



NEW ZEALAND
CHIROPRACTIC BOARD
TE POARI KAIKOROHITI O AOTEAROA



2021

Annual Report



Annual report 1 April 2020 - 31 March 2021

The Chiropractic Board is pleased to present this report for the year ended 31 March 2021.

Throughout this report:

- the Health Practitioners Competence Assurance Act 2003 is referred to as the Act
- the Chiropractic Board is referred to as the Board
- annual practising certificates are referred to as APC's



Contents

From the Chair and General Manager	3
At a Glance	6
The Board	7
Registrations and Practising Certificates	13
Competence, Fitness to Practice, Health and Recertification	17
Complaints and Discipline	21
Audit Report and Financial Statements	23

From the Chair and General Manager

Tēnā koutou katoa.

Te Poari Kaikorohiti o Aotearoa, the New Zealand Chiropractic Board is pleased to present its Annual Report for the period 1 April 2020 through 31 March 2021. It is with great satisfaction that we can report the Board has performed its core objectives and is confident in its duty to ensure public safety.

This has been a year of unprecedented social, economic, and political upheaval as New Zealand and the world has struggled to respond to the challenges the COVID-19 pandemic has posed.

Despite the energy inevitably spent responding to this, the Board continues to sit in a strong position and is well placed to continue to ensure the safety of the New Zealand public. We are a holistically-well body; financially strong, well-staffed with a passionate and competent executive team, our Board members are engaged and work harmoniously as a team, strong policy has and is being developed and we look to the future with a clear strategic plan.

There is no doubt that as the future of the Chiropractic profession unfolds in New Zealand there are challenges in the short term. Despite this the Board continues to do the mahi required to steer the Chiropractic waka safely through these heavy seas.

Response to COVID-19

Through the reporting period, a primary driver of activity relates to the response to COVID-19. There was limited disruption to Board function, and business interruption plans such as the executive team working remotely during Alert Levels was implemented with ease.

Communication to the profession on all levels increased significantly during this period as large numbers of the profession turned to the Board for guidance, support, and advice.

Board membership

The Board notes changes to its membership.

The structure of membership of the Chiropractic Board through Ministry of Health protocol ensures regular renewal and a continual turnover of Board members. Managing this turnover proactively demands work to preserve experience, learnings and institutional knowledge but is rewarded by an influx of fresh perspective and energy.

The Board reported in its 2019/2020 annual report two Board member vacancies. The Board is pleased to report these vacancies were filled, and in June 2020 the Board welcomed layperson Ms Tia Warbrick, te Arawa, Ngāti Tūwharetoa and practitioner member Dr Stacey Medway, Dunedin.

In May 2021, the Board farewelled long-standing Chair Dr Kristin Grace. Having served more than the maximum term of nine years Dr Grace epitomised professionalism and building on the work accomplished before her, left the Board a highly functioning body fit for purpose. More than this she has left a long-lasting legacy evident in a highly evolved professional Board culture.

The Board welcomed Auckland Chiropractor Dr Edward Benson-Cooper to the Board as Dr Grace's replacement. Dr Benson-Cooper brings substantial experience from his work as a Board member on District Health Boards and we look forward to his interest and input.

In preparation for Dr Grace's departure, the Board agreed at its strategic planning day to actively engage in succession planning by creating the role of "Shadow Chair." This role allowed for the Shadow Chair to undertake more responsibilities to learn and understand the role of Chair. Dr Tim Cooper was elected to this position.

At the Board's February 2021 meeting, the yearly Board elections were held with Dr Cooper, elected as Chair, Ms Hird re-elected as the Deputy Chair and Dr Grace continuing to provide much appreciated support.

Strategic Direction to 2026

The Board recognises the value of a robust and contemporary strategic plan to effectively guide, promote and protect public interest and safety in its sphere of influence. The Board is pleased to note that the Strategic Plan to 2026 is reviewed annually by the full Board at its strategic planning day.

Stakeholder engagement

The Board continues to enjoy strong and mutually beneficial relationships with its stakeholders.

The Board, the New Zealand Chiropractors Association (NZCA) and the New Zealand College of Chiropractic (NZCC) have worked closely together through regular memorandum of understanding meetings responding to the myriad challenges arising in the COVID Pandemic world.

Similarly regular meetings with the Council on Chiropractic Education Australasia (CCEA), the Chiropractic Board of Australia (CBA) and the New Zealand Chiropractic Board have been instigated to ensure continual monitoring of Australasian Chiropractic Educational facilities' response to programme disruptions due to the pandemic.

The Board recognizes the importance of international interaction and actively engages with stakeholders and organisations at this level. Engagement in this period was necessarily limited due to cancellations of face-to-face events and an inability to travel internationally. Engagement was rechannelled through virtual means. This included virtual attendance by Board representatives at World Federation of Chiropractic (WFC) and International Chiropractic Regulatory Society (ICRS) forums.

The Board's Registrar/General Manager represented the Board's interests as a representative to the ICRS. The Board congratulates Dr Wayne Minter from the CBA for his appointment to chair of this organisation.

Information Technology

The Board is committed to proactively developing and enhancing information technology to better meet the needs of the public and profession.

This was demonstrated during the reporting period, as the Board improved the registration and APC application process by moving them to an online platform. The 2020 NZCC graduates were the first to apply for registration using this platform.

Implementation of the second phase of this project will enable overseas applicants to apply for registration online.

Accreditation Standards

CCEA is responsible for inspecting, accrediting, re-accrediting and continually monitoring chiropractic training programmes in Australasia and the Board engages their services for this purpose. Accordingly, the Board Chair sits on CCEA's Directorship Board and continues to work closely with CCEA as they navigate Accreditation Standards for Chiropractic Programs and Competency Standards for Graduating Chiropractors in Australasia.

Te tiriti o Waitangi framework

At its strategic planning day, the Board committed to ensuring equitable and meaningful health outcomes for Māori. The initial step in this is to develop the Board's te tiriti o Waitangi framework and the Board is actively seeking to engage a consultant to assist with this mahi.

Practitioner standards

The Board engaged the services of Allen + Clarke to review its competency-based standards for chiropractors. To assist with this work, the Board established the Competency Standards Committee made up of NZCC, NZCA representatives, chiropractors, and community members.

These draft standards will be out for consultation early 2022.

Finances

The Board is in a sound financial position. The audited financial statements are available at the rear of this report. The Board has closely monitored its finances to ensure practitioner funds are being used in a prudent and efficient manner to carry out the Board's responsibilities under the HPCA Act.

The Board was pleased to notify members of a reduced APC fee.

Thanks

2020/2021 continued to be a productive period with many refinements made to Board protocol and policy. The Board strives to maintain harmonious and healthy relationships with registered chiropractors and stakeholders and feels this will be critical in ensuring consistency and the ability to continue to protect the public through the current period of uncertainty.

The Chair and General Manager wish to express their sincere appreciation of Board staff ongoing efforts and to thank all Board members for their dedication and invaluable input during the year for the Board. In their deliberations, Board members are focused on the best interests of New Zealanders and ensuring the delivery of chiropractic care within the healthcare system, is of a high standard. In doing this they act to protect the health and safety of the public of New Zealand.

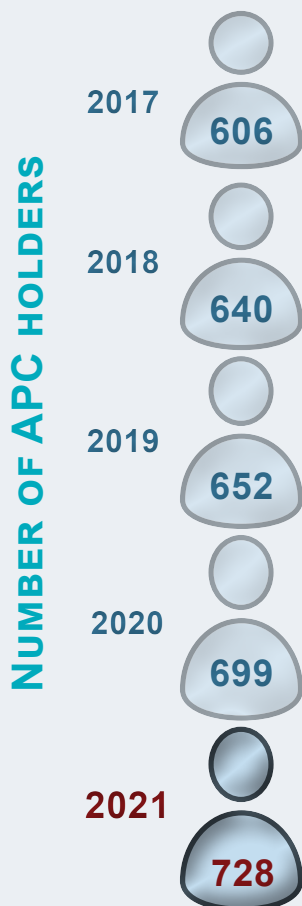
Dr Tim Cooper
Chair

Glenys Sharman
Registrar/General Manager

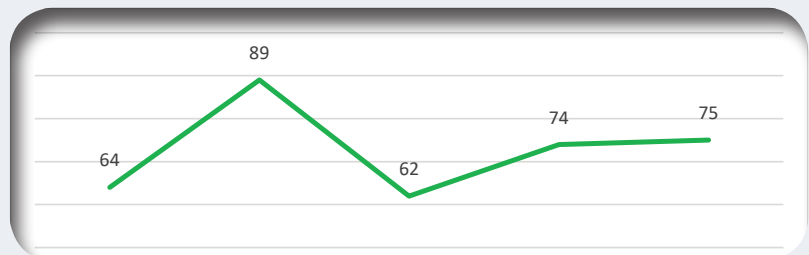
At a glance

907  **4.7%**
TOTAL REGISTRANTS

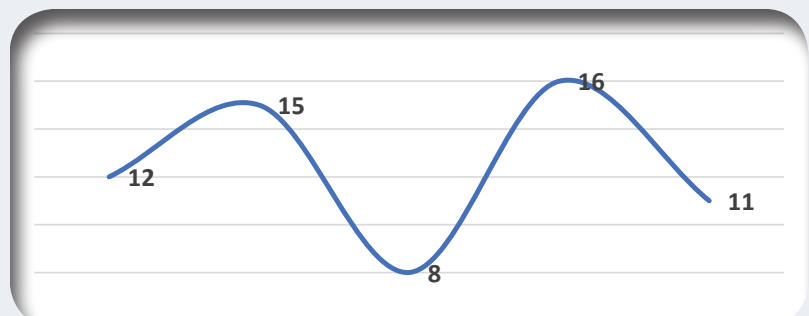
5 year timeline: 2017-2021



REGISTRATIONS GRANTED



NOTIFICATIONS

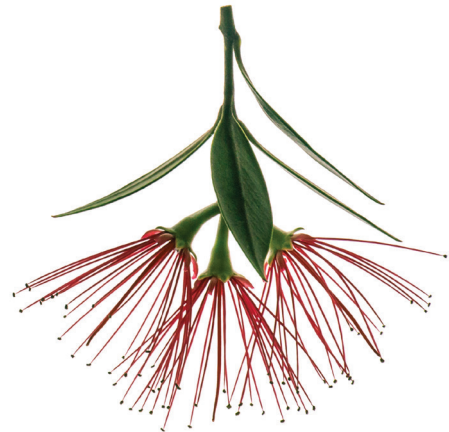


The Board

The Chiropractic Board (the Board) is the responsible authority for the chiropractic profession, established under the Health Practitioners Competence Assurance Act 2003 (HPCA Act). The Board protects the health and safety of the public by providing mechanisms to ensure chiropractors are competent and fit to practise.

Our vision

To be a leader in the regulation of Chiropractic, enabling workforce excellence through ensuring safe, competent, fit to practice and effective chiropractors in Aotearoa New Zealand.



Our purpose

To protect the health and safety of the public through the regulation of chiropractors in Aotearoa New Zealand.



Our values

Engagement, Support and Cultural Responsiveness:

- We connect to and value our stakeholders by having strong relationships and productive partnerships.
- We are committed to partnering with Māori to develop strategies for ensuring public health and safety in regulating Chiropractic health services.
- We value others and ourselves and celebrate our commonalities and differences. We promote open communication and ongoing collaboration.
- We support diversity, inclusion and equal opportunity for everyone.

Best Practice, Excellence and Integrity

- We lead by consistently demonstrating excellence in all our core activities.
- We understand our legislative responsibilities and use our resources to achieve best outcomes of public safety

Fairness and Transparency

- We are open and accountable.
- We promote transparency in our processes, procedures and decision making emphasizing consistency, fairness and natural justice.

Accountability

- We are accountable for our decisions to the public and the Minister of Health.

Membership of the Board

Board members are appointed by the Minister of Health for up to a three-year term and are eligible to apply for re-appointment to serve a maximum of three consecutive terms (nine-years). At 31 March 2021 Board membership:

Board Member		Term commenced	Term renewed	Term due to be completed
Dr Kristin Grace	Chiropractor Chair (until Aug 2020)	Aug 2011	2015 2019	May 2021
Ms Liz Hird	Lay member Deputy Chair	Aug 2013	2016	Oct 2019
Dr James Burt	Chiropractor	May 2013	2016 2020	Jun 2022
Dr Sarkaw Randhawa	Chiropractor	Sep 2017	-	Sep 2020
Dr Tim Cooper	Chiropractor Chair (from Aug 2020)	Apr 2019	-	Apr 2022
Dr Stacey Medway	Practitioner	Jun 2020	-	Jun 2023
Ms Tia Warbrick	Lay member	Jun 2020	-	Jun 2023

At the time of writing this report, the Board was waiting for one lay member appointment and one health practitioner appointment.

Functions of the Board

The Act defines our role and functions. Our primary purpose is to protect the health and safety of the New Zealand public by making sure chiropractors are competent and fit to practise.

The Board has several functions and responsibilities as defined by section 118 of the Act, which are to:

- prescribe required qualifications for scopes of practice within the profession, and, for that purpose, accredit and monitor educational institutions and programmes;
- authorise the registration of chiropractors and maintain registers;
- consider applications for annual practising certificates;
- review and promote the competence of chiropractic practitioners;
- recognise, accredit, and set programmes to ensure the ongoing competence of chiropractic practitioners;
- receive and act on information from health practitioners, employers, and the HDC about the competence of chiropractic practitioners;
- notify employers, the ACC, the Director-General of Health, and the HDC that the practice of a chiropractor may pose a risk of harm to the public;
- consider cases of chiropractors who may be unable to perform the functions required for the practice of the profession;
- set standards of clinical competence, cultural competence, and ethical conduct to be observed by the profession;
- liaise with other authorities appointed under this Act about matters of common interest;
- to promote and facilitate inter-disciplinary collaboration and co-operation in the delivery of health services
- promote education and training in the profession;
- promote public awareness of the responsibilities of the Board;
- exercise and perform any other functions, powers, and duties that are conferred or imposed on it by or under this Act or any other enactment.

Board Committees

The Board has a number of Committees who have delegated authority to undertake various functions, including advising the Board on issues which fall within their respective portfolio. The Board undertook a review of their committees in January 2021.

Board committees:

- Finance, Audit and Risk Committee
- Complaints and Competence Committee (full Board)
- Policy Committee
- Registration and Recertification Committee

Board Meetings

During the reporting period Board members attended four Board meetings. Board members also participated in teleconferences throughout the year as necessary.

For the reporting period Board meetings were held:

1. 28 May 2020 (via AVL due to COVID-19 pandemic lockdown)
2. 27 August 2020
3. 26 November 2020 (strategic planning day)
4. 27 November 2020
5. 25 February 2021

Conflicts of Interest

All members are required during meetings to declare any conflicts of interest with agenda items, and a Declaration of Interests Register is maintained for all Board members and senior staff.

Collaboration with Regulatory Authorities

Collaboration continues to occur with the Regulatory Authorities New Zealand. With periodic meetings to discuss matters of common interest, both at an operational and a governance level. The Board is an active participant in these collaborations and considers it an important vehicle for improving regulation across the health professions.

With the changes to the HPCA Act, there has been a number of meetings, so members can collaborate closely on implementation of these changes.

Secretariat

The Board employs two dedicated staff members, the Registrar-General Manager who is responsible for all day to day activities of the Board and the Deputy Registrar who provides support to the Registrar.

The Board along with other Boards with which it is colocated receives back office support from the Nursing Council.

Registration and Practising Certificates

To practise in Aotearoa New Zealand, chiropractors need to be registered and hold a current Annual Practising Certificate (APC). Registering practitioners and issuing APC's are two core functions performed by the Board.

Registration – the Board must ensure that all practitioners it registers are fit for registration and meet the standards required to practise competently.

Issuing APC's – once a practitioner is registered, and before granting them an APC, the Board must be satisfied each year that the practitioner has maintained their competence.

The public register is available on our website so anyone can view a practitioner's qualifications, whether they hold an APC and any conditions or limitations placed on their practice.

These requirements reassure the public that a registered chiropractor is competent and fit to practise.

Registration Examinations

The Board outsources the administration of the examination for overseas-educated chiropractors to the Council on Chiropractic Education Australasia (CCEA). Overseas educated chiropractors interested in registration in New Zealand have three opportunities to undergo an examination by the CCEA each year: two in Australia and one in New Zealand.

Chiropractic Scope of Practice

Section 11 of the HPCA Act requires the Board to describe the profession of chiropractic in one or more Scopes of Practice.

The Board has gazetted one Scope of Practice which is “chiropractor”. A copy of this Scope of Practice can be found on the Board's website: www.chiropracticboard.org.nz.

No amendments have been made to this Scope of Practice during the reporting period.

Prescribed Qualifications

One of the Board's main functions is the prescription of qualifications required for Scopes of Practice within the profession and for that purpose, to accredit and monitor educational institutions and degrees, courses of studies or programmes. The Board has delegated the accreditation function to the CCEA, of which it is a member, however retains the right to either accept or reject its recommendations.

Pursuant to Section 12 of the Act, the following qualifications are prescribed for registration as a Chiropractor:

Registration as a chiropractor in New Zealand under the Chiropractic Board Scope of Practice requires either:

- a Council on Chiropractic Education Australasia (CCEA) accredited Chiropractic qualification from the New Zealand College of Chiropractic, Auckland; or
- a pass in an examination set by the New Zealand Chiropractic Board for chiropractors trained overseas who have graduated from an institution with accreditation status as recognised by a member body of the Council on Chiropractic Education International (CCEI); or
- under the provision of the Trans-Tasman Mutual Recognition Act 1997, registration by the Chiropractic Board of Australia at the time of application.

The Register

The Board maintains a Public Register of chiropractors, pursuant to section 136 of the HPCA Act. As at 31 March 2021 the Register contained **907** names of which **728** held current Annual Practising Certificates.

The Public Register is available for viewing on the Board's website: www.chiropracticboard.org.nz.

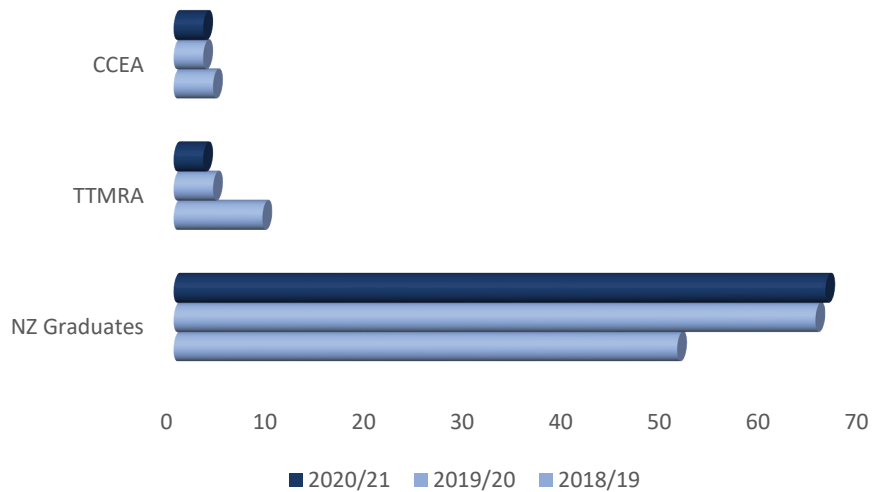
Applications for registration

During the reporting period the Board received a total of **72** new applications for registration.

The three Chiropractors registered through the CCEA pathway were from: The United States of America (1) and South Africa (2).

- 66** NZ Graduates
- 3** TTMRA
- 3** CCEA exam pathway

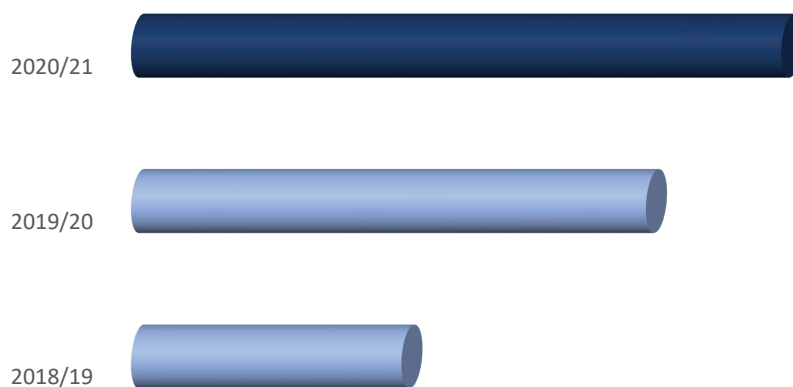
Registrations granted in the previous three years



Annual Practising Certificates

Throughout the reporting year, the Board received **728** APC applications under section 48 of the HPCA Act 2003, all of which were issued with an APC.

APC's issued in the previous three years



Competence, Fitness to Practice, Health and Recertification

The Board is responsible for monitoring Chiropractors, to ensure they meet and maintain practice standards in order to protect the health and safety of the New Zealand public.

Chiropractors are asked to make a number of declarations in respect of their competence and fitness to practise when applying for registration, and each year they apply for a practising certificate.

Competence notifications

A concern or complaint about a practitioner's competence can be raised by:

- a patient;
- a colleague;
- an employer;
- the Ministry of Health;
- the Accident Compensation Corporation;
- the Health and Disciplinary Commissioner.

During the reporting period, the Board received three new competence cases.

New competence notifications by source for previous four years:

Source	HPCA section	2020/21	2019/20	2018/19	2017/18
Health practitioner	34(1)		-	-	-
HDC	34(2)	1	-	-	-
Employer	34(3)		-	-	-
Other		2	1	2	2
TOTAL		3	1	2	2

When the Board receives a notification or concern about a Chiropractor's competence, it makes initial inquiries and may decide to

- Take no further action
- Make recommendations to the practitioner
- Order a competence review.

Competence reviews focus on supporting the practitioner by putting in place appropriate training, education and safeguards to assist them to improve their standard of practice. Competence reviews undertaken by the Board are based on principles of natural justice, support and education.

Outcomes of competence notifications at 31 March 2021:

Outcomes	HPCA Section	Existing	New	Closed	Still active
No further action					
Initial enquiries pending			2		2
Notification of risk of harm to public	35				
Orders concerning competence	38				
Interim suspension/ conditions	39				
Competence programme	40	1	1	2	0
Recertification programme	41				
Total number enquiries		1	3	2	2

Competence-related supervision and oversight

Supervision and oversight are statutory tools provided to help the Board ensure chiropractors are fit and competent to practise and do not pose a risk of harm to the public.

The Board may make an order of supervision in a variety of situations, including:

- where a practitioner is returning to practice after more than three years out of practice
- where a practitioner is suffering from a health condition
- as an interim measure while a competence review is being conducted
- following a failure to satisfy the requirements of a competence programme.

The Board made no orders involving supervision relating to competence during the reporting period.

The nature of oversight varies according to the needs of the individual practitioner but is always focused on maintaining public safety. Oversight is provided by a mentor according to the needs of an individual practitioner.

One new oversight case was ordered during the reporting period.

Fitness to practise

At the time of registration, an applicant must be able to demonstrate their fitness to practise and satisfy the Council that they meet several standards.

These standards relate to conduct, the ability to speak and understand English well enough to protect the health and safety of the public, and mental or physical conditions that prevent the applicant from performing the functions of their profession.

Health

If a chiropractor develops a physical or mental health problem, it may affect their ability to practise safely.

To protect the health and safety of the public, the Act sets out a regime for the notification and management of practitioner health issues. This is a formal regime that permits the Board to require a practitioner to undergo medical assessments and, where appropriate, to suspend a chiropractor's registration or place conditions on their scope of practice.

Where the health and safety of the public is not otherwise compromised, and where the practitioner is prepared to cooperate, the Council may use more informal voluntary undertakings.

There were no new referrals of a health under section 45 of the HPCA Act for this reporting period. There was one ongoing self-referral health notification from the previous period who entered into a voluntary undertaking with the Board.

Recertification

Recertification is a statutory process used to re-validate chiropractor's competence and fitness to practise. Our recertification system is a fundamental tool for ensuring lifelong practitioner competence

The Board's Continuing Professional Development (CPD) programme is a key tool to ensuring practitioners maintain their chiropractic competence. The Board expects Chiropractors will demonstrate engagement in continuous and ongoing CPD activities involving a variety of learning activities. They must be able to articulate how their CPD activities have impacted on their practice as a Chiropractor.

The Board currently has a two-year CPD cycle where a chiropractor is required to undertake 50 hours of CPD activities.

Due to the impacts of COVID-19 the Board extended its two-year CPD cycle for a further 12 months, due to be completed 31 December 2021.

Complaints and Discipline

The Board's primary responsibility when receiving a complaint is the protection of the health and safety of the public.

The Code of Health and Disability Services Consumers' Rights establishes the rights of health consumers and the duties of health service providers. Chiropractors must respect patient rights and follow the principles of ethical conduct set by the Board. Failing to provide good care or behaving in a way that shows a lack of professional integrity are matters of conduct.

Complaints fall into two broad categories:

- those that allege the practice or conduct of a practitioner has affected a patient; and
- those that do not directly involve a patient

Complaints that allege a patient has been affected must be made to the HDC. When the Board receives one of these complaints, it immediately refers it to the HDC, which may refer the complaint back to the Board for consideration.

Those notifications or complaints that do not directly involve a patient, and those referred back by the HDC, are reviewed on a case-by-case basis. Each notification or complaint is assessed, and the Board decides whether it should be handled as a competence, conduct or health issue.

For the reporting year, the Board received 8 new complaints and 1 complaint matter was carried over from the previous period.

Complaints from various sources and their outcomes:

Source	Received		Outcomes					
	New	Existing	Referred to HDC	Referred to PCC	Referred to HPDT	No further action	Other action	Ongoing
Consumer	1		1			1		0
ACC	3					2	1	1
HDC		1						1
Health practitioner								
Other	4			4				4
TOTAL	8	1		4		3	1	6

Professional Conduct Committee

A professional conduct committee (PCC) is an independent statutory committee appointed to investigate issues of practitioner conduct.

The four cases referred to the Professional Conduct Committee (PCC) were still under investigation at 31 March 2021.

Health Practitioners Disciplinary Tribunal

The HPDT hears and decides disciplinary charges brought against registered health practitioners.

The Board had no cases before the HPDT during the reporting year.

Financials

Contents

Non-Financial information:

Entity information 27

Financial information:

Statement of Financial Performance 28

Statement of Movement in Equity 28

Statement of Financial Position 30

Statement of Cash Flows 33

Statement of Accounting Policies 31

Notes to the Performance Report 35



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF CHIROPRACTIC BOARD'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

The Auditor-General is the auditor of the Chiropractic Board. 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 Chiropractic Board on his behalf.

Opinion

We have audited the performance report of the Chiropractic Board, 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 financial statements that include accounting policies and other explanatory information.

In our opinion the performance report of the Chiropractic Board, present fairly, in all material respects:

- The entity information,
- its financial position as at 31 March 2021;
- 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 16 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 Board 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 Board for the performance report

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

The Board 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 Board is responsible on behalf of the Chiropractic Board for assessing the Chiropractic Board's ability to continue as a going concern. The Board 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 Chiropractic Board or to cease operations, or there is no realistic alternative but to do so.

The Board'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 Board'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 Chiropractic Board'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 Chiropractic Board 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 Board 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 Chiropractic Board 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 Chiropractic Board.



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

Chiropractic Board

Entity Information

For the year ended 31 March 2021

Legal name of entity	Chiropractic Board
Type of entity and Legal Basis :	<p>The Chiropractic Board (the Board) is a body corporate established by the Health Practitioners Competence Assurance Act 2003 (HPCA Act) and is a Responsible Authority under that Act.</p> <p>Entity is a registered Charity under the Charities Act 2005, registration number CC34714.</p>
Entity's Purpose or Mission:	<p>"The Board is established under the HPCA Act that enables self-regulation of various health professions - the principle purpose of the act being to protect the health and safety of members of the public by providing for mechanisms to ensure that health practitioners are qualified, competent and fit to practise their profession.</p> <p>The functions of the Board are to:</p> <ol style="list-style-type: none">1. Prescribe the qualifications required for scopes of practice within the profession, and, for that purpose, to accredit and monitor educational institutions and degrees, courses of studies, or programmes;2. Authorise the registration of health practitioners under this Act, and to maintain registers;3. Consider applications for annual practising certificates (APCs);4. Review and promote the competence of health practitioners;5. Recognise, accredit, and set programmes to ensure the ongoing competence of health practitioners;6. Receive and act on information from health practitioners, employers, and the Health and Disability Commissioner about the competence of health practitioners;7. 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;8. Consider the cases of health practitioners who may be unable to perform the functions required for the practice of the profession;9. Set standards of clinical competence, cultural competence, and ethical conduct to be observed by health practitioners of the profession;10. Liaise with other authorities appointed under this Act about matters of common interest;11. Promote education and training in the profession;12. Promote public awareness of the responsibilities of the authority;13. Exercise and perform any other functions, powers, and duties that are conferred or imposed on it by or under this Act or any other enactment.
Entity Structure:	The Board has seven (7) members. Five (5) chiropractors 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 Board received its main income from APC fees paid by registered chiropractors.
Additional information:	To protect the public, the Board is also responsible for making sure that chiropractors 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 the public by providing for mechanisms to ensure that chiropractors are competent and fit to practise.

Chiropractic Board

Statement of Financial Performance

“How was it funded?” and “What did it cost?”

For the year ended 31 March 2021

	Note	2021 \$	2020 \$
Revenue			
APC fees		603,465	607,686
Registration fees		9,978	10,377
Non-Practising fee		21,391	19,696
Other income and cost recoveries		4,303	6,025
Interest		23,191	26,138
Disciplinary levy and recovery		144,016	140,318
Total Revenue		806,346	810,239
Expenditure			
Board & committees	1	157,202	146,294
Secretariat	2	329,789	313,889
Disciplinary expenses	3	27,099	100,596
Total Expenditure		514,089	560,779
NET (DEFICIT)/SURPLUS		292,256	249,460

Chiropractic Board

Statement of Movement in Equity

For the year ended 31 March 2021

	Note	2021 \$	2020 €
Accumulated funds at the beginning of period		742,869	493,410
Net (deficit)/surplus for the period		292,256	249,460
Accumulated funds at the end of period		1,035,125	742,869

Chiropractic Board

Statement of Financial Position

“What the entity owns” and “What the entity owes”

For the year ended 31 March 2021

	Note	2021 \$	2020 \$
EQUITY	7	1,035,125	742,869
CURRENT ASSETS			
Cash and cash equivalents		922,897	709,027
Investments		950,000	725,000
Accounts receivable	5	13,789	15,848
Prepayments		21,655	20,191
Accrued interest		12,514	9,773
Total Current Assets		1,920,856	1,479,839
NON-CURRENT ASSETS			
Fixed assets	4	5,105	10,622
Intangible assets	4	23,773	3,581
Total Non-Current Assets		28,878	14,203
TOTAL ASSETS		1,949,733	1,494,044
CURRENT LIABILITIES			
Accounts payable and provisions	8	39,002	68,464
Employee costs payable	9	16,463	13,200
Income in advance	6	749,405	588,053
Goods and services tax		105,690	77,420
WHT payable		4,049	4,036
Total Current Liabilities		914,608	751,173
NET ASSETS		1,035,125	742,869

For and on behalf of the Board



Dr Tim Cooper
Chairperson

13 September 2021



Glenys Sharman
Registrar/General Manager

13 September 2021

Chiropractic Board

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	908,834	650,084
Registration income	31,369	30,073
Other fees	6,362	10,338
Interest revenue	20,450	19,329
<i>Cash was applied to:</i>		
Payments from suppliers and employees	(528,959)	(545,523)
Payment/(refund) IRD for GST	28,270	(12,836)
Net cash flows from operating activities	466,327	151,464
Cash flows from Investing and Financing Activities		
<i>Cash was received from:</i>		
Short-term investments	750,673	1,130,858
Sale of fixed assets	-	1,174
<i>Cash was applied to:</i>		
Purchase of fixed Assets	(27,456)	(6,867)
Short-term investments	(975,673)	(1,325,000)
Net Cash Flows from Investing and Financing Activities	(252,456)	(199,835)
Net Increase / (Decrease) in Cash	213,870	(48,372)
Opening Cash Brought Forward	709,027	757,399
Closing Cash Carried Forward	922,897	709,027
Represented by:		
Cash and cash equivalents	922,897	709,027

Chiropractic Board

Statement of Accounting Policies

“How did we do our accounting?”

For the year ended 31 March 2021

BASIS OF PREPARATION

BASIS OF PREPARATION

The Board is a body corporate established by the Health Practitioners Competence Assurance Act 2003 and is a Responsible Authority under that Act.

The performance report was prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP) and has been prepared on the basis of historical cost.

The Board 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 income

Interest Income is recognised as it is earned using the effective interest method.

Receivables

Receivables are stated at estimated realisable values. Doubtful debts are estimated based on review of receivables at year end and if the debtor is making contribution against the debt, if no contribution the debt is fully provided for as a doubtful debt.

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.

Depreciation

Fixed Assets are shown at original cost less accumulated depreciation. Depreciation has been calculated over the expected useful life of the assets at the following rates:

Fixtures and Fittings	20% straight line
Computer Equipment	48% - 67% straight line
Office Equipment	48% straight line
Office Refit	20% straight line

Amortisation

Intangible assets are amortised over the period of benefit to the Board at the following rate:

Website	33.33% straight line
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Taxation

The Board is registered as a charitable entity under the Charities Act 2005. The Board is exempt from Income Tax.

Investments

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

Goods & Services Tax

The board 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.

Cash and cash equivalents

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

Employee entitlements

Provision is made in respect of the Board's liability for annual leave at balance date. Annual leave has been calculated on an actual entitlement basis at current rates of pay. No provision is made for sick leave entitlement as this does not accumulate.

Comparatives

Some prior year comparative figures have been reclassified to match current year disclosure.

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2021

	Note	2021 \$	2020 \$
1. BOARD & COMMITTEES			
Conferences		-	235
Fees		117,300	102,661
Meeting expenses, training ,travel & others		11,074	18,833
Projects		28,828	24,565
		157,202	146,294

Fees paid to Board and Committee members

Kristin Grace (Chairperson until 27/08/2020, after 27/08/2020 position held as a Board member)	38,549	63,511
Blair Apperley (finished on 10/04/2019)	-	350
G Winter (finished on 10/04/2019)	-	350
James Burt	6,750	5,100
K Rikihana (finished on 23/05/2019)	-	350
Elizabeth Hird	14,475	13,800
Sarkaw Mohammad (Randhawa)	8,025	8,550
Timothy Cooper (Optimum Health Chiropractic, Board member until 27/08/2020, appointed as the Chairperson after 27/08/2020)	34,950	10,650
Stacey Medway Morgan (Board member, started 10/06/2020)	7,350	-
Tia Warbrick (Board member, started 10/06/2020)	7,200	-
	117,300	102,661

Above transactions include fees paid for Board members relating to projects work. Project: Competence Standards review total amount of \$3,750, Projects: Chair Succession Planning 20/24 total \$150, project Website review 20/22 total \$600. Project: COVID19 expenses total \$20,681.88.; Total fees paid to board members relating to projects work \$25,182

2. SECRETARIAT

Audit fees		6,766	6,580
Depreciation & amortisation	4	12,782	9,129
Legal costs		7,121	12,063
Occupancy costs		23,883	24,545
Other costs		90,957	77,986
Personnel costs		166,323	161,795
Professional fees		17,572	16,815
Telephone, Postage & Printing and Stationery		4,385	4,975
		329,789	313,889

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2021

	Note	2021 \$	2020 \$
3. DISCIPLINARY EXPENSES			
PCC Investigation Expense		9,941	28,045
HPDT Hearing Expense		17,158	72,551
		27,099	100,596

4. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

	Opening carrying value	Current year additions	Current year disposals/ sales	Net Depreciation, amortisation & Impairment	Closing Carrying Value
At 31 March 2021					
Furniture & fittings	3,420	-	-	-3,088	332
Computer equipment	4,934	4,050	-	-4,212	4,772
Office refit	2,268	-	-	-2,268	-
	10,622	4,050	-	-9,567	5,105
Website & Software	3,581	23,406	-	-3,215	23,773
	3,581	23,406	-	-3,215	23,773

	Opening carrying value	Current year additions	Current year disposals/ sales	Net Depreciation, amortisation & Impairment	Closing Carrying Value
At 31 March 2020					
Furniture & fittings	6,779	-	-	(3,358)	3,420
Computer equipment	4,945	3,075	-	(3,086)	4,934
Office refit	4,742	-	-	(2,474)	2,268
	16,466	3,075	-	(8,919)	10,622
Website	-	3,792	-	(211)	3,581
	-	3,792	-	(211)	3,581

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2021

	2021 \$	2020 \$
5. ACCOUNTS RECEIVABLE		
Accounts receivable	23,789	41,047
Less provision for doubtful debts	(10,000)	(25,199)
	13,789	15,848
6. INCOME IN ADVANCE		
Fees received relating to next year		
APC fees	589,092	463,922
Disciplinary levy	141,530	111,609
Non-Practising fee	18,783	12,522
	749,405	588,053
7. EQUITY		
General Reserve		
Accumulated surpluses with unrestricted use		
Balance at 1 April	635,517	425,778
Surplus/(deficit) for year	175,339	209,738
Balance at 31 March	810,855	635,517
Discipline Reserve		
Opening Balance	107,353	67,631
Levies received	144,016	140,318
Discipline Costs	(27,099)	(100,596)
Balance at 31 March	224,270	107,353
Total Reserves	1,035,125	742,869
General reserve is used for operating expenses; Discipline reserve is used for the Professional Conduct Committees and Health Practitioners Disciplinary Tribunal costs.		
8. ACCOUNTS PAYABLE & PROVISIONS		
Accounts payable	22,154	36,037
Accrued expenses	16,848	32,427
	39,002	68,464

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2021

	2021	2020
	\$	\$
9. EMPLOYEE COSTS PAYABLE		
PAYE owing	2,695	2,740
Holiday pay accrual	10,785	7,453
Kiwisaver contributions owing	1,135	933
Salary accrual	1,847	1,186
Student loan owing	-	889
	<u>16,463</u>	<u>13,200</u>

10. COMMITMENTS

The Board has entered into a Service Level Agreement (SLA) with the Nursing Council of New Zealand for the provision of back office corporate services. This SLA is for an initial term of 5 years. The future estimated commitments based on the expected costs included in this agreement as at 31 March 2021 are: Property \$13,946, Corporate Services \$24,587, Total \$38,533.

	2021	2020
	\$	\$
Due in 1 year	38,533	37,344
Due between 1-2 years	38,533	-
Due between 2-5 years	109,178	-
	<u>186,245</u>	<u>37,344</u>

The lease agreement is in the name of Nursing Council of New Zealand.

11. CREDIT CARD FACILITY

The Board has a Business Mastercard facility of \$20,000.

12. RELATED PARTY TRANSACTIONS

Fees paid to board members are listed in note 1. There were no other transactions involving related parties during the year. (2020 \$Nil)

13. CONTINGENT LIABILITIES

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

14. CAPITAL COMMITMENTS

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

15. ASSETS HELD ON BEHALF OF OTHERS

There were no assets held on behalf of others during the financial year. (2020: \$Nil)

16. CORRECTION OF ERRORS

There were no correction of errors at balance date. (2020: \$Nil)

17. 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, 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 2021 and expiring on 1st February 2026.

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

18. EVENTS AFTER BALANCE DATE

There were no events after balance date. (2020: \$Nil)

