

**CHIROPRACTORS BOARD  
OF  
SOUTH AUSTRALIA**

**ANNUAL REPORT  
YEAR ENDED 30 JUNE 2004**

## CHIROPRACTORS BOARD OF SOUTH AUSTRALIA

The Hon Lea Stevens, MP  
Minister for Health, Minister Assisting the Premier in Social Inclusion  
GPO Box 2555  
ADELAIDE SA 5001

Dear Minister

**RE: ANNUAL REPORT YEAR ENDED 30 JUNE 2004**

The Chiropractors Board of South Australia hereby submits its report upon the administration of the Chiropractors Act 1991, for the twelve months ended 30 June 2004.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'P Donato', with a stylized circular mark above the first name.

**Phillip Donato  
CHAIRPERSON**

Encl.

16 Norma Street, Mile End, SA 5031 - PO Box 229, Torrensville Plaza, SA 5031  
Telephone: (08) 8443 9669 Facsimile: (08) 8443 9550  
E-mail: [cbsa@sboards.com.au](mailto:cbsa@sboards.com.au) Web Site: [www.cbsa.sboards.com.au](http://www.cbsa.sboards.com.au)

## TABLE OF CONTENTS

		Page No
1	CHARTER	1
2	STRUCTURE	1
3	FUNCTIONS OF THE BOARD / STRATEGIC PLAN	1
4	BOARD MEMBERSHIP	3
5	BOARD & COMMITTEE MEETINGS	4
6	ADMINISTRATION	5
7	WEB SITE	6
8	REGISTRATION FEES	6
9	ADMINISTRATIVE FEES	7
10	GOODS & SERVICES TAX (GST)	8
11	REGISTRATION STATISTICS - NATURAL PERSONS & COMPANIES	8
	(a) Register of Chiropractors	8
	(b) Age Cohorts every 5 years by Gender	9
	(c) Registration Movement in 2003/2004	9
	(d) New and Re-Registrations in 2003/2004 (by Country of Training, Legislation and Gender)	9
	(e) Registration Numbers Since Commencement of Act	10
12	PUBLICATIONS	11
13	BUSINESS NAMES	12
14	FREEDOM OF INFORMATION	12
15	COMPLAINTS	13
	(a) Against Unregistered Persons (including prosecutions)	13
	(b) Against Registered Practitioners	14
16	INQUIRIES	15
17	COMPLAINT & INQUIRY PROCEDURES	16
18	LEGISLATION REVIEWS	16
	(a) Health and Community Services Complaints Act 2004	16
	(b) Chiropractic and Osteopathy Practice Bill 2004	16

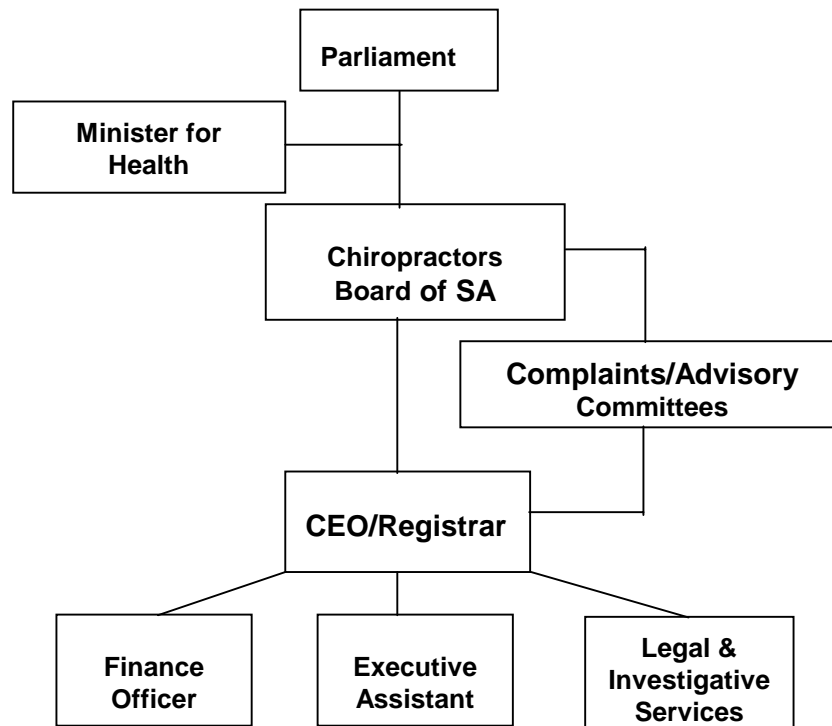
		<b>Page No</b>
19	<b>PROFESSIONAL INDEMNITY INSURANCE</b>	17
20	<b>AUSTRALASIAN CONFERENCE OF CHIROPRACTORS &amp; OSTEOPATHS REGISTRATION BOARDS (ACCRB &amp; ACORB)</b>	17
21	<b>MUTUAL RECOGNITION [MR] / TRANS TASMAN MUTUAL RECOGNITION [TTMR]</b>	18
22	<b>ASSESSMENT OF OVERSEAS QUALIFICATIONS</b>	18
23	<b>FINANCES -</b>	19
	<b>Statement of Financial Performance for Year Ended 30 June 2004</b>	20
	<b>Statement of Financial Position as at 30 June 2004</b>	21
	<b>Statement of Cash Flows for Year Ended 30 June 2004</b>	22
	<b>Notes to and Forming part of the Financial Statements</b>	23
	<b>Auditor-General's Report</b>	30

## 1 CHARTER

The Chiropractors Board of South Australia (the Board) was established by the Chiropractors Act, 1979 which was proclaimed on 27 April 1981. ***The Board continued in existence under the Chiropractors Act 1991, (the Act)*** which was proclaimed on 25 June 1992. The Board is a body corporate and must exercise the powers, authorities, duties and functions imposed on it by the Act.

The Board is the Statutory Authority in South Australia responsible to Parliament for the administration of the Act, which provides for the registration of chiropractors (which includes osteopaths and company practitioners), the regulation of the practice of chiropractic (which includes osteopathy) and for other purposes.

## 2 STRUCTURE



## 3 FUNCTIONS OF THE BOARD / STRATEGIC PLAN

***The Board is responsible for the protection of the interests of the public*** through the following functions as set out in Section 15 of the Act:

- (a) the registration and professional discipline of chiropractors;
- (b) exercising a general oversight over the standards of chiropractic practice;

- (c) monitoring the standards of courses of instruction and training available to -
- (i) those seeking registration as chiropractors; and
  - (ii) registered practitioners seeking to maintain and improve their skills in the practice of chiropractic,
- and consulting with educational authorities in relation to the establishment, maintenance and improvement of such courses;
- (d) the investigation and prosecution of summary offences under the Act; and
- (e) exercising the other functions assigned to it by or under the Act.

The Board exercises its functions under the Act with a view to achieving and maintaining high professional standards of competence and conduct in the practice of chiropractic.

The Board has adopted a Strategic Plan for the twenty-first century. The Plan contains the following strategies:

#### **Profile of the Board**

Strengthen the Board's profile and its relationship with the community and the profession so that they:

- (a) are appropriately consulted and informed;
- (b) understand and value the Board's role and function; and
- (c) value the profession as one which provides safe and competent health services.

#### **Governance for Effective Outcomes and Business Continuity**

- Analyse the Board's governance structure and implement change as necessary.
- Implement annual risk analysis to foster business continuity planning.
- Develop and implement an effective financial management plan.

#### **Quality in Customer Service and Communication**

Improve access to, and delivery of, Board services with systems that deploy appropriate, effective and innovative information technologies with a particular focus on:

- (a) registration services;
- (b) complaint handling processes; and
- (c) communication with the community and the profession.

#### **Quality in Professional Standards, Competence for Practice and Education Programs**

Develop and implement standards for the regulation of the profession with a specific focus on:

- (a) code of professional conduct and practice;
- (b) continuing education; and
- (c) ongoing competence.

#### **Role and Scope of Practice**

Clarify the changing role of chiropractors and the scope of their practice in the context of the changing health care environment.

#### **Strategic Alliances**

Identify industry alliances required to progress the achievement of this plan, particularly in relation to the collaborative development of regulatory standards.

### Quality in Complaints Handling

Continually improve the complaints handling policies and procedures to ensure:

- (a) fairness and equity;
- (b) open and efficient communication; and
- (c) matters are dealt with in a timely manner.

### Quality in Registration Processes

Continually review the registration process to ensure:

- (a) fairness and equity;
- (b) open and efficient communication; and
- (c) matters are dealt with in a timely manner.

## 4 BOARD MEMBERSHIP

In accordance with Section 6 of the Act, the Board consists of seven members appointed by the Governor.

As at 30 June 2004 the Board comprised the following persons:

(a) ***Four registered chiropractors elected in accordance with the Regulations by registered chiropractors -***

Phillip Raymond DONATO B App Sc (Chiropractic) (*Chairperson*)  
Appointed 25 June 1992

Janine Kay ADAMS B App Sc (Clin Sc), B Chiro Sc  
Appointed 16 July 2001

Annette Joan SHELLEY B App Sc (Chiropractic)  
Appointed 1 August 2002

Kendall Ward LEEMBRUGGEN B App Sc (Chiropractic)  
Appointed 1 August 2002

(b) ***A legal practitioner -***

Caroline Ruth CHRISTIE LLB  
Appointed 1 November 1992

(c) ***A medical practitioner -***

Dennis Reginald FURNISS MB BS  
Appointed 24 July 1986

(d) ***A person appointed to represent the interests of persons receiving chiropractic services -***

Norman FOREST  
Appointed 7 August 2003

On 5 May 2004 an election was held to elect four (4) chiropractic members to the Board. The results of the election were as follows:

<b>NAME OF CANDIDATE</b>	<b>NUMBER OF VOTES</b>	
Phillip Raymond DONATO	103	Re-elected to Board
Annette Joan SHELLEY	93	Re-elected to Board
Kendall Ward LEEMBRUGGEN	86	Re-elected to Board
Charles Fred WILLIAMSON	54	Elected to Board
<hr/>		
Christopher Anthony HUME-PHILLIPS	49	Not Elected
Timothy Joel FORD	37	Not Elected
George Michael BELLE	35	Not Elected
Andrea Louise WHEATLEY	28	Not Elected
Gianni Fulvio DALZOTTO	27	Not Elected
Malina Elizabeth JUDGE	24	Not Elected

Note: 151 practitioners voted – 49% of total electorate  
3 votes were deemed invalid or informal

Her Excellency the Governor in Executive Council appointed the four (4) elected practitioners to the Board, as well as Ms Christie, Dr Furniss and Mr Forest, for a period of two (2) years effective from 16 July 2004.

Members of the Board are appointed for a term of office not exceeding three years, but are eligible for re-appointment upon the expiration of their term of office.

***The term of office of the new members of the Board expires on 15 July 2006.***

## **5 BOARD & COMMITTEE MEETINGS**

The Board met on twelve (12) occasions during the year to conduct regular business and a further seven (7) occasions for disciplinary inquiries.

***Attendances at meetings were as follows:***

<u>Board</u>		<u>Board of Inquiry</u>	
Dr P R Donato (Chairperson)	12	Dr P Donato	7
Ms C R Christie	12	Ms C R Christie	7
Dr D R Furniss	12	Dr D R Furniss	5
Dr K W Leembruggen	12	Dr K W Leembruggen	7
Mr N Forest	11	Mr N Forest	5
Dr A J Shelley	10	Dr A J Shelley	5
Dr J K Adams	9	Dr J K Adams	2

The ***Complaints Committee*** comprising the Registrar and one or more Board members met when the need arose to consider the substance and progress of complaints and to offer, when necessary, appropriate counselling to practitioners.

The Chairperson and Registrar represented the Board at the Australasian Conferences of Chiropractors and Osteopaths Registration Boards held in Sydney, New South Wales on 23 and 24 August 2003.

Regular meetings are now being held between the Board and the Chiropractors Association of Australia (SA) and between the Registrars of the South Australian Health Registration Boards.

The Chairperson met with the Chairpersons of the Psychological and Occupational Therapists Boards on 1 October 2003 and 7 April 2004 to discuss matters of mutual interest and concern.

## 6 ADMINISTRATION

***Pursuant to Section 14 of the Act the following staff are employed by the Board:***

- |                         |                                   |
|-------------------------|-----------------------------------|
| ❖ Peter John Martin, JP | Registrar/Chief Executive Officer |
| ❖ Jennifer Vincent, JP  | Secretary/Executive Assistant     |
| ❖ Liz Spagnoletti       | Finance Officer                   |

No officer or employee of the Board is a Public Service employee.

Salaries, accommodation outgoings and most other administrative costs were shared with the Psychological and Occupational Therapists Registration Boards. The Board's share of these costs was 30% with the Board taking responsibility for the employment of staff and provision of office accommodation, furniture and equipment.

The staff are responsible to the Board for providing the following services:

- Assess and provide information on eligibility for registration.
- Maintain up to date registers and documentation.
- Provide an annual registration renewal service.
- Ensure the efficient and effective use of the Board's physical, financial and human resources.
- Develop the Board's registration, education and communication policies.
- Investigate complaints of unprofessional conduct, incompetence or incapacity.
- Investigate complaints regarding breaches of the Act.
- Convene formal inquiries and hearings as needed.
- Liaise and communicate with the public, profession, government and non-government agencies.

Office hours are Monday to Friday 9.00am – 5.00pm, closed 12.30pm – 1.30pm.

The Crown Solicitor provides the Board with legal services. Investigators from Quark & Associates and the Government Investigations Unit provide the Board with investigative services.

The Registrar is authorised by the Board to exercise the powers of an inspector pursuant to the provisions of the Act.

## 7 WEB SITE

The Board has established a comprehensive web site at the address "[www.cbsa.sboards.com.au](http://www.cbsa.sboards.com.au)".

The Act and Regulations, application forms, annual report and the Board's publications can be downloaded from this site.

The Register of Chiropractors has been placed on the web site with an advanced search engine and updating facility. A search can be done by name, postcode or language selection. Employment addresses, phone numbers and emails are published where chiropractors have given their approval.

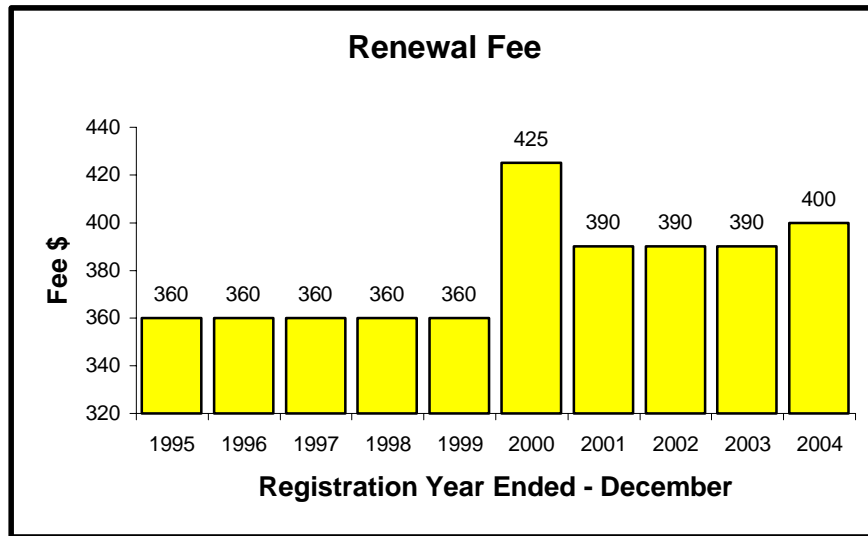
## 8 REGISTRATION FEES

As at 30 June 2004 the fees were as follows:

(1)	<b>Application for Registration Fee</b>	\$
(a)	Natural persons granted registration	
	(i) between December & June	450
	(ii) between July & November	230
	(iii) but for persons in their first year of practice immediately following graduation –	
	▪ between December & June	250
	▪ between July & November	125
	(iv) in a limited capacity for a period not exceeding one month	150
(b)	Companies granted registration	
	(i) between January & June	450
	(ii) between July & December	250
(2)	<b>Application for Renewal of Registration Fee</b>	
(a)	Natural Persons	
	(i) persons under 70 years of age	400
	(ii) persons 70 years of age and over	120
(b)	Companies	400

Registration fees are non-refundable and GST exempt.

The following bar chart shows the increase in the annual renewal fee since 1995 for natural persons under 70 years of age.



**Registration fees are increased when necessary to cover increases in operating expenditure.**

Significant funds should also be kept in reserve for leave purposes and unexpected legal and investigative expenditure.

It is a policy of the Government that the Board be financially self-supporting.

## 9 ADMINISTRATIVE FEES

**The Board has approved the following schedule of administrative fees:**

(GST exempt unless indicated)	\$
Active Register ( <i>names &amp; qualifications only – no contact details</i> )	40
Inspection of Active Register and/or Copy of Extract from Active Register	10
Duplicate Certificate of Registration	20
Letter of Good Standing	20
Letter of Current Registration	10
Annual Report	20 + GST
Code of Professional Conduct & Practice	5 + GST
Guidelines on Registration	5 + GST
Information Statement - FOI	5 + GST
Draft Constitution for Companies	50 + GST
New or Additional Qualifications on Register (each)	10
Postal address labels ( <i>Approved by Board for professional, educational or research reasons</i> )	30c/label + GST
Photocopying (per page)	50c + GST

*These fees do not apply to any application for registration or renewal of registration.*

## 10 GOODS & SERVICES TAX (GST)

In accordance with Determination 2000 made under Section 81-5 of A New Tax System (Goods & Services Tax) Act 1999, the following fees of the Board are exempt -

- Registration and renewal fee
- Entering new qualifications on the Register
- Duplicate Registration Certificate
- Preparation of Statements verifying registration
- Inspection of Register and extracts from Register

Fees charged which are not GST exempt include photocopying, Board publications and postal address labels.

## 11 REGISTRATION STATISTICS - NATURAL PERSONS & COMPANIES

### (a) *Register of Chiropractors*

#### (i) *Natural Persons*

**Number currently registered (30 June 2004) **307****

Comprising:

Full registration	305		
Limited	2		<b>307</b>

Chiropractors	82%	250	
Chiropractors & Osteopaths	15%	47	
Osteopaths	3%	10	<b>307</b>

Males	71%	219	
Females	29%	88	<b>307</b>

Number residing in South Australia 281

Including: Practising	271		
Not Practising	10		

Number presently Interstate 7

Number presently Overseas **19**

#### (ii) *Companies*

Number currently registered (30 June 2004) 47

(b) **Age Cohorts every 5 years by Gender**

Age Group	Male	Female	Total
Under 25	2	3	5
25 to 29	18	20	38
30 to 34	28	26	54
35 to 39	22	11	33
40 to 44	34	10	44
45 to 49	29	7	36
50 to 54	26	7	33
55 to 59	21	1	22
60 to 64	18	0	18
65 to 69	12	2	14
70 to 74	7	0	7
75 to 79	1	1	2
80 and over	1	0	1
<b>Total</b>	<b>219</b>	<b>88</b>	<b>307</b>
<b>Average Age</b>	<b>46.2</b>	<b>36.7</b>	<b>43.5</b>

(c) **Registration Movement in 2003/2004**

	Natural Persons	Companies
Number registered as at 30 June 2003	299	44
New registrations (703-726) / (55-58)	24	4
Re-registrations	9	-
Registrations lapsed - non payment of fees etc	-17	-1
- limited registration	-8	-
Number registered as at 30 June 2004	<b>307</b>	<b>47</b>

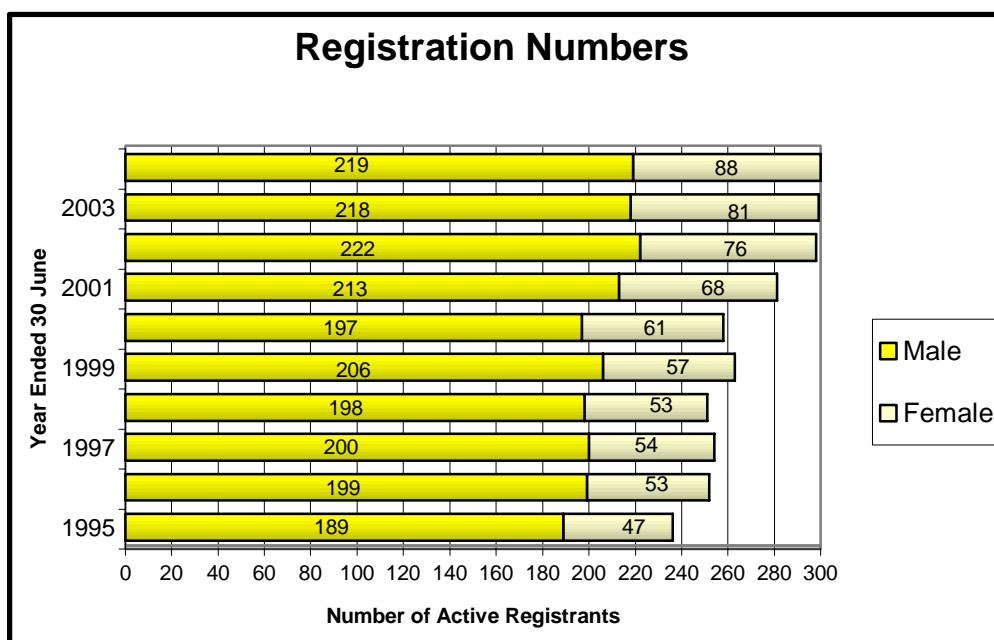
(d) **New and Re-Registrations in 2003/2004  
(by Country of Training, Legislation & Gender)**

Country	Applied Under						Total		Grand Total
	Act		MR		TTMR		M	F	
	M	F	M	F	M	F	M	F	
Australia	5	2	7	8	0	0	12	10	22
Canada	0	0	5	1	0	0	5	1	6
New Zealand	0	0	2	0	0	0	2	0	2
U.K.	0	0	0	1	0	0	0	1	1
U.S.A.	0	0	2	0	0	0	2	0	2
<b>TOTAL</b>	<b>5</b>	<b>2</b>	<b>16</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>12</b>	<b>33</b>

(e) **Registration Numbers Since Commencement of Act**(i) *Natural Persons*

30 June 1981:	49	30 June 1989:	211	30 June 1997:	254
30 June 1982:	169	30 June 1990:	226	30 June 1998:	251
30 June 1983:	180	30 June 1991:	231	30 June 1999:	263
30 June 1984:	189	30 June 1992:	237	30 June 2000:	258
30 June 1985:	205	30 June 1993:	229	30 June 2001:	281
30 June 1986:	206	30 June 1994:	231	30 June 2002:	298
30 June 1987:	209	30 June 1995:	236	30 June 2003:	299
30 June 1988:	212	30 June 1996:	252	30 June 2004:	307

The following chart shows the number of males and females and the total number of active registrants since 1995.



**Note:** Since the original Act was proclaimed in April 1981, a total of 726 chiropractors have been initially registered.

(ii) *Companies*

30 June 1993:	11	30 June 1999:	39
30 June 1994:	20	30 June 2000:	39
30 June 1995:	23	30 June 2001:	43
30 June 1996:	25	30 June 2002:	43
30 June 1997:	29	30 June 2003:	44
30 June 1998:	33	30 June 2004:	47

## 12 PUBLICATIONS

The Board has produced the following publications for the information of practitioners and members of the public:

- ***Code of Professional Conduct & Practice***  
Revised July 2003
- ***Guidelines on Registration***  
Revised July 2003
- ***Chiropractic & Osteopathic Services - Your Rights as a Patient***  
February 1998
- ***Guidelines Regarding Complaints Against Registered Chiropractors***  
Revised June 2004
- ***Consumer Information***  
January 2002
- ***FOI Information Statement 2003***
- ***Newsletters***  
since 2002
- ***Annual Report***  
1985 to current

The above documentation is available for viewing or downloading from the Board's web site ([www.cbsa.saboard.com.au](http://www.cbsa.saboard.com.au)). Only the latest Annual Report will be available.

## 13 BUSINESS NAMES

Pursuant to Section 19 of the Regulations under the Act, a registered practitioner must not practice under a name (whether a company name or a business name) unless that name has first been approved by the Board. Penalty Division 11 fine.

***As at 30 June 2004 the number of business names approved was 214.***

Business names must not in any way be false, misleading or deceptive and must aptly describe the practice as one which carries on the profession of chiropractic.

## 14 FREEDOM OF INFORMATION

The Board has published an Information Statement as required by Section 9 of the Freedom of Information Act 1991. The Information Statement contains advice on:

- structure and functions
- effect of functions on members of the public
- public participation in policy formulation
- kinds of documents held
- access arrangements and procedures.

The Statement is available from the offices of the Board or can be downloaded from the Board's web site.

Application and processing fees are in accordance with the Freedom of Information (Fees & Charges) Regulations 1991.

The Registrar is an accredited FOI Officer under the provisions of the FOI Act, 1991.

***No enquiries or applications under the Freedom of Information Act for access to documents in the possession of the Board were made during the year ended 30 June 2004.***

## 15 COMPLAINTS

### (a) *Against Unregistered Persons (including prosecutions)*

During the year three (3) complaints were dealt with by the Board against persons not registered for breaches of the Act.

These complaints are **summarised** as follows:

- (i) Breach of Section 26 of the Act – Holding out as Chiropractor Unregistered  
(one (1) complaint)

<u>Allegation</u>	<u>Result of Investigation</u>
Unregistered person advertised under “Chiropractors” in a local Council Business & Community Phone Book.	Person requested to immediately remove the entries or legal proceedings would be instituted. Person apologised and advised would take steps to engage a registered chiropractor.

- (ii) Breach of Section 25 of the Act – Practising Chiropractic Unregistered  
(two (2) complaints)

<u>Allegation</u>	<u>Result of Investigation</u>
Locum chiropractor practised unregistered.	Still under investigation.
Locum chiropractor practised unregistered.	Practitioner warned of serious consequences of failing to register.

### (b) *Against Registered Practitioners*

During the year fifteen (15) complaints were dealt with by the Board against persons registered under the Act for various forms of unprofessional conduct.

These complaints are **summarised** as follows:

- (i) Unprofessional conduct (twelve (12) complaints)

<u>Allegation</u>	<u>Result of Investigation</u>
Practitioner failed to keep adequate records and practised as a chiropractor without indemnity insurance.	Set down for Inquiry (refer Section 16(a)).
Practitioner overstated seriousness of patient’s condition and offered contracted treatment plan not in accord with the Board’s guidelines.	Set down for Inquiry (refer Section 16(b)).
Practitioner solicited patients from previous employer.	Set down for Inquiry (refer Section 16(c)).

Practitioner was dishonest and overserved patient.	Complaint withdrawn. No further action.
Practitioner used "hard sell" techniques and targeted the elderly.	Complaint withdrawn. No further action.
Practitioner misled patient regarding a contracted treatment plan.	Complaint withdrawn. No further action.
Practitioner overserved patients and pressured them to sign contracts for care. (5 complainants)	Still under investigation.
Practitioner was dishonest.	Still under investigation.
 (ii) <u>Negligence</u> (one (1) complaint)	
<u>Allegation</u>	<u>Result of Investigation</u>
Treatment by practitioner caused damage and continual pain.	Insufficient evidence to hold formal disciplinary proceedings. No further action.
 (iii) <u>Advertising</u> (two (2) complaints)	
<u>Allegation</u>	<u>Result of Investigation</u>
Practitioners used misleading and deceptive advertising.	Practitioners advised that advertising inappropriate and inaccurate. Requested to resubmit amended material prior to any further advertising.
Practitioner advertised as practising chiropractic on animals.	Board has no jurisdiction. Complainant referred to the relevant regulatory authority.

## 16 INQUIRIES

The Board undertook three formal Inquiries into the conduct of registered chiropractors during the year.

These are **summarised** as follows:

- (a) The Board conducted an Inquiry into the conduct of a registered chiropractor on the following grounds:
- practising as a chiropractor whilst not holding the required level of professional indemnity insurance;
  - failing to keep clear and adequate records.

The Board found the chiropractor guilty of unprofessional conduct on the above grounds and:

- (i) reprimanded the chiropractor;
  - (ii) imposed a fine of \$1,000;
  - (iii) ordered the chiropractor to advise the Board before recommencing practice, and imposed the following conditions on the chiropractor's practice:
    - the chiropractor engage with a mentor, as recommended by the Board, in relation to appropriate and adequate record keeping; and
    - the chiropractor provide complete patient records each 3 months to a person appointed by the Board to audit those records;
  - (iv) ordered the chiropractor to pay costs of \$7,000 within 12 months.
- (b) The Board commenced an Inquiry into the conduct of a registered chiropractor in relation to a number of allegations, including overstating the seriousness of a patient's condition and offering a contracted treatment plan not in accord with the Board's guidelines.

This Inquiry is continuing.

- (c) The Board conducted an Inquiry into the conduct of a registered chiropractor with regard to solicitation of patients from another practitioner.

The Board found the practitioner guilty, reprimanded the practitioner and awarded costs of \$2,000.

The practitioner appealed to the Supreme Court and the Hon. Justice Perry upheld the appeal, quashed the finding and penalty imposed by the Board, and ordered costs as follows:

- (i) costs of the proceedings before the Board were fixed at \$2,000 to be paid by the Board;
- (ii) costs of and incidental to the appeal to be paid by the Board, with such costs to be agreed or taxed.

The Board does not intend to appeal this decision and will in the future consider very carefully whether to initiate any action regarding solicitation of patients from one practice to another unless the public is aggrieved.

## 17 COMPLAINT & INQUIRY PROCEDURES

Should a member of the public or profession wish to complain about the conduct or practice of a registered chiropractor or osteopath, the appropriate channel is to the Board.

***The Board has the statutory responsibility to deal with complaints against chiropractors and osteopaths and the power under the provisions of the Act to impose appropriate penalties.***

The Complaints Committee of the Board comprising the Registrar and one or more professional Board members, conducts preliminary enquiries. Upon completion of the investigation (by the Committee and/or the Board's investigators) and legal advice from the Crown Solicitors Office the Committee may lay a complaint to the Board or report to the Board on its findings. An expert witness may also be asked to give an opinion on the conduct of the practitioner or breach of the Act.

The question of whether any particular course of conduct amounts to unprofessional conduct is a matter to be determined by the Board after considering the evidence in each individual case.

Comprehensive complaint guidelines have been published and are available from the offices of the Board or from the Board's web site.

## 18 LEGISLATION REVIEWS

### (a) ***Health and Community Services Complaints Act 2004***

This Act was assented to by Parliament on 8 July 2004. The Office of the Health & Community Services Complaints Commissioner should be established by the middle of next year.

The Board looks forward to working closely with the Commissioner in the management of complaints against registered practitioners.

### (b) ***Chiropractic and Osteopathy Practice Bill 2004***

It is anticipated that this Bill will be released shortly for public comment before being introduced into Parliament.

The Bill has as its main focus (besides registration and professional discipline) the empowerment of the Board to regulate professional practice for the purpose of maintaining high standards of competence and conduct. Competency will be required to be demonstrated not only by initial registrants but by registered persons on a regular ongoing basis.

## 19 PROFESSIONAL INDEMNITY INSURANCE

In accordance with Section 29 of the Act a person must not practise as a chiropractor unless they hold a minimum of \$5 million professional indemnity insurance cover for any one claim from an insurer approved by the Board.

Later in 2004 the Board and the Chiropractors Association of Australia (National) Ltd intend to sponsor another Risk Management Seminar to be conducted by Guild Insurance Ltd for the profession.

## 20 AUSTRALASIAN CONFERENCES OF CHIROPRACTORS & OSTEOPATHS REGISTRATION BOARDS (ACCRB & ACORB)

The Australasian Conferences of Chiropractors & Osteopaths Registration Boards were held in Sydney, New South Wales on 23 and 24 August 2003, with representation from all State and Territory Registration Boards and New Zealand.

The Chairperson and Registrar attended ACCRB and the Registrar attended ACORB.

Some of the major issues discussed were:

### **ACCRB:**

- Manipulative Therapists Conference
- National Disciplinary Compendium
- Ongoing Competence
- Mandatory Professional Indemnity Insurance
- Assessment of Overseas Trained Chiropractors
- Animal Chiropractic
- Frequency & Duration of Care

### **ACORB:**

- Assessment of Overseas Trained Osteopaths
- Student Placements
- National Disciplinary Compendium
- Ongoing Competence
- National Accreditation of Osteopathic Programs
- Compulsory Insurance
- Temporary Registration

Since 1982 the South Australian Board has prepared and maintained a Resolution book of Conference decisions for ACCRB.

A meeting of Registrars of both professions was held to consider the follow up action from the Conferences and to discuss general administrative issues.

***The next ACCRB and ACORB meetings are planned to be held in Melbourne, Victoria, on 11 & 12 September 2004 with a National Registrars meeting to be held afterwards.***

## 21 MUTUAL RECOGNITION [MR] / TRANS TASMAN MUTUAL RECOGNITION [TTMR]

Under the provisions of the Mutual Recognition (SA) Act, 1993 and the Trans Tasman Mutual Recognition (SA) Act, 1999, a person who holds current registration and is in good standing in another participating jurisdiction of Australia or New Zealand is entitled to be registered to practise as a chiropractor or osteopath in South Australia upon making due application.

Mutual recognition applies between all States/Territories of Australia. TTMR applies between New Zealand and all registered States/Territories of Australia with the exception of Western Australia.

Applicants receive a certificate of deemed registration until the Board determines the application (must be within one month of lodgement).

The Board grants substantive registration or registration under the Act on such conditions (if any) imposed by the first registering authority.

Substantive registration may be postponed or refused in cases where, for example, statements made in the application/notice are found to be materially false or misleading.

## 21 ASSESSMENT OF OVERSEAS QUALIFICATIONS

### ***Chiropractors***

Overseas trained chiropractors wishing to obtain registration or seeking migration under the Skilled Migration Category must firstly undertake an assessment of their qualifications and competency.

The assessment process involves 2 stages:

- a) Stage I – Desktop Audit
- b) Stage II – Competency Board Screening Examination

Full details of the assessment process can be obtained from the web site [www.ccea.com.au](http://www.ccea.com.au).

### ***Osteopaths***

The South Australian Board does not recognise any overseas osteopathic qualifications for registration and has no assessment process in place.

However, the Board recognises successful completion of the skills assessment conducted by the Osteopaths Registration Board of Victoria for registration purposes.

Full details of the assessment process can be obtained from the website [www.osteoboard.vic.gov.au](http://www.osteoboard.vic.gov.au).

**22 FINANCES**

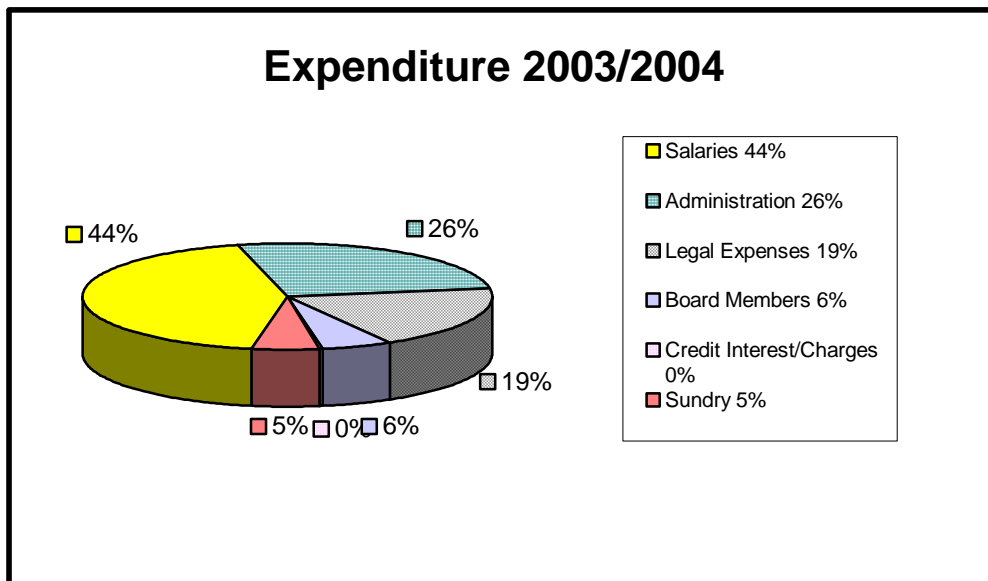
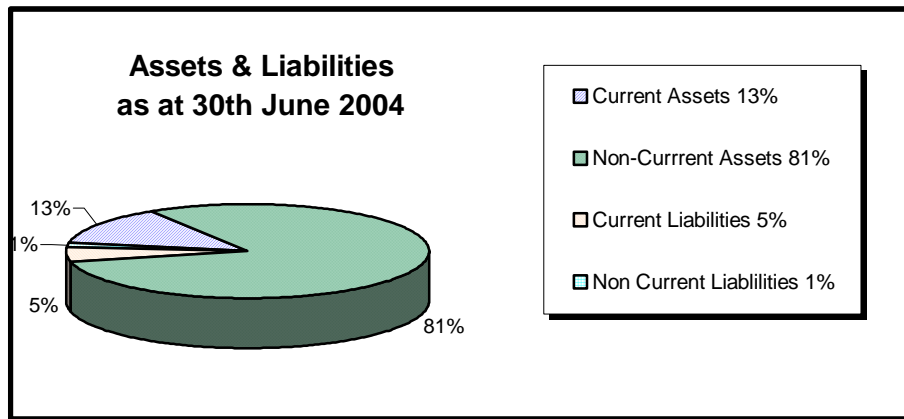
The Board recorded an operating surplus of \$30,698 for the 2003/2004 financial year and as at 30 June 2004 the Board had total equity of \$357,251.

The Board is not considered to be a "controlled entity" for the purposes of inclusion in the whole of Government reporting.

The Board has adopted a Financial Management Plan which provides a framework for:

- (i) the financial management of the Board which is clear, transparent and meets statutory obligations;
- (ii) the management of risk by the systematic identification of opportunities and threats to resources and the development of strategies which maximise opportunities and minimise adverse effects.

*The following pie charts show the assets and liabilities of the Board as at 30 June 2004 and the expenditure of the Board during the 2003/2004 financial year.*



The accounts of the Board have been audited and the financial statements for the year ended 30 June 2004, together with accompanying notes and the independent audit report of the Auditor-General appears as follows.

## CHIROPRACTORS BOARD OF SOUTH AUSTRALIA

### STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2004

		2004	2003
	Note	\$	\$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>			
Registration Fees	3	140,270	134,555
Other	4	18,396	9,004
Rent Received	5	16,932	17,748
		<hr/>	<hr/>
<b>Total Revenues from ordinary activities</b>		<b>175,598</b>	<b>161,307</b>
		<hr/>	<hr/>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee Benefits		63,024	61,382
Administrative Expenses	6	38,165	35,913
Legal, Investigative & Inquiry Expenses	7	28,094	32,793
Board Member's Fees	8	8,183	10,869
Sundry	9	7,677	10,918
Line of Credit interest and charges	10	(243)	2,484
		<hr/>	<hr/>
<b>Total Expenses from ordinary activities</b>		<b>144,900</b>	<b>154,359</b>
		<hr/>	<hr/>
<b>NET RESULT</b>		<b>30,698</b>	<b>6,948</b>
		<hr/>	<hr/>
<b>Total changes in equity other than those resulting from transactions with owners as owners</b>		<b>30,698</b>	<b>6,948</b>
		<hr/>	<hr/>

## CHIROPRACTORS BOARD OF SOUTH AUSTRALIA

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2004

	Note	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Investments	11	46,812	18,836
Receivables		5,098	1,601
Prepayments		1,237	867
Cash at Bank and on Hand	11	1,048	753
		<hr/>	<hr/>
<b>Total Current Assets</b>		<b>54,195</b>	<b>22,057</b>
		<hr/>	<hr/>
<b>NON-CURRENT ASSETS</b>			
Property, Furniture & Equipment	12	329,292	325,730
		<hr/>	<hr/>
<b>Total Non-Current Assets</b>		<b>329,292</b>	<b>325,730</b>
		<hr/>	<hr/>
<b>TOTAL ASSETS</b>		<b>383,487</b>	<b>347,787</b>
<b>CURRENT LIABILITIES</b>			
Accounts Payable & Accruals		14,353	12,090
Employee Benefits - Annual Leave	13	5,762	4,557
		<hr/>	<hr/>
<b>Total Current Liabilities</b>		<b>20,115</b>	<b>16,647</b>
		<hr/>	<hr/>
<b>NON-CURRENT LIABILITIES</b>			
Employee Benefits - Long Service Leave	13	5,565	4,170
Accounts Payable & Accruals		556	417
		<hr/>	<hr/>
<b>Total Non-Current Liabilities</b>		<b>6,121</b>	<b>4,587</b>
		<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>		<b>26,236</b>	<b>21,234</b>
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b>357,251</b>	<b>326,553</b>
		<hr/>	<hr/>
<b>EQUITY</b>			
Accumulated Surplus	14	257,628	226,930
Reserve	15	99,623	99,623
		<hr/>	<hr/>
<b>TOTAL EQUITY</b>		<b>357,251</b>	<b>326,553</b>
		<hr/> <hr/>	<hr/> <hr/>

## CHIROPRACTORS BOARD OF SOUTH AUSTRALIA

### STATEMENT OF CASH FLOWS FOR YEAR ENDED 30 JUNE 2004

	Note	2004 \$	2003 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows</b>			
Registration Fees		140,270	134,555
Rent Received		16,932	17,748
Other Income		15,881	9,648
GST Received from Taxation Authority		11,469	14,895
GST Collected on Sales		2,379	3,222
		<u>186,931</u>	<u>180,068</u>
<b>Outflows</b>			
Salaries & Related Expenses		59,981	61,552
Administrative Expenses		38,428	39,422
Legal, Investigative & Inquiry Expenses		26,903	30,169
GST Paid on Purchases		11,750	14,548
Board Member's Fees		7,708	10,869
GST Paid to Taxation Authority		3,580	2,402
Interest on line of credit		(243)	2,484
Sundry		103	346
		<u>148,210</u>	<u>161,792</u>
<b>Net cash provided by Operating Activities</b>	16	<u>38,721</u>	<u>18,276</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows</b>			
Proceeds from Sale of Assets		500	-
<b>Outflows</b>			
Asset Purchases		10,950	1,308
<b>Net cash used in Investing Activities</b>		<u>10,450</u>	<u>1,308</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Outflows</b>			
Repayments of Borrowings		-	102,217
Repayment of Lease Liability		-	1,463
<b>Net cash used in Financing Activities</b>		<u>-</u>	<u>103,680</u>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		<b>28,271</b>	<b>(86,712)</b>
<b>CASH AT 1 JULY</b>		<b>19,589</b>	<b>106,301</b>
<b>CASH AT 30 JUNE</b>	11	<u><b>47,860</b></u>	<u><b>19,589</b></u>

# CHIROPRACTORS BOARD OF SOUTH AUSTRALIA

## NOTES TO & FORMING PART OF THE FINANCIAL STATEMENTS

### 1 BOARD OBJECTIVES & FUNDING

The Board exercises its functions under the Chiropractors Act 1991 with a view to achieving and maintaining professional standards of competence and conduct in the practice of chiropractic.

The Board's principal source of funds consists of monies paid by registered chiropractors as registration renewal fees.

### 2 STATEMENT OF ACCOUNTING POLICIES

The Financial Statements are a general purpose financial report and have been prepared in accordance with Statements of Accounting Concepts, appropriate Accounting Standards, applicable Urgent Issues Group Consensus Views, and in accordance with the Treasurer's Instructions issued pursuant to the Public Finance and Audit Act 1987.

The accounts have been prepared on the basis of historical cost and do not take into account changing money values or, except where stated, current valuation of non-current assets. The accounting policies have been consistently applied unless otherwise stated.

Accounting policies for "Registration Fees", "Property, Furniture & Equipment" and "Employee Benefits" appear under those headings.

#### **Financial Instruments**

The Board's accounting policies, including the terms and conditions of each class of financial asset and financial liability recognised at 30 June 2004, are as follows:

#### *Financial Assets*

Financial assets are recognised when control over future economic benefits is established and the amount of the benefit can be reliably measured.

Cash comprises cash on hand and at the bank and deposits at call. Cash is recorded at nominal amounts. Interest on cash is credited to revenue as it accrues.

Receivables are recognised at the nominal amounts due less provision for bad or doubtful debts.

Credit terms, other than those specified in contractual agreements, are net 14 days.

#### *Financial Liabilities*

Financial liabilities are recognised when a present obligation to another party is entered into and the amount of the liability can be measured.

Payables are recognised at their nominal amounts, being the amounts at which the liabilities will be settled. With the exception of employee on-costs, payables are normally settled within 30 days. It is policy to effect early payment where a discount can be achieved.

Borrowings are recognised at their principal amounts. Interest is expensed as it is accrued.

*Interest Rate Risk*

The Board's only exposure to interest rate risk relates to cash and investments. The variable interest rate on cash deposits is 0.10% p.a. and investments 4.15% p.a. The variable rate of interest on the \$100,000 overdraft is 8.42%.

*Credit Risk*

The Board does not have any significant credit risk exposure to any single debtor.

The carrying amount of financial assets recorded in the Financial Statements, net of provisions for doubtful debts, represent the Board's maximum exposure to credit risk.

*Net Fair Value*

The carrying amounts of financial assets and financial liabilities recorded in the Financial Statements represent their respective net fair values.

**Good and Services Tax**

In accordance with the requirements of UIG Abstract 31 "Accounting for the Goods and Services Tax (GST)", revenue, expenses and assets are recognised net of the amount of GST except that:

- The amount of GST incurred by the Board as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of the cost of acquisition of an asset or as part of an item of expense;
- Receivables and payables are stated with the amount of GST included.

The net GST receivable from the Australian Taxation Office has been recognised as a receivable in the Statement of Financial Position.

The Board prepares a Business Activity Statement on behalf of the South Australian Psychological Board and the Occupational Therapists Registration Board of SA under the grouping provisions of the GST legislation.

**Investments**

Investments comprises of a Portfolio Cash Management account earning interest at 4.15% pa calculated daily and paid monthly, funds are available "at call".

**Impact of adopting Australian Equivalents to International Financial Reporting Standards (IFRS)**

In accordance with AASB 1047 "Disclosing the Impacts of Adopting Australian Equivalents to International Financial Reporting Standards" the Finance Officer has reviewed the IFRS and does not expect any key differences nor changes in the Board's accounting policies which are expected to arise on the adoption of Australian equivalents to IFRS.

**3 REGISTRATION FEES**

As registration fees apply to the registration year, and as no liability arises to refund fees paid in the event of loss or surrender of registration, fees are recognised as income in the year that they are received.

	2004	2003
	\$	\$
Renewal Fees (including companies)	128,550	120,390
Initial Registrations (including companies)	7,210	12,735
Re-registrations	4,510	1,430
	<u>140,270</u>	<u>134,555</u>

**4 OTHER INCOME**

	2004	2003
	\$	\$
Costs Awarded *	8,000	-
Computer & Office Equipment Services	6,450	6,900
COTRB Inc Services ~	1,500	-
Interest	1,363	858
Miscellaneous	583	1,246
Sale of Assets	500	-
	<u>18,396</u>	<u>9,004</u>

\* Represents costs awarded against a chiropractor found guilty of unprofessional conduct after the holding of a disciplinary inquiry.

~ From 1 January 2004 the Council of Occupational Therapists Registration Boards (Aust. & NZ) ceased contributing to the staff sharing arrangements, a yearly service fee of \$3,000 would apply for the use of office and computer equipment, outgoings and storage space (rent would no longer apply).

**5 RENT RECEIVED**

Represents 12 months rent received from the South Australian Psychological Board and Occupational Therapist Registration Board of South Australia and 6 months rent received from the Council of Occupational Therapists Registration Boards (Aust. & NZ) Inc.(12 months 2003 - \$17,748)

**6 ADMINISTRATIVE EXPENSES**

	2004	2003
	\$	\$
Computer and Office Equipment Maintenance	7,914	5,050
Accommodation Outgoings	6,358	4,378
CCEA - Council on Chiropractic Education Australasia	5,814	5,308
Audit Fees	3,250	3,250
Conferences	2,312	4,228
Telephone	1,963	3,202
Insurance - Indemnity	1,819	1,591
Bank fees and charges	1,513	1,680
Printing	1,510	1,525
Sundries	1,406	1,405
Board & Committee Meeting Expenses	1,342	1,166
Consultancy Fees	1,300	-
Postage	1,230	1,487
Stationery	434	643
ACCE - Australasian Council on Chiropractic Education	-	1,000
	<u>38,165</u>	<u>35,913</u>

**7 LEGAL, INVESTIGATIVE & INQUIRY EXPENSES**

	2004	2003
	\$	\$
Legal Services provided by Crown Solicitors Office	15,586	14,958
Inquiry Expenses	7,436	125
Investigative Services provided by Quark & Associates	5,072	17,710
	<u>28,094</u>	<u>32,793</u>

## 8 REMUNERATION OF BOARD MEMBERS

The Board members for the 2003/2004 year were:

J K Adams  
C R Christie  
P R Donato  
K H Finnigan \*  
N Forest ~  
D R Furniss  
K W Leembruggen  
A J Shelley

~ New Board members appointed by the Governor effective from 7 August 2003

\* Ceased to be member

The total amount paid or payable to members of the Board:	2004	2003
	\$	\$
	8,183	10,869

The number of members whose income from the Chiropractors Board of South Australia falls within the following band was:

	2004	2003
\$0-\$9,999	8	7

## 9 SUNDRY EXPENSES

	2004	2003
	\$	\$
Depreciation Expense	7,195	8,193
Asset Purchases under \$300	289	339
Asset Write Off	193	-
Amortisation Expense	-	2,379
Interest Finance Leases	-	7
	<u>7,677</u>	<u>10,918</u>

## 10 LINE OF CREDIT INTEREST AND CHARGES

Interest on \$100,000 overdraft Business Maximiser Overdraft account.

The credit balance reflects a refund of credit charges previously charged at 1.0% monthly rather than the rate of 0.25% monthly.

## 11 RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash on hand and deposits at call with banks. Cash held at 30 June as shown in the Statement of Cash Flows is reconciled to the relevant items in the Statement of Financial Position as follows:

	2004	2003
	\$	\$
Investments	46,812	18,836
Cash at Bank and on hand	1,048	753
	<u>47,860</u>	<u>19,589</u>

## 12A PROPERTY, FURNITURE & EQUIPMENT

Assets are depreciated over their estimated lives using the straight line method of depreciation. The estimated life of all classes of assets is 5 years, except for building and refurbishment where useful life is 40 years. The land and building will be subject to valuation on a cyclical basis every three years.

	2004 \$	2003 \$
<b>Land - At Independent Valuation</b>	<b>160,000</b>	<b>160,000</b>
<b>Building &amp; Refurbishment - At Valuation</b>	160,000	160,000
Less Accumulated depreciation on building	8,000	4,272
	<hr/>	<hr/>
	<b>152,000</b>	<b>155,728</b>
<b>Computer Hardware - At cost</b>	11,871	18,355
Less Accumulated depreciation	5,346	12,308
	<hr/>	<hr/>
	<b>6,525</b>	<b>6,047</b>
<b>Communications Equipment - At cost</b>	14,889	14,889
Less Accumulated amortisation	14,889	14,889
	<hr/>	<hr/>
	-	-
<b>Office Equipment - At cost</b>	21,360	21,660
Less Accumulated depreciation	19,025	18,201
	<hr/>	<hr/>
	<b>2,335</b>	<b>3,459</b>
<b>Office Furniture &amp; Fittings - At cost</b>	20,478	15,371
Less Accumulated depreciation	12,046	14,875
	<hr/>	<hr/>
	<b>8,432</b>	<b>496</b>
<b>Total Property, Furniture &amp; Equipment</b>	<b>329,292</b>	<b>325,730</b>
	<hr/> <hr/>	<hr/> <hr/>

The revaluation at fair market value of the land, building and refurbishment was undertaken by P J Allen AAPI of Mason Gray Strange Real Estate in June 2002.

## 12B MOVEMENTS IN PROPERTY, FURNITURE & EQUIPMENT

	Land	Building	Computer Hardware	Office Equipment	Office Furn & Fittings	Total
Balance at the beginning of the year	160,000	155,728	6,047	3,459	496	325,730
Additions	-	-	2,523	-	8,427	10,950
Depreciation Expense	-	(3,728)	(2,023)	(1,124)	(320)	(7,195)
Assets written off/Disposals	-	-	(22)	-	(171)	(193)
<b>Carrying amount at end of year</b>	<b>160,000</b>	<b>152,000</b>	<b>6,525</b>	<b>2,335</b>	<b>8,432</b>	<b>329,292</b>

**13 EMPLOYEE BENEFITS AND RELATED ON-COST LIABILITIES***Salaries, Wages and Annual Leave*

Liabilities for unpaid salaries and wages at the reporting date are based on current pay rates and employees' services to that date. The annual leave liability is based on expected future pay rates. Liabilities for employment on-costs such as superannuation contributions have been included in Accounts Payables.

*Long Service Leave*

Provision has been made for employee entitlements to long service leave at 30 June 2004. The provision has been calculated at nominal amounts based on current pay rates using a benchmark of seven years service using the shorthand estimation of long service leave liability in accordance with Accounting Standard AASB 1028 'Employee Benefits'.

*Sick Leave*

No liability for sick leave was recognised in the financial report as sick leave taken by employees is considered to be taken from the current year's accrual.

	2004	2003
<b>Annual Leave</b>	\$	\$
Employee Benefits - current	5,762	4,557
On-costs included in Accounts Payable - current	493	385
	<hr/>	<hr/>
	6,255	4,942
<b>Long Service Leave</b>		
Employee Benefits - non-current	5,565	4,170
On-costs included in Accounts Payable - non-current	556	417
	<hr/>	<hr/>
	6,121	4,587
	<hr/>	<hr/>
<b>Aggregate employee benefit and related on-cost liabilities</b>	<b>12,376</b>	<b>9,529</b>
	<hr/> <hr/>	<hr/> <hr/>

These liabilities reflect the net liability after taking into account the employee entitlement liability of the South Australian Psychological Board and Occupational Therapists Registration Board of South Australia. The Council of Occupational Therapists Registration Boards (Aust & NZ) Inc. ceased contributing to the staff sharing arrangements as at 31 December 2003 and paid its share of accrued Long Service Leave and Annual Leave.

**14 ACCUMULATED SURPLUS**

	2004	2003
	\$	\$
Balance at the beginning of the year	226,930	219,982
Current Year Surplus	30,698	6,948
	<hr/>	<hr/>
Closing balance	<b>257,628</b>	<b>226,930</b>
	<hr/> <hr/>	<hr/> <hr/>

**15 RESERVES**

	2004	2003
	\$	\$
Asset Revaluation Reserve	99623	99623
Balance at the beginning of the year	99623	99623
Movement during year	-	-
	<hr/>	<hr/>
Closing balance	<b>99623</b>	<b>99623</b>
	<hr/> <hr/>	<hr/> <hr/>

**16 RECONCILIATION OF NET RESULT TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

	2004	2003
	\$	\$
<b>Net Result</b>	<b>30,698</b>	<b>6,948</b>
<b>Non cash items</b>		
Depreciation	7,195	8,193
(Profit) Loss on Disposals - Sales	(307)	-
Amortisation	-	2,379
<b>Changes in Assets and Liabilities</b>		
(Increase) Decrease in Receivables	(3,497)	1,811
Increase in Accounts Payable & Accruals	2,402	17
Increase (Decrease) in Employee Benefits - Long Service Leave	1,395	(2,893)
Increase in Employee Benefits - Annual Leave	1,205	1,016
(Increase) Decrease in Prepayments	(370)	805
	<hr/>	<hr/>
<b>Net Cash provided by Operating Activities</b>	<b>38,721</b>	<b>18,276</b>
	<hr/> <hr/>	<hr/> <hr/>

**17 ADMINISTERED ITEMS**

As part of the Board's administrative responsibilities it pays certain expenses on behalf of the South Australian Psychological Board, Occupational Therapist Registration Board of South Australia and Council of Occupational Therapists Registration Boards (Aust & NZ) Inc. These expenses amounted to \$186,144 (\$199,598) and were recovered in full during the financial year.

These administered transactions do not represent controlled transactions of the Board. As such they are not recognised in the financial statements of the Board.

**CERTIFICATION OF THE FINANCIAL REPORT**

To the best of our knowledge and belief:

- a. the foregoing Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, and notes thereto of the Chiropractors Board of South Australia present fairly, in accordance with Statements of Accounting Concepts, applicable Accounting Standards, Urgent Issues Group Consensus Views and the Public Finance and Audit Act 1987, as amended, the financial position of the Board as at 30 June 2004 and the result of its operations and its cash flows for the year then ended; and
- b. internal controls over financial reporting have been effective throughout the year.

  
P R DONATO  
CHAIRPERSON

  
P J MARTIN  
CEO/REGISTRAR

  
L M SPAGNOLETTI  
FINANCE OFFICER



## INDEPENDENT AUDIT REPORT

### TO THE CHAIRPERSON CHIROPRACTORS BOARD OF SOUTH AUSTRALIA

#### SCOPE

As required by section 31 of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Chiropractors Board of South Australia for the financial year ended 30 June 2004. The financial report comprises:

- A Statement of Financial Performance;
- A Statement of Financial Position;
- A Statement of Cash Flows;
- Notes to and forming part of the Financial Statements;
- Certificate by the Chairperson, the Registrar and the Finance Officer.

The members of the Chiropractors Board of South Australia are responsible for the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the Chairperson.

The audit has been conducted in accordance with the requirements of the *Public Finance and Audit Act 1987* and Australian Auditing and Assurance Standards to provide reasonable assurance that the financial report is free of material misstatement.

Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987*, Accounting Standards and other mandatory professional reporting requirements in Australia so as to present a view which is consistent with my understanding of the Chiropractors Board of South Australia's financial position, its financial performance and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

#### AUDIT OPINION

In my opinion, the financial report presents fairly in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987*, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the Chiropractors Board of South Australia as at 30 June 2004, its financial performance and its cash flows for the year then ended.

8 October 2004

**K I MacPHERSON**  
**AUDITOR-GENERAL**