

Psychotherapists Board of Aotearoa New Zealand
Te Poari o nga Kaihaumanu Hinengaro o Aotearoa

Annual Report 2011

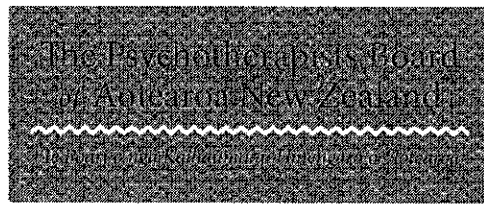
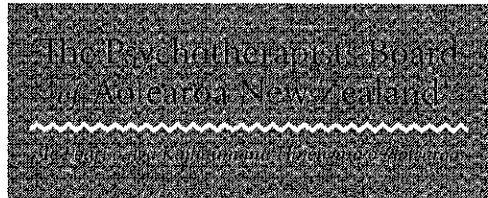


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1. CHAIRPERSON REPORT

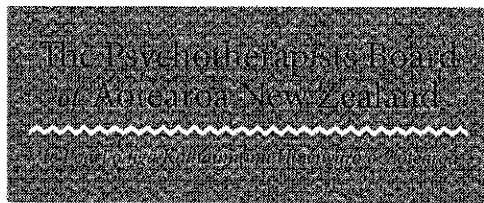
This Annual Report highlights the activities of the Psychotherapists Board of Aotearoa New Zealand (the Board) from 1 October 2010 to 30 September 2011.

The 2010/2011 year has seen the Board undertake a number of activities relating to its purpose under the Health Practitioners Competence Assurance Act 2003 (HPCA ACT) 'to protect the health and safety of members of the public by providing for mechanisms to ensure that health practitioners are competent and fit to practise their professions'. This purpose is at the forefront of all Board decisions and actions.

The Board continues to work hard despite a number of challenging situations requiring attention. During this reporting period the Board's focus has been on the following areas:

- **Appointments/Reappointments:** These were confirmed in February 2011 and another in September 2011. Newer appointees have attended Buddle Findlay training on *Good Decision-making* and were provided with a comprehensive induction training by the Registrar and Chair.
- **Standards of Ethical Conduct for Psychotherapists:** The standards were finalised in August 2011. Stakeholders and members of the profession were notified and the standards are available via the Board website.
- **Complaints:** No official complaints have proceeded to formal investigation by the Health and Disability Commissioner (HDC); however the Registrar has fielded some enquiries about the complaints process. The Board is in the process of developing policies and processes to proceed with Competence Review Committee training in the future.
- **Professional Conduct Committee:** The Board has developed policies and processes and will be providing training for suitably skilled and experienced psychotherapists in the near future. The training will include several lay-people who already provide services for other RA's.
- **Communications:** The Board continues a regular E-newsletter and updates the website as required. The Board also continues to invite stakeholders to meet with the Board when holding meetings at various locations around the country
- **Financial sustainability:** For the first period since its appointment, the Board is financially stable. As a consequence of this the Board was able to consult on and gazette a fee reduction for the 2011/12 Annual Practising Year.
- **Policies of interest: Recertification and accreditation:** Research, consideration and development of these functions are under way with plans to meet with education providers early 2012 to discuss accreditation issues.

The Board's annual strategic planning meeting was held in July 2011 facilitated by Jeremy Bendall, Bendall Advisory during which it reviewed its performance in relation to the implementation of policies and processes identified during the previous year and to establish priorities and needs for the year to follow. One area the Board considered to be of great importance was communications and resolved to appoint a committee to focus on this for the future.



Although the loss of skilled Board members affected the progress of the Board's governance processes, the Board is now increasingly resourced to continue a progression from a development phase into a more comprehensive and active operational phase. Detailed reports of the Boards achievements and activities are contained within this annual report.

Regards,

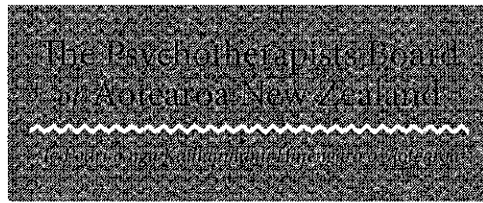
A handwritten signature in cursive script, appearing to read "Mihiteria King".

Mihiteria King

Chair

Psychotherapists Board of Aotearoa New Zealand

Te Poari o nga Kaihaumanu Hinengaro o Aotearoa



2. PRINCIPAL PURPOSE OF THE HPCA ACT

The principal purpose of the HPCA Act is to protect the health and safety of the public by providing for mechanisms to ensure that health practitioners are competent and fit to practice their professions.

Functions are described in section 118 of the HPCA Act:

- a) to prescribe the qualifications required for scopes of practice within the profession, and, for that purpose, to accredit and monitor educational institutions and degrees, courses of studies, or programmes;
- b) to authorise the registration of health practitioners under this Act, and to maintain registers;
- c) to review and promote the competence of health practitioners;
- d) to recognise, accredit, and set programmes to ensure the ongoing competence of health practitioners;
- e) to receive and act on information from health practitioners, employers, and the Health and Disability Commissioner about the competence of health practitioners;
- f) to notify employers, the Accident Compensation Corporation, the Director-General of Health, and the Health and Disability Commissioner that the practice of a health practitioner may pose a risk of harm to the public;
- g) to consider the cases of health practitioners who may be unable to perform the functions required for the practice of the profession;
- h) to liaise with other authorities appointed under this Act about matters of common interest;
- i) to promote education and training in the profession;
- j) to promote public awareness of the responsibilities of the authority;
- k) to exercise and perform any other functions, powers, and duties that are conferred or imposed on it by or under this Act or any other enactment.

3. STRUCTURE OF THE BOARD

The Minister of Health appoints Board Members as individuals rather than as representatives of organisations, for a term of up to 3 years in accordance with section 120-122 of the HPCA Act.

The Chairperson and Deputy Chairperson are appointed by the Board at its first meeting of each year.

Fees Paid to Board Members

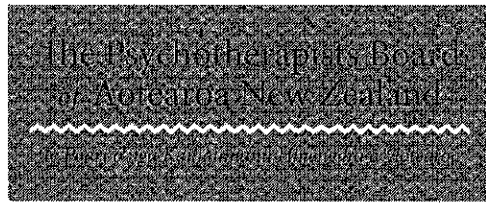
Board Chairperson \$90.00 per hour

Board members \$80.00 per hour

Fees are paid to members for all 'pre approved' work undertaken on behalf of the Board.

4. BOARD MEMBERS

4. BOARD MEMBERS		Appointment Month and Year	
Mihiteria King	Chairperson, Practitioner	October	2007
Gordon Hewitt	Deputy Chair, Practitioner	October	2007
Carol Shinkfield	Practitioner	October	2007
Bill Grant	Practitioner	February	2011
Judy Smyth	Practitioner	September	2011
Paraire Huata	Lay Member	February	2011
Sue Brown	Lay Member	February	2011



Mihiteria King (Te Rarawa, Ngati Pikiiao) has been a board member since its appointment in October 2007 and has held the role as Chair from 2009 to the present time. She maintains a private psychotherapy practice in Birkenhead, North Shore, Auckland and is a Research Clinician for a University of Auckland study. She has also provided services to a variety of organisations including Maori Mental Health Services, Maori Social Services, Liaison Psychiatry, Adult Community Mental Health Services, Auckland University of Technology (School of Psychotherapy), and Auckland PHO's.

Gordon Hewitt is a Psychotherapist and trainer of Transactional Analysis Psychotherapists in Wellington. In his original career, he lectured in genetics and evolutionary biology. He was Head of Health Sciences at the Central Institute of Technology setting up counselling and Psychotherapy courses, and is a Past President of the International Transactional Analysis Association.

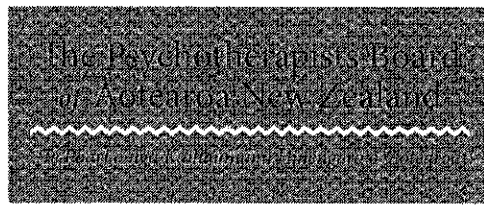
Bill Grant was appointed as a psychotherapist member of the Board in 2011. Since 1975 he has worked as a counsellor, psychotherapist, and supervisor in psychiatric services, in the Ministry of Education as a 'Visiting Guidance Counsellor', in the University of Otago, in a Family Health Counselling Centre, and in private practices in Dunedin and Wellington. He has led a training programme in family therapy for Otago Polytechnic and contributed to training programmes in Ashburn Hall and the University of Otago. He has been the Ethics Secretary for the New Zealand Association of Counsellors (NZAC) and served on the National Executive. He is currently a Clinical Advisor in the Sensitive Claims Unit of the Accident Compensation Corporation. Prior to 1975, he spent 10 years as a teacher of German, English, and English as a second language in New Zealand, two outer Cook Islands, and Germany. He is a Member of both the NZAC and the New Zealand Association of Psychotherapists.

Carol Shinkfield is a Child & Adolescent Psychotherapist with over 20 years experience working therapeutically with children, adolescents and their families. She is also the programme leader for the Graduate Diploma in Child Mental Health and the Master of Health Science specialising in Child Psychotherapy at AUT and has taught on the Programme for 9 years.

Judy Smyth is a registered psychotherapist in private practice in Mt Eden Auckland and has practised for 19 years. She is a full member of the New Zealand Association of Psychotherapists with an Adv. Clin. Prac, and a founding member of the Auckland Chapter of the International Association for Relational Psychoanalytic Psychotherapy.

Paraire Huata was appointed as a lay member of the Board in 2011. He is of Ngati Kahungunu descent and has a background in Social Services and Family Therapy. For the past 20 years he has focussed on providing training, mentoring and coaching to Maori in Maori Mental Health Social Services and particularly Alcohol and Drug Services. Paraire is affiliated to the New Zealand Association of Training and Development (NZATD), and at present, is delivering training for Moana House Training Institute.

Sue Brown was appointed as a lay member of the Board in 2011. Sue is a Chartered Accountant with a background, at senior management level, in several different industries. Currently working in the Aged Care industry, she owns and operates a 200 acre deer farm in the Bay of Islands with her husband, and serves on several boards and committees.



5. MEETING DATES

Agendas and supporting papers are prepared for each Board meeting and minutes record the proceedings of the meetings. A quorum of four Board members, including at least one member who is a layperson, is required for the Board to transact business. All members are required during meetings to declare any conflicts of interest with agenda items.

There were seven meetings held between 1 October 2010 and 30 September 2011.

2010	October 15 and 16	Board meeting
2010	December 5 and 6	Board meeting
2011	February 13 and 14	Board meeting
2011	April 17 and 18	Board meeting
2011	June 17 and 18	Board meeting
2011	July 23	Strategic planning day
2011	September 4 and 5	Board meeting

6. BOARD ADVISORY COMMITTEES

The Board has established the following Board Advisory Committees to assist it in carrying out its statutory functions:

1. The Qualifications Committee
2. The Treaty of Waitangi Standing Committee
3. The Notifications and Complaints Committee
4. The Finance Committee
5. The Personnel Committee
6. The Fitness to Practice Committee
7. The Recertification Committee
8. The Accreditation Committee

These Board Advisory Committees undertake various functions in line with issues that fall within their respective portfolios. Each committee conducts itself according to what the work dictates. Some undertake their business by email, some by teleconference, some using face-to-face meetings, and some using a combination of communication methods. Some committees have delegated decision-making powers, but all committees ultimately report to the Board and provide regular updates on the progress they have made.

Membership of Board Advisory Committees as at 30 September 2011 was:

The Qualifications Committee

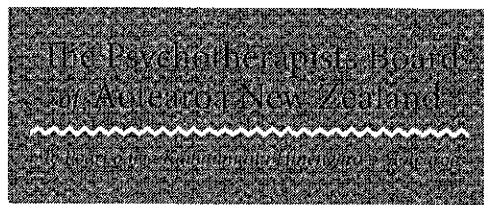
Bill Grant
Carol Shinkfield
Gordon Hewitt

The Treaty of Waitangi Standing Committee

Bill Grant
Mihiteria King
Paraire Huata

The Notifications and Complaints Committee

Bill Grant
Carol Shinkfield



The Finance Committee

Gordon Hewitt
Mihiteria King
Sue Brown

The Personnel Committee

Gordon Hewitt
Mihiteria King
Sue Brown

The Fitness to Practice Committee

Bill Grant
Carol Shinkfield
Gordon Hewitt

The Recertification Committee

Carol Shinkfield
Mihiteria King
Sue Brown

The Accreditation Committee

Carol Shinkfield
Gordon Hewitt
Mihiteria King

7. BOARD VALUES

The Board has made a commitment to ensure that issues of diversity and equality are valued, upheld and promoted, and underpin all aspects of the Board's work.

8. COMMUNICATION

The Board is committed to engaging in open communication with all stakeholders. Regular newsletters are compiled to update the profession, stakeholders and interested parties on the Board's progress and intentions.

During the 2010/2011 year two newsletters were sent out. The Board also consulted on 'Psychotherapist Supervision Policy', 'Annual Practising Certificate Fees', 'Cultural Competencies' and a 'Visiting Educator Scope of Practice'. Where possible, the Board also met with organisations and stakeholders.

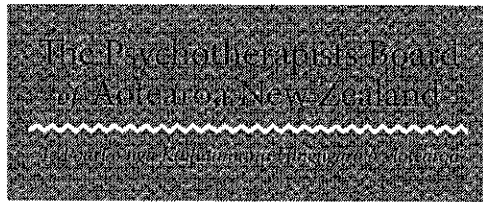
Brief summary of communications:

- Newsletters: January 2011, March 2011
- Annual Report 2009/2010
- Various consultation documents
- Attendance at Association Conferences
- Open meetings with practitioners at Board meetings around New Zealand
- The Board website is regularly updated and contains policy and public information.

9. REGISTRATION

Under Section 11 of the HPCA Act, the Board has authorised three Psychotherapist Scopes of Practice. These were published in the New Zealand Gazette on the 4th September 2008 as follows:

1. Psychotherapist Scope of Practice



2. Psychotherapist Scope of Practice with Child and Adolescent Psychotherapist Specialism
3. Interim Psychotherapist Scope of Practice.

The Board has developed two pathways to registration; the Tertiary Pathway and the Professional Development Pathway.

The Board has grandparented some acceptable qualifications (on the Tertiary Pathway) until the Accreditation of Psychotherapy Training can be completed.

Persons seeking registration under the Tertiary Pathway must hold a Masters-level qualification in psychotherapy or a comparable qualification. The Board has a 'Policy on Comparable Qualifications'.

Persons seeking registration under the Professional Development Pathway must have completed an 'initial' and 'final' assessment as approved by the Board. Organisations currently approved to conduct these assessments during grandparenting are The New Zealand Association of Psychotherapists (NZAP), The New Zealand Association of Child and Adolescent Psychotherapists (NZACAP) and the Australian and New Zealand Society of Jungian Analysts (ANZSJA).

Psychotherapist Registration commenced on 1 October 2008.

Requirements for Registration

Psychotherapists applying for a scope of practice must:

- * demonstrate competence in the scope they are applying for
- * hold a prescribed qualification for the relevant scope
- * meet the fitness for registration requirements as listed under Section 16 of the HPCA Act.

Registration Figures 1st October 2010 – 30th September 2011

518 registered, practising psychotherapists

44 registered, non practising psychotherapists.

10. FINANCIAL SUSTAINABILITY

The Board became a Responsible Authority under the HPCA Act by order of the Governor-General of New Zealand on the 15th of October 2007.

The Board is now in a healthy financial position. As a result the 2010/2011 practising years saw a reduction in the Annual Practising Certificate fee.

There are several capital expenditure projects¹and functions under Section 118 of the HPCA Act (including accreditation and recertification) that the Board needs to implement, however, Board members are confident that these can be achieved within current budgets and that the Board is financially sustainable.

11. FINANCIAL STATEMENTS

The Board's Auditor is the Auditor-General. The Auditor-General appointed PKF Martin Jarvie, to carry out the audit. The Audit Report issued on 27 February 2012 follows, together with the financial statements.

¹ Practitioner database, document management system, reporting systems etc

PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2011

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PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 SEPTEMBER 2011**

	NOTE	2011 \$	2010 \$
Revenue			
Annual Practising Certificate Fees		367,022	365,291
Discipline Levy		59,709	57,461
Non Practising fee		2,523	1,548
Registration Fees		8,187	19,250
Other Revenue		-	9
Interest		22,666	13,202
Total Revenue		<u>460,107</u>	<u>456,761</u>
Expenditure			
Governance	1	190,232	110,105
Secretariat administration	2	174,160	134,297
Total Expenditure		<u>364,392</u>	<u>244,402</u>
Net (Deficit)/Surplus		<u>95,715</u>	<u>212,359</u>

**STATEMENT OF MOVEMENTS IN EQUITY
FOR THE YEAR ENDED 30 SEPTEMBER 2011**

	NOTE	2011 \$	2010 \$
Equity at beginning of period		223,297	10,938
Net surplus/(deficit) for the period		<u>95,715</u>	<u>212,359</u>
Total recognised Revenues and Expenses for the period		95,715	212,359
Equity at End of period	3	<u>319,012</u>	<u>223,297</u>

The accompanying notes form part of these financial statements

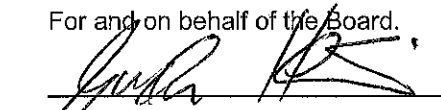



PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND

**STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2011**

	NOTE	2011 \$	2010 \$
Equity	3	<u>319,012</u>	<u>223,297</u>
Current Assets			
Cash, Bank & Bank deposits		349,033	553,685
Investments		365,921	103,531
Accounts Receivable and prepayments		5,747	2,559
Total Current Assets		<u>720,701</u>	<u>659,775</u>
Non-Current Assets			
Property, plant & equipment	4	1,202	3,005
Intangible assets	5	2,480	3,640
Total Non-Current assets		<u>3,682</u>	<u>6,645</u>
Total Assets		<u>724,383</u>	<u>666,420</u>
 Current Liabilities			
Goods and Services Tax		41,588	42,609
Accounts payable and provisions	6	43,448	31,563
Income in Advance	7	320,335	368,950
Total Current Liabilities		<u>405,371</u>	<u>443,123</u>
Total Liabilities		<u>405,371</u>	<u>443,123</u>
Net Assets		<u>319,012</u>	<u>223,297</u>

For and on behalf of the Board.


 Board Deputy Chair
 Dated: 27/2/12

27/02/12 
 Registrar
 Dated:

The accompanying notes form part of these financial statements



PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 SEPTEMBER 2011

REPORTING ENTITY

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

BASIS OF PREPARATION

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP) and have been prepared on the basis of historical cost.

The Board is an entity qualifying for differential reporting exemptions as it has no public accountability and is not large as defined by the Framework for Differential Reporting. The Board has taken advantage of all differential reporting exemptions.

SPECIFIC ACCOUNTING POLICIES

Receivables

Receivables are stated at estimated realisable values.

Property, plant & equipment

Initially stated at cost and depreciated as outlined below. Initial cost includes the purchase consideration plus any costs directly attributable to bringing the asset to the location and condition required for its intended use. Assets are written down immediately if any impairment in the value of the asset causes its recoverable amount to fall below its carrying value.

Depreciation

Depreciation of property, plant & equipment is charged at rates permitted under the Income Tax Act 2007.

The following rates have been used:

Computer equipment	60%	diminishing value
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Intangible Assets

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

Amortisation

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

Website/Database	5 Years
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Leases

Payments made under operating leases are recognised in the statement of financial performance on a basis representative of the pattern of benefits expected to be derived from the leased asset.

Employee entitlements

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

Income recognition

Fees received for the issue of annual practising certificates, non-practicing fees and discipline levy are recognised in the year to which the fees relate. All other fees are recognised on receipt.

Taxation

The Board is exempt from income tax.

Goods & Services Tax

All amounts are stated exclusive of Goods & Services Tax (GST), except for receivables and payables that are stated inclusive of GST.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. All policies have been applied on a consistent basis with prior years.



PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2011**

	NOTE	2011 \$	2010 \$
1. GOVERNANCE			
Costs relating to Board meetings & other activities			
Fees		134,245	84,318
Meeting expenses, travel & accomodation		<u>55,987</u>	<u>25,787</u>
		<u>190,232</u>	<u>110,105</u>
2. SECRETARIAT			
Adminlstration of the Board secretariat			
Audit fees		4,650	3,156
Depreciation & amortisation	8	2,963	1,621
Interest		-	331
Occupancy		20,575	19,000
Other costs		17,685	12,396
Personnel & Professional fees		127,552	96,904
Printing and Stationery		<u>735</u>	<u>889</u>
		<u>174,160</u>	<u>134,297</u>
3. EQUITY			
General purpose		192,095	142,536
Discipline reserve		<u>126,917</u>	<u>80,761</u>
		<u>319,012</u>	<u>223,297</u>
	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
4. PROPERTY, PLANT & EQUIPMENT			
At 30 September 2011			
Computer equipment	<u>4,252</u>	<u>3,050</u>	<u>1,202</u>
	<u>4,252</u>	<u>3,050</u>	<u>1,202</u>
At 30 September 2010			
Computer equipment	<u>4,252</u>	<u>1,247</u>	<u>3,005</u>
	<u>4,252</u>	<u>1,247</u>	<u>3,005</u>
	COST	ACCUMULATED AMORTISATION	BOOK VALUE
5. INTANGIBLE ASSETS			
At 30 September 2011			
Website/Database	<u>5,800</u>	<u>3,320</u>	<u>2,480</u>
	<u>5,800</u>	<u>3,320</u>	<u>2,480</u>
At 30 September 2010			
Website/Database	<u>5,800</u>	<u>2,160</u>	<u>3,640</u>
	<u>5,800</u>	<u>2,160</u>	<u>3,640</u>



PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2011**

	2011	2010
	\$	\$
6. ACCOUNTS PAYABLE & PROVISIONS		
Accounts payable	23,559	16,808
Accruals & provisions	14,466	9,456
Employee benefits	5,423	5,299
	<u>43,448</u>	<u>31,563</u>
7. INCOME IN ADVANCE		
Fees received relating to 2011/2012 year		
Annual Practising Certificate fees and Non-practising fees	<u>320,335</u>	<u>368,950</u>
8. DEPRECIATION & AMORTISATION		
Depreciation of Property, Plant and Equipment	1,803	461
Amortisation of Intangible Assets	1,160	1,160
	<u>2,963</u>	<u>1,621</u>
9. COMMITMENTS		
Shared office and facilities under Memorandum Of Understanding with The Occupational Therapy Board.		
Not later than one year	14,382	-
Later than one year	-	-
	<u>14,382</u>	<u>-</u>
10. CAPITAL COMMITMENTS		
There are no capital commitments at balance date. [2010 \$Nil]		
11. CONTINGENT LIABILITIES		
There are no contingent liabilities at balance date. [2010 \$Nil]		
12. RELATED PARTY TRANSACTIONS		
There were no transactions involving related parties during the year other than those disclosed in the financial statements.		
13. EVENTS AFTER BALANCE DATE		
There were no events that have occurred after balance date that would have a material impact on these financial statements.		



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2011

The Auditor-General is the auditor of the Psychotherapists Board of Aotearoa New Zealand's (the Board). The Auditor-General has appointed me, Robert Elms, using the staff and resources of PKF Martin Jarvie, to carry out the audit of the financial statements of the Board on her behalf.

We have audited the financial statements of the Board on pages 1 to 5, that comprise the statement of financial position as at 30 September 2011, the statement of financial performance, and statement of movements in equity for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements of the Board on pages 1 to 5:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Board's:
 - financial position as at 30 September 2011; and
 - financial performance for the year ended on that date.

Our audit was completed on 27 February 2012. This is the date at which our opinion is expressed.

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

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Board's preparation of financial statements that fairly reflect the matters to which they relate. We consider internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Board;
- the adequacy of all disclosures in the financial statements; and
- the overall presentation of the financial statements.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements. We have obtained all the information and explanations we have required and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

Responsibilities of the Board

The Board is responsible for preparing financial statements that:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Board's financial position and financial performance

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

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

Responsibilities of the Auditor

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

Independence

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

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



Robert Elms
PKF Martin Jarvie
On behalf of the Auditor-General
Wellington, New Zealand



Accountants &
Business Advisers

Matters relating to the electronic presentation of the audited financial statements

This audit report relates to the financial statements of the Psychotherapists Board of Aotearoa New Zealand (the Board) for the year ended 30 September 2011 included on the Board's website. The Board is responsible for the maintenance and integrity of the Board's website. We have not been engaged to report on the integrity of the Board's website. We accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

The audit report refers only to the financial statements named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the financial statements. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited financial statements as well as the related audit report dated 27 February 2012 to confirm the information included in the audited financial statements presented on this website.

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