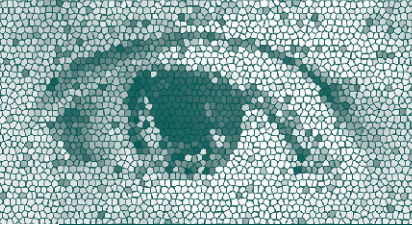


# Annual Report

1 April 2008 to 31 March 2009



Optometrists and  
Dispensing Opticians Board



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## Contacting the Board

***All correspondence should be addressed to:***

The Registrar  
Optometrists and Dispensing Opticians Board  
P O Box 10-140  
Wellington 6143

***Secretariat Staff:***

Rachael Thorn (Registrar)  
Elizabeth Maddren (Deputy Registrar)

***The Board's office is located at:***

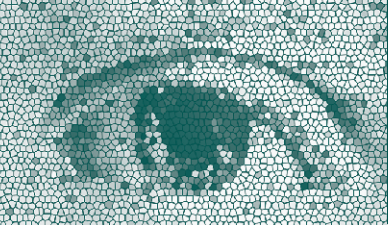
Level 3, Freemason House  
195-201 Willis Street  
Wellington 6011

**Tel:** (64) (4) 474 0705

**Fax:** (64) (4) 474 0709

**E-mail:** [registrar@oanddoboard.org.nz](mailto:registrar@oanddoboard.org.nz)

**Web:** [www.optometristsboard.org.nz](http://www.optometristsboard.org.nz) and  
[www.dispensingopticiansboard.org.nz](http://www.dispensingopticiansboard.org.nz)



John McLennan

## Foreword from the Chairperson

The Board held formal meetings in June 2008, October 2008 and February 2009. In addition, Board committees communicated by teleconference throughout the year.

To meet its obligations under the Act, the Board's functions include registering optometrists and dispensing opticians, issuing practising certificates, and ensuring these practitioners are competent and fit to practise. The Board must also attend to other key responsibilities under the Act, including prescribing qualifications required for registration, setting standards of competence, accrediting educational institutions, and liaising with other health regulatory authorities.

Prior to this financial year, the Board's business was administered through a secretarial company, which provided services to a number of small health authorities. In May, the Board moved to separate premises and, in conjunction with four other health regulatory authorities, established a new secretarial company to service each board.

The Board's previous Registrar resigned in June, and Rachael Thorn was appointed in September. The Board is grateful for the diligence and focus of (then) Chairperson Vivian Edgar, Mike Fitzgerald, who worked as Acting Registrar for three months, and Deputy Registrar Elizabeth Maddren over this transition period.

There were two changes to Board membership during the year. Optometrist member Annette Keleher retired and was replaced by Andrew Black. Dispensing optician Joanne Ryan resigned in February due to family commitments, and had not been replaced by the end of the financial year. Both Annette and Jo made major contributions to Board committees, and on behalf of the Board I would like to convey my gratitude, appreciation and best wishes for the future.

All Board members and staff attended a Strategic Planning workshop in December 2008, which resulted in the Board's first three year Strategic Plan. This has assisted us in business planning and in focusing on priority policy development work.

We are fortunate to have conscientious and committed members serving on the Board, all of whom have made strong contributions to the Board's work over the year.

Special mention must be made of Vivian Edgar, our former Chair, who has worked extremely hard and certainly exceeded all expectations of a Board Chair. We are also indebted to our new Registrar Rachael Thorn, whose commitment and professionalism has made a significant impact on our administrative processes in the last six months of the year.

**John McLennan**

Chairperson

## Legislation

The Board continues as an Authority under the Health Practitioners Competence Assurance Act 2003, which came into force on 18 September 2004. Throughout 2008 the Ministry of Health undertook a review of the Act, the results of which were still pending at the close of the financial year.

The Trans-Tasman Mutual Recognition Act 1997 also applies to the Board. This Act provides for mutual recognition of both professions regulated by the Board, and requires the Board to maintain strong relationships with regulatory authorities in Australia, to ensure that common standards are applied.

## Board Structure

As at 31 March 2009, the Board's membership comprised:

- 5 optometrist members
- 3 dispensing optician members (one position vacant)
- three lay members (who cannot be registered or qualified health practitioners).

The Board operates 6 standing committees, as follows:

- Administration Committee
- Competence Review Committee
- Continuing Professional Development Accreditation Committee (Dispensing Opticians)
- Continuing Professional Development Accreditation Committee (Optometrists)
- Legislation Committee
- Registration Committee.

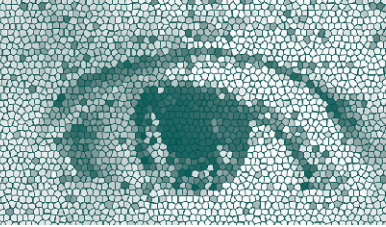
The Board has also established ad hoc committees as required, including Performance Assessment Committees where a competence review of a practitioner has been ordered under section 36 of the Act.

The Board may also appoint Professional Conduct Committees to consider potential disciplinary matters, as required. To date, this has not been required.

## Registration Statistics

### Dispensing Opticians

Qualification	Registration applications approved
OTEN/TAFE NSW Cert IV in Optical Dispensing	24
FBDO	4
Trans Tasman Mutual Recognition	1
Other (section 15(2) assessment)	1



## Optometrists

Qualification	Registration applications approved
BOptom Auckland University	39
O CANZ	5
Trans Tasman Mutual Recognition	8
Other (Educator scopes)	2
Change in scope from Optometrist to Optometrist (TPA endorsement)	19

## Annual Practising Certificate Statistics

(as at 31 March 2009)

Scope of practice	Number of current practising certificates
Dispensing Opticians	175
Optometrists	448
Optometrists (TPA endorsement)	220
Educator Optometrists	2
Educator Optometrists (TPA endorsement)	5

## DPA Recertification Programme

This programme, which requires all optometrists to demonstrate competence in the use of diagnostic pharmaceutical agents, has been running since the implementation of the HPCAA in 2004, and comes to an end on 31 March 2010. Throughout the year, as it has in previous years, the Board has underwritten courses at the Department of Optometry and Vision Science and arranged for assessors around the country to assess the practical aspects. This year, the Board also implemented new provisions to assist practitioners based overseas to meet requirements.

Satisfactory completion of this recertification programme is required to maintain registration as an optometrist. The Board has continued to communicate with practitioners yet to meet the requirements.

## Optometrists Prescribing Therapeutic Agents

The Medicines (Designated Prescriber: Optometrists) Regulations 2005 authorise optometrists who are appropriately qualified to prescribe certain medicines for eye care.

As part of its obligations to monitor prescribing practices, the Board receives and analyses optometrist prescribing data provided by HealthPAC. While this only records prescribing data for subsidised medicines, the Board has been pleased to note that there do not appear to be any instances of individual optometrists prescribing unexpectedly high amounts of medicines.

## Health Regulatory Authorities of New Zealand (HRANZ)

This organisation's membership comprises the Chair and Registrar/CEO of all health regulatory authorities in New Zealand, and provides a forum for matters of common interest.

The full HRANZ group meets twice yearly, in March and August, while a subset of the HRANZ group, made up of the CEOs and Registrars, meets every two months to discuss operational matters.

Matters discussed at the two full HRANZ meetings included:

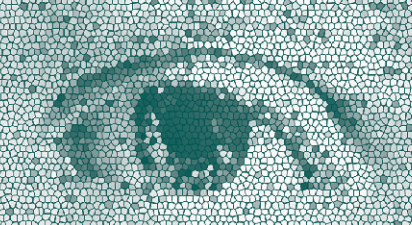
- submissions on the Ministry of Health's review of the Health Practitioners Competence Assurance Act, and HRANZ's expectations of the review
- the development of legislation in Australia to abolish state regulatory authorities in favour of national boards, and the potential impact of draft legislation on New Zealand regulatory processes
- project work and policy development beneficial to all regulatory authorities.

## Financial reports

The Board had a costly year. This can largely be attributed to the costs involved in moving to and establishing the new secretariat structure, and with changes in staffing, including transitional cover and recruitment of a new Registrar.

In addition, having undertaken to underwrite the courses run by the University of Auckland to assist practitioners in meeting requirements of the DPA recertification programme the Board spent a significant amount of money covering empty spaces on the two didactic courses run during the year.

Having reviewed its practices as part of its Strategic Planning Day in December 2008, the Board has identified, and is implementing, a number of ways to cut costs and operate more efficiently.



PKF Martin Jarvie  
Chartered Accountants



**AUDIT REPORT  
TO THE READERS OF THE  
OPTOMETRISTS AND DISPENSING OPTICIANS BOARD'S  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2009**

The Auditor-General is the auditor of the Optometrists & Dispensing Opticians Board (Board). The Auditor-General has appointed me, Robert Elms, using the staff and resources of PKF Martin Jarvie, to carry out the audit of the financial statements of the Board, for the year ended 31 March 2009.

**Unqualified Opinion**

In our opinion, the financial statements of the Board on pages 8 to 12:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect:
  - the Board's financial position as at 31 March 2009; and
  - the results of its operations for the year ended on that date.

The audit was completed on 13 November 2009 and this is the date at which our opinion is expressed.

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

**Basis of Opinion**

We carried out the audit in accordance with the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards.

We planned and performed the audit to obtain all the information and explanations we considered necessary in order to obtain reasonable assurance that the financial statements did not have material misstatements, whether caused by fraud or error.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's overall understanding of the financial statements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

The audit involved performing procedures to test the information presented in the financial statements. We assessed the results of those procedures in forming our opinion.

Audit procedures generally include:

- determining whether significant financial and management controls are working and can be relied on to produce complete and accurate data;
- verifying samples of transactions and account balances;
- performing analyses to identify anomalies in the reported data;
- reviewing significant estimates and judgements made by the Board;

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PKF Martin Jarvie is an independent member of PKF International



Accountants &  
Business Advisers

- confirming year-end balances;
- determining whether accounting policies are appropriate and consistently applied; and
- determining whether all financial statement disclosures are adequate.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements.

We evaluated the overall adequacy of the presentation of information in the financial statements. We obtained all the information and explanations we required to support our opinion above.

### **Responsibilities of the Members of the Board and the Auditor**

The Members of the Board are responsible for preparing the financial statements in accordance with generally accepted accounting practice in New Zealand. The financial statements must fairly reflect the financial position of the Board as at 31 March 2009 and the results of its operations for the year ended on that date. The Members of the Board's responsibilities arise from the Health Practitioners Competence Assurance Act 2003.

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001 and section 134(1) of the Health Practitioners Competence Assurance Act 2003.

### **Independence**

When carrying out the audit we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the Institute of Chartered Accountants of New Zealand.

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

**Robert Elms**

PKF Martin Jarvie

On behalf of the Auditor-General  
Wellington, New Zealand

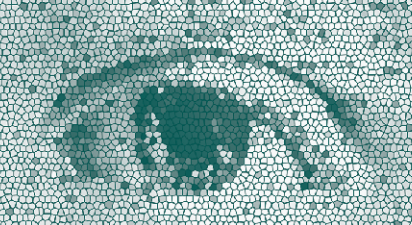
### **Matters relating to the electronic presentation of the audited financial report**

This audit report relates to the financial report of the Optometrists & Dispensing Opticians Board (Board) for the year ended 31 March 2009 included on the Board's website. The Board is responsible for the maintenance and integrity of the website. We have not been engaged to report on the integrity of the Board's website. We accept no responsibility for any changes that may have occurred to the financial report since it was initially presented on the website.

The audit report refers only to the financial report named above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If readers of this report are concerned with the inherent risks arising from the electronic data communication they should refer to the published hard copy of the audited financial report and related audit report dated 13 November 2009 to confirm the information included in the audited financial report presented on this website.

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





**OPTOMETRISTS AND  
DISPENSING OPTICIANS  
BOARD**

**STATEMENT  
OF FINANCIAL  
PERFORMANCE**

**for the year ended  
31 March 2009**

	Note	2009 \$	2008 \$
<b>Operating Revenue</b>			
Practising Certificate		466,497	391,476
Registration		27,520	19,564
<b>Operating Revenue</b>		<b>494,017</b>	<b>411,040</b>
<b>Other Revenue</b>			
Interest Income		36,698	39,755
Other Revenue		21,978	10,346
<b>Total Other Revenue</b>		<b>58,676</b>	<b>50,101</b>
<b>Total Revenue</b>		<b>552,693</b>	<b>461,141</b>
<b>Expense</b>			
Advertising		872	468
Audit Fees		7,215	2,454
Authority Member Fees		41,507	61,533
Bank Fees & Charges		12,869	5,967
Catering		1,719	2,160
Committee Fees		64,519	44,723
Computer-Related Expenses		6,456	0
Conferences & Seminars		2,246	2,329
Total Contract Fees		118,309	116,777
Depreciation	5	3,924	0
DPA Course Costs		21,400	0
Hire of Plant & Equipment		228	1,070
HPDT – Fees & Contributions		0	341
Insurance		3,350	5,100
Legal Fees		26,376	20,875
Miscellaneous Expenses		861	0
Postage & Couriers		7,806	7,508
Printing & Stationery		8,521	12,047
Professional Fees		7,363	4,909
Publications		2,695	1,100
Recruitment Costs		12,938	0
Secretariat Operating Costs		23,139	0
Service Charges		80,743	162,864
Staff Costs		87,270	0
Telephone		2,514	5,396
Training & Workshops		629	3,452
Travelling Expenses		51,660	47,660
Website Development		43	4,785
<b>Total Expense</b>		<b>597,172</b>	<b>513,518</b>
<b>Net Income</b>		<b>(44,479)</b>	<b>(52,377)</b>

These statements are to be read in conjunction with the notes to the Financial Statements

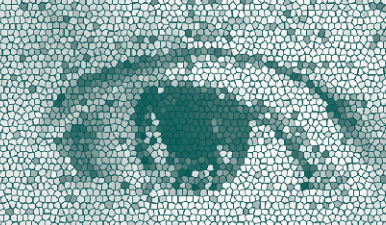
**OPTOMETRISTS AND  
DISPENSING OPTICIANS  
BOARD**

**STATEMENT  
OF MOVEMENTS  
IN EQUITY**

**for the year ended  
31 March 2009**

	2009 \$	2008 \$
Equity at the beginning of the year	265,814	318,191
Net Surplus/(Deficit) for the year	(44,479)	(52,377)
<b>Equity at the end of the year</b>	<b>221,335</b>	<b>265,814</b>



These statements are to be read in conjunction with the notes to the Financial Statements



OPTOMETRISTS AND  
DISPENSING OPTICIANS  
BOARD

STATEMENT  
OF FINANCIAL  
POSITION

as at  
31 March 2009

	Notes	2009 \$	2008 \$
<b>Current Assets</b>			
Westpac Cheque Account		442,790	400,229
Westpac Term Deposits		300,330	368,927
Accrued Income		3,700	6,370
Loans to Health Regulatory Authorities			
Secretariat Limited		5,000	0
<b>Total Current Assets</b>		<b>751,820</b>	<b>775,526</b>
<b>Non Current Assets</b>			
Investment in Health Regulatory Authorities			
Secretariat Limited	3	20	0
<b>Fixed Assets</b>	5	<b>5,583</b>	<b>0</b>
<b>TOTAL ASSETS</b>		<b>757,423</b>	<b>775,526</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Current Liabilities</b>			
Accounts Payable		40,278	83,125
GST Payable		47,949	39,766
Income in Advance – 2009		436,677	386,822
KiwiSaver Deductions Payable		298	0
PAYE/WHT Payable		1,717	0
Withholding Tax Deductions Payable		9,169	0
<b>Total Current Liabilities</b>		<b>536,088</b>	<b>509,713</b>
<b>Equity</b>			
<b>Opening Bal Equity</b>		<b>265,814</b>	<b>318,191</b>
<b>Net Income</b>		<b>(44,479)</b>	<b>(52,377)</b>
<b>Total Equity</b>		<b>221,335</b>	<b>265,814</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>757,423</b>	<b>775,527</b>
Chairperson:		Date:	13 November 2009
Registrar:		Date:	13 November 2009
These statements are to be read in conjunction with the notes to the Financial Statements			

**OPTOMETRISTS AND  
DISPENSING OPTICIANS  
BOARD**

**NOTES TO  
AND FORMING  
PART OF THE  
FINANCIAL  
STATEMENTS**

**1. STATEMENT OF ACCOUNTING POLICIES**

**REPORTING ENTITY**

The Optometrists and Dispensing Opticians Board is constituted under the Health Practitioners Competence Assurance Act 2003. These financial statements have been prepared in accordance with the Financial Reporting Act 1993.

The Board qualifies for differential reporting as it is not publicly accountable and is not large. The Board has taken advantage of all applicable differential reporting exemptions.

**GENERAL ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand and on the basis of historical cost. Reliance is placed on the fact that the business is a going concern.

**SPECIFIC ACCOUNTING POLICIES**

**(a) Annual Practising Certificate Income**

Annual Practising Certificate Income is recorded only upon receipt. No Accounts Receivable are recognised and receipts for Annual Practising Certificates issued for future years are shown as Income Received in Advance.

**(b) Goods and Services Tax (GST)**

The Financial Statements have been prepared on a tax exclusive basis with the exception of Accounts Receivable and Accounts Payable which include GST.

**(c) Investments**

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

**(d) Income Tax**

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

**(e) Property Plant and Equipment**

Property Plant and Equipment are shown at original cost less accumulated depreciation. Depreciation has been calculated over the expected useful life of the Assets at the following rates:

Office Equipment 20% – 100% Straight Line.

**(f) Changes in Accounting Policies**

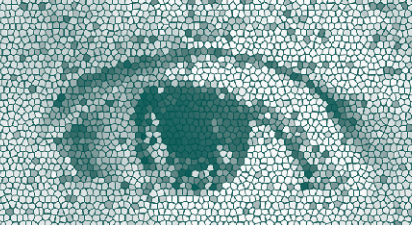
There have been no Changes in Accounting Policies. All accounting policies have been applied on a consistent basis with those of the previous period.

**2. CONTINGENT LIABILITIES AND COMMITMENTS**

There are contractual commitments to New Zealand Association of Optometrists of \$75,000 per annum (2008: \$75,000).

There are contractual commitments to Association of Dispensing Opticians of New Zealand of \$14,752 per annum to September 2010 (2008: \$14,752).

There are no contingent liabilities (2008: Nil).



**OPTOMETRISTS AND  
DISPENSING OPTICIANS  
BOARD**

**NOTES TO  
AND FORMING  
PART OF THE  
FINANCIAL  
STATEMENTS**

**3. INVESTMENT**

The Board has an undivided 1/5th share in the issued share capital of Health Regulatory Authorities Secretariat Limited (HRAS). The consideration of \$20 is not yet paid.

**4. RELATED PARTY TRANSACTIONS**

HRAS provides administrative services to the Board on a non-profit cost recovery basis. The cost of those services for the period was \$23,139.

The five shareholding boards in Health Regulatory Authorities Secretariat Limited have each advanced \$5,000 to that company to provide it with working capital.

**5. PROPERTY PLANT AND EQUIPMENT**

<b>Fixed Assets 2009</b>	<b>Original Cost</b>	<b>Accum. Depn</b>	<b>Closing Book Value</b>
Office Equipment	9,507	3,924	5,583

**6. FINANCIAL MANAGEMENT AGREEMENT**

Health Regulatory Authorities Secretariat Limited (HRAS) has been established to provide business management support to the New Zealand Chiropractic Board, the Dietitians Board, the Podiatrists Board of New Zealand, the Optometrists & Dispensing Opticians Board and the Osteopathic Council of New Zealand (collectively 'the entities'). HRAS provides financial management support to each of the entities according to a number of conditions:

1. Each of the entities holds an undivided share in HRAS; that company was formed to provide management support to those entities.
2. Each of the entities contributed an equal sum to the working capital of HRAS. This amount has been set initially at \$5,000 each.
3. HRAS is not to make a profit from its business partnership with the entities.
4. Each board will be invoiced monthly for an equal amount equivalent to the expenses incurred by HRAS in managing its own business.
5. Each board will also be invoiced monthly for those direct costs and expenses that HRAS has incurred on its behalf.
6. At the end of each month and the financial year, HRAS will show a nil financial balance on all its operations.

At 31st March 2009 the HRAS Statement of Financial Position showed net assets of \$100.