

**NEW SOUTH WALES
OSTEOPATHS
REGISTRATION BOARD**

**ANNUAL REPORT FOR THE YEAR ENDED
30 JUNE 2005**



NEW SOUTH WALES

OSTEOPATHS REGISTRATION BOARD

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The Hon. John Hatzistergos, MLC
Minister for Health
73 Miller Street
NORTH SYDNEY NSW 2060

Dear Mr Hatzistergos,

Pursuant to the provisions of the *Annual Reports (Statutory Bodies) Act 1984* and the *Public Finance and Audit Act 1983*, we have pleasure in submitting this Annual Report of the New South Wales Osteopaths Registration Board for the year ended 30 June 2005 for presentation to Parliament.

Yours faithfully

Robert Fendall
PRESIDENT

Kim Stewart
Board Member

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1. Charter

The Osteopaths Registration Board is established pursuant to the provisions of the *Osteopaths Act 2001* (the Act) to exercise the powers, authorities, duties and functions imposed on it by the Act.

2. Aims and Objectives

The Board has the following objectives:

- protect the health and safety of the public by providing mechanisms to ensure that osteopaths are fit to practise
- maintain the Register of appropriately qualified osteopaths
- maintain a high standard of osteopathic practice within a registration system, by ensuring that practitioners meet minimum competence and practice standards
- contribute to the aim of NSW Health to provide a sustainable health system for the people of NSW

Within these aims and objectives its role is to:

- grant, suspend or cancel registration, annul such suspension or cancellation and apply practice conditions as appropriate
- recommend the courses of study and training to be undertaken as acceptable qualifications for registration
- maintain a code of professional conduct and relevant guidelines, to ensure observance of ethical best practice in respect of the public and the profession
- undertake inquiries into professional conduct, osteopathy care, practitioner impairment and other complaints and reportable issues, by way of Board inquiries, Osteopathy Care Assessment Committees, Impaired Registrant Panels and other resolution procedures
- achieve compliance with the legislation
- advise the Minister for Health on matters relating to registration, standards of practice and other matters arising under the Act or Regulations.

3. Access

The Board is located at the following address:

Level 6
477 Pitt Street
Sydney NSW 2000

Correspondence
PO Box K599
HAYMARKET NSW 1238

Telephone: 02 9219 0277
Facsimile: 02 9211 9318

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

Hours 8.30 a.m. – 5.00 p.m. Monday to Friday
Cashier services close at 4.30 p.m.

4. Management and Structure

4.1 Board Membership

Seven members of the Board are nominated by the Minister for Health and appointed by the Governor pursuant to section 87 of the Osteopaths Act 2001, as follows:

- One is an officer of the Department of Health or an employee of an area health service, statutory health corporation, or affiliated health organisation within the meaning of the Health Services Act 1997, pursuant to section 87(2)(a) of the Act

Ms Kim Stewart

- Two are registered osteopaths nominated from a panel of osteopaths nominated by the Australian Osteopathic Association, New South Wales, and such other bodies representing osteopaths as may be determined by the Minister, pursuant to section 87(2)(b) of the Act

Mr Robert Fendall **President**

Ms J. Louise Adam

- One is a registered osteopath involved in the tertiary education of persons for qualification in NSW as osteopaths, pursuant to section 87(2)(c) of the Act

Mr Peter Green

- One is a registered osteopath of the Minister's own choosing, pursuant to section 87(2)(d) of the Act

Ms Suzanne McCleary

(resigned April 2005)

Ms Jennifer Paull

(commencing June 2005)

- One is a person (not being a registered osteopath) to represent the community, pursuant to section 87(2)(e) of the Act

Ms Nicola Ballenden

- One is a legal practitioner, pursuant to section 87(2)(f) of the Act

Mr Terence Stern

The Board was appointed for the balance of a four-year term on and from 3 July 2002 expiring on 19 December 2005

4.2 Attendance at Meetings

During the reporting period the Board met on 10 occasions, usually on the first Tuesday of each month. The Board did not meet in January or June 2005.

NAME	ATTENDANCE
Mr Robert Fendall	10
Ms Kim Stewart	4
Ms J Louise Adam	4
Mr Peter Green	9
Ms Suzanne McCleary	5
Ms Nicola Ballenden	6
Mr Terence Stern	6
Ms Jennifer Paull	1

4.3 Remuneration of Part-time Members of Board and Committees

	Current fee
	\$
Chairperson	2200.00 p.a.
Members	1650.00 p.a.

5. Summary Review of Operations

5.1 Registration Statistics

The Board maintained the Register of Osteopaths as required under the provisions of Schedule 1 Part 4 Clause 21(1) of the Osteopaths Act 2001.

	<i>As at 30/06/04</i>	<i>As at 30/06/05</i>
Registered osteopaths	488	508
Applications		104
Re-Registrations		22
Provisional Registrations		58
Mutual recognition		7
Additional qualifications		0
Temporary Registration		17

5.2 Fees

The schedule of fees charged for the Board's services were as follows:

Registration	
Application for Registration:	\$300.00
Application for Temporary Registration:	\$300.00
Annual Registration:	
Osteopath Only:	\$285.00
Chiropractor and Osteopath (<i>registered on 1/8/02</i>)	\$200.00
Re-Registration:	
Osteopath Only	
Under three months unregistered	\$285.00
Over three months unregistered	\$570.00
Chiropractors and Osteopaths	
Re-registration osteopath unfinancial under three months	\$200.00

5.3 Appeals Against Decisions Of The Board Regarding Registration

There were no appeals lodged against a decision of the Board, pursuant to Section 17 of the Act.

5.4 Australasian Conference of Osteopaths Registration Boards

A delegation from the Board, Mr. Robert Fendall (President), Ms. Suzanne McCleary and the Acting Registrar Ms Jennifer Caldwell attended the 2004 ACORB meeting that was held in Melbourne, on Sunday 12 September 2004, hosted by the Victorian Osteopaths Registration Board.

The ACORB included representative of the Osteopathic Council of New Zealand as osteopaths became regulated under government legislation for the first time in New Zealand in 2004. The ACORB noted the Act was developed on a consumer basis with particular emphasis on scope of practice and competency programmes.

The conference inter alia resolved

- New Zealand should join the National Examination Taskforce Committee.
- Each jurisdiction was to report quarterly to other Boards regarding new policies and documents developed.

During the reporting period the Board received an interim report of the ACORB Examination Taskforce and noted the taskforce was developing a discussion paper that would outline requirements of State and Territory Osteopathic Registration Boards, current examination processes, best practice in examination for osteopathic registration and recommendations.

5.5 Compliance

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

- random inspections throughout NSW by its authorised Inspector, checking compliance, disseminating information and issuing warnings,
- prosecution of persons operating in contravention of the Act
- the resolution of complaints concerning the professional conduct of and provision of osteopathy services by, registered osteopaths (see “Legal Change” at section 6 of this report for a description of complaint resolution procedures)
- publication of information pamphlets and the posting of information and legislation links on its website

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

5.5.1 Code of Professional Conduct

The Board carried forward as its own draft of the Osteopath Code of Professional Conduct the pre-existing professional code (with amendments deleting references to chiropractors) approved by the joint Chiropractors & Osteopaths Registration Board and exhibited it in accordance with section 19 of the Osteopaths Act 2001 for public comment during the previous reporting period.

In accordance with the Act, the Board’s draft code with details of public comment received and accompanied by a regulatory impact statement was forwarded to the Minister for consideration and approval was granted on 7 October 2004.

The Osteopaths Code of Professional Conduct was distributed with the annual renewal return documents in 2005.

5.5.2 Complaint Committees and Complaints

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

The Boards Complaints Committee assists by considering complaints (regarding alleged contraventions of the Act or Regulation) lodged with the Board. The Committee has the delegated authority of the Board to make decisions regarding complaints.

The Committee met on three (4) occasions and considered four (4) complaints during the reporting period.

The nature of the complaints and the action taken are as follows:

Alleged inadequate treatment/explanation

Outcome: 1 referred to the Board for investigation and 1 was closed on the findings of a peer-reviewer.

Alleged sexual assault in course of practice as osteopath

Outcome: 2 matters were closed as the complainants were no longer willing to assist in the investigation.

5.5.3 Investigations/Inspections By Board's Investigators/Inspectors

The Health Professionals Registration Boards Investigation and Inspections Unit had two matters under investigation relating to possible breaches of the Act or Regulations. The matter related to practice by an unregistered practitioner (investigation continuing) and professional practice (investigation closed).

5.5.4 Spinal Manipulation

The Board received 5 complaint matters regarding unregistered practitioners practising spinal manipulation. The Board sent advice to each respondent regarding section 10AC of the Public Health Act. The Board also referred all matters to the Health Professional Registration Boards Investigation and Inspections Officers.

After each matter was investigated, the Board resolved that no further action was required on any of the matters, on the advice of the Investigation and Inspections Officers of there being insufficient evidence to establish a prosecutable 'prima facie' breach in these matters.

Section 10 AC of the Public Health Act 1991 states as follows;

Part 2A 10AC Spinal manipulation not to be practised by unregistered person

- (1) A person must not engage in spinal manipulation in the course of providing a health service (as defined in the *Health Care Complaints Act 1993*) unless the person:
 - (a) is a registered chiropractor, or
 - (b) is a registered medical practitioner, or
 - (c) is a registered osteopath, or
 - (d) is a registered physiotherapist.

Part 2A 10AC (4) "spinal manipulation" means the rapid application of a force (whether by manual or mechanical means) to any part of a person's body that affects a joint or segment of the vertebral column.

5.5.5 Osteopaths Tribunal

No matters were referred during the reporting period.

5.5.6 Referral Of Complaints To Osteopathy Care Assessment Committee

No matters were referred during the reporting period.

5.5.7 Board Inquiries

No matters were referred during the reporting period.

5.6 Professional Indemnity Insurance

It is a requirement under Principle 17 of the Osteopaths Code of Professional Conduct, that osteopaths in practice maintain \$10,000,000.00 in professional indemnity insurance coverage.

The Board continued to notify osteopaths in practice, including educators within the profession, of the requirement that they maintain professional indemnity insurance coverage while practising in New South Wales and for a period of 7 years after they cease practising. Compliance is monitored through the annual returns, which are completed and returned with the registrants' annual renewal documentation discussed below.

5.7 Reporting Of Convictions And Criminal Findings

Section 21 of the Osteopaths Act requires an osteopath to advise the Board in writing within 7 days in the event of being convicted of a criminal offence in NSW or elsewhere.

Part 3, Division 2 of the Act makes provision for the self-reporting of (inter alia) convictions and criminal findings, in annual returns to the Board.

5.8 Annual Return To Be Submitted

Section 20 of the Act provides for the annual return in writing of the following information:

- (a) details of any conviction of the osteopath for an offence in this State or elsewhere during the return period (together with details of any penalty imposed for the offence),
- (b) details of the making of a sex/violence criminal finding against the osteopath for an offence, in this State or elsewhere, during the return period (together with details of any penalty imposed for the offence),
- (c) details of the making of a criminal finding against the osteopath for an offence committed in the course of the practice or purported practice of osteopathy, in this State or elsewhere, during the return period (together with details of any penalty imposed for the offence),
- (d) details of any criminal proceedings pending against the osteopath at the end of the return period, in this State or elsewhere, for a sex/violence offence alleged to have been committed in the course of the practice or purported practice of osteopathy.
- (e) details of any criminal proceedings pending against the osteopath at the end of the return period, in this State or elsewhere, for a sex/violence offence alleged to have been committed against a minor or to involve child pornography (whether or not alleged to have been committed in the course of the practice or purported practice of osteopathy),
- (f) details of any significant illness (physical or mental) from which the osteopath suffered at any time during the return period and that may reasonably be thought likely to detrimentally affect the osteopath's physical or mental capacity to practise osteopathy,

- (g) details of any suspension of, cancellation of, or imposition of conditions on, the registration of the osteopath as an osteopath in another jurisdiction (either within Australia or elsewhere) during the return period,
- (h) details of any suspension of, cancellation of, or imposition of conditions on, any registration of the osteopath under a health registration Act during the return period,
- (i) a statement as to whether the osteopath is registered under a health registration Act as at the date of the return,
- (j) a statement as to whether the osteopath has been refused registration as a osteopath in another jurisdiction (either within Australia or elsewhere) during the return period,
- (k) details of any continuing professional education undertaken by the osteopath during the return period,
- (l) details of professional indemnity insurance held.

5.9 Osteopath Education and Research Account

During the reporting period there were no applications for funding under the OERA provisions.

5.10 Education Committee

The functions of the Committee are inter-alia to advise the Board on issues submitted relating to osteopathy education, including entry levels, post graduate and continuing professional education.

In the reporting period the Committee noted and made recommendations relating to the overall management of osteopathy programs.

5.11 Policy Committee

The Policy Committee during the reporting period was requested to review and where appropriate develop guidelines on the following matters for the Board's consideration:

- Advertising
- Competence
- Making and keeping records
- Professional boundaries

5.12 Examination Committee

The Board established an Examination Committee to inter-alia consider applications for examination and advise on performance in the examinations.

5.13 Overseas Travel

Board members did not undertake any overseas travel during the reporting period.

5.14 Publications

Publications available from the Board and the Board's website:

- Osteopaths Regulation 2002
- Osteopaths Act 2001
- Application for Registration of Osteopaths in New South Wales
- Application for Re-registration of Osteopaths in New South Wales
- Health Care Complaints Act 1993
- Application for Mutual Recognition (NSW) Act 1992
- Application for Trans-Tasman Mutual Recognition (NSW) Act 1996
- Osteopath Impact Assessment Statement
- Code of Professional Conduct

5.15 Freedom Of Information

There were no applications made pursuant to the Freedom of Information Act for information held by the Board.

5.16 Legal Change

There have not been any changes in this reporting period.

5.17 Consultants

The Board did not engage consultants during the reporting year.

6. Administration

6.1 Management and Structure

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

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

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

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

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

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

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

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

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

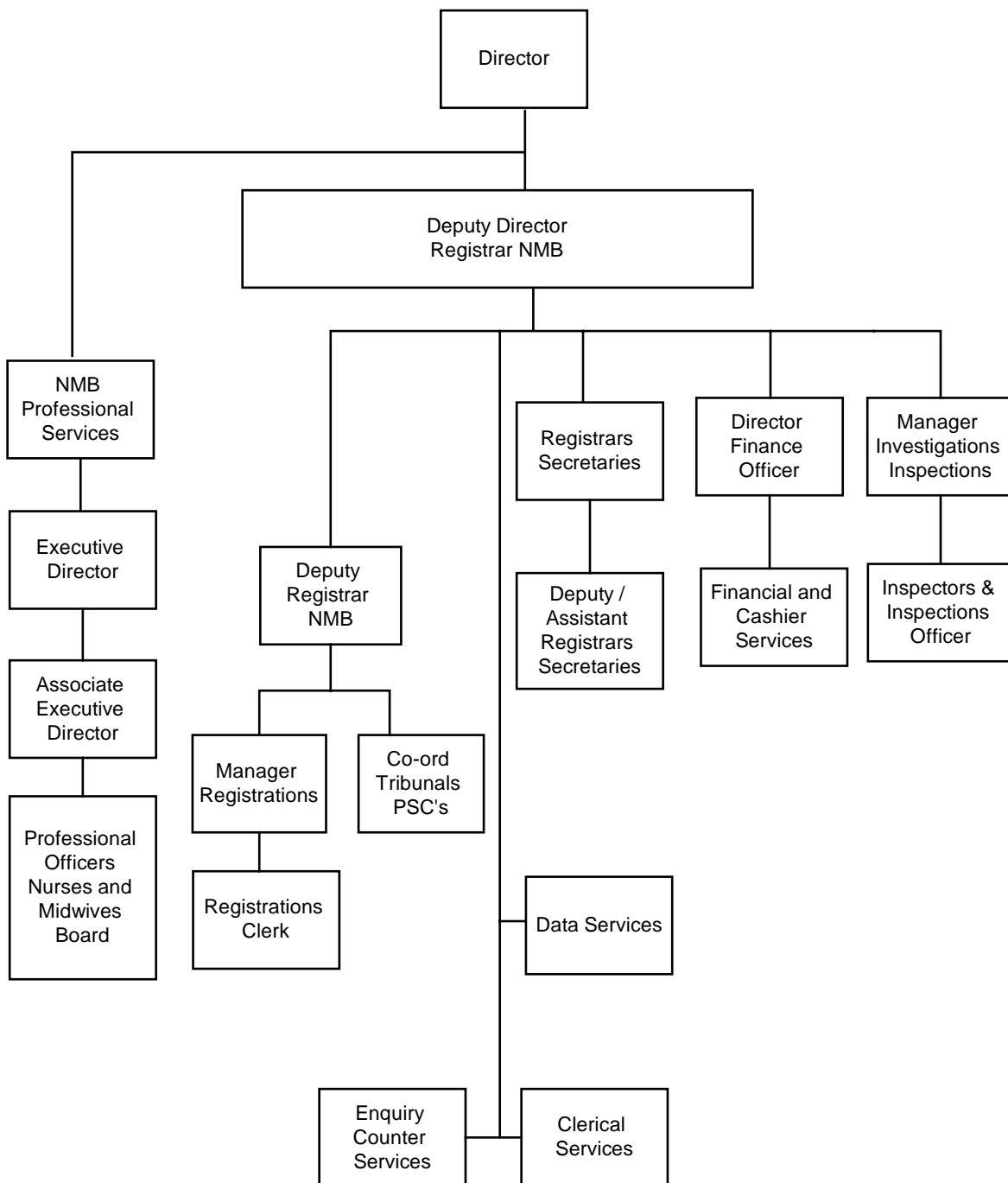
The performance of the Corporation in respect of the Boards' staff relating to: -

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

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

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

6.2 Health Professionals Registration Boards Organisation Chart



6.3 NSW Department of Health Code of Conduct

Staff of the Board adhere to the Code of Conduct developed by the NSW Department of Health.

The Code ensures that staff employed by the HPRB demonstrate fairness, integrity and sound professional and ethical practice in every respect of their employment.

6.4 Ethnic Affairs Priorities Statement

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

These initiatives include to:

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

Overseas Training - Recognition of Qualifications

For osteopaths who do not hold a prescribed qualification the Board arranges for assessment examinations to be conducted and assists the successful applicants, who are then eligible for registration, to lodge an application for registration.

Throughout the year, the Board continued to be involved in the national competency based assessment system in consultation with the other Australian and New Zealand registration bodies, and relevant stakeholders.

In addition, under the provisions of the Mutual Recognition (NSW) Act 1992 and the Trans Tasman Mutual Recognition (NSW) Act 1996, overseas trained health professionals with current registration in another Australian state or territory or in New Zealand are able to apply for registration in NSW based on their registration status and good standing.

Interpreter and Translation Services

Professional interpreters and translation services are made available as required for the Board's clients. In addition, HPRB staff members are able to provide assistance in the following languages: Arabic, Bengali, Filipino (Tagalog), French, German, Greek, Hindi, Punjabi Romanian, Russian, Singhalese, Spanish, Turkish, and Ukrainian. During the reporting period these resources, both external and in-house, continued to be accessible to Board clients who made contact either via telephone, mail, electronic media or face-to-face.

Languages

From its annual registration renewal survey data, the Board has recorded 38 registrants as speaking languages other than English. The languages (and the number of registrants per language) are set out in the following table.

	1	3	1	7	5	4	1	8	1	1	1	2	1	1	1																		38	
CANTONESE																																		
CROATIAN																																		
CZECHOSLOVAKIAN																																		
FRENCH																																		
GERMAN																																		
GREEK																																		
INDONESIAN																																		
ITALIAN																																		
JAPANESE																																		
POLISH																																		
RUSSIAN																																		
SPANISH																																		
SWEDISH																																		
UKRAINIAN																																		
MANDARIN																																		
TOTAL																																		

Key Strategies

The EAP Statement developed in consultation with the Community Relations Commission includes initiatives relating to the Osteopaths Registration Board under the key result areas of social justice, community harmony and economic and cultural opportunities.

Within the Board's legislative framework, pathways for the registration of overseas trained professionals were applied.

The major initiatives of this Statement remain the key strategies for the coming year. These are to: -

- (i) promote the recognition and registration of overseas trained health professionals as provided for in legislation,

assist overseas trained applicants with the Board's registration and documentation requirements/to register through the provision of information, interpreters and translation services, as required.

6.5 NSW Government Action Plan For Women

The principle of equality of access and rights of participation are the cornerstones of the NSW Government's philosophy in relation to women. In keeping with this principle, the Government has sought to ensure that the promotion of the position of women in all aspects of society is central to the core business of all government agencies through its Action Plan for Women.

The key objectives of the Government's Action Plan are to eradicate violence against women, to improve the health and quality of life of women and to provide a responsive environment for women to participate fully in the economic, social and educational life of society. One of the initiatives developed to promote the involvement of women is achieved

by ensuring that membership of statutory boards and bodies reflects the broader community and that in filling vacancies consideration is given, inter-alia, to the nomination of female representatives. It is the Government's intention to progressively increase the number of women on statutory boards to 50% board representation.

In relation to the registration boards administered by the Health Professionals Registration Boards (HPRB), nominations to Boards are made by the Minister as well as nominating bodies or via mechanisms stipulated in the legislation. Where vacancies occur or when membership nominations for a new Board are requested, the nominating bodies are advised of the Government's policy in relation to female representation.

Of the seven (7) members, the Osteopaths Registration Board currently has four (4) female members.

While the Board and the HPRB are not responsible for the promotion of access to the profession for women, from its registration records the Board is in a position to indicate that at the time of this report, the female registrants numbered 175, being 35% of total number of registrants, as compared with 157 (32% of total registrants) at the end of the financial year 2003-2004. It should be noted that these figures vary during the reporting period in line with the changing status of registrants during renewal periods.

6.6 Waste Reduction And Purchasing Policy

The NSW Government's Waste Reduction and Purchasing Policy (WRAPP) requires all government agencies to implement plans to reduce waste and increase the purchase of recycled content materials. Agencies are also required to report on the progress and achievements in regard to WRAPP plans in their Annual Reports.

Throughout the reporting period, the Health Professionals Registration Boards (HPRB) continued to work towards improvements in reducing waste, recycling of paper products, consumables and office equipment and the extent of purchases of consumables containing recycled content. The strategies that were put in place in previous years were maintained and environmentally sound solutions were applied to changing circumstances. In managing changing circumstances, the HPRB faced a significant challenge in the relocation of its offices during the year.

The relocation to new premises in December 2004 presented the HPRB with several waste management and re-use issues. Primarily, the relocation generated a significant cull of the material stored by the various Boards resulting in the disposal to recycling schemes of larger volumes of paper, including sensitive material for secure recycling, and other office materials, such as cardboard folders. In addition, rather than enlarging the volume of material sent to recycling, the HPRB updated quantities of letterheads bearing the superseded address for re-use.

With regard to office equipment, HPRB ensured that, where possible, its equipment was retained and re-used with appropriate modifications. An example of the effective re-use of out-dated equipment has been the reallocation of several computers to other functional uses that require lesser standards of functionality, such as use as 'dumb terminals' for specific single applications. In other circumstances where equipment was not suited to the use of copy paper with a higher proportions of recycled content, the HPRB has been able to maintain usage of white copy paper with a 50% recycled content.

During the reporting period, HPRB:

- Purchased all A4 copy paper with 50% recycled content;
- Recycled approximately 90-95% of total paper waste;
- Recycled 100% of paper/cardboard packaging at its previous location and at the new premises separated and directed packaging material to the building's centralised disposal systems for recycling
- Sent 90% of toner cartridges for recycling.
- Provided an increased number of recycled paper "wheelie" bins throughout the office.
- Provided additional desk-side recycling bins to encourage diversion of paper from the waste stream and promote active recycling.

The following waste avoidance strategies remained in place throughout the year:

- Scrap recycled paper is diverted for use as message pads and for note taking;
- Use of email to communicate within HPRB and with Board members and other personnel;
- Allocation of paper recycling containers at all workstations to divert paper from waste bins and landfill;
- Referral of clients to Board websites as the preferable alternative to supplying hard copy information packages; and
- Use of double sided printing where possible.
- Where office equipment must be replaced, HPRB sends non-operational computer processing units, monitors and ancillary parts for recycling in accordance with NSW Government's Reconnect.nsw Computer Program requirements. During the year, HPRB reused components and parts in-house to maintain or extend the life span of current equipment so that no computers (CPUs) or monitors were sent for recycling.

Over the past year, the HPRB has maintained its focus on the critical assessment of waste management issues associated with the Boards' operational responsibilities and monitoring of its facilities, product and usage patterns, to enable strategic updates to the Boards' WRAPP plan.

7. Finance and Budget

1. FORMAT

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

2. PERFORMANCE

The accounts in respect of the Board's administrative operating expenditure for the year show \$87,792. This compared to the budgeted operating expenditure of \$104,601 (after adjusting for the Education and Research allocation) as contained in last year's annual report.

3. BUDGET

The budget in respect of the administrative operation for the period 1 July 2005 to 30 June 2006 as follows:-

INCOME	\$
Fees	113,981
Interest	<u>6,409</u>
Total	<u>120,390</u>
EXPENDITURE	
Salaries & Associated Staff Costs	87,536
Building Expenses	2,347
Subsistence & Transport	12,682
Members Fees	23,000
Fees for Service	8,500
Post & Communications	1,918
Printing & Stationery	2,546
Plant & Equipment	106
Education & Research	7,000
Miscellaneous	696
Depreciation	<u>922</u>
Total	<u>147,253</u>
Operations Deficit	<u>(26,863)</u>

4. EXPENSES

The 2005/2006 year's budget includes salary oncost charges which reflect deferred liability provisions for superannuation.

5. PAYMENTS PERFORMANCE

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

Quarter	Accounts paid on time		Less Than 30 days overdue (%)	Between 30 to 60 days overdue (%)	More than 90 days overdue (%)
	Target %	Actual %			
September	100.00	86.13	13.5	0.37	-
December	100.00	99.04	0.79	0.17	-
March	100.00	43.97	41.15	14.88	-
June	100.00	44.64	50.19	5.17	-

No interest was paid on late payments.

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

Accounts paid on time within each quarter

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

No interest was paid on late payments.

6. INVESTMENT PERFORMANCE

The Board through a Special Interest Arrangement with the Commonwealth Bank of Australia earned an average of 4.83%p.a. on its daily bank balances. In addition an average rate of interest of 5.36%p.a. was earned on investments held in Negotiable Certificates of Deposit.

7. INSURANCE AND RISK MANAGEMENT

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

< Industrial Special Risks Policy to cover all buildings, plant and contents;

- < Comprehensive Motor Vehicle Insurance Policy;
- < Public/Liability Insurance Policy;
- < Personal Accident Policy.

Risk Management were as follows:-

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

8. ANNUAL REPORT COSTS

This year the Board has planned to publish 80 copies of the Annual Report at an approximate cost of \$3.34 per copy (includes GST).



GPO BOX 12
Sydney NSW 2001

INDEPENDENT AUDIT REPORT

Osteopaths Registration Board

To Members of the New South Wales Parliament

Audit Opinion

In my opinion, the financial report of the Osteopaths Registration Board

- (a) presents fairly the Osteopaths Registration Board's financial position as at 30 June 2005 and its financial performance and cash flows for the year ended on that date, in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, and
- (b) complies with section 41B of the *Public Finance and Audit Act 1983* (the Act).

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

The Board's Role

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

The Auditor's Role and the Audit Scope

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

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

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

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

My opinion does *not* provide assurance:

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

Audit Independence

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

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

P.K. Brown

P K Brown FCPA
Director, Financial Audit Services

SYDNEY
20 October 2005


7.10 OSTEOPATHS REGISTRATION BOARD

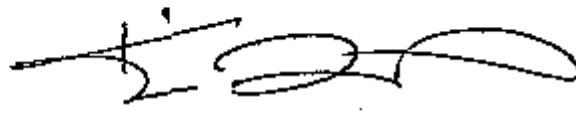
STATEMENT BY MEMBERS OF THE BOARD

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

1. The accompanying financial statements exhibit a true and fair view of the financial position of the fees received on behalf of the Health Administration Corporation as at 30 June 2005 and transactions for the year then ended.
2. The statements have been prepared in accordance with the provisions of Australian Accounting Standards, Urgent Issues Group Consensus views, other authoritative pronouncements for the Australian Accounting Standards Board, the Public Finance and Audit Act, 1983, the Public Finance and Audit (General) Regulation, 2000, and the Treasurer's Directions.

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


19/10/05
Date


20/10/05
Date

7.11 STATEMENT OF FINANCIAL POSITION

	Notes	2005 \$	2004 \$
Current Assets			
Cash	9	36,073	27,719
Accrued expenses to be paid by Health Administration Corporation	9	1,192	12,519
Receivables	5 & 9	134	99
Total Current Assets		<u>37,399</u>	<u>40,337</u>
Total Assets		<u>37,399</u>	<u>40,337</u>
Current Liabilities			
Accrued expenses	9	1,192	12,519
Total Liabilities		<u>1,192</u>	<u>12,519</u>
Net Assets		<u>36,207</u>	<u>27,818</u>
Equity			
Accumulated Funds	6	36,207	27,818
Total Equity		<u>36,207</u>	<u>27,818</u>

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

7.12 STATEMENT OF FINANCIAL PERFORMANCE

	Notes	2005 \$	2004 \$
Income			
Value of Services provided and costs met by Health Administration Corporation	8	87,792	93,049
Contributions by Health Administration Corporation for Education & Research	3	7,000	7,000
Interest	4	1,389	945
		<u>96,181</u>	<u>100,994</u>
Expenditure			
Expenses from ordinary activities excluding Education & Research activities	8	87,792	93,049
Surplus for the year from ordinary activities		<u>8,389</u>	<u>7,945</u>
Total changes in equity other than those resulting from transactions with owners as owners	6	<u>8,389</u>	<u>7,945</u>

7.13 STATEMENT OF CASH FLOWS

	Notes	2005 \$	2004 \$
Cash flows from operating activities			
Allocation from Fees		7,000	7,000
Interest Received		<u>1,354</u>	<u>910</u>
Net cash flows provided/(used) by operating activities	7	<u>8,354</u>	<u>7,910</u>
Cash at the beginning of the financial year		<u>27,719</u>	<u>19,809</u>
Cash at the end of the financial year		<u>36,073</u>	<u>27,719</u>

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

1. ACCOUNTING POLICIES

- 1.1 The Osteopaths Registration Board performs the duties and functions contained in the Osteopaths Act 2001 and its financial affairs are administered by the Health Administration Corporation.
- 1.2 The Board's financial report is a general purpose financial report which has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus views, other authoritative pronouncements of the Australian Accounting Standards Board, Public Finance and Audit Act, 1983, and the Treasurer's Directions. An accrual basis of accounting has been adopted. The Statement of Financial Position has been prepared on an historical cost basis and does not take into account changing money values.
- 1.3 The Board only holds the assets of the Education and Research Account in its name and is responsible only for the liabilities arising from the operation of the Education and Research Account. All other assets and liabilities relating to the Board are recorded in the financial statements of the Department of Health (Health Administration Corporation).
- 1.4 All income and expenditure of the Board's operations, including those transactions accounted for through the Health Administration Corporation (HAC) (See Note 8), are prepared on an accrual basis.

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

2. TRANSMISSION OF FEES

The Osteopaths Registration Board is required by statute to collect fees from its registrants and transmits the monies to the Health Administration Corporation. The Corporation may pay out from such monies the amounts required to meet the costs incurred in the administration or execution of the Act establishing the Board. An amount of \$113,982 (\$111,389 in 2003/2004) was transmitted in the 2004/05 Financial Year.

3. FEES FOR EDUCATION AND RESEARCH PURPOSES

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

The Minister for Health may determine that a set amount out of the fees received from Osteopaths be transferred to the Education and Research Account. An amount of \$7,000 (\$7,000 in 2003/2004) was transferred.

4. INTEREST

	2005	2004
	\$	\$
Interest Income	<u>1,389</u>	<u>945</u>

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

The average interest rate earned for the year was:
Special interest arrangement 4.83% p.a. (4.55% p.a. in 2004)

5. RECEIVABLES

	2005	2004
	\$	\$
Interest receivable - Commonwealth Bank of Australia	134	99
	<u>134</u>	<u>99</u>

6. ACCUMULATED FUNDS

	2005	2004
	\$	\$
Total accumulated funds at the beginning of the year	27,818	19,873
Surplus for the year from ordinary activities	8,389	7,945
	<u>36,207</u>	<u>27,818</u>

7. NOTES TO THE STATEMENT OF CASH FLOWS

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

	2005	2004
	\$	\$
Surplus for the year from ordinary activities	8,389	7,945
Increase in receivables	(35)	(35)
Net Cash flows provided by/(used in) operating activities	<u>8,354</u>	<u>7,910</u>

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

8. EXPENDITURE ACCOUNTED FOR THROUGH THE HEALTH ADMINISTRATION CORPORATION

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

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

	2005	2004
	\$	\$
Expenditure		
Salaries & Associated Staff Costs	53,548	58,886
Building Expenses	2,161	1,055
Subsistence & Transport	5,679	1,647
Members Fees	22,270	17,404
Fees for Service	(3,452)	6,909
Post & Communications	1,614	2,271
Printing & Stationery	2,340	1,834
Plant & Equipment	445	163
Miscellaneous	1,192	980
Audit Fees (allocation)	1,995	1,900
Total	<u>87,792</u>	<u>93,049</u>

As at 30 June 2005 the Health Administration Corporation recorded cash and investments of \$166,829 (\$130,589 in 2003/2004) held in relation to this Board.

9. FINANCIAL INSTRUMENTS

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

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

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

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

	2005	2004
	\$	\$
Cash all at floating interest rates	36,073	27,719
Receivables all at non-interest bearing	134	99
Accrued expenses Health Administration Corporation all at non-interest bearing	1,192	12,519
Accrued expenses all at non-interest bearing	1,192	12,519

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

10. CONSULTANCY CHARGES

The Health Administration Corporation arranged for consultancy services on behalf of the boards it administered during the year. The Osteopaths Registration Board's share of these consultancy costs was \$881 (nil in 2003/2004).

11. SUBSEQUENT EVENTS

None to report.

12. IMPACT OF ADOPTING AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (AEIFRS)

Shown below is the Standard Department of Health table for setting out the best estimates as at the date of preparing the 30 June 2005 financial report of the estimated financial impacts of AEIFRS on the Health Professionals Registration Board's (HPRB) equity and profit/loss. The HPRB does not anticipate any material impacts on its cash flows. The actual effects of the transition may differ from the estimated figures below because of pending changes to the AEIFRS, including the urgent issues group (UIG) interpretations and/or emerging accepted practice in their interpretation and application. The HPRB's accounting policies may also be affected by a proposed standard to harmonise accounting standards with Government Finance Statistics (GFS). However, the impact is uncertain because it depends on when this standard is finalised and whether it can be adopted in 2005-06. HPRB has reviewed the requirements and has assessed that there is no effect on the Board's accounts.

Reconciliation of equity existing Standards (AGAAP) to equity under AEIFRS:

	2005**	2004*
	\$	\$
Total equity under AGAAP	36,207	27,818
Adjustments to accumulated funds	-	-
Effect of valuing assets individually rather than by class	-	-
Recognition of major inspection costs	-	-
Recognition of restoration costs	-	-
Write back asset revaluation reserve for	-	-

investment properties		
Derecognition of intangible assets	-	-
Effect of discounting long-term annual leave	-	-
Adjustments to other reserves	-	-
Effect of valuing assets individually rather than by class	-	-
Write back asset revaluation reserve for investment properties	-	-
Write back asset revaluation reserve for intangibles	-	-
Total equity under AEIFRS	36,207	27,818

*= adjustments as at the date of transition

**= cumulative adjustments as at the date of transition plus the year ended 30 June 2005

	\$
Result from Operating Activities	
Year ended 30 June 2005	
Result from Operating Activities	8,389
Grants (AASB 120)	-
Restoration costs	-
Investment properties	-
Long-term annual leave	-
Assets held for sale	-
Results from Operating Activities	8,389

13. CONTINGENT LIABILITIES

None to report.

14. COMMITMENTS

Rental Charges	
	\$
Less than 1 year	2,363
Between 1 and 5 years	9,305
Later than 5 years	-
Total	<u>11,668</u>

The above charges reflect input tax which is recoverable.

End of Audited Financial Statements

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