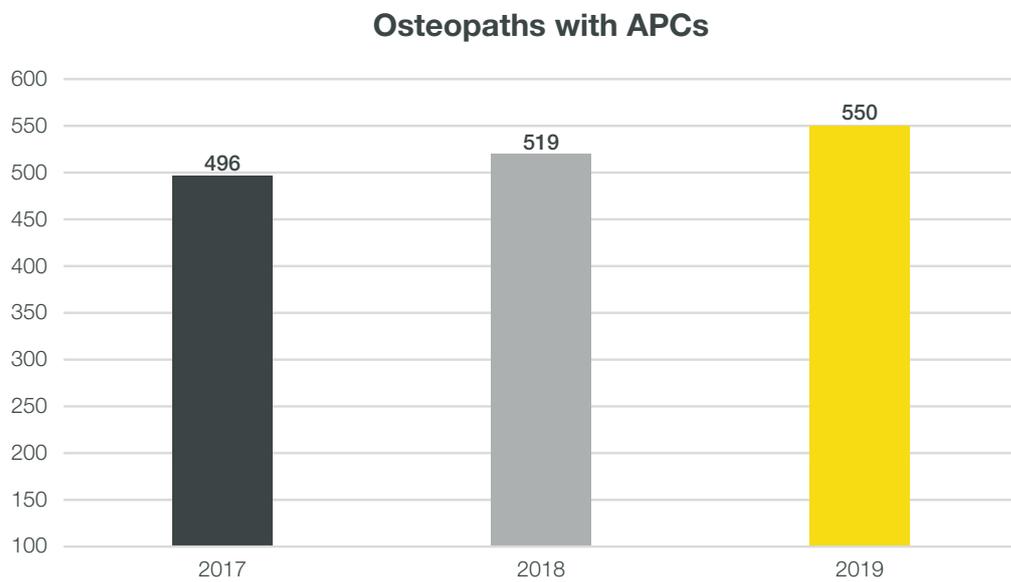
- » Gerontology
- » Pain Management
- » Special Purpose
- » Trainee Osteopath
- » Visiting Osteopathic Presenter/Educator.
- » Child and Adolescent Health
- » Western Medical Acupuncture and Related Needling Techniques is an extended scope requiring additional qualifications.

Highlights 2019-2020

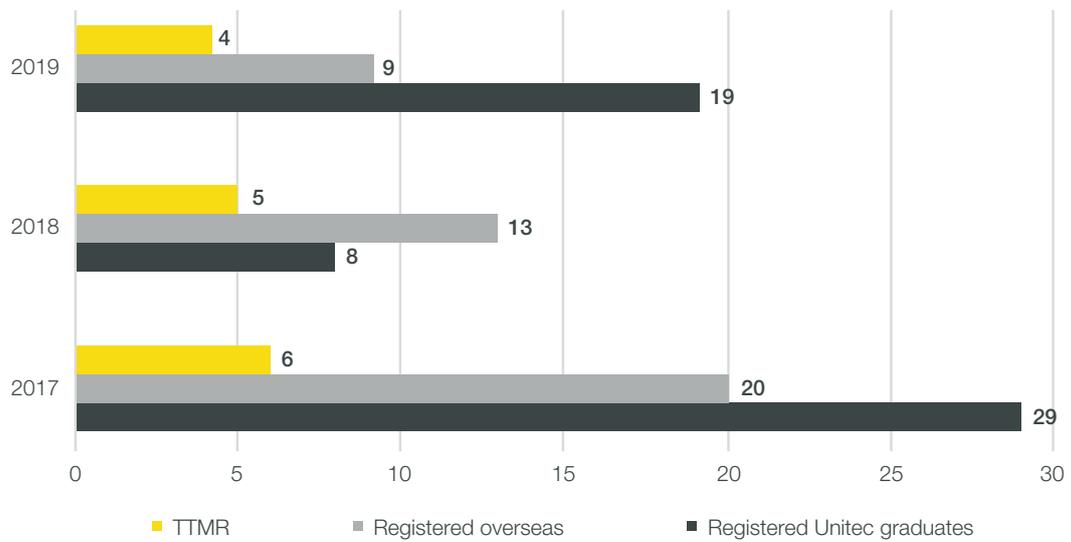
- » **The Council continued work on a Code of Conduct for osteopaths with initial consultation with the profession occurring at regional conferences held in Auckland, Wellington and Christchurch.**
- » **The osteopathic profession is currently undertaking mandatory professional development within the field of Child and Adolescent Healthcare.**
- » **The Council has undertaken a review of the procedures and documentation underpinning CAPP to ensure it conforms to current best practice and is fair and equitable to all parties. The results of this review will be considered by the Council in 2019.**

Managing the Register of Osteopaths

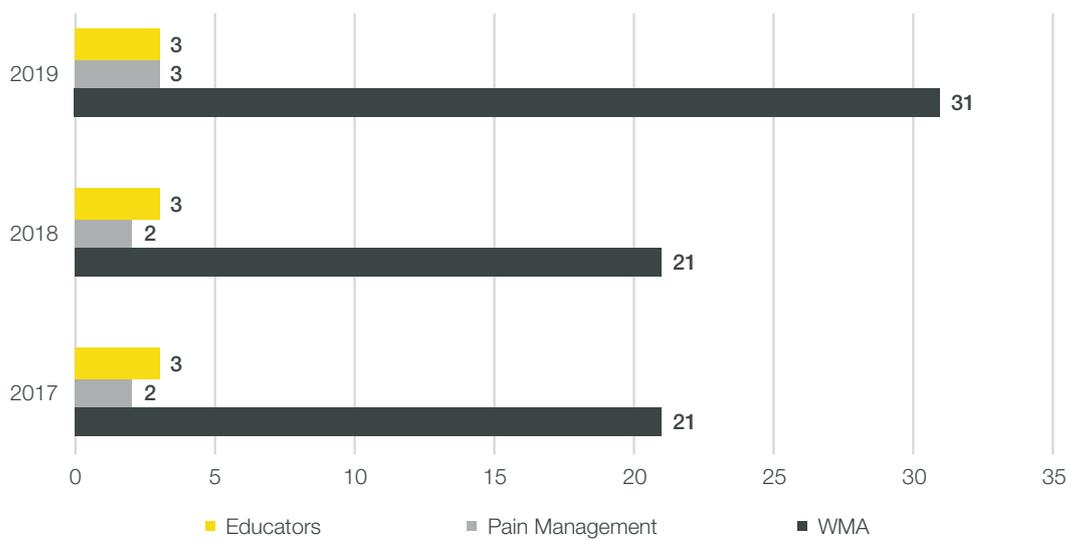
The Council registers osteopaths who meet the required standards, maintains the New Zealand Register of Osteopaths and issues Annual Practising Certificates (APCs). Every osteopath working in New Zealand must be registered and hold a current APC. This informs the public that the osteopath is competent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



Additions to the Register



Specialist Scopes (APC)



Assuring Fitness to Practise

Notifications and complaints

A system to receive and manage notifications about the competence or health of an osteopath or complaints about conduct enables the Council to ensure the public that registered osteopaths are competent and fit to practise.

Type	Number
Competence notifications	1
Conduct complaints	2
HDC opinions	2
Health notifications	0
Criminal proceedings	1
Tribunal decisions	1

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 reported to the Tribunal in the 2018-2019 year.

Osteopathic members of the HPDT as at 31 March 2019:

Osteopath Panellist	Julia Griffiths
Osteopath Panellist	Michael Jones
Osteopath Panellist	Michelle Moynes
Osteopath Panellist	Tim Soar
Osteopath Panellist	Victoria Tate
Osteopath Panellist	Ben Evans

Financial Statements

For the year ended 31 March 2019

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OSTEOPATHIC COUNCIL OF NEW ZEALAND
Entity Information
"Who are we?", "Why do we exist?"
FOR THE YEAR ENDED 31 MARCH 2019

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.

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 - 4740747

Email: registrar@osteopathiccouncil.org.nz

Website: www.osteopathiccouncil.org.nz



**OSTEOPATHIC COUNCIL OF NEW ZEALAND
STATEMENT OF FINANCIAL PERFORMANCE
"How was it funded?" and "What did it cost?"
FOR THE YEAR ENDED 31 MARCH 2019**

		2019	2018
Revenue		\$	\$
APC Fees	NOTE	392,604	379,245
Examination Fees		26,152	34,435
Registration Fees		19,049	15,750
Non-Practising Fees		4,487	7,628
Other Income		6,257	9,121
Interest		25,220	22,613
Disciplinary Levy		132,261	128,204
Total Revenue		606,030	596,995
Expenditure			
Board & Committees	1	169,909	232,840
Secretariat	2	222,383	268,724
Disciplinary	3	(60)	15,277
Total Expenditure		392,232	516,841
Net Surplus/(Deficit)		213,797	80,154

**OSTEOPATHIC COUNCIL OF NEW ZEALAND
STATEMENT OF MOVEMENT IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2019**

	2019	2018
	\$	\$
Accumulated Funds at the beginning of period	554,215	474,061
Net surplus/(deficit) for the period	213,797	80,154
Accumulated Funds at the end of period	768,013	554,215

The accompanying notes form part of these financial statements



**OSTEOPATHIC COUNCIL OF NEW ZEALAND
STATEMENT OF FINANCIAL POSITION
"What the entity owns?" and "What the entity owes?"
AS AT 31 MARCH 2019**

	NOTE	2019 \$	2018 \$
Equity		768,013	554,215
Current Assets			
Cash, Bank & Bank deposits		351,533	495,234
Investments		826,689	502,892
Accounts Receivable	5	12,095	5,253
Prepayments		8,660	8,097
Total Current Assets		1,198,976	1,011,477
Non-Current Assets			
Fixed assets	4	4,734	4,893
Intangible assets	4	28,358	32,458
Total Non-Current Assets		33,091	37,351
Total Assets		1,232,067	1,048,827
Current Liabilities			
Goods and Services Tax		47,803	47,379
Accounts payable and accruals		37,160	57,932
WHT		3,679	3,307
Income in Advance	6	375,412	385,994
Total Current Liabilities		464,054	494,612
Total Liabilities		464,054	494,612
Net Assets	7	768,013	554,215

For and on behalf of the Board.



Tim Friedlander
Council Chairperson
Date: 19/8/19



Clare Prendergast
Registrar
Date: 19/8/19

The accompanying notes form part of these financial statements



**OSTEOPATHIC COUNCIL OF NEW ZEALAND
STATEMENT OF CASH FLOWS
"How the entity has received and used cash"
FOR THE YEAR ENDED 31 MARCH 2019**

	2019	2018
	\$	\$
Cash flows from Operating Activities		
Cash was received from:		
Statutory fees and levies	514,343	456,905
Registration income	49,688	57,813
Other fees	6,257	8,425
Interest Revenue	18,378	5,822
Cash was applied to:		
Payments to suppliers & employees	(404,666)	(512,842)
Net cash flows from operating activities	<u>183,999</u>	<u>16,122</u>
Cash flows from Investing and Financing Activities		
Cash was received from:		
Short-term investments	196,204	312,529
Sales of fixed assets	0	1,126
Cash was applied to:		
Purchases of fixed Assets	(3,905)	(3,538)
Short-term investments	(520,000)	(430,000)
Net Cash Flows from Investing and Financing Activities	<u>(327,701)</u>	<u>(119,882)</u>
Net Increase / (Decrease) in Cash	<u>(143,702)</u>	<u>(103,760)</u>
Opening Cash Brought Forward	495,234	598,995
Closing Cash Carried Forward	<u><u>351,533</u></u>	<u><u>495,234</u></u>
Represented by:		
Cash and cash equivalents	351,533	495,234



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**OSTEOPATHIC COUNCIL OF NEW ZEALAND
STATEMENT OF ACCOUNTING POLICIES
"How did we do our accounting?"
FOR THE YEAR ENDED 31 MARCH 2019**

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.

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.

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 includes petty cash, deposits at cheque account and saving account with banks.



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**OSTEOPATHIC COUNCIL OF NEW ZEALAND
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

	NOTE	2019 \$	2018 \$
1.COUNCIL & COMMITTEES			
Fees		76,367	109,264
Conferences		33,182	29,322
Meeting expenses, training ,travel & others		46,246	86,015
Projects		14,113	8,239
		169,909	232,840
2.SECRETARIAT EXPENSES			
Audit fees		6,339	6,387
Depreciation & amortisation	4	8,164	7,152
Telephone, Postage & Printing and Stationery		2,418	9,855
Other costs		51,207	48,751
Occupancy costs		6,041	5,818
Professional fees		146,345	171,281
Legal costs		1,870	19,480
		222,383	268,724
3. DISCIPLINARY EXPENSES			
Doubtful Debts		-60	-60
PCC Investigation Expense		0	15,337
		-60	15,277



**OSTEOPATHIC COUNCIL OF NEW ZEALAND
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

4. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

As at 31 March 2019	Opening carrying value	Current year additions	Current year disposals/sales	Net Depreciation, amortisation & Impairment	Closing Carrying Value
Furniture & fittings	839	0		-288	552
Computer equipment	2,236	3,905	-1,157	-1,995	2,988
Office refit	1,817	0	0	-623	1,194
	<u>4,893</u>	<u>3,905</u>	<u>-1,157</u>	<u>-2,906</u>	<u>4,734</u>

Database & Website software	32,458	0	0	-4,100	28,358
	<u>32,458</u>	<u>0</u>	<u>0</u>	<u>-4,100</u>	<u>28,358</u>

As at 31 March 2018	Opening carrying value	Current year additions	Current year disposals/sales	Net Depreciation, amortisation & Impairment	Closing Carrying Value
Furniture & fittings	2,418	0	-1,154	-425	839
Computer equipment	702	3,538	0	-2,004	2,236
Office refit	2,441	0	0	-623	1,817
	<u>5,561</u>	<u>3,538</u>	<u>-1,154</u>	<u>-3,052</u>	<u>4,893</u>

Database & Website software	36,558	0	0	-4,100	32,458
	<u>36,558</u>	<u>0</u>	<u>0</u>	<u>-4,100</u>	<u>32,458</u>



**OSTEOPATHIC COUNCIL OF NEW ZEALAND
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

5. ACCOUNTS RECEIVABLE

	2019	2018
	\$	\$
Accounts receivable	10,485	10,375
Allowance for doubtful debts	(10,315)	(10,375)
Accrued income	11,925	5,253
	<u>12,095</u>	<u>5,253</u>

6. INCOME IN ADVANCE

	2019	2018
	\$	\$
Fees received relating to next year		
APC fees in advance	375,412	382,756
Inactive Registration in advance	0	2,543
Conference income in advance	0	696
	<u>375,412</u>	<u>385,994</u>

7. EQUITY

	2019	2018
	\$	\$
General Reserve		
Accumulated surpluses with unrestricted use		
Balance at 1 April	208,060	240,833
Surplus/(Deficit) for year	81,476	-32,773
Balance at 31 March	<u>289,536</u>	<u>208,060</u>
Discipline Reserve		
Opening Balance	346,155	233,229
Levies received	132,261	128,204
Discipline costs	60	-15,277
Balance at 31 March	<u>478,477</u>	<u>346,155</u>
Total Reserves	<u>768,013</u>	<u>554,215</u>

General reserve is used for operating expenses.

Discipline reserve is used for the Professional Conduct Committees and Health Practitioners Disciplinary Tribunal costs.



OSTEOPATHIC COUNCIL OF NEW ZEALAND NOTES TO THE PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2019

8. COMMITMENTS

The Council have a Service Level Agreement with Nursing Council of New Zealand for the provision of back office corporate services. The Service Level Agreement is for an initial period of five years. The future estimated commitments based on the expected costs included in this agreement as at 31st March 2018 are: property \$3,674; Corporate Services \$28,793 Total \$32,557

	2019	2018
	\$	\$
Due in 1 year	28,793	27,723
Due between 1-2 years	25,874	27,723
Due between 2-5 years	-	24,913
	54,667	80,359

Contractual commitments for operating leases of premises
Level 5, 22 Willeston Street Wellington

	2019	2018
	\$	\$
Due in 1 year	3,764	3,382
Due between 1-2 years	3,382	3,382
Due between 2-5 years	-	3,039
	7,146	9,803

The figures disclosed above reflect the Council's rent, as currently payable.
The lease agreement is in the name of Nursing Council of New Zealand.

The Council have entered into a Regulatory Support 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, a Deputy Registrar, and a Coordinator, so there was no separate personnel expense. Ongoing arrangement of regulatory support continues at \$10,000 per month in FY2018-2019.

	2019	2018
	\$	\$
Due in 1 year	120,000	60,000
Due between 1-2 years	-	-
Due between 2-5 years	-	-
	120,000	60,000

OSTEOPATHIC COUNCIL OF NEW ZEALAND

NOTES TO THE PERFORMANCE REPORT

FOR THE YEAR ENDED 31 MARCH 2019

9. CREDIT CARD FACILITY

A visa credit card with a limit of \$15,000 is 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

	2019	Unpaid on 31/03/19	2018
Adele Blackwood	-	-	1,376
Emma Fairs	7,250	-	18,026
Janet Miller	8,483	-	4,902
Lara Sanders	5,805	-	11,991
Lawrence Cartmell	6,665	-	10,967
Martin Lambert	15,291	602	28,179
Melinda Sweeney	7,473	-	7,785
Sue Ineson	5,064	-	13,744
Tim Friedlander	21,917	-	10,240
Total	77,948	602	107,212

11. CONTINGENT LIABILITIES

There are no contingent liabilities at balance date. (2018: \$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. (2018: \$nil)

14. ASSETS HELD ON BEHALF OF OTHERS

There were no assets held on behalf of others during the financial year. (2018: \$nil)

15. 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, Osteopathic Council of New Zealand, New Zealand Chiropractic Board, Psychologist Board, and Optometrists & dispensing Opticians Board 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 five years taking effect from 1st February 2016 and expiring on 1st February 2021.

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.



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**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF
OSTEOPATHIC COUNCIL'S PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

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 11, that comprise the entity information, the statement of financial position as at 31 March 2019, the statement of comprehensive income, 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 on pages 3 to 11, present fairly, in all material respects:

- the entity information,
- its financial position as at 31 March 2019; and
- its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector)

Our audit was completed on 19 August 2019. 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 on behalf of the Osteopathic Council 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 report.

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



Osteopathic Council of New Zealand

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