

NEW SOUTH WALES
PODIATRISTS
REGISTRATION BOARD

ANNUAL REPORT FOR THE YEAR ENDED
30 JUNE 2004



NEW SOUTH WALES

PODIATRISTS REGISTRATION BOARD

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2010

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1 July 2004

The Hon. Morris Iemma, MP
Minister for Health
73 Miller St
North Sydney 2060

Dear Mr Iemma

Pursuant to the provisions of the Annual Reports (Statutory Bodies) Act 1984 and the Public Finance and Audit Act 1983, we have pleasure in submitting this Annual Report of the New South Wales Podiatrists Registration Board for the year ended 30 June 2004 for presentation to Parliament.

Yours faithfully

Handwritten signature of Ray Harding in black ink.

Ray Harding
PRESIDENT

Handwritten signature of Jill Fogarty in black ink.

Jill Fogarty
DEPUTY PRESIDENT

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1. CHARTER

The Podiatrists Registration Board is established under the provisions of the Podiatrists Act 1989 to exercise the powers, authorities, duties and functions imposed on it by the Act. The powers and duties of the Board include the following.

- Determine the character, subjects and conduct of examinations qualifying persons to become podiatrists and to appoint examiners;
- Issue and cancel certificates of registration; and
- Suspend or cancel the registration of any person under the Act and to annul such suspension or cancellation.

2. AIMS AND OBJECTIVES

The Board's aims and objectives are as follows.

- To maintain the Register of podiatrists who may legally practise in New South Wales.
- To grant registration to podiatrists who satisfy the Board that they hold a degree or documentation attesting to their capacity to practise podiatry.
- To grant full registration under the provisions of section 6 of the Act.
- To grant provisional registration to applicants for registration under the provisions of section 8 of the Act.

3. ACCESS

The Board is located at the following address:

Level 2
28-36 Foveaux Street
SURRY HILLS NSW 2010

Correspondence:

PO Box K599
HAYMARKET NSW 1238

Telephone: 02 9219 0277
Facsimile: 02 9281 2030

E-mail: podreg@doh.health.nsw.gov.au
Website: www.podreg.health.nsw.gov.au

Hours: 8.30 a.m. - 5.00 p.m. Monday to Friday.

Cashier services close at 4.30 p.m.

4. MANAGEMENT AND STRUCTURE

4.1 BOARD MEMBERSHIP

Membership of the Board is prescribed under section 19 of the Podiatrists Act 1989, and comprises nine members appointed by the Governor. Of these members:

- Three are registered podiatrists nominated by the Australian Podiatry Association (NSW).

Mr Raymond John Harding (President)
Cert. Chiropody

Mr Luke Leonard Marsden
Dip. Chiropody

Mr Kevan John Wright
Dip. Chiropody

- Two are registered podiatrists, at least one of whom has expertise in matters relating to education, nominated by the Minister for Health.

Ms Jillian Louise Fogarty (Deputy President)
Dip H. Sc (Podiatry), Grad Dip Adult Ed, B. Ed, M. Ed. Admin

Ms Harriet Farquhar
B. Sc., Dip. Podiatry

- One is a solicitor nominated by the Minister for Health.

Ms Tina Moisisdis
B.A., LLB

- One is a person to represent the community nominated by the Minister for Health.

Mr Bruce Alan Hutton

- One is an officer of the Department of Health nominated by the Minister for Health.

Ms Deborah Jean Frew
B.A., LLB.

- One is a medical practitioner nominated by the Minister for Health.

Dr Siew-Foong Liew
M.B.B.S., M.H.P.

The Board was appointed for a 3-year term on and from 11 December 2002 expiring 10 December 2005.

4.2 ATTENDANCE AT MEETINGS

The Board met on 8 occasions, usually on the third Wednesday of each month. The Board did not meet during December 2003, January 2004, March 2004 and April 2004.

Mr Harding	attended	8	meetings
Ms Fogarty	attended	6	meetings
Dr Liew	attended	6	meetings
Mr Hutton	attended	6	meetings
Mr Marsden	attended	8	meetings
Mr Wright	attended	7	meetings
Ms Farquhar	attended	5	meetings
Ms Frew	attended	5	meetings
Ms Moisisdis	attended	5	meetings

4.3 COMMITTEES

The Board has established the following committees:

- Complaints Committee (see Compliance)
- Course Accreditation Committee (see Course Accreditation Committee)
- Education and Research Committee (see Education and Research)

4.4 SECRETARY / ASSISTANT SECRETARY

Administrative staff employed by the Health Administration Corporation to assist the Board.

The position of Secretary of the Board was occupied by Gordon Crossley, B.A., Dip. Ed., M.A., R.N., Psychologist, MAPS, JP. Corinne Warby was the Assistant Secretary throughout the reporting period.

5. SUMMARY REVIEW OF OPERATIONS

5.1 REGISTRATION STATISTICS

The Board maintained the Register of podiatrists as required under the provisions of section 9 of the Act. Registrations were effected as follows.

	as at 01 July 2003	as at 30 June 2004
Registered podiatrists	724	751
New registrations		66
Podiatrists Act		35
NSW Graduates		21
Interstate Graduates		7
Overseas Graduates		7
Mutual Recognition Act		30
Trans-Tasman Mutual Recognition Act		1
Restorations		16
Removed		50
Unfinancial		33
At own request		17
Changes of Name		6
Additional Qualifications		2

5.2 REMOVAL FROM THE REGISTER

Registration statistics indicate a decrease in number at the beginning of each financial year as registrants who fail to renew by the due date are removed from the Register as "unfinancial". The Board notifies 23 medical funds each time there is a change to a registrant's registration status. This notification reaches its peak, each year, following the 30 June renewal date when the funds are notified of the registrants who failed to renew their registration and again as applications are restored to the Register. In July 2003, 50 podiatrists were removed from the register for failing to pay their renewal fee by the due date.

5.3 FEES

The schedule of fees charged for the Board's services during the year were as follows.

Registration	\$145.00
Annual roll fee (Renewal)	\$135.00
Restoration	\$270.00
Duplicate certificate	\$20.00
Additional qualifications. Listing:	\$12.00

5.4 RELEASE OF REGISTER DETAILS

Access to the Register is closely monitored by the Board in accordance with the *Privacy and Personal Information Protection Act 1998*.

Register details are released to private health funds and Medicare to enable them to establish whether a podiatrist is registered for the purposes of approving payments. These organisations are considered to be directly related to the core purpose of the Board, and therefore limited details from the Register are released to them. The Board also considers requests, under certain conditions, for limited access to the Register for research purposes. The Register is not released for commercial purposes.

The Board agreed to the release of limited Register details to an honours student for research purposes. The student met the Board's requirement concerning safeguarding the confidentiality of the Register.

5.5 PROFESSIONAL PRACTICE STUDIES: UNIVERSITY OF WESTERN SYDNEY

The Secretary for the Board addressed participants in the Professional Practice Studies Conference, in April 2004. Topics covered included the registration process, functions of the Board and a profile of New South Wales registered podiatrists gathered from the New South Wales podiatrists workforce profile. This three-day conference was held at the Australian Podiatry Association (N.S.W.) offices as part of the Professional Practice Studies component of 4th year podiatry students, University of Western Sydney.

5.6 BIENNIAL JOINT MEETING

At the 2003 Biennial Joint Meeting (BJM) held in Perth and attended by representatives of Australian & New Zealand Podiatrists Registration Boards, Heads of Schools and the Australasian Podiatry Council it was resolved to hold future meetings on an annual basis.

The New South Wales Registration Board is to host the Annual Joint Meeting in September 2004 at the Charles Sturt University in Albury.

5.7 COURSE ACCREDITATION COMMITTEE

The Board's Course Accreditation Committee met on a number of occasions during the reporting period.

The Committee comprises:

two representatives from the Board (one of whom has expertise in podiatry education)	Ms Harriet Farquhar and Ms Gillian Fogarty
a representative from the Charles Sturt University	Ms Harriet Farquhar
a representative from the University of Western Sydney	Mr Karl Landorf
a representative from the Australian Podiatry Association a medical practitioner	vacant Dr Sue Liew (Chairperson)

two podiatrists from the public sector

Ms. Elizabeth Cahill
Ms Natalie Adams

Terms of Reference

The Committee's function is to:

- facilitate dialogue between the Universities and the Board with respect to undergraduate and post graduate podiatric education,
- participate in the University, podiatry program review process, and
- to advise the Board on podiatry education matters.

The Committee's activities have been reduced, in view of the imminent introduction of the new Podiatrists Act and the establishment of a new Board.

5.8 WEB SITE

The Board maintained a web site at www.podreg.health.NSW.gov.au where most of the Boards policies, forms and legislation can be accessed by registrants and the public.

The following index of the website indicates the range of information accessible through the web site.

- About the Board
- Annual Reports
- Clinical guidelines
- Complaints procedures
- Fees
- How to apply for registration
- How to contact the Board
- Legislation links
- Membership of the Board
- Podiatry Education and Research Account
- Restoration to the Register

The Board's web site provides links for all the commonly used forms and access to other relevant sites.

5.9 COMPLIANCE

The Board seeks to achieve *compliance* with the Act and Regulations through:

- random inspections throughout NSW by its authorised Inspector, checking compliance, disseminating information and issuing warnings,
- prosecution of persons operating in contravention of the Act
- the resolution of complaints concerning professional conduct and the provision of podiatry services by registered podiatrists
- publication of information pamphlets and the posting of information and legislation links on its website

An important part is also played in *compliance* in general, through the maintenance of a *Code of Professional Conduct*, detailing the parameters for the professional conduct of podiatrists and their practices.

5.9.1 CODE OF PROFESSIONAL CONDUCT

Section 13 of the Podiatrists Act 1989 makes provision for the Board to establish a Code of Professional Conduct setting out the rules of conduct which should be observed by a registered podiatrist in carrying out the practice of podiatry.

The Code of Professional Conduct and the Act and Regulations are referred to when considering complaints received by the Board.

The Code of Professional Conduct is available on the Board's website or by contacting the Board. It is also sent to all new registrants.

No amendments were made to the Code during the reporting year.

The Board considered the trend for professional registration boards to stipulate an amount of cover for professional indemnity insurance. The Board resolved to retain, pending the introduction of a new Act, the requirement for "appropriate professional indemnity insurance" rather than stipulate an amount.

The Board is concerned that there may be podiatrists practising without professional indemnity insurance. Where the Board has been aware of this anomaly it has contacted the registrants to advise them that they may be in breach of the Code and that they must have professional indemnity insurance to practise in New South Wales.

5.9.2 ONGOING CERTIFICATION OF "GOOD CHARACTER"

Principle (13) of the Podiatrists Code of Professional Conduct supports the Board's ongoing requirement to certify the character of registered podiatrists. Principle 13 of the Code states that:

Podiatrists shall be responsible for advising the Board in the event of any of the following.

- If convicted of a criminal offence in New South Wales or elsewhere.
- If refused registration/licensure, or their registration/licensure is suspended or removed, in another jurisdiction of Australia or elsewhere.
- If restrictions or conditions are imposed on their registration/licensure in another jurisdiction of Australia, or elsewhere.
- If a complaint relating to their conduct as a provider of podiatry services is made to a registration authority, or Health Complaints Commission, in another jurisdiction of Australia or elsewhere.
- If named as a defendant in a Court action for negligence or other malpractice in the provision of podiatry services.
- If subject to adverse findings relating to conduct as a provider of podiatry services, or character, by a Court, or Royal Commission in New South Wales or elsewhere, or the NSW Independent Commission Against Corruption.

5.9.3 COMPLAINTS COMMITTEE AND COMPLAINTS

The provisions of both the Act and the Health Care Complaints Act 1993, require the Board and the Health Care Complaints Commission (HCCC) to advise each other of complaints received and consult concerning resolution.

The Complaints Committee assists the Board by considering complaints lodged with the Board. The Committee has the delegated authority of the Board to make decisions regarding complaints.

The Committee acts as a screening committee in that it considers complaints regarding alleged contraventions of the Act, the Regulation or the Code of Professional Conduct.

The Committee comprising Mr Harding, Ms Fogarty, and an officer of the HCCC met on eight occasions during the recording year and considered twenty-two complaints. The nature of the complaints and action taken are summarised below:

Infection control was a major component in the complaints raised with the Board in the previous reporting period. During this reporting period infection control, inadequate practitioner – client explanation and poor treatment all received an equal number of complaints although the reported incidence was quite low.

Of the twenty two complaints considered, seven were from the previous reporting period and fifteen were made during the current reporting period.

A summary of complaints considered by the Board follows. These complaints are treated as allegations until they can be substantiated.

Frequency	Allegations
3	Advertising including the use of the title Dr.
1	Breach of professional boundaries
1	Breach of the Act
3	Fraud
1	Hurt or injured client
3	Inadequate explanation or poor treatment
3	Infection control issues
1	Notification of deregistration by another jurisdiction
2	Orthotics
1	Rudeness
3	Unregistered practitioners

Of the twenty-two complaints received the outcome was as follows.

Frequency	Resolution
1	Local mediation
7	Action not warranted as there were no grounds for the complaint
3	Cautioning of registrants
2	Ongoing to next reporting period
6	Terminated due to a lack of corroborating information
2	Cautioned and directed to attend infection control education sessions.
1	Recording of notification of deregistration of a practitioner.

Two complaints remained open at the end of the reporting period as they are subject to investigation.

As well as the above complaints considered in consultation with the Health Care Complaints Commission, the Board's inspector visited a number of practices to discuss compliance issues with registrants.

5.9.4 CONVICTIONS FOR OFFENCES

It is a requirement under Principle 13 of the Podiatrists Code of Professional Conduct that podiatrists notify the Board if convicted of a criminal offence in NSW or elsewhere.

The Board noted advice from podiatrists during the reporting year that had been convicted of a criminal offence in NSW or elsewhere and asked that the Board be informed of the outcome.

5.9.5 COURT ACTION FOR NEGLIGENCE OR OTHER MALPRACTICE IN THE PROVISION OF PODIATRY SERVICES

It is a requirement under Principle 13 of the Podiatrists Code of Professional Conduct that podiatrists notify the Board if named as a defendant in a Court action for negligence or other malpractice in the provision of podiatry services.

The Board noted advice from podiatrists during the reporting year that had been named as defendants in Court actions. The Board requested the podiatrists concerned to keep the Board advised of developments.

5.9.6 INQUIRIES UNDER SECTION 15 OF THE PODIATRISTS ACT

Section 15 of the Podiatrists Act 1989 provides that the Board may determine an inquiry be conducted into a complaint against a registered podiatrist.

During the reporting period there were no inquiries conducted into a complaint against a registered podiatrist

5.10 CONSULTANCIES

The Board did not engage any consultants during the reporting year.

5.11 EDUCATION AND RESEARCH

Section 32 of the Act provides that the Board shall establish an Education and Research Account into which such amounts as are determined by the Minister for Health shall be paid by the Board from fees collected under the Act. Pursuant to section 32 the monies in the account may be used for any of the following purposes:

- (a) podiatry education;
- (b) education and research for any public purpose connected with the practice of podiatry;
- (c) the publication and distribution of information concerning the Act and the Regulations;
- (d) meeting administrative expenditure incurred with respect to the account and the purposes for which it is used; or any related purpose.

The Minister determined that \$5,000.00 be paid into the account during the reporting year.

5.11.1 EDUCATION AND RESEARCH COMMITTEE

The Board's Education and Research Committee, chaired by Ms Jill Fogarty, considers applications for grants from the Education and Research Account and makes recommendations to the Board. Applications are made on the Board's Education and Research Application forms. Guidelines for making applications for the award together with the application form are available on the Board's website or by telephoning the Board.

The availability of the Education and Research grant is advertised each year through the Board's Newsletter, the Board's website and the Australian Podiatry Association.

The Board granted two awards this year for the following research:

- Mr. Joshua Burns (registered Podiatrist) for a randomised control trial into the effectiveness of custom foot orthoses versus a placebo on foot pain and plantar pressures in painful pes cavus. Mr Burns is currently undertaking a Doctorate in Philosophy (Physiotherapy) at Sydney University.
- Dr Jelinek, chief investigator, Charles Sturt University for research into the Ankle-Brachia-Index in podiatric practice.

5.12 FREEDOM OF INFORMATION

No application for information under the Freedom of Information Act was made to the Board during the reporting year in relation to the Podiatrists Act.

5.13 LEGISLATIVE CHANGE

There were no amendments to the Podiatrists Act 1989 or Podiatrists Regulation 1995 during the reporting year.

5.13.1 PROPOSED AMENDMENTS

The Podiatrists Bill 2003 has passed both Houses of Parliament and is expected to commence in the latter half of 2004.

In anticipation of the changes affecting basic foot care, the Board plans to meet with representatives from the Nurses Registration Board and the Medical Board to discuss guideline for nurses whose practice will be affected by the legislative change.

5.14 PROFESSIONAL INDEMNITY INSURANCE

It is a requirement under Principle 12 of the Podiatrists Code of Professional Conduct that podiatrists in practice maintain appropriate professional indemnity insurance coverage.

The Board noted advice from several podiatrists during the reporting year that they did not maintain professional indemnity insurance. The Board wrote to these practitioners and advised them that they should not practise podiatry unless they arranged appropriate professional indemnity insurance coverage in accordance with Principle 12 of the Code.

5.15 OVERSEAS TRAVEL

No Board members or staff undertook overseas travel during the year.

5.16 PUBLICATIONS

At the close of the reporting year the Board was in the process of publishing Issue 9 of its Newsletter, which will be circulated to all registered podiatrists as well as being made available on the Board's website.

5.17 NSW PODIATRISTS REGISTRATION BOARD AWARD

The Board's award, titled "*The New South Wales Podiatrists Registration Board Award for Outstanding Community or Public Purposes Activity connected with the practice of podiatry*" for a final year podiatry student was again made available.

The 2003 award was made to Mr Spitiri, University of Western Sydney.

6. ADMINISTRATION

6.1 MANAGEMENT AND STRUCTURE

The Health Administration Corporation manages the accounts and employs the staff required to administer the Health Professionals Registration Boards established by the following Acts: -

Chiropractors Act 2001
Dental Technicians Registration Act 1975
Nurses and Midwives Act 1991
Optical Dispensers Act 1963
Optometrists Act 2002
Osteopaths Act 2001
Podiatrists Act 1989
Physiotherapists Registration Act 2001
Psychologists Act 2001

The Boards as statutory bodies deal with professional issues under their respective Acts. The functions of the Boards include the determination of health professional standards, qualifications and experience required for registration and the maintenance of professional and ethical standards through the administration of disciplinary provisions.

The Boards are self funding and performed within their commitment of service. Registration notices were issued expeditiously and routine renewals were processed within five (5) days of receipt.

In accordance with legislation the Boards' accounts were paid by the Health Administration Corporation from fees received and transmitted to the Corporation.

Within the Boards' accumulated funds recognition has been given for future expenditure for refurbishment and relocation, the election of Board members (where required) litigation and disciplinary costs.

The total administrative expenditure for all the above Boards in 2003/2004 was \$6,430,981 compared with \$6,631,435 in 2002/2003.

For the reporting year the staff of the Health Professionals Registration Boards filled the equivalent of 53 full time positions (including one executive officer position at level 2). For each of the preceding 2 years the staff establishment was the equivalent of 52 full-time positions.

Staff as employees of the Corporation derive the benefits of the personnel policies of the Department of Health including occupational practices and are subject to the Department's Code of Conduct.

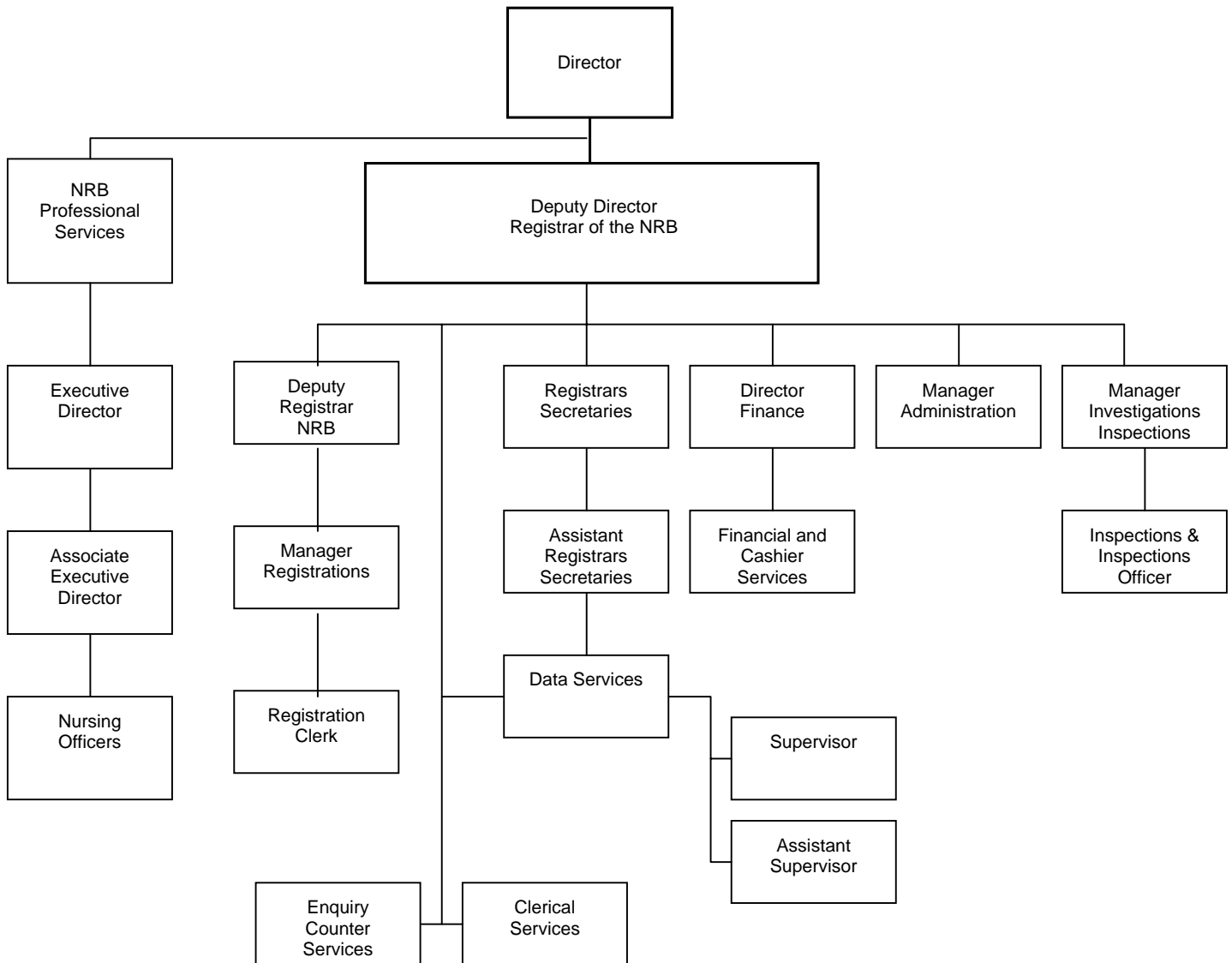
The performance of the Corporation in respect of the Boards' staff relating to: -

- (i) personnel policies
- (ii) industrial relations policies/procedures
- (iii) occupational health and safety including details of work related injuries

is reported in the Department of Health's Annual Report.

The Boards are managed by Mr J Tzannes (Director) and Mr R Dwyer (Deputy Director) for the Corporation.

6.2 ORGANISATIONAL CHART



6.3 NSW DEPARTMENT OF HEALTH CODE OF CONDUCT

Board staff adhere to the Code of Conduct, which remains unchanged from the previous reporting period.

6.4 ETHNIC AFFAIRS PRIORITIES STATEMENT

The Podiatrists Registration Board is one of nine health professional boards administered by the Health Professionals Registration Boards (HPRB) on behalf of the Health Administration Corporation. The Board in conjunction with the HPRB undertakes a number of initiatives to support our culturally diverse population under the key areas of social justice, economic and cultural opportunities.

These initiatives include to:

- (i) promote the recognition and registration of overseas trained health professionals
- (ii) assist overseas trained applicants to register
- (iii) increase the number and range of bilingual health professionals employed by HPRB
- (iv) ensure ethnic media is used in any information languages sponsored by the Board
- (v) ensure the Board receives advice on matters relating to people of culturally diverse backgrounds
- (vi) promote use of culturally diverse workforce
- (vii) ensure the Board is aware of the Government's commitment to implementing the principles of multiculturalism as set out in section 3 of the Community Relations Commission and Principles of Multiculturalism Act 2000

Overseas Training - Recognition of Qualifications

Podiatrists trained at recognised podiatry schools in Australia have qualifications acceptable to the Board for registration. Those not immediately acceptable for registration have the option of completing a degree course at one of the Australian tertiary institutions recognised by the Board, or successfully completing the examination conducted by the Australian Podiatry Council. Credit may be given by the tertiary institutions for previous study.

Interpreter and Translation Services

Professional interpreters and translation services are made available on an as required basis. HPRB staff are also able to provide assistance in the following languages: Arabic, French, German, Greek, Filipino (Tagalog), Romanian, Russian, Singhalese, Spanish, Turkish, Cantonese, Hokkien, Hindi and Punjabi.

Key Strategies

The EAPS statement developed in consultation with the former Ethnic Affairs Commission, now the Community Relations Commission, includes initiatives relating to the Podiatrists Registration Board under the key result areas of social justice, community harmony, economic and cultural opportunities.

Within the legislative framework pathways for the registration of overseas trained professionals were applied.

The main initiatives of the existing statement remain the key strategies for 2004-2005.

These are to: -

- (i) promote the recognition and registration of overseas trained health professionals as provided for in legislation
- (ii) assist overseas trained applicants through the provision of information, interpreters and translation services, as required, to register.

6.5 NSW GOVERNMENT ACTION PLAN FOR WOMEN

The principle of equality of access and rights of participation are the cornerstones of the NSW Government's philosophy in relation to women.

Central to the core business of all government agencies is the promotion of the position of women in all aspects of society.

The focus is on women with the least access to social and economic resources. The key objectives are to eradicate violence against women, to improve the health and quality of life of women and to provide the responsive environment for women to participate fully in the economic social and educational life of our society.

The Government is committed to ensuring that membership of Boards reflects the broader community and that in filling current vacancies consideration is given, inter-alia, to the nomination of female representatives. It is the Government's intention to progressively increase the number of women on Boards to 50% of Board representation. It is recognised that not all nominations to Boards are made by the Minister. Nominating bodies are advised of the Government's policy in relation to female representation when vacancies occur or when nominations for a new Board are requested.

Of the 9 members, the Podiatrists Registration Board currently has 5 female members.

Whilst the Board is not responsible for the promotion of access to the profession for women it is in a position to indicate the number of women who have satisfied registration requirements and who currently hold an authority to practise.

For the reporting year (2003 – 2004) the number of female registrants was 455 (60.6% of total registrants) as compared with 436 (60.2% for 2002 – 2003).

These figures varied during the reporting period in line with the changing status of registrants during renewal periods.

6.6 WASTE REDUCTION AND PURCHASING POLICY (WRAPP)

Throughout the reporting period, the Health Professionals Registration Boards (HPRB) strived to reduce waste, purchased consumables containing increased amounts of recycled content, and recycled its paper products and consumables and office equipment.

During the reporting period, HPRB :

- Purchased all white paper with 60% recycled content and all envelopes with at least 70% recycled content;
- Recycled 88% of total paper waste;
- Recycled 100% of paper/cardboard packaging;
- All toner cartridges were sent for recycling.

Avoidance of waste was ensured through various Board practices including :

- Message and note taking on scrap recycled paper;
- Increased use of internal emails;
- Paper recycling containers at all desks for later transfer to recycling bins, avoiding usage of waste paper baskets and decreasing waste to landfill;
- Double sided printing;
- Promotion of website usage to clients, as an alternative to hard copy information packages.

During the reporting period, HPRB sent 11 computers (CPUs) and 7 monitors for recycling in accordance with environmental requirements and as per the NSW Government's ReConnect.nsw Computer Program guidelines.

NSW Waste Avoidance & Resource Recovery Strategy 2003, that was introduced towards the end of previous reporting period, was implemented during this reporting period. HPRB is committed to achieving sustainable waste minimisation and resource recovery targets by:

- Critically considering waste management issues associated with the Boards' operational responsibilities; and
- Monitoring facilities, product and usage patterns, to enable strategic updates to the Boards' plan.

7. FINANCE AND BUDGET

7.1 FORMAT

In order to comply with statutory and audit requirements the Board's fees received and transmitted to the Health Administrative Corporation are shown as entries in the Statement of Income and Expenditure. The income and expenditure for administrative purposes appear in the accounts of the Department of Health for the Health Administration Corporation. Details of the administrative operations are also contained in the notes to the audited accounts set out in the annual report.

7.2 PERFORMANCE

The accounts in respect of the Board's administrative operating expenditure for the year show expenditure of \$97,790. This compares to the budgeted operating expenditure of \$117,779 (after allowing for the Education and Research allocation) as contained in last year's annual report.

7.3 BUDGET

The budget in respect of the administrative operation for the period 1 July 2004 to 30 June 2005 is as follows:-

	\$
INCOME	
Fees	103,578
Interest	24,281
Total	<u>127,859</u>
EXPENDITURE	
Salaries & Associated Staff Costs	86,259
Building Expenses	2,130
Subsistence & Transport	2,979
Members Fees	15,378
Fees for Service	2,824
Post & Communications	2,449
Printing & Stationery	2,124
Plant & Equipment	1,268
Education & Research	5,000
Miscellaneous	596
Depreciation	1,342
Total	<u>122,349</u>
Operations Surplus	<u>5,510</u>

7.4 EXPENSES

The 2004/2005 year's budget includes salary oncost charges which reflect deferred liability provisions for superannuation as well as anticipated expenditure in relation to disciplinary hearings.

7.5 PAYMENTS PERFORMANCE

The payments in respect of the Boards' administration expenditure is included in the accounts of the Health Administration Corporation. A selected sample for each quarter of the year provided the following information: -

Quarter	Accounts paid on time		Less Than 30 days overdue (%)	Between 30 to 60 days overdue (%)	Between 60 to 90 days overdue (%)	More than 90 days overdue (%)
	Target %	Actual %				
September	100.00	20.37	79.01	0.23	-	0.19
December	100.00	42.00	34.32	23.68	-	-
March	100.00	5.10	61.85	32.57	0.49	-
June	100.00	88.55	8.08	2.63	0.12	0.62

No interest was paid on late payments.

In regard to the payments made out of the Education and Research Account administered by the Board, the total expenditure performance is as follows: -

Accounts paid on time within each quarter

Quarter	Total Accounts Paid on time	
	Target %	Actual %
September	-	-
December	100.00	100.00
March	-	-
June	-	-

No interest was paid on late payments.

7.6 INVESTMENT PERFORMANCE

The Board through a Special Interest Arrangement with the Commonwealth Bank of Australia earned an average of 4.55%p.a. on its daily bank balances. In addition an average rate of interest of 5.06%p.a. was earned on investments held in Negotiable Certificates of Deposit.

7.7 INSURANCE AND RISK MANAGEMENT

Insurance activities were undertaken by the Department of Health Insurance cover, as follows:

- < Industrial Special Risks Policy to cover all buildings, plant and contents;
- < Comprehensive Motor Vehicle Insurance Policy;
- < Public/Liability Insurance Policy;
- < Personal Accident Policy.

Risk Management were as follows:-

- < Regular preventive maintenance programs on all plant and equipment;
- < Security alarm system for premises occupied by the Board;
- < Security entry system for access to the Board's building during office hours;
- < Disaster Recovery Plan for the computer system;
- < Off site back-up of computer data.
- < back-up of computer data.

7.8 ANNUAL REPORT COSTS

This year the Board has planned to publish 250 copies of the Annual Report at an approximate cost of \$2.58 per copy (includes GST).

7.9 INDEPENDENT AUDITORS REPORT



GPO BOX 12
SYDNEY NSW 2001

INDEPENDENT AUDIT REPORT

Podiatrists Registration Board

To Members of the New South Wales Parliament

Audit Opinion

In my opinion, the financial report of the Podiatrists Registration Board:

- (a) presents fairly the Podiatrists Registration Board's financial position as at 30 June 2004 and its financial performance and cash flows for the year ended on that date, in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, and
- (b) complies with section 41B of the *Public Finance and Audit Act 1983* (the Act).

My opinion should be read in conjunction with the rest of this report.

The Board's Role

The financial report is the responsibility of the Board of the Podiatrists Registration Board. It consists of the statement of financial position, the statement of financial performance, the statement of cash flows and the accompanying notes.

The Auditor's Role and the Audit Scope

As required by the Act, I carried out an independent audit to enable me to express an opinion on the financial report. My audit provides *reasonable assurance* to Members of the New South Wales Parliament that the financial report is free of *material* misstatement.

My audit accorded with Australian Auditing and Assurance Standards and statutory requirements, and I:

- evaluated the accounting policies and significant accounting estimates used by the Board in preparing the financial report, and
- examined a sample of the evidence that supports the amounts and other disclosures in the financial report.

An audit does *not* guarantee that every amount and disclosure in the financial report is error free. The terms 'reasonable assurance' and 'material' recognise that an audit does not examine all evidence and transactions. However, the audit procedures used should identify errors or omissions significant enough to adversely affect decisions made by users of the financial report or indicate that the Board had not fulfilled their reporting obligations.

My opinion does *not* provide assurance:

- about the future viability of the Podiatrists Registration Board,
- that it has carried out its activities effectively, efficiently and economically, or
- about the effectiveness of its internal controls.

Audit Independence

The Audit Office complies with all applicable independence requirements of Australian professional ethical pronouncements. The Act further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General, and
- mandating the Auditor-General as auditor of public sector agencies but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Audit Office are not compromised in their role by the possibility of losing clients or income.

P.K. Brown

P.K. Brown FCPA
Director of Audit

SYDNEY
14 October 2004

7.10 STATEMENT BY MEMBERS OF THE BOARD

Pursuant to the Public Finance and Audit Act, 1983, and in accordance with the resolution of the members of the Podiatrists Registration Board, we declare on behalf of the Board that in our opinion:-

- 1 The accompanying financial statements exhibit a true and fair view of the financial position of the fees received on behalf of the Health Administration Corporation as at 30 June 2004 and transactions for the year then ended.
2. The statements have been prepared in accordance with the provisions of Australian Accounting Standards, Urgent Issues Group Consensus views, other authoritative pronouncements for the Australian Accounting Standards Board, the Public Finance and Audit Act, 1983, the Public Finance and Audit (General) Regulation, 1995, and the Treasurer's Directions.

Further, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.



Ray Harding
PRESIDENT



Jill Fogarty
DEPUTY PRESIDENT

7.11 STATEMENT OF FINANCIAL POSITION

	Notes	2004 \$	2003 \$
Current Assets			
Cash	9	37,494	32,027
Accrued expenses to be paid by Health Administration Corporation	9	15,777	40,202
Receivables	5 & 9	144	98
Total Current Assets		<u>53,415</u>	<u>72,327</u>
Total Assets		<u>53,415</u>	<u>72,327</u>
CURRENT LIABILITIES			
Accrued expenses	9	15,777	40,202
Total Liabilities		<u>15,777</u>	<u>40,202</u>
Net Assets		<u>37,638</u>	<u>32,125</u>
Accumulated Funds	6	37,638	32,125
Total Equity		<u>37,638</u>	<u>32,125</u>

The statement of financial position should be read in conjunction with the accompanying notes.

7.12 STATEMENT OF FINANCIAL PERFORMANCE

	Notes	2004 \$	2003 \$
Income			
Contributions by Health Administration Corporation for Education and Research	3	5,000	5,000
Interest	4	1,513	1,075
Value of services provided and costs met by Health Administration Corporation	8	97,790	104,419
		104,303	110,494
Expenditure			
Grants		1,000	1,000
Expenses from ordinary activities excluding E&R activities	8	97,790	104,419
		98,790	105,419
Surplus for the year from ordinary activities		5,513	5,075
Total revenues, expenses and valuation adjustments other than with owners as owners		-	-
Total changes in equity other than those resulting from transactions with owners as owners	6	5,513	5,075

The statement of financial performance should be read in conjunction with the accompanying notes.

7.13 STATEMENT OF CASH FLOWS

	Notes	2004 \$	2003 \$
Cash flows from operating activities			
Allocation of fees		5,000	10,000
Interest Received		1,467	1,086
Operating Expenses		<u>(1,000)</u>	<u>(1,000)</u>
Net cash flows provided by operating activities	7	5,467	10,086
Cash at the beginning of the financial year		<u>32,027</u>	<u>21,941</u>
Cash at the end of the financial year		<u><u>37,494</u></u>	<u><u>32,027</u></u>

The statement of cash flows should be read in conjunction with the accompanying notes.

7.14 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**7.14.1 ACCOUNTING POLICIES**

- 1.1 The Podiatrists Registration Board performs the duties and functions contained in the Podiatrists Registration Act 1989 and its financial affairs are administered by the Health Administration Corporation.
- 1.2 The Board's financial report is a general purpose financial report which has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus views, other authoritative pronouncements of the Australian Accounting Standards Board, Public Finance and Audit Act, 1983, and the Treasurer's Directions. An accrual basis of accounting has been adopted. The Statement of Financial Position has been prepared on an historical cost basis and does not take into account changing money values.
- 1.3 The Board only holds the assets of the Education and Research Account in its name and is responsible only for the liabilities arising from the operation of the Education and Research Account. All other assets and liabilities relating to the Board are recorded in the financial statements of the Department of Health (Health Administration Corporation).
- 1.4 All income and expenditure of the Board's operations, including those transactions accounted for through the Health Administration Corporation (HAC) (See Note 8), are prepared on an accrual basis.

The expenses paid by HAC on behalf of the Board, are not included in the Statement of Cashflows as they are not a cashflow of the Board.

7.14.2 TRANSMISSION OF FEES

The Podiatrists Registration Board is required by statute to collect fees from its registrants and transmit the monies to the Health Administration Corporation. The Corporation may pay out from such monies the amounts required to meet the costs incurred in the administration or execution of the Act establishing the Board. An amount of \$106,393 (\$101,845 in 2003) was transmitted. The figure relates to actual receipts as distinct from accrual figures.

7.14.3 FEES FOR EDUCATION AND RESEARCH PURPOSES

The Podiatrists Registration Board is responsible for the administration of the Education and Research Account.

The Minister for Health may determine that a set amount out of the fees received from Podiatrists be transferred to the Education and Research Account. In 2003/2004 an amount of \$5,000 was transferred (\$5,000 in 2002/2003).

7.14.4 INTEREST

	2004	2003
	\$	\$
Commonwealth Bank of Australia	<u>1,512</u>	<u>1,075</u>

The interest received from the Colonial State Bank/Commonwealth Bank of Australia, was paid under a Special Interest Arrangement with the Bank which applied to all daily balances of bank accounts administered on behalf of all health professional boards by the Health Administration Corporation. In addition to daily balances receiving interest at a rate revised each week, the Bank also waived normal bank fees payable such as transaction fees, dishonoured cheques fees and charges applicable to overseas drafts.

The average interest rate earned for the year was:

Special Interest Arrangement 4.55% p.a. (4.25% p.a. in 2002/2003)

7.14.5 RECEIVABLES

	2004	2003
	\$	\$
Allocation of fees		
Commonwealth Bank of Australia	<u>144</u>	<u>98</u>
	<u>144</u>	<u>98</u>

7.14.6 TOTAL ACCUMULATED FUNDS RECONCILIATION

	2004	2003
	\$	\$
Total accumulated funds at the beginning of the year	32,125	27,050
Total changes in equity other than those resulting from transactions with owners as owners	-	-
Surplus for the year from ordinary activities	5,513	5,075
	<hr/>	<hr/>
Total accumulated funds at the end of the year	37,638	32,125
	<hr/>	<hr/>

7.14.7 NOTES TO THE STATEMENT OF CASH FLOWS

6.1 For the purpose of the statement of cash flows, cash relates to cash in the Bank.

6.2 Reconciliation of net cash flows from operating activities to surplus for the year.

	2004	2003
	\$	\$
Surplus for the year from ordinary activities	5,513	5,075
(Increase)/Decrease in receivables	(46)	5,011
	<hr/>	<hr/>
Net Cash provided by/(used in) operating activities	5,467	10,086
	<hr/>	<hr/>

7.14.8 EXPENDITURE ACCOUNTED FOR THROUGH THE HEALTH ADMINISTRATION CORPORATION

Expenditure in respect of the Board's operations form part of the accounts of the Department of Health for the Health Administration Corporation. The Health Administration Corporation has determined which costs are allocated to the Boards and the basis of allocation. The costs may not include all costs associated with running the Boards.

Details of transactions accounted for through the Health Administration Corporation are as follows:

Expenditure	2004	2003
	\$	\$
Salaries & Associated Staff Costs	69,943	70,746
Building Expenses	1,746	1,530
Subsistence & Transport	2,922	6,189
Members Fees	18,419	14,112
Fees for Service	(2,475)	2,525
Post & Communications	2,401	2,335
Printing & Stationery	2,082	1,900
Plant & Equipment	268	172
Miscellaneous	584	1,244
Audit Fees (allocation)	<u>1,900</u>	<u>3,666</u>
Total	<u>97,790</u>	<u>104,419</u>

As at 30 June 2004 the Health Administration Corporation recorded cash and investments of \$538,174 (\$533,892 in 2003), held in relation to this Board.

7.14.9 FINANCIAL INSTRUMENTS

Financial instruments give rise to positions that are a financial asset of either the company or its counterpart and a financial liability (or equity instrument) of the other party. They include cash at bank, receivables and creditors. All classes of financial instruments, including revenue, expenses or other cash flows arising from instruments, are recognised at cost on an accrual basis.

In accordance with Australian Accounting Standard AAS33, information is disclosed regarding interest rate risk and credit risk of financial instruments. All amounts are carried in the accounts at net fair value which is considered to be same as the carrying amount in the balance sheet.

Interest rate risk affects cash at bank and investments where the value of these instruments is subject to fluctuation due to changes in market interest rates.

The Board's exposure to interest rate risk and the effective interest rates of financial instruments at year end are:

	2004	2003
	\$	\$
Cash all at floating interest rates	37,494	32,027
Receivables all at non-interest bearing	144	98
Accrued expenses to be paid by HAC all at non interest bearing	15,777	40,202
Accrued expenses all at non interest bearing	15,777	40,202

It is not considered that the receivables are subject to a credit risk.

7.14.10 CONSULTANCY CHARGES

The Health Administration Corporation arranged for consultancy services on behalf of the boards it administered during the year. The Podiatrists Registration Board's share of these consultancy costs was nil (nil in 2002/2003).

7.14.11 SUBSEQUENT EVENTS

None to report.

7.14.12 TRANSITION TO AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (AIFRS)

1. Management of Transition

The Health Administration Corporation (HAC) will apply the Australian Equivalents to International Financial Reporting Standard (AIFRS) from the reporting period beginning 1 July 2005.

The HAC is managing the transition to the new standards by allocating internal resources and/or engaging consultants to analyse the pending standards and Urgent Issues Group Abstracts to identify key areas regarding policies, procedures, systems and financial impacts affected by the transition.

As a result of this exercise, the Health Service has taken the following steps to manage the transition to the new standards:-

- The HAC Finance Staff is overseeing the transition.
- The following phases that need to be undertaken have been identified:
- determination of opening values as at 1 July 2004 and full year comparatives for 2004/05
- preparation of 2005/06 accounts in accordance with AIFRS
- determination of specific policy changes and the accounting effect thereof

Work in each of these phases will be progressed in accordance with timetables to be advised by NSW Health.

NSW Treasury is assisting agencies to manage the transition by developing policies, including mandates of options; presenting training seminars to all agencies; providing a website with up-to-date information to keep agencies informed of any new developments; and establishing an IAS Agency Reference Panel to facilitate a collaborative approach to manage the change.

2. Key Differences in Accounting Policies

The HAC is aware of a number of differences in accounting policies that may arise from adopting AIFRS. Some differences arise because AIFRS requirements are different from existing AASB requirements. Other differences could arise from options in AIFRS. To ensure consistency at the whole of government level, NSW Treasury has advised the options it is likely to mandate, and will confirm these during 2004-05. This disclosure reflects these likely mandates.

The HAC accounting policies may also be affected by a proposed standard designed to harmonise accounting standards with Government Finance Statistics (GFS). This

standard is likely to change the impact of AIFRS and significantly affect the presentation of the income statement. However, the impact is uncertain, because it depends on when this standard is finalised and whether it can be adopted in 2005-06.

Based on current information, the following key differences in accounting policies are expected to arise from adopting AIFRS:

- *AASB 1 First-time Adoption of Australian Equivalents to International Financial Reporting Standards* requires retrospective application of the new AIFRS from 1 July 2004, with limited exemptions. Similarly, *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* requires voluntary changes in accounting policy and correction of errors to be accounted for retrospectively by restarting comparatives and adjusting the opening balance of accumulated funds. This differs from current Australian requirements, because such changes must be recognised in the current period through profit or loss, unless a new standard mandates otherwise.
- *AASB 117 Leases* requires operating lease contingent rentals to be recognised as an expense on a straight-line basis over the lease term rather than expensing in the financial year incurred.
- *AASB 1004 Contributions* applies to *not-for-profit entities* only. Entities will either continue to apply the current requirements in *AASB 1004* where grants are normally recognised on receipt, or alternatively apply the proposals on grants included in *ED 125 Financial Reporting by Local Governments*. IF the ED 125 approach is applied, revenue and/or expense recognition will be delayed until the agency supplies the related goods and services (where grants are in-substance agreements for the provision of goods and services) or until conditions are satisfied.

End of Audited Financial Statements

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