

**CHIROPRACTORS BOARD  
OF  
SOUTH AUSTRALIA**

**ANNUAL REPORT  
YEAR ENDED 30 JUNE 2005**

## CHIROPRACTORS BOARD OF SOUTH AUSTRALIA

6 October 2005

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 2005**

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 2005.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'P Donato', with a stylized initial 'P' and 'D'.

**Phillip Donato**  
**CHAIRPERSON**

Encl.

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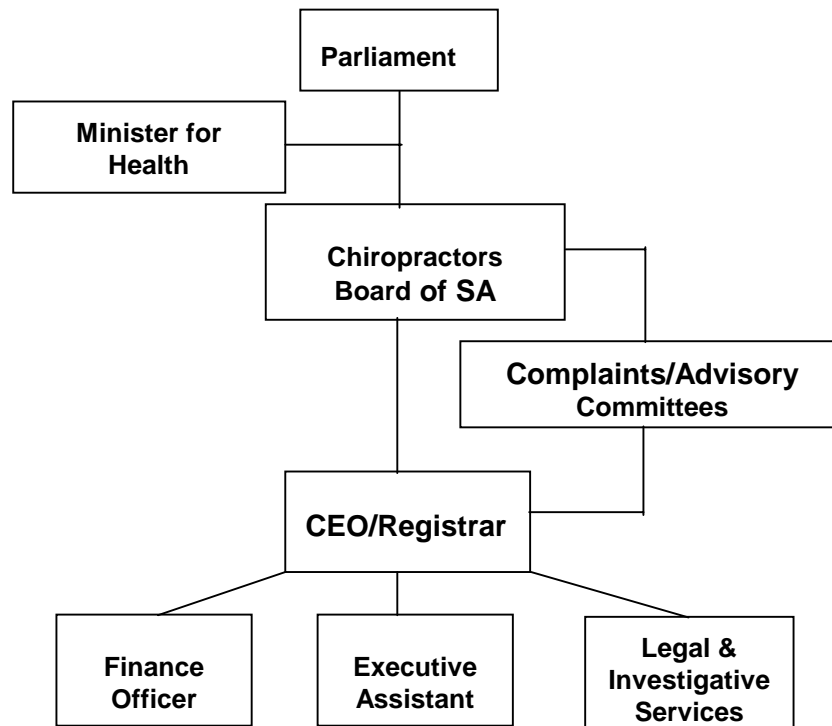
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## 1 CHARTER

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 2005 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

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

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

Charles Fred WILLIAMSON DC (Palmer)  
Appointed 16 July 2004

(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

The Board wish to thank Janine ADAMS for her valuable contribution as a Board member from 16 July 2001 to 15 July 2004.

***The term of office of the present 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 nine (9) 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	9
Ms C R Christie	12	Ms C R Christie	9
Dr K W Leembruggen	10	Dr K W Leembruggen	9
Dr A J Shelley	10	Mr N Forest	8
Dr C F Williamson	10	Dr D R Furniss	7
Mr N Forest	9		
Dr D R Furniss	9		
Dr J K Adams	1		

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 Melbourne, Victoria on 11 and 12 September 2004.

Regular meetings are 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, Occupational Therapists and Podiatry (Chiropody) Boards on 18 October 2004 and 21 February 2005 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.

From 1 December 2004 the Podiatry (Chiropody) Board of South Australia joined the cost-sharing arrangement and administrative structure at the Board's premises.

Salaries, accommodation outgoings and most other administrative costs were shared with the Psychological, Occupational Therapists and Podiatry (Chiropody) Registration Boards. The Board's share of these costs was 27% 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 and phone numbers are published where chiropractors have given their approval.

The web site also features a "*What's New*" section which is used to keep the profession advised of matters of interest and is updated monthly to ensure that the information is current and relevant. There is also an archive of "*What's New*" items which is accessible from the home page.

## 8 REGISTRATION FEES

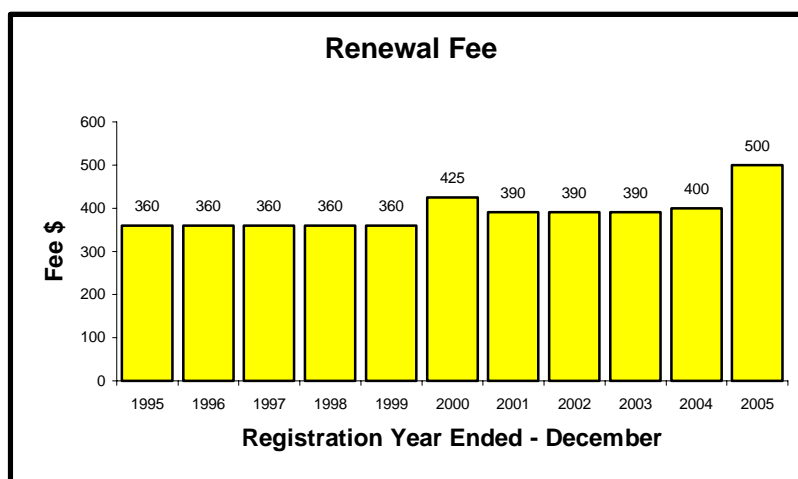
As at 30 June 2005 the fees were as follows:

(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	500
	(ii) persons 70 years of age and over	120
(b)	Companies	500

Registration fees are non-refundable and GST exempt.

The renewal fee for 2005 increased from \$400 to \$500 due to a significant rise in complaints and subsequent investigative, legal and inquiry costs.

**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 Memorandum & Articles of Association	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 2005) **320****

Comprising:

Full registration		315	
Provisional		1	
Limited		2	
Deemed		2	<b>320</b>

Chiropractors	83%	264	
Chiropractors & Osteopaths	14%	46	
Osteopaths	3%	10	<b>320</b>

Males	71%	226	
Females	29%	94	<b>320</b>

Number residing in South Australia 291

Including: Practising 277  
                   Not Practising 14

Number presently Interstate 7

Number presently Overseas **320**

(ii) *Companies*

Number currently registered (30 June 2005) 44

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

Age Group	Male	Female	Total
Under 25	3	4	7
25 to 29	22	19	41
30 to 34	29	28	57
35 to 39	22	14	36
40 to 44	35	10	45
45 to 49	29	7	36
50 to 54	25	8	33
55 to 59	21	1	22
60 to 64	14	0	14
65 to 69	16	0	16
70 to 74	8	2	10
75 to 79	1	1	2
80 and over	1	0	1
<b>Total</b>	<b>226</b>	<b>94</b>	<b>320</b>
<b>Average Age</b>	<b>46.0</b>	<b>37.0</b>	<b>43.4</b>

(c) **Registration Movement in 2004/2005**

	<i>Natural Persons</i>	<i>Companies</i>
Number registered as at 30 June 2004	307	47
New registrations (727-756) / (59-61)	30	3
Re-registrations	7	-
Registrations lapsed	-16	-6
- non payment of fees etc	-7	-
- limited registration	-1	-
- deceased		
Number registered as at 30 June 2005	<b>320</b>	<b>44</b>

The Board extends its condolences to the family of Dr Athol TAYLOR.

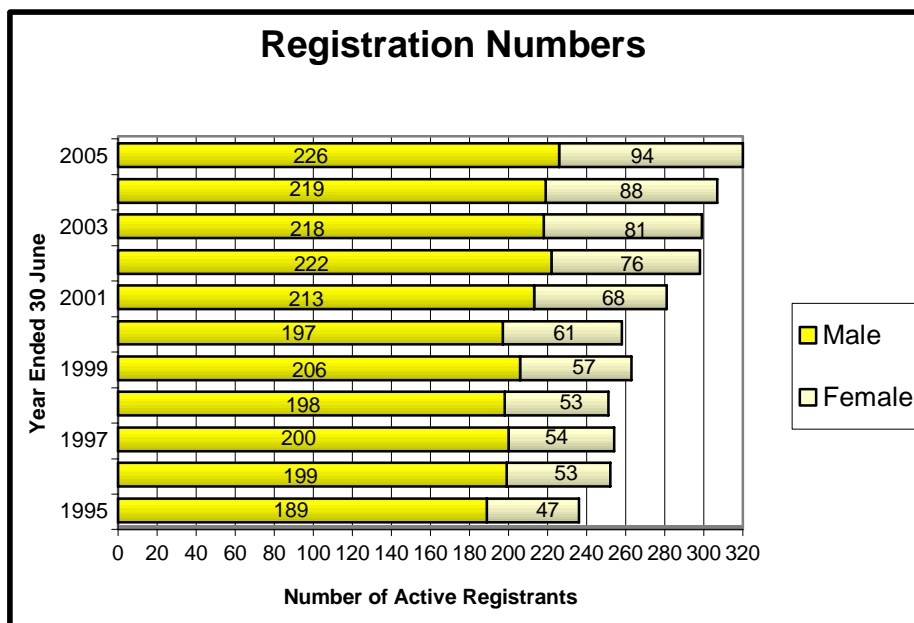
(d) **New and Re-Registrations in 2004/2005  
(by Country of Training, Legislation & Gender)**

Country	Applied Under						Total		Grand Total
	Act		MR		TTMR		M	F	
	M	F	M	F	M	F	M	F	
Australia	8	5	14	4	0	0	22	9	31
U.K.	0	0	1	1	0	0	1	1	2
U.S.A.	0	1	2	1	0	0	2	2	4
<b>TOTAL</b>	<b>8</b>	<b>6</b>	<b>17</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>12</b>	<b>37</b>

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

30 June 1981:	49	30 June 1990:	226	30 June 1999:	263
30 June 1982:	169	30 June 1991:	231	30 June 2000:	258
30 June 1983:	180	30 June 1992:	237	30 June 2001:	281
30 June 1984:	189	30 June 1993:	229	30 June 2002:	298
30 June 1985:	205	30 June 1994:	231	30 June 2003:	299
30 June 1986:	206	30 June 1995:	236	30 June 2004:	307
30 June 1987:	209	30 June 1996:	252	30 June 2005:	320
30 June 1988:	212	30 June 1997:	254		
30 June 1989:	211	30 June 1998:	251		

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 756 chiropractors have been initially registered.

(ii) *Companies*

30 June 1993:	11	30 June 2000:	39
30 June 1994:	20	30 June 2001:	43
30 June 1995:	23	30 June 2002:	43
30 June 1996:	25	30 June 2003:	44
30 June 1997:	29	30 June 2004:	47
30 June 1998:	33	30 June 2005:	44
30 June 1999:	39		

## 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 March 2005
- ***Guidelines on Registration***  
Revised August 2004
- ***Chiropractic & Osteopathic Services - Your Rights as a Patient***  
February 1998
- ***Guidelines Regarding Complaints Against Registered Chiropractors***  
Revised November 2004
- ***Guidelines for Fieldwork Programs***  
January 2002
- ***Consumer Information***  
January 2002
- ***FOI Information Statement 2003***
- ***Newsletters and Notices to the Profession and Public***  
since 1999
- ***Annual Report***  
1985 to current

The above documentation is available for viewing or downloading from the Board's web site ([www.cbsa.sboards.com.au](http://www.cbsa.sboards.com.au)). Only Annual Reports from 2001 onwards will be available online.

## 13 CODE OF PROFESSIONAL CONDUCT & PRACTICE

The Board adopted a revised Code of Professional Conduct & Practice which was forwarded to the profession in March 2005. The Code was prepared by the Board with substantial assistance from stakeholders including members of the profession and the Chiropractors Association of Australia (SA).

In addition to providing detailed guidelines to the profession, the Code contains explanations of the terminology used and various ethical principles. In particular the Code contains a Clinical Justification Flow Chart. Clinical justification must be present for care to continue and the number of treatments proposed must not be arbitrary or excessive.

The Code is a document that can be amended from time to time given:

- feedback from the profession and stakeholders;
- trends in the practice of the profession;
- complaints from the public.

Practitioners are expected to comply with the Code as a breach may lead to a complaint of unprofessional conduct. The Code is not exhaustive - any dereliction of professional duty and/or responsibility may give rise to an allegation of unprofessional conduct.

The Board has formed a working party to draft detailed guidelines on pay in advance contracted treatment plans including a recommended care plan. In June 2005 the Board placed the following advertisement in The Advertiser on two occasions:

**“ NOTICE TO THE PUBLIC**

The Chiropractors Board of South Australia has received a number of complaints from members of the public about a small percentage of chiropractors using pay in advance contracted treatment plans.

The Board has recently revised its Code of Professional Conduct and Practice to ensure:

- patients are not pressured or coerced into entering such plans;
- patients' rights are respected;
- patients receive services which meet their particular needs;
- patients are able to withdraw from such plans at any time and receive a refund;
- patients have clear and accurate information about their treatment needs and options.

Chiropractors are obliged to comply with these requirements.

If you have any concerns or questions about the use of such plans, we encourage you to discuss them with your practitioner. If still unsure you may contact another chiropractor for a second opinion, or visit our website [www.cbsa.saboard.com.au](http://www.cbsa.saboard.com.au).

For an understanding of the types of care provided by chiropractors please refer to the Clinical Justification Flow Chart which appears as Appendix I in the Board's "Code of Professional Conduct & Practice". "

## 14 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 2005 the number of business names approved was 225.***

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.

## 15 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 2005.***

## 16 COMPLAINTS

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

During the year one (1) complaint was dealt with by the Board against a person not registered for breaches of the Act.

This complaint is **summarised** as follows:

#### Breach of Section 25 of the Act – Practising Chiropractic Unregistered

<u>Allegation</u>	<u>Result of Investigation</u>
Locum chiropractor practising unregistered.	Practitioner and employer warned of serious consequences of failing to register.

### (b) ***Against Registered Practitioners***

During the year twenty (20) 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 (fourteen (14) complaints)

<u>Allegation</u>	<u>Result of Investigation</u>
Practitioner overserved patients and pressured them to sign contracts for care (5 complainants).	Still under investigation
Practitioner overserved patients and pressured them to sign contracts for care (3 complainants).	Still under investigation
Practitioner was dishonest.	Insufficient evidence to hold formal proceedings. Practitioner counselled regarding practice methods and communication.

Practitioner advised patient not to take a prescribed medication.	Complaint withdrawn. No further action taken.
Practice methods of practitioner are unprofessional.	Anonymous letter of complaint. Copy of letter forwarded to practitioner. No further action taken.
Practitioner misread x-rays and overserved patients (children).	Insufficient evidence to hold formal proceedings. Practitioner counselled regarding some aspects of the complaint.
Practitioner did not provide treatment at initial consultation or advise patient of fee structure.	Insufficient evidence to hold formal proceedings. Practitioner advised to fully inform patients of practice methods and fee structure.
Patient shown incorrect x-rays and practitioner did not perform appropriate treatment.	Insufficient evidence to hold formal proceedings. No further action taken.

(ii) Breach of Section 29 – Practising Uninsured  
(two (2) complaints)

<u>Allegation</u>	<u>Result of Investigation</u>
Practitioner practised without the appropriate level of professional indemnity insurance.	Insufficient evidence to hold formal proceedings. No further action taken.
Practitioner practised without the appropriate level of professional indemnity insurance.	Board exercised its prosecutorial discretion to not proceed with the matter, given the practitioner's honesty and co-operation. Practitioner warned of serious consequences of breach.

(iii) Advertising  
(two (2) complaints)

<u>Allegation</u>	<u>Result of Investigation</u>
Practitioner using misleading and deceptive advertising.	Practitioner asked to amend advertising materials to meet the Board's requirements.
Practitioner using misleading and deceptive advertising.	Practitioner asked to amend advertising materials to meet the Board's requirements.

- (iv) Negligence  
(two (2) complaints)

<u>Allegation</u>	<u>Result of Investigation</u>
Practitioner allowed unregistered person to perform traction.	Still under investigation.
Treatment by practitioner caused damage and continued pain.	Complainant did not wish to proceed. No further action taken.

## 17 INQUIRIES

The Board completed 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 contracted treatment plan not in accordance with the Board's guidelines.

The Board of Inquiry has reserved its decision in this matter.

## 18 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.

## 19 LEGISLATION REVIEWS

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

This Act was assented to by Parliament on 8 July 2004 and Ms Leena Sudano was appointed as South Australia's first Health & Community Services Complaints Commissioner in April 2005. It is expected that the Office of the Commissioner will be up and running by late August or early September.

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

### (b) *Chiropractic and Osteopathy Practice Act 2005*

The Chiropractic and Osteopathy Bill has now passed through both Houses of Parliament and was assented to on 14 July 2005.

New Election Regulations must now be finalised so that the new Board can be appointed, and then the General Regulations will need to be written prior to the Act being proclaimed.

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. The Board is presently looking at ongoing competency models of other professions.

Other features include the keeping of student and service provider registers, mandatory professional indemnity cover, a definition of unprofessional conduct, and increased penalties for breaches of the Act by unregistered persons. It is anticipated that the workload of the Board and staff will significantly increase when the Act is proclaimed.

## 20 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.

On 20 November 2004 the Board and the Chiropractors Association of Australia (National) Ltd sponsored a Risk Management Seminar which was conducted by Guild Insurance Ltd for the profession. Speakers included Dr J Kelly, Mr D Rodda and the Chairperson. The Seminar was well attended (approximately 190 persons) and it is proposed to hold these seminars every two years.

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

The Australasian Conferences of Chiropractors & Osteopaths Registration Boards were held in Melbourne, Victoria on 11 and 12 September 2004, 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:**

- Reviews of Legislation
- Waiting List Practices
- Temporary Registration
- Animal Chiropractic
- Clinical Placements for Students
- Recency of Practice

### **ACORB:**

- Assessment of Overseas Trained Persons
- Sexual Misconduct
- Student Placements
- Ongoing Competence
- National Accreditation of Osteopathic Courses
- Professional Indemnity Insurance

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 Darwin, Northern Territory on 10 and 11 September 2005 with a National Registrars meeting to be held afterwards.***

## 22 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.

## 23 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 conducted by the Council on Chiropractic Education Australasia (CCEA).

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 Council on Chiropractic Education Australasia's 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).

## 24 FINANCES

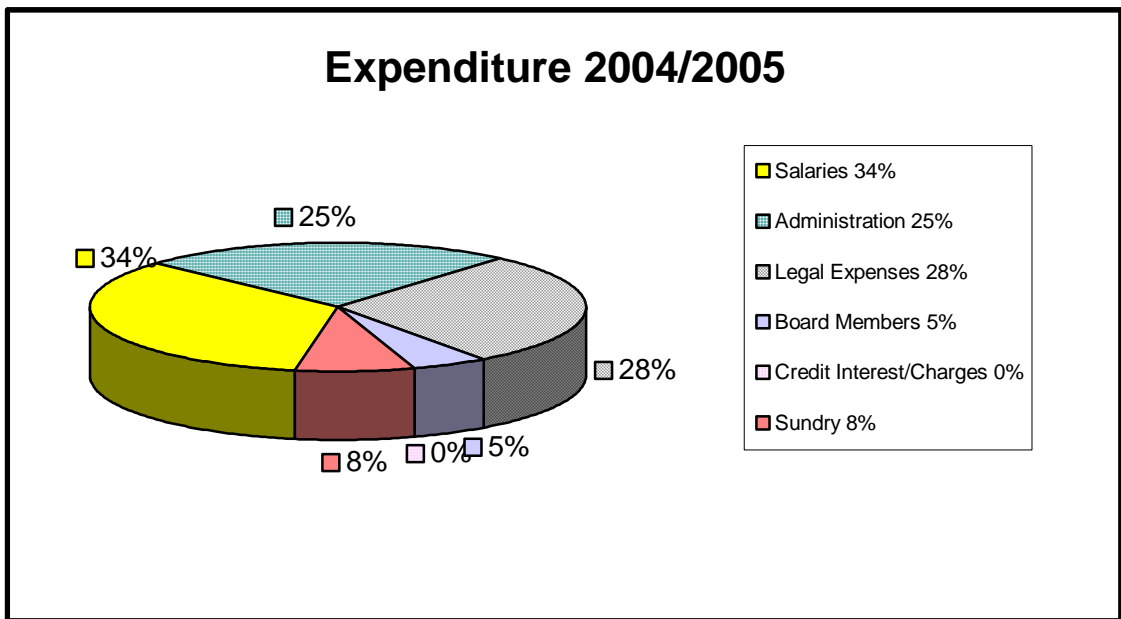
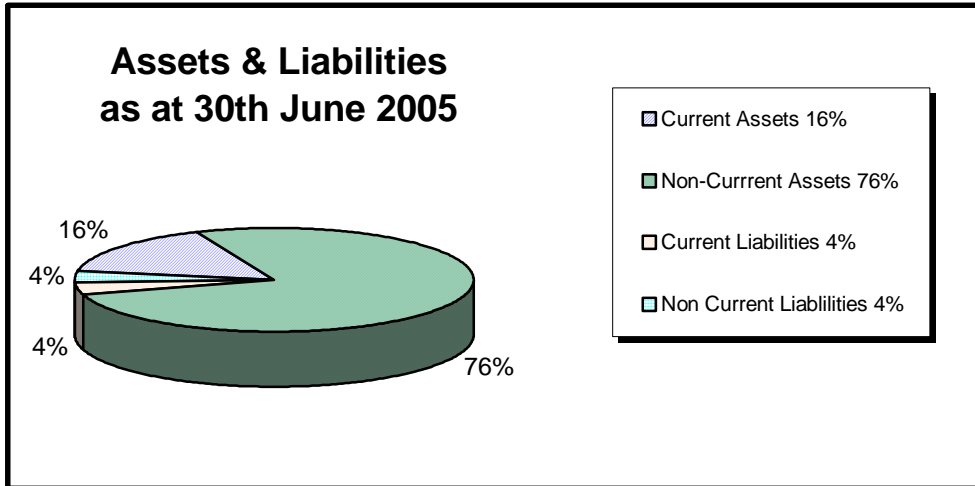
The Board recorded an operating surplus of \$24,736 for the 2004/2005 financial year and as at 30 June 2005 the Board had total equity of \$492,958.

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 2005 and the expenditure of the Board during the 2004/2005 financial year.



The accounts of the Board have been audited and the financial statements for the year ended 30 June 2005, 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 2005

	Note	2005 \$	2004 \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>			
Registration Fees	3	176,570	140,270
Rent Received	4	19,160	16,932
Other	5	10,370	17,033
Interest		2,503	1,363
		<hr/>	<hr/>
<b>Total Revenues from ordinary activities</b>		<b>208,603</b>	<b>175,598</b>
		<hr/>	<hr/>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee Benefits	6	62,672	62,382
Legal, Investigative & Inquiry Expenses	7	52,360	28,094
Administrative Expenses	8	45,183	38,807
Sundry	9	14,227	7,677
Board Member's Fees	10	9,175	8,183
Line of Credit interest and charges	11	250	(243)
		<hr/>	<hr/>
<b>Total Expenses from ordinary activities</b>		<b>183,867</b>	<b>144,900</b>
		<hr/>	<hr/>
<b>SURPLUS FROM ORDINARY ACTIVITIES</b>		<b>24,736</b>	<b>30,698</b>
		<hr/>	<hr/>
<b>NON-OWNER TRANSACTION CHANGES IN EQUITY</b>			
Increase in the Asset Revaluation Reserve	17	110,971	-
		<hr/>	<hr/>
<b>Total changes in equity other than those resulting from transactions with owners as owners</b>		<b>135,707</b>	<b>30,698</b>
		<hr/> <hr/>	<hr/> <hr/>

# CHIROPRACTORS BOARD OF SOUTH AUSTRALIA

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2005

	Note	2005 \$	2004 \$
<b>CURRENT ASSETS</b>			
Investments	12	84,248	46,812
Receivables		4,692	5,098
Cash at Bank and on Hand	12	2,028	1,048
Prepayments		1,270	1,237
<b>Total Current Assets</b>		<b>92,238</b>	<b>54,195</b>
<b>NON-CURRENT ASSETS</b>			
Property, Furniture & Equipment	13	443,988	329,292
<b>Total Non-Current Assets</b>		<b>443,988</b>	<b>329,292</b>
<b>TOTAL ASSETS</b>		<b>536,226</b>	<b>383,487</b>
<b>CURRENT LIABILITIES</b>			
Accounts Payable & Accruals		13,864	14,353
Employee Benefits - Annual Leave	14	6,504	5,762
Leases	15	2,378	-
<b>Total Current Liabilities</b>		<b>22,746</b>	<b>20,115</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee Benefits - Long Service Leave	14	10,302	5,565
Leases	15	9,667	-
Accounts Payable & Accruals		553	556
<b>Total Non-Current Liabilities</b>		<b>20,522</b>	<b>6,121</b>
<b>TOTAL LIABILITIES</b>		<b>43,268</b>	<b>26,236</b>
<b>NET ASSETS</b>		<b>492,958</b>	<b>357,251</b>
<b>EQUITY</b>			
Accumulated Surplus	16	282,364	257,628
Reserve	17	210,594	99,623
<b>TOTAL EQUITY</b>		<b>492,958</b>	<b>357,251</b>

# CHIROPRACTORS BOARD OF SOUTH AUSTRALIA

## STATEMENT OF CASH FLOWS FOR YEAR ENDED 30 JUNE 2005

	Note	2005 \$	2004 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows</b>			
Registration Fees		176,570	140,270
Rent Received		19,160	16,932
GST Received from Taxation Authority		16,087	11,469
Other Income		12,385	14,518
GST Collected on Sales		2,820	2,379
Interest		2,503	1,363
		<b>229,525</b>	<b>186,931</b>
<b>Outflows</b>			
Salaries & Related Expenses		59,187	59,354
Legal, Investigative & Inquiry Expenses		54,721	26,903
Administrative Expenses		44,124	39,055
GST Paid on Purchases		15,768	11,750
Board Member's Fees		9,000	7,708
Sundry		1,795	103
GST Paid to Taxation Authority		1,966	3,580
Interest on line of credit		250	(243)
		<b>186,811</b>	<b>148,210</b>
<b>Net cash provided by Operating Activities</b>	18	<b>42,714</b>	<b>38,721</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows</b>			
Proceeds from Sale of Assets		-	500
<b>Outflows</b>			
Asset Purchases		1,354	10,950
Building Improvements		1,029	-
<b>Net cash used in Investing Activities</b>		<b>2,383</b>	<b>10,450</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Outflows</b>			
Repayment of Lease Liability		1,915	-
<b>Net cash used in Financing Activities</b>		<b>1,915</b>	<b>-</b>
<b>NET INCREASE IN CASH HELD</b>		<b>38,416</b>	<b>28,271</b>
<b>CASH AT 1 JULY</b>		<b>47,860</b>	<b>19,589</b>
<b>CASH AT 30 JUNE</b>	12	<b>86,276</b>	<b>47,860</b>

# 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 Australian Accounting Standards, Urgent Issue Group Consensus Views, Accounting Policy Statements, Treasurer's Instructions and other pronouncements 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.

#### Administrative Arrangements

The Chiropractors Board provides administrative services to a number of entities. The Board administers the payment of certain expenses directly from the respective bank accounts of each entity, while other expenses are shared between the entities.

Salaries, accommodation outgoings and other administrative costs are shared between the entities according to the following percentages:

	From 1/07/2001	From 1/01/2004	From 1/07/2004	From 1/12/2004
Chiropractors Board of South Australia	32%	35%	30%	27%
South Australian Psychological Board	43%	46%	50%	46%
Occupational Therapists Registration Board of SA	17%	19%	20%	17%
COTRB	8%	-	-	-
Podiatry Board of South Australia	-	-	-	10%

The cost sharing arrangements with the Council of Occupational Therapists Registration Boards (Aust & NZ) Inc (COTRB) ceased on 31/12/2003.

A cost sharing arrangement with the Podiatry Board commenced on 1/12/2004. Refer note 19 for details of administered expenses.

#### 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 2005, 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 0.01% p.a. and investments 4.25% p.a. The variable rate of interest on the \$100,000 overdraft facility is 8.67%.

#### *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 4.25% p.a. calculated daily and paid monthly, funds are available "at call".

### **Disclosing the impacts 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 application of the IFRS and reports that there is no financial effect for the Board.

### 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.

	2005	2004
	\$	\$
Annual Practice Fee (including companies)	164,185	128,550
Initial Registrations (including companies)	10,225	7,210
Re-registrations	2,160	4,510
	<hr/>	<hr/>
	<b>176,570</b>	<b>140,270</b>
	<hr/> <hr/>	<hr/> <hr/>

### 4 RENT RECEIVED

Represents 12 months rent received from the South Australian Psychological Board and Occupational Therapists Registration Board of South Australia and 7 months rent received from the Podiatry Board of South Australia.

### 5 OTHER INCOME

	2005	2004
	\$	\$
Computer & Office Equipment Services	7,200	6,450
COTRB Facilities fee	3,000	1,500
Miscellaneous	170	583
Costs Awarded	-	8,000
Sale of Assets	-	500
	<hr/>	<hr/>
	<b>10,370</b>	<b>17,033</b>
	<hr/> <hr/>	<hr/> <hr/>

### 6 EMPLOYEE BENEFITS

The Chiropractors Board employs 3 officers.

The number of employees whose total remuneration received or receivable falls within the following band is:

	2005	2004
\$100 000 to \$109 999	1	-

The remuneration of the employee was shared between the Chiropractors Board of South Australia, South Australian Psychological Board, Occupational Therapists Registration Board and Podiatry Board of South Australia. Refer note 2.

#### Related Party Disclosure

The Registrar and an employee have entered into an arrangement with the Chiropractors Board to use its facilities from 1/1/2004 to provide administrative services to COTRB. Under the arrangement COTRB pays the Board for the use of its facilities. The Registrar and employee provide the services to COTRB outside of their full-time duties. COTRB also pay the Registrar for his services.

## 7 LEGAL, INVESTIGATIVE & INQUIRY EXPENSES

	2005	2004
	\$	\$
Inquiry Expenses*	~ 38,539	7,436
Investigative Services	11,355	5,072
Legal Services provided	2,466	15,586
	<u>52,360</u>	<u>28,094</u>

\* Includes all costs relating to inquiries ie. legal costs, Board members fees, court reporting fees, witness costs, meeting expenses and courier costs.

~ Includes an amount of \$6,210 which were costs awarded against the Board from an appeal made to the Supreme Court, against a decision of the Board in a disciplinary inquiry.  
Board member fees relating to inquiries was \$5,825 (\$1,352). Refer Note 10.

Legal Services are provided by the Crown Solicitor's Office and Investigative Services by either the Crown Solicitors Office and by Quark and Associates.

## 8 ADMINISTRATIVE EXPENSES

	2005	2004
	\$	\$
Computer and Office Equipment Maintenance	6,907	7,914
Accommodation Outgoings	6,767	6,358
Sundries	6,759	2,048
CCEA - Membership fees*	6,588	5,814
Audit Fees	3,800	3,250
Conferences	~ 3,333	2,312
Telephone	1,943	1,963
Bank fees and charges	1,913	1,513
Insurance - Indemnity	1,748	1,819
Postage	1,711	1,230
Board & Committee Meeting Expenses	1,478	1,342
Printing	1,194	1,510
Consultancy Fees	675	1,300
Stationery	367	434
	<u>45,183</u>	<u>38,807</u>

\* Council on Chiropractic Education Australasia

~ Includes \$280 (\$228) paid to Board Member for attendance at National Conference. Refer Note 10.

## 9 SUNDRY EXPENSES

	2005	2004
	\$	\$
Depreciation Expense	8,922	7,195
Amortisation Expense	2,327	-
Asset Write Off	1,369	193
Interest Finance Leases	1,147	-
Asset Purchases under \$300	462	289
	<u>14,227</u>	<u>7,677</u>

## 10A REMUNERATION OF BOARD MEMBERS

The Board members for the 2004/2005 year were:

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

~ New Board members appointed by the Governor effective from 16 July 2004.

\* Ceased to be member on 15 July 2004.

The total amount paid or payable to members of the Board:

	2005	2004
	\$	\$
Board Sitting Fees and Committee Meetings	9,175	8,183
Inquiries *	5,825	1,352
Conferences ~	280	228
	<hr/>	<hr/>
	15,280	9,763
	<hr/> <hr/>	<hr/> <hr/>

\* Refer Note 7.

~ Refer Note 8.

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

	2005	2004
\$0-\$9,999	8	8

## 10B RELATED PARTY TRANSACTIONS

The Board paid membership fees of \$6,588 (\$5,814) to the Council on Chiropractic Education Australia: (An organisation in which the Board is a member and has nominated P R Donato to represent it.)

## 11 LINE OF CREDIT INTEREST AND CHARGES

Interest on an unused \$100,000 overdraft facility charged monthly at rate of 0.25%.

## 12 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:

	2005	2004
	\$	\$
Investments	84,248	46,812
Cash at Bank and on hand	2,028	1,048
	<hr/>	<hr/>
	86,276	47,860

### 13A PROPERTY, FURNITURE & EQUIPMENT

Assets are depreciated or amortised 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.

	Note	2005 \$	2004 \$
<b>Land - At Independent Valuation</b>		<b>265,000</b>	<b>160,000</b>
<b>Building &amp; Refurbishment - At Independent Valuation</b>		155,000	160,000
Less Accumulated depreciation on building		-	8,000
		<b>155,000</b>	<b>152,000</b>
<b>Computer Hardware - At cost</b>		12,570	11,871
Less Accumulated depreciation		7,523	5,346
		<b>5,047</b>	<b>6,525</b>
<b>Communications Equipment - At cost</b>		14,889	14,889
Less Accumulated amortisation		14,889	14,889
		-	-
<b>Equipment Under Lease</b>	15	13,960	-
Less Accumulated amortisation		2,327	-
		<b>11,633</b>	-
<b>Office Equipment - At cost</b>		5,665	21,360
Less Accumulated depreciation		5,665	19,025
		-	<b>2,335</b>
<b>Office Furniture &amp; Fittings - At cost</b>		20,838	20,478
Less Accumulated depreciation		13,530	12,046
		<b>7,308</b>	<b>8,432</b>
<b>Total Property, Furniture &amp; Equipment</b>		<b>443,988</b>	<b>329,292</b>

The revaluation at fair market value of the land, building and refurbishment was undertaken by A K Dreyer B App Sc (Val), AAPI, CREIV, Certified Practising Valuer of Egan National Valuers (SA) in June 2005.

### 13B MOVEMENTS IN PROPERTY, FURNITURE & EQUIPMENT

	Land	Building	Computer Hardware	Leased Equip	Office Furniture & Fittings	Office Equip	Total
Balance at the beginning of the year	160,000	152,000	6,525	-	8,432	2,335	329,292
Additions / Improvements	-	1,029	699	13,960	655	-	16,343
Revaluation	105,000	5,971	-	-	-	-	110,971
Depreciation Expense	-	(4,000)	(2,177)	-	(1,779)	(966)	(8,922)
Amortisation Expense	-	-	-	(2,327)	-	-	(2,327)
Assets written off/Disposals	-	-	-	-	-	(1,369)	(1,369)
<b>Carrying amount at end of year</b>	<b>265,000</b>	<b>155,000</b>	<b>5,047</b>	<b>11,633</b>	<b>7,308</b>	<b>-</b>	<b>443,988</b>

## 14 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 2005. 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.

	2005	2004
	\$	\$
<b>Annual Leave</b>		
Employee Benefits - current	6,504	5,762
On-costs included in Accounts Payable - current	570	493
	<hr/>	<hr/>
	7,074	6,255
<b>Long Service Leave</b>		
Employee Benefits - non-current	10,302	5,565
On-costs included in Accounts Payable - non-current	553	556
	<hr/>	<hr/>
	10,855	6,121
	<hr/>	<hr/>
<b>Aggregate employee benefit and related on-cost liabilities</b>	<b>17,929</b>	<b>12,376</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, Occupational Therapists Registration Board of South Australia and Podiatry Board of South Australia.

## 15 LEASE COMMITMENTS

Commitments in relation to a finance lease for a photocopier are payable as follows:

	2005	2004
	\$	\$
Not later than one year	3,674	-
Later than one year and not later than five years	11,636	-
	<hr/>	<hr/>
Minimum lease payments	15,310	-
Deduct future finance payments	3,265	-
	<hr/>	<hr/>
	<b>12,045</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>
Classified in the Financial Statements as:		
Current	2,378	-
Non current	9,667	-
	<hr/>	<hr/>
	<b>12,045</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>

**16 ACCUMULATED SURPLUS**

	2005	2004
	\$	\$
Balance at the beginning of the year	257,628	226,930
Current Year Surplus	135,707	30,698
	<hr/>	<hr/>
Closing balance	<b>393,335</b>	<b>257,628</b>
	<hr/> <hr/>	<hr/> <hr/>

**17 RESERVES**

	2005	2004
	\$	\$
Asset Revaluation Reserve		
Balance at the beginning of the year	99,623	99,623
Movement during year	110,971	-
	<hr/>	<hr/>
Closing balance	<b>210,594</b>	<b>99,623</b>
	<hr/> <hr/>	<hr/> <hr/>

**18 RECONCILIATION OF SURPLUS FROM ORDINARY ACTIVITIES TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

	2005	2004
	\$	\$
<b>Surplus from Ordinary Activities</b>	<b>24,736</b>	<b>30,698</b>
<b>Non cash items</b>		
Depreciation	8,922	7,195
Loss (Profit) on Disposals and Asset Write Offs	1,369	(307)
Amortisation	2,327	-
<b>Changes in Assets and Liabilities</b>		
Decrease (Increase) in Receivables	406	(3,497)
(Decrease) Increase in Accounts Payable & Accruals	(492)	2,402
Increase in Employee Benefits - Long Service Leave	4,737	1,395
Increase in Employee Benefits - Annual Leave	742	1,205
(Increase) in Prepayments	(33)	(370)
	<hr/>	<hr/>
<b>Net Cash provided by Operating Activities</b>	<b>42,714</b>	<b>38,721</b>
	<hr/> <hr/>	<hr/> <hr/>

**19 ADMINISTERED ITEMS**

As part of the Board's administrative responsibilities it pays certain expenses which are shared between the South Australian Psychological Board, Occupational Therapist Registration Board of South Australia and the Podiatry Board of South Australia. These expenses amounted to \$217,335 (\$181,302) and were recovered in full during the financial year with the exception of the Podiatry Board Outstanding amount for June of \$2,782. This amount has been included in accounts receivable.

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

We certify that:

- the attached financial statements are in accordance with the accounts and records of the Chiropractors Board of South Australia and give an accurate indication of the financial transactions of the Board for the year then ended;
- as presenting 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 Board as at 30 June 2005 and the result of its operations and its cash flows for the year then ended; and
- that internal controls over financial reporting have been effective throughout the reporting period.



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**P R DONATO**  
**CHAIRPERSON**



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**P J MARTIN**  
**REGISTRAR/CEO**



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**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 2005. 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 whether 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, the results of its operations and its cash flows.

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

#### AUDIT OPINION

In my opinion, the financial report 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 2005, the results of its operations and its cash flows for the year then ended.

**K I MacPHERSON  
AUDITOR-GENERAL**

**6 October 2005**