



**DIETITIANS BOARD**

Te Mana Tohunga Matai Kai

# annual report

TO THE MINISTER OF HEALTH

31 MARCH 2011

Minister of Health  
Parliament Buildings  
WELLINGTON

Tena koe, 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 2011.

Naku noa, yours sincerely



**Eruera Maxted**

Chairperson (*appointed May 2011*)

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# Governance

## 1. Report from the Chairperson

The Dietitians Board has had another very busy and exciting year, with a number of projects being successfully undertaken.

The main activities that the Board was involved in during the 2010/2011 year, included:

- Undertaking a re-accreditation review of the Board's University Dietetic Training provider
- Obtaining prescribing rights for dietitians who undertake additional training
- Investigating concerns raised about the competence or professionalism of three dietitians
- Developing a new website for the Dietitians Board
- Developing a new on-line Continuing Competence programme ('My CCP'), to be launched after the 2010/2011 reporting year
- Meeting with two other potential University Dietetic Training providers at their request
- Continuing to liaise with stakeholders and other Regulatory Authorities.

A particularly exciting development during the year was the *PHARMAC* Board's announcement in July 2010 that they had agreed to allow authorised and currently practising dietitians to prescribe special foods and some vitamins and minerals, once they had attended and passed the special 'Dietitian Prescribers' training course. These specially trained dietitians will be monitored on an annual basis and from time-to-time will be subject to an audit by the Audit and Compliance unit of the Ministry of Health.

This privilege had been fought for by many dietitians over the years. The Board is grateful for the input of all dietitians who have been involved on working groups during this process, to the association (Dietitians New Zealand) and particularly to our Board member, Barbara Cormack, who worked tirelessly during recent times to gain prescribing rights for dietitians. Dietitian Prescribers will be able to electronically make initial applications for Special Food Special Authorities, once the Ministry of Health completes the changes to its computer systems.

The five small Registration Boards which made up Health Regulatory Authorities Secretariat (HRAS) – a 'not for profit' company continued to collaborate regularly. The HRAS Boards undertook a review to ascertain the best way forward for the HRAS Secretariat and contracted a Project Manager for a fixed term to consolidate progress. There will be changes to HRAS during the new financial year.

The Board has again operated with a budget deficit. Investigating the potential competence concerns of dietitians resulted in the need to obtain legal advice, which along with the re-accreditation process and the unbudgeted HRAS contracts are three of the major expenditure items in 2010/2011.

The Board has maintained relationships with, and undertaken consultation as necessary, with its various New Zealand stakeholders as required by the HPCA Act.

I particularly wish to thank and acknowledge the tireless work Mary McNab carried out on the Board for seven years, as recent Chairperson and as a Board member. Mary was involved in several roles during her term on the Board. Mary contributed hugely as the Board Chairperson for a very busy eighteen months, including during the term of this 2010/2011 financial and reporting year. She was Convenor of the Registration and Assessment Committee for six of the seven years and as such, initiated and oversaw many changes to the overseas trained dietitians' policy and procedures. She convened the Education and Accreditation committee in the lead up to the re-accreditation of the University Dietetic Training provider.

I would like to thank all the Board members for their excellent governance work – they all contribute their time and skills to the Board in many and varied ways; members of the profession who have been involved with Board tasks, including the Continuing Competence Resource people; and Jane de Lisle – the Registrar, for all the work they have undertaken during the year in enabling the Board to continue to carry out its vision statement of:

*“To promote and enhance the health of New Zealanders by ensuring that dietitians practise safely and competently”.*



**Eruera Maxted**

Chairperson – Dietitians Board  
(appointed May 2011)

## 2. Board Membership

The Minister of Health appoints Board members for terms of up to three years in accordance with sections 120-122 of the Health Practitioners Competence Assurance Act 2003 (HPCA Act).

The eight members of the Dietitians Board as at **31 March 2011** were:

<i>Mary McNab of Whangarei</i>	<i>Chairperson</i>
<i>Vicky Campbell of Auckland</i>	<i>Deputy Chairperson</i>
<i>Leasa Carlyon of Wellington</i>	<i>(Layperson)</i>
<i>Barbara Cormack of Auckland</i>	
<i>Eruera Maxted of Whangarei</i>	
<i>Vicki Robinson of Wellington</i>	
<i>Bonnie Roger of Papamoa</i>	<i>(Layperson)</i>
<i>Carol Wham of Auckland</i>	

There were major changes to the Board membership during the year.

Vernon Tile and Avis McIntosh's terms ended in June 2010. Both lay members had contributed hugely to the Board in the ten and seven years respectively, of their terms.

The appointment round (for a new dietitian Board member and two lay members) had commenced in December 2008 but was not completed until June 2010, when Vicky Campbell (dietitian Board member), Leasa Carlyon and Bonnie Roger (laypersons) were appointed to the Board. The delay in Board appointments made it difficult for the Board's succession planning and strategic planning.

The three new Board members attended the Buddle Findlay 'Good Decision Making' seminar in September. Vicky Campbell, the new Deputy Chairperson, also attended the 'Competence Issues' seminar in November. Both seminars were regarded as an excellent introduction to Board governance.

## **Board member profiles**

**(Board membership as at 31 March 2011)**

### ***Mary McNab***

Mary McNab commenced as a member of the Dietitians Board in 2004, closely following her two-year appointment as President of the association – Dietitians NZ, and Vice President of Dietitians NZ for two years prior to this.

During Mary's Board membership and Chairmanship, the Board brought into effect many changes for overseas trained dietitians; it commenced negotiations regarding further training providers; reviewed and updated the registration competency requirements (therefore establishing the accreditation requirements for dietitians); undertook an Accreditation review of the provider university; and under the leadership of another Board member, Prescribing Rights came into effect.

Starting dietetics for Northland Health in Whangarei as the only dietitian in 1992, Mary has had many dietetic roles. She continues to enjoy her work as a Paediatric Dietitian.

### ***Eruera Maxted***

Eruera Maxted (Ngapuhi, Te Arawa, Ngati Awa and Ngaiterangi) lives in Whangarei with his wife, Marama and two children.

Eruera has worked in many dietitian roles since 1997, from general medical, diabetes, renal to public health and also spent almost four years as part of a Maori Health Team focused on planning, funding and contract management of health services in Northland.

Eruera works for Northland District Health Board, as the professional advisor for dietitians and dietetics manager. Part of his role is management focused; he also provides dietitian input into outpatients, the cardiac, pulmonary and heart failure rehabilitation programmes and works as a dietitian for ACC clients. Eruera is a member of Te Kahui Manukura o Kai Ora, the Maori Dietitians group of Dietitians New Zealand. He has been on the Dietitians Board since March 2006.

### ***Vicky Campbell***

Vicky Campbell is presently the Manager, Nutrition and Food Services for Waitemata District Health Board. Vicky has broad experience in clinical dietetics and has a keen interest in Food Service Management.

Vicky has been a NZ registered dietitian since 1990 and is enjoying being able to contribute to the Dietitians Board. She lives in Auckland with her husband and two school aged children.

### ***Leasa Carlyon JP***

Leasa Carlyon, JP, has a business and governance background including international business development director experience from London across investment banking, advertising, interactive media and recruitment sectors.

She has been a non executive Director of the Wellington Regional Chamber of Commerce and sat on the New Zealand Software Association, Kapiti Chamber of Commerce and Wellington YWCA Boards, along with membership of the Training Practice Limited Advisory Board.

Leasa has been a business mentor for Business Mentors New Zealand and became a Justice of the Peace in 2007. She lives in Wellington with her husband and two children. Leasa enjoys the challenge of being a layperson on the Dietitians Board.

### ***Barbara Cormack***

Barbara Cormack is a NZ dietitian with thirty years experience in NZ and the UK. She is Charge Dietitian – Clinical Quality, at Auckland City Hospital and leads the team of the Paediatric Dietitians at Starship Children's Health.

Barbara has recently completed a Master of Health Science in neonatal nutrition. She has been a Dietitians Board member since September 2006 and it was in this role she became involved in successfully pursuing prescribing rights for dietitians.

### ***Vicki Robinson***

Vicki trained as a dietitian at Otago University and has worked for over twenty years in clinical dietetics within public and private hospitals settings in NZ and Australia. She has a particular interest in gastroenterology and was a Patron of the Coeliac Society for a number of years. Vicki worked with students in the Otago University Dietetic Training Programme for ten years and more recently has specialised in public health nutrition while working at Regional Public Health in Wellington.

Vicki was a member of the Dietitians Board for seven years and convened the continuing competence programme, including masterminding the new 'My CCP' on-line continuing competence programme. She is currently studying towards a Master of Health Sciences.

#### ***Bonnie Roger QSM, JP***

Bonnie has had thirty years plus of highly regarded management and organisational experience, having leadership responsibilities both as a business woman and as Chairperson/President of several established voluntary and community groups. She is experienced in all financial aspects of developing and running a business, having had several business ventures of her own in the horticulture and florist industry, as well as jointly with her husband as a consultant and in the field of research. She also worked in the Corporate sector as an Administration Manager and Credit Controller.

Bonnie has had extensive professional affiliations over the years. She was awarded the Queens Service Medal (QSM) in June 2010 for services to the community and the Horticultural Industry.

She was born and grew up in Hawkes Bay and now lives in Papamoa (Tauranga), and has three adult sons. She is enjoying contributing constructively to the Dietitians Board.

#### ***Carol Wham***

Dr Carol Wham is a senior lecturer in Human Nutrition and Physiology at Massey University in Auckland. She is an experienced dietitian.

Carol has been an Associate Editor of 'Nutrition and Dietetics' since 2005 and is currently a member of the International Congress of Dietetics Scientific Programme Committee. Carol is actively engaged in a longitudinal study of ageing funded by the Health Research Council of New Zealand and has research interests in nutrition across the lifecycle. She was appointed to the Dietitians Board in September 2007 and reappointed in 2010 for a further three year term.

#### **Board meetings**

The Dietitians Board met three times during the 2010/2011 year. In order to reduce costs, the Board reduced the number of Board meetings. Instead of the usual face-to-face meeting in February/March 2011, it held two meetings by

teleconference. The Board held two, two-day face-to-face meetings but only one, one-day meeting (totalling five days) during the 2010/2011 year, compared to six days of face-to-face meetings in the 2009/2010 year and eight days in the previous year. All Board meetings were held in Wellington. Other Board business was conducted by electronic communication.

#### **Board Committees**

Board members and nominated members of the dietetic profession are on Board committees that undertake specific functions, including advising the Board on relevant matters.

The Finance and Administration committee and the Continuing Competence committee held face-to-face meetings during the two-day Board meetings (in May and November 2010). The Continuing Competence committee also held a teleconference in June. The committees generally undertake their business by electronic communications.

The Board committees are:

- Continuing Competence
- Education and Accreditation
- Finance and Administration
- Registration and Assessment and
- Complaints/Professional Conduct.

### **3. Key Issues**

The Dietitians Board's key issues for the 2010/2011 year were:

- Obtaining Prescribing Rights for Dietitians
- Re-accreditation process of the Board's University Dietetic Training provider
- Changing the website
- Developing continuing competency ('My CCP') on-line
- Competency and professionalism concern referrals
- Board appointments and long term planning.

These issues are elaborated on elsewhere in this annual report.

# Secretariat

## 1. Registrar's Report

I am the sole staff member employed by the Dietitians Board (since 2004). I carry out the day-to-day functions of the Board and am the key contact person for the Board. There is no Chief Executive Officer.

This has been a very challenging year, with both Board and Registrar workloads being increased due to activities such as re-accreditation, prescribing rights and website changes, as well as the increased number of competency concerns.

The re-accreditation process of the Dietetic Training Programme, Department of Human Nutrition, Otago University – the Board's only training provider, commenced in 2010 and the process is still ongoing.

The advent of the first three prescribing training courses for dietitians from February to March 2011 created an additional, but essential, workload for me as Registrar, as there are many and varied steps from the application process, through to endorsing each new Dietitian Prescriber on the Board's register. I must also ensure the Board keeps abreast of 'prescribers' for monitoring purposes.

The Board reluctantly decided to increase its practising certificate fees for the new financial year (2011/2012), as it had been running at a deficit for the past three years. The Board consulted widely with stakeholders before the fee was gazetted and put into effect.

The Board was very concerned about the plight of the Christchurch dietitians after the February earthquake. It agreed at a subsequent meeting by teleconference to automatically issue interim practising certificates (IPCs) on 28 March 2011, to all Canterbury area dietitians, (who had not already applied for an APC), for three months, i.e. until 30 June 2011. At the end of this time they were expected to either apply for/pay for an Annual Practising Certificate, or advise the Board that they would not be continuing to practise in 2011. All 19 dietitians issued with an IPC applied for an APC. The Canterbury dietitians had been informed of the Board's decision on 8 March 2011.

The time consuming process of changing the Board's outdated website commenced early in the financial year and continued throughout 2010/2011. The new website was ready to go live on 1 April 2011. Setting up a new on-line Continuing Competence Programme – 'My CCP', was undertaken simultaneously, but not completed by the end of the financial year.

I have continued to attend the Health Regulatory Authorities NZ (HRANZ) Operational and Strategic meetings, to liaise with other Registrars (and Chairs) about matters of mutual concern. I also attended the seminar by the Council for Healthcare Regulatory Excellence organised by the Medical Council.

A particular matter of discussion between Board members, as well as at HRANZ meetings, was the letter received in February 2011 from Health Workforce NZ (HWNZ) regarding the suggestion of consolidating the secretariat of all sixteen Regulatory Authorities. The Board responded to this proposal by the April deadline.

Jane de Lisle  
Dietitians Board Registrar

## 2. Financial and Administrative Support – HRAS

Financial and administrative support functions for the Dietitians Board and the other small HRAS Boards include banking, accounting, business support and Information Technology (IT) support. HRAS Boards have been sharing premises, costs and services in a cost effective manner. Ongoing collaboration between the HRAS Boards has included investigating database developments. HRAS also allows its Registrars an easy forum to share information on common policies.

The directors of the HRAS Board met regularly. There will be amendments to the HRAS structure during the new financial year, however the three small Boards staying within HRAS are committed to continuing to work collaboratively and cooperatively and to contain costs, whilst sharing policies and knowledge.

# Registration of and Practising Certificates, for Dietitians

## 1. Scope of Practice

- a. The Board's defined Scope of Practice is: 'Dietitian'. No amendments to this Scope of Practice have been made since it was gazetted in 2004.
- b. The Board now has an **endorsement** on the Scope of Practice: 'Dietitian Prescriber', for those dietitians who have passed the appropriate training course.

One hundred and twenty five (125) dietitians attended and passed the three 'Prescribing' courses held in Christchurch, Wellington and Auckland in February and March 2011. The on-line training course (15-20 hours) was followed by a one-day workshop to enable each dietitian to develop a thorough understanding of the legal, ethical, administrative and technical issues pertaining to the prescribing of special foods and vitamins and minerals, and to demonstrate competence in prescribing these for the purposes of accreditation as a 'Dietitian Prescriber'.

Successful completion of the training courses enabled these dietitians to be able to prescribe Special Foods and some vitamins and minerals, and become authorised to access the PHARMAC Schedule for Special Foods. Consequently they have 'Dietitian Prescriber' endorsed on the Dietitians Board's register (which is able to be viewed by the public) and on their practising certificate. Dietitian Prescribers are being monitored and must have approved professional supervisors.

## 2. Accreditation

A major Board function (Sections 12(4) and 118(a) of the HPCA Act refer) is to prescribe the qualifications required for scopes of practice and to accredit and monitor educational institutions and degrees, courses of study or programme.

## Accreditation Review

The Board commenced the Accreditation Review process of the University Dietetic Training provider, by sending two Board members to Australia as observers in the Dietitians Association of Australia (DAA) Accreditation Review teams. A Board member also attended an Accreditation day in Australia, to assist in the Board's forthcoming Accreditation Review.

A comprehensive Accreditation manual was developed with assistance from the Dietitians Association of Australia (DAA). It set out what the Board expected and was sent to the Human Nutrition Department of Otago University during 2010.

The Accreditation Review Team (ART) was appointed by October 2010. The Board was grateful to the DAA for nominating two high calibre Australian dietitians to be part of the ART, including the Chairperson. The ART was thoroughly briefed on the Board's requirements and held two teleconferences before its site visit.

The Accreditation Review process examined how Otago University delivers the undergraduate and postgraduate Dietetic Training Programme against the performance criteria of the entry level competencies: '*Statement of Registration Competency Requirements, Transition January 2010, Full Implementation January 2011*'. The two-day Accreditation site visit was undertaken in late March and the process was therefore not complete by the end of the financial year.

## Potential University Providers

The Board began discussion with two Auckland universities at their request, regarding the prospect of gaining Provisional Accreditation to offer a Masters degree in Nutrition and Dietetics, or a Masters of Health Sciences in Nutrition and Dietetics, in the future.

## Qualification

The Board's approved and gazetted qualification remained as: '*Postgraduate Diploma in Dietetics; or equivalent qualification and pass in a board examination, or any other assessment set by the board*'.

### 3. Registration

Registration of dietitians is one of the primary functions of the Dietitians Board.

The Board received 34 applications for registration from NZ trained dietitians who had completed a Postgraduate Diploma in Dietetics (PG Dip Diet) from Otago University.

The Board also received 7 applications for registration from UK trained and registered dietitians and 2 applications under the 'mutual recognition voluntary relationship charter' from dietitians credentialed in Australia. One (1) application for registration was also received from an overseas trained dietitian who had passed the Board's part (Clinical) Overseas Candidates Registration Examination (OCRE) and was eligible to practise dietetics in a clinical domain of practice.

The Board now requires all overseas trained applicants, (excluding UK trained and registered dietitians, and Australian credentialed dietitians) to sit and pass the full/part OCRE before being able to be granted registration.

The handbooks for overseas trained dietitians and for UK trained and registered dietitians were substantially changed during the year.

#### Supervision

From May 2010, all entry level dietitians to New Zealand – including new NZ graduates, were required to be supervised within the Scope of Practice, for a minimum of one year, as per the revised entry level competencies. After the supervision agreement has been signed off by the supervisor, the APC is re-issued with no supervision condition.

**Table 1: Applications from UK trained and registered dietitians for Equivalency Assessment**  
(pre registration stage)

	Number of Equivalency Assessment Applications	Outcomes		
		Assessed as suitable for registration	Granted registration within 2010/11 year	Had not yet applied for registration
UK trained dietitians	4	4	3*	1

\* denotes: **Supervision** condition applies to all entry level dietitians for the first year of practice

**Table 1B: Applications from overseas trained dietitians (other than from UK and Australia) or Equivalency Assessment** (pre examination and registration stage)

	Number of Equivalency Assessment Applications	Outcomes		
		Assessed as suitable to sit OCRE	Sat and passed OCRE	Not yet sat OCRE
Other overseas trained dietitians	1	1	–	1

**Table 1C: Applications for registration**

	HPCA Act Section	Number of applications TOTAL: 44	Outcomes		
			Registered	Registered with conditions	Not Registered
NZ trained dietitians	15 (1)	34	NA	34*	–
Overseas trained (UK and others)	15 (1), (2), (3)	8	NA	8*	–
Australian applications #	15 (1)	2	NA	2*	–

\* denotes: **Supervision** condition applies to all entry level dietitians for the first year of practice

# denotes: Registration granted under the Board and DAAs 'Mutual Recognition Voluntary Relationship Charter'

## 4. Practising Certificates

For the 2010/2011 year, the Board held the cost of practising certificates at the same fee level as in the previous financial year. GST was however increased to 15%, effective from 7/10/2010 for the remainder of the financial year.

Dietitians applying for registration and a practising certificate under the Board's United Kingdom (UK) 'trained and registered dietitians' policy, as well as those

trained overseas who sat and passed the part (Clinical) OCRE, are limited to working in a clinical domain of practice.

Two dietitians applied for an annual practising certificate (APC) after being absent from the dietetic workforce for over three years. They were granted an APC with supervision conditions to assist them back into the workforce.

**Table 2: Applications for an annual practising certificate**

	HPCA Act Section	Number	Outcomes			
			APC	APC with conditions	Interim	Total APCs issued in 2009/2010
2010/11 APC applications	26	556	523	32*	1*	541

\* denotes: inclusion of those **limited to working in a clinical domain of practice** and those under supervision for returning to practise.

# Competence and Fitness to Practise

## 1. Performance

The Board had an ongoing competency concern regarding an overseas trained dietitian. This concern had been notified to the Board during the previous year and the process had already commenced. The dietitian met with the Board in Wellington in May 2010 and was granted an IPC until December 2010 whilst these concerns were being investigated. A competence assessment was undertaken late in 2010 and the Board's final decision was conveyed to the dietitian after the close of the

financial year. Legal advice had been sought throughout the process.

The Board received a letter from a member of the public who was concerned about the professionalism of a dietitian's private dietetic practice. The Board investigated the matter and determined that a competence review or assessment was not warranted. The Board gave the dietitian recommendations to improve her professionalism.

**Table 3: Competence referrals** (please refer to *Complaints*)

Source	HPCA Act Section	Number
Health Practitioner (Under RA)	34 (1)	–
Health and Disability Commissioner	34 (2)	–
Employer	34 (3)	1
Other	36 (4)	–
<b>Total</b>		<b>1</b>

\* denotes: inclusion of those **limited to working in a clinical domain of practice** and those under supervision for returning to practise.

**Table 4: Outcomes of competence referral**

Outcomes	HPCA Act Section	Number			
		Existing	New	Closed	Still active
No further action		NA	1	NA	NA
(Total number) Initial inquiries	36	–	1	–	–
Notification of risk of harm to public	35	–	–	–	–
Orders concerning competence	38	–	–	–	–
Interim suspension/ conditions	39	–	–	–	–
Competence programme	40	–	–	–	–
Recertification programme	41	–	–	–	–
Unsatisfactory results of competence or recertification programme	43	–	–	–	–

## 2. Recertification/Continuing Competence

The Board ensures that practising dietitians are participating in the Board's mandatory Continuing Competence Programme (CCP). In order to renew their APCs, dietitians are required to sign a declaration that they have achieved at least a minimum number of CCP credits, including undertaking a cultural competency activity as well as continuing education and practice review activities.

During the last year the Continuing Competence Committee continued to make modifications of the CCP and to initiate the new on-line 'My CCP' to start in April 2011.

The Board had been undertaking Continuing Competence audits of 40-50 dietitians twice a year since October 2004. The last of these audits took place in October 2010, with

a total of 605 dietitians' audits having been undertaken. Approximately 20% of these dietitians had been audited twice.

One-yearly audits (i.e. an audit of just one year's records) will be replacing the five-yearly audit, with up to five percent of all APC holders to be selected randomly for CCP review from 2012. The Board does not intend for any dietitians to be audited in 2011 whilst consolidation of the new on-line 'My CCP' takes place, but audit checks will be carried out.

Substantial changes were made to the CCP manual during the year.

## 3. Health/Fitness to Practise

The Board had no official notifications in relation to the health or fitness to practise of practising dietitians.

# Complaints and Discipline

The Board was notified of competence concerns by an employer of a dietitian who had resigned whilst undergoing a performance improvement plan (section 34(3) of the

HPCA Act refers). This concern was investigated by the Board and it was determined that no further action was warranted. Legal advice was sought during this case.

**Table 7: Complaints from various sources and outcomes**

Source	Number	Outcome		
		No further action	Referred to Professional Conduct Committee	Referred to the Health and Disability Commissioner
Consumers	–	–	–	–
Health and Disability Commissioner	–	–	–	–
Health Practitioner (Under RA)	–	–	–	–
Other Health Practitioner	–	–	–	–
Courts notice of conviction	–	–	–	–
Employer S34(3)	1	1	–	–
Other	–	–	–	–

# Appeals and Judicial Reviews

There have been no appeals or judicial reviews against the Board.

## Linking with Stakeholders

The Board continues to liaise with its various New Zealand stakeholders as required. The Chief Executive Officer of Dietitians NZ (the association) is invited to meet with the Board at each Board meeting. Representatives of the Board, Dietitians NZ and Otago University (the Board's Dietetic Training provider) held a tripartite meeting in September after the association's conference.

The Board continues to receive regular reports from the training provider.

The Board has also been increasing its liaison and collaboration with the Dietitians Association of Australia (DAA) and is particularly grateful to the DAA for its ongoing assistance with the Accreditation Review process. A meeting was held between representatives of the Board and the DAA at the association's conference.

## HRANZ Collaboration

The Chairperson or Deputy Chairperson attends each Health Regulatory Authorities NZ (HRANZ) Strategic meeting, as well as the Registrar, who also attends the Operational meetings. The meetings of all the health regulatory authorities are very helpful forums to share ideas, collaborate and move forward as a group. The Board contributed to the HRANZ Intranet project, which was near completion at the end of the financial year and will be a vehicle to share policies and advice.

## 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)

**DIETITIANS BOARD**

# 2011 FINANCIAL STATEMENTS

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF DIETITIANS BOARD'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2011**

The Auditor-General is the auditor of the Dietitians Board (the 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 her behalf.

We have audited the financial statements of the Board on pages 16 to 20, that comprise the statement of financial position as at 31 March 2011, the statement of financial performance and statement of movements in equity for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

**Opinion**

In our opinion the financial statements of the Board on pages 16 to 20:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Board's:
  - financial position as at 31 March 2011; and
  - financial performance for the year ended on that date.

Our audit was completed on 31 August 2011. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities, and we explain our independence.

**Basis of opinion**

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Board's preparation of financial statements that fairly reflect the matters to which they relate. We consider internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.

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Accountants &  
Business Advisers

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Board;
- the adequacy of all disclosures in the financial statements; and
- the overall presentation of the financial statements.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements. We have obtained all the information and explanations we have required and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

### **Responsibilities of the Board**

The Board is responsible for preparing financial statements that:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Board's financial position and financial performance.

The Board is also responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Board's responsibilities arise from the Health Practitioners Competence Assurance Act 2003.

### **Responsibilities of the Auditor**

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you based on our audit. Our 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 New Zealand Institute of Chartered Accountants.

Other than the audit, we have no relationship with or interests in the 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 statements**

This audit report relates to the financial statements of the Dietitians Board (the Board) for the year ended 31 March 2011 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 31 August 2011 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.

**DIETITIANS BOARD  
STATEMENT  
OF FINANCIAL  
PERFORMANCE**

*for the Year Ended  
31 March 2011*

Note	2011 \$	2010 \$
<b>REVENUE</b>		
Equivalency Assessment Fees	1,778	6,400
Examination Fees	2,777	6,222
Interest Income	5,075	8,891
Other Income	8,809	1,268
Prescribing Rights Training Fees	20,645	0
Practising Certificates	218,848	213,769
Registration	9,764	10,044
<b>Total Income</b>	<b>267,696</b>	<b>246,594</b>
<b>Less Expenses</b>		
Accident Compensation Levy	366	357
Annual Report & Newsletter	1,445	4,741
Assessors Fees	1,890	3,000
Audit Fees	4,044	3,959
Authority Member Fees	33,450	28,420
Bank Charges	5,364	3,918
Catering	3,861	2,190
Chair Fees	15,865	6,888
Cleaning	1,266	870
Committee Fees	3,450	7,576
Computer Software & Support	2,010	2,189
Conferences & Seminars	0	500
Continuing Competence Audit	9,222	9,260
Examination Costs	1,586	3,573
General Expenses	1,268	2,230
Hire of Plant & Equipment	2,580	2,360
Legal Expenses	18,077	15,277
Office Equipment – expensed	0	436
Office Expenses	565	701
Postage	2,342	2,761
Printing & Stationery	3,353	6,508
Professional Fees	7,263	9,670
Publications	478	225
Rent	15,286	18,891
Repairs & Maintenance	144	230
Secretariat Operating Costs	44,979	27,478
Service Fees	0	929
Staff Training	0	250
Teleconferencing	1,000	116
Telephone	2,806	4,306
Travel & Accommodation	31,981	21,243
Utilities	424	416
Venue Hire	391	0
Wages & Salaries	65,854	65,553
Website Expenses	360	687
<b>Total Expenses</b>	<b>282,970</b>	<b>257,708</b>
<b>Net Surplus/(Deficit) Before Depreciation</b>	<b>(15,274)</b>	<b>(11,114)</b>
Depreciation	1,352	3,596
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$(16,626)</b>	<b>\$(14,710)</b>

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 2011*

	Note	2011 \$	2010 \$
<b>EQUITY AT START OF PERIOD</b>		<b>91,889</b>	<b>106,599</b>
Net Surplus/(Deficit) for the year		(16,626)	(14,710)
Total recognised revenues & expenses		(16,626)	(14,710)
<b>EQUITY AT END OF PERIOD</b>		<b>75,263</b>	<b>91,889</b>

To be read in  
conjunction with the  
notes to the Financial  
Statements

**DIETITIANS BOARD  
STATEMENT  
OF FINANCIAL  
POSITION**

*as at 31 March 2011*

	Note	2011 \$	2010 \$
<b>CURRENT ASSETS</b>			
Westpac Cheque Account		29,417	66,792
Westpac Term Deposits		305,000	260,000
Petty Cash		104	4
Accounts Receivable		1,000	425
Accrued Income		533	3,356
<b>Total Current Assets</b>		<b>336,054</b>	<b>330,577</b>
<b>NON-CURRENT ASSETS</b>			
Fixed Assets	5	1,350	2,703
Website	6	28,823	960
Investment in Health Regulatory Authorities Secretariat Ltd	3	20	20
Loan to Health Regulatory Authorities Secretariat Ltd	4	5,000	5,000
<b>Total Non-Current Assets</b>		<b>35,193</b>	<b>8,683</b>
<b>TOTAL ASSETS</b>		<b>371,247</b>	<b>339,260</b>
<b>CURRENT LIABILITIES</b>			
GST due for payment	1(e)	27,142	17,390
Accounts Payable		36,122	34,778
Credit Cards		1,062	1,515
Income in Advance		228,000	187,600
PAYE Payable		1,609	3,351
WHT Payable		2,049	2,737
<b>Total Current Liabilities</b>		<b>295,984</b>	<b>247,371</b>
<b>TOTAL LIABILITIES</b>		<b>295,984</b>	<b>247,371</b>
<b>NET ASSETS</b>		<b>\$75,263</b>	<b>\$91,889</b>
<b>EQUITY</b>			
Retained Earnings		75,263	91,889
<b>TOTAL EQUITY</b>		<b>\$75,263</b>	<b>\$91,889</b>

Chairperson: *Enuera M. Martel* Date: 31 August 2011

Registrar: *Yaro de Si* Date: 31 August 2011

To be read in  
conjunction with the  
notes to the Financial  
Statements

**DIETITIANS BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*for the Year Ended 31 March 2011*

**1. STATEMENT OF ACCOUNTING POLICIES**

**Reporting Entity**

The Dietitians Board of New Zealand is constituted under the Health Practitioners Competency 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 differential reporting exemptions.

**General Accounting Policies**

These financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand on the basis of historical cost. Reliance is placed on the fact that the entity 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) Changes in Accounting Policies*

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

*(c) Fixed Assets & 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  
 Office Equipment                      20% – 50% Straight Line.

*(d) Intangible Assets & Amortisation*

Websites have a finite useful life. Websites are capitalised and amortised over their currently estimated useful life of 3 years on a straight line basis.

Costs associated with maintaining websites are recognised as expenses when incurred.

*(e) Goods & Services Tax*

The Statement of Financial Performance has been prepared so that all components are stated exclusive of GST. All items in the Statement of Financial Position are stated net of GST, with the exception of accounts receivable and payables.

*(f) Income Tax*

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

*(g) Investments*

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

**2. CONTINGENT LIABILITIES AND COMMITMENTS**

At balance date there are no known contingent liabilities.

There are no capital or other commitments at balance date (2010 \$0).

**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 PARTIES**

HRAS provides administrative services to the Board on a non-profit cost recovery basis. The cost of those services for the year was \$43,428 (2010 \$27,478). The services provided are on an arms length basis.

The five shareholding Boards in HRAS have each advanced \$5,000 to that company to provide it with working capital.

**5. FIXED ASSETS**

	2011	2010
	\$	\$
<b>Office Equipment</b>		
At cost	9,501	9,501
Less Accumulated Depreciation	8,151	6,798
<b>Total</b>	<b>1,350</b>	<b>2,703</b>

**6. INTANGIBLE ASSETS**

	2011	2010
	\$	\$
<b>Website</b>		
At cost	28,823	960
Less Accumulated Depreciation	0	0
<b>Total</b>	<b>28,823</b>	<b>960</b>

The website only became operational in April 2011, so no amortisation was incurred in the year under review.

**DIETITIANS BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*for the Year Ended 31 March 2011*

**7. CREDIT FACILITY**

The Board has a Business Mastercard facility of \$2,500.

**8. FINANCIAL MANAGEMENT AGREEMENT**

Health Regulatory Authorities Secretariat Limited (HRAS) has been established to provide business management support to the Dietitians Board of New Zealand, New Zealand Chiropractic Board, the Podiatrists Board of New Zealand, the Optometrists and 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 be invoiced monthly for those direct costs and expenses that HRAS has incurred on its behalf
- 6 At the end of each month and financial year HRAS will show a nil financial balance on all its operations.

At 31st March 2011 the HRAS Statement of Financial Position showed net assets of \$100.

**10. CHANGE IN RELATIONSHIP WITH HRAS**

The entities have agreed that with effect from 1st April 2011 that the Podiatrists Board and the Osteopathic Council will withdraw from the arrangement, although certain limited services will be provided by HRAS until mid July 2011. The shareholding held by the two withdrawing entities will be transferred in equal proportions to the remaining entities.

**11. RECLASSIFICATION OF EXPENDITURE**

Certain items have been reclassified so as to provide more useful information about the performance of the Board. It has not been practicable to restate all relevant comparative balances.