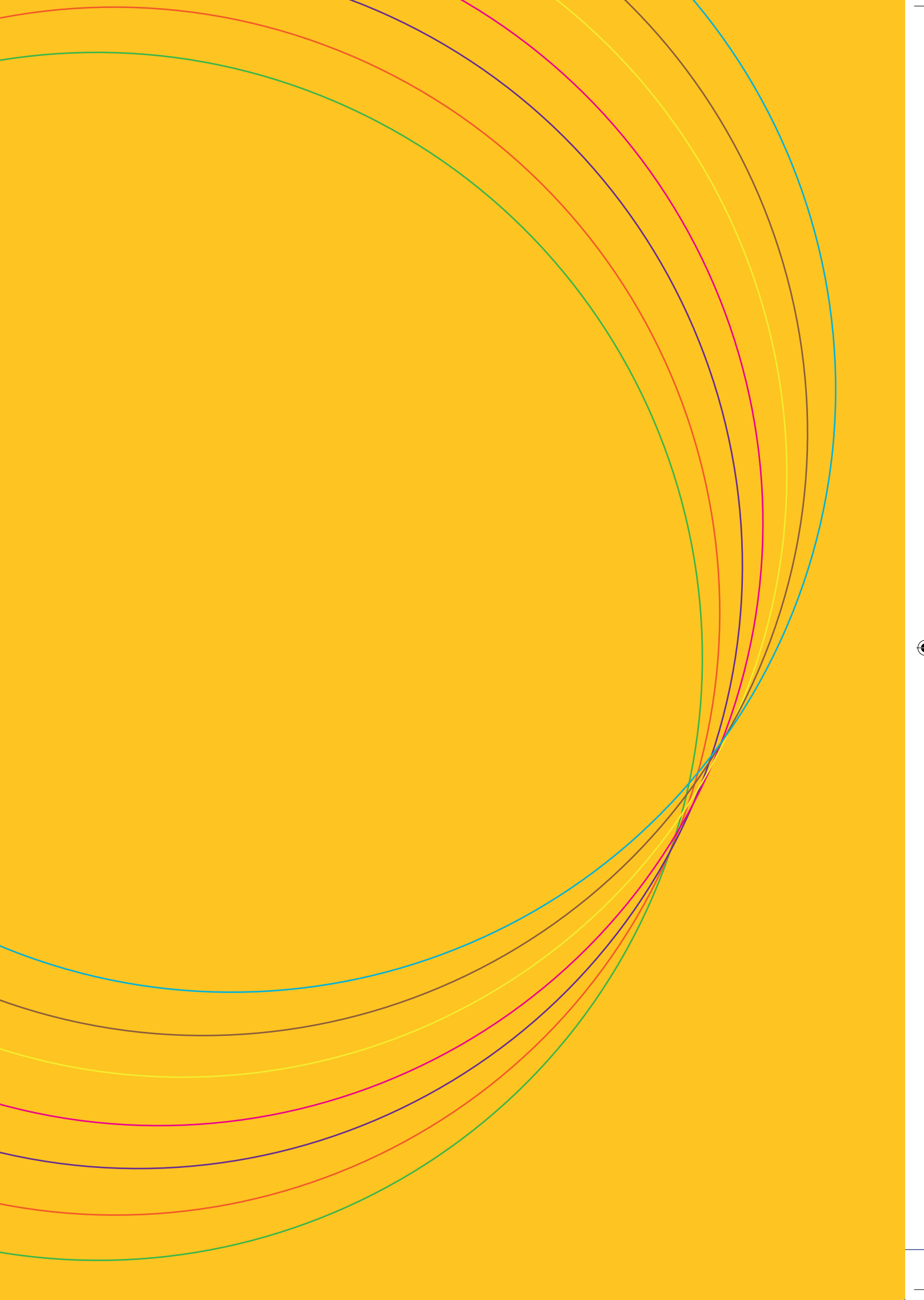




Osteopaths
Board of
Queensland

**final
annual
report**
2009-10



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Public availability of annual report

Copies of this final annual report are publicly available at www.healthregboards.qld.gov.au/publications and at no cost by contacting the Office as follows:

Ms Helen Davey
Executive Support Officer

Telephone: (07) 3225 2509

In writing: GPO Box 2438, Brisbane Qld 4001

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Foreword

The Hon Paul Lucas MP
Deputy Premier and Minister for Health
Parliament House
BRISBANE QLD 4000

Dear Deputy Premier

I have pleasure in submitting the final Annual Report and Financial Statements of the former Osteopaths Board of Queensland (the Board) for the year ended 30 June 2010.

This final Annual Report outlines the activities and achievements of the former Osteopaths Board of Queensland, which was repealed with effect from 1 July 2010.

I certify that this Annual Report complies with the prescribed requirements of the Financial Accountability Act 2009 and the Financial and Performance Management Standard 2009, and the detailed requirements set out in the Annual Report requirements for Queensland Government Agencies. A checklist outlining the annual reporting requirements can be found at <http://www.healthregboards.qld.gov.au/publications.htm>.

I would like to thank Robyn Davies who resigned from the Board in October 2009. Robyn's service to the Board was greatly appreciated and her professionalism will be missed. I would also like to welcome Dr Arun Shapleski who joined the Board when it was reconstituted from 11 April 2010.

My appreciation is extended to all current and former members of the Board who held office during the year.

The Board also records its appreciation for the administrative and operational support provided by the staff of the Office of Health Practitioner Registration Boards (the Board) in assisting the Board to fulfill its statutory functions and obligations.



A handwritten signature in blue ink, appearing to read 'N. Rutsche'.

Natalie Rutsche
Former Chairperson
17 November 2010



Constitution, goals and functions

Constitution

The Osteopaths Board of Queensland (the Board) was constituted under section 9 of the *Osteopaths Registration Act 2001* ("the Registration Act") as a body corporate with perpetual succession. The Board was subject to the provisions of the *Health Practitioner Registration Boards (Administration) Act 1999*, the *Health Practitioners (Professional Standards) Act 1999* ("the Professional Standards Act") and the *Financial Accountability Act 2009*.

Goals

Consistent with section 7(1) of the Registration Act, the Board's primary goals were:

- to protect the public by ensuring health care is delivered by registrants in a professional, safe and competent way;
- to uphold standards of practice within the profession; and
- to maintain public confidence in the profession.

Functions

The Board was directly responsible for the administration of the Registration Act and the *Osteopaths Registration Regulation 2002* (as amended from time to time).

The Board's major functions were set out in section 11 of the Registration Act as follows:

- to assess applications for registration;
- to register persons who satisfy the requirements for registration;
- to monitor and assess whether registrants comply with any conditions of registration;
- to keep a register of, and records relating to, registrants;
- to promote high standards of practice of the profession by registrants;
- to develop or adopt programs for the continuing professional education of registrants and encourage their participation in the programs;
- to develop or adopt training programs in the practice of the profession that are relevant to a person's eligibility for registration;
- to confer and cooperate with interstate regulatory authorities;
- to confer and cooperate with entities engaged in the development of national policies about the regulation of the profession;
- to confer and cooperate with the following entities about the education of persons in the practice of the profession:
 - > educational institutions; and

- > entities responsible for accrediting courses or accrediting institutions to educate persons for the profession;
- to inform registrants and the public about the operation of the legislative scheme in its application to the profession;
- to examine and advise the Minister about the operation of the legislative scheme in its application to the profession;
- to monitor and enforce compliance with this Act;
- to undertake research, relevant to the legislative scheme, into the regulation of the profession;
- to collect and give to persons information about the practice of the profession by registrants; and
- to perform other functions given to the Board under the Registration Act or another Act.

In addition, the Board had a variety of functions under the Professional Standards Act. Those functions were listed under section 11 of that Act as follows:

- to receive complaints about its registrants and, if appropriate, refer the complaints to the Health Quality and Complaints Commissioner;
- to consult and cooperate with the Commissioner in investigating and disciplining its registrants and in relation to complaints about impaired registrants;
- to immediately suspend, or impose conditions on the registration of its registrants if the registrants pose a serious potential risk to the wellbeing of vulnerable persons;
- to conduct investigations, whether because of complaints or on its own initiative, about the conduct and practice of its registrants;
- to deal with disciplinary matters relating to its registrants that can be addressed satisfactorily through advising, cautioning and reprimanding;
- to bring disciplinary proceedings relating to its registrants before Panels or the Tribunal;
- to implement orders of Panels or the Tribunal relating to the Board's registrants;
- to establish health assessment committees to assess the health of registrants who may be impaired and make decisions about impaired registrants;
- to monitor its registrants' compliance with conditions imposed, or other disciplinary action taken, or undertakings entered into under this Act;
- to cancel or suspend, or impose conditions on its registrants' registration as a result of action taken under a foreign law;
- to consult and cooperate with other boards, foreign regulatory authorities and other relevant entities about the investigation and disciplining of its registrants and the management of its registrants who are impaired; and
- to exercise other functions given to the Board under the Act.



Membership of the Board

Registrant members

Dr Robyn Davies*	B App Sc (Osteopathy)
Dr Lauren Coffey	B Sc (Clinical Sciences), M Hlth Sc (Osteopathy)
Dr Mark Kelly	B App Sc (Clinical Science), B Osteopathic Sc [Deputy Chairperson]
Dr Natalie Rutsche	B Sc (Clinical Science), M Hlth Sc (Osteopathy) [Chairperson]

Public members

Dr Susan M Brady	BA, B Soc Wk, PhD
Mr Michael Yau	Bsc (Hons) PCL, MSc Lond, MApp Law Qld, Grad Cert in Architectural Practice

Lawyer

Ms Carol Lee	LLB
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* Dr Robyn Davies resigned from the Board on 5 October 2009

Membership of the Board – from 11 April 2010

Registrant members

Dr Lauren Coffey	B Sc (Clinical Sciences), M Hlth Sc (Osteopathy)
Dr Mark Kelly	B App Sc (Clinical Science), B Osteopathic Sc [Deputy Chairperson]
Dr Natalie Rutsche	B Sc (Clinical Science), M Hlth Sc (Osteopathy) [Chairperson]
Dr Arun David Shapleski	B Sc (Clinical Sciences), M Hlth Sc (Osteopathy)

Public members

Dr Susan M Brady	BA, B Soc Wk, PhD
Mr Michael Yau^	Bsc (Hons) PCL, MSc Lond, MApp Law Qld, Grad Cert in Architectural Practice

Lawyer

Ms Carol Lee	LLB
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^ Mr Michael Yau resigned from the Board on 20 April 2010

The Board members' current term of appointment, which expires on 31 August 2010, is a shortened term because of the transition of the profession to the national registration scheme.

Meetings of the Board

The Board held ordinary Board meetings, usually on the first Monday of every second month, in a boardroom at the Office of Health Practitioner Registration Boards.

During 2009-10, the Board held seven ordinary Board meetings with Board member attendance as follows:

Members	Ordinary meetings
S Brady	7
L Coffey	7
R Davies*	2
M Kelly	7
C Lee	5
N Rutsche	7
A Shapleski**	2
M Yau^	5

* Dr Davies resigned from the Board on 5 October 2009

** Dr Shapleski was appointed from 11 April 2010 when the Board was reconstituted

^ Mr Yau resigned from the Board on 20 April 2010

The Register

The Board maintained a Register of osteopaths pursuant to section 11(d) of the Registration Act.

Due to the Board ceasing to exist after June 30, when statistics are usually compiled, the figures shown here have been compiled prior to the beginning of the 2010 renewal period for the profession.

As at 1 May 2010, the Register contained a total of 144 names. Of the 144 registrants, 141 were general registrants and three were provisional general registrants.

During the reporting period to 1 May 2010, 19 new registrations were processed by the Board.

Of the 19 new registrants, nine (approximately 47.5%) were processed under mutual recognition legislation. Of these, seven registrants lodged a registration notice pursuant to the provisions of the *Mutual Recognition (Queensland) Act 1992* on the basis of holding current registration as an osteopath in another Australian State or Territory, and two registrants lodged notices pursuant to the provisions of the *Trans-Tasman Mutual Recognition (Queensland) Act 2003* on the basis of the person holding current registration as an osteopath in New Zealand.

An analysis of the registration database as at 1 May 2010 provides the following information.

Gender

- 57% of registrants were male; and
- 43% of registrants were female.

Age groupings

Age grouping	% of registrants
Under 25 years	2.0
25 – 34 years	37.0
35 – 44 years	24.5
45 – 54 years	18.5
55 years and over	18.0
TOTAL	100.0

Geographical distribution

- 81% of registrants gave their addresses on the Register as within south east Queensland (postcodes 4000 to 4399 and 4500 to 4581), comprising 27.5% within Brisbane and 53.5% elsewhere in south east Queensland;
- 12% of registrants had Queensland addresses outside south east Queensland; and
- 7% of registrants had addresses outside Queensland.

The geographical statistics are based on an analysis of postcode addresses of the registrants as shown on the Register. In some cases, the Register address differs from the practice address of a registrant. Registrants with addresses outside Queensland have chosen to retain Queensland registration, even though, in most cases, they do not currently practise their profession in Queensland.

Administrative structure

Administrative and operational support for the Board's day to day operations was provided by the Office of Health Practitioner Registration Boards (the Office) under a service agreement between the Board and the Office. The Board was one of 12 health practitioner registration Boards receiving such support from the Office which is constituted under the *Health Practitioner Registration Boards (Administration) Act 1999*. The Office has a permanent staff establishment of 50.6 full-time equivalent positions (as at 30 June 2010) and a variable number of temporary positions.

Members of the staff of the Office with primary responsibilities for the administrative tasks of the Board as at 30 June 2010 were:

Executive Officer	Mr Michael Demy-Geroe
Principal Co-ordinator	Mrs Helen Davey
Registration Assessment Officer	Mr Vaughan Travers

The Principal Co-ordinator is assigned the task of handling and managing the day to day administrative affairs of the Board (and other health practitioner registration Boards) under the direction of the Executive Officer and Directors of Board Support and Advice and Registration Services.

Other Office staff support the Board with services in human resource management, financial management, information technology, counter enquiries, records management, investigation of complaints about registrants, health assessment and monitoring of impaired practitioners and general administrative assistance.

Further information regarding the interrelationship between the Board and the Office is provided in the Office annual report.

Access

Due to the transition to the national registration scheme, after 30 June 2010 the Osteopaths Board of Queensland ceased to exist under the Registration Act.

The Board was previously located at:
Level 8, 160 Mary Street
Brisbane QLD 4000

Regulation of the profession will transition to the Osteopathy Board of Australia which is located at:

Level 18
179 Turbot Street
BRISBANE QLD 4000

Correspondence to the national Board should be addressed to:

AHPRA
Osteopathy Board of Australia
GPO Box 9958
BRISBANE QLD 4001

Board communication links are:

Telephone: 1300 419 495
E-mail: enquiries@osteopathyboard.gov.au
Website: www.osteopathyboard.gov.au

Copies of this annual report and the annual report of the Office of Health Practitioner Registration Boards are accessible to members of the public at the Office and on the Office's website. The Office is located at:

Level 19
179 Turbot Street
Brisbane
QLD 4000

Website: www.healthregboards.qld.gov.au

Review of activities and operations

Registration Act

The Registration Act was amended during 2009-10 by:

- *Financial Accountability Act 2009* No. 9 ss 1, 2(2), 136 sch 1, which replaced references to the *Financial Administration and Audit Act 1977* with the *Financial Accountability Act 2009*;
- *Queensland Civil and Administrative Tribunal (Jurisdiction Provisions) Amendment Act 2009* No. 24



ss 1–2, ch 7 pt 15, which inserted provisions for the new Queensland Civil and Administrative Tribunal which replaced the previous Health Practitioners Tribunal;

- *Health and Other Legislation Amendment Act 2009* No. 44 ss 1, 2(3), pt 13, which:
 - > extended the maximum period of provisional general registration to 12 months;
 - > inserted provisions so that if the board failed to make a decision on an application to review the imposition of conditions on general registration, the conditions are taken to be confirmed rather than removed; and
 - > inserted extensive provisions allowing for the cancellation of general registration where information or a document given was, or became, materially false, or where the registrant ceases to have, or does not have, the qualifications necessary for registration.

Registration Regulation

The *Osteopaths Registration Regulation 2002* was amended during 2009-10 by:

- *Health Legislation Amendment Regulation (No. 1) 2010* SL No. 73 pts 1, 8, which extended the general registration period starting 1 July 2009 to 1 July 2010, and stated the following registration period starts on 2 July 2010, in order to accommodate the introduction of the national registration scheme;
- *Health Legislation Amendment Regulation (No. 2) 2010* SL No. 74 pts 1, 9, which:
 - > increased fees payable under the Registration Act in line with movements in the Consumer Price Index - details of the fees now applicable are provided in the “Fees” section of this report; and
 - > made consequential amendments to the period of registration and removed references to restoration fees in order to accommodate the implementation of the national registration scheme.

Professional standards

The Queensland Board ceased to exist under the Registration Act after 30 June 2010, when statistics are usually compiled. To expedite production of this report prior to the cessation of the Board, the data shown here has been compiled prior to the 30 June 2010 conclusion of the 2009-10 reporting period.

Complaints under the Registration Act

During 2009-10, the Board received five new complaints which it dealt with under the Registration Act.

Three complaints were allegations of health practices advertising osteopathy when no osteopath was present. In one case, the Board reminded the practice manager of the requirements of the Registration Act and, in the other two cases, the Board took no further action as there was no evidence of a breach of the Registration Act.

Two complaints related to persons, who were not registered osteopaths, holding themselves out as osteopaths. In both cases, the Board issued a warning to the persons for breaching the Registration Act.

An investigation under the Registration Act was completed during 2009-10. The investigation related to a non-registrant holding herself out as an osteopath. The Board resolved to remind the non-registrant of the requirements of the Act and to advise her that, if the Board receives any other complaint or information of a similar nature, the Board may take legal action against her.

Two complaints relating to advertising by registrants were carried over from 2008-09. The Board, after considering the registrant’s submissions, resolved that there was insufficient evidence of any breach by the registrants and took no further action.

Complaints under the Professional Standards Act

All new complaints are assessed to determine whether the complaint appears to provide a ground for disciplinary action and, if so, whether the complaint should be first investigated.

The Board did not receive any new complaints under the Professional Standards Act in 2009-10.

Investigations under the Professional Standards Act

There were no investigations conducted by the Board during 2009-10.

Disciplinary proceedings

The Board did not conduct any disciplinary proceedings during 2009-10.

The Board did not conduct or spend funds on health assessments of registrants under part 5 of the Professional Standards Act during 2009-10.

Undertakings

The Board did not enter into any undertakings with registrants about their professional conduct or practice under sections 118(1)(c)(iv), 165(2)(b), 276(2)(a), or 299(2)(c) of the Professional Standards Act during 2009-10.

Consequently no copies of undertakings with registrants were provided to the Health Quality and Complaints Commissioner pursuant to section 379(5) of the Professional Standards Act.

Health, assessment & monitoring

The Board’s Health Assessment and Monitoring (HAM) program manages impaired registrants, in accordance with Part 7 of the Professional Standards Act.

Where a registrant suffers from a medical condition that may adversely affect their ability to safely and competently practise the profession, the Board will arrange for a health assessment by an appropriately qualified medical practitioner.

During 2009-10, the Board commenced no such health assessments.

The Board may also require a new applicant seeking registration to undergo a health assessment under the



Registration Act to ensure a known health condition does not compromise their practice.

No such assessments were undertaken during 2009-10.

During 2009-10, no costs were incurred by the Board for health assessments conducted under section 271 of the Professional Standards Act or the Registration Act.

Many registrants enter into undertakings following a health assessment which will allow the Board to monitor their health and ensure that their medical condition does not affect their professional performance. It is usual for a registrant to be monitored for two to four years.

The Board may monitor such conditions as mental illness and substance abuse and has established monitoring tools such as supervised practice and a urine drug screening program to ensure that its impaired registrants deliver health care in a professional, safe and competent way.

During 2009-10, no registrants required monitoring by the Board.

Occasionally the Board's Health Assessment and Monitoring program will conduct investigations on behalf of the Board where the ground for the investigation is possible impairment.

There were no investigations conducted on impairment grounds during 2009-10.

If a registrant fails to cooperate during a health assessment or the registrant and the Board can not agree on what undertakings are required to allow the Board to monitor the registrant's health, the Board must establish a health assessment committee.

The committee's function is to assess the registrant's health, make a finding as to whether the registrant is impaired and make recommendations to the Board. If the registrant is found impaired by the committee it may impose conditions on the registrant.

The Board did not establish a health assessment committee during 2009-10.

Ministerial authorisations

During 2009-10, the Board did not receive from the Minister for Health any authorisations under section 392 of the Professional Standards Act or section 196 of the Registration Act for a person performing functions under those Acts to disclose information acquired in the performance of those functions about another person's affairs.

Ministerial directions

Section 37(1)(a) of the Registration Act and section 13(5) of the Professional Standards Act require the Board to include in its annual report copies of all written Ministerial directions given in the public interest to the Board during the financial year. The Board did not receive any directions during 2009-10.

Legislative compliance

Queensland Health's *Legislative Compliance Policy and Implementation Standard* requires a statement in an annual report by a legislation Custodian concerning the Board's compliance with the Registration Act and Professional Standards Act.

To the best of the knowledge of the Custodian, during the course of the last financial year there have been no

breaches by the Board of either the Registration Act or Professional Standards Act.

Criminal history checking

Mandatory criminal history checking of all new applications made under the Registration Act was commenced on 1 July 2009. The following statistics report on the outcomes of this scheme from 1 July 2009 to 20 May 2010.

	Osteopaths Board	Average across 12 Boards
Applications received	21	245
Applications checked	11	169
Positive criminal history identified	0	4.5
Conditions imposed	0	< 1
Undertakings imposed	0	< 1
Applications refused	0	< 1
Applications pending (further information required)	0	< 1
Additional processing time (days) due to external checking - positive	n/a	10
Additional processing time (days) due to external checking - negative	3	2

The results from criminal history checking across all Boards returned a wide variety of offence types. It is important to note that some of these offences were charges only. Offence types include:

- drunk and disorderly, drink driving, public nuisance;
- assault;
- grievous bodily harm;
- drug possession / related drug offences;
- theft;
- fraud;
- burglary; and
- shoplifting.

There were no cases of criminal history identified in the applications checked during this period.

The criminal history checking process was reviewed after six months of operation and an additional separation / checking mechanism was implemented. This has helped to ensure files are not released from the criminal history section inadvertently or incorrectly, and do not become confused with files at other stages of registration processing.

Council of Australian Governments: National registration and accreditation

During 2009-10, much energy was focused on preparation for transition to the national scheme. A draft Services, Assets and Liabilities (SALT) Heads of Agreement between



the Board and AHPRA was completed and submitted for due diligence review. The final Agreement is based on the financial principles set down by Ministers for financial transition and the guidelines agreed by governments in relation to the transfer of funds of the existing registration bodies to the credit of the national board for the profession.

The *Health Practitioner Regulation National Law Act 2009* passed through the Queensland Parliament and received Assent on 3 November 2009. Subsequently the *Health Legislation (Health Practitioner Regulation National Law) Amendment Act 2010* received Assent on 21 April 2010. This Act provides for consequential, administrative and transitional amendments to the various pieces of legislation associated with the existing regulatory scheme. With the passage of this final piece of Queensland legislation, the process of transferring responsibility for administering ten health professions to the National Registration and Accreditation Scheme for the health professions is well advanced, and will take effect from 1 July 2010. Regulation of the osteopathy profession will thereafter become the responsibility of the new national Board for the profession and the Australian Health Practitioner Regulation Agency (AHPRA), and the Osteopaths Board of Queensland ceases to exist.

The new national board for the profession met for the first time on 19 and 20 September 2009 and has since finalised guidelines, registration standards and related matters necessary for implementation of the national law for the profession. Substantial efforts were devoted by the Board and its staff during 2009-10 to ensuring the legislative and policy arrangements proposed in consultation papers issued from the national board were properly analysed and addressed.

Assessment of overseas-trained osteopaths and accreditation of Australian qualifications

To be eligible for general registration as an osteopath in Queensland, an applicant must either:

- hold one of the qualifications prescribed in the *Osteopaths Registration Regulation 2002*;
- hold a qualification that is substantially equivalent to, or based on similar competencies to that required for, a current Australian or New Zealand qualification; or
- have passed a qualifying examination in the profession set by or for, or recognised by, the Board.

The Osteopaths Registration Board of Victoria and the Osteopaths Registration Board of Western Australia are currently the bodies that the Board recognises to conduct qualifying examinations in the profession to assess overseas trained applicants for registration. The Australian and New Zealand Osteopathic Council (ANZOC) will be responsible for conducting qualifying examinations with the commencement of national registration under AHPRA.

The Boards' representatives met regularly by teleconference to progress the establishment of a national assessment and accreditation body.

Australasian Conference of Osteopaths Registration Boards

The Chair, Deputy Chair and Principal Coordinator attended the Australasian Conference of Osteopaths Registration Boards (ACORB) held in Perth, Western Australia in August 2009.

Major issues discussed at the conference included:

- national registration in Australia;
- accreditation reviews;
- submissions to the national Board;
- common standards for overseas practitioners seeking registration in Australia and New Zealand;
- mutual recognition of qualifications between Australia, New Zealand and the United Kingdom;
- continued professional development and other practising issues; and
- recency of practice.

Newsletters

During 2009-10, the Board distributed one newsletter informing registrants of Board activities and issues relevant to the profession.

Topics in the December 2009 update included:

- renewal of registration in 2010;
- national registration updates;
- on-line renewals and restoration;
- enactment of the National Law Bill;
- Queensland members of national boards;
- registration data;
- Board recognition of CPD programs; and
- registration information kits.

Office submissions

During 2009-10, the Board considered submissions from the Office of Health Practitioner Registration Boards regarding policy options and other matters as follows:

- on-line renewal and e-mail population update;
- SALT agreements;
- criminal history checking – guidelines and Queensland Police Service process;
- *Criminal History Screening Bill: Consultation Paper*;
- request for funding support – Australian Osteopathic Council; and
- advance funding to AHPRA.

Australian Health Ministers' Advisory Council stakeholder forum

On 10 July 2009, Board Chair Dr Natalie Rutsche attended a stakeholder forum on the National Registration and Accreditation Implementation Scheme for health professionals.

The forum was addressed by the Hon Mr Paul Lucas, Deputy Premier and Minister for Health and featured



presentations by Dr Andrew Wilson, Deputy Director-General Queensland Health, and by Dr Louise Morauta and Mr Christopher Robertson, both of the National Registration and Accreditation Project.

Service agreement

During 2009-10, the Board continued to receive services under its service agreement with the Office of Health Practitioner Registration Boards. This administrative and operational support for the Board will cease after 30 June 2010 due to the transition to the national registration scheme.

Strategic plan

During 2009-10, the Board, as required by its current strategic plan for 2007-11, continued preparatory works for the introduction of national registration. These activities are set out in detail in the "Council of Australian Governments: National registration and accreditation" section above.

Overseas travel

During 2009-10, no overseas travel was undertaken.

Consultancies

The Board did not engage any consultants during 2009-10 and consequently had no expenditure on consultancies for the year.

Fees

The Board's activities are funded mostly through fees payable by registrants in relation to registration. Such fees are exempt from the Goods and Services Tax (GST) under the provisions of Division 81 of the *A New Tax System (Goods and Services Tax) Act 1999*.

As at 30 June 2010, the fees were prescribed under the *Osteopaths Registration Regulation 2002* as follows:

Fee type		Amount (\$)
1	Application fee for general registration or special purpose registration for:	
	(a) less than five weeks	nil
	(b) more than five weeks	159.00
2	Registration fee for general registration or special purpose registration:	
	(a) for a period of registration of less than 5 weeks	nil
	(b) for a period of registration of more than 5 weeks but not more than 3 months	225.00
	(c) for a period of registration of more than 3 months but not more than 5 months	375.00
3	Application for review of conditions	133.00

4	Replacement of certificate of registration	33.00
5	Certified copy of certificate of registration	33.00
6	Copy of the register or part of it - for each page	0.55

Board Code of Conduct

Under the *Public Sector Ethics Act 1994*, the Board is responsible for establishing a code of conduct for Board members to set the standard of conduct fundamental to good public administration. The Board's *Code of Conduct* was published on the Board's website and all new members were given training in the *Code* during their induction to the Board prior to the dissolution of the Board in July 2010.

Statement of Reasons: Judicial Review Act 1991

Under section 32 of the *Judicial Review Act 1991*, a person who is aggrieved by an administrative decision is entitled to request from the decision maker a written Statement of Reasons in relation to the decision. The Board did not receive any such requests during 2009-10.

Right to Information

The *Right to Information Act 2009* (RTI Act) gives the community a right to apply for access to documents held by government agencies, including the Osteopaths Board of Queensland. The *Information Privacy Act 2009* (IP Act) is related to the RTI Act as it also allows individuals to apply for access or amendment to documents, but only if the documents contain their own personal information. These acts replaced the *Freedom of Information Act 1992* (FOI Act) as at 1 July 2009.

No applications for access to documents under the FOI Act were carried over from 2008-09.

During 2009-10, the Board received no applications under the RTI Act and no applications under the IP Act for access to documents. There were no applications for amendment of personal information.

Section 201 of the RTI Act and section 18 of the FOI Act require the Board to publish a Statement of Affairs annually, setting out a range of information about the Board, including details of the categories of documents it holds and the arrangements for obtaining access to such documents. That Statement is provided as a supplement at the end of this report.

Privacy of information held by the Board

During 2009-10, the Queensland Government introduced the *Information Privacy Act 2009* (IP Act) which includes Information Privacy Principles (IPPs) which are listed in Schedule 3 of the IP Act. A copy of the IP Act can be accessed at www.legislation.qld.gov.au.

Though the Board would cease to exist after 30 June 2010 because of the introduction of national registration,



the Office of Health Practitioner Registration Boards was committed to ensuring that all personal information held during 2009-10 was managed with integrity and in accordance with the 11 IPPs, to ensuring that all such "personal information" held in its records was treated with respect and confidentiality and the Office did not knowingly disclose any "personal information" unlawfully. The Office's *Privacy Plan* outlines the types of personal information collected and which continues to be stored by the Office.

The *Privacy Plan* applies to the collection, management and use of personal information. The IP Act defines "personal information" as "information or an opinion, including information or an opinion forming part of a database, whether true or not, and whether recorded in a material form or not, about an individual whose identity is apparent, or can reasonably be ascertained".

Examples of personal information include a person's name, address, date of birth or phone number. The IP Act covers information held in paper or electronic records and may extend to body samples or biometric data.

Also listed in the Office's *Privacy Plan* are:

types of personal information held by the Office of Health Practitioner Registration Boards (example client-related records, employee records, financial management systems information);

- registers managed by the Office;
- contractual arrangements with external bodies;
- how long each type of record is kept;
- accessing and amending personal information; and
- complaint and review procedures.

A copy of the Office's *Privacy Plan* can be obtained by:

- writing to the Manager (Records Management), Office of Health Practitioner Registration Boards, GPO Box 2438, Brisbane Q 4001; or
- accessing the Board's website at www.healthregboards.qld.gov.au.

Any further enquiries regarding information that was subject to the IP Act and which was previously held by the Board should be referred to the Osteopathy Board of Australia at the address listed under "Access" earlier in this report.

Annual report supplement: Statement of affairs and publication scheme

Introduction

It is a requirement under section 201 of the *Right to Information Act 2009* and section 18 of the *Freedom of Information Act 1992* that an agency must publish, at intervals of not more than one year, an up to date statement of the affairs of the agency. In accordance with that section, this supplement contains information not already included elsewhere in this annual report that the Board is required to publish every year about its affairs.

The effect of the Board's functions on members of the public

During 2009-10, the registration and disciplinary functions of the Board reduced risks to public health and safety by:

- ensuring only appropriately qualified and fit persons may be registered; and
- requiring that proper professional standards are maintained by its registrants.

Documents held by the Office during 2009-10 included:

- client-related records;
- employee records;
- information systems records (i.e. databases - financial, EDRMS, public registers); and
- other administrative records relating to the management of the Office.

The Board's publication scheme during 2009-10 included:

- Board guidelines:
 - > *Code of Conduct for Board Members*; and
 - > *Guidelines for Supervising Osteopaths for Student External Placements*;
- application policies:
 - > Certificates of registration status;
 - > English language proficiency;
 - > *Incomplete applications*;
 - > *Proof of identity*;
 - > *Reference requirements*;
 - > *Translation of documents*; and
 - > *Witnessing and certifying documents*;
- criminal history checking:
 - > *Criminal history checking overview*;
 - > *Criminal history checking – Applicant policy*; and
 - > *Criminal history checking – Board policy*;
- management documents:
 - > Strategic Plan 2007-11;
 - > Board newsletters: November 2002 to December 2009; and
 - > annual reports: 2001-02 to 2008-09.

As the Board ceases to exist after 30 June 2010 because of the introduction of national registration, any further enquiries concerning a *Right to Information Act* application regarding information or documentation previously held by the Board should be referred to the Osteopathy Board of Australia at the address listed under "Access" earlier in this report.

This annual report of the Board is available at the Office free of charge from the address listed under "Access" earlier in this report.



Summary of financial performance

The Board funded its activities from its retained surplus funds within an operational budget which showed a surplus at the end of the reporting period.

The Board's funding is fully sourced from monies received from its registrants, and it receives no funding from elsewhere. The funds are primarily expended on administrative costs such as salaries and accommodation expenses, and also significantly, legal expenses and other costs associated with the boards' professional standards maintenance function.

Registration fees have been benchmarked at a level adequate to meet the Board's obligations under the legislative scheme for health practitioner regulation. The fees are reviewed and adjusted annually in line with CPI movement. CPI increases of registration fees were approved in April 2010.

The Board conducted its operational activities in a manner calculated to minimize its costs and risks in relation to its liabilities and contingent liabilities. The internal auditors have reported their satisfaction that the current internal controls and systems are acceptable for the size and nature of the Board's operations and that there is a high level of compliance with Board internal controls, policies, procedures and statutory requirements.

External scrutiny

The Queensland Audit Office advised that there were no significant issues arising from their audit. The Boards were not subject to any reports of any parliamentary committees, the Crime and Misconduct Committee, the Queensland Ombudsman or the Coroner.

Towards Q2

The Board contributed to the Government's Q2 aim: *Healthy Queensland – Making Queenslanders Australia's healthiest people* by having included in their legislative goals the protection of the public by ensuring health care is delivered in a professional, safe and competent way, upholding standards of practice within the professions, and maintaining public confidence in the professions.

Whistleblowers Protection Act 1994

No public interest disclosures were received by the Board during the reporting year.

Risk Management and Accountability

Board Committees: - Committees were established by the Board (see page 4-5 of this annual report) in accordance with the *Psychologists Registration Act 2001*. Committees functioned under specific terms of reference and had no delegation to make binding decisions. Board Committees only made recommendations which were submitted to the full Board for review and determination. The Board also delegated some routine administrative decisions to the Executive Officer or another person approved by the Executive Officer who had the requisite standing in the

Office, in line with the limitations set out in the legislation.

Agreement for Support Services – As required under the *Health Practitioner Boards (Administration) Act 1999*, the Board and the Executive Officer entered into a Service Agreement which required the parties to work together and support the development of the most efficient and cost effective mechanism to deliver administrative and operational support.

Under the Agreement, the Office was obligated to: (a) ensure statutory compliance; (b) achieve appropriate quality standards in service delivery; (c) ensure staff were properly trained; and (d) pursue alternative service delivery options where appropriate in order to meet the Board's needs.

The Agreement contained accountability and governance measures which enabled the Board to monitor performance. The Executive Officer was required to provide a financial statement on a monthly basis to the Board as soon as possible after the end of each month itemising moneys collected, managed and disbursed under that part of the Budget entitled Service Agreement Related Expenses. The statement provided details of expenditure in each cost category showing expenditure in the past month, the year to date, and variance from estimates.

The Executive Officer also provided a monthly statement detailing expenditure by the Board from those of its funds that were managed by the Office, and identified in the Budget attached to the Service Agreement as "Direct Board Related". The statement provided details of expenditure in each cost category showing expenditure in the past month, the year to date, and variance from estimates. The financial statement itemised income received by the Board during the immediate past month, year to date and variance from Budget estimates of income.

Additionally, The Executive Officer provided a performance report to the Board for each six month period. The report included: (a) Office achievement against operational objectives; (b) actual performance in delivery against agreed performance standards; (c) progress on special projects; (d) variances; (e) major events or breakdowns; (f) non-compliance of the Board or the Office with their obligations set out in the Agreement; and (g) other issues for discussion.

Governance - human resources

All members of the Board were appointed by the Governor-in-Council, and the Board did not employ any staff directly. All administrative, record keeping, information systems and financial services of the Board are provided by the Office under a service agreement.

Information systems and recordkeeping

Under its Service Agreement with the Office, the Office provided all administrative support to the Board including information systems and record keeping. Consistent with the *Public Records Act 2002, Information Standard 40:*



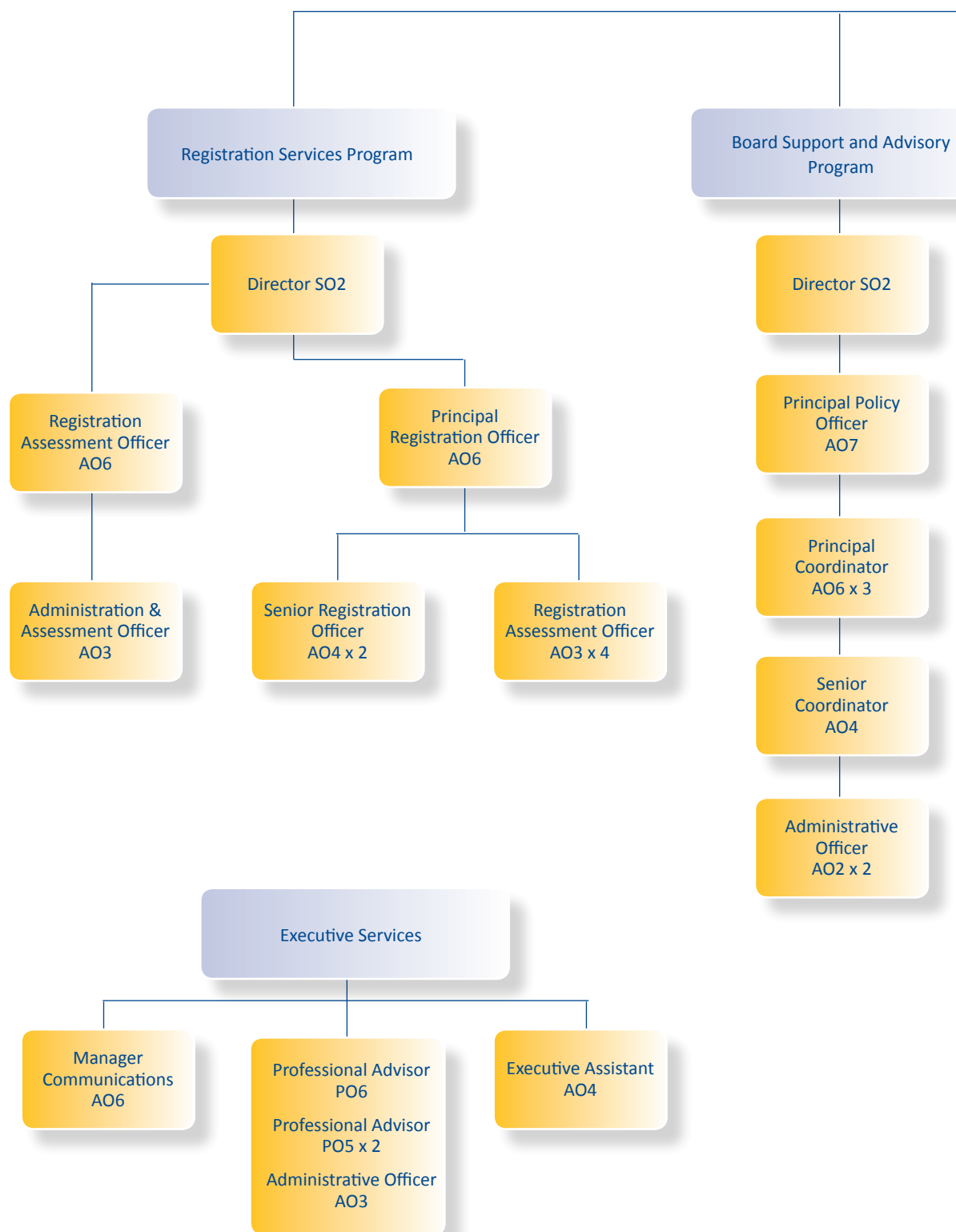
Recordkeeping and Information Standard 31: Retention and Disposal of Public Records, the Office has adopted the following policies:

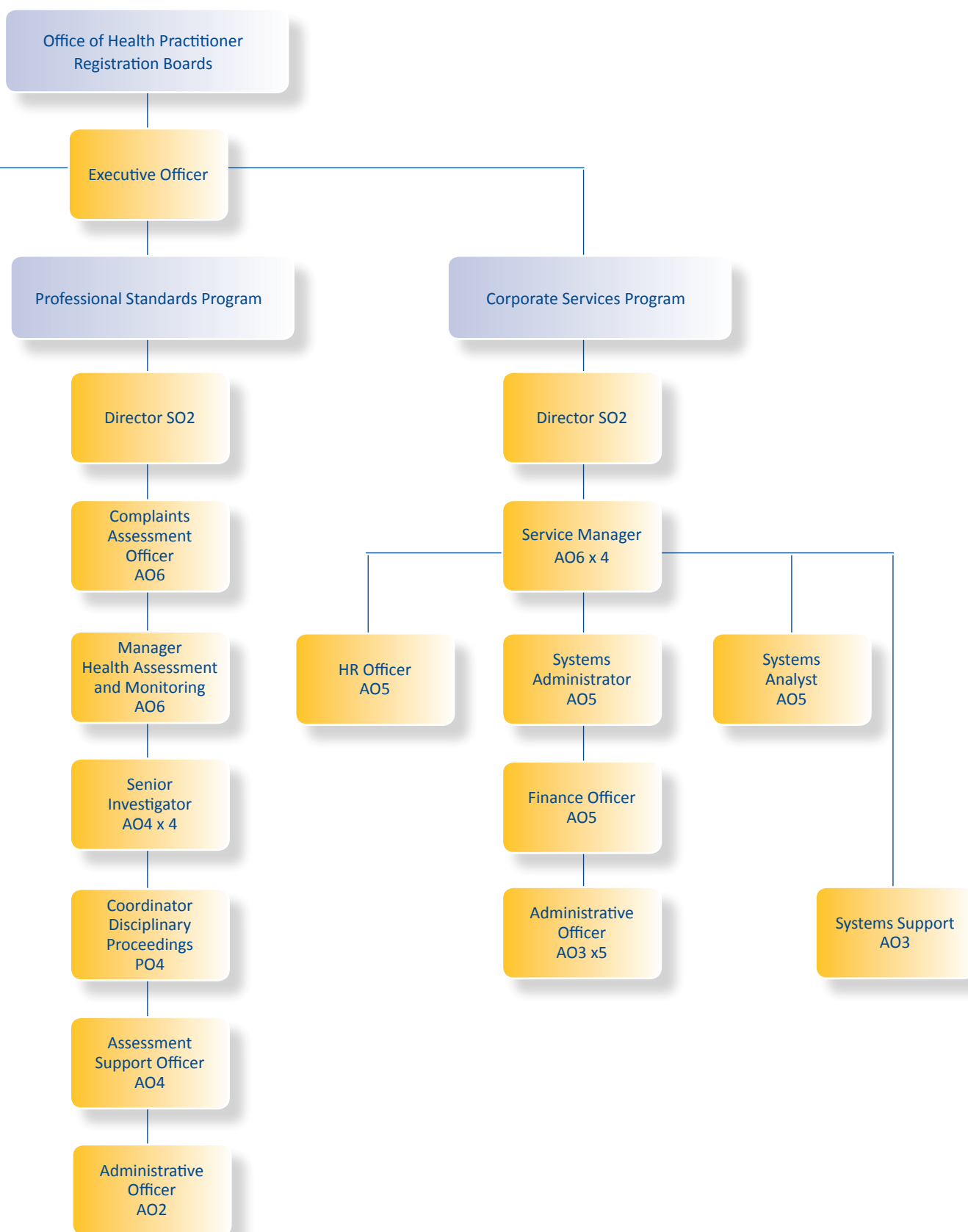
- *Vital Records Policy*, which provides a quick reference guide, consistent with the stages of information, for the management control of vital records within the Office, and provide definitions for vital, important and routine records. In addition, issues of corporate responsibility and “best practice” for the various stages of information management are also provided;
- *Records Management Policy*, which aims to:
 - > foster an organisational culture that recognises the strategic importance and the enduring value of records as critical assets of the organisation, essential to facilitate the provision of administrative, operational support and meet business, legislative and accountability requirements; and
 - > to develop, implement and maintain standardised recordkeeping practices that promote the sharing of knowledge and support evidence-based decision making to deliver high quality administrative services; and
 - > Managing Emails – Public Records Policy and Procedure, which advises all staff of the Office and Board members of their obligations in relation to managing emails that are public records.

In addition, the Office has implemented the TRIM electronic document and records management system to provide for the long-term retention of information. All staff have been trained in the operation of TRIM and trained in the Office’s *Data Entry Standards (TRIM) Policy*



Organisational chart







Financial report for the year ended 30 June 2010

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Cash flow statement

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Certificate of the Osteopaths Board of Queensland

Independent audit report



THE OSTEOPATHS BOARD OF QUEENSLAND

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2010

	NOTE	2010 \$	2009 \$
Revenue			
Registration and other fees	2	66,946	131,671
Interest revenue		12,559	15,003
Grant income		-	7,510
Other revenue		50	535
Total Revenue		79,555	154,725
Expenses			
Administration expenses	3	40,592	39,900
Service agreement expenditure	4	47,908	44,695
Grants - Seminars and education		11,705	-
AHPRA reserve funds transfer		25,379	-
Queensland Health - Surplus employee payment		8,577	-
Loss on transfer of net assets to AHPRA	17	293,611	-
Total Expenses		427,770	84,595
Operating Result		(348,215)	70,130
Total Comprehensive Income		(348,215)	70,130



The accompanying notes form part of these financial statements.



THE OSTEOPATHS BOARD OF QUEENSLAND

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2010

	NOTE	2010 \$	2009 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	-	350,855
Trade and other receivables	6	-	61
Other current assets	7	-	814
TOTAL CURRENT ASSETS		-	351,730
TOTAL ASSETS		-	351,730
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	-	3,515
TOTAL CURRENT LIABILITIES		-	3,515
TOTAL LIABILITIES		-	3,515
NET ASSETS		-	348,215
EQUITY			
Accumulated surplus / (deficit)		-	348,215
TOTAL EQUITY		-	348,215



The accompanying notes form part of these financial statements.



THE OSTEOPATHS BOARD OF QUEENSLAND

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2010

	2010 \$	2009 \$
ACCUMULATED SURPLUS		
BALANCE AT BEGINNING OF THE YEAR	348,215	278,085
<i>Operating Result</i>	<u>(348,215)</u>	<u>70,130</u>
BALANCE AT END OF THE YEAR	<u>-</u>	<u>348,215</u>



The accompanying notes form part of these financial statements.



THE OSTEOPATHS BOARD OF QUEENSLAND

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2010

	NOTE	2010 \$	2009 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts</i>			
Receipts from customers		67,282	143,061
Interest received		12,559	15,003
GST input tax credits from ATO		8,259	5,558
		<u>88,100</u>	<u>163,622</u>
<i>Payments</i>			
Supplies and services		(145,307)	(91,246)
		<u>(145,307)</u>	<u>(91,246)</u>
NET CASH (USED IN) / PROVIDED BY OPERATING ACTIVITIES	11	<u>(57,207)</u>	<u>72,376</u>
Net increase / (decrease) in cash held		(57,207)	72,376
Cash at the beginning of the year		<u>350,855</u>	<u>278,479</u>
Transfer of cash to AHPRA	17	<u>(293,648)</u>	<u>-</u>
CASH AT THE END OF THE YEAR	12	<u>-</u>	<u>350,855</u>



The accompanying notes form part of these financial statements.



THE OSTEOPATHS BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

OBJECTIVES OF THE BOARD

The Osteopaths Board of Queensland is constituted under Section 9 of the *Osteopaths Registration Act 2001* as a body corporate with perpetual succession. The Board is subject to the provisions of the *Health Practitioner Registration Boards (Administration) Act 1999*, the *Health Practitioners (Professional Standards) Act 1999*, the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*.

The principal objectives of the Board are to protect the public by ensuring health care is delivered by registered practitioners in a professional, safe and competent way, uphold standards of practice within the profession, and maintain public confidence in the profession.

On 26 March 2008 the Council of Australian Governments executed an Intergovernmental Agreement to establish a single national scheme encompassing the registration and accreditation functions for 10 health professions including osteopathy, to commence 1 July 2010.

As a result of this agreement, legislation titled *Health Legislation (Health Practitioner Regulation National Law) Amendment Act 2010* was enacted and assented to by the Queensland Parliament on 21 April 2010. As per section 123 of this act the *Osteopaths Registration Act 2001* is repealed with effect from 1 July 2010.

The Australian Health Practitioners Regulation Agency (AHPRA) is the National Agency responsible for regulation of the health professions in Australia from 1 July 2010. The services, assets and liabilities of the Osteopaths Board of Queensland were transitioned through AHPRA to the Osteopaths Board of Australia, established under the *Health Practitioner Regulation National Law Act 2008*. To effect this transfer the Osteopaths Board of Queensland and AHPRA entered into a Services, Assets and Liabilities Transfer (SALT) Agreement.

Consequently, this is the final financial report of the Osteopaths Board of Queensland.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of accounting

The financial report is a general purpose financial report that has been prepared in accordance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2009* and Australian Accounting Standards (including Australian Interpretations).

As stated above, the Osteopaths Board of Queensland was abolished on 1 July 2010. Consequently it is no longer a going concern and the going concern basis of accounting is not applicable.

Under the arrangements for the discontinuing of the former Osteopaths Board of Queensland, the net assets were transferred to the Osteopathy Board of Australia on 30 June 2010 for nil consideration and no additional liabilities arose from discontinuance. The book value of the net assets transferred to the Osteopathy Board of Australia of \$293,611 has been recognised as an expense in the Statement of Comprehensive Income. Detailed disclosures of the balances transferred to Osteopathy Board of Australia are included in Note 17. As a consequence, the Board has no assets or liabilities to disclose in the Statement of Financial Position as at 30 June 2010.



THE OSTEOPATHS BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Basis of accounting (continued)

The financial report has been prepared under the historical cost convention except where stated.

The accounting policies set out as follows, have been consistently applied to all years presented.

(b) Revenue recognition

Registration and other fees

Revenue from annual registration fees and other fees are recognised on receipt. Application fees and registration fees are levied in accordance with the *Osteopaths Registration Regulation 2002*. Under this legislation, the registration period finishes at 30 June each year. Registrants who do not renew their registration are removed from the Board's register.

Under this legislation, after 1 July 2010 the general registration period begins on 2 July 2010 and ends on 30 November 2010.

Interest revenue

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the financial asset.

Grant revenue

Grants that are non-reciprocal in nature are recognised as revenue in the year in which the Board obtains control over them.

(c) Employee benefits

Employee benefits are recognised in the Office of Health Practitioner Registration Boards (OHPRB) financial statements. The Board receives all administrative and operational support from the OHPRB and pays for this support on a bi-annual basis.

(d) Accommodation

The Board was located in premises rented by the OHPRB from the Department of Public Works. Accommodation costs are paid by the OHPRB and reimbursed by the Board through a service agreement.

(e) Cash and cash equivalents

For financial reporting purposes, cash includes all cash at bank, on hand and deposits at call with financial institutions.

(f) Trade and other receivables

Trade and other receivables are recognised at the amounts due at the time of service delivery. The terms of trade are 60 days from the date of invoice. Collectability of debtors is reviewed on an ongoing basis. A provision for impairment is raised where doubt as to collection exists. Debts which are known to be uncollectable are written off.



THE OSTEOPATHS BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Trade and other payables

Trade and other payables are recognised as liabilities for goods and services provided to the Board prior to the end of the financial year and which are unpaid. The amounts are non-interest bearing, unsecured and are normally paid within 30 days of recognition.

(h) Taxation

The activities of the Board are exempt from Commonwealth taxation except for Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). GST credits receivable from and GST payable to the Australian Taxation Office are recognised.

(i) Insurance

The Board has a Directors and Officers liability insurance for the Board Members.

(j) Goods and services tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

(k) Roundings and comparatives

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest dollar. Where required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(l) Judgements

The Board has made no estimates, assumptions or judgements which may cause material adjustments to the carrying amounts of assets and liabilities transferred to the new Board.

(m) Issuance of financial statements

The financial statements are authorised for issue by the former Chairperson and the former Executive Officer at the date of signing the Certificate of the former Osteopaths Board of Queensland.

(n) Financial instruments

The Board does not enter into transactions for speculative purposes, nor for hedging. Apart from cash and cash equivalents, the Board holds no financial assets classified at fair value through profit or loss. All other disclosures relating to the measurement and financial risk management of financial instruments held by the Board are included in Note 16.



THE OSTEOPATHS BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

	2010 \$	2009 \$
<u>NOTE 2 REGISTRATION & OTHER FEES</u>		
Registration fees	58,902	125,338
Restoration fees	4,765	2,751
Application fees	3,279	3,582
	<u>66,946</u>	<u>131,671</u>
<u>NOTE 3 ADMINISTRATION EXPENSES</u>		
General operating expenses	16,604	11,963
Board members remuneration & expenses	1,275	1,021
Conference expenses - Board	20,852	24,107
Conference expenses - Staff	1,081	-
Legal and investigation expenses	780	2,809
	<u>40,592</u>	<u>39,900</u>
<u>NOTE 4 SERVICE AGREEMENT EXPENDITURE</u>		
Service agreement - Salaries	37,366	33,472
Service agreement - Non-salaries	10,540	11,223
	<u>47,906</u>	<u>44,695</u>
<u>NOTE 5 CASH AND CASH EQUIVALENTS</u>		
Cash at bank and on hand	-	52,805
At call deposits	-	298,050
	<u>-</u>	<u>350,855</u>
<u>NOTE 6 TRADE AND OTHER RECEIVABLES</u>		
Other debtors	-	61
	<u>-</u>	<u>61</u>
<u>NOTE 7 OTHER CURRENT ASSETS</u>		
Prepayments	-	814
	<u>-</u>	<u>814</u>
<u>NOTE 8 TRADE AND OTHER PAYABLES</u>		
Payable to OHPRB	-	1,389
Trade payables	-	2,126
	<u>-</u>	<u>3,515</u>



THE OSTEOPATHS BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

NOTE 9 KEY MANAGEMENT PERSONNEL COMPENSATION

Names of board members who have held office during the financial year are:

Susan Brady	Carol Lee
Lauren Coffey	Natalie Rutsche
Robyn Davies (resigned 5/10/2009)	Michael Yau
Mark Kelly	Arun David Shapleski (commenced 11/4/2010)

Remuneration of key management personnel for year ended 30 June 2010

Key management personnel comprise the members of the Board whom have authority and responsibility for planning, directing and controlling the activities of the Board. The remuneration paid to the Board Members are in the nature of short-term employee benefits and consist of meeting fees which are set by Governor in Council. In addition, Board Members may be reimbursed travel and accommodation costs incurred in the course of their duties as members of the Board.

Total short-term employee benefits paid, to all Board Members during the year was \$16,803 (2009: \$15,758). No other benefits were paid to or accrued by Board Members.

Transactions with Board Members as Registrants

The Board Members who are Registrants, paid registration fees to the Board which were within normal Registrants' relationships, on terms and conditions no more favourable than those which it is reasonable to expect would have been adopted if dealing with the Board Member at arm's length, in the same circumstances.

NOTE 10 COMMITMENTS

The Board had no commitments at 30 June 2010.

NOTE 11 CASH FLOW INFORMATION

Reconciliation of Operating Result (used in) / provided by operating activities:

	2010 \$	2009 \$
Operating Result	(348,215)	70,130
Adjustments for non-cash items:		
Transfer of net assets to new Board	293,611	-
Change in assets and liabilities*		
(Increase) / Decrease in receivables	61	2,404
(Increase) / Decrease in prepayments	814	(212)
Increase / (Decrease) in payables	(3,478)	54
Net cash (used in) / provided by operating activities	(57,207)	72,376

*Changes in assets and liabilities per Note 17 Transfer of Net Assets to the Osteopathy Board of Australia.



THE OSTEOPATHS BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

NOTE 12 RECONCILIATION OF CASH AND CASH EQUIVALENTS

For the purpose of the Statement of Cash Flows, the Board considers cash to include cash on hand and at bank, and liquid investments. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2010 \$	2009 \$
Cash at bank	-	52,805
At call deposits	-	298,050
	<hr/>	<hr/>
	-	350,855

NOTE 13 RELATED PARTY TRANSACTIONS

The Office of the Health Practitioner Board (OHPRB), an independent statutory body was established to provide administrative and operational support to the Board. A service agreement has been signed between the two entities. During the year the Board paid \$47,906 (2009: \$44,695) to OHPRB towards cost of services rendered under this agreement.

NOTE 14 CORPORATE INFORMATION

Principal Place of Business and Registered Office:
Level 8, Forestry House, 160 Mary Street, BRISBANE QLD 4000

No of Employees: 2010: Nil (2009: Nil).

NOTE 15 AUDITOR'S REMUNERATION

The auditor's remuneration is not directly paid by the Board. Remuneration is paid through a service level agreement with OHPRB (the service provider). For details of auditor's remuneration for the year ended 30 June 2010 refer to OHPRB's Financial Statements.



THE OSTEOPATHS BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

NOTE 16 FINANCIAL INSTRUMENTS

The main risks arising from the Board's financial instruments are interest rate risk, credit risk and liquidity risk. The Board uses different methods to measure different types of risk to which it is exposed. These methods include sensitivity analysis in the case of interest rate risks and ageing analysis for credit risk. The Board reviews and approves policies for managing each of these risks to maintain a consistent level of quality across the Board which includes the minimisation of risk. The policies for managing each of the Board's risks are summarised below and remain unchanged from the prior year.

The Board holds the following financial instruments:

	2010 \$	2009 \$
Financial assets		
Cash and cash equivalents	-	350,855
Trade and other receivables	-	61
	<u>-</u>	<u>350,916</u>
Financial liabilities		
Trade and other payables	-	3,515
	<u>-</u>	<u>3,515</u>

Credit risk

Credit risk is the risk of financial loss to the Board if a member or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Board's receivables from members.

The maximum exposure to credit risk at the reporting date is the carrying amount of the financial assets as summarised above.

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Credit evaluations are performed on all members requiring credit over a certain amount. The Board does not require collateral in respect of financial assets. Investments are allowed only in liquid securities and only with counterparties that have a credit rating equal to or better than an approved rating. There are no significant concentrations of credit risk within the Board.

The ageing of the Board's trade receivables at the reporting date was:

	2010 \$ Gross	2009 \$ Gross
Not past due (current)	-	61
Past due (30 day ageing)	-	-
Past due (31 - 60 day ageing)	-	-
Past due (60+ day ageing)	-	-
	<u>-</u>	<u>61</u>

Based on historic default rates, the Board believes that no impairment allowance is necessary in respect of receivables not past due or past due by up to 60 days. For those receivables outstanding more than 60 days each debtor has been individually analysed and a provision for impairment established accordingly as necessary.



THE OSTEOPATHS BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

NOTE 16 FINANCIAL INSTRUMENTS (CONTINUED)

Liquidity risk

Liquidity risk is the risk that the Board will not be able to meet its financial obligations as they fall due. Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities. The Board aims to maintain flexibility in funding by keeping sufficient committed credit lines available to meet the Board's requirements.

The following are the contractual maturities of financial liabilities, including estimated interest payments and excluding the impact of netting agreements:

30 June 2010		2010 Payable in			Total
Note		<1 year	1-5 years	>5 years	
		\$	\$	\$	\$
Non-derivative financial liabilities					
Trade and other payables		-	-	-	-
<hr/>					
30 June 2009		2009 Payable in			Total
Note		<1 year	1-5 years	>5 years	
		\$	\$	\$	\$
Non-derivative financial liabilities					
Trade and other payables	8	3,515	-	-	3,515
<hr/>					

Market risk

(a) Foreign exchange risk

Foreign exchange risk arises when future commercial transactions and recognised assets and liabilities are denominated in a currency that is not the entity's functional currency. The Board is not exposed to foreign exchange risk.

(b) Interest rate risk

The Board manages its exposure to interest rate fluctuation by continuously monitoring its debt and interest cover ratio to ensure any significant movement would not have a material impact on the performance of the Board. The Board does not engage in any significant transactions which are of a speculative nature.

At the reporting date the interest rate profile of the Board's interest bearing financial instruments was:

	30 June 2010		30 June 2009	
	Effective interest rate	Balance \$	Effective interest rate	Balance \$
Variable rate instruments				
Cash assets	2.01%	-	2.96%	350,855
		<hr/>		

Interest rate sensitivity

The Board has quantified the impact of a +/-50 basis points change in interest rates on the 30 June 2010 and 30 June 2009 cash balances and determined that there would be no material impact on the surplus for those years.

Fair values

The carrying values of financial assets and liabilities are assumed to approximate their fair values due to their relatively short-term nature.



THE OSTEOPATHS BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

NOTE 17. TRANSFER OF NET ASSETS TO THE OSTEOPATHY BOARD OF AUSTRALIA

As referred to in Note 1(a) the Osteopaths Board of Queensland was abolished and net assets were transferred to the Osteopathy Board of Australia on 30 June 2010, through the Australian Health Practitioners Regulation Agency (AHPRA), for nil consideration as at that date. Prior to making any accounting adjustments relating to the transfer, the book values of the assets and liabilities transferred were recorded in the Osteopaths Board of Queensland as follows:

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2010	2010 \$	2009 \$
CURRENT ASSETS		
Cash and cash equivalents	203,648	350,855
Trade and other receivables	-	61
Other current assets	-	814
TOTAL CURRENT ASSETS	<u>203,648</u>	<u>351,730</u>
TOTAL ASSETS	<u>203,648</u>	<u>351,730</u>
CURRENT LIABILITIES		
Trade and other payables	37	3,515
TOTAL CURRENT LIABILITIES	<u>37</u>	<u>3,515</u>
TOTAL LIABILITIES	<u>37</u>	<u>3,515</u>
NET ASSETS	<u>203,611</u>	<u>348,215</u>
EQUITY		
Accumulated surplus / (deficit)	<u>203,611</u>	<u>348,215</u>
TOTAL EQUITY	<u>203,611</u>	<u>348,215</u>

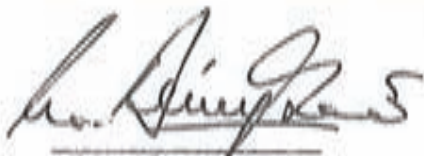


THE OSTEOPATHS BOARD OF QUEENSLAND

CERTIFICATE OF THE FORMER OSTEOPATHS BOARD OF QUEENSLAND

This final general purpose financial report has been prepared pursuant to section 62(1)(a) of the *Financial Accountability Act 2009* (the Act), relevant sections of the *Financial and Performance Management Standard 2009* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the final financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the abolished Osteopaths Board of Queensland for the final financial year ended 30 June 2010, and of the financial position of the Board at the end of that year.



Michael Demy-Geros
Former Executive Officer

Date: 06/10/2010



Natalie Rutsche
Former Chairperson

Date: 20/9/2010



INDEPENDENT AUDITOR'S REPORT

To the Minister of the former Osteopaths Board of Queensland

Report on the Final Financial Report

I have audited the accompanying final financial report of the former Osteopaths Board of Queensland which comprises the statement of financial position as at 30 June 2010, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the final period ended on that date, a summary of significant accounting policies, other explanatory notes and certificates given by the former Chairperson and former Executive Officer.

The Former Board's Responsibility for the Final Financial Report

The former Board is responsible for the preparation and fair presentation of the final financial report in accordance with prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the final financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the final financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. These auditing standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance whether the final financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the final financial report. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement in the final financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the final financial report 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 entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of accounting estimates made by the former Board, as well as evaluating the overall presentation of the final financial report including any mandatory financial reporting requirements as approved by the Treasurer for application in Queensland.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.



Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can only be removed by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.


Auditor's Opinion

In accordance with s.40 of the *Auditor-General Act 2009* –

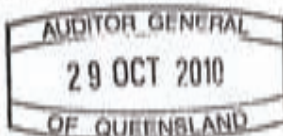
- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
 - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the final financial report has been drawn up so as to present a true and fair view, in accordance with the prescribed accounting standards of the transactions of the former Osteopaths Board of Queensland for the final period 1 July 2009 to 30 June 2010 and of the financial position as at the end of that final period.

Emphasis of Matter – Abolishment of Osteopaths Board of Queensland

Without qualification to the opinion expressed above, attention is drawn to the disclosures under Objectives of the Board and Note 1(a) in the final financial report which identifies that pursuant to s.123 of the *Health Legislation (Health Practitioner Regulation National Law) Amendment Act 2010*, the former Osteopaths Board of Queensland was abolished with effect on 1 July 2010 following the transfer of its functions to the new Osteopathy Board of Australia on 1 July 2010. In accordance with the Services, Assets and Liabilities Transfer Agreement signed by the former Board and the Australian Health Practitioners Regulation Agency, the net assets were transferred to the new Board for nil consideration. Consequently, the final financial report records all assets and liabilities balances at nil to represent their value to the former Board. Accordingly, the final financial report has not been prepared on a going concern basis.



G G POOLE FCPA
Auditor-General of Queensland



Queensland Audit Office
Brisbane



Notes

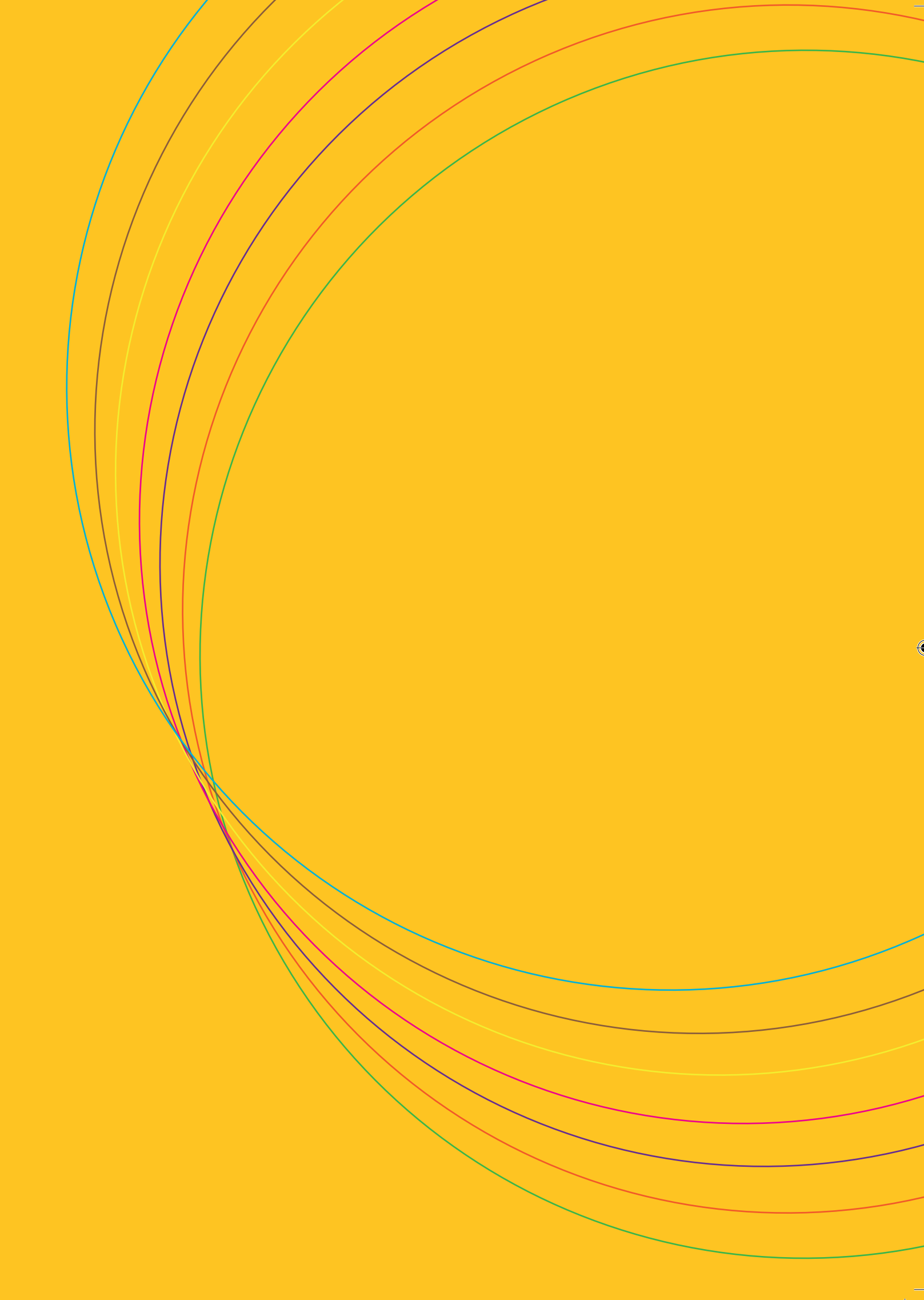


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Osteopaths Board
of Queensland