



NEW ZEALAND
CHIROPRACTIC BOARD
TE POARI KAIKOROHITI O AOTEAROA

PŪRONGO Ā-TAU

ANNUAL REPORT

2023

01 April 2022 - 31 March 2023



Te Poari Kaikorohiti o Aotearoa, the Chiropractic Board is pleased to present this report for the year ended 31 March 2023.

Throughout this report:

- the Health Practitioners Competence Assurance Act 2003 is referred to as the Act
- te Poari Kaikorohiti o Aotearoa | the Chiropractic Board is referred to as the Board
- annual practising certificates are referred to as APC's



Contents

| | |
|--|-----------|
| From the Chair and General Manager | 3 |
| Numbers | 6 |
| The Board | 7 |
| Registrations and Practising Certificates | 13 |
| Competence, Fitness to Practice, Health and Recertification | 17 |
| Complaints and Discipline | 21 |
| Audit Report and Financial Statements | 23 |

From the Chair and General Manager

Te Poari Kaikorohiti o Aotearoa | the Chiropractic Board (Board) is pleased to present its Annual Report covering the period 1 April 2022 to 31 March 2023.

The Board is pleased with its accomplishments throughout the reporting period, despite the ongoing impact of COVID-19 and an attack on our IT service provider in December 2022 resulting in impacts on Board operations.

The Board continues to review and monitor policies to ensure it meets the regulatory obligations of the Health Practitioners Competence Assurance Act 2003 (HPCA Act). In last year's annual report, the Board reported that it engaged Allen + Clarke to review its competency-based standards for chiropractors. The Board is pleased to report this work continues with plans to publish late 2023.

Strategic Direction to 2026

The Board recognised the value of a robust and contemporary strategic plan to effectively guide, promote and protect public interest and safety in its sphere of influence. The Board is pleased to note that the Strategic Plan to 2026 is reviewed annually by the full Board at its strategic planning day.

In the reporting period, the Board is very satisfied with alignment to its Strategic Plan. Strategic planning was managed in-house for the previous two years. An external facilitator is engaged for the November 2023 Strategic planning Day and to assist with developing the Board's cultural competence journey.

Stakeholder Relationships

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

At a domestic level the Board, the New Zealand Chiropractors Association (NZCA) and the New Zealand College of Chiropractic (NZCC) work closely together and undertake regular memorandum of understanding meetings.

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



occurs through mutual policy, intellectual property, and office space sharing with other Responsible Authorities.

The Board recognises the importance of international relationships and actively engages with stakeholders and organisations at this level. The Board was pleased to send the GM/Registrar to the chiropractic international education conference held in St Louis, USA where diversity and inclusivity were the themes.

Accreditation Standards

CCEA is responsible for accrediting, re-accrediting, and monitoring chiropractic training programs in Australasia and the Board engages their services for this purpose. Accordingly, the Board Chair sits on CCEA's Directorship Board and continues to work closely with CCEA as they navigate accreditation standards for chiropractic programs and competency standards for graduating chiropractors in Australasia.

The Board is pleased to announce the NZCC received re-accreditation for a further five-years.

Gratitude

2022/2023 continued to be a productive period with many refinements made to Board protocol, function, and policy.

The Chair and General Manager wish to express their sincere appreciation of the Board executive staff's ongoing efforts and to thank all Board members for their dedication, and their wise and considered input to Board deliberations during the year. Board members continue to focus on the best interests of New Zealanders by ensuring the delivery of chiropractic care within the healthcare system, is of a high standard. In doing this they act to protect the health and safety of the public of New Zealand.

A handwritten signature in blue ink, appearing to read 'Tim Cooper'.

Dr Tim Cooper (chiropractor)
Chair

A handwritten signature in blue ink, appearing to read 'Glenys Sharman'.

Glenys Sharman
Registrar/General Manager

NUMBERS

As at 31 March 2023

752 Practising
chiropractors

59 NZ graduates
registered

8 Notifications
received

219 Non-practising
chiropractors

4 Overseas-trained
registered

13 Advertising
notifications

The Board

Te Poari Kaikorohiti o Aotearoa | the Chiropractic Board (the Board) is the responsible authority for the chiropractic profession, established under the Health Practitioners Competence Assurance Act 2003 (HPCA Act). The Board protects the health and safety of the public by providing mechanisms to ensure chiropractors are competent and fit to practise.

Our purpose

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

Our vision

To be a leader in the regulation of chiropractic, enabling workforce excellence through ensuring safe, competent, fit to practice and effective chiropractors in Aotearoa New Zealand.

Our principles

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

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

Our values

Engagement, Support and Cultural Responsiveness:

- We connect to and value our stakeholders by having strong relationships and productive partnerships.
- We are committed to partnering with Māori to develop strategies for ensuring public health and safety in regulating Chiropractic health services.
- We value others and ourselves and celebrate our commonalities and differences. We promote open communication and ongoing collaboration.
- We support diversity, inclusion and equal opportunity for everyone.

Best Practice, Excellence and Integrity

- We lead by consistently demonstrating excellence in all our core activities.
- We understand our legislative responsibilities and use our resources to achieve best outcomes of public safety

Fairness and Transparency

- We are open and accountable.
- We promote transparency in our processes, procedures and decision making emphasizing consistency, fairness and natural justice.

Accountability

- We are accountable for our decisions to the public and the Minister of Health.

Membership of the Board

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

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

Board members are appointed by the Minister of Health for up to a three-year term and are eligible to apply for re-appointment to serve a maximum of three consecutive terms (nine-years).

Of note, November 2022 the Minister appointed an additional eighth chiropractor to the Board.

Board member movement for the reporting year:

| Board Member | | Date of appointment | Term | Term end date |
|-------------------------|--------------|---------------------|------|------------------------------|
| Dr James Burt | Practitioner | 4/5/2013 | 3 | Term completed November 2022 |
| Ms Elizabeth Hird | Lay member | 31/8/2013 | 3 | Term completed November 2022 |
| Dr Tim Cooper | Practitioner | 10/4/2019 | 2 | 06/11/2025 |
| Dr Stacey Medway | Practitioner | 10/06/2020 | 1 | 10/06/2023 |
| Ms Tia Warbrick | Lay member | 10/06/2020 | 1 | 10/06/2023 |
| Dr Edward Benson-Cooper | Practitioner | 14/06/2021 | 1 | 01/06/2024 |
| Dr Chad Esaiiah | Practitioner | 23/02/2022 | 1 | 22/02/2025 |
| Mr Tyler Dunkel | Lay member | 07/11/2022 | 1 | 06/11/2025 |
| Dr Jesse Cleave | Practitioner | 07/11/2022 | 1 | 06/11/2025 |
| Dr Sandy Bansal | Practitioner | 07/11/2022 | 1 | 06/11/2025 |

Functions of the Board

The HPCA Act defines our role and functions. Our primary purpose is to protect the health and safety of the New Zealand public by making sure chiropractors are competent and fit to practise.

The Board has several functions and responsibilities as defined by section 118 of the HPCA Act, which are to:

- prescribe required qualifications for scopes of practice within the profession, and, for that purpose, accredit and monitor educational institutions and programmes;
- authorise the registration of chiropractors and maintain registers;
- consider applications for annual practising certificates;
- review and promote the competence of chiropractic practitioners;
- recognise, accredit, and set programmes to ensure the ongoing competence of chiropractic practitioners;
- receive and act on information from health practitioners, employers, and the HDC about the competence of chiropractic practitioners;
- notify employers, the ACC, the Director-General of Health, and the HDC that the practice of a chiropractor may pose a risk of harm to the public;
- consider cases of chiropractors who may be unable to perform the functions required for the practice of the profession;
- set standards of clinical competence, cultural competence, and ethical conduct to be observed by the profession;
- liaise with other authorities appointed under this Act about matters of common interest;
- to promote and facilitate inter-disciplinary collaboration and co-operation in the delivery of health services
- promote education and training in the profession;
- promote public awareness of the responsibilities of the Board;
- exercise and perform any other functions, powers, and duties that are conferred or imposed on it by or under this Act or any other enactment.

Board Committees

The Board has a number of Committees with delegated authority to undertake various functions, including advising the Board on issues which fall within their respective portfolio.

Board committees:

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

Board Meetings

During the reporting period Board members attended four face-to-face Board meetings. Board members also participated in teleconferences throughout the year as necessary. The Board was please to recommence in person Board meetings after a long period of meetings held via AVL.

| Board Member | 27/05/2022 | 01/09/2022 | 24/11/2022 (Strat plan day) | 25/11/2022 | 16/02/2023 |
|-------------------------|----------------------|------------|--------------------------------|----------------|------------|
| Dr James Burt | ✓ | ✓ | ✓ | Term completed | |
| Ms Elizabeth Hird | ✓ | ✓ | ✓ | Term completed | |
| Dr Tim Cooper | ✓ | ✓ | ✓ | ✓ | ✓ |
| Dr Stacey Medway | ✓ | ✓ | ✓ | ✓ | ✓ |
| Ms Tia Warbrick | ✓ | Apology | ✓ | ✓ | ✓ |
| Dr Edward Benson-Cooper | ✓ | ✓ | ✓ | ✓ | ✓ |
| Dr Chad Esaiah | ✓ | ✓ | Apology | Apology | ✓ |
| Mr Tyler Dunkel | Appointed 07/11/2023 | | | ✓ | ✓ |
| Dr Jesse Cleave | Appointed 07/11/2023 | | | Apology | ✓ |
| Dr Sandy Bansal | Appointed 07/11/2023 | | | ✓ | ✓ |

Conflicts of Interest

During Board meetings, all members are required to declare all conflicts of interest regarding agenda items. A Declaration of Interests Register is maintained for all Board members and staff.

Collaboration with Responsible Authorities

Collaboration continues to occur with the Responsible Authorities within New Zealand. With periodic meetings to discuss matters of common interest, both at an operational and a governance level. The Board is an active participant in these collaborations and considers it an important vehicle for improving regulation across the health professions.

Secretariat

The Board employs two dedicated staff members, the Registrar-General Manager who is responsible for all day-to-day activities of the Board and the Deputy Registrar who provides support to the Registrar.

The Board along with other Boards with which it is collocated receives back-office support from the Nursing Council.

Registrations and Practising Certificates

To practise in Aotearoa New Zealand, chiropractors need to be registered and hold a current Annual Practising Certificate (APC). Registering practitioners and issuing APC's are two core functions performed by the Board.

Registration – the Board must ensure that all practitioners it registers are fit for registration and meet the standards required to practise competently.

Issuing APC's – once a practitioner is registered, and before granting them an APC, the Board must be satisfied each year the practitioner has maintained their competence.

The public register is available on our website allowing anyone to view a chiropractors' qualification, whether they hold an APC and any conditions or limitations placed on their practice.

These requirements reassure the public that a registered chiropractor is competent and fit to practise.

Registration Examinations

The Board outsources the administration of the examination for overseas-educated chiropractors to the Council on Chiropractic Education Australasia (CCEA). Overseas educated chiropractors interested in registration in New Zealand have three opportunities to undergo an examination by the CCEA each year: two in Australia and one in New Zealand.

Chiropractic Scope of Practice

Section 11 of the HPCA Act requires the Board to describe the profession of chiropractic in one or more Scopes of Practice.

The Board has gazetted one Scope of Practice which is “chiropractor”. A copy of this Scope of Practice can be found on the Board's website: www.chiropracticboard.org.nz.

No amendments have been made to this Scope of Practice during the reporting period.

Prescribed Qualifications

One of the Board's main functions is the prescription of qualifications required for Scopes of Practice within the profession and for that purpose, to accredit and monitor educational institutions and degrees, courses of studies or programmes. The Board has delegated the accreditation function to the CCEA, of which it is a member, however retains the right to either accept or reject its recommendations.

Pursuant to Section 12 of the Act, the following qualifications are prescribed for registration as a Chiropractor:

Registration as a chiropractor in New Zealand under the Chiropractic Board Scope of Practice requires either:

- a Council on Chiropractic Education Australasia (CCEA) accredited Chiropractic qualification from the New Zealand College of Chiropractic, Auckland; or
- a pass in an examination set by the New Zealand Chiropractic Board for chiropractors trained overseas who have graduated from an institution with accreditation status as recognised by a member body of the Council on Chiropractic Education International (CCEI); or
- under the provision of the Trans-Tasman Mutual Recognition Act 1997, registration by the Chiropractic Board of Australia at the time of application.

The Register

The Board maintains a Public Register of chiropractors, pursuant to section 136 of the HPCA Act. As at 31 March 2023 the Register contained **983** names of which **752** held current Annual Practising Certificates.

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

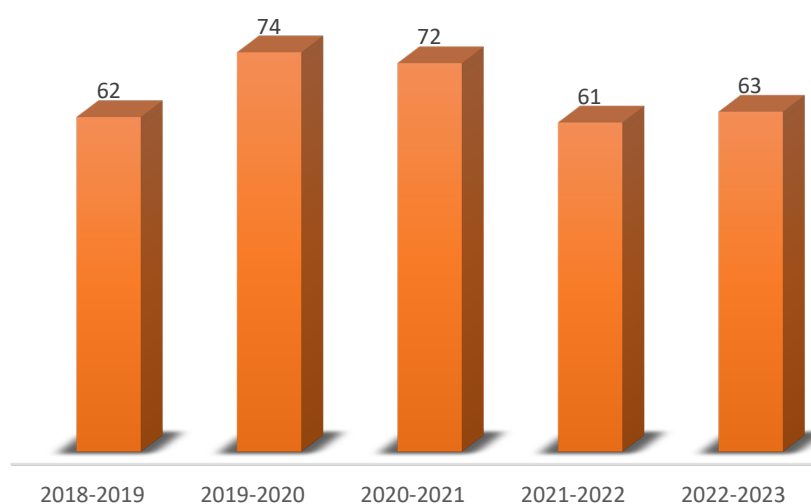
Applications for registration

During the reporting period the Board received a total of **63** new applications for registration.

The two chiropractors registered through the CCEA pathway were from the University of Johannesburg, South Africa, and Palmer College, USA)

- 59** NZ Graduates
- 2** TTMRA
- 2** CCEA exam pathway

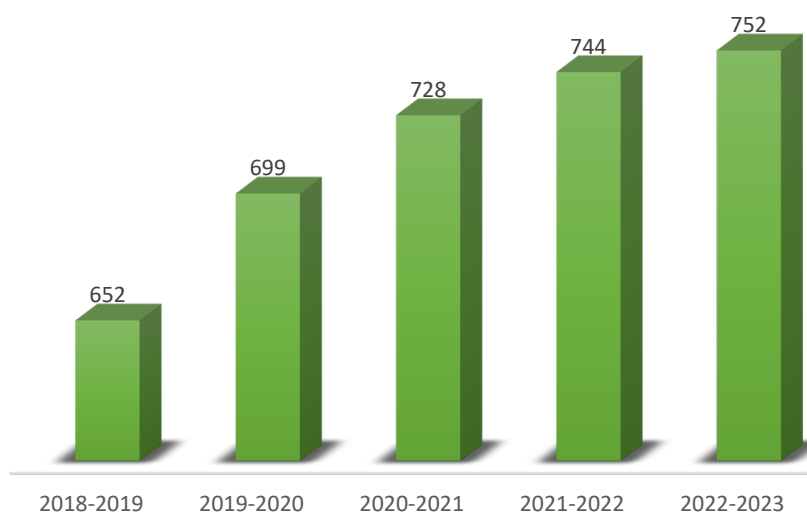
Registrations granted in the previous five years



Annual Practising Certificates

Throughout the reporting year, the Board received **752** APC applications under section 48 of the HPCA Act 2003, all of which were issued with an APC.

APC's issued in the previous five years



Competence, Fitness to Practice, Health and Recertification

The Board is responsible for monitoring chiropractors, to ensure they meet and maintain practice standards in order to protect the health and safety of the New Zealand public.

Chiropractors are asked to make a number of declarations in respect of their competence and fitness to practise when applying for registration, and each year they apply for a practising certificate.

Competence notifications

A concern or complaint about a practitioner's competence can be raised by patients, whānau, colleagues, employers, Manatū Hauora, ACC or HDC.

During the reporting period, the Board received **two** new competence notifications and had one ongoing notification from the previous reporting period:

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

New competence notifications by source for previous four years:

| Source | HPCA section | 2022/23 | 2021/22 | 2020/21 | 2019/20 |
|---------------------|--------------|----------|----------|----------|----------|
| Health practitioner | 34(1) | | | - | - |
| HDC | 34(2) | 1 | | 1 | - |
| Employer | 34(3) | | | | - |
| Other | | 1 | 2 | 2 | 1 |
| TOTAL | | 2 | 2 | 3 | 1 |

Outcomes of competence notifications

When the Board receives a notification or concern about a chiropractor's competence, it makes initial inquiries and may decide to:

- Take no further action
- Make recommendations to the practitioner
- Order a competence review.

Competence reviews focus on supporting the practitioner by putting in place appropriate training, education and safeguards to assist them to improve their standard of practice. Competence reviews undertaken by the Board are based on principles of natural justice, support and education.

At 31 March 2023 the three competence cases outcomes were:

1. One ongoing competence case continues to be under review by the HDC.
2. One new case continued to be under review by the HDC.
3. One new case was closed with no further action required. The Board did not feel the practitioner was practising below the standard expected of a chiropractor.

Fitness to Practice

At the time of registration, an applicant must be able to demonstrate their fitness to practise and satisfy the Board they meet several standards.

These standards relate to conduct, the ability to speak and understand English well enough to protect the health and safety of the public, and mental or physical conditions that prevent the applicant from performing the functions of their profession.

No health notifications were received for this reporting period.

Competence-related supervision and oversight

Supervision and oversight are statutory tools provided to help the Board ensure chiropractors are fit and competent to practise and do not pose a risk of harm to the public.

The Board may make an order of supervision in a variety of situations, including:

- where a practitioner is returning to practice after more than three years out of practice
- where a practitioner is suffering from a health condition
- as an interim measure while a competence review is being conducted
- following a failure to satisfy the requirements of a competence programme.

The Board made no orders involving supervision relating to competence notifications during the reporting period.

The nature of oversight varies according to the needs of the individual practitioner but is always focused on maintaining public safety. Oversight is provided by a mentor according to the needs of an individual practitioner.

One new oversight case was ordered during the reporting period. This was in relation to poor record keeping. The practitioner underwent 6 weeks of mentoring with an experience chiropractor with the goal to improve their record keeping.

Health

If a chiropractor develops a physical or mental health problem, it may affect their ability to practise safely.

To protect the health and safety of the public, the Act sets out a regime for the notification and management of practitioner health issues. This is a formal regime that permits the Board to require a practitioner to undergo medical assessments and, where appropriate, to suspend a chiropractor's registration or place conditions on their scope of practice.

Where the health and safety of the public is not otherwise compromised, and where the practitioner is prepared to cooperate, the Board may use more informal voluntary undertakings.

There were no new referrals of a health under section 45 of the HPCA Act for this reporting period. There was one ongoing self-referral health notification from the previous period who entered into a voluntary undertaking with the Board. This was completed during the reporting period

Recertification

Recertification is a statutory process used to re-validate chiropractor’s competence and fitness to practise. The Board’s recertification system is a fundamental tool for ensuring lifelong practitioner competence.

The Board’s Continuing Professional Development (CPD) programme is a key tool to ensuring practitioners maintain their chiropractic competence. The Board expects chiropractors will demonstrate engagement in continuous and ongoing CPD activities involving a variety of learning activities. They must be able to articulate how their CPD activities impacted on their practice as a chiropractor.

2022 CPD audit

During 2022 the Board conducted an audit of the 2020-2021 CPD period. Two practitioners were unable to satisfy the requirements of the Board’s recertification program, with both practitioners required to be include in the next 2024 audit

Recommendations were made to addressing the following issues:

- Missing evidence
- Lack of personal reflection
- Missing plans and reviews
- More variety of activities needed
- Some activities not related to chiropractic

| | 2022 | 2019 | 2017 |
|------------------------------------|------|------|------|
| Number Selected for audit | 102 | 62 | 91 |
| Passed | 31 | 13 | 18 |
| Passed with recommendations | 66 | 46 | 47 |
| Failed | 2 | 3 | 24 |
| Exempted | 3 | 1 | 2 |

Complaints and Discipline

The Board's primary responsibility when receiving a complaint is the protection of the health and safety of the public.

The Code of Health and Disability Services Consumers' Rights establishes the rights of health consumers and the duties of health service providers. Chiropractors must respect patient rights and follow the principles of ethical conduct set by the Board. Failing to provide good care or behaving in a way that shows a lack of professional integrity are matters of conduct.

Complaints fall into two broad categories:

- those that allege the practice or conduct of a practitioner has affected a patient; and
- those that do not directly involve a patient

Complaints that allege a patient has been affected must be made to the HDC. When the Board receives one of these, it immediately refers it to the HDC, which may refer the complaint back to the Board for consideration.

Notifications or complaints are reviewed on a case-by-case basis. Each notification or complaint is assessed, and the Board decides whether it should be handled as a competence, conduct or health issue.

For the reporting year, the Board received 7 new complaints and 1 complaint matter was carried over from the previous period. The new complaints were:

1. Two cases in relation to practitioners practising whilst not vaccinated against COVID-19 during the mandatory requirements of 2021/2022. These were referred to a PCC.
2. One complaint was in relation to an ethical boundary issues. This practitioner was subsequently suspended, and referred to a PCC.
3. One complaint received from ACC was in respect to a practitioner not responding to their communications. The practitioner eventually engaged with ACC.
4. One complaint related to a practitioner charging patients for non-attendance without notification to cancel appointments. The practitioner received an educational letter regarding communication and the complainant was encouraged to take complaints related to financial transactions to the Commerce Commission.

- Two complaints related to practitioners providing treatment to whānau, family and friends and claiming ACC. During the review, it was found their clinical records were not up to the expected standard and both under went mentoring with a more experienced chiropractor.

Complaints from various sources and outcomes:

| Source | Received | | Outcomes | | | | | |
|---------------------|----------|----------|--------------------|--------------------|---------------------|----------------------|-----------------|----------|
| | New | Existing | Referred to HDC | Referred to PCC | Referred to HPDT | No further action | Other action | Ongoing |
| Consumer | 2 | | 3 | | | 2 | | 1 |
| ACC | 3 | | | | | 1 | 1 | 1 |
| HDC | | | | | | | | |
| Health practitioner | | | | | | | | |
| Other | 2 | 1 | 2 | 2 | | 1 | | 2 |
| TOTAL | 7 | 1 | 3 | 2 | | 4 | | 5 |

Professional Conduct Committee

The two cases referred to the Professional Conduct Committee (PCC) were in relation to practising whilst not vaccinated against COVID-19 during the mandatory requirements of 2021/2022.

Health Practitioners Disciplinary Tribunal

The Board had one case before the HPDT during the reporting year. The HPDT ordered for the practitioner to be censured and undertake professional supervision for a period of two years. The practitioner is complying with all requirements.

Financials

Contents

Non-Financial information:

Entity information 28

Financial information:

Statement of Financial Performance 29

Statement of Movement in Equity 29

Statement of Financial Position 30

Statement of Cash Flows 31

Statement of Accounting Policies 32

Notes to the Performance Report 35

Baker Tilly Staples Rodway Audit Limited
Level 6, 95 Customhouse Quay, Wellington 6011
PO Box 1208, Wellington 6140
New Zealand

T: +64 4 472 7919
F: +64 4 473 4720
E: wellington@bakertillysr.nz
W: www.bakertillysr.nz



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE CHIROPRACTIC BOARD'S PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Auditor-General is the auditor of the Chiropractic Board ('the Board'). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the performance report of the Board of New Zealand on his behalf.

Opinion

We have audited the performance report of the Board that comprises the entity information and the statement of financial position as at 31 March 2023, the statement of financial performance, statement of movement in equity, and statement of cash flows for the year ended on that date and the notes to the performance report that include accounting policies and other explanatory information.

In our opinion, the performance report of the Board:

- presents fairly, in all material respects,
 - its entity information and financial position as at 31 March 2023; and
 - its financial performance and cash flows for the year then ended; and
- complies with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector)

Our audit was completed on 2 April 2024. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required by section 41 of the Charities Act 2005. This was due to the auditor shortage in New Zealand.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the performance report 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 Professional and Ethical Standards and International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the Auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the performance report

The Board is responsible for preparing the performance report that is fairly presented and that complies with generally accepted accounting practice in New Zealand.

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

In preparing the performance report, the Board is responsible for assessing the Board's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate the Board or to cease operations, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the performance report

Our objectives are to obtain reasonable assurance about whether the performance report, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these performance report.

We did not evaluate the security and controls over the electronic publication of the performance report.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the governing body.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the governing body and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw

attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Independence

We are independent of the Board in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1(Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General
Wellington, New Zealand

Chiropractic Board Entity Information

For the year ended 31 March 2023

| | |
|---|--|
| Legal name of entity | Chiropractic Board |
| Type of entity and Legal Basis : | <p>The Chiropractic Board (the Board) is a body corporate established by the Health Practitioners Competence Assurance Act 2003 (HPCA Act) and is a Responsible Authority under that Act.</p> <p>Entity is a registered Charity under the Charities Act 2005, registration number CC34714.</p> |
| Entity's Purpose or Mission: | <p>"The Board is established under the HPCA Act that enables self-regulation of various health professions - the principle purpose of the act being to protect the health and safety of members of the public by providing for mechanisms to ensure that health practitioners are qualified, competent and fit to practise their profession.</p> <p>The functions of the Board are to:</p> <ol style="list-style-type: none">1. Prescribe the qualifications required for scopes of practice within the profession, and, for that purpose, to accredit and monitor educational institutions and degrees, courses of studies, or programmes;2. Authorise the registration of health practitioners under this Act, and to maintain registers;3. Consider applications for annual practising certificates (APCs);4. Review and promote the competence of health practitioners;5. Recognise, accredit, and set programmes to ensure the ongoing competence of health practitioners;6. Receive and act on information from health practitioners, employers, and the Health and Disability Commissioner about the competence of health practitioners;7. Notify employers, the Accident Compensation Corporation, the Director- General of Health, and the Health and Disability Commissioner that the practice of a health practitioner may pose a risk of harm to the public;8. Consider the cases of health practitioners who may be unable to perform the functions required for the practice of the profession;9. Set standards of clinical competence, cultural competence, and ethical conduct to be observed by health practitioners of the profession;10. Liaise with other authorities appointed under this Act about matters of common interest;11. Promote education and training in the profession;12. Promote public awareness of the responsibilities of the authority;13. Exercise and perform any other functions, powers, and duties that are conferred or imposed on it by or under this Act or any other enactment. |
| Entity Structure: | The Board has eight (8) members. Six (6) chiropractors and two (2) lay members to represent public interests. Board Members are appointed by the Minister of Health. |
| Main Sources of the entity's cash and resources: | The Board received its main income from APC fees paid by registered chiropractors. |
| Additional information: | To protect the public, the Board is also responsible for making sure that chiropractors keep high standards of practice by continuing to maintain their competence once they have entered the workforce. |
| General Description of the Entity's Outputs: | To protect the health and safety of the public by providing for mechanisms to ensure that chiropractors are competent and fit to practise. |

Chiropractic Board Statement of Financial Performance

For the year ended 31 March 2023

| | Note | 2023 \$ | 2022 \$ |
|----------------------------------|------|----------------|----------------|
| Revenue | | | |
| APC fees | | 630,058 | 637,515 |
| Registration fees | | 8,515 | 7,983 |
| Non-Practising fee | | 28,696 | 21,391 |
| Other income and cost recoveries | | 4,442 | 4,651 |
| Interest | | 36,081 | 15,352 |
| Disciplinary orders and recovery | | 33,500 | 7,800 |
| Disciplinary levy | | 0 | 152,108 |
| Insurance claim | | 30,317 | 0 |
| Total Revenue | | 771,608 | 846,799 |
| Expenditure | | | |
| Board & committees | 1 | 262,149 | 165,593 |
| Secretariat | 2 | 376,743 | 363,509 |
| Disciplinary expenses | 3 | 43,258 | 61,812 |
| Total Expenditure | | 682,150 | 590,914 |
| Net Surplus | | 89,457 | 255,885 |

Chiropractic Board Statement of Movement in Equity

For the year ended 31 March 2023

| | Note | 2023 \$ | 2022 \$ |
|---|------|------------------|------------------|
| Accumulated funds at the beginning of period | | 1,291,011 | 1,035,125 |
| Net (deficit)/surplus for the period | | 89,457 | 255,886 |
| Accumulated funds at the end of period | | 1,380,468 | 1,291,011 |

Chiropractic Board Statement of Financial Position

For the year ended 31 March 2023

| | Note | 2023 \$ | 2022 \$ |
|----------------------------------|------|------------------|------------------|
| EQUITY | 7 | 1,380,468 | 1,291,011 |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | | 660,080 | 918,384 |
| Investments | | 1,346,457 | 1,030,935 |
| Accounts receivable | 5 | 53,212 | 16,618 |
| Prepayments | | 37,679 | 26,241 |
| Accrued interest | | 13,182 | 7,781 |
| Total Current Assets | | 2,110,610 | 1,999,960 |
| NON-CURRENT ASSETS | | | |
| Fixed assets | 4 | 11,725 | 14,274 |
| Intangible assets | 4 | 22,605 | 33,357 |
| Total Non-Current Assets | | 34,330 | 47,631 |
| TOTAL ASSETS | | 2,144,940 | 2,047,591 |
| CURRENT LIABILITIES | | | |
| Accounts payable and provisions | 8 | 65,557 | 63,066 |
| Employee costs payable | 9 | 33,207 | 22,797 |
| Income in advance | 6 | 586,554 | 590,960 |
| Goods and services tax | | 76,692 | 75,898 |
| WHT payable | | 2,463 | 3,857 |
| Total Current Liabilities | | 764,472 | 756,578 |
| TOTAL LIABILITIES | | 764,472 | 756,578 |
| NET ASSETS | | 1,380,468 | 1,291,013 |

For and on behalf of the Board



Dr Tim Cooper
Chairperson
02 April 2024



Glenys Sharman
GM/Registrar
02 April 2024

Chiropractic Board Statement of Cash Flows

For the year ended 31 March 2023

| | 2023 \$ | 2022 \$ |
|---|------------------|------------------|
| Cash flows from Operating Activities | | |
| <i>Cash was received from:</i> | | |
| Statutory fees | 659,151 | 638,978 |
| Registration income | 37,210 | 29,374 |
| Other fees | (1,835) | 1,822 |
| Interest revenue | 30,680 | 20,085 |
| <i>Cash was applied to:</i> | | |
| Payments to suppliers and employees | (658,827) | (551,576) |
| Payment/(refund) IRD for GST | 794 | (29,792) |
| Net cash flows from operating activities | 67,172 | 108,891 |
| Cash flows from Investing and Financing Activities | | |
| <i>Cash was received from:</i> | | |
| Short-term investments | 838,471 | (1,230,935) |
| Sale of fixed assets | 435 | - |
| <i>Cash was applied to:</i> | | |
| Purchase of fixed Assets | (10,389) | (32,469) |
| Short-term investments | (1,153,993) | 1,150,000 |
| Net Cash Flows from Investing and Financing Activities | (325,476) | (113,404) |
| Net Increase / (Decrease) in Cash | (258,304) | (4,513) |
| Opening Cash Brought Forward | 918,383 | 922,897 |
| Closing Cash Carried Forward | 660,080 | 918,383 |
| Represented by: | | |
| Cash and cash equivalents | 660,080 | 918,384 |

Chiropractic Board

Statement of Accounting Policies

For the year ended 31 March 2023

BASIS OF PREPARATION

BASIS OF PREPARATION

The Board is a body corporate established by the Health Practitioners Competence Assurance Act 2003 and is a Responsible Authority under that Act.

The performance report was prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP) and has been prepared on the basis of historical cost.

The Board has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Specific Accounting Policies

Income recognition

Fees received for the issue of APCs and register maintenance are recognised in the year to which the fees relate. All other fees are recognised on receipt.

Interest income

Interest Income is recognised as it is earned using the effective interest method.

Receivables

Receivables are stated at estimated realisable values. Doubtful debts are estimated based on review of receivables at year end and if the debtor is making contribution against the debt, if no contribution the debt is fully provided for as a doubtful debt.

Property, plant & equipment

Initially stated at cost and depreciated as outlined below. Initial cost includes the purchase consideration plus any costs directly attributable to bringing the asset to the location and condition required for its intended use.

Assets are written down immediately if any impairment in the value of the asset causes its recoverable amount to fall below its carrying value.

Intangible Assets

Intangible Assets comprise non-physical assets which have a benefit to the Board for periods extending beyond the year the costs are incurred.

Depreciation

Fixed Assets are shown at original cost less accumulated depreciation. Depreciation has been calculated over the expected useful life of the assets at the following rates:

| | |
|-----------------------|--------------------------|
| Fixtures and Fittings | 20% straight line |
| Computer Equipment | 33.33%-67% straight line |
| Office Equipment | 40% straight line |
| Office Refit | 20% straight line |

Amortisation

Intangible assets are amortised over the period of benefit to the Board at the following rate:

| | |
|---------|----------------------|
| Website | 33.33% straight line |
|---------|----------------------|

Taxation

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

Investments

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

Goods & Services Tax

The board is registered for Goods & Services Tax (GST), and all amounts are stated exclusive of GST, except for receivables and payables that are stated inclusive of GST.

Cash and cash equivalents

Cash and cash equivalents includes petty cash, deposits at cheque account and saving account with banks.

Employee entitlements

Provision is made in respect of the Board's liability for annual leave at balance date. Annual leave has been calculated on an actual entitlement basis at current rates of pay. No provision is made for sick leave entitlement as this does not accumulate.

Chiropractic Board Notes to the Performance Report

For the year ended 31 March 2023

| | Note | 2023 \$ | 2022 \$ |
|---|------|----------------|----------------|
| 1. BOARD & COMMITTEES | | | |
| Conferences | | 4,340 | 1,630 |
| Fees | | 114,333 | 103,941 |
| Meeting expenses, training ,travel & others | | 39,272 | 9,946 |
| Projects | | 104,204 | 50,076 |
| | | 262,149 | 165,593 |

Income from insurance claims is related to the gross insurance claim made against the actual expenses incurred on website upgrade during the financial year 2023, and these expenses are recorded under project expenses.

Fees paid to Board and Committee members

| | | | |
|---|--|----------------|----------------|
| Sandeep (Sandy) Bansal (Board member) | | 5,725 | 2,475 |
| Chad Esaiiah (Board member) | | 6,188 | 350 |
| Edward Benson-Cooper (Deputy Chairperson)) | | 12,138 | 8,360 |
| James Burt (Deputy Chairperson)-Finished Nov 22 | | 8,675 | 9,450 |
| Elizabeth Hird (Lay member)-Finished Nov 22 | | 7,563 | 15,200 |
| Tyler Dunkel (Lay member) | | 3,612 | 4,863 |
| Timothy Cooper (Chairperson) | | 48,246 | 45,356 |
| Stacey Medway Morgan (Board member) | | 10,550 | 9,075 |
| Tia Warbrick (Lay member) | | 9,138 | 8,138 |
| Jesse Cleave (Lay member) | | 2,500 | 0 |
| | | 114,333 | 103,266 |

There were no fees paid to board members relating to projects this Financial year.

2. SECRETARIAT

| | | | |
|--|---|----------------|----------------|
| Audit fees | | 7,050 | 7,449 |
| Depreciation & amortisation | 4 | 23,690 | 13,716 |
| Legal costs | | 12,230 | 21,048 |
| Occupancy costs | | 24,080 | 21,198 |
| Other costs | | 94,984 | 93,906 |
| Personnel costs | | 188,280 | 181,623 |
| Professional fees | | 23,455 | 20,992 |
| Telephone, Postage & Printing and Stationery | | 2,974 | 3,577 |
| | | 376,743 | 363,508 |

Chiropractic Board Notes to the Performance Report

For the year ended 31 March 2023

| | Note | 2023 \$ | 2022 \$ |
|---------------------------------|------|---------------|---------------|
| 3. DISCIPLINARY EXPENSES | | | |
| PCC Investigation Expense | | 26,806 | 28,696 |
| HPDT Hearing Expense | | 16,452 | 33,116 |
| | | 43,258 | 61,812 |

4. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

| | Opening carrying value | Current year additions | Current year disposals / sales | Net Depreciation, amortisation & Impairment | Closing Carrying Value |
|-------------------------|------------------------|------------------------|--------------------------------|---|------------------------|
| At 31 March 2023 | | | | | |
| Furniture & fittings | 1,008 | - | - | (277) | 731 |
| Computer equipment | 13,266 | 3,909 | - | (6,181) | 10,994 |
| | 14,274 | 3,909 | - | (6,458) | 11,725 |
| Website & Software | 33,356 | 6,480 | -3,792 | (13,440) | 22,604 |
| | 33,356 | 6,480 | - | (13,440) | 22,604 |

| | Opening carrying value | Current year additions | Current year disposals / sales | Net Depreciation, amortisation & Impairment | Closing Carrying Value |
|-------------------------|------------------------|------------------------|--------------------------------|---|------------------------|
| At 31 March 2022 | | | | | |
| Furniture & fittings | 332 | 817 | - | (141) | 1,008 |
| Computer equipment | 4,772 | 13,002 | - | (4,508) | 13,266 |
| | 5,105 | 13,819 | - | (4,649) | 14,274 |
| Website & Software | 23,772 | 18,650 | - | (9,066) | 33,356 |
| | 23,772 | 18,650 | - | (9,066) | 33,356 |

Chiropractic Board Notes to the Performance Report

For the year ended 31 March 2023

| | 2023 \$ | 2022 \$ |
|--|------------------|------------------|
| 5. ACCOUNTS RECEIVABLE | | |
| Accounts receivable | 63,212 | 26,618 |
| Less provision for doubtful debts | (10,000) | (10,000) |
| Accrued income | - | - |
| | 53,212 | 16,618 |
| 6. INCOME IN ADVANCE | | |
| Fees received relating to next year | | |
| APC fees | 573,945 | 568,004 |
| Non-Practising fee | 12,609 | 22,956 |
| | 586,554 | 590,960 |
| 7. EQUITY | | |
| General Reserve | | |
| Accumulated surpluses with unrestricted use | | |
| Balance at 1 April | 968,645 | 810,855 |
| Surplus/(deficit) for year | 132,715 | 157,790 |
| Balance at 31 March | 1,101,361 | 968,645 |
| Discipline Reserve | | |
| Opening Balance | 322,366 | 224,270 |
| Levies received | 0 | 159,908 |
| Discipline Costs | (43,258) | (61,812) |
| Balance at 31 March | 279,108 | 322,366 |
| Total Reserves | 1,380,468 | 1,291,011 |
| General reserve is used for operating expenses; Discipline reserve is used for the Professional Conduct Committees and Health Practitioners Disciplinary Tribunal costs. | | |
| 8. ACCOUNTS PAYABLE & PROVISIONS | | |
| Accounts payable | 39,439 | 38,782 |
| Accrued expenses | 26,118 | 24,284 |
| | 65,557 | 63,066 |

Chiropractic Board Notes to the Performance Report

For the year ended 31 March 2023

| | 2023 | 2022 |
|----------------------------------|---------------|---------------|
| | \$ | \$ |
| 9. EMPLOYEE COSTS PAYABLE | | |
| PAYE owing | 3,037 | 2,974 |
| Holiday pay accrual | 21,570 | 15,936 |
| Kiwisaver contributions owing | 1,247 | 1,226 |
| Salary accrual | 7,353 | 2,661 |
| | 33,207 | 22,798 |

10. COMMITMENTS

The Board has entered into a Service Level Agreement (SLA) with the Nursing Council of New Zealand from 1st February 2021 for the provision of back office corporate services. This SLA is for an initial term of 5 years. The future estimated commitments based on the expected costs included in this agreement as at 31 March 2023 are: Property \$17,449, Corporate Services \$24,587. Total \$42,036 per annum. Lease cost was reviewed and signed commencing 1st February 2022.

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

| | 2023 | 2022 |
|-----------------------|----------------|----------------|
| | \$ | \$ |
| Due in 1 year | 42,036 | 42,036 |
| Due between 1-2 years | 77,067 | 42,036 |
| Due between 2-5 years | 0 | 77,067 |
| | 119,103 | 161,140 |

11. CREDIT CARD FACILITY

The Board has a Business Mastercard facility of \$20,000.

12. RELATED PARTY TRANSACTIONS

Fees paid to board members are listed in note 1. Succeed Online Ltd provided services for the Board during the year. Succeed Online Ltd is a related party because of a Lay member of the Board is also a shareholder and director at Succeed Online Ltd. The value of services provided in the year was \$5,075 (2022: Nil). At the year end there was no balance owed to Succeed Online Ltd by the Board (2022: Nil)

13. CONTINGENT LIABILITIES

There are no contingent liabilities at balance date. (2022 \$Nil)

14. CAPITAL COMMITMENTS

There are no capital commitments at balance date. (2022: \$Nil)

15. ASSETS HELD ON BEHALF OF OTHERS

There were no assets held on behalf of others during the financial year. (2022: \$Nil)

16. SHARED SERVICES

In 2015/16, Nursing Council of New Zealand, Occupational Therapy Board of New Zealand, Podiatrists Board of New Zealand, Dietitians Board, Midwifery Council of New Zealand, Psychotherapists Board of Aotearoa New Zealand, Osteopathic Council of New Zealand, Chiropractic Board, Psychologist Board, and Optometrists & Dispensing Opticians Board entered into an agreement to co-locate to 22 Willeston Street , Wellington. The lease agreement for 22 Willeston Street (signed solely by Nursing Council of New Zealand) is for five years taking effect from 1st February 2021 and expiring on 1st February 2026.

To facilitate the management of shared resources, including a joint lease agreement for office rental purposes and corporate support, the ten RAs entered into an agreement for the provision of corporate services.

17. EVENTS AFTER BALANCE DATE

There were no events after balance date. (2022: \$Nil)

18 BREACH OF STATUTORY REPORTING DEADLINE

The Chiropractic Board was required under the Charities Act 2005 to file its audited performance report with Charities Services by 30 September 2023. This timeframe was not met due to the late completion of the audit.

