



**DIETITIANS BOARD**

Te Mana Tohunga Matai Kai

# annual report

TO THE MINISTER OF HEALTH

31 MARCH 2009

Minister of Health  
Parliament Buildings  
WELLINGTON

Dear Minister

In accordance with section 134 of the Health Practitioners Competence Assurance Act 2003, I enclose the report of the operation of the Dietitians Board and its audited financial statements for the year ended 31 March 2009.

Yours sincerely



**Mary McNab**

Chairperson

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## CHAIRPERSON'S INTRODUCTION

The role of the Dietitians Board is set out in the Health Practitioners Competence Assurance Act 2003 (HPCA Act). The purpose of the Board is to protect the health and safety of the public by ensuring that dietitians are competent and fit to practise their profession.

The Board has had another challenging year with the changing needs of the dietetic profession and workforce issues. Relationships and consultation have continued with the dietetic profession, the Dietetic Training Programme of the Department of Human Nutrition at the University of Otago, Regulatory Authorities and other parties as required by the HPCA Act.

The review of the 'Statement of Registration Competency Requirements, January 2004' was commenced in 2007 by consultation with the dietetic profession and the establishment of a working party. The update of the registration competency requirements is to be completed in 2009.

The Board continues to develop close relations with the Dietitians Association of Australia (DAA) through the 'Mutual Recognition Voluntary Relationship Charter'. The Board has strengthened our relationship with the DAA by sharing information on the suitability of the training and assessment of dietitians from other countries. This has proved to be invaluable.

Work commenced on reviewing the assessment of United Kingdom (UK) trained and registered dietitians to enable UK dietitians who meet the Board's criteria, to work in New Zealand without the need to complete the Overseas Candidates Registration Examination (OCRE). The new 'policy and procedures' were expected to be in place from April 2009.

Moderation of the Continuing Competency Programme (CCP) was undertaken during the year by an independent moderator. New graduates and the current practising profession were surveyed for their views on the CCP.

Discussion continues between representatives from the Ministry of Health, Pharmac, the Board and representatives of the dietetic profession, regarding the ability for dietitians to make application for special foods.

In September 2007, the remaining five Registration Board Secretariat (RBS) Health Regulatory Authorities (the Chiropractic Board, Dietitians Board, Optometrists and Dispensing Opticians Board, Osteopathic Council and the Podiatrists Board), commenced discussions on forming a 'not for profit' company.

The Board's status as a charitable entity, under the Charities Act 2005, commenced on 30 June 2008.

Workforce issues remain a concern as the number of dietitians able to be trained in New Zealand is limited by the number of places on the Postgraduate Diploma of Dietetics (PG Dip Diet) in the Dietetic Training Programme. This is affected by the limited availability of clinical placements in the health sector. This issue will be addressed as part of the 2009-2010 strategic plan and has been discussed with the Tertiary Education Commission.

To maintain services to the public under the HPCA Act, the Board again operated with a budget deficit. This was largely due to expenditure budgeted for, including the review of the Registration Competency Requirements, the Continuing Competency Programme (CCP) audit, the CCP surveys and moderation, but also from the unexpected expenditure incurred by various legal costs associated with a complaint and advice on ethical issues.

There were no changes in membership of the Board during the year ending 31 March 2009.

I would like to thank all the Board members for the invaluable work they have been involved in, helping to protect the health and safety of the public. I would like to particularly thank the outgoing Chairperson, Barbara Ryan for the excellent work done over the past nine years on the Board, members of the profession who have worked on various committees and Jane de Lisle, the Registrar, for her support during the year.



**Mary McNab**  
Chairperson  
Dietitians Board

## THE BOARD'S ROLE AND FUNCTIONS

The Board's prime goals and functions are to:

- Prescribe qualifications for Scopes of Practice for dietitians,
- Accredite and monitor educational institutions and programmes, including standards and competencies,
- Grant registration to dietitians and issue practising certificates,
- Review and promote the competence of dietitians, and
- Advise on situations where dietitians may be unable to perform professionally.

The Board annually sets a strategic plan, annual plan and a budget.

The Board is developing robust policies and procedures with the intention of delegating an increasing number of operational activities, to allow Board members to concentrate on governance issues.

## SCOPE OF PRACTICE FOR DIETITIANS/ RESTRICTED ACTIVITIES

The HPCA Act (S 11(1)) requires the Board to describe the profession of dietetics in one or more Scopes of Practice.

The Board continues to operate with one Scope of Practice for dietitians. The Board may place conditions on the Scope of Practice to limit a practitioner's range of practice at any time if it is in doubt of the safety of practice of that practitioner. The Board has used this section of the Act particularly for overseas trained dietitians. It has been helpful for those who sit and pass the **part** Overseas Candidates Registration Examination (OCRE), where they may be restricted to work in one domain of practice, not all three, as applicable.

The Board's Scope of Practice is:

*'Dietitians apply scientific knowledge about food and nutrition to individuals and groups in states of health and disease to promote optimal health outcomes within the social, economic, and cultural context of the New Zealand population'.*

The Dietitians Board's sole 'Restricted Activity', which was scheduled as a 'Restricted Activity' by the New

Zealand (NZ) Government under the HPCA Act (Restricted Activities) Order 2005, (SR 2005/182) is:

*'Prescribing of enteral or parenteral nutrition where the feed is administered through a tube into the gut or central venous catheter'.*

## HEALTH REGULATORY AUTHORITIES SECRETARIAT (HRAS)

Registration Boards' Secretariat (RBS), as the Board's business administrator, provided support staff and services from April 2000 until 31 May 2008. The Board is grateful to RBS for its support over those years.

The remaining five RBS Health Regulatory Authorities (the Chiropractic Board, Dietitians Board, Optometrists and Dispensing Opticians Board, Osteopathic Council and the Podiatrists Board), commenced discussions in September 2007, on forming a 'not for profit' company, independent of RBS.

The company was incorporated on 30 April 2008 as the Health Regulatory Authorities Secretariat (HRAS) and the constitution was adopted on 18 February 2009.

Each Board has appointed a representative to HRAS as a director and granted a set up fee to HRAS. An Office Manager commenced work in March 2008, initially to organise the move. In May 2008, the five Boards physically moved office.

HRAS allows these small Boards to effectively carry out the functions required of them under the HPCA Act in a cost effective manner, by collaborating together, and sharing facilities and administrative support. Other collaboration is ongoing, such as investigating alternative website development and giving the Registrars a forum to share information on common policies.

## BOARD MEMBERSHIP

Board members are appointed as individuals, not as representatives of organisations, by the Minister of Health for terms of up to three years, in accordance with sections 120-122 of the Health Practitioners Competence Assurance Act (HPCA Act). The nomination procedure for Board membership is publicly notified by the Ministry of Health, to seek nominations for Board membership from stakeholders/ interested parties.

The number of members on the Board in 2008/2009 year was unchanged, at eight.

The Board's responsibility is to represent the health and safety of the public. Board members carry out this role by attending meetings and undertaking various roles and duties, including their membership of one or more committees.

Board members at 31 March 2009 were:

Barbara Ryan of Blenheim (Chairperson)  
Mary McNab of Whangarei (Deputy Chairperson)  
Barbara Cormack of Auckland  
Eruera Maxted of Whangarei  
Vicki Robinson of Wellington  
Carol Wham of Auckland  
Avis McIntosh of Invercargill (lay person)  
Vernon Tile of Wellington (lay person)

The Chairperson and Deputy Chairperson are appointed by the Board at its first meeting of each year.

The Board held four two day meetings (totalling eight days) during the 2008/2009 year, compared to seven days of meetings in the 2007/2008 year. It held six further meetings by teleconference and the other business was conducted by electronic communication.

The Board was supported by its Registrar, Jane de Lisle.

## COMMITTEES OF THE BOARD

The Dietitians Board has committees to assist it to achieve its goals and fulfil its functions under the HPCA Act. Committee membership is reviewed every two years. Committees undertake various functions, including advising the Board on relevant matters. The committees generally undertake their business by teleconferencing or by other electronic communications.

These committees and their membership, as at 31 March 2009, were:

### Continuing Competence Committee

*Vicki Robinson*                      *Carol Wham*  
*Barbara Cormack*                  *Sue MacDonell*  
*Eruera Maxted*

Determines standards of competence, what evidence of competence must be displayed, and how the Continuing Competency Programme is run.

### Complaints Committee/Professional Conduct Committee

*Avis McIntosh and*  
*another member to be seconded as required*

The Complaints Committee has set up the policy and procedures for establishing a Professional Conduct Committee. The Board has statutory facility to establish a Professional Conduct Committee as required, to deal with particular cases of complaint or discipline.

### Education and Accreditation Committee

*Vernon Tile*                              *Barbara Ryan*  
*Barbara Cormack*                      *Carol Wham*  
*Avis McIntosh*

Reviews the education programmes offered in New Zealand that prepare students for registration as dietitians, and researches current tools for accrediting educational institutions and degrees, courses or programmes.

### Finance and Administration Committee

*Vernon Tile*                              *Barbara Ryan*  
*Mary McNab*                              *Avis McIntosh*

Monitors administrative and financial processes to ensure efficiency, reviews and sets fees charged by the Board, and addresses the Board's public relations including the design of website and publications.

### Registration and Assessment Committee

*Mary McNab*                              *Barbara Cormack*  
*Avis McIntosh*                              *Eruera Maxted*  
*Primary Assessor of overseas qualifications is consulted as necessary.*

Reviews registration policy and procedures. Determines what evidence applicants for registration have to submit, identifies procedures for assessing qualifications and processing applications, and considers applications for registration that fall outside the general registration criteria.

## REGISTRATION

In December 2008, the Board re-gazetted the qualification for those seeking registration under the Board's Scope of Practice, by adding in the final phrase, i.e:

*'Postgraduate Diploma in Dietetics; or equivalent qualification and pass in a board examination, or any other assessment set by the board'.*

New Zealand (NZ) trained dietitians are required to have successfully completed a three year undergraduate science degree containing prescribed pre-requisite papers in Human Nutrition and Food Service Management. They must then complete the 15 month Postgraduate Diploma in Dietetics (PG Dip Diet) from the University of Otago's Dietetic Training Programme. Once all registration application formalities are completed, the Registrar grants registration to the NZ graduate.

Overseas trained dietitians wishing to practise dietetics in New Zealand all continue to be assessed according to the fitness, qualifications and competency requirements of the HPCA Act. The assessment of qualifications and competency of an overseas trained applicant focuses on the equivalency of his/her education and training (and appropriate work experience as necessary) to the New Zealand (NZ) education and training required for registration in NZ.

Following equivalency assessment, all overseas applicants for registration, except for those applying for registration under 'mutual recognition', are required to sit the whole or part Overseas Candidates Registration Examination (OCRE), before or after they are granted registration. Conditions of study and supervision are also imposed.

In individual cases, the Board limits the domain of practice of an applicant to their area of expertise in dietetics, by imposing conditions on the scope of practice, to that effect. The OCRE questions that the applicant sits, may then be related to that domain of practice. Eligibility for sitting the whole/part OCRE is decided by the Board on a case by case basis.

On gaining a pass in the OCRE, the candidate is issued with an Annual Practising Certificate (APC) and authorised by the Board to practise with or without conditions, as appropriate to the individual, limiting him/her to working in his/her domain of practice.

All applicants for registration are expected to undertake Board approved learning to ensure cultural competency and to become familiar with relevant New Zealand Food Safety legislation, the NZ Dietetic Association's Clinical Handbook and the Board's Code of Ethics.

The Dietitians Board reserves the right to determine any study required to be undertaken by a candidate, the appropriate OCRE examination and the date the candidate will sit the OCRE, on a case-by-case basis.

Work commenced reviewing the assessment of United Kingdom (UK) trained and registered dietitians to enable UK dietitians who meet the Board's criteria, to work in New Zealand without the need to complete the OCRE. It was expected that the revised policy would be in place from April 2009.

## **MUTUAL RECOGNITION WITH AUSTRALIA**

On 1 October 2007, the 'Mutual Recognition Voluntary Relationship Charter' signed by the Dietitians Board and the Dietitians Association of Australia (DAA), became effective.

The charter means that dietitians from both countries who meet the criteria are eligible for registration and a practising certificate (NZ), or credentialing (Australia).

The number of dietitians applying for 'mutual recognition' in either country is small.

No examination is required for such Australian trained and credentialed dietitians, however Australian Accredited Practising Dietitians (APDs) applying for registration under the 'Mutual Recognition Voluntary Relationship Charter' must have passed the Board's cultural competency on-line course. Australian dietitians do not require conditions on their Scope of Practice in order to be registered, however they are required to have a mentor.

The Board and the DAA held a face-to-face meeting at the NZ Dietetic Association's (NZDA) conference and also held two teleconferences to discuss issues that had arisen.

## **CONTINUING COMPETENCY PROGRAMME**

The Dietitians Board continues to operate a Continuing Competency Programme (CCP), which was developed with the NZDA under section 40 (1) of the HPCA Act, to maintain, examine or improve the competence of dietitians to practise their profession.

Participation in the Continuing Competency Programme by registered dietitians is an ongoing requirement under the HPCA Act, for the issue of Annual Practising Certificates (APCs) to dietitians. Evidence, in the form of a signed APC Credit Summary form and signed declaration of participation in the CCP in the APC Renewal Application forms, is required when dietitians apply for a new APC.

All registered and practising dietitians are required to regularly undertake continuing competence activities as part of keeping themselves up-to-date in their area of practice. They are required to keep a record of continuing competency learning activities, and provide appropriate evidence of learning activities for audit purposes.

The Board aims to audit all currently practising dietitians every five years, to ensure that they are not only participating in the Continuing Competency Programme, but are competent to practise. The Board carried out a Continuing Competence audit of one hundred (100) dietitians in April and October 2008. This bi-annual audit continues indefinitely. Four hundred and fifteen (415) practising dietitians had been audited up to 31 March 2009. Dietitians are successfully participating in the Continuing Competency Programme overall and doing well.

The Continuing Competency Programme was reviewed during the year by surveying the currently practising profession for their views, recent graduates and by an independent moderation process. Suggestions from this feedback will support the ongoing improvement and development of the Continuing Competency Programme.

Cultural Competency will be mandatory for all practising dietitians from September 2009. Guidance as to useful cultural competency activities has been given to the profession. All dietitians, and especially those from other countries, are encouraged to sit and pass the Board's Cultural Competency on-line course to gain cultural competency awareness.

The Board encourages New Zealand trained and registered dietitians who have been out of the dietetic workforce, to apply to the Board to return to dietetic practice. One essential requirement for those returning to practise after three or more years is that he/she is to be under supervision. The amount and type of supervision required will be decided on a case-by-case basis, and depends on a range of factors, i.e. length of time out of the dietetic workforce, years of experience practising as a dietitian prior to becoming inactive, and participation in Continuing Competency during his/her absence.

It is important to retain whenever possible, the skills and knowledge of these New Zealand trained and registered dietitians.

## **HEALTH REGULATORY AUTHORITIES OF NEW ZEALAND (HRANZ)**

The Chairperson and Registrar have continued to liaise regularly with other Health Regulatory Authorities (RAs) constituted under the HPCA Act, about matters of common concern or interest. These authorities associate as 'Health Regulatory Authorities of New Zealand' (HRANZ).

Such liaisons and collaboration takes place frequently - by meetings and by electronic communication. During the 2008/2009 financial year, two (Strategic) meetings for the Chairpersons and Chief Executive Officers/Registrars of HRANZ were held and five (Operational) meetings for the Chief Executive Officers/Registrars. A 'Memorandum of Understanding' between the sixteen RAs was signed by all the Chairpersons at the Strategic meeting in August 2008, on behalf of their RA, which will enable progress on joint projects.

The Dietitians Board, having made a submission to the Ministry of Health regarding the review of the HPCA Act, attended all meetings organised by the Ministry of Health.

Three Board members attended a 'Policy Governance Training' day in July 2008, with members of other Health Regulatory Authorities.

## **COMMUNICATION, CONSULTATIONS AND SUBMISSIONS**

The Board continues to communicate with the dietetic profession through the newsletters sent to practising dietitians two or three times a year, and by emailing the current profession as issues arise. The Chairperson reports annually to the profession at the NZDA conference in September.

The Executive Officer of the NZDA is invited to meet with the Board at each Board meeting. Three representatives from the University of Otago met with the Board at the Board meeting in Dunedin in May.

Two annual 'joint meetings' were held in the 2008/2009 financial year, between the Board, the NZDA and the University of Otago, to discuss issues of mutual interest. Representatives from the Ministry of Health and the NZDA Māori Committee were invited to the March 2009 'joint meeting' to discuss training and workforce issues regarding the low numbers of Māori and Pacific Island dietitians.

The three organisations were very concerned to hear that the scholarships (promised under the 'Government Response to the Inquiry into Obesity and Type 2 Diabetes 2007, presented to the House of Representatives in accordance with Standing Order 253', in November 2007-particularly pages 19-23) were no longer available. Training of more Māori and Pacific Island dietitians remains an issue.

Eruera Maxted represents the Dietitians Board on the NZDAs special interest group formed to enable networking and advancement of Māori in dietetics.

The Board responds frequently to requests for submissions and surveys from the Ministry of Health, the NZDA, other Regulatory Authorities and various stakeholders.

The Dietitians Board and the New Zealand Dietetic Association commenced working together to investigate prescribing rights for dietitians to be able to prescribe 'special foods' accessed through PHARMAC. A submission process is being developed to enable stakeholders' comments, prior to final submission to the Ministry of Health and PHARMAC in 2009.

## REGISTRATION COMPETENCY REQUIREMENTS REVIEW

The review of the 'Statement of Registration Competency Requirements, January 2004' commenced in 2007 by consultation with the dietetic profession, and establishing a working party of the Dietitians Board, the New Zealand Dietetic Association (NZDA) and the University of Otago's postgraduate Dietetic Training Programme.

The result of this consultation enabled the process of updating the registration competency requirements. This is to be completed by 2009 to provide the University of Otago time to address curriculum changes prior to the planned 2011 accreditation of the undergraduate and postgraduate programmes in the Human Nutrition Department of the University of Otago.

## ETHICS

Adherence to the Dietitians Board's 'Code of Ethics' is an obligation of all New Zealand registered and practising dietitians. The Board is occasionally asked for its opinions and/or advice regarding ethical matters. Legal opinions needed to be sought over the last financial year regarding queries related to the endorsement of commercial products.

## COMPLAINT

The Board received a complaint. The Board was obliged to seek legal advice and the cost of this contributed to the increased expenditure over and above the budgeted amount for the 2008-2009 financial year.

## REPORT FROM THE DIRECTOR OF THE DIETETIC TRAINING PROGRAMME, UNIVERSITY OF OTAGO

The University of Otago's Dietetic Programme delivers the Post Graduate Diploma in Dietetics that prepares students for registration. This pre-entry dietetic course is completed in two stages. An undergraduate degree in Human Nutrition precedes the post graduate course.

1. The 2008/09 training year was characterised by a range of successful outcomes:
  - Thirty-three 2007/ 2008 students completed their Dietetic qualification in June 2008 and were eligible for registration. Two of these students identified as Māori.
  - Thirty-four 2008/2009 students completed their part one course in November 2008 and undertook their individual practice based research projects in semester one 2008. The two Māori students undertook projects in Māori health.
  - In response to a request from the Dietetic profession a national Dietetic student research project was undertaken to obtain data on barriers and enablers of good nutrition in Rest Homes. Ten students were involved in this practice based research project.
  - The 2009 course started in February with thirty-four 2009/10 students based across five training centres; Auckland, Hamilton, Wellington, Christchurch and Dunedin. Four of these students identify as Māori.
2. *Māori Dietitians.* The University has been active this year in supporting Māori Nutrition and Dietetics students. Initiatives by the Division of Sciences, the Māori centre and the departmental kaiāwhina have focussed on assisting Māori students to succeed in their studies and enjoy their University experience.
3. *Clinical placements.* The variable Dietetic staffing levels in some DHB's has impacted on the timing and length of student placements. The Dietetic Programme advocates for the establishment of a national allied health education and training body. This would provide a structural interface between the Health and Education sectors for the delivery of clinical learning.

## REGISTRATION STATISTICS

As at 31 March		2009	2008	2007	2006
Total number of dietitians on Register		1,303	1,263	1,216	1,174
Active practising dietitians		527	492	472	430
Registrations granted	NZ	33	34	34	27
	Australia	4	1		
	Overseas	7	12	13	14
Applications for equivalency assessment	Overseas	13	15	14	23
Registrations declined	Overseas		1		2
Removals from Register		4	7	5	8

NB: 'Mutual Recognition' with Australia commenced 1/10/07.

## BOARD FEES / FINANCIAL MATTERS

The Annual Practising Certificate fees were increased for the 2008/2009 year and became effective from 1 April 2008. The list of charges payable to the Board during the 2008/2009 year were (incl GST):

Application for registration.	\$250
Issue of an Annual or Interim Practising Certificate.	\$450
Part payment of Annual Practising Certificate for period 1 December to 31 March in any year.	\$240
Renewal of an Annual Practising Certificate purchased before the 1 April commencement of the APC year.	\$450
Issue of an Annual Practising Certificate, if paid after 31 March, whilst holding a practising certificate for the previous year.	\$600
Issue of any other certificate or a copy of a certificate.	\$52
Supply of a copy of entry in the register.	\$30
Supply of a document, other than certificate of registration, for the purpose of seeking registration overseas.	\$52
Equivalency assessment of overseas trained dietitians' qualifications.	\$400
Sit the examination (Overseas Candidates Registration Examination).	\$750
Sit individual written question in the examination (Overseas Candidates Registration Examination).	\$150
Sit individual oral question in the examination (Overseas Candidates Registration Examination).	\$150
Restoration of Name to Register.	\$50

### Notes: for Financials

1. The Board applied for and was granted Charitable Status under the Charities Act 2005, commencing on 30 June 2008.
2. The Board responded to the Regulation Review Committee queries regarding fee setting. This incurred unexpected costs, reflected in the financial statement.
3. Legal fees incurred unexpected costs which are reflected in the financial statement.
4. A 'reserves' policy is being developed to be effective from April 2009.

**DIETITIANS BOARD**

# 2009 FINANCIAL STATEMENTS

**DIETITIANS BOARD**  
**STATEMENT OF FINANCIAL PERFORMANCE**

for the year ended 31 March 2009

	Note	2009 \$	2008 \$
<b>Operating Revenue</b>			
Equivalency Assessment Fees		4,267	0
Examination Fees		6,711	5,378
Practising Certificates		210,994	171,698
Registration Fees		9,333	15,778
<b>Total Operating Revenue</b>		<b>231,305</b>	<b>192,854</b>
<b>Other Revenue</b>			
Interest Income		16,614	19,078
Other Income		382	368
<b>Total Other Revenue</b>		<b>16,996</b>	<b>19,446</b>
<b>Total Revenue</b>		<b>248,301</b>	<b>212,300</b>
<b>Expense</b>			
Annual Report & Newsletters		4,351	2,530
Assessors Fees		5,340	7,470
Audit Fees		3,718	2,791
Authority Member Fees		41,190	22,000
Bank Charges		5,790	2,728
Catering		4,420	2,081
Chair Fees		0	7,173
Committee Fees		6,775	17,402
Computer Software & Support		5,037	0
Conferences & Seminars		813	345
Continuing Competence Audit		13,332	10,139
Contract Fees		0	6,743
Depreciation	5	3,202	0
Examiners Fees		3,556	4,889
General Expenses		861	779
Hire of Venue & Equipment		1,331	2,779
HPDT		0	2,784
Legal Fees incl Gazette Notices		14,321	170
Office Equipment – expensed		3,712	0
Office relocation costs		2,156	0
Postage & Couriers		3,765	4,005
Printing & Stationery		8,309	7,372
Professional Fees		3,668	11,756
Publications		20	54
Salaries		54,656	0
Secretariat Operating Costs		22,764	0
Service Fees		35,544	98,951
Teleconferencing		1,180	1,289
Telephone		1,423	3,472
Travelling Expenses		23,500	36,358
<b>Total Expenditure</b>		<b>274,734</b>	<b>256,060</b>
<b>Net Income</b>		<b>(26,433)</b>	<b>(43,760)</b>

These statements are to be read in conjunction with the notes to the Financial Statements

**DIETITIANS BOARD**  
**STATEMENT OF MOVEMENTS IN EQUITY**  
*for the year ended 31 March 2009*

	2009 \$	2008 \$
<b>Equity at the beginning of the year</b>	133,032	176,792
Net Surplus/(Deficit) for the year	(26,433)	(43,760)
<b>Equity at the end of the year</b>	<b>106,599</b>	<b>133,032</b>

These statements are to be read in conjunction with the notes to the Financial Statements

**DIETITIANS BOARD**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 March 2009

Notes	2009 \$	2008 \$
<b>Current Assets</b>		
Westpac Cheque Account	138,093	144,748
Westpac Term Deposits	200,000	180,000
Accounts Receivable	0	5,154
Accrued Income	1,139	3,127
Loan to Health Regulatory Authorities Secretariat Limited	5,000	0
Petty Cash	150	0
<b>Total Current Assets</b>	<b>344,382</b>	<b>333,029</b>
<b>Non Current Assets</b>		
Investment in Health Regulatory Authorities Secretariat <sup>3</sup>	20	0
Property Plant & Equipment <sup>5</sup>	5,516	0
<b>TOTAL ASSETS</b>	<b>349,918</b>	<b>333,029</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Current Liabilities</b>		
Accounts Payable	37,616	26,433
Dietitians Board Mastercard	72	0
GST Payable	18,195	14,650
Income in Advance	182,400	158,914
PAYE Payable	1,104	0
WHT Payable	3,932	0
<b>Total Current Liabilities</b>	<b>243,319</b>	<b>199,997</b>
<b>Equity</b>		
<b>Retained Earnings</b>	133,032	176,792
<b>Net Income</b>	(26,433)	(43,760)
<b>Total Equity</b>	106,599	133,032
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>349,918</b>	<b>333,029</b>

Chairperson:



Date: 29 September 2009

Registrar:



Date: 29 September 2009

# DIETITIANS BOARD

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

### 1. STATEMENT OF ACCOUNTING POLICIES

#### Reporting Entity

The Dietitians Board is constituted under the Health Practitioners Competence Assurance Act 2003. These financial statements have been prepared in accordance with the Financial Reporting Act 1993.

The Board qualifies for differential reporting as it is not publicly accountable and is not large. The Board has taken advantage of all applicable differential reporting exemptions.

#### General Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand and on the basis of historical cost. Reliance is placed on the fact that the business is a going concern.

#### Specific Accounting Policies

##### (a) Annual Practising Certificate Income

Annual Practising Certificate Income is recorded only upon receipt. No Accounts Receivable are recognised and receipts for Annual Practising Certificates issued for future years are shown as Income Received in Advance.

##### (b) Goods and Services Tax

The Financial Statements have been prepared on a tax exclusive basis with the exception of Accounts Receivable and Accounts Payable which include GST.

##### (c) Investments

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

##### (d) Income Tax

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

##### (e) Property Plant and Equipment

Property Plant and Equipment are shown at original cost less accumulated depreciation.

Depreciation has been calculated over the expected useful life of the Assets at the following rates:

Office Equipment 20% – 100% Straight Line.

##### (f) Changes in Accounting Policies

There have been no Changes in Accounting Policies. All accounting policies have been applied on a consistent basis with those of the previous period.

### 2. CONTINGENT LIABILITIES AND COMMITMENTS

There are no contingent liabilities at the end of the year. (2008: Nil)

There are no commitments at the end of year (2008: Nil)

### 3. INVESTMENT

The Board has an undivided 1/5th share in the issued share capital of Health Regulatory Authorities Secretariat Limited (HRAS). The consideration of \$20 is not yet paid.

### 4. RELATED PARTY TRANSACTIONS

HRAS provides administrative services to the Board on a non-profit cost recovery basis. The cost of those services for the period was \$22,764.

The five shareholding boards in Health Regulatory Authorities Secretariat Limited have each advanced \$5,000 to that company to provide it with working capital.

### 5. PROPERTY PLANT AND EQUIPMENT

Fixed Assets 2009	Original Cost	Accum. Depn	Closing Book Value
Office Equipment	8,718	3,202	5,516

### 6. FINANCIAL MANAGEMENT AGREEMENT

Health Regulatory Authorities Secretariat Limited (HRAS) has been established to provide business management support to the New Zealand Chiropractic Board, the Dietitians Board, the Podiatrists Board of New Zealand, the Optometrists & Dispensing Opticians Board and the Osteopathic Council of New Zealand (collectively 'the entities'). HRAS provides financial management support to each of the entities according to a number of conditions:

1. Each of the entities holds an undivided share in HRAS; that company was formed to provide management support to those entities.
2. Each of the entities contributed an equal sum to the working capital of HRAS. This amount has been set initially at \$5,000 each.
3. HRAS is not to make a profit from its business partnership with the entities.
4. Each board will be invoiced monthly for an equal amount equivalent to the expenses incurred by HRAS in managing its own business.
5. Each board will also be invoiced monthly for those direct costs and expenses that HRAS has incurred on its behalf.
6. At the end of each month and the financial year, HRAS will show a nil financial balance on all its operations. At 31st March 2009 the HRAS Statement of Financial Position showed net assets of \$100.

PKF Martin Jarvie  
Chartered Accountants



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## **AUDIT REPORT**

### **TO THE READERS OF DIETITIANS BOARD'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009**

The Auditor-General is the auditor of the Dietitians Board (Board). The Auditor-General has appointed me, Robert Elms, using the staff and resources of PKF Martin Jarvie, to carry out the audit of the financial statements of the Board, for the year ended 31 March 2009.

#### **Unqualified Opinion**

In our opinion, the financial statements of the Board on pages 10 to 13:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect:
  - the Board's financial position as at 31 March 2009; and
  - the results of its operations for the year ended on that date.

The audit was completed on 29 September 2009, and 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 Members of the Board and the Auditor, and explain our independence.

#### **Basis of Opinion**

We carried out the audit in accordance with the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards.

We planned and performed the audit to obtain all the information and explanations we considered necessary in order to obtain reasonable assurance that the financial statements did not have material misstatements, whether caused by fraud or error.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's overall understanding of the financial statements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

The audit involved performing procedures to test the information presented in the financial statements. We assessed the results of those procedures in forming our opinion.

Audit procedures generally include:

- determining whether significant financial and management controls are working and can be relied on to produce complete and accurate data;
- verifying samples of transactions and account balances;
- performing analyses to identify anomalies in the reported data;
- reviewing significant estimates and judgements made by the Board;
- confirming year-end balances;

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Business Advisers

- determining whether accounting policies are appropriate and consistently applied; and
- determining whether all financial statement disclosures are adequate.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements.

We evaluated the overall adequacy of the presentation of information in the financial statements. We obtained all the information and explanations we required to support our opinion above.

### **Responsibilities of the Members of the Board and the Auditor**

The Members of the Board are responsible for preparing the financial statements in accordance with generally accepted accounting practice in New Zealand. The financial statements must fairly reflect the financial position of the Board as at 31 March 2009 and the results of its operations for the year ended on that date. The Members of the Board's responsibilities arise from the Health Practitioners Competence Assurance Act 2003.

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001 and section 134(1) of the Health Practitioners Competence Assurance Act 2003.

### **Independence**

When carrying out the audit we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the Institute of Chartered Accountants of New Zealand.

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

**Robert Elms**  
**PKF Martin Jarvie**

On behalf of the Auditor-General  
Wellington, New Zealand

### **Matters Relating to the Electronic Presentation of the Audited Financial Statements**

This audit report relates to the financial statements of the Dietitians Board (Board) for the year ended 31 March 2009 included on the Board's website. The Board is responsible for the maintenance and integrity of the Board's website. We have not been engaged to report on the integrity of the Board's website. We accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

The audit report refers only to the financial statements named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the financial statements. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited financial statements as well as the related audit report dated 29 September 2009 to confirm the information included in the audited financial statements presented on this website.

Legislation in New Zealand governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.

## CONTACTING THE DIETITIANS BOARD

***Contact with the Board is through its office at:***

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Freemasons House  
195-201 Willis Street  
Wellington

***Post all correspondence to:***

The Registrar  
Dietitians Board  
PO Box 10–140  
Wellington 6143

***Contact:***

Jane de Lisle, Registrar  
Tel: (04) 474 0746  
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