

Minister of Health  
Parliament Buildings  
Wellington  
New Zealand

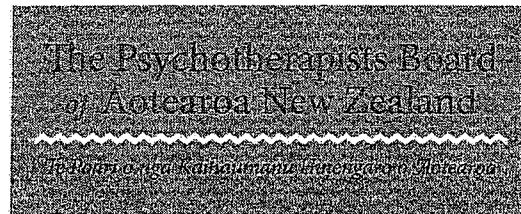
Tuesday 01, September 2009

Dear Minister

Please find following, in accordance with the Section 134(1) of the Health Practitioners Competence Assurance Act 2003 (HPCA Act) the Psychotherapists Board of Aotearoa New Zealand (the Board) Annual Report, for the year ending 30<sup>th</sup> September 2008.

Yours sincerely

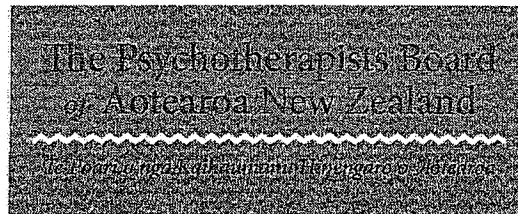
Andrew Duncan  
Chair (2007-2008)  
Psychotherapists Board of Aotearoa New Zealand



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

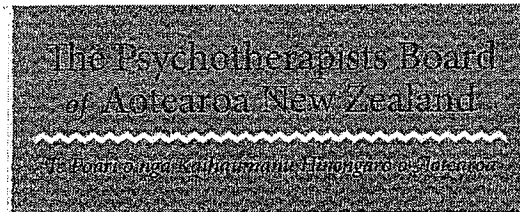
**Annual Report**

**September 2008**



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## **1. CHAIRPERSON REPORT**

In mid-October 2007 the Psychotherapists Board was established under the HPCA Act 2003 and the Minister appointed seven members by notice in the Gazette. The purpose was to ensure the highest standards of performance by psychotherapists in Aotearoa New Zealand for the purpose of protecting the health of New Zealanders.

The Board had our inaugural Board meeting late November 2007 and registered the first psychotherapists in September 2008. The Board rapidly established a cohesive and effective working relationship. We made the policy decision to gradually move towards a governance model but recognised that we would have to be operational as well in our early days. We set out to be a Board that communicates well with our stakeholders and appropriately in these days of email we were able to develop a broad list of names for an email newsletter, this went out four times in our first year. We were fortunate to have on the board two lay people who are very familiar with professional regulation processes. This made a huge difference to the efficiency of the Board's process.

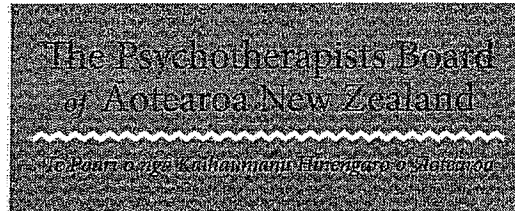
By February 2008 the Board made a decision to share office space with the Occupational Therapy Board of New Zealand. They were most generous in sharing their wisdom of Board processes and renting space and services at a very reasonable rate and on credit until we had the resources to pay. The Board also received advice and support from several other regulatory boards. At that time the Board also searched and found an excellent Registrar, Jacquelyn Manley, who has served both the Board and the profession extremely well.

It has been a remarkable foundation year with an enormous effort by all Board members and the Registrar, with generosity and cooperation from the majority of the profession. There has been considerable tension among some members of the profession while they have adjusted to the Board as a perceived intrusion into their well-developed practice. There has been robust and creative discussion with the New Zealand Association of Psychotherapists (NZAP), the largest association of psychotherapists, and this relationship became more solid during the year.

The Board's relationship with some Tangata Whenua psychotherapists has presented challenges. We were soon challenged as to why the Board did not immediately establish a Treaty based partnership relationship. The Board has established a Treaty Policy. By the end of our first year we were continuing to work to develop this relationship and had planned a hui with a group of Maori practitioners – Waka Oranga.

One of the greatest challenges of the year has been raising money. The Board had expected to be able to raise a bank loan to finance our work until we began to take in fees. In fact February – April 2008 would have to rank as about the worst time over a number of years to attempt to borrow from a bank. The Board was completely unsuccessful. Fortunately the professional associations supported us through the first year loaning the Board a total of \$75,000. In addition ANZSJA gave the Board a grant of \$2,000. The Board thanks them all for this. Then the Ministry of Health agreed to fund a small contract with the Board to investigate various issues in relation to the start up, and once this funding had been secured a bank was willing to give us an overdraft.

Setting fees and establishing budgets has been an arduous but necessary process. This work culminated in a high degree of understanding being achieved by the profession of the necessity for adequate fees to ensure fiscal responsibility. As Registration and Annual Practicing



Certificate (APC) fees began to come in at the end of the financial year the Board was beginning to be on a more solid financial base. The process put enormous pressure on the Board and the Registrar, which we worked hard to manage. My thanks to the Board and the Registrar for this. For instance, we were unable to employ the Registrar on a salary until June 2008, four months after she began to work for the Board.

Clearly the most important tasks of the year were those associated with establishing scopes of practice and qualifications. This was the focus of the Board's first consultation; a complex and educational process for the Board and the profession alike. The Board was pleased to receive an enormous response to the consultation and was able on the basis of this input to establish suitable scopes and qualifications. Two pathways to registration were developed; one using a tertiary qualification and a second accepting professional development. These pathways enabled most practicing psychotherapists to be registered. This process also adheres to the HPCA ACT requirement that no undue burden be put on the profession unless justified by the purpose of competence, fitness to practice and safety for the public.

The Board has opted for an internet based registration process while also providing for those who do not have access to a computer. The internet based system has saved money on office personnel costs. Initial consideration has been given to a possible joint Board for Psychotherapists and Counsellors who have also decided to apply for registration under the HPCA ACT. The Board is open to this while the psychotherapy profession as a whole is more cautious.

I would like to thank all registered psychotherapists for their participation and professional cooperation with PBANZ in fulfilling the requirements of the HPCA Act. I would particularly like to thank our Registrar, Jacquelyn Manley, for the wonderful effort she has put into developing the Board processes. She has worked extremely hard and the Board would be lost without her. Finally I would like to thank the Board members for their commitment and effort in a very difficult but very constructive year.

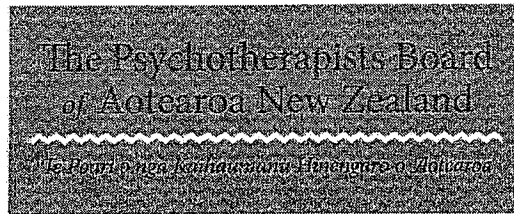
It has been a privilege to serve in this role; thanks to everyone for the support they have given me.

## **2. PRINCIPAL PURPOSE OF THE HPCA Act**

The principal purpose of the Health Practitioners Competence Assurance Act 2003 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.

### 4. BOARD MEMBERS

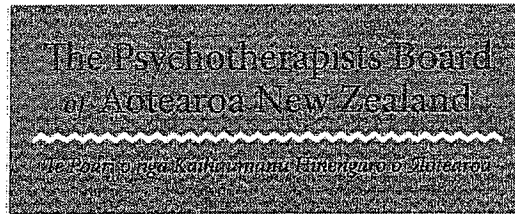
Andrew Duncan	Chairperson (2007-2008)
Gordon Hewitt	Deputy Chair
Carol Shinkfield	Board Member
Chris Milton	Board Member
Mihiteria King	Board Member
Sue Ineson	Lay Board Member
Trish Hanlen	Lay Board Member

**Andrew Duncan** has over 30 years experience as a Psychoanalytic Psychotherapist, supervisor, group therapist, couples and family therapist. Andrew is a pakeha New Zealander. He had a leadership role in the development of the MHSc in Psychotherapy at AUT. He worked at AK Family Counselling and Psychotherapy Centre and was on the exec for seven years and was Treasurer of NZAP for four years. Andrew is committed to the profession of psychotherapy.

**Gordon Hewitt** is a Psychotherapist and trainer of Transactional Analysis Psychotherapists in Wellington. In his original career, he has 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.

**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 specializing in Child Psychotherapy at AUT and has taught on the Programme for nine years.

**Chris Milton** is a Jungian Psychoanalyst and Clinical Psychologist. Chris is the secretary of the Australian and New Zealand Society of Jungian Analysts (ANZSJA) and serves on the editorial Board of the Indo-Pacific Journal of Phenomenology. Apart from his clinical work, he has taught, examined and supervised in psychiatry, clinical psychology, psychoanalysis and analytical psychology in both institute and university settings.



**Mihiteria King** (Te Rarawa, Ngati Pikiao) has been practising Psychotherapy over 10 years in a variety of services that include Maori Mental Health Services, Maori Social Services, Liaison Psychiatry, and Adult Community Mental Health Services. Mihiteria was a lecturer on the AUT Psychotherapy programme for 5 years. Currently Mihiteria practices privately in Birkenhead.(Auckland).

**Sue Ineson** is a Lay Board Member who has worked in the health sector for over 15 years, and been involved in the delivery of health services when she was Executive Director of the Family Planning Association and in the regulatory sector when she was CEO of the Medical Council. Currently Sue works as a consultant in health and regulation and is a Board member for several groups and sits on Tribunals.

**Trish Hanlen** is a Lay Board Member and has a background in the voluntary sector and social work management. Trish has serviced on the NZ Association of Citizens Advice Bureau Board (Chair); NZ Psychologists Board; North Region Health Ethics Committee and many years as an Executive Member of Bay of Plenty Aotearoa NZ Association of Social Workers. Trish was admitted as a Member of New Zealand Order of Merit in the Queen's Birthday Honours. Trish teaches social work at Bay of Plenty Polytechnic, Tauranga.

#### 4. MEETING DATES

There were 8 Board meetings held between the 30<sup>th</sup> November 2007 and the 30<sup>th</sup> September 2008.

2007 November 30 <sup>th</sup> and December 1 <sup>st</sup>	Inaugural Board Meeting
2008 January 24 <sup>th</sup> and 25 <sup>th</sup>	Board Meeting
2008 March 9 <sup>th</sup> and 10 <sup>th</sup>	Board Meeting
2008 April 13 <sup>th</sup>	Board Meeting
2008 May 2 <sup>nd</sup> and 3 <sup>rd</sup>	Board Meeting
2008 June 8 <sup>th</sup> and 9 <sup>th</sup>	Board Meeting
2008 July 20 <sup>th</sup> and 21 <sup>st</sup>	Board Meeting
2008 August 10 <sup>th</sup> and 11 <sup>th</sup>	Board Meeting

#### 5. 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 and therefore to being familiar with and operating according to the:

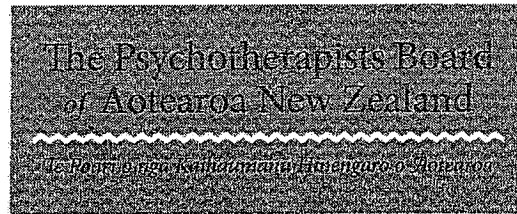
- Principles of Natural Justice and Administrative Law
- Te Tiriti o Waitangi – The Treaty of Waitangi 1840
- Health and Disability Commissioner Act 1994
- Code of Health and Disability Services Consumer Rights 1996
- Health and Disability Services Act 1993
- Privacy Act 1993 – Health Information Act 1997
- Human Right Act 1993

#### 6. 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 with the Board's progress and intentions.







guarantee required was either a personal guarantee from each of the Board Member (property) or a guarantee from the Government. Board Members are unable to and unwilling to put their personal property/finances up as security. The Ministry of Health was unable to guarantee a loan. This left the Board members in a precarious situation.

From November 2007 until May 2008 Board members carried the Board financially. In May 2008 Board members were owed in excess of \$70,000, this included unpaid Board expenses, Board fees, and the Registrar's salary.

During the first year of operation the Board relied heavy on the support of the Occupational Therapy Board New Zealand (OTBNZ) until the Board received a small service contract from the Ministry for \$60,000 in July 2008.

Between May–September 2008 the Board received loans from NZAP, NZAP Wellington Branch, and NZAC. This made it possible to continue Board work (loans totaled \$75,000). The Board also received a grant from ANZSJA (\$2,000). In October the Board received an additional loan from NZACAP.

Registration of the profession commenced on the 1<sup>st</sup> October 2008. At the end of September 2008 Board expenditure (\$184,154) significantly exceeded the Board income from the Ministry of Health contract \$60,000.

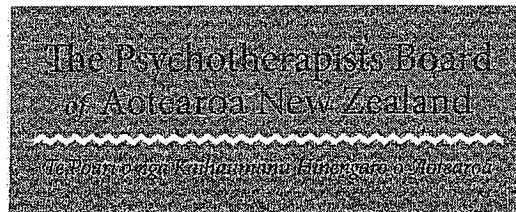
The Minister and Ministry of Health had confirmed by creation of the Board that regulation of psychotherapists was required to protect the public. Therefore in the future there is a need to ensure that a Board can operate financially in the initial stages of regulation.

## **9. FINANCIAL STATEMENTS**

The Board's auditor is the Auditor-General. The Auditor-General has appointed Palo Ryan, using the staff and resources of PKF Martin Jarvie, to carry out the audit. The Audit Report issued on the 24<sup>th</sup> July 2009 follows, together with the financial statements.

### **Addendum**

Please note that this report covers the Board's first year of operation. Despite the financial difficulties of the first year, the Board expects, once the 2009 fees are received to be able to pay off its debts and begin to build up an appropriate reserve.



## **10. CONTACT THE BOARD**

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108 The Terrace  
Wellington  
6143  
New Zealand

The Registrar  
Psychotherapists Board of Aotearoa New Zealand  
PO Box 10-787  
The Terrace  
Wellington  
6143

Jacquelyn Manley  
Registrar  
Tel: 04 918 4727  
Fax: 04 918 4746  
Email: [registrar@pbanz.org.nz](mailto:registrar@pbanz.org.nz)  
Web: [www.pbanz.org.nz](http://www.pbanz.org.nz)

PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2008

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# PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 SEPTEMBER 2008

	NOTE	2008 \$
<b>Revenue</b>		
Ministry of Health Service Contract		60,000
Registration Fees		4,250
Other Revenue		2,000
Interest		107
<b>Total Revenue</b>		<u>66,357</u>
<b>Expenditure</b>		
Governance	1	108,604
Secretariat administration	2	75,550
<b>Total Expenditure</b>		<u>184,154</u>
<b>Net (Deficit)/Surplus</b>		<u>(117,797)</u>

## STATEMENT OF MOVEMENTS IN EQUITY FOR THE YEAR ENDED 30 SEPTEMBER 2008

	2008 \$
Equity at beginning of period	-
Net (deficit)/surplus for the period	<u>(117,797)</u>
Total recognised Revenues and Expenses for the period	(117,797)
Equity at End of period	<u>(117,797)</u>

The accompanying notes form part of these financial statements



# PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND

## STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2008

	NOTE	2008 \$
<b>Equity</b>		<u>(117,797)</u>
<b>Current Assets</b>		
Cash, Bank & Bank deposits		16,837
Accounts Receivable		67,542
		<u>84,379</u>
<b>Total Current Assets</b>		<u>84,379</u>
<b>Non-Current Assets</b>		
Property, plant & equipment	3	1,309
Intangible assets	4	5,000
		<u>6,309</u>
<b>Total Non-Current assets</b>		<u>6,309</u>
<b>Total Assets</b>		<u>90,688</u>
<b>Current Liabilities</b>		
Goods and Services Tax		4,677
Accounts payable and provisions	5	120,008
Loans	6	75,000
Income in Advance	7	8,800
		<u>208,485</u>
<b>Total Current Liabilities</b>		<u>208,485</u>
<b>Total Liabilities</b>		<u>208,485</u>
<b>Net Assets</b>		<u>(117,797)</u>

For and on behalf of the Board.

*Andrew J. Damm*

Board Chair  
Dated:

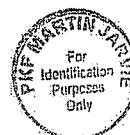
24/7/2009

*Monika*

Registrar  
Dated:

24/07/09

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 2008

### BASIS OF PREPARATION

The Psychotherapists Board is a body corporate established under the Health Practitioners Competence Assurance Act 2003 and is a Responsible Authority under that Act. The Board is a reporting entity for the purposes of the Financial Reporting Act 1993 and its financial statements comply with that Act.

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.

Given the Board's negative equity position, the Board has decided to implement a fee increase that will reduce its reliance on loan funding and enable it to continue to meet its obligations as they fall due. In light of this, the Board has determined that the use of the going concern assumption is appropriate.

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.

#### Taxation

The entity is deemed a public authority and is exempt from taxation pursuant to Section CW 38 (2) of the Income Tax Act 2007.

#### Income recognition

Fees received for the issue of annual practising certificates are recognised in the year to which the fees relate. All other fees are recognised on receipt.

#### Goods & Services Tax

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

#### Comparative figures

The Board was established on 15 October 2007 and this is the first year that financial statements have been prepared. As such there are no comparative figures.

#### CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. All policies have been applied on a consistent basis with those adopted at the date of commencement



# PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2008

	NOTE	2008 \$
<b>1. GOVERNANCE</b>		
Costs relating to Board meetings & other activities		
Fees		86,860
Meeting expenses, travel & accomodation		<u>21,744</u>
		<u>108,604</u>

<b>2. SECRETARIAT</b>		
Administration of the Board secretariat		
Audit fees		2,000
Interest		2,159
Occupancy		9,500
Other costs		2,296
Personnel & Professional fees		52,278
Printing and Stationery		<u>7,317</u>
		<u>75,550</u>

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
<b>3. PROPERTY, PLANT &amp; EQUIPMENT</b>			
At 30 September 2008			
Computer equipment	<u>1,309</u>	-	<u>1,309</u>
	<u>1,309</u>	-	<u>1,309</u>

<b>4. INTANGIBLE ASSETS</b>			
At 30 September 2008			
Website/Database	<u>5,000</u>	-	<u>5,000</u>
	<u>5,000</u>	-	<u>5,000</u>

	2008 \$
<b>5. ACCOUNTS PAYABLE &amp; PROVISIONS</b>	
Trade accounts payable	110,617
Accruals & provisions	6,229
Employee benefits	<u>3,162</u>
	<u>120,008</u>



# PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2008

### 6. LOANS

Unsecured loans repayable within one year	
NZ Association of Psychotherapists Inc	65,000
NZ Association of Psychotherapists Wellington Branch Inc.	5,000
NZ Association of Counsellors Inc.	5,000
	<u>75,000</u>

### 7. INCOME IN ADVANCE

Annual Practising fees received relating to 2008/2009 year	<u>8,800</u>
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### 8. DEPRECIATION & AMORTISATION

No depreciation or amortisation has been charged against assets in the current year as these were purchased at the end of the financial year.

-

### 9. COMMITMENTS

Commitments under memorandum of understanding with the Occupational Therapy Board for shared office facility.

Not Later than one year	9,500
Later than one year	<u>-</u>
	<u>9,500</u>

### 10. CAPITAL COMMITMENTS

There are no capital commitments at balance date.

### 11. CONTINGENT LIABILITIES

There are no contingent liabilities at balance date.

### 12. RELATED PARTY TRANSACTIONS

During the year payments of \$14,474 were made on behalf of the board by board members to enable the Board to operate during its establishment. There were no outstanding balances in respect of these transactions at year end. There were no other transactions involving related parties during the year other than those disclosed in the financial statements.

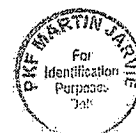
### 13. EVENTS AFTER BALANCE DATE

There were no events that have occurred after balance date that would have a material impact on these financial statements.

### 14. TRANSITION TO NZ IFRS

In December 2002 the New Zealand Accounting Standards Review Board announced that New Zealand International Financial Reporting Standards ("NZ IFRS") will apply to all New Zealand reporting entities for the periods commencing on or after 1 January 2007.

The Financial Reporting Standards Board has determined that for certain entities who meet the criteria there would be a delay in the mandatory adoption of NZ IFRS until further notice. The Board meets these criteria and intends to defer implementation of NZ IFRS.





**AUDIT REPORT**  
**TO THE READERS OF**  
**THE PSYCHOTHERAPISTS BOARD'S**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2008**

The Auditor-General is the auditor of the Psychotherapists Board (the Board). The Auditor-General has appointed me, Paolo Ryan, using the staff and resources of PKF Martin Jarvie, to carry out the audit of the financial statements of the Board, on his behalf, for the year ended 30 September 2008.

**Unqualified 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 2008; and
  - the results of its operations for the year ended on that date.

The audit was completed on 24 July 2009, and this is the date at which our opinion is expressed.

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

**Basis of Opinion**

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

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

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

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



Accountants &  
Business Advisers

Audit procedures generally include:

- determining whether significant financial and management controls are working and can be relied on to produce complete and accurate data;
- verifying samples of transactions and account balances;
- performing analyses to identify anomalies in the reported data;
- reviewing significant estimates and judgements made by the Board;
- confirming year-end balances;
- determining whether accounting policies are appropriate and consistently applied; and
- determining whether all financial statement disclosures are adequate.

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

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

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

The Members of the Board are responsible for preparing the financial statements in accordance with generally accepted accounting practice in New Zealand. The financial statements must fairly reflect the financial position of the Board as at 30 September 2008 and the results of its operations for the year ended on that date. The Members of the Board's responsibilities arise from the Health Practitioners Competence Assurance Act 2003.

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

#### **Independence**

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

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

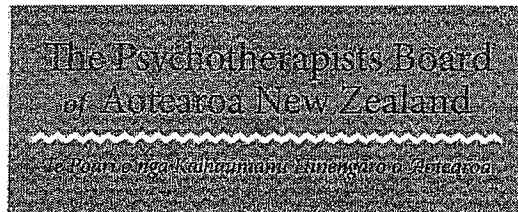
Paolo Ryan  
PKF Martin Jarvie  
On behalf of the Auditor-General  
Wellington, New Zealand

**Matters Relating to the Electronic Presentation of the Audited Financial Statements**

This audit report relates to the financial statements of the Psychotherapists Board for the year ended 30 September 2008 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 24 July 2009 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.



#### **10. CONTACT THE BOARD**

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