

# NEW SOUTH WALES PHYSIOTHERAPISTS REGISTRATION BOARD

ANNUAL REPORT FOR THE YEAR ENDED  
30 JUNE 2000

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PHYSIOTHERAPISTS REGISTRATION BOARD

The Hon C Knowles MP  
Minister for Health  
Level 33, Governor Macquarie Tower  
1 Farrer Place  
Sydney NSW 2000

Dear Mr Knowles

Pursuant to the provisions of the Annual Reports Act 1984 the New South Wales Physiotherapists Registration Board has pleasure in submitting this, the Annual Report of the Board for the period 1 July 1999 to 30 June 2000, for presentation to Parliament.

The Board is pleased to report important progress during the period under review and it places on record its appreciation of the co-operation that has been accorded its officers, in the implementation of the Board's policies and procedures.

The Board also records its appreciation of the work of the members of its various committees which has resulted in significant progress in many areas.

The President and Members of the Board continue to appreciate the efficient and effective contribution made by the Board's staff particularly the outstanding performance of Sue Hardman in giving effect to the functions of the Board under the Physiotherapists Registration Act 1945 and in assisting the profession generally.

Yours sincerely

A handwritten signature in black ink, appearing to read "Elizabeth Ellis".

Elizabeth Ellis (Dr)  
President

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# PHYSIOTHERAPISTS REGISTRATION BOARD

## Annual Report For the Year Ended 30 June 2000

### 1. CHARTER

The Physiotherapists Registration Board is established under the provisions of the Physiotherapists Registration Act, 1945 to exercise the powers, authorities, duties and functions imposed on it by the Act.

### 2. AIMS AND OBJECTIVES

- \* To register physiotherapists;
- \* To approve of, or arrange the conduct of, examinations required to be undertaken by persons applying for registration pursuant to Section 21(1)(b);
- \* To issue and cancel certificates of registration;
- \* To suspend or cancel the registration of any person under the Act and to annul such suspension or cancellation; and
- \* Generally, to do any other act to exercise any other power or perform any other duty necessary for carrying the provisions of the Act into effect.

### 3. ACCESS

The Physiotherapists Registration Board is located at the following address -

Level 2  
28-36 Foveaux Street  
SURRY HILLS NSW 2010

Correspondence:

PO Box K599  
HAYMARKET NSW 1238

Telephone: (02) 9219 0255 Facsimile: (02) 9281 2030  
Hours of business: 8.30 am - 5.00 pm Monday to Friday  
E-mail: [physioreg@doh.health.nsw.gov.au](mailto:physioreg@doh.health.nsw.gov.au)  
Website: [www.physioreg.health.nsw.gov.au](http://www.physioreg.health.nsw.gov.au)

## 4. MANAGEMENT AND STRUCTURE

### 4.1 Membership

#### **Membership for the period 1 July 1999 - 30 June 2000**

Twelve members are appointed under Section 5(2) of the Physiotherapists Registration Act 1945, as follows:-

Three shall be physiotherapists elected by physiotherapists

Dr Elizabeth Ruth Ellis  
Mr Peter John Hunt  
Ms Debra Karen Shirley

Nine shall be appointed by the Governor and shall comprise -

- (i) Two physiotherapists nominated by the Australian Physiotherapy Association, New South Wales Branch

Ms Virginia Ruth Binns  
Mr Gaetano Giuseppe Milazzo

- (ii) A physiotherapist engaged in physiotherapy nominated by the Faculty of Health Sciences, University of Sydney.

Ms Elfreda Diane Marshall

- (iii) A barrister or solicitor nominated by the Minister

Ms Leanne Gay O'Shannessy

- (iv) An officer of the Department of Health nominated by the Minister

Mr David Charles Cross

- (v) Four persons nominated by the Minister  
Associate Professor Ian Douglas Cameron  
Ms Anne Lesley Deans  
Miss Judith Mary Stinson  
Ms Lai-Hoong Wong

The appointed members took office in January 1998 for a three year term.  
The elected members took office in July 1998 for a three year term.

Section 10(1) requires that a physiotherapist member of the Board shall be appointed President.

Dr Elizabeth Ruth Ellis

One other member shall be appointed Deputy President.

Ms Elfreda Diane Marshall

#### 4.2 **Attendance at Meetings**

The Board met on twelve occasions during the reporting period, usually on the second Tuesday of each month.

Dr E R Ellis	attended	10 meetings
Ms E D Marshall	attended	11 meetings
Ms V R Binns	attended	10 meetings
A/Prof I D Cameron	attended	6 meetings
Mr D C Cross	attended	11 meetings
Ms A L Deans	attended	12 meetings
Mr P J Hunt	attended	1 meeting
Mr G G Milazzo	attended	10 meetings
Ms L G O'Shannessy	attended	10 meetings
Ms D K Shirley	attended	11 meetings
Miss J M Stinson	attended	11 meetings
Ms L H Wong	attended	11 meetings

#### 4.3 **Human Resources**

Ms Susan Jennifer Hardman, Secretary  
Ms Susan Toohey, Assistant to the Secretary

#### 4.4 **Committees of the Board**

##### **Working Party for Maintaining Professional Standards**

Ms Elfreda Marshall  
Mr David Cross  
Ms Leanne O'Shannessy

##### **Working Party for Promoting Professional Standards**

Dr Elizabeth Ellis  
Ms Virginia Binns  
Mr David Cross  
Ms Elfreda Marshall  
Ms Judy Stinson

## Complaints Screening Committee

Ms Elfreda Marshall  
Ms Leanne O'Shannessy  
Mr David Cross

## Scholarships Committee

Ms Elfreda Marshall  
Ms Anne Deans  
Ms Debra Shirley

## Refresher Course Program

Dr Elizabeth Ellis  
Mr David Cross

## 5. REVIEW OF OPERATIONS

### 5.1 Registrations

The Board maintained a register of physiotherapists as required under Section 20.

Physiotherapists registered as at 30 June 2000 5495

New Registrations (for the period 1 July 1999 to 30 June 2000)

Section	21(1)(a)		192
	21(1)(b)	qualified interstate	9
		qualified overseas	41
Applications under the Mutual Recognition Act 1992			196
Total			<u>448</u>

Section 21(c) -Approval to practise in certain cases was granted on a total of occasions to persons in the following categories-

• Persons with AECOP category 1 qualifications who are holders of working holiday visas	54
• Persons undertaking the AECOP examination process	10
• Courses	24
• Persons accompanying sporting teams	22
Total	110

Restorations of Name to the Register	72
Changes of name noted	62
Changes of title noted	2
Deletions from the Register	413

## 5.2 Complaints

The Board considered 36 complaints during the reporting period in the following categories:

### **Treatment / Clinical Issues (15 complaints)**

Outcomes:	5	referred for conciliation
	4	ongoing
	4	unsubstantiated
	1	warning
	1	direct resolution

### **Unregistered Practitioners (8 complaints)**

Outcomes:	6	warning
	2	ongoing

### **Alleged Overservicing (4 complaints)**

Outcomes:	2	unsubstantiated
	2	ongoing

### **Ethics (3 complaints)**

Outcomes:	3	referred to another body
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### **Alleged Professional Misconduct (1 complaint)**

Outcomes:	1	ongoing
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### **Professional Misconduct (1 complaint)**

Outcomes:	1	removed
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### **Misconduct (1 complaint)**

Outcomes:	1	counselled
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### **Advertising (1 complaint)**

Outcomes:	1	discontinue
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### **Billing Practices (1 complaint)**

Outcomes:	1	referred for conciliation
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## **Alleged Breach of the Chiropractors and Osteopaths Act 1991 (1 complaint)**

Outcomes: 1 warning

### **5.3 Consultancies**

There were no consultancies undertaken during the reporting period.

## **6. MUTUAL RECOGNITION OF HEALTH OCCUPATIONS**

The Mutual Recognition process is now formally operating in all states. From the 1st May 1998 the Mutual Recognition arrangements have been extended to include New Zealand, under the Trans Tasman Mutual Recognition Act 1997.

The Board is committed to registering applicants in accordance with the Mutual Recognition Act 1992 and the Trans Tasman Mutual Recognition Act 1997 to the effect that persons holding registration in any of those states or territories will be granted practice rights within any other state or territory within the group subject to -

- (a) disciplinary clearances;
- (b) compliance with certain formal procedures which includes the lodgement of a statutory declaration detailing relevant personal data with the registration authority where registration is sought;
- (c) practice rights not exceeding the applicants existing practice rights;
- (d) compliance with practising restrictions in that State or Territory.

## **7. SPECIAL BOARD MEETING**

The Board's activities have addressed a number of important professional/registration issues. A special one day meeting was held on 11 January 2000 to develop a strategic plan which includes a broad range of activities with a focus on four key areas:

- Maintaining Professional Standards
- Promoting Professional Standards
- Continued Improvement of Board and Staff Performance
- Continued Improvement of Registration Processes

The Board was able to discuss the issues in depth and at the end of the day clear objectives and a number of resolutions were reached.

## **8. AMENDMENTS TO THE PHYSIOTHERAPISTS REGISTRATION ACT 1945**

There was one amendment made to the Physiotherapists Registration Act 1945 in the reporting period. Section 32A was inserted to allow the Board if it considers sufficient, to exempt a person from the requirement to pay a fee, or waive or

wholly or partly refund a fee, that would otherwise be payable or has been paid in accordance with this Act or the Regulations.

All health professional Acts and regulations throughout Australia are to be reviewed by State Governments by the year 2000, in accordance with the National Competition Principles Agreement. This agreement states that "legislation should not restrict competition unless it can be demonstrated that the benefits of the restriction to the community as a whole outweigh the cost; and that the objectives of the legislation can be achieved by restricting competition".

The Board has been pleased to receive the issues papers for review of several other health professional registration Acts, from the Department of Health. The Board anticipates that the issues paper for the review of the NSW Physiotherapists Registration Act 1945 will be following shortly.

9. **AMENDMENTS TO THE PHYSIOTHERAPISTS REGISTRATION REGULATION 1995**

There were no amendments to the Regulations during the reporting period.

10. **REVIEW OF HEALTH CARE COMPLAINTS ACT 1993**

In October 1997 the Final Report of the Health Care Complaints Act Review Committee was completed. That report made a number of recommendations for legislative amendment which is currently under consideration by the Department of Health.

11. **PROFESSIONAL STANDARDS COMMITTEES/BOARD INQUIRIES**

Section 24 of the Physiotherapists Registration Act provides that the Board may refer matters of professional misconduct to Professional Standards Committees of conduct an Inquiry.

There were two Professional Standards Committee hearings and one Board Inquiry during the reporting year.

12. **AUSTRALIAN COUNCIL OF PHYSIOTHERAPY REGULATING AUTHORITIES (ACOPRA)**

During the year the Board provided a grant of \$75,9745.00 towards the 2000 operating costs of ACOPRA. ACOPRA reported an upsurge in activity during the reporting year which included:

- The devolution of all AECOP responsibilities from the Federal Government to ACOPRA by the end of 1999. These include the assessment of overseas qualifications and the examination of eligible applicants.
- An increase in referrals from the main stakeholders ie, the APA, Registration Boards and Schools of Physiotherapy to ACOPRA on professional issues. These relate to advice on standards of practice,

consistency of legislation, review of Health Acts, definition of core practices and the accreditation/recognition of physiotherapy qualifications.

- The need for ACOPRA to establish an office, including the appointment of a Registrar, to handle the range of ACOPRA affairs.

ACOPRA is currently ensuring the successful implementation of Mutual Recognition of registration, is responsible for the Australian Physiotherapy Competency Standards and their review, and is accrediting undergraduate qualifications. Dr Elizabeth Ellis is the Board's nominee on the ACOPRA Council, a member of ACOPRA's Executive Committee and chaired the Accreditation Committee of physiotherapy education programs.

### 13. **GUIDELINES FOR EXAMINERS AND SUPERVISORS OF OVERSEAS TRAINED PHYSIOTHERAPISTS**

Formal guidelines for the supervision/examination of AECOP candidates have been finalised following recommendations from participants in the AECOP Supervisors and Examiners Educational Workshop. The guidelines are available in the main areas of cardio-respiratory, musculo-skeletal and neurology.

Elfreda Marshall is the Board's elected representative for the Australian Council of Physiotherapy Regulating Authorities (ACOPRA).

### 14. **PHYSIOTHERAPY EDUCATION AND RESEARCH PROJECTS**

#### **The Ian Collier Memorial Scholarship**

The Board has established the Ian Collier Memorial Scholarship with the aim of improving physiotherapy practice for the benefit of the community. The Scholarship is named in memory of Ian Collier, a committed physiotherapist and active member of the Physiotherapists Registration Board from 1989 to 1997. The scholarship is open to physiotherapists currently registered in NSW and who have worked the equivalent of two years as a physiotherapist in NSW.

Scholarship Categories:

1. Assistance to publish clinical research activity
2. Study project in the field of physiotherapy
3. Distance learning program for non-metropolitan physiotherapists

In 1999 a scholarship was awarded to Dr. Chris Maher and the PEDro Team in accordance with Category 1 - Assistance to Publish Clinical Research Activity, for the project Physiotherapy Evidence Database (PEDro). The grant awarded was for \$9559.55.

Funding:

A maximum of \$10,000 can be awarded to an applicant. Generally only one scholarship would be available each year. Funding may be granted for a project that extends beyond a 12 month period.

### **Refresher/ Re-entry Program**

The Board recently called for tender proposals from suitably qualified and experienced parties to develop a physiotherapy refresher education package which can be delivered by a relevant education body. The package will address core and other competencies required by physiotherapists returning to the workforce after an extended absence. This project is the Board's strategy to facilitate the re-entry of physiotherapists into the workforce. The program is also relevant to physiotherapists working in isolation or wanting an update to assist clinical practice. A tender submitted by Mr Grant McCormick was successful.

## **15. REPRESENTATION ON EXTERNAL ADVISORY COMMITTEES**

Ms Virginia Binns is the Board's nominee on the External Advisory Committee for the School of Physiotherapy Undergraduate Program, University of Sydney. Ms Debra Shirley is the Board's nominee on the External Advisory Committee for the Physiotherapy Undergraduate Program, Charles Sturt University. Ms Elfreda Marshall is the Board's nominee for the proposed Physiotherapists Program Newcastle University.

## **16. NEWSLETTERS**

Two newsletters were distributed to all registrants in October 1999 and May 2000.

## **17. CODE OF CONDUCT**

The Board continues to operate within the recently developed Code of Conduct which provides a framework to support and promote the making of ethical decisions in all areas where the Board has a role or function.

## **18. BOARD PUBLICATIONS**

Publications of the Board which are available to the public include:

- . The Annual Report of the Board

- . Policy Statements

1. Sexual Misconduct
2. Physiotherapy Students
3. Medicines to be supplied, administered or used by Physiotherapists.

- . The Board's application forms and associated information sheets.
- . Newsletters

## 19. **INTRODUCTION OF A WEBSITE**

The Board has developed a website located at [www.physioreg.health.nsw.gov.au](http://www.physioreg.health.nsw.gov.au)

The Website contains information about the Board, Board Members, Scholarships, Board Policy, Legislation, Board's Newsletters and links to associated bodies.

## 20. **FREEDOM OF INFORMATION ACT, 1989**

Reports pursuant to the Act were prepared to meet the requirements of the Freedom of Information Act. During the reporting year the Board received one request.

## 21. **PUBLIC CONTACT**

The Board frequently responds to the following requests from the public:

- . verification of registration from the public and health funds
- . registration procedures and eligibility requirements.

## **ADMINISTRATION - 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 and Osteopaths Act 1991
- Dental Technicians Registration Act 1975
- Nurses Act 1991
- Optical Dispensers Act 1963
- Optometrists Act 1930
- Podiatrists Act 1989
- Physiotherapists Registration Act 1945
- Psychologists Act 1989

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. The cost of administration is met from fees received and transmitted to the Health Administration Corporation in accordance with the Acts establishing the individual Boards.

During the year accounts were paid by the Health Administration Corporation on behalf of the Boards.

Registration notices are issued expeditiously and routine renewals are processed within 9 days of receipt.

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

The total administrative expenditure for all the above Boards in 1999/2000 was \$5,376.963 compared with \$4,516.374 in 1998/1999.

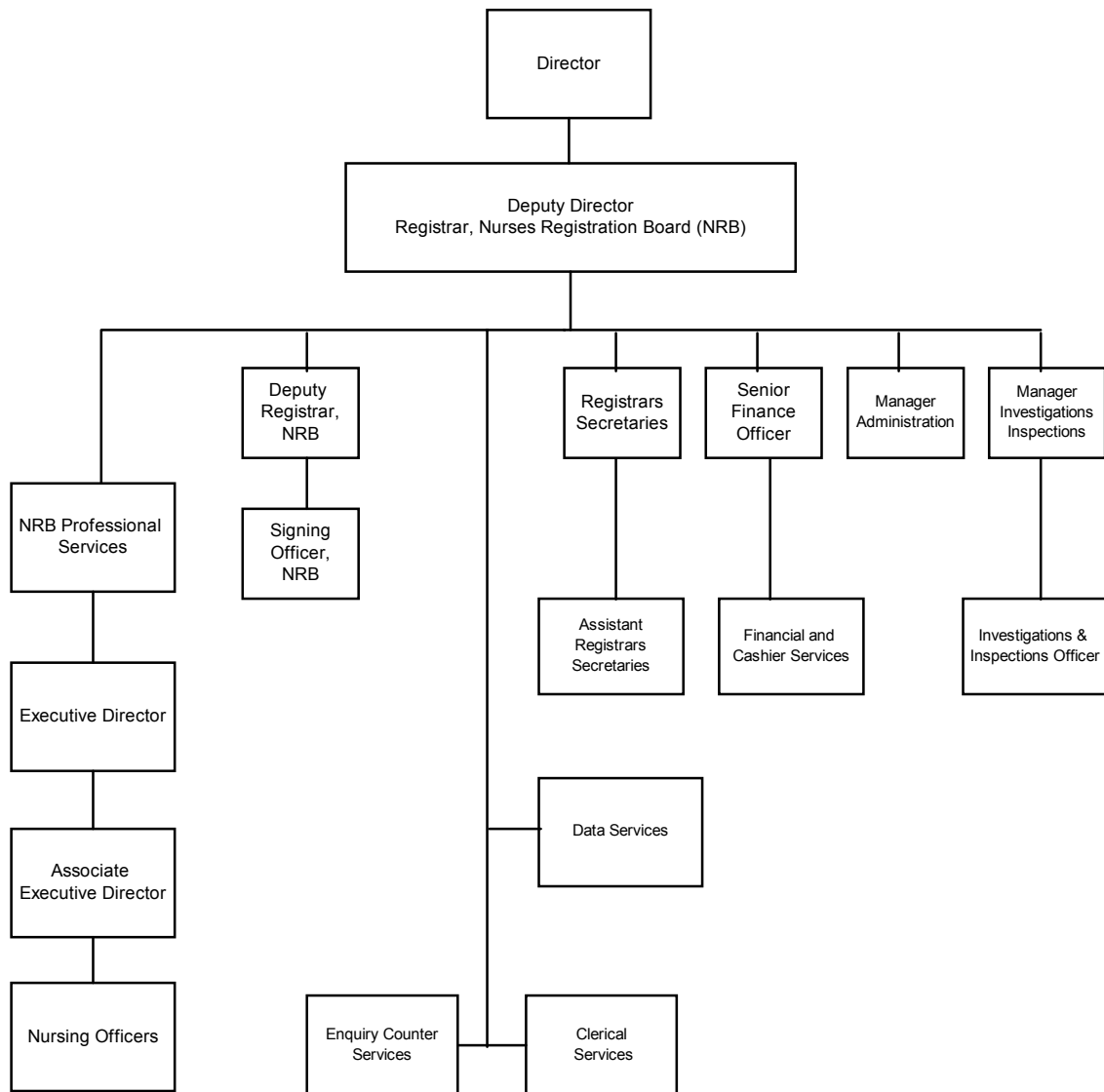
The staff establishment of the Health Professionals Registration Boards is the equivalent of 50 full time positions (49 )1998 -1999). Staff as employees of the Corporation derive the benefits of the personnel policies of the Department of Health including occupational practices and are subject to the Department's Code of Conduct.

The performance of the Corporation on the personnel policies relating to the Board's staff is included in the annual report of the Department of Health.

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

# Organisational Chart

## Health Professionals Registration Boards



## **YEAR 2000 MILLENIUM BUG**

The computerised support system for the Boards operated through the Health Administration Corporation did not fail as a result of the date change from 1999 to 2000. The direct cost to the Health Professionals Registration Boards of the remedial action including internal testing and contingency planning have been estimated at \$16,300.

Whilst not solely attributable to the year 2000 issue ancillary cost relating to upgrades of computer hardware brought forward estimated at \$15,840 were also involved.

## **PHYSIOTHERAPISTS REGISTRATION BOARD ETHNIC AFFAIRS PRIORITIES STATEMENT**

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

These initiatives include to

- i) promote the recognition and registration of overseas trained health professionals
- ii) assist overseas trained applicants to register
- iii) increase the number and range of bilingual staff employed by HPRB
- iv) ensure ethnic media is used in any information sponsored by the Board.
- v) ensure the Board receives advice in matters relating to people of culturally diverse backgrounds
- vi) promote use of culturally diverse workforce
- vii) ensure Board is aware of the Government's commitment to implementing the NSW Charter of Principles for a culturally Aware Community

### **Overseas Trained - Recognition of Qualifications**

The Physiotherapists Registration Board recognises graduate qualifications from the physiotherapy schools of the following countries: Australia, New Zealand and some qualifications from Canada and South Africa.

Holders of an AECOP ( Australian Examining Council for Overseas Physiotherapists Inc) final certificate are also recognised.

The Board subject to conditions also grants practising rights to certain working holiday makers and under the exchange program.

Under the NOOSR Bridging Courses for the Overseas Trained physiotherapists, assistance may be made available to Australian residents preparing to meet recognition requirements.

## **Interpreter and Translation Services**

Professional interpreters and translation services are made available on an as required basis. HPRB staff are also able to provide assistance to clients in the following languages:

Arabic, Cantonese, French, German, Italian, Filipino (Tagalog), Rumanian, Russian, Singhalese, Spanish.

## **Key Strategies**

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

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

The main initiatives of the existing statement remain the key strategies for 2000-2001

These are to

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

## **PHYSIOTHERAPISTS REGISTRATION BOARD**

### **NSW GOVERNMENT ACTION PLAN FOR WOMEN**

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

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

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

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

Of the 12 members, the Board has currently 8 female members.

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

For the reporting year (1999-2000) the number of female registrants was 4299 (76.8% of total registrants) as compared with 4161 (78.1.8% for 1998-99)

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

## **FINANCE & BUDGET**

### *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.

### *Performance*

The accounts in respect of the board's administrative operations for the year show a deficit of \$42,688. This is more than the budgeted operating deficit of \$26,503 as shown in last year's annual report.

Reported income was \$329,966 which is slightly less than 1999/2000 budget.

The actual expenditure for the year was \$372,654 which was more than budget, largely attributed to increased legal costs.

### *Budget*

The Budget in respect of the administrative operation for the period 1 July 2000 to 30 June 2001 is as follows:-

	\$
INCOME:-	
Fees	280,000
Interest	45,567
Total	<u>325,567</u>
EXPENDITURE:-	
Salaries & Associated Staff Costs	179,529
Building Expenses	11,486
Subsistence & Transport	8,535
Members Fees	17,375
Fees for Service	129,387
Post & Communications	11,707
Printing & Stationery	6,720
Plant & Equipment	350
Education & Research	20,000

Miscellaneous	11,347
Depreciation	883
	<hr/>
Total	397,319
	<hr/>
Operations Deficit	(71,752)
	<hr/>
Capital Expenditure (share of purchases bought on behalf of 8 boards administered by the Health Administration Corporation)	500
	<hr/>

### *Expenses*

The 2000/2001 year's budget includes salary oncost charges which reflect provision for superannuation. The deficit will be comfortably covered by the accumulated funds.

### *Payments Performance*

The Board achieved its objective of paying all its accounts within the stated terms.

### *Investment Performance*

The Board through a Special Interest Arrangement with the Colonial State Bank of NSW earned a rate which varied between 4.15% and 5.47% pa on its general funds. This rate changed each week but was applied to daily balances. In the case of investment funds the average rate was 5.78% p.a.

### *Insurance and Risk Management*

Insurance activities are undertaken by the Department of Health Insurance cover.

Insurance policies held include:-

- \* 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 activities include:

- \* 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.

### *Annual Report Costs*

This year the Board has planned to publish 210 copies of the Annual Report at an approximate cost of \$4.37 per copy (includes GST, which will be claimed back).



BOX 12 GPO  
SYDNEY NSW 2001  
z644

Dr E. R. Ellis  
President  
Physiotherapists Registration Board  
Level 2  
28 Foveaux Street  
SURRY HILLS NSW 2010

1 September 2000

Dear Dr Ellis

## **STATUTORY AUDIT REPORT**

### **PHYSIOTHERAPISTS REGISTRATION BOARD**

The accounts of the Physiotherapists Registration Board for the year ended 30 June 2000 have been audited as required by section 43(1) of the *Public Finance and Audit Act 1983* and in accordance with section 34 of that Act.

This report is issued in accordance with section 43(2) of the Act which requires that I report to the Board, the Minister and the Treasurer the results of the inspection and audit and details of any irregularities or other matters that call for special notice. This report is not the Independent Audit Report that expresses my opinion on the Board's annual financial report.

The audit resulted in the issue of an unqualified Independent Audit Report. The Independent Audit Report, together with the annual financial report, is enclosed. No significant matters arose as a result of the audit and inspection.

#### **Audit Objectives**

The overall objectives of the audit were to enable me to form an opinion as to whether, in all material respects, the financial report:

- Was presented fairly in accordance with the requirements of the *Public Finance and Audit Act 1983*, applicable Accounting Standards and other mandatory professional reporting requirements.
- Presented a view which was consistent with my understanding of the Board's financial position, the results of its operations and its cash flows.

As well as reviewing legislative requirements which govern the form or content of the financial report, other legislative requirements which could have a financial impact on the agency, are reviewed on a cyclical basis. The areas subject to review this year were:

- core business activities being in accordance with the *Physiotherapists Registration Act 1945*; and
- operation of Special Deposits Account in accordance with the *Physiotherapists Registration Act 1945*.

#### **Scope of the Audit**

Audit procedures were primarily aimed at achieving audit objectives and did not seek to confirm for management purposes the effectiveness of all internal controls. The planning of the audit procedures was based on an assessment of the risk of the existence of errors and/or irregularities which could materially affect the financial report.

An annual Client Service Plan for the audit was forwarded to the Director of the Health Professionals Registration Board on 10 May 2000 which provided a more detailed description of the scope of the audit.

#### **Review of Operations**

A review of the financial operations of the Health Professional Boards will be included in the Auditor-General's Report to Parliament which is intended for tabling in November 2000.

#### **Acknowledgment**

I wish to acknowledge the courtesy and assistance extended by the Board's staff during the conduct of the audit.

Yours faithfully

  
M.T. SPRIGGINS  
DIRECTOR OF AUDIT

c.c. The Hon. C. Knowles, MP  
Minister for Health

The Hon. M. Egan, MLC  
The Treasurer



BOX 12 GPO  
SYDNEY NSW 2001

## INDEPENDENT AUDIT REPORT

### PHYSIOTHERAPISTS REGISTRATION BOARD

To Members of the New South Wales Parliament and Members of the Board

#### Scope

I have audited the accounts of the Physiotherapists Registration Board for the year ended 30 June 2000. The members of the Board are responsible for the financial report consisting of the accompanying balance sheet, statement of income and expenditure and statement of cash flows, together with the notes thereto, and the information contained therein. My responsibility is to express an opinion on the financial report to Members of the New South Wales Parliament and members of the Board based on my audit as required by sections 34 and 41C(1) of the *Public Finance and Audit Act 1983* (the Act).

My audit has been conducted in accordance with the provisions of the Act and Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My 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.

In addition, other legislative and policy requirements, which could have an impact on the Physiotherapists Registration Board's financial report, have been reviewed on a cyclical basis. For this year, the requirements examined comprised compliance with:

- core business activities being in accordance with the *Physiotherapists Registration Act 1945*; and
- operation of Special Deposits Account in accordance with the *Physiotherapists Registration Act 1945*.

These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the requirements of the Act, Accounting Standards and other mandatory professional reporting requirements, in Australia, so as to present a view which is consistent with my understanding of the Board'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 of the Physiotherapists Registration Board complies with section 41B of the Act and presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of the Board as at 30 June 2000 and the results of its operations and its cash flows for the year then ended.

M. T. SPRIGGINS  
DIRECTOR OF AUDIT  
(duly authorised by the Auditor-General of New South Wales  
under section 41C(1A) of the Act)

SYDNEY  
1 September 2000

**PHYSIOTHERAPISTS REGISTRATION BOARD**


**YEAR ENDED 30 JUNE 2000**


**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 Physiotherapists 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 2000 and transactions for the year then ended.
2. The statements have been prepared in accordance with the provisions of Australian Accounting Standards, other mandatory professional reporting requirements, the Public Finance and Audit Act, 1983, the Public Finance and Audit (General) Regulation, 1995, and the Treasurers Directions.

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

  
Date 19.00

-   
Date 30.6.00

**PHYSIOTHERAPISTS REGISTRATION BOARD**

**BALANCE SHEET AS AT 30 JUNE 2000**

<b>1999</b>		<b>Notes</b>	<b>2000</b>
<b>\$</b>			<b>\$</b>
	<b>Current Assets</b>		
142,303	Cash at Bank	8 & 9	149,009
497	Receivables	5, 8 & 9	631
<u>142,800</u>	<b>Total Current Assets</b>		<u>149,640</u>
=====			=====
142,800	<b>Total Assets</b>		149,640
=====			=====
-	<b>Total Liabilities</b>		-
142,800	<b>Net Assets</b>		149,640
=====			=====
	<b>Equity</b>		
142,800	Accumulated Funds		149,640
<u>142,800</u>	<b>Total Equity</b>		<u>149,640</u>
=====			=====

The balance sheet should be read in conjunction with the accompanying notes.

**PHYSIOTHERAPISTS REGISTRATION BOARD**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 30 JUNE 2000**

<b>1999</b>		<b>2000</b>
<b>\$</b>		<b>\$</b>
	<b>Income</b>	
	<b>Notes</b>	
259,624	Fees for transmission to the Health Administration Corporation 1, 2, 7 & 9	267,871
20,000	Allocation of Fees for Education and Research 3	20,000
5,554	Interest Received 4	6,295
<hr/>		<hr/>
285,178		294,166
<hr/>		<hr/>
	<b>Expenditure</b>	
259,624	Fees Transmitted to Health Administration Corporation 1, 2, 7 & 9	267,871
9,122	Operating expenses	19,455
<hr/>		<hr/>
268,746		287,326
<hr/>		<hr/>
16,432	Surplus for the Year	6,840
126,368	Accumulated funds at the beginning of the financial year	142,800
<hr/>		<hr/>
142,800	Accumulated funds at the end of the financial year	149,640
=====		=====

The statement of income and expenditure should be read in conjunction with the accompanying notes.

**PHYSIOTHERAPISTS REGISTRATION BOARD**

**STATEMENT OF CASH FLOWS FOR THE  
YEAR ENDED 30TH JUNE 2000**

<b>1999</b>		<b>Notes</b>	<b>2000</b>
<b>\$</b>			<b>\$</b>
<b>Cash Flows from Operating Activities</b>			
279,624	Annual Fees		287,871
5,524	Interest Received		6,161
(9,122)	Operating Expenses (Cash)		(19,455)
(259,624)	Transmitted to Health Administration Corporation		(267,871)
<hr/>			<hr/>
16,402	Net Cash Flows from Activities	6	6,706
125,901	Cash at beginning of financial year		142,303
<hr/>			<hr/>
142,303	Cash at end of financial year	6	149,009
=====			=====

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

## **PHYSIOTHERAPISTS REGISTRATION BOARD**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2000**

#### **1. ACCOUNTING POLICIES**

- 1.1 The Physiotherapists Registration Board performs the duties and functions contained in the Physiotherapists Act 1945 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 applicable Australian Accounting Standards, other mandatory professional reporting requirements, the Public Finance and Audit Act, 1983 and the Treasurer's Directions. An accrual basis of accounting has been adopted. The balance sheet 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). For the purposes of the Statement of Income and Expenditure cash collections relating to registrant fees are regarded as income to the Board. Transmission of these collections to the Health Administration Corporation is regarded as expenditure of the Board. All other income and expenditure relates to the operation of the Education and Research Account.

#### **2. TRANSMISSION OF FEES**

The Physiotherapists Registration Board is required by statute to collect fees from its registrants and transmit the monies to the Health Administration Corporation. The Corporation may pay out from such monies the amounts required to meet the costs incurred in the administration or execution of the Act establishing the Board. The figures relate to actual receipts as distinct from accrual figures shown in Note - 7.

#### **3. FEES FOR EDUCATION AND RESEARCH PURPOSES**

The Physiotherapists 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 physiotherapists be transferred to the Education and Research Account. In 2000/2001 an amount of \$20,000 was transferred (\$20,000 in 1999/2000).

4. INTEREST RECEIVED BY EDUCATION AND RESEARCH ACCOUNT

<b>1999</b>		<b>2000</b>
<b>\$</b>		<b>\$</b>
5,554	Colonial State Bank	6,295
====		====

The interest received from the Colonial State Bank of NSW, was paid under a Special Interest Arrangement with the Bank which applied to all daily balance 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 4.64% p.a. (4.31% in 1998/99)

Negotiable Certificates of Deposit (NCDs) 5.78% p.a. (N/A in 1998/99)

## PHYSIOTHERAPISTS REGISTRATION BOARD

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2000

#### 5. RECEIVABLES

<b>1999</b>		<b>2000</b>
<b>\$</b>		<b>\$</b>
497	Interest receivable - Colonial State Bank of NSW	631
===		===

#### 6. NOTES TO THE STATEMENT OF CASH FLOWS

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

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

16,432	Surplus for the year	6,840
(30)	(Increase) Decrease in receivables	(134)
———		———
16,402	Net Cash inflows from operations	6,706
=====		=====

## PHYSIOTHERAPISTS REGISTRATION BOARD

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2000

#### 7. INCOME AND EXPENDITURE ACCOUNTED FOR THROUGH THE HEALTH ADMINISTRATION CORPORATION

With the exception of transactions relating to the Education and Research Account, all income and expenditure in respect of the Board's operations are prepared on an accrual basis and form part of the accounts of the Department of Health for the Health Administration Corporation.

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

1999		2000
\$		\$
	<b>Income</b>	
275,843	Fees	284,850
<u>38,643</u>	Interest	<u>45,116</u>
314,486	Total	329,966
=====		=====
	<b>Expenditure</b>	
143,724	Salaries & Associated Staff Costs	153,947
7,511	Building Expenses	8,065
9,978	Subsistence & Transport	8,320
17,375	Members Fees	24,467
25,426	Fees for Service	127,200
13,785	Post & Communications	11,411
6,194	Printing & Stationery	6,549
1,268	Plant & Equipment	1,219
20,000	Education & Research	20,000
6,104	Miscellaneous	11,059
<u>410</u>	Audit Fees (allocation)	<u>417</u>
<u>251,775</u>	Total	<u>372,654</u>
62,711	Surplus/(Deficit)	(42,688)
=====		=====

#### 8. ASSETS AND LIABILITIES ACCOUNTED FOR BY HEALTH ADMINISTRATION CORPORATION

As at 30 June 2000 the Health Administration Corporation recorded assets totalling \$828,026 (\$865,996 in 1998/1999) and liabilities totalling \$167,396 (\$151,492 in 1998/1999) which related to the Physiotherapists Registration Board. Included within assets are cash and investments of \$817,839 (\$854,199 in 1998/1999).

#### 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 financial instruments, are recognised at cost on an accrual basis.

## PHYSIOTHERAPISTS REGISTRATION BOARD

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2000

#### 9. FINANCIAL INSTRUMENTS (Cont)

In accordance with Australian Accounting Standard AAS 33, information is disclosed regarding interest rate risk and credit risk of financial instruments. All amounts are carried in the accounts at net fair value which is considered to be same as the carrying amount in the balance sheet.

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

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

1999 \$				2000 \$		
Education and Research	Administration	Total		Education and Research	Administration	Total
-	-	-	NCDs All interest at floating rates	-	500,000	500,000
142,303	854,199	996,502	Cash all at floating interest rates	149,009	317,839	466,848
497	4,640	5,137	Receivables all at non- interest bearing	631	5,629	6,260
-	18,770	18,770	Creditors all at non- interest bearing	-	29,832	29,832

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

#### 10. CONSULTANCY CHARGES

Health Administration Corporation arranged for consultancy services on behalf of the boards it administered during the year. The Physiotherapists Registration Board's share of these consultancy costs was \$ 2,877 (\$1,868 in 1999/2000).

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