

**OCCUPATIONAL THERAPISTS REGISTRATION BOARD  
OF SOUTH AUSTRALIA**

**ANNUAL REPORT YEAR ENDED  
30 JUNE 2006**

**OCCUPATIONAL THERAPY BOARD  
OF SOUTH AUSTRALIA**

18 October 2006

The Hon John Hill, MP  
Minister for Health  
GPO Box 2555  
ADELAIDE SA 5001

Dear Minister

**RE: ANNUAL REPORT YEAR ENDED 30 JUNE 2006**

The Occupational Therapists Registration Board of South Australia hereby submits its report upon the administration of the Occupational Therapists Act, 1974, for the twelve months ended 30 June 2006.

Yours sincerely



**Brenton Kortman  
CHAIRPERSON**

Encl.

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# TABLE OF CONTENTS

		Page No
1	CHARTER	1
2	STRUCTURE	1
3	FUNCTIONS OF THE BOARD / STRATEGIC PLAN	1
4	BOARD MEMBERSHIP	3
5	BOARD & COMMITTEE MEETINGS	4
6	ADMINISTRATION	4
7	WEB SITE	5
8	REGISTRATION FEES	5
9	ADMINISTRATIVE FEES	7
10	GOODS & SERVICES TAX (GST)	7
11	REGISTRATION STATISTICS	8
	(a) Register of Occupational Therapists	8
	(b) Age Cohorts every 5 years by Gender	8
	(c) Registration Movement in 2005/2006	8
	(d) New & Re-Registrations in 2005/2006 (by Country of Training, Legislation & Gender)	9
	(e) Registration Numbers Since Commencement of Act	9
12	PUBLICATIONS	10
13	CODE OF PROFESSIONAL CONDUCT & PRACTICE	10
14	FREEDOM OF INFORMATION	11
15	COMPLAINTS	11
	(a) Against Registered Occupational Therapists	11
	(b) Against Unregistered Persons (Including Prosecutions)	11
	(c) Health & Community Services Complaints Commissioner	11
16	INQUIRIES	12
17	COMPLAINT & INQUIRY PROCEDURES	12
18	OCCUPATIONAL THERAPY PRACTICE ACT 2005	13
19	COUNCIL OF OCCUPATIONAL THERAPISTS REGISTRATION BOARDS (AUST & NZ) INC. [COTRB]	16
20	TRANS TASMAN CONFERENCE OF OCCUPATIONAL THERAPISTS REGISTRATION BOARDS [TTCOTRB]	17

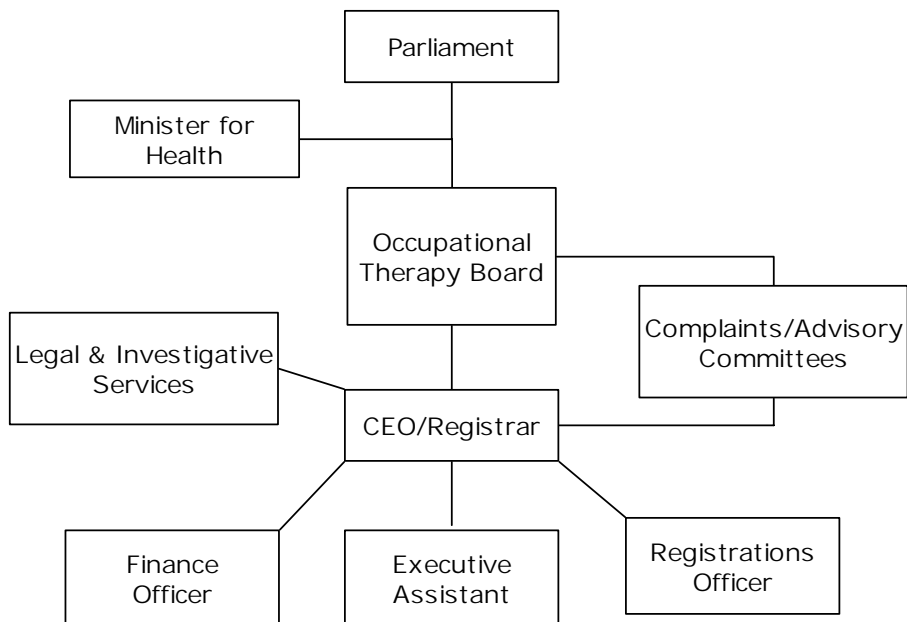
		<b>Page No</b>
21	<b>ASSESSMENT OF OVERSEAS QUALIFICATIONS</b>	<b>18</b>
22	<b>MUTUAL RECOGNITION [MR] / TRANS TASMAN MUTUAL RECOGNITION [TTMR]</b>	<b>18</b>
23	<b>BOARD PRIZES</b>	<b>19</b>
24	<b>FINANCES -</b>	<b>19</b>
	<b>Income Statement for Year Ended 30 June 2006</b>	<b>21</b>
	<b>Balance Sheet as at 30 June 2006</b>	<b>22</b>
	<b>Cash Flow Statement for Year Ended 30 June 2006</b>	<b>23</b>
	<b>Statement of Changes in Equity for Year Ended 30 June 2006</b>	<b>24</b>
	<b>Notes To and Forming Part of the Financial Statements</b>	<b>25</b>
	<b>Auditor-General's Report</b>	<b>32</b>

## 1 CHARTER

***The Occupational Therapists Registration Board of South Australia (the Board) was established by the Occupational Therapists Act 1974, (the Act), which was proclaimed on 1 June 1976.*** The Act was amended by the Occupational Therapists Act Amendment Act, 1987; No 26 of 1987 which came into operation on 2 July 1987. The Board is a body corporate and must exercise the powers, authorities, duties and functions imposed on it by the Act.

The Board is the Statutory Authority in South Australia responsible to Parliament for the administration of the Act, which provides for the registration of occupational therapists, the regulation of the practice of occupational therapy and for other purposes.

## 2 STRUCTURE



## 3 FUNCTIONS OF THE BOARD / STRATEGIC PLAN

***The Board is responsible for the protection of the health and safety of the public by:***

- (a) the registration and professional discipline of occupational therapists;
- (b) exercising a general oversight over the standards of occupational therapy practice;
- (c) monitoring the standards of courses of instruction and training available to –
  - (i) those seeking registration as occupational therapists; and
  - (ii) registered occupational therapists seeking to maintain and improve their skills in the practice of occupational therapy

and consulting with educational authorities in relation to the establishment, maintenance and improvement of such courses;

- (d) the investigation and prosecution of summary offences under the Act; and
- (e) exercising the other functions assigned to it by or under the Act.

The Board exercises its functions under the Act with a view to achieving and maintaining high professional standards of competence and conduct in the practice of occupational therapy.

The Board has adopted a Strategic Plan for the twenty-first century. The Plan contains the following strategies:

### **Profile of the Board**

Strengthen the Board's profile and its relationship with the community and the profession so that they:

- (a) are appropriately consulted and informed;
- (b) understand and value the Board's role and function; and
- (c) value the profession as one which provides safe and competent health services.

### **Governance for Effective Outcomes and Business Continuity**

- Analyse the Board's governance structure and implement change as necessary.
- Implement annual risk analysis to foster business continuity planning.
- Develop and implement an effective financial management plan.

### **Quality in Customer Service and Communication**

Improve access to, and delivery of, Board services with systems that deploy appropriate, effective and innovative information technologies with a particular focus on:

- (a) registration services;
- (b) complaint handling processes; and
- (c) communication with the community and the profession.

### **Quality in Professional Standards, Competence for Practice and Education Programs**

Develop and implement standards for the regulation of the profession with a specific focus on:

- (a) code of professional conduct and practice;
- (b) continuing education; and
- (c) ongoing competence.

### **Role and Scope of Practice**

Clarify the changing role of occupational therapists and the scope of their practice in the context of the changing health care environment.

### **Strategic Alliances**

Identify industry alliances required to progress the achievement of this plan, particularly in relation to the collaborative development of regulatory standards.

### **Quality in Complaints Handling**

Continually improve the complaints handling policies and procedures to ensure:

- (a) fairness and equity;
- (b) open and efficient communication; and
- (c) matters are dealt with in a timely manner.

### **Quality in Registration Processes**

Continually review the registration process to ensure:

- (a) fairness and equity;
- (b) open and efficient communication; and
- (c) matters are dealt with in a timely manner.

## 4 BOARD MEMBERSHIP

In accordance with Section 5 of the Act, the Board consists of seven members appointed by the Governor. As at 30 June 2006 the Board comprised the following persons:

- (a) ***A presiding officer who is a legal practitioner nominated by the Minister for Health -***  
 Robyn Lesley CROYDON LLB  
 Appointed 8 January 1998
- (b) ***A medical practitioner nominated by the Minister for Health -***  
 Peter Lazarus ANASTASSIADIS MB BS, MRCP (UK), FRACP, FAFRM, Dip Pub Hlth  
 Appointed 3 December 1998
- (c) ***A registered occupational therapist nominated by the Minister for Health -***  
 Anne Louise MORGAN B App Sc (OT)  
 Appointed 13 September 2001
- (d) ***A registered occupational therapist nominated by the Council of the University of South Australia -***  
 Susan Elizabeth GILBERT-HUNT Dip COT (UK) 1976  
 Appointed 29 July 2002
- (e) ***Two registered occupational therapists nominated by the Australian Association of Occupational Therapists, South Australia Inc -***  
 Kevin Michael DUFFY B App Sc (OT)  
 Appointed 29 July 1999  
 Brenton John KORTMAN B App Sc (OT), M Hlth Sc (OT)  
 Appointed 7 April 1994
- (f) ***A person nominated by the Minister for Health who is neither a legal practitioner, a medical practitioner nor an occupational therapist -***  
 Ruth SMILES B Ed, Dip Tch  
 Appointed 29 July 2005

The Board wish to thank Louisa O'GRADY for her valuable contribution as a Board member from 29 July 1999 to 28 July 2005.

Members of the Board are appointed for a term of office not exceeding three years but are eligible for reappointment upon the expiration of their term of office.

***The term of office of the present members of the Board expires on 28 July 2008.***

## 5 BOARD & COMMITTEE MEETINGS

The Board met on ten (10) occasions during the year to conduct regular business.

***Attendances at Board meetings were as follows:***

Ms R Croydon (Chairperson)	8
Mr K Duffy	9
Mr B Kortman	9
Ms S Gilbert-Hunt	8
Ms A Morgan	8
Ms R Smiles	7
Dr P Anastassiadis	6

The ***Complaints Committee*** comprising the Registrar and one or more Board members met when the need arose to consider the substance and progress of complaints and to offer, when necessary, appropriate counselling to therapists.

Mr B Kortman and the Registrar represented the Board at both the Trans Tasman Conference of Occupational Therapists Registration Boards (***TTCOTRB***) and the Council of Occupational Therapists Registration Boards (Aust & NZ) [***COTRB***] held in East Perth, Western Australia on 14 and 15 October 2005.

The Chairperson met with the Chairpersons of the Chiropractors, Psychological and Podiatry Boards on 4 July 2005 and 20 March 2006 to discuss matters of mutual interest and concern.

Regular meetings are held between the Board and OT AUSTRALIA SA and between the Registrars of the South Australian Health Registration Boards.

## 6 ADMINISTRATION

***Pursuant to Section 9 of the Act the following staff are employed by the Board -***

❖	Peter John Martin, JP	Registrar/Chief Executive Officer
❖	Jennifer Vincent, JP	Office Manager/Executive Assistant
❖	Liz Girolamo	Finance Officer
❖	Angela Wicks	Registrations Officer

No officer or employee of the Board is a Public Service employee.

Ms Angela Wicks was appointed to the new position of Registrations Officer on 20 March 2006, initially on a 3 month probation period and with a 12 month review. The 3 month performance review was accepted and Ms Wicks was subsequently appointed on a permanent full-time basis.

Salaries, accommodation outgoings and most other administrative costs were shared among the Chiropractors, Psychological and Podiatry Registration Boards. The Occupational Therapists Board's share of these costs was 17% in an agreed cost sharing arrangement.

The staff are responsible to the Board for providing the following services:

- Assess and provide information on eligibility for registration.
- Maintain up to date registers and documentation.
- Provide an annual registration renewal service.
- Ensure the efficient and effective use of the Board's physical, financial and human resources.
- Develop the Board's registration, education and communication policies.
- Investigate complaints of unprofessional conduct, incompetence or incapacity.
- Investigate complaints regarding breaches of the Act.
- Convene formal inquiries and hearings as needed.
- Liaise and communicate with the public, profession, government and non-government agencies.

Office hours are Monday to Friday, 9.00am to 5.00pm, closed 12.30 to 1.30pm.

The Crown Solicitor provides the Board with legal services. Investigators from Quark & Associates and the Government Investigations Unit provide the Board with investigative services.

The Registrar is empowered under the Act to conduct necessary investigations.

## 7 WEB SITE

The Board has established a comprehensive web site at the address "[www.otrb.saboard.com.au](http://www.otrb.saboard.com.au)".

The Act and Regulations, application forms, annual report and the Board's publications can be downloaded from this site.

The Register of Occupational Therapists has been placed on the web site with an advanced search engine and updating facility. A search can be done by name, postcode or language selection. Employment addresses and phone numbers are published where occupational therapists have given their approval.

The web site also features a "What's New" section which is used to keep the profession advised of matters of interest and is updated monthly to ensure that the information is current and relevant. There is also an archive of "What's New" items which is accessible from the home page.

## 8 REGISTRATION FEES

As at 30 June 2006 the fees were as follows:

1. Application for registration (including issue of certificate of registration)
  - (a) if the application is made in respect of the applicant's first year (or part year) of practice immediately following graduation and is made:
    - (i) between 1 July and 31 December (inclusive)..... \$100
    - (ii) between 1 January and 30 June (inclusive) ..... \$50
  - (b) in any other case, if the application is made:
    - (i) between 1 July and 31 December (inclusive) in any year ..... \$200
    - (ii) between 1 January and 30 June (inclusive) in any year..... \$100
2. Application for renewal of registration ..... \$180

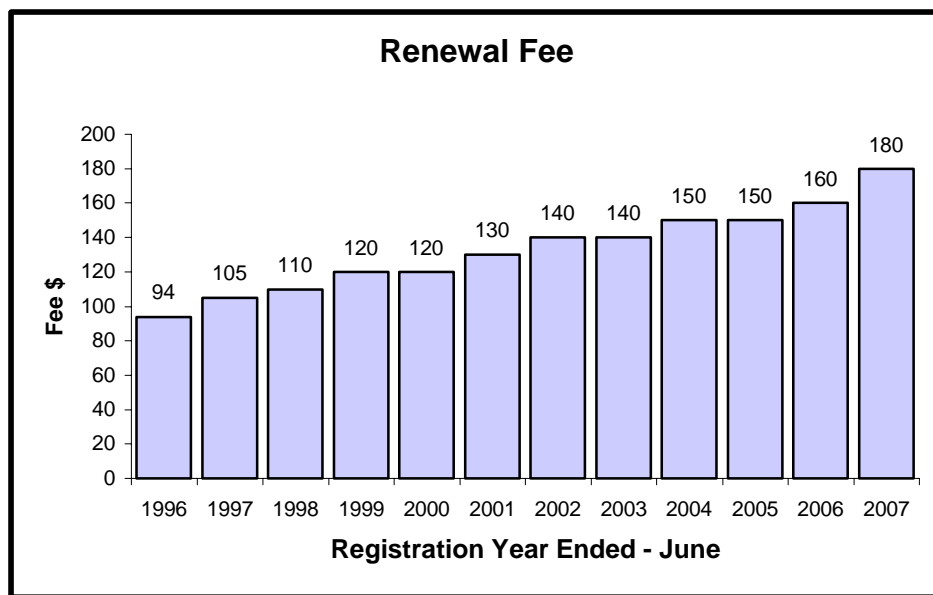
On 4 May 2006 the renewal fee increased by \$20 to \$180 for the 2006/2007 financial year to keep in line with inflation and increased operating costs, and to meet the additional requirements of the Board under the new Occupational therapy Practice Act 2005 and Regulations.

The most significant of these new activities, in terms of costs include:

- The creation and maintenance of a student register.
- The creation and maintenance of a register of persons who have been removed from the student and general register.
- A database of active occupational therapy service providers and those removed.
- Using the State Electoral Office to conduct elections for 4 Board positions. This is a new requirement.
- Increased members of the Board from 7 to 9.
- The need to liaise with Universities regarding student enrolments and, where necessary, disciplinary matters.
- Potential for increased activity related to inquiries and investigations of occupational therapy service providers.
- Ongoing competency audits of all registered persons.
- Criminal history checks at the time of registration or renewing registration.
- Orientation for Board members.
- Seminar(s) for the profession to explain the requirements of the new Act.
- The employment of an additional staff member.

Registration fees are non-refundable and GST exempt.

***The following bar chart shows the increase in the annual renewal fee since 1996.***



***Registration fees are increased when necessary to cover increases in operating expenditure.***

Significant funds should also be kept in reserve for leave purposes and unexpected legal and investigative expenditure.

It is a policy of the Government that the Board be financially self-supporting.

## 9 ADMINISTRATIVE FEES

***The Board has approved the following schedule of administrative fees:***

<i>(GST Exempt unless indicated)</i>	\$
Active Register ( <i>names &amp; qualifications only – no contact details</i> )	\$40
Inspection of Active Register and/or Copy of Extract from Active Register	\$10
Duplicate Certificate of Registration	\$20
Letter of Good Standing	\$20
Letter of Current Registration	\$10
Annual Report	\$20 + GST
Code of Professional Conduct & Practice	\$5 + GST
Guidelines on Registration	\$5 + GST
FOI Information Statement	\$5 + GST
New or Additional Qualification on Register	\$10 (each)
Postal Address Labels ( <i>Approved by Board for professional, educational or research reasons</i> )	30c (each) + GST
Photocopying	50c (per page) + GST

These fees do not apply to any application for registration or renewal of registration.

## 10 GOODS & SERVICES TAX (GST)

In accordance with Determination 2000 made under Section 81-5 of A New Tax System (Goods & Services Tax) Act 1999, the following fees of the Board are exempt -

- Registration and renewal fee
- Entering new qualifications on the Register
- Duplicate Registration Certificate
- Preparation of Statements verifying registration
- Inspection of Register and extracts from Register

Fees charged which are not GST exempt include photocopying, Board publications and postal address labels.

## 11 REGISTRATION STATISTICS

### (a) Register of Occupational Therapists

<b>Number currently registered (1 July 2006)</b>			<b><u>788</u></b>
Comprising:			
Full registration		784	
Deemed registration		1	
Limited registration		3	<u>788</u>
Females	90%	713	
Males	10%	<u>75</u>	<u>788</u>
Number residing in South Australia			735
Comprising: Employed			662
Not Employed			73
Number presently Interstate			18
Number presently Overseas			<u>35</u>
			<u>788</u>

### (b) Age Cohorts every 5 years by Gender

Age Group	Male	Female	Total
Under 25	5	108	113
25 to 29	19	163	182
30 to 34	20	124	144
35 to 39	11	92	103
40 to 44	9	79	88
45 to 49	4	65	69
50 to 54	6	49	55
55 to 59	1	23	24
60 to 64	0	10	10
65 to 69	0	0	0
70 and over	0	0	0
<b>TOTAL</b>	<b>75</b>	<b>713</b>	<b>788</b>
<b>Average Age</b>	<b>34.3</b>	<b>35.0</b>	<b>35.0</b>

### (c) Registration Movement in 2005/2006

Number registered as at 1 July 2005	740
New registrations (1265 - 1353)	89
Re-registrations	11
Registrations lapsed - non-payment of fees etc	<u>-52</u>
<b>Number registered as at 1 July 2006</b>	<b>788</b>

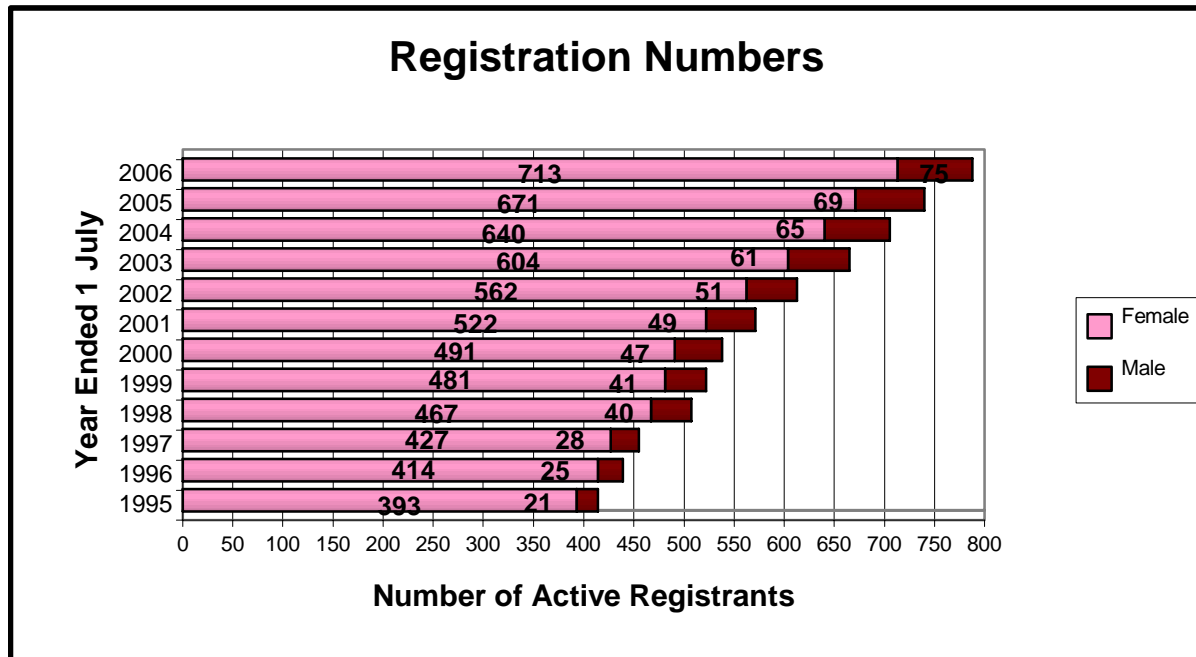
(d) *New and Re-Registrations in 2005/2006 (by Country of Training, Legislation & Gender)*

COUNTRY	Applied Under						Total		Grand Total
	Act		MR		TTMR		M	F	
	M	F	M	F	M	F	M	F	
Australia	10	79	2	6	0	0	12	85	97
New Zealand	0	2	0	0	0	0	0	2	2
U.K.	1	1	0	0	0	0	1	1	2
<b>TOTAL</b>	<b>11</b>	<b>82</b>	<b>2</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>88</b>	<b>101</b>

(e) *Current Registration Numbers Since Commencement of Act*

1 July 1977	79	1 July 1992	361
1 July 1978	91	1 July 1993	383
1 July 1979	101	1 July 1994	391
1 July 1980	122	1 July 1995	414
1 July 1981	140	1 July 1996	439
1 July 1982	157	1 July 1997	455
1 July 1983	175	1 July 1998	507
1 July 1984	198	1 July 1999	522
1 July 1985	226	1 July 2000	538
1 July 1986	247	1 July 2001	571
1 July 1987	273	1 July 2002	613
1 July 1988	289	1 July 2003	665
1 July 1989	299	1 July 2004	705
1 July 1990	309	1 July 2005	740
1 July 1991	351	1 July 2006	788

The following area chart shows the number of males and females and the total number of active registrants since 1995.



**Note:** Since the Act was proclaimed in June 1976, a total of 1353 occupational therapists have been initially registered.

## 12 PUBLICATIONS

The Board has produced the following publications for the information of occupational therapists and members of the public.

- ❖ **Code of Professional Conduct & Practice**  
Revised August 2004  
  
Previous version titled “*Guidelines on Standards of Professional Conduct & Disciplinary Procedures*”.
- ❖ **Guidelines on Registration**  
Revised May 2006 (includes Guidelines on Supervision)
- ❖ **Consumer Information**  
April 2001
- ❖ **Policy re: Assistants in Occupational Therapy Practice**  
Adopted July 2006
- ❖ **Complaint Guidelines – Unprofessional Conduct**  
Revised November 2004
- ❖ **Newsletters and Notices to the Profession**  
Since 1999
- ❖ **FOI Information Statement - 2003**
- ❖ **Annual Report**  
1985 to current

The above documentation is available for viewing or downloading from the Board's web site ([www.otrb.sboards.com.au](http://www.otrb.sboards.com.au)). Only Annual Reports from 2001 onwards will be available online.

## 13 CODE OF PROFESSIONAL CONDUCT & PRACTICE

In August 2004 the Board adopted a revised Code of Professional Conduct & Practice. The Code was prepared by the Board with substantial assistance from stakeholders including members of the profession and OT AUSTRALIA SA.

In addition to providing detailed guidelines to the profession, the Code contains explanations of the terminology used and various ethical principles.

The Code is a document that can be amended from time to time given:

- feedback from the profession and stakeholders;
- trends in the practice of the profession;
- complaints from the public.

Practitioners are expected to comply with the Code as a breach may lead to a complaint of unprofessional conduct. The Code is not exhaustive - any dereliction of professional duty and/or responsibility may give rise to an allegation of unprofessional conduct.

This document will form the basis of the new Code of Conduct for registrants (including students) and service providers required under the new legislation.

## 14 FREEDOM OF INFORMATION

The Board has published an Information Statement as required by Section 9 of the Freedom of Information Act 1991. The Information Statement contains advice on:

- structure and functions
- effect of functions on members of the public
- public participation in policy formulation
- kinds of documents held
- access arrangements and procedures

The Statement is available from the offices of the Board or can be downloaded from the Board's web site.

Application and processing fees are in accordance with the Freedom of Information Act (Fees & Charges) Regulations 2003.

The Registrar is an accredited FOI Officer under the provisions of the Freedom of Information Act 1991.

***No enquiries or applications under the Freedom of Information Act for access to documents in the possession of the Board were made during the year ended 30 June 2006.***

## 15 COMPLAINTS

### **(a) Against Registered Occupational Therapists**

During the year two (2) complaints against registered occupational therapists were dealt with by the Complaints Committee and reported to the Board.

The complaints are **summarised** as follows:

#### Unprofessional Conduct (two complaints)

<u>Allegation</u>	<u>Result of Investigation</u>
Upon application for renewal of registration, occupational therapist advised of investigation undertaken and formal reprimand issued by workplace with regard to complaint regarding an assessment prepared for a client.	Still under investigation.
Two occupational therapists in the same practise treated client unprofessionally – different diagnosis and also used client in a 'power play'.	Complainant withdrew complaint. No further action.

### **(b) Against Unregistered Persons (Including Prosecutions)**

The Board is pleased to report that no complaints for breaches of the Act by unregistered persons were received during the year.

### **(c) Health & Community Services Complaints Commissioner**

From January 2006 the Board forwarded to the Commissioner a summary of all complaints it received against registered occupational therapists detailing the name of the complainant, the therapist and the content of the complaint.

No complaints were referred by the Commissioner to the Board during this period.

## 16 INQUIRIES

The Board is pleased to report that no formal disciplinary proceedings against registered occupational therapists were instituted during the year.

## 17 COMPLAINT & INQUIRY PROCEDURES

Should a member of the public or profession wish to complain about the conduct or practice of a registered occupational therapist the appropriate channel is to the Board.

***The Board has the statutory responsibility to deal with complaints against occupational therapists and the power under the provisions of the act to impose appropriate penalties.***

The Complaints Committee of the Board comprising the Registrar and one or more Board members, investigate all complaints.

Upon completion of the investigation and legal advice from the Crown Solicitor's Office the Committee may lay a complaint before the Board or report to the Board on its findings.

The question of whether any particular course of conduct amounts to unprofessional conduct is a matter to be determined by the Board after considering the evidence in each individual case.

Comprehensive complaint guidelines have been published and are available from the offices of the Board or from the Board's web site.

### **Publication**

Following the Parliamentary Statutory Authorities Review Committee's inquiries into the Nurses Board and Medical Board of South Australia, and in the interests of public safety and transparency, the Board adopted the following policy/procedures regarding publication of information.

#### **1. Web Page – Disciplinary Actions / Conditions on Registration**

A web page be created showing:

- (a) The names of all practitioners with current conditions on their registration and detailing those conditions. The person's name to be removed when the conditions have been met and the person has been granted full registration.
- (b) The names of all practitioners who have been suspended and cancelled from holding registration, and a brief description of the findings of the Board. The person's name to be removed when the period of suspension has been served or the person cancelled has been reinstated to the Register, or the person is deceased.

This policy is similar to the Board's policy on Annual Report recording of complaints (public information). Under the new legislation this information will also appear on the "lapsed" register (persons removed and reasons why) but will be difficult for the public to access.

#### **2. Prosecutions – Decisions on Website**

The names of persons found guilty of an offence under the Act and a conviction recorded be included in the publication of the Court's findings on the Board's website for a period of 5 years as is the case with the Board's policy on Annual Report recording of prosecutions. Decisions of Court cases are presently recorded on the Board's website without names and identifiers.

### 3. Disciplinary Actions / Fitness to Practice – Decisions on Website

- (a) In the case of a practitioner reprimanded or censured Board decisions are published with the practitioner's name (names of complainants and witnesses not to be recorded) for a period of 1 year. After the period of 1 year has lapsed, all identifiers will be removed and the anonymous decision will remain on the website.
- (b) In the case of suspension of registration Board decisions are published with the practitioner's name (names of complainants and witnesses not to be recorded) for a period of 2 years. After the period of 2 years has lapsed, all identifiers will be removed and the anonymous decision will remain on the website
- (c) In the case of cancellation of registration Board decisions are published with the practitioner's name (names of complainants and witnesses not to be recorded) for a period of 5 years. After the period of 5 years has lapsed, all identifiers will be removed and the anonymous decision will remain on the website

This policy does not apply to decisions in relation to medical fitness of an occupational therapist. These decisions are published without identifiers, however names will appear on the "Suspension/Conditions" page if suspended, cancelled or conditions placed on registration.

## 18 OCCUPATIONAL THERAPY PRACTICE ACT 2005

The Occupational Therapy Practice Act 2005 was assented to on 27 October 2005. It is anticipated that the Act will be proclaimed in approximately August 2006 and significant changes to the Board's administration of the Act will need to be implemented.

### Purpose of New Act

*"An Act to protect the health and safety of the public by providing for the registration of occupational therapists and occupational therapy students; to regulate the provision of occupational therapy for the purpose of maintaining high standards of competence and conduct by the persons who provide it; to repeal the Occupational Therapists Act 1974; and for other purposes."*

### Board Membership / Elections

The Board will increase from 7 to 9 members:

- 5 members must be occupational therapists, and of these:
  - 4 must be chosen at an election; and
  - 1 must be a person who gives instruction in occupational therapy at a University in South Australia.
- 4 must be persons nominated by the Minister:
  - 1 must be a legal practitioner;
  - 1 must be a registered member of a health profession other than that of occupational therapy; and
  - 2 must be persons who are not eligible for appointment under a preceding provision of this sub-section.

An election for the 4 occupational therapists was conducted by the State Electoral Commissioner (SEC) during June 2006 in accordance with the Election Regulations. The SEC commenced the process by calling for nominations from registered occupational therapists by placing an advertisement in The Advertiser. The Board advised by email (to those occupational therapists who have given the Board an email address) the details of the advertisement and the SEC forwarded the notice calling for nominations to all registered occupational therapists by post.

Four nominations were received for the four available positions. Therefore, no election was necessary and the following occupational therapists were elected to the new Board:

Kevin Michael DUFFY  
Nandkishore Vasudeo NANDOSKAR  
Anne Louise MORGAN  
Brenton John KORTMAN

It is proposed that all Board members will attend an orientation seminar conducted by the Crown Solicitor's Office, Registrar and others, on the duties and responsibilities of Board members, provisions of the new Act etc.

### **Student Registration**

The new legislation will require occupational therapy students to be registered by the Board prior to undertaking a course of study recognised for registration purposes, and remain registered. There will be no registration fees for students to apply or renew their registration.

Students who do not meet the registration criteria (which includes certification of medical fitness and evidence of being fit and proper – criminal history checks will be made) will be refused registration and cannot undertake the course of study.

Students who fail to register or remain registered will have their enrolment cancelled by the University.

Application for registration forms will be forwarded to students together with their offer of enrolment. The Board intends to work closely with the University of South Australia to ensure a smooth and efficient process.

The SATAC Guide for 2006/2007 will be amended to inform students of these requirements.

Students will be subject to the Board's Code of Professional Conduct & Practice and disciplinary powers.

### **Criminal History Checks**

Under the new legislation:

- all applicants for registration (including students) must be fit and proper persons;
- there will be cause for disciplinary action (besides unprofessional conduct) should a registrant for any reason no longer be a fit and proper person to be registered.

Given these additional requirements and the recent Parliamentary Review Committee's inquiry into the Medical Board and the Nurses Board, criminal history checks will be carried out by the Board on all new applicants and current registrants.

Although the Board cannot compel a person to give consent for the Board to undertake a criminal history check, it can require a National Police Certificate as part of the information to be provided on application for registration and renewal.

Should the Board undertake (upon consent being received) a criminal history check through CrimTrac (a Commonwealth Government Agency) the cost would be minimal and could be built into the registration fee structure, whereas the cost of an individual obtaining the Police Certificate would be \$45-\$50.

Thus, the Board intends to provide an applicant with the option of signing a consent for the Board to obtain a criminal history record check as opposed to the applicant providing a Police Certificate.

Strict codes of conduct and confidentiality will apply.

Offences will most likely be assessed using the following general guidelines:

- Child protection implications, age and vulnerability
- Relevance in a practice environment
- The gravity and nature of convictions
- Circumstances surrounding the offence(s), whether alcohol, drugs or a weapon was involved
- The harm to any victim including injury or loss
- Adverse impact on the profession
- Total criminal history
- Severity of sentence imposed
- Length of time since offence, any rehabilitation
- Age at time of offence(s), eg. adult or juvenile
- Evidence of the applicant's good character since offence committed
- Whether offence has been decriminalised
- Whether found guilty 'without conviction'
- Whether penalty restricted only to a fine
- Personal circumstances at the time of offending

### **Ongoing Competency / Continuing Education**

Under the new Act, one of the functions of the Board will be to prepare or endorse guidelines on continuing education for registrants.

The Board must ensure that all registrants are competent and safe to practise and provide high quality health care to the public. Registrants will be required to provide evidence of ongoing competence on an annual basis (on renewal) and a percentage of registrants will be audited each year against the competency criteria the Board will adopt.

The process being drafted at present is based on self-assessment and will involve the preparation of a development plan and the keeping of a professional portfolio.

The Board has accepted in principle the model prepared by the Council of Occupational Therapists Registration Boards (Aust & NZ) which can be viewed on the Council's website [www.cotrb.saboard.com.au](http://www.cotrb.saboard.com.au) under "Publications".

### **Service Providers**

An "*occupational therapy service provider*" means a person (not being an occupational therapist) who provides occupational therapy through the instrumentality of an occupational therapist or an occupational therapy student, but does not include an exempt provider. An exempt provider is a recognised hospital, incorporated health centre or private hospital within the meaning of the SA Health Commission Act 1976, or any other person declared by the Regulations.

Service providers must give written notice to the Board of their name, address, name and contact details of the registrants (employed or otherwise) and will be subject to the Board's Code of Professional Conduct & Practice and disciplinary powers.

Should a service provider direct or pressure a occupational therapist or occupational therapy student to engage in unprofessional conduct the person is guilty of an offence and subject to a maximum penalty of \$75,000.

### **Professional Indemnity Insurance**

A registrant or service provider must not, unless exempted by the Board, provide occupational therapy unless insured or indemnified in a manner and to an extent approved by the Board against civil liabilities.

An applicant for registration must also provide evidence of insurance to the Board prior to full registration being granted.

The new Board will be responsible for determining the manner and extent of insurance required.

## Offences

Penalties for offences under the new Act will increase markedly. For example, the following “holding out” restrictions will apply:

- A person must not hold out himself or herself as a registered occupational therapist or occupational therapy student or permit another person to do so unless registered on the appropriate register.  
Maximum penalty: \$50,000 or imprisonment for 6 months
- A person who is not registered on the appropriate register must not use a prescribed word, or its derivative, to describe himself or herself or a service that he or she provides.  
Maximum penalty: \$50,000  
Prescribed word means
  - registered occupational therapy student
  - occupational therapist
  - any other word prescribed by the regulations
- A person whose registration is limited or subject to a condition must not hold himself or herself out as having a registration that is not limited or not subject to a condition or permit another person to do so.  
Maximum penalty: \$50,000 or imprisonment for 6 months

## General Regulations

The General Regulations are expected to be released for public comment shortly and will cover matters such as:

- Further Exempt Providers
- Representative Bodies
- Annual Report information
- Information required when reporting medical unfitness or unprofessional conduct
- Declaration of health service and health products
- Information required to be given to the Board by registered persons who have an interest in a prescribed business
- Information required to be provided to the Board in relation to a claim against a registered person
- Fees

It is expected that the new Board will conduct information seminars for the profession once the Regulations are finalised and the Act proclaimed, to ensure that therapists are aware of all requirements and changes under the new legislation. Further information will be provided (via the website) in due course.

## 19 COUNCIL OF OCCUPATIONAL THERAPISTS REGISTRATION BOARDS (AUSTRALIA AND NEW ZEALAND) INC [COTRB]

The Council of Occupational Therapists Registration Boards (Australia & New Zealand) Inc. (“COTRB” or “the Council”) was established in 1996 in Queensland for the consideration of matters of joint or common concern or interest to the Occupational Therapists Registration Boards in Australia and New Zealand. The Council became an incorporated body on 21 January 2000.

The Council comprises Members nominated by the Nominating Bodies, these bodies being the Occupational Therapists Registration Board of South Australia, Occupational Therapists Registration Board of Western Australia, Occupational Therapists Board of Queensland, Occupational Therapists Registration Board of the Northern Territory and the New Zealand Occupational Therapy Board.

The primary objects of the Council are to identify matters relevant to statutory occupational therapist regulation, to undertake assessments of overseas qualified occupational therapists for skilled migration (Australia only) and consistent with the registration requirements of the Australian and New Zealand regulatory authorities. The objects also include to foster cooperation, consult with and provide advice to Government bodies, professional and other organisations and national and international occupational therapy regulatory authorities.

Ms Joanna Riches (Western Australian Board) is the Chairperson of the Council and Mr Peter Martin the Executive Officer.

***The COTRB AGM and Operational meetings were held in East Perth, Western Australia on 14 and 15 October 2005 and the next annual meetings are planned to be held in Brisbane, Queensland on 13 and 14 October 2006.***

The Board contributed an amount of \$1,670 to the Council for the 2005/2006 year, based on \$2.20/registrant.

More detailed information about the Council and the assessment of overseas qualifications is available from the Council's web site at [www.cotrb.sabboards.com.au](http://www.cotrb.sabboards.com.au).

## **20 TRANS TASMAN CONFERENCE OF OCCUPATIONAL THERAPISTS REGISTRATION BOARDS (TTCOTRB)**

The Trans Tasman Conference of Occupational Therapists Registration Boards (TTCOTRB) was held in East Perth, Western Australia on 14 October 2005 with representation from all State and Territory Registration Boards and New Zealand. Mr B Kortman and the Registrar represented the Board at this Conference.

Some of the major issues discussed were:

- Legislation
- Conditions on Registration / Scope of Practice
- Board Orientation Sessions
- Trans Tasman Mutual Recognition
- Publication of Complaints
- Criminal History Checks
- Certificates of Good Standing / Verification of Registration
- Ongoing Competency

South Australia prepares and maintains a resolution book of Conference motions and agreements from 1986.

***The next TTCOTRB meeting is planned to be held in Brisbane, Queensland on 13 October 2006.***

## 21 ASSESSMENT OF OVERSEAS QUALIFICATIONS

The Council of Occupational Therapists Registration Boards (Australia and New Zealand) Inc (COTRB) is approved by the Australian government's National Office of Overseas Skills Recognition (NOOSR) and gazetted by the Minister of Immigration and Multicultural Affairs as the relevant assessing authority to provide assessment of qualifications of overseas educated (and Australian trained) occupational therapists for migration purposes and suitability to practise in Australia.

The Council has formed the Overseas Qualifications Assessment Committee (OQAC) to manage the executive functions associated with the assessment process.

The process involves two Stages:

- a) Stage I – Desk Top Audit
- b) Stage II – Practice Audit

The Desk Top Audit is an assessment of a person's occupational therapy qualifications, good standing in their own country and English language ability.

The Practice Audit is a demonstration of competency under an approved supervision plan over a six month period whilst in Australia.

The Council provides the Board with assessment results and statistics on a regular basis.

## 22 MUTUAL RECOGNITION (MRA)/ TRANS TASMAN MUTUAL RECOGNITION (TTMRI)

Under the provisions of the Mutual Recognition (SA) Act, 1993 and the Trans Tasman Mutual Recognition (SA) Act, 1999, a person who holds current registration and is in good standing in another participating jurisdiction of Australia or New Zealand is entitled to be registered to practise as an occupational therapist in South Australia upon making due application.

Mutual recognition applies between the States/Territories of Australia where registration exists, i.e. South Australia, Western Australia, Queensland and the Northern Territory.

TTMRI applies between New Zealand and all the registered States/Territories above with the exception of Western Australia.

Applicants receive a certificate of deemed registration until the Board determines the application (which must be within one month of lodgement).

The Board grants substantive registration or registration under the Act on such conditions (if any) imposed by the first registering authority.

Substantive registration may be postponed or refused in cases where, for example, statements made in the application/notice are found to be materially false or misleading.

## 23 BOARD PRIZES

In August 2004 the Board agreed to offer the following prizes to outstanding graduating occupational therapy students of the University of South Australia.

### **Occupational Therapists Registration Board of South Australia – Ethical & Clinical Practice Prize**

Awarded annually to a final year student in the Bachelor of Applied Science (Occupational Therapy) who has demonstrated the highest academic and practical performance in the courses relating to enabling occupation studies and occupational therapy field work practice over the 4 years of the degree course.

Prize: \$500 and Certificate

### **Occupational Therapists Registration Board of South Australia – Ethical & Clinical Practice Prize**

Awarded annually to a final year student in the Masters of Occupational Therapy (Graduate Entry) who has demonstrated the highest academic and practical performance in the courses relating to enabling occupation studies and occupational therapy field work practice over the 2 years of the degree course.

Prize: \$500 and Certificate

The Board congratulates the following recipients of the 2005 Board prizes:

- **Joanna Marcelina Keenlyside**- recipient of the *Occupational Therapists Registration Board of South Australia Ethical & Clinical Practice Prize 2005* for the Bachelor of Applied Science (Occupational Therapy) from UniSA.
- **Agnieszka Maria Kazaniecki** - recipient of the *Occupational Therapists Registration Board of South Australia Ethical & Clinical Practice Prize 2005* for the Masters of Occupational Therapy (Graduate Entry) from UniSA.

## 24 FINANCES

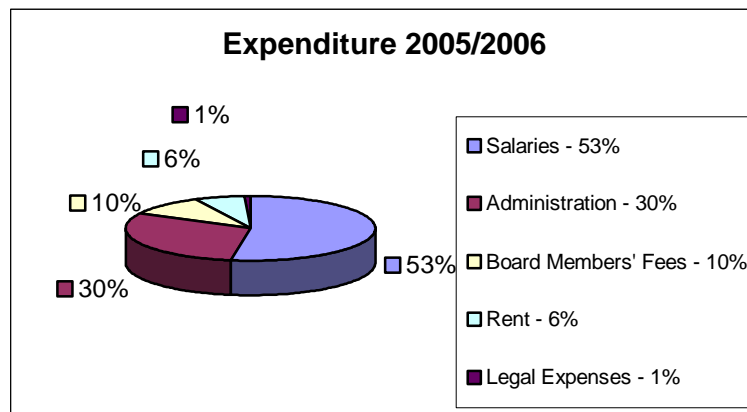
The Board recorded an operating surplus of \$87,575 for the 2005/2006 financial year and as at 30 June 2006 the Board had total equity of \$336,664.

The Board is not considered to be a "controlled entity" for the purposes of inclusion in the whole of Government reporting.

The Board has adopted a Financial Management Plan which provides a framework for:

- (i) the financial management of the Board which is clear, transparent and meets statutory obligations;
- (ii) the management of risk by the systematic identification of opportunities and threats to resources and the development of strategies which maximise opportunities and minimise adverse effects.

*The following pie chart shows the expenses of the Board during 2005/2006.*



The accounts of the Board have been audited and the financial statements for the year ended 30 June 2006, together with accompanying notes and the independent audit report of the Auditor-General appears as follows.

**OCCUPATIONAL THERAPISTS REGISTRATION BOARD OF  
SOUTH AUSTRALIA**

**INCOME STATEMENT**

**FOR YEAR ENDED 30 JUNE 2006**

	Note	2006 \$	2005 \$
<b>INCOME</b>			
Registration Fees	3	151,370	126,150
Interest		11,895	8,428
Miscellaneous		932	2,091
		<hr/>	<hr/>
<b>Total Income</b>		<b>164,197</b>	<b>136,669</b>
		<hr/>	<hr/>
<b>EXPENSES</b>			
Employee Benefits Costs	4	40,230	40,453
Administrative Expenses	5	23,137	29,239
Board & Committee Member's Fees	6	7,780	7,700
Rent	7	4,920	4,920
Legal, Investigative & Inquiry Expenses	8	555	401
		<hr/>	<hr/>
<b>Total Expenses</b>		<b>76,622</b>	<b>82,713</b>
		<hr/>	<hr/>
<b>NET RESULT</b>		<b>87,575</b>	<b>53,956</b>
		<hr/> <hr/>	<hr/> <hr/>

The above Statement should be read in conjunction with the accompanying notes.

# OCCUPATIONAL THERAPISTS REGISTRATION BOARD OF SOUTH AUSTRALIA

## BALANCE SHEET

**AS AT 30 JUNE 2006**

	Note	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Investments	9	347,906	260,012
Prepayment		2,914	113
Cash at Bank and on Hand	9	1,356	2,843
Receivables		165	149
		<hr/>	<hr/>
<b>Total Current Assets</b>		<b>352,341</b>	<b>263,117</b>
		<hr/>	<hr/>
<b>TOTAL ASSETS</b>	10	<b>352,341</b>	<b>263,117</b>
		<hr/>	<hr/>
<b>CURRENT LIABILITIES</b>			
Employee Benefits - Annual Leave Payables	11	3,481	3,796
		5,422	4,486
		<hr/>	<hr/>
<b>Total Current Liabilities</b>		<b>8,903</b>	<b>8,282</b>
		<hr/>	<hr/>
<b>NON-CURRENT LIABILITIES</b>			
Employee Benefits - Long Service Leave Payables	11	6,550	5,453
		224	293
		<hr/>	<hr/>
<b>Total Non-Current Liabilities</b>		<b>6,774</b>	<b>5,746</b>
		<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>		<b>15,677</b>	<b>14,028</b>
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b>336,664</b>	<b>249,089</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>EQUITY</b>			
Retained Earnings		336,664	249,089
		<hr/>	<hr/>
<b>TOTAL EQUITY</b>		<b>336,664</b>	<b>249,089</b>
		<hr/> <hr/>	<hr/> <hr/>

The above Statement should be read in conjunction with the accompanying notes.

# OCCUPATIONAL THERAPISTS REGISTRATION BOARD OF SOUTH AUSTRALIA

## CASH FLOW STATEMENT

FOR YEAR ENDED 30 JUNE 2006

	Note	2006 \$	2005 \$
<b>Cash Flows from Operating Activities</b>			
<b>Cash Inflows</b>			
Registration Fees		151,370	126,150
Interest		11,895	8,428
Other Income		932	2,091
GST Collected on Sales		845	110
GST Received from Taxation Authority		73	912
		<hr/>	<hr/>
<b>Cash generated from operations</b>		<b>165,115</b>	<b>137,691</b>
		<hr/>	<hr/>
<b>Cash Outflows</b>			
Employee Benefits		39,187	38,486
Administrative Expenses		26,066	27,904
Board & Committee Member's Fees		7,601	7,725
Rent		4,920	4,920
GST Paid on Purchases		887	911
GST Payments to Taxation Authority		47	131
Legal, Investigative & Inquiry Expenses		-	591
		<hr/>	<hr/>
<b>Cash used in Operations</b>		<b>78,708</b>	<b>80,668</b>
		<hr/>	<hr/>
<b>Net cash provided by Operating Activities</b>	12	<b>86,407</b>	<b>57,023</b>
		<hr/>	<hr/>
<b>NET INCREASE IN CASH HELD</b>		<b>86,407</b>	<b>57,023</b>
<b>CASH AT 1 JULY</b>		<b>262,855</b>	<b>205,832</b>
		<hr/>	<hr/>
<b>CASH AT 30 JUNE</b>	9	<b>349,262</b>	<b>262,855</b>
		<hr/> <hr/>	<hr/> <hr/>

The above Statement should be read in conjunction with the accompanying notes.

**OCCUPATIONAL THERAPISTS REGISTRATION BOARD OF  
SOUTH AUSTRALIA**

**STATEMENT OF CHANGES IN EQUITY**

**FOR YEAR ENDED 30 JUNE 2006**

	RETAINED EARNINGS \$	TOTAL \$
Balance 1 July 2004	195,133	195,133
Net Result 2004/2005	53,956	53,956
	<hr/>	<hr/>
Balance 30 June 2005	249,089	249,089
Net Result 2005/2006	87,575	87,575
	<hr/>	<hr/>
Balance 30 June 2006	<b>336,664</b>	<b>336,664</b>
	<hr/> <hr/>	<hr/> <hr/>

The above Statement should be read in conjunction with the accompanying notes.

# OCCUPATIONAL THERAPISTS REGISTRATION BOARD OF SOUTH AUSTRALIA

## NOTES TO & FORMING PART OF THE FINANCIAL STATEMENTS

### 1 BOARD OBJECTIVES & FUNDING

The Board exercises its functions under the Occupational Therapists Act 1974 with a view to achieving and maintaining professional standards of competence and conduct in the practise of occupational therapy.

The Board's principal source of funds consists of monies paid by registered occupational therapists as registration renewal fees.

### 2 STATEMENT OF ACCOUNTING POLICIES

The financial report is general purpose financial report. The accounts have been prepared in accordance with applicable Australian Accounting Standards, Treasurer's Instructions and Accounting Policy Statements promulgated under the provision of the Public Finance and Audit Act 1987 (PFAA).

These financial statements are the first statements to be prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS).

The Income Statement, Balance Sheet and Statement of Changes in Equity have been prepared on an accrual basis and are in accordance with historical cost convention.

The Cash Flow Statement has been prepared on a cash basis.

The financial report has been prepared based on a twelve month operating cycle and is presented in Australian currency.

Accounting policies for "Registration Fees" and "Employee Benefits - Liabilities" appear under those headings.

#### **Administrative Arrangements**

The Chiropractors Board of South Australia provides administrative services to the Occupational Therapists Registration Board of South Australia. The Chiropractors Board of South Australia administers the payment of certain expenses incurred by the Board and recharges the Board as necessary, while other expenses are shared between a number of entities.

Salaries, accommodation outgoings and other administrative costs are shared between the entities according to the following percentages:

	From 1/12/2004
Chiropractors Board of South Australia	27%
South Australian Psychological Board	46%
Occupational Therapists Registration Board of SA	17%
Podiatry Board of South Australia	10%

## **Taxation**

The Board is exempt from Income Tax.

### *Good and Services Tax*

Income, expenses and assets are recognised net of the amount of GST except where the amount of GST incurred by the Board as a purchaser is not recoverable from the Australian Taxation Office.

Receivables and payables are stated exclusive of GST.

The net GST receivable from the Australian Taxation Office has been recognised as a receivable in the Balance Sheet. The accounting method for GST is on a cash basis.

Registration fees are exempt from GST under section 81-5 of Goods & Services Tax Act 1999.

The Chiropractors Board of South Australia prepares a Business Activity Statement on behalf of the Occupational Therapists Registration Board of South Australia under the grouping provisions of the GST legislation.

## **Income and Expenses**

Income and expenses are recognised in the Income Statement when and only when it is probable that the flow of economic benefits to or from the entity can be reliably measured.

Income and expenses have been classified according to their nature in accordance with the Department of Treasury and Finance Accounting Policy Framework II General Purpose Financial Reporting Framework APS 3.5 and have not been offset unless required or permitted by a specific accounting standard.

## **Financial Instruments**

The Board's accounting policies, including the terms and conditions of each class of financial asset and financial liability recognised at 30 June 2006, are as follows:

### *Financial Assets*

Financial assets are recognised when control over future economic benefits is established and the amount of the benefit can be reliably measured.

Cash comprises cash on hand and at the bank and deposits at call. Cash is recorded at nominal amounts. Interest on cash is credited to revenue as it accrues.

Receivables are recognised at the nominal amounts due less provision for bad or doubtful debts.

Credit terms, other than those specified in contractual agreements, are net 14 days.

### *Financial Liabilities*

Financial liabilities are recognised when a present obligation to another party is entered into and the amount of the liability can be measured.

### *Payables*

Payables include creditors, accrued expenses and employment on-costs.

Creditors represent the amounts owing for goods and services received prior to the end of the reporting period that are unpaid at the end of the reporting period. Creditors include all unpaid invoices received relating to the normal operations of Board.

Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received.

All payables are measured at their nominal amount and are normally settled within 30 days from the date of the invoice or date the invoice is first received in accordance with Treasurer's Instruction 11 Payment of Creditor's Accounts.

Employment on-costs include superannuation contributions with respect to outstanding liabilities for salaries and wages, long service leave and annual leave.

### **Financial Risk Management**

#### *Interest Rate Risk*

The Board's only exposure to interest rate risk relates to cash and investments. The variable interest rate on cash deposits is 0.01% p.a. and investment at call 4.75% p.a.

#### *Credit Risk*

The Board does not have any significant credit risk exposure to any single debtor.

The carrying amount of financial assets recorded in the Financial Statements, net of provisions for doubtful debts, represent the Board's maximum exposure to credit risk.

#### *Insurance*

The Board has arranged, through SA Government Captive Insurance Corporation (SAICORP), to insure all major risk of the Board. The excess payable under this arrangement for each claim is \$1,000.

### **Investments**

A significant amount of monies are kept in reserve for unexpected legal and inquiry costs. As at 30 June 2006 there was no evidence that such payments would be required to be met by the Board. This investment comprises a Portfolio Cash Management account earning interest at 4.75% pa calculated daily and paid monthly with funds available "at call".

### **Australian Equivalent to International Financial Reporting Standards (AIFRS)**

AASB 1 First time adoption of AIFRS has been applied in preparing these statements. Previous financial statements were prepared in accordance with Australian Generally Accepted Accounting Principles. The adoption has not resulted in any material adjustments.

Employee Benefits payable later than 12 months from year end have been measured at present value as required by AASB 119 Employee Benefits.

In addition, a number of new or amended Australian Accounting Standards are applicable to the Board but are not yet effective. The Board has assessed the impact of the new and amended Standards and there will be no impact on the accounting policies of the Board.

### 3 REGISTRATION FEES

As registration fees apply to the registration year, and as no liability arises to refund fees paid in the event of loss or surrender of registration, fees are recognised as income in the year that they are received.

	2006	2005
	\$	\$
Annual Practice Fee	140,900	117,740
Initial Registrations	8,500	6,110
Re-registrations	1,970	2,300
	<hr/>	<hr/>
	151,370	126,150
	<hr/> <hr/>	<hr/> <hr/>

### 4 EMPLOYEE BENEFITS COSTS

	2006	2005
	\$	\$
Salaries and Wages	36,430	34,232
Employment on-costs Superannuation	3,117	2,983
Long Service Leave	1,027	2,505
Annual Leave	(344)	733
	<hr/>	<hr/>
Total employee benefits costs	<b>40,230</b>	<b>40,453</b>
	<hr/> <hr/>	<hr/> <hr/>

Board Members fees are listed separately refer Note 6.

The Chiropractors Board takes responsibility for the contractual arrangements of staff, who are employed by, and remuneration shared between, the Chiropractors Board of South Australia, South Australian Psychological Board, Occupational Therapists Registration Board and Podiatry Board of South Australia. Refer note 2 - Administrative Arrangements.

### 5 ADMINISTRATIVE EXPENSES

	2006	2005
	\$	\$
Computing & Office Equipment Services	2,552	3,779
Audit Fees - Payable to Auditor-General's Dept	2,400	2,400
Conferences	~ 2,238	3,975
Accommodation Outgoings	2,225	2,462
Bank Fees and Charges	2,037	1,469
Insurance - Indemnity	2,018	2,014
Telephone	1,771	1,750
Contribution / Membership Fees - COTRB & COAT *	1,770	1,575
Board & Committee Meeting Expenses	1,439	1,479
Printing	1,372	2,681
Postage	1,244	1,373
Prize for Outstanding Student	1,000	500
Sundries	711	3,422
Stationery	360	360
	<hr/>	<hr/>
	<b>23,137</b>	<b>29,239</b>
	<hr/> <hr/>	<hr/> <hr/>

\* Contributions paid to the Council of Occupational Therapists Registration Boards (Aust & NZ) Inc. \$1,670 (\$1,575) and the Council of Australasian Tribunals \$100.

~ Includes \$140 (\$140) paid to Board Member for attendance at National Conference. Refer Note 6.

## 6A REMUNERATION OF BOARD MEMBERS

The Board members for the 2005/2006 year were:

P L Anastassiadis  
R L Croydon  
K M Duffy  
S E Gilbert-Hunt  
B J Kortman  
A L Morgan  
R Smiles~

~ New Board members appointed by the Governor effective from 28 July 2005.

The total amount paid or payable to members of the Board:

	2006	2005
	\$	\$
Board Sitting Fees and Committee Meetings	7,780	7,700
Conferences ~	140	140
	7,920	7,840
	7,920	7,840

~ Included in Conferences Refer Note 5.

The number of members whose income from the Occupational Therapists Registration Board of South Australia falls within the following band was:

	2006	2005
\$1 - \$9,999	7	7

## 6B RELATED PARTY TRANSACTIONS

The Board paid membership fees of \$1,670 (\$1,575) to the Council of Occupational Therapists Registration Boards (Aust & NZ) Inc (An organisation in which the Board has nominated B J Kortman to be a member).

## 7 RENT

Represents rent paid to the Chiropractors Board of South Australia.

## 8 LEGAL, INVESTIGATIVE & INQUIRY EXPENSES

	2006	2005
	\$	\$
Legal Services provided by Crown Solicitors Office	555	401

## 9 RECONCILIATION OF CASH

For the purposes of the Cash Flow Statement, cash includes cash on hand and deposits at call with banks. Cash held at 30 June as shown in the Cash Flow Statement is reconciled to the relevant items in the Balance Sheet as follows:

	2006	2005
	\$	\$
Investments	347,906	260,012
Cash at bank and on hand	1,356	2,843
	<hr/>	<hr/>
	<b>349,262</b>	<b>262,855</b>
	<hr/> <hr/>	<hr/> <hr/>

## 10 NON-CURRENT ASSETS

The Occupational Therapists Registration Board of South Australia does not own any non-current assets. Monthly payments are made to the Chiropractors Board of South Australia for office accommodation, printing, computing, photocopying, and other services based on an approved recharging arrangement. Refer Note 2 - Administrative Arrangements.

## 11 EMPLOYEE BENEFITS - LIABILITIES

These benefits accrue for employees as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

### *Sick Leave*

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement of sick leave.

### *Long Service Leave*

The liability for long service leave is recognised after an employee has completed 7 years of service in accordance with Accounting Policy Framework IV Financial Asset and Liability Framework. The liability has been calculated at nominal amounts based on current pay rates using the shorthand estimation of long service leave liability.

	2006	2005
<b>Current Aggregate Employee Benefits</b>	<b>\$</b>	<b>\$</b>
Annual Leave Provision	3,481	3,796
Annual Leave On-costs included in Payables	304	332
	<hr/>	<hr/>
Total Current Aggregate Employee Benefits	3,785	4,128
	<hr/>	<hr/>
<b>Non-Current Aggregate Employee Benefits</b>		
Long Service Leave	6,550	5,453
On-costs included in Payables - non-current	224	293
	<hr/>	<hr/>
Total Non-Current Aggregate Employee Benefits	6,774	5,746
	<hr/>	<hr/>
<b>Total Aggregate Employee Benefits Liabilities</b>	<b>10,559</b>	<b>9,874</b>
	<hr/> <hr/>	<hr/> <hr/>

These liabilities reflect the net liability after taking into account the employee benefits liability of the Chiropractors Board of South Australia, South Australian Psychological Board and the Podiatry Board of South Australia.

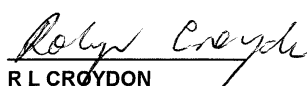
## 12 RECONCILIATION OF NET RESULT TO NET CASH PROVIDED BY OPERATING ACTIVITIES

	2006	2005
	\$	\$
<b>Net Result</b>	<b>87,575</b>	<b>53,956</b>
<b>Changes in Assets and Liabilities</b>		
(Increase) Decrease in Prepayments	(2,801)	678
Increase (Decrease) in Payables	867	(765)
Increase in Employee Benefits	782	3,174
(Increase) in Receivables	(16)	(20)
	<hr/>	<hr/>
<b>Net Cash Provided by Operating Activities</b>	<b>86,407</b>	<b>57,023</b>
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### CERTIFICATION OF THE FINANCIAL REPORT

We certify that:

- the attached financial statements are in accordance with the accounts and records of the Occupational Therapists Registration Board of South Australia and give an accurate indication of the financial transactions of the Board for the year then ended;
- as presenting fairly, in accordance with the Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the Board as at 30 June 2006 and the result of its operations and its cash flows for the year then ended; and
- that internal controls over financial reporting have been effective throughout the reporting period and there are reasonable grounds to believe the Board will be able to pay its debts as and when they become due and payable.

  
 R L CROYDON  
 CHAIRPERSON

  
 P J MARTIN  
 REGISTRAR/CEO

  
 L M GIROLAMO  
 FINANCE OFFICER

## INDEPENDENT AUDIT REPORT



**Government of South Australia**  
Auditor-General's Department

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**TO THE CHAIRPERSON  
OCCUPATIONAL THERAPISTS REGISTRATION BOARD OF SOUTH AUSTRALIA**

**SCOPE**

As required by section 31 of the *Public Finance and Audit Act 1987* and sub section 10(4) of the *Occupational Therapists Act 1974*, I have audited the financial report of the Occupational Therapists Registration Board of South Australia for the financial year ended 30 June 2006. The financial report comprises:

- An Income Statement;
- A Balance Sheet;
- A Cash Flow Statement;
- Notes to the Financial Statements;
- A Certificate by the Chairperson, the Registrar and the Finance Officer.

The members of the Occupational Therapists Registration Board of South Australia are responsible for the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the Chairperson.

The audit has been conducted in accordance with the requirements of the *Public Finance and Audit Act 1987* and Australian Auditing and Assurance Standards to provide reasonable assurance whether the financial report is free of material misstatement.

Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of accounting policies and significant accounting estimates.

These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987*, Accounting Standards and other mandatory professional reporting requirements in Australia so as to present a view which is consistent with my understanding of the Occupational Therapists Registration Board of South Australia's financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

**AUDIT OPINION**

In my opinion, the financial report presents fairly in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987*, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the Occupational Therapists Registration Board of South Australia as at 30 June 2006, the results of its operations and its cash flows for the year then ended.

**K I MacPherson**  
**Auditor-General**  
10 October 2006