

*Te Poari Kaikorohiti o Aotearoa,
The Chiropractic Board of New Zealand*



*Pūrongo ā tau
Annual report*

2022



NEW ZEALAND
CHIROPRACTIC BOARD
TE POARI KAIKOROHITI O AOTEAROA

Annual report 1 April 2021 - 31 March 2022

Te Poari Kaikorohiti, the Chiropractic Board is pleased to present this report for the year ended 31 March 2022.

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



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From the Chair and General Manager

Te Poari Kaikorohiti, the New Zealand Chiropractic Board (Board) is pleased to present its Annual Report and Financial Statements covering the period 1 April 2021 through 31 March 2022 to the Minister of Health.

COVID-19

As in the previous reporting year, we continued to operate with limited disruption to Board activities. The secretariat managed the impact of the pandemic well, communicating, and engaging with the profession. Communications during this period remained higher than pre-COVID-19 as large numbers of the profession turned to the Board for guidance and support. The Board facilitated a flow of information from Government, and the Ministry of Health to the profession. This included Alert Level Guidelines, the Traffic Light system and other Public Health Orders.

The key priorities:

Policy development/review

The Board continues an ongoing review and monitoring of policies and guidelines to ensure it is able to meet the regulatory functions required of it by the Health Practitioners Competence Assurance Act 2003 (HPCA Act).

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.

The resulting draft standards include, a section outlining minimum cultural competencies expected of Chiropractors practising in New Zealand. This is the result of work by the Board in conjunction with Kawea Law, a consultant engaged by the Board to provide advice on meeting its obligations under Te Tiriti o Waitangi.

These draft standards will be out for consultation early 2022.

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.

Strategic planning has been managed in-house for the last two years. It is envisaged that an external facilitator will be engaged for the 2023 Strategic planning Day.

Performance Reviews for Responsible Authorities

Amendments to the HPCA Act in 2019 introduced regular, independent performance reviews for responsible authorities. The Board completed their review December 2021. The Board stands by the result of this independent audit as a confirmation and reflection of its competence as a Responsible Authority

Information Technology projects

The Board Recognises the importance of developing and enhancing information technology to better meets the needs of the public and ensure their safety when using Chiropractic services and continue to embrace the opportunities and efficiencies offered by technology. During the reporting period, the Board completed the following IT projects:

- a. Health workforce data collection
- b. HPI numbers are now available to chiropractors

Stakeholder Relationships

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

At a domestic level the Board, the New Zealand Chiropractors Association (NZCA) and the New Zealand College of Chiropractic (NZCC) work closely together through regular memorandum of understanding meetings. During the Pandemic the frequency of MoU meetings was intensified with representative meeting fortnightly.

The Board also has regular meetings with the NZCA and the Accident Compensation Corporation.

The Board actively collaborates with other Regulatory Authorities through regular meetings with the Physiotherapy and Osteopathic Chairs and executives. Further formal collaboration is facilitated through the Allied Health online meetings co-ordinated by the Chief Executive Officer of Allied Health Martin Chadwick. Organic collaboration occurs through mutual policy, intellectual property, and office space sharing with other Regulatory Authorities.

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

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.

During the COVID Pandemic Regular "snapshots" of the impact on Australasian Chiropractic Educational Institutions to deliver their programmes was provided by CCEA in the form of regular meetings (fortnightly at the height of the Pandemic) between the Chair and Executive Officers of the NZCB, the Chiropractic Board of Australia, AHPRA and CCEA.

Finances

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

The Board did not alter the APC fees for the reporting period, however, at its August 2021 Board meeting, agreed to not impose a disciplinary levy for the 2022/2023 APC period as it was determined by Board members that there were sufficient funds in reserve.

Thanks

2021/2022 continued to be a productive period with many refinements made to Board protocol, function, 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 engendered by the COVID-19 Pandemic.

The Chair and General Manager wish to express their sincere appreciation of Board-staff's ongoing efforts and to thank all Board members for their dedication and their wise and considered input to Board deliberations during the year. Board members continue to focus on the best interests of New Zealanders by 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

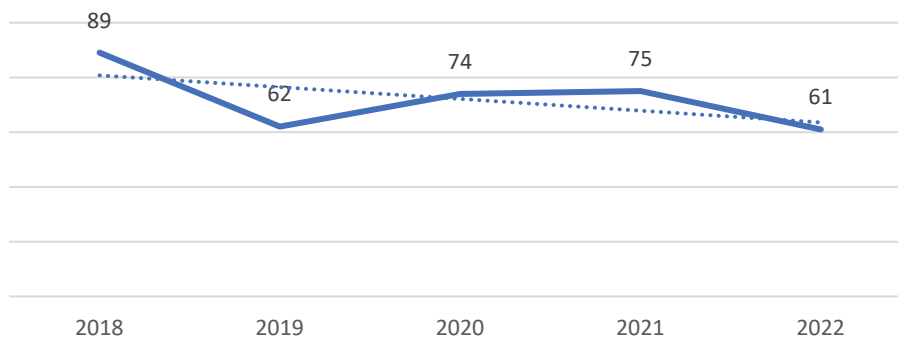


Glenys Sharman
Registrar/General Manager

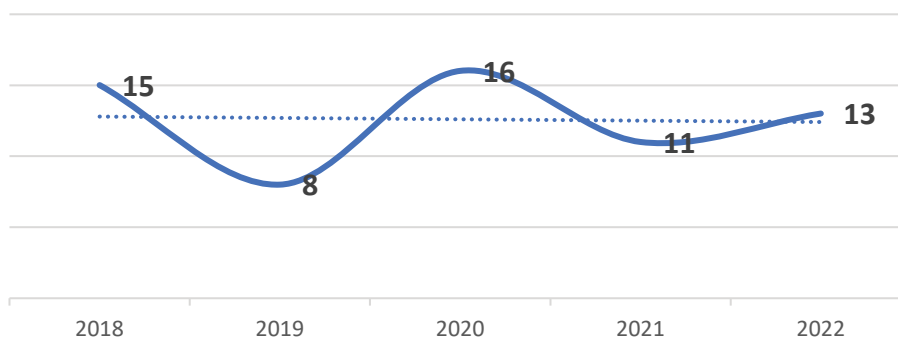
At a glance

5 year timeline: 2018-2022

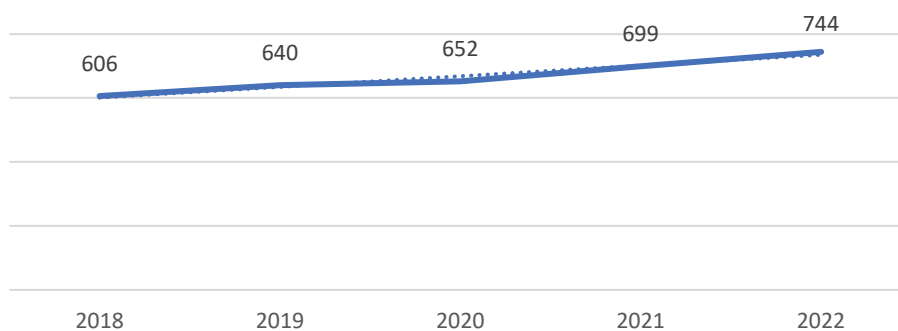
REGISTRATIONS GRANTED

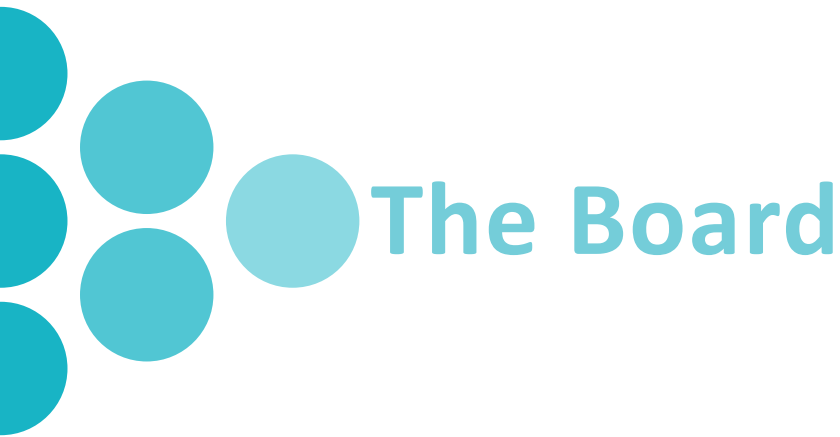


NOTIFICATIONS



APC's ISSUED





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 purpose

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

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 principles

The Board plays a pivotal role in assuring public safety through effective regulation ensuring chiropractors are competent and fit to practice by:

- the primary consideration is protection of the public
- ensuring only those who are suitably qualified, with relevant skills and are fit to practise in a competent and ethical manner are registered
- identifying risks and respond with minimum regulatory action to manage the risk to the public without undue burden to the practitioner
- commitment to effective, efficient, and consistent regulation of the Chiropractic profession
- collaborating with other professions, professional bodies, and consumers, national and internationally in the interests of public protection
- fostering and supporting equitable health care for Māori, the Government's direction for Māori health advancement, and the acquisition of Māori health goals.

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

The Board oversees the strategic direction of the organisation, monitors management performance and implements the requirements of the Act.

The Board is supported by its staff, who are responsible for delivering the Board's statutory functions, implementing the strategic direction, and managing the projects required to support the Board's goals.

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		Date of appointment	Term	Term end date
Dr James Burt	Chiropractor	4/5/2013	3	10/06/2022
Ms Elizabeth Hird	Lay member	31/8/2013	3	12/10/2019
Dr Kristin Grace	Chiropractor	28/8/2011	3	Term completed June 2021
Dr Sarkaw Randhawa	Chiropractor	11/9/2017	1	Term completed February 2022
Dr Tim Cooper	Chiropractor	10/4/2019	1	10/04/2022
Dr Stacey Medway	Chiropractor	10/06/2020	1	10/06/2023
Ms Tia Warbrick	Lay member	10/06/2020	1	10/06/2023
Dr Edward Benson-Cooper	Chiropractor	14/06/2021	1	01/06/2024
Dr Chad Esaiiah	Chiropractor	23/02/2022	1	23/02/2025

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.

Board committees:

- Finance, Audit and Risk Committee (3 members)
- Complaints and Competence Committee (full Board)
- Policy Committee (4 members)
- Registration and Recertification Committee (5 members)

Board Meetings

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

Board Member	01/06/2021	26/08/2021	19/11/2021	17/02/2022 (Strat plan day)	18/02/2022
Tim Cooper (Chair)	Via AVL	Via AVL	Via AVL	Via AVL	Via AVL
Kristin Grace	Via AVL	Via AVL	term completed		
Liz Hird (Dep Chair)	Via AVL	Via AVL	Via AVL	Via AVL	Via AVL
James Burt	Via AVL	Via AVL	Via AVL	Via AVL	Via AVL
Sarkaw Randhawa	Apologies	Via AVL	Apologies	Apologies	term completed
Stacey Medway		First meeting	Via AVL	Via AVL	Via AVL
Tia Warbrick		First meeting	Via AVL	Via AVL	Via AVL
Edward Benson-Cooper			First meeting	Via AVL	Via AVL

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 **744** held current Annual Practising Certificates.

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

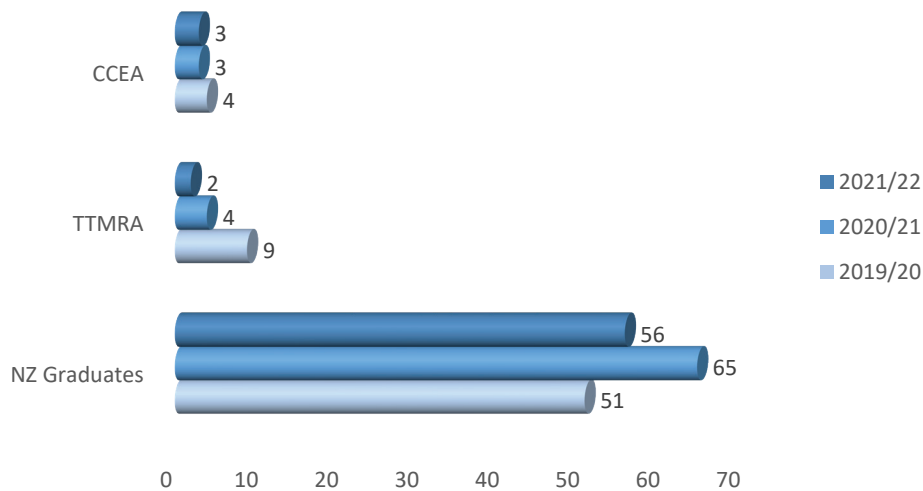
Applications for registration

During the reporting period the Board received a total of **61** new applications for registration.

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

- 56** NZ Graduates
- 2** TTMRA
- 3** CCEA exam pathway

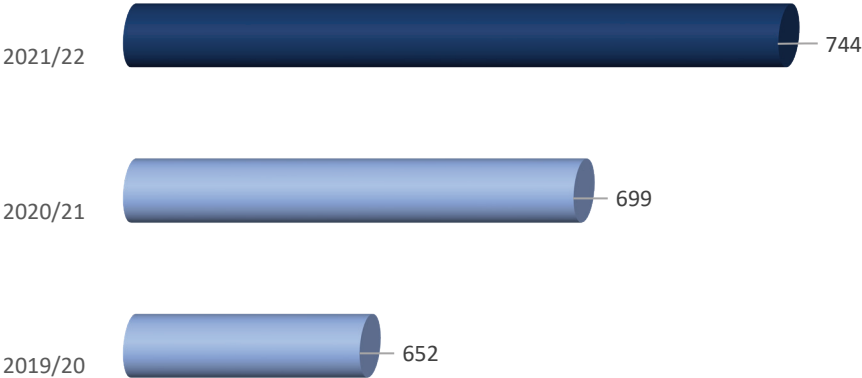
Registrations granted in the previous three years



Annual Practising Certificates

Throughout the reporting year, the Board received **744** 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 **two** new competence cases:

1. Patient complaint alleging injury cause by practitioner. Case is open, currently with HDC.
2. Practitioner found to be practising face to face whilst not vaccinated. Case referred to PCC. Case still ongoing.

New competence notifications by source for previous four years:

Source	HPCA section	2021/22	2020/21	2019/20	2018/19
Health practitioner	34(1)		-	-	-
HDC	34(2)		1	-	-
Employer	34(3)			-	-
Other		2	2	1	2
TOTAL		2	3	1	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					
Notification of risk of harm to public	35		1		1
Orders concerning competence	38				
Interim suspension/ conditions	39				
Competence programme	40	1	1	1	1
Recertification programme	41				
Total number enquiries		1	2	1	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. This was in the case of poor record keeping. The practitioner underwent 6 weeks of mentoring to improve their record keeping.

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 **5** new complaints and **6** complaint matter were carried over from the previous period. The **5** new complaints were:

1. One complaint was made against two practitioners in the same practice, over information provided to their daughter. The Board requested, the practitioners review the material provided to patients. Case closed.
2. Complaint against practitioner alleging inappropriate act due to lack of communication of the treatment provided. Practitioner was required to review informed consent processes. Case closed.
3. Complaint received from colleague re alleged slander and inappropriate unprofessional conduct towards a colleague. The Board deemed this as a contractual issue. No further action was taken.
4. Ministry of Health found practitioner was providing treatments whilst not vaccinated against COVID-19. Case was referred to a PCC. PCC investigation was still ongoing at the time of this report being published.

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	2	1	3			2		
ACC								
HDC		1			1			
Health practitioner	1					1		
Other	2	4		4		4	1	1
TOTAL	5	6	3	4	1	3		

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 all related to practitioners practising during the COVID-19 pandemic lockdown in early 2020. Three of those PCC's were closed with no further action. The fourth practitioner was required to under a single session of mentorship.

Health Practitioners Disciplinary Tribunal

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

The Board had **one** case before the HPDT which was heard August 2022:

1. One case before HPDT resulted in eight months suspension, and upon return to practise is required to undergo conditions of supervision. This practitioner is not currently practising.



Financials

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE CHIROPRACTIC BOARD'S PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2022

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 and statement of financial position as at 31 March 2022, the statement of financial performance, 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 of the Chiropractic Board:

- present fairly, in all material respects:
 - its entity information and financial position as at 31 March 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Formal Reporting – Accrual (Public Sector).

Our audit was completed on 24 January 2023. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required by Charities Act 2005. This was due to the auditor shortage in New Zealand.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the 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 Chiropractic Board for the performance report

The Chiropractic Board members are responsible for preparing performance report that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

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

In preparing the performance report, the Chiropractic Board members are responsible for assessing the Chiropractic Board's ability to continue as a going concern. The Chiropractic Board members are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Chiropractic Board members intend to wind-up the Chiropractic Board or to cease operations, or have no realistic alternative but to do so.

The Chiropractic 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, are 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 Chiropractic Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chiropractic Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Chiropractic Board 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 represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Chiropractic 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 responsibilities arise from the Public Audit Act 2001.

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: *International 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 2022

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 2022

	Note	2022 \$	2021 \$
Revenue			
APC fees		637,515	603,465
Registration fees		7,983	9,978
Non-Practising fee		21,391	21,391
Other income and cost recoveries		4,651	4,303
Interest		15,351	23,191
Disciplinary order		7,800	0
Disciplinary levy and recovery		152,107	144,016
Total Revenue		846,798	806,346
Expenditure			
Board & committees	1	165,593	157,202
Secretariat	2	363,507	329,789
Disciplinary expenses	3	61,812	27,099
Total Expenditure		590,912	514,090
NET (DEFICIT)/SURPLUS		255,886	292,256

Chiropractic Board

Statement of Movement in Equity

For the year ended 31 March 2022

	Note	2022 \$	2021 \$
Accumulated funds at the beginning of period		1,035,125	742,869
Net (deficit)/surplus for the period		255,886	292,256
Accumulated funds at the end of period		1,291,011	1,035,125

Chiropractic Board

Statement of Financial Position

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

For the year ended 31 March 2022

	Note	2022 \$	2021 \$
EQUITY	7	1,291,011	1,035,125
CURRENT ASSETS			
Cash and cash equivalents		918,384	922,897
Investments		1,030,935	950,000
Accounts receivable	5	16,618	13,789
Prepayments		26,241	21,655
Accrued interest		7,781	12,514
Total Current Assets		1,999,959	1,920,855
NON-CURRENT ASSETS			
Fixed assets	4	14,274	5,105
Intangible assets	4	33,357	23,773
Total Non-Current Assets		47,631	28,878
TOTAL ASSETS		2,047,590	1,949,733
CURRENT LIABILITIES			
Accounts payable and provisions	8	63,066	39,002
Employee costs payable	9	22,797	16,463
Income in advance	6	590,960	749,405
Goods and services tax		75,898	105,690
WHT payable		3,858	4,049
Total Current Liabilities		756,579	914,609
TOTAL LIABILITIES		756,579	914,609
NET ASSETS		1,291,011	1,035,125

For and on behalf of the Board



Dr Tim Cooper
Chairperson

24 January 2023



Dr Edward Benson-Cooper
Deputy Chair

24 January 2023

Chiropractic Board

Statement of Cash Flows

“How the entity has received and used cash”

For the year ended 31 March 2022

	2022 \$	2021 \$
Cash flows from Operating Activities		
<i>Cash was received from:</i>		
Statutory fees	638,978	908,834
Registration income	29,374	31,369
Other fees	1,822	6,362
Interest revenue	20,085	20,450
<i>Cash was applied to:</i>		
Payments to suppliers and employees	(551,576)	(528,959)
Payment/(refund) IRD for GST	(29,792)	28,270
Net cash flows from operating activities	108,891	466,326
Cash flows from Investing and Financing Activities		
<i>Cash was received from:</i>		
Short-term investments	1,150,000	(975,673)
<i>Cash was applied to:</i>		
Purchase of fixed Assets	(32,469)	(27,456)
Short-term investments	(1,230,935)	750,673
Net Cash Flows from Investing and Financing Activities	(113,404)	(252,456)
Net Increase / (Decrease) in Cash	(4,513)	213,870
Opening Cash Brought Forward	922,897	709,027
Closing Cash Carried Forward	918,384	922,897
Represented by:		
Cash and cash equivalents	918,384	922,897

Chiropractic Board

Statement of Accounting Policies

“How did we do our accounting?”

For the year ended 31 March 2022

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	33.33%-67% straight line
Office Equipment	40% 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.

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2022

	Note	2022 \$	2021 \$
1. BOARD & COMMITTEES			
Conferences		1,630	0
Fees		103,941	117,300
Meeting expenses, training ,travel & others		9,946	11,074
Projects		50,076	28,828
		165,593	157,202
Fees paid to Board and Committee members			
Kristin Grace (Board member) finished in June 2021		2,475	38,549
Chad Esaiah (Board member)		350	0
Edward Benson-Cooper (Board member)		8,360	0
James Burt (Deputy Chairperson)		9,450	6,750
Elizabeth Hird (Lay Member)		15,200	14,475
Sarkaw Mohammad (Randhawa) - Finished in February 2022		4,863	8,025
Timothy Cooper (Chairperson)		45,356	34,950
Stacey Medway Morgan (Board member)		9,075	7,350
Tia Warbrick (Lay Member)		8,138	7,200
		103,267	117,299

Above transactions include fees paid for Board members relating to projects work in 2021-22 Financial year. CPD Project total amount of \$300; Project: Competence Standards Review total \$375; Project Covid-19 Expenses total \$684; Project: RA Review total 106; Te Tiriti Fremework Project total \$53. Total fees paid to board members relating to projects work \$1,519.

2. SECRETARIAT

Audit fees		7,449	6,766
Depreciation & amortisation	4	13,716	12,782
Legal costs		21,048	7,121
Occupancy costs		21,197	23,883
Other costs		93,906	90,957
Personnel costs		181,623	166,323
Professional fees		20,992	17,572
Telephone, Postage & Printing and Stationery		3,577	4,385
		363,507	329,789

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2022

	Note	2022 \$	2021 \$
3. DISCIPLINARY EXPENSES			
PCC Investigation Expense		28,696	9,941
HPDT Hearing Expense		33,116	17,158
		61,812	27,099

4. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

	Opening carrying value	Current year additions	Net Depreciation, amortisation & Impairment	Closing Carrying Value
At 31 March 2022				
Furniture & fittings	332	817	(141)	1,008
Computer equipment	4,772	13,002	(4,508)	13,266
	5,104	13,819	(4,649)	14,274
Website & Software	23,773	18,650	(9,066)	33,357
	23,773	18,650	(9,066)	33,357

	Opening carrying value	Current year additions	Net Depreciation, amortisation & Impairment	Closing Carrying Value
At 31 March 2021				
Furniture & fittings	3,420	0	(3,088)	332
Computer equipment	4,934	4,050	(4,212)	4,772
Office refit	2,268	0	(2,268)	-
	10,622	4,050	(9,568)	5,104
Website	3,581	23,406	(3,214)	23,773
	3,581	23,406	(3,214)	23,773

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2022

	2022 \$	2021 \$
5. ACCOUNTS RECEIVABLE		
Accounts receivable	26,618	23,789
Less provision for doubtful debts	(10,000)	(10,000)
	16,618	13,789
6. INCOME IN ADVANCE		
Fees received relating to next year		
APC fees	568,004	589,092
Disciplinary levy	0	141,530
Non-Practising fee	22,956	18,783
	590,960	749,405
7. EQUITY		
General Reserve		
Accumulated surpluses with unrestricted use		
Balance at 1 April	810,855	635,517
Surplus/(deficit) for year	165,591	175,338
Balance at 31 March	976,446	810,855
Discipline Reserve		
Opening Balance	224,270	107,353
Levies received	152,107	144,016
Discipline Costs	(61,812)	(27,099)
Balance at 31 March	314,565	224,270
Total Reserves	1,291,011	1,035,125
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	38,782	22,154
Accrued expenses	24,284	16,848
	63,066	39,002

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2022

	2022 \$	2021 \$
9. EMPLOYEE COSTS PAYABLE		
PAYE owing	2,974	2,695
Holiday pay accrual	15,936	10,785
Kiwisaver contributions owing	1,226	1,135
Salary accrual	2,661	1,847
	22,797	16,462

10. COMMITMENTS

The Board has entered into a Service Level Agreement (SLA) with the Nursing Council of New Zealand from 1st February 2021 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 2022 are: Property \$17,449, Corporate Services \$24,587. Total \$42,036 per annum. Lease cost was reviewed and signed commencing 1st February 2022.

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

	2022 \$	2021 \$
Due in 1 year	42,036	38,533
Due between 1-2 years	42,036	38,533
Due between 2-5 years	77,067	109,178
	161,139	186,244

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. (2021 \$Nil)

13. CONTINGENT LIABILITIES

There are no contingent liabilities at balance date. (2021 \$Nil)

14. CAPITAL COMMITMENTS

There are no capital commitments at balance date. (2021: \$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, 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.

16. EVENTS AFTER BALANCE DATE

A cyber security incident occurred in late November 2022 that affected some of the Board's information systems. At the time the performance report was finalised, the Board was unable to reliably estimate the likely financial impact. The incident has affected the Board's ability to complete all required regulatory functions a required under the HPCA Act 2003 in the short term while the incident is managed, but the ability of the Board to continue operating in the longer term is not expected to be significantly affected.

17 BREACH OF STATUTORY REPORTING DEADLINE

The Chiropractic Board was required under the Charities Act 2005 to file its audited performance report with Charities Services by 30 September 2022. This timeframe was not met due to the late completion of the audit.

