



**DIETITIANS BOARD**

Te Mana Tohunga Matai Kai

# annual report

TO THE MINISTER OF HEALTH

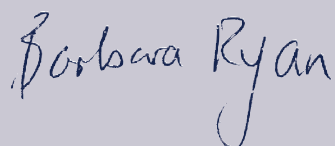
31 MARCH 2008

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 2008.

Yours sincerely



Barbara Ryan  
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 Board is one of the measures provided by the Act 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 needs of the dietetic profession changing and with workforce issues. Relationships and consultation have continued with the dietetic profession, the Dietetic Training Programme of the Department of Human Nutrition-University of Otago, Health Regulatory Authorities and other parties as required by the HPCA Act.

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

As a result of this consultation, work began on updating the registration competency requirements. This will be completed by 2009 to provide the University of Otago time to address curriculum changes prior to the planned 2011 accreditation of the Dietetic Training Programme.

The Board also completed negotiations and signed a 'Mutual Recognition Voluntary Relationship Charter' with the Dietitians Association of Australia, effective from 1 October 2007 and reviewable in two years.

However, Australian trained dietitians are expected to undertake a cultural competency course and pass an on-line cultural competency test before being granted registration and issued with an annual practising certificate in New Zealand. This cultural competency module has also been made available through the Continuing Competency Programme for all dietitians practising in New Zealand.

The policy of allowing overseas trained dietitians whose qualifications meet the Board's criteria, to sit part of the Board's Overseas Candidates Registration Examination (OCRE), became effective from the first examination held in July 2007.

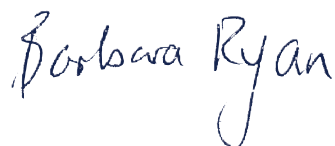
On gaining a pass in the part OCRE, these dietitians are issued with Annual Practising Certificate (APC) and authorised by the Board to practise with conditions limiting them to work in their particular area of dietetics.

The Board commenced discussions in September 2007 with the Chiropractic Board, Optometrists and Dispensing Opticians Board, Osteopathic Council and the Podiatrists Board on forming a not-for-profit company to provide facilities and administrative support, allowing Boards to carry out the functions required of them under the HPCA Act, in a cost effective manner.

To maintain services to the public under the HPCA Act, the Board operated with a budget deficit. This was largely due to expenditure related to increased Board and Committee member workload, special projects and the Continuing Competency Programme.

There was one change in membership of the Board during the year ending 31 March 2008. The Board was very pleased to welcome Dr Carol Wham to the Board in September 2007.

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 also like to thank the members of the profession who have worked on various committees and Jane de Lisle, the Registrar, for her support during the year.



**Barbara Ryan**  
Chairperson  
Dietitians Board

## THE BOARD'S ROLE AND FUNCTIONS

The Board's prime functions are to:

- Prescribe qualifications for Scopes of Practice for dietitians,
- Accredite and monitor educational institutions and programmes,
- Grant registration to dietitians and issue annual practising certificates,
- Review and promote the competence of dietitians, and
- Deal with cases of dietitians who may be unable to perform professionally.

## SCOPE OF PRACTICE FOR DIETITIANS/ RESTRICTED ACTIVITIES

The HPCA Act requires the Board to describe the profession of dietetics in one or more Scopes of Practice.

The Board has one Scope of Practice for dietitians. In 2007/2008, the Board began placing conditions on the Scope of Practice. This limits overseas trained dietitians, who sit and pass the part Overseas Candidates Registration Examination (OCRE), to working in the clinical/food service management/service management area of practice, 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 has one 'Restricted Activity', which was scheduled by the NZ Government under the Health Practitioners Competence Assurance Act 2003 (Restricted Activities) Order 2005, (SR 2005/182).

The restricted activity is:

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

## BOARD MEMBERSHIP

The Minister of Health appoints Board members as individuals, rather than as representatives of organisations, for a term of up to three years, in accordance with sections 120-122 of the Health Practitioners Competence Assurance Act (HPCA Act).

The Ministry of Health publicly notifies the nomination procedure for Board memberships and then seeks nominations from stakeholders/interested parties.

The number of members on the Board varied from seven to eight, throughout the 2007/2008 year. Dr Carol Wham was appointed to the Board in September 2007, again bringing the number of Board members to 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 2008 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 meetings during the 2007/2008 year. These were two, two day meetings and two, day and half meetings, compared to three Board meetings totalling five days in the 2006/2007 year. It held five further meetings by teleconference. Other business was conducted by electronic communication.

The Board was supported by its Registrar. The Board's business administration company, Registration Boards' Secretariat, provided other support staff and services.

## COMMITTEES OF THE BOARD

Board members and nominated members of the dietetic profession are on Board committees that undertake various functions, including advising the Board on relevant matters. The committees generally undertake their business by teleconferencing or by other electronic communications.

The committees and their membership, as at 31 March 2008, were:

### Continuing Competence Committee

*Vicki Robinson*  
*Barbara Cormack*  
*Eruera Maxted*  
*Carol Wham (from November 2007)*  
*Sue MacDonell*

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*  
*Another member to be seconded as required*

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

### Education and Accreditation Committee

*Vernon Tile*  
*Barbara Cormack*  
*Avis McIntosh*  
*Barbara Ryan*  
*Carol Wham (from November 2007)*

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*  
*Mary McNab*  
*Barbara Ryan*

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

### Registration and Assessment Committee

*Mary McNab*  
*Barbara Cormack*  
*Avis McIntosh*  
*Eruera Maxted*  
*Primary Assessor of overseas qualifications,*  
*who 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 of the general registration criteria.

## REGISTRATION

Persons seeking registration under the Scope of Practice must hold a New Zealand Postgraduate Diploma in Dietetics (PG Dip Diet), or equivalent qualification and pass in a Board examination.

Overseas trained dietitians (OTDs) wishing to practise dietetics in New Zealand are assessed according to the fitness, qualifications and competency requirements of the Health Practitioners Competence Assurance Act 2003. The assessment of qualifications and competency of overseas trained applicants focuses on equivalency of education and training with the New Zealand education and training required for registration in New Zealand. In assessing equivalency, the Board will in individual cases, take into fuller account an individual's relevant work experience.

All overseas applicants are required to sit an Overseas Candidates Registration Examination (OCRE), following assessment.

In individual cases, the Board limits the area of practice of an applicant to his/her area of dietetics, by imposing conditions to that effect, and the OCRE questions that the applicant sits, is limited to that area. His/her eligibility to sit whole/part of the OCRE is decided by the Board.

All candidates are expected to undertake Board approved learning to ensure cultural competency and become familiar with relevant New Zealand food safety legislation.

On gaining a pass in the part 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, which would limit him/her to working in his/her area of practice.

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

### **MUTUAL RECOGNITION WITH AUSTRALIA**

The Board entered discussion with the Dietitians Association of Australia (DAA) in 2006, regarding the possibility of 'mutual recognition' between the two countries. The DAA and the Board agreed that the standards of DAA credentialing and the Board's registration were sufficiently equivalent to enable a mutual recognition of dietitians to be achieved. The differences in 'cultural competency' would be addressed by the completion of specialised self-study for these applicants in each country.

The Board's Chairperson and the President of the DAA therefore signed a 'Mutual Recognition Voluntary Relationship Charter', (which is neither legally binding nor enforceable in a court of law) at the NZDA Conference on 5 September 2007.

The charter, which became effective on 1 October 2007, allows for the mutual recognition of dietitians who are credentialed or registered in Australia and New Zealand. The 'Mutual Recognition Voluntary Relationship Charter' (the Charter) only applies to dietitians with full Accredited Practising Dietitian (APD) status (Australia), or NZ registered dietitians who hold a current APC and who have practised for more than one year without conditions on their scope of practice (New Zealand).

### **CONTINUING COMPETENCY PROGRAMME**

The Dietitians Board continues to operate a Continuing Competency Programme (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). Evidence, in the form of a signed APC Credit Summary form and the signing of the declaration 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. A record of continuing competency learning activities is required to 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 and six (106) dietitians in April and October. This bi-annual audit continues indefinitely. Three hundred and fifteen (315) practising dietitians (representing approximately 67% of APC holders at 31 March), had been audited up to 31 March 2008. Dietitians are successfully participating in the Continuing Competency Programme overall.

The revision of the 'Continuing Competency Programme Manual' was completed by the Continuing Competency committee in June 2007. This reviewed and revised manual was added to the Board's website and the current profession was advised. The 'CCP Audit template', which is associated with the manual, was simplified in May 2007.

'Recertification guidelines' for the Board's use and 'Supervision guidelines/agreement' were written in June 2007. Supervision is required for those returning to work after more than three years out of dietetic practice and overseas trained dietitians commencing work in New Zealand.

A 'cultural competency' course and on-line test was instigated. A pass in this test is compulsory for Australian Practising Dietitians (APDs) before they are granted registration in New Zealand under the 'Mutual Recognition Voluntary Relationship Charter'. The participation of other dietitians in this course is highly recommended, to gain cultural competency awareness. 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.

The Convenor and Registrar attended a training day in October on 'Competence Reviews', which will be helpful should such a review become necessary.

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

Liaison with other Health Regulatory Authorities constituted under the HPCA Act, regarding matters of common interest, takes place frequently - by meetings and by electronic communication.

Liaison with these Health Regulatory Authorities, included two meetings of the joint Chairpersons and Registrars of the Health Regulatory Authorities, which associate as 'Health Regulatory Authorities of New Zealand' (HRANZ). The Registrars of these authorities also met six times throughout the 2007/2008 year to discuss issues of mutual importance.

The Board made a submission to the Ministry of Health regarding the HPCA Act Review and advised the current dietetic profession of the review process.

One Board member attended a 'Policy Governance Training' day in September 2007, along with members of other Health Regulatory Authorities.

Three of the Board's Health Practitioners Disciplinary Tribunal (HPDT) members attended a one day training workshop in November 2007. The Board signed a 'memorandum of understanding' with the HPDT, along with the other HRANZ Boards.

### **COMMUNICATION, CONSULTATIONS AND SUBMISSIONS**

The Board continues to communicate with the dietetic profession through the newsletters sent to currently practising dietitians 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 meets with the Board at each Board meeting. Representatives from the University of Otago are invited to meet with the Board at each meeting. The annual 'joint meeting' between the Board, the NZDA and the University of Otago to discuss issues of mutual interest, was held outside the 2007/2008 financial year.

The Board was interested to read of 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) and the implication for training those interested in Maori and Pacific Island dietetics.

If appropriate, the Board responds to requests for submissions and surveys from the Ministry of Health, the NZDA, other Boards and various stakeholders. This has included making a submission with subsequent discussion, between representatives from the Ministry of Health, Pharmac, the Board and other members of the dietetic profession, regarding prescribers' rights for dietitians. The Board will consult further with the profession and intends to continue pursuing this matter.

A Board representative attended a public consultation meeting in August on Workforce Development, as part of the Ministry of Health and District Health Board NZ (DHBNZ) Health Workforce Career Framework. The Board appreciates that the primary objectives of the Career Framework are focused on recruitment and retention of the health workforce and developing a workforce that is flexible and equipped to meet the changing health needs and increased demand for services in the future.

## 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. Such queries usually relate to the endorsement of commercial products.

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

1. The University of Otago delivers the national dietetic training programme to fulfil the Dietitians Board registration competency requirements. The pre-entry dietetic course has two stages. A Postgraduate Diploma in Dietetics follows an undergraduate degree in Human Nutrition.

The Dietetic Programme's 2007/2008 year was characterised by successful outcomes and new developments.

- Thirty-three 2006/2007 students completed their Dietetic qualification in June 2007 and were eligible for registration. Two of these students identified as Maori.
- Thirty-three 2007/2008 students completed their part one course in November 2007 and commenced their individual practice based research projects in 2008. The two Maori students undertook projects aiming to improve Maori health.
- The 2008 course started in February with thirty-four 2008/2009 students based across five training centres; Auckland, Hamilton, Wellington, Christchurch and Dunedin. Two of these students identify as Maori.
- Receipt of approval for the new Master of Dietetics degree from the Tertiary Education Commission has enabled course planning to be undertaken. This is New Zealand's first post-entry qualification for Dietitians. The degree will be initially offered with one of two endorsements, Older Persons Nutrition or Advanced Diabetes. Both these subjects have been requested by the Dietetic profession as areas of practice that require specialist knowledge and skills. Further endorsements are planned, subject to student enrolment numbers.

2. **Clinical placements.** The availability and quality of clinical placements within DHBs continues to be monitored. The situation has not changed since 2006/2007 with fluctuating Dietetic staffing levels having an impact on student placements. The University faces ongoing challenges in having to regularly negotiate Clinical Access contracts with nine DHBs. A joint Ministry of Health and Ministry of Education framework for Clinical Training would reduce this resource intensive process that has uncertain outcomes.

The University is keen to respond to the Dietitians Board's request to increase training numbers. The availability of new training places in large provincial DHBs is a key factor to increasing student numbers. The other issue, which needs to be resolved is the Ministry of Education funding level for Postgraduate Diploma in Dietetics students.

3. **Maori Dietitians.** The University is committed to enabling Maori to study Sciences and pursue careers in Nutrition and Dietetics. The needs of the Dietetic workforce for more Maori Dietitians are well recognised. Within the University's Maori Strategic Framework, the Division of Sciences has a plan for Maori support and development, Te Timatanga. Under this plan a number of initiatives are taking place to encourage Maori secondary school students to study sciences and support Maori students during their University studies. The University's record nationally, for having the highest number of Maori students complete their qualification, is evidence of the effectiveness of these strategies. In 2008 the Human Nutrition department had the highest ever number of Maori undergraduate students enrolled. These students are supported by the department's kaiawhina, the Human Nutrition Maori Advisory Komiti and the University's Maori Centre. It is expected that this increase in Maori students will be reflected in the number of Maori applicants for the 2009 Postgraduate Diploma in Dietetics.

Since 1994 twenty-three Maori Dietitians have graduated in New Zealand and two more are expected to apply for registration in July 2008. The retention of these young Maori Dietitians within the workforce is a perennial challenge for the profession. We are continuing to explore pathways that will enable more Maori to pursue careers in Dietetics. The new Ministry of Health Scholarships for Maori are eagerly awaited.

## REGISTRATION STATISTICS

As at 31 March		2008	2007	2006	2005
Total number of dietitians on Current Register		1263	1216	1174	1104
Active practising dietitians		492	472	430	422
Registrations granted	NZ	34	34	27	31
	Australia	1			
	Overseas	12	13	14	10
Applications for equivalency assessment	Overseas	15	14	23	
Registrations declined	Overseas	1		2	2
Removals from Register		7	5	8	3

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

## BOARD FEES

The Annual Practising Certificate fees were again held for the 2007/2008 year.

The list of charges payable to the Board during the year were (incl GST):

Application for registration.	\$250
Issue of an initial Annual or Interim Practising Certificate.	\$400
Part payment of Annual Practising Certificate for period 1 December to 31 March in any year.	\$240
Renewal of Annual Practising Certificate purchased before the 1 April commencement of the APC year.	\$400
Issue of an Annual Practising Certificate, if paid after 31 March, whilst holding a practising certificate for the previous year.	\$500
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

**DIETITIANS BOARD**

# 2008 FINANCIAL STATEMENTS

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

for the year ended  
31 March 2008

	2008 \$	2007 \$
<b>Operating Revenue</b>		
Registration	15,778	15,422
Practising Certificate	171,698	169,532
Examination Fees	5,378	2,489
<b>Revenue From Operations</b>	<b>192,854</b>	<b>187,443</b>
Interest Received	19,078	17,785
Other Income	368	536
<b>Total Revenue</b>	<b>212,300</b>	<b>205,764</b>
<b>Less Expenses</b>		
Annual Report / Newsletter	2,530	2,293
Continuing Competence Audit	10,139	8,470
Assessors Fees	7,470	9,566
Audit Fee	2,791	2,451
Bank Fees & Charges	2,728	2,170
Authority Member Fees	22,000	19,542
Catering	2,081	1,691
Chair Fees	7,173	7,505
Committee Fees	17,402	4,975
Conferences / Seminars	345	–
Examiners Fees	4,889	1,957
General Expenses	779	256
Hire of Plant & Equipment	795	657
Room Hire	1,984	–
HPDT – Authority Contribution	168	–
Legal Fees	170	–
Maxi Marketing	–	709
Postage	4,005	2,928
Printing & Stationery	7,372	8,975
Professional Fees	11,756	–
Contract Fees	6,743	–
Publications	54	81
Service Charges	98,951	98,951
Teleconferences	1,289	4,446
Telephone	3,472	2,806
Training / Workshops	2,616	2,857
Travelling Expenses	36,358	19,987
Website – Development	–	902
<b>Total Expenses</b>	<b>256,060</b>	<b>204,175</b>
<b>Net (Deficit) Surplus for the Period</b>	<b>(43,760)</b>	<b>1,589</b>

The attached Notes form part of these Financial Statements

**DIETITIANS BOARD  
STATEMENT OF MOVEMENTS  
IN EQUITY**

*for the year ended  
31 March 2008*

	2008 \$	2007 \$
<b>Equity at the Beginning of the Period</b>	176,792	175,203
<b>Surplus and Revaluations</b>		
Net (Deficit) Surplus for the Period	(43,760)	1,589
<b>Total Recognised Revenues and Expenses for the Period</b>	<b>(43,760)</b>	<b>1,589</b>
<b>Equity at the End of the Period</b>	<b>133,032</b>	<b>176,792</b>


The attached Notes form part of these Financial Statements

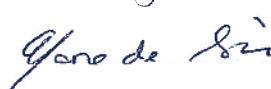
**DIETITIANS BOARD  
STATEMENT OF FINANCIAL  
POSITION**

as at 31 March 2008

	2008 \$	2007 \$
<b>Current Assets</b>		
Westpac Bank	144,748	44,790
Westpac Term Deposits	180,000	290,000
Accounts Receivable	5,154	-
Accrued Income	3,127	4,224
<b>Total Current Assets</b>	<b>333,029</b>	<b>339,014</b>
<b>Current Liabilities</b>		
Accounts Payable	26,433	16,994
Income In Advance	158,914	132,266
GST Payable	14,650	12,962
Total Current Liabilities	199,997	162,222
<b>Net Assets</b>	<b>133,032</b>	<b>176,792</b>
<b>Accumulated Funds</b>		
Retained Surplus	133,032	176,792
<b>Total Equity</b>	<b>133,032</b>	<b>176,792</b>

For and on behalf of the Board

Chairperson:  Date: 24/11/08

Registrar:  Date: 24/11/08

The attached Notes form part of these 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**

The measurement base adopted is that of historical cost. Reliance is placed on the fact that the business is a going concern.

Accrual accounting is used to match expenses and revenues.

### **Changes in Accounting Policies**

The following specific accounting policies which materially affect the measurement of financial performance and financial position have been applied:

#### ***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 Taxation (GST)*

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 exempt from Income Tax.

## **2. CONTINGENT LIABILITIES AND COMMITMENTS**

There are no contractual liabilities at the end of the year. (2007: \$108,806)

There are no contingent liabilities. (2007: NIL)

## **3. RELATED PARTY TRANSACTIONS**

There were no transactions involving related parties during the year, other than those already disclosed elsewhere in these Financial Statements.

PKF Martin Jarvie  
Chartered Accountants



Accountants &  
Business Advisers

**AUDIT REPORT**  
**TO THE READERS OF THE DIETITIANS BOARD'S**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2008**

The Auditor-General is the auditor of The Dietitians Board. The Auditor-General has appointed me, Paolo Ryan, using the staff and resources of PKF Martin Jarvie, to carry out the audit of the financial statements of the Board, on his behalf, for the year ended 31 March 2008.

**Unqualified Opinion**

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

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect:
  - The Dietitians Board's financial position as at 31 March 2008; and
  - the results of its operations for the year ended on that date.

The audit was completed on 24 November 2008, and 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;

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PKF Martin Jarvie is an independent member of PKF International



Accountants &  
Business Advisers

- confirming year-end balances;
- 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 Dietitians Board as at 31 March 2008 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 Dietitians Board.

**Paolo Ryan**

**PKF Martin Jarvie**

On behalf of the Auditor-General  
Wellington, New Zealand

#### **Matters relating to the electronic presentation of the audited financial report**

This audit report relates to the financial report of The Dietitians Board for the year ended 31 March 2008 included on The Dietitians Board's website. The Board is responsible for the maintenance and integrity of the website. We have not been engaged to report on the integrity of The Dietitians Board's website. We accept no responsibility for any changes that may have occurred to the financial report since it was initially presented on the website.

The audit report refers only to the financial report named above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If readers of this report are concerned with the inherent risks arising from the electronic data communication they should refer to the published hard copy of the audited financial report and related audit report dated 24 November 2008 to confirm the information included in the audited financial report presented on this website.

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

## CONTACTING THE DIETITIANS BOARD

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

Level 3  
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  
Fax: (04) 474 0709  
Email: [dietitians@dietitiansboard.org.nz](mailto:dietitians@dietitiansboard.org.nz)  
Website: [www.dietitiansboard.org.nz](http://www.dietitiansboard.org.nz)