



Annual Report

Dietitians Board of New Zealand
Te Mana Mātanga Mātai Kai

2020/2021



In accordance with section 134 of the Health Practitioners Competence Assurance Act 2003 the Dietitians Board is pleased to submit this report of the operation of the Dietitians Board and its audited financial statements for the year ended 31 March 2021 to the Minister of Health.

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Report from the Board Chair and Registrar

Tēnā koe e te Minita, ngā mihi nui ki a koe.

We are pleased to present the Annual Report and Financial Statements for the year ending 31 March 2021.

During the 2020-2021 year the COVID-19 pandemic caused changes in the way the Board operated. The Secretariat adjusted its operations to ensure services to Dietitians and the public were maintained. Contact was sustained with the Ministry of Health and regular advice provided to the profession as everyone in the health system navigated uncharted waters. The Board and Secretariat staff worked remotely in May 2020. In June 2020 the overseas trained Dietitians oral examination successfully moved to an online format. We acknowledge all involved in this project, particularly the assistance of Board examiners.

A new course for training Dietitian Prescribers was jointly developed by Massey and Auckland Universities. The Board acknowledges the mahi associated with course development. This course replaces the Dietitian Prescribers' course administered by the Board.

Dietitian Prescribers were further supported by the establishment in May 2020 of the Prescribing Expert Advisory Group. Hugh Davoren convenes this small group of experienced Dietitian Prescribers who are responsible for the annual Prescriber's quiz, monitoring MoH Dietitians Prescribing data, updating the Approved Product List and advising the Board on matters related to Prescribing. During the year the Board updated the Dietitian Prescriber Policy (2020).

Board Membership & Secretariat Staffing

Board membership remained stable throughout the 2020 – 2021 year. Newly appointed Dietitian Board member Soana Muimui-Heata attended her first Board meeting in May 2020. Throughout the year COVID-19 and major pieces of work ensured all Board members were exceptionally busy.

Board members received training to assist their undertaking functions required under the Health Practitioners Competence Assurance Act including the 2019 amendments.

During the February 2021 meeting the Board re-elected Jennifer Pelvin (lay member) as Chairperson and elected Catherine Humphrey (practitioner member) as Deputy Chairperson. Laila Cooper's hard work and service as deputy chair was acknowledged.

By 31st March 2021 Lizz Whittred's substantial contribution to the Secretariat team as Registration Officer was drawing to a close. Upon gaining her APC Lizz subsequently commenced work as a Dietitian. The Board thank Lizz and wish her well.

Financial Year Ending 31 March 2021

The financial audit for the year ending 31 March 2021 resulted in no significant matters being reported, or recommendations made indicating that the Board has robust internal and external processes in place.

The Board endeavours to maintain a balance between effectively meeting its public safety obligations and practitioner affordability and is committed to operating in a cost-effective manner. The Board is also required to maintain appropriate general reserves.

Over the past year, complaints and competence notifications remained low which negated the need to apply a disciplinary levy.

Strategic Direction to 2024

The Board continued to pursue and review its Strategic Direction to 2024 to *drive the creation of a workforce responsive to the health and wellbeing needs of New Zealanders*.

During the year the focus on cultural safety and equity resulted in commitments to embed cultural safety in all Board policies at governance, operational and practitioner level. In reflecting on what equity means for a regulator the Board determined to apply an equity lens to all Board decisions and ensure cultural diversity is reflected in Board advisors and auditors.



COVID-19 related activities caused the third strategic priority area promoting competence and safety in the Dietetic workforce to be moved onto the 2021/2022 Strategic Agenda.

Cultural Responsiveness

Board commitment to becoming a te Aō Māori informed regulator progressed with development of a draft cultural framework for the Board based on principles Te Tiriti o Waitangi, and Te Whare Tapa Wha. The framework will sit across the Board's strategic direction decision making and all mahi.

The Whakataukī (Proverb), 'He waka eke noa' (we are all in this together) was adopted to reflect the Dietitians Board's values and principles. He waka eke noa is being incorporated into all relevant communications.

Operational Review

Later in the year planning commenced for the Board's Performance Review required under section 122A of the Health Practitioners Competence Assurance Act. This review of how efficiently and effectively the Board and Secretariat perform the functions required under the HPCA Act will be undertaken in the 2021/2022 year. During the current year the Board reviewed proposals from MoH approved independent Reviewers to identify a preferred Reviewer.

Accreditation

During 2019 the five-yearly accreditation of University Dietetic education programmes was undertaken. Senior New Zealand Dietitians joined experienced Australian Dietetic programme accreditors on three Accreditation Review Teams. Accreditors followed the Board's [Accreditation Process for New Zealand Dietetic Education Programmes](#) in reviewing how each University programme fulfilled requirements of the [Dietitians Board Accreditation Standards for New](#)

[Zealand Dietetic Education Programmes](#). Following the accreditation process in 2020 Massey University and the University of Auckland Dietetic programmes retained their status as Dietetic education providers. After an internal review, the University of Otago decided to close their Master of Dietetics programme.

Acknowledgements

The Board thanks the committed individuals and stakeholders who have engaged, contributed and supported the Board's work programme. The skills and expertise of many individuals including Board members, Secretariat staff, Ministry of Health staff, examiners, auditors, assessors and other contractors, along with our co-located regulatory colleagues have all contributed to the Board meeting requirements under the HPCA Act. The Board appreciate the need to and value of working collaboratively with many skilled professionals.

Looking Ahead

The New Zealand Health and Disability System Review is due for release over the next year and will no doubt bring change and challenges for the health system. We look forward to working with our stakeholders as we continue to regulate a dietetic workforce that is responsive to the health and wellbeing needs of New Zealanders.

**Nō reira e te Minita,
ngā mihi nui anō ki a koe,
tēnā koe, tēnā koutou katoa.**

Jennifer Pelvin
CHAIRPERSON

Penelope Field
ACTING REGISTRAR

Statistics at a Glance

AS AT 31 MARCH 2021



 **777**
PRACTITIONERS
HOLDING
AN APC

 **649**
DIETITIAN
PRESCRIBERS
WITH AN APC

 **128**
DECLARED
NON-PRACTISING

 **720**
PRACTITIONERS
PRACTISING WHO
QUALIFIED IN
NEW ZEALAND

 **31**
PRACTITIONERS
PRACTISING WHO
QUALIFIED IN
AUSTRALIA

 **70**
PRACTITIONERS
PRACTISING WHO
QUALIFIED
OVERSEAS

 **1**
REGISTERED
AWAITING
APC ISSUE

 **22**
REGISTERED –
IN DEFAULT OF A
DECLARATION AND
FEE PAYMENT

 **102**
PRACTISING WITH
A SUPERVISION
CONDITION

 **18**
PRACTISING LIMITED TO
WORKING IN A CLINICAL
AREA OF PRACTICE

DURING THE 2020/2021 PRACTISING YEAR

 **804**
APC'S ISSUED

 **54**
REGISTRATIONS

 **42**
RETURNED TO
PRACTICE

Registrations per year over past 7 years

(As at 31 March of
each year)



APC holders over past 7 years

(Held at 31 March of
each year)





Workforce Demographics

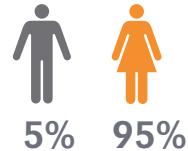
The workforce demographic data collected during March 2021 provides some insight into the dietetic workforce.

What is the age of the registered dietetic workforce?



22% are in their 20's
33% are in their 30's
22% are in their 40's
12% are in their 50's
9% are in their 60's
<1% are in their 70's

What is the gender diversity of the dietetic workforce?



What is the ethnic diversity of the dietetic workforce?



78% New Zealand/Pakeha/
European
9% Asian/Indian
4% Māori
1% Pacific people
8% Other ethnicities

What qualifications do the dietetic workforce hold?



16% State Exam for Dietitians
7% Undergraduate degree
36% Post Graduate Diploma
40% Masters
1% PhD

Where did the dietetic workforce qualify?



4% Australia
0.3% Canada
0.1% India
0.1% Ireland
0.3% Netherlands
87% New Zealand
3% South Africa
0.1% Sweden
5% United Kingdom
0.5% United States

How many roles do practitioners have?



66%	One role
18%	Two roles
6%	More than two roles
3%	Not currently practising in New Zealand

What is the main place of work for Registered Dietitians?



47%	District Health Board <i>(hospital, community, food service)</i>
15%	Private Practice/Consultancy
10%	Education/University
5%	Primary Health Care <i>(general practice)</i>
5%	Public Health
4%	Industry
2%	Non-Governmental Organisation
1%	Government/Defence
1%	Sport
12%	Other <i>(media, private hospital, Food Service Regulation, Runanga)</i>

What is the main workplace of Registered Dietitians working in a DHB?



71%	Clinical <i>(acute, hospital, clinics)</i>
16%	Community
2%	Food Service
3%	Management/Leadership
2%	Other

How many hours do Registered Dietitians work each week?



12%	None
8%	5 hours per week
15%	15 hours per week
17%	25 hours per week
34%	35 hours per week
14%	Over 40 hours per week

What professional affiliations do Registered Dietitians hold?



66%	Dietitians NZ
5%	Dietitians Association Australia
4%	Nutrition Society
12%	Other
29%	None

NOTE: Some practitioners hold more than one membership



What We Do

Our Role and Functions

The Dietitians Board is established under the Health Practitioners Competence Assurance Act 2003 (the Act) and is one of 17 Regulatory Authorities regulating health professionals under this legislation.

The principal purpose of the Act is to protect the health and safety of the public by providing for mechanisms to ensure that health practitioners are competent and fit to practise. Accordingly, the Board has a statutory responsibility to assure itself that all dietitians are competent and fit to practise.

The Board's core regulatory functions are:

- **Professional Standards**
Prescribe qualifications and set the standards for the Dietetic Scope of Practice, develop policy and guidelines to support the profession to meet the requirements of the Act.
- **Accreditation & Monitoring**
Quality assurance that educational programmes are fit for purpose and graduates are able to meet competency standards required to practise their profession.
- **Registration**
Grant registration of dietitians to only those who have the skills, qualifications and suitability to practise dietetics in New Zealand.
- **Compliance/Recertification**
Monitor and audit dietitians to ensure they comply with their professional standards and the Board's requirements to demonstrate they are maintaining and enhancing their competence.
- **Complaints and Notifications**
Manage concerns relating to dietitians with performance, health or conduct issues.

Functions of the Board under Section 118 of the HPCA Act are to:

- (a) Prescribe the qualifications required for scopes of practice within the profession, and, for that purpose, to accredit and monitor educational institutions and degrees, courses of studies or programmes
- (b) Authorise the registration of health practitioners under this Act, and to maintain registers
- (c) Consider applications for annual practising certificates
- (d) Review and promote the competence of health practitioners
- (e) Recognise, accredit and set programmes to ensure the ongoing competence of health practitioners
- (f) Receive information from any person about the practice, conduct, or competence of health practitioners and, if it is appropriate to do so, act on that information
- (g) Notify employers, the Accident Compensation Corporation, the Director-General of Health, and the Health and Disability Commissioner that the practice of a health practitioner may pose a risk of harm to the public
- (h) Consider the cases of health practitioners who may be unable to perform the functions required for the practice of the profession
- (i) Set standards of clinical competence, cultural competence (including competencies that will enable effective and respectful interaction with Māori), and ethical conduct to be observed by health practitioners of the profession
- (j) Liaise with other authorities appointed under this Act about matters of common interest
- (ja) Promote and facilitate inter-disciplinary collaboration and co-operation in the delivery of health services
- (k) Promote education and training in the profession
- (l) Promote public awareness of the responsibilities of the authority
- (m) Exercise and perform any other functions, powers and duties that are conferred or imposed upon it by or under this Act or any other enactment.



Our Strategic Plan

Our Strategic Direction – To drive the creation of a workforce that is responsive to the health and wellbeing needs of New Zealanders

Our Aspiration – To become a te Aō Māori informed Board (regulatory authority) that is culturally capable and regulates a dietetic workforce that improves whānau wellbeing



Our Values

Professional

In all of our work we will adhere to the principles of fairness, consistency and transparency.

Integrity

Our way of working will be honest, ethical and respectful.

Fairness

We will abide by the process of natural justice.

Excellence

We strive for effective best-practice governance and continuous quality improvement.

Kaitiaki

We work responsibly for the guardianship of the professional standards.

Our Strategic Priorities

The strategic priorities identified below are the Board's plan for achieving the 2024 Strategic Direction. Each priority has key objectives for guiding our activities and decision making.

- 1. Engage with stakeholders to strengthen relationships.**
 - Strengthen collaborative relationships by working on projects of mutual interest and priority with key stakeholders in particular, Māori, Dietitians NZ, Education Providers, and the General Public.
- 2. Influence and respond to changes and developments in the regulatory environment in New Zealand.**
 - Engage with other Regulatory Authorities in New Zealand to discuss matters of common interest/concern
 - Maintain a watching brief on employment / industrial relations, to understand impact on dietetic workforce.
- 3. Lead and enable registered dietitians to make positive work choices that build professional reputation and competence.**
 - Review approach to cultural competence; with particular emphasis on engagement with Māori practitioners
 - Evaluate impacts of future work changes on the profession
 - Complete an environmental scan regarding future of dietetic practice.
 - Provide support for practitioners in their employment options
 - Promote competence of dietitians.

Cultural Responsiveness

As a health regulatory authority, the Board recognises the importance of meeting our responsibilities as a Te Tiriti o Waitangi partner. We continue our journey towards becoming a te Ao Māori informed regulator that is culturally capable and regulating a dietetic workforce that improves whānau wellbeing. We are refining a framework by which to guide our statutory mahi and develop a plan to strengthen partnership with Māori.

The Dietitians Board has embedded the principles of Te Tiriti o Waitangi within the *Professional Standards & Competencies for Dietitians*, *Education Provider Accreditation Standards* and the *Code of Ethics*.

The Board acknowledges dietitians must be culturally responsive and create culturally safe environments for dietetic practice. The ability to interact and respond effectively and respectfully with individuals who have a different background or perspective on life than that of the practitioner is an important requirement of being a registered health professional, as is the need to focus on reducing inequities in health outcomes.

What We Did

During the 2020/2021 year the Board:

- Supported Auckland and Massey Universities development of a Dietitian Prescriber course
- Reviewed and subsequently approved the newly established Dietitian Prescriber course.
- Established a Prescribing Expert Advisory Group
- Updated Dietitian Prescriber Policy (2020)
- Continued our haerenga/journey to develop and build cultural capability
- Worked collaboratively with other Regulatory Authorities to deliver consistent messaging on health professionals' roles and responsibilities during the 2020/2021 COVID-19 pandemic
- Maintained a watching brief on health sector changes impacting on the dietetic workforce
- Updated Practice Supervision Policy (2020)
- Updated English Language Policy (2020)
- Continued to develop the Board's database, website, online APC renewal process and MyCCP platform
- Continued to engage with stakeholders and met regularly with Dietitians NZ, Ministry of Health, Dietitians Australia and Education Providers
- Improved the Accreditation Platform for Education Provider Annual Reporting.

What We Have Planned

During the 2021/2022 year the Board plans to:

- Continue to build cultural capability for the Board and Practitioners
- Strengthen our engagement with Māori
- Apply an equity lens to all policy and procedures
- Prepare for and participate in the Regulatory Review process
- Engage with the New Zealand Health and Disability System Review to ensure the dietetic profession is prepared for future work changes
- Work collaboratively with other Regulatory Authorities on projects of mutual interest.



Who We Are

Board Membership

The Minister of Health appoints Board members for terms of up to three years in accordance with sections 120-122 of the Act. The members of the Dietitians Board during the **2020/2021 year**:

Board Member		Role	Terms of Appointment
Jennifer Pelvin <i>(Layperson)</i>	of Wellington	Chairperson <i>11/07/2019 – ongoing</i>	Appointed 23 September 2015 First term ended 23 September 2018 Reappointed 4 July 2019 Second term ends 4 July 2022
Laila Cooper	of Christchurch	Chairperson <i>19/02/18 – 11/07/2019</i> Deputy Chairperson <i>11/07/2019 – 17/2/2021</i>	Appointed 10 June 2016 First term ended 10 June 2019 Reappointed 23 March 2020 Second term ends 23 March 2023
Hiki Pihema	of Gisborne	Board Member	Appointed 4 June 2015 First term ended 4 June 2018 Reappointed 17 December 2018 Second term ends 16 December 2021
Dr. Louise Mainvil	of Dunedin	Board Member	Appointed 4 June 2015 First term ended 4 June 2018 Reappointed 17 December 2018 Second term ends 16 December 2021
Catherine Humphrey	of Auckland	Board Member Deputy Chairperson <i>17/2/2021– ongoing</i>	Appointed 17 December 2018 First term ends 16 December 2021
Thomas Shand	of Wellington	Board Member	Appointed 17 December 2018 First term ends 16 December 2021
Dr. Jordan Waiti <i>(Layperson)</i>	of Raglan	Board Member	Appointed 4 July 2019 First term ends 4 July 2022
Soana Muimuiheata	of Auckland	Board Member	Appointed 23 March 2020 First term ends 23 March 2023



Board Member Profiles



Jennifer Pelvin is an experienced Board member and chair with over 30 years' experience working in governance and strategic positions. Previously Registrar of the Architects Registration Board, previous Chair of Allied Health Aotearoa New Zealand

(AHANZ), current CEO PodiatryNZ. Jennifer brings leadership skills, commercial judgement, communication and strategic thinking abilities to this Board. She has a Master of Business Administration (not for profit), is a Fellow of the Australian Institute of Company Directors and a member of the Australasian Society of Association Executives.



Laila Cooper is currently the CEO of Christchurch PHO. Her broad dietetic experience has been gained in a range of settings. These have included clinical dietetics, food service management, mental health service management, health promotion, quality, safety and

project management, and as a dietetic tutor with University of Otago. Laila has a particular interest in governance in the not for profit sector. She has always been strongly committed to social justice, and actively works towards positive and equitable health outcomes for all.



Hiki Pihema lives in Tokomaru Bay and is of Te Whanau a Ruataupare. She has been a New Zealand Registered Dietitian since 1976 and has worked in many areas of dietetic practice including food service, management, clinical and public health. She

has worked in numerous settings including hospitals, GP clinics, schools, community, and marae.

Hiki has served on many national nutrition committees in an advisory capacity. She was a member of the Board of Food Standards Australia and New Zealand for 8 years. She was re-elected to the Tairāwhiti DHB in 2019 for a second term. Hiki is currently employed by Tairāwhiti DHB as a Dietitian, Team Leader.

Hiki is a keen runner, enjoys growing fruit and vegetables, and spending time with her four mokopuna.



Dr Louise Mainvil is a public health dietitian with expertise in collaborative health promotion leadership, dietetic education/ workforce development, and public health research and practice. She enjoys working with diverse stakeholders to explore systemic influences on

human behaviour and to advocate for socio-ecological systems that 'make the healthy choice, the easy choice' for all. Louise joined the Dietitians Board in 2015. She lives in Ōtepoti (Dunedin) with her whānau, appreciating the many benefits that nature provides.



Catherine Humphrey began her career as a New Zealand registered dietitian in Wellington. She has worked as a Dietitian for over thirty years both in the United Kingdom and New Zealand with significant experience across a wide range of sectors including District

Health Boards, Community, Private Practice, Corporate and Education environments. Currently Catherine is working in public health as part of the Covid-19 vaccination workforce and as a consulting Dietitian.

Catherine enjoys running, yoga and spending time with her family.



Tom Shand currently runs a private dietetic practice in Kilbirnie, Wellington, and is the performance nutritionist for the Hurricanes rugby franchise and the Pulse netball franchise. His recent work experience includes working in diabetes for Northland DHB; as a tutor at

NorthTec; and as a renal and diabetes dietitian at Counties Manakau DHB. He has previously worked in primary health care in the Horowhenua and Taranaki regions, and in various roles in the UK.

Tom is passionate about using nutrition to treat and prevent chronic disease and believes that dietitians should be at the forefront of this.

Tom loves spending time with his young family, surfing, skiing, and running.



Dr. Jordan Waiti of Ngāti Pūkiao, Te Rarawa, and Ngaati Maahanga, is a lecturer in Māori Health and Community Health at the University of Waikato. He has a PhD from Massey University that focussed on Whānau Resilience, and a Masters

Degree from Otago University that looked at the Psychology of Physical Activity for Māori.

Jordan has 17 years of research experience within Māori health and wellbeing (in its broader context), and currently has a focus on 'bluespace' research for Māori mental health. He is currently a Māori advisory member to Water Safety NZ and has been a Māori Land Trustee in the past.

Jordan provides a 'community-focused' lens to the Board and ensures that the social determinants of health are considered within the role of the Board.



Soana Muimuiheata is Tongan with over 25 years of experiences in nutrition and dietary services with special interest in Type 2 diabetes, cardiovascular diseases and healthy weight loss management. She has worked in Pacific primary and

community health services both in Tonga and New Zealand.

Soana has held advisory role and governance members for the New Zealand Nutrition Foundation (NZNF), Agency for Nutrition Action (ANA), Pacific Island Food and Action Group (PIFNAG), school and community groups. In her spare time Soana is actively involved with her Tongan community through radio programmes, church-based programmes including but not limited to COVID-19 Vaccination promotion, health and education community development programmes.

Soana is completing her Doctor of Health Science at the Auckland University of Technology (AUT), funded by Health Research Council (HRC) of New Zealand. Her research interest is *"Food and diabetes: the underlying factors that determine food practices of Tongan people with Type 2 diabetes"*.

Board Meetings

The Dietitians Board met in full seventeen times during the 2020/2021 year. **Sixteen** of these meetings were held using **Zoom**. Some Board business was conducted by electronic communication.

The **face-to-face meeting** was a **two-day** meeting held in Wellington.

Board Meetings

	Jennifer Pelvin	Laila Cooper	Catherine Humphrey	Louise Mainvil	Hiki Pihema	Thomas Shand	Jordan Waiti	Soana Muimuiheata
2020								
21 April	✓	✓	✓	✓	✓	✓	✓	✓
6 May	✓	✓	✓	✓	✓	✓	✓	✓
13 May	✓	✓	✓	✓	✓	✓	✓	✗
27 May	✓	✗	✓	✓	✓	✓	✗	✓
10 June	✓	✓	✓	✓	✓	✓	✓	✓
24 June	✓	✓	✓	✓	✓	✓	✓	✓
22 July	✓	✓	✓	✓	✓	✓	✓	✓
20 August	✓	✓	✓	✓	✓	✓	✓	✓
2 September	✓	✓	✓	✓	✓	✓	✓	✓
16 September	✓	✗	✓	✓	✓	✓	✓	✓
30 September	✓	✓	✓	✓	✓	✓	✗	✓
11 & 12 November	✓	✓	✓	✓	✓	✓	✓	✓
2021								
17 February	✓	✓	✓	✓	✓	✓	✓	✗
18 February	✓	✓	✓	✓	✓	✓	✓	✗
25 February	✓	✗	✓	✓	✗	✓	✓	✓
18 March	✓	✓	✓	✓	✗	✓	✓	✓
25 March	✓	✓	✓	✓	✓	✓	✓	✓

Board Committees

To assist in fulfilling its functions under the Act, the Board operates at times with committees, expert advisory groups and working groups. The Board acknowledges that its ability to perform its governance role may be compromised and limited if they are too closely involved in the operational work of the Board.

During 2020 the Prescribing Expert Advisory Group was established. This committee advises the Board and supports management of the Dietitian Prescriber endorsement.

The Secretariat

Registrar

Sue Domanski managed the regulatory and strategic functions, and was responsible for operational management, contracts and finances of the Board and Secretariat.

Sue had delegated authority from the Board to operationalise the regulatory functions under the Act and managed the procedures for complaints, fitness to practise and notifications, the continuing competence programme and audit of registered dietitians. As part of her role Sue also managed the Boards database, IT and communication strategies. Sue commenced her role as Registrar in 2014.

Registration Officer

The Registration Officer managed administrative aspects of registration, recertification and continuing competence. In addition the Registration Officer provided administrative assistance and support to the Registrar and the Board.

Elizabeth Whittred filled this role during the 2020 – 2021 year.



Scope of Practice

As required by Section 11 of the HPCA Act the Board has a defined scope of practice that assists the public, employers and practitioners understand what constitutes practising dietetics by a health practitioner on the Board's Register and when an Annual Practising Certificate (APC) should be held.

The Gazetted **Scope of Practice: Dietitian** is:

Dietitians are registered health practitioners who evaluate scientific evidence about food and nutrition and translate it into practical strategies. Dietitians work in partnership with individuals, whānau, communities and populations, in states of health and disease, to support optimal health and well-being.

Dietitians use their dietetic knowledge, skills, and judgement in a variety of contexts, which includes promoting and protecting public health, directing and delivering medical nutrition therapy services, and managing food and health systems. They may perform a variety of functions, including policy development, leadership, management, research, education, and communication roles.

Dietitians with a prescribing endorsement are able to prescribe Special Foods and approved nutrition-related medicines.

Dietitians are accountable for ensuring that their practice is consistent with the Dietitians Board's competency requirements, Code of Ethics and Conduct, and relevant legislation.

Restricted Activities

Certain Activities, which are noted for their ability to cause risk of harm to the public, were scheduled as RESTRICTED ACTIVITIES by the NZ Government under the Health Practitioners Competence Assurance Act 2003 (Restricted Activities) Order 2005, (SR 2005/182). The Activity related to Dietetics is:

Prescribing of enteral or parenteral nutrition where the feed is administered through a tube into the gut or central venous catheter.

Limitations may be put on this scope of practice e.g. being limited to working in a clinical domain of practice and/or being under a practice supervision condition.

The **Scope of Practice: Dietitian** is very broad; reflective of the breadth of dietetic practice, and one that likely overlaps with many activities performed under titles such as nutritionist, food service manager, policy advisor, health activator, lifestyle coach, or health promoter. There is no limitation under the Act that these services be performed for remuneration or in the

context of a clinical relationship or otherwise (e.g., management, administration, education, or research). As long as a practitioner remains on the Register of Dietitians, they must hold a current practising certificate if they practise (under any title) within the scope of dietetics (as described by the Board).

Professional Standards

The Dietitians Board is required by Section 118(i) of the Act to: “set standards of clinical competence, cultural competence, and ethical conduct to be observed by health practitioners of the profession.” These are generally referred to by Regulatory Authorities as professional standards and competencies.

The Professional Standards & Competencies for Dietitians (2017) define the knowledge, skills, attitudes and behaviours required for dietetic practice in a variety of contexts. These standards are designed for a dietetic workforce with increasingly diverse roles in health and other sectors, are central to the identity of the dietetic profession and describe the minimum standards and competencies required to practise as a dietitian in New Zealand. They are a reference for the Dietitians Board in exercising its statutory functions – they are the standards that uphold a dietitian’s professional credibility to the public and other health professionals.

A range of organisations and people will use these competency standards for various purposes.

Professional Standards & Competencies for Dietitians can be used by:

Dietitians Board to:

- Accredite university qualifications required for registration as a dietitian
- Assess qualifications and competence requirements for both New Zealand trained and overseas trained candidates seeking registration in New Zealand
- Assess continuing competency programmes for registered dietitians
- Assess competence requirements for dietitians returning to practice after a significant absence

Universities to:

- Develop and evaluate curricula (including assessments) for accredited qualifications
- Assist students with comprehending expectations for dietetic practice and setting long-term goals for professional development

Dietitians to:

- Identify personal development and continuing education needs for self-directed lifelong learning
- Review competence prior to changing an area of practice

Employers and Managers to:

- Recognise the variety of professional roles that dietitians can perform
- Recognise the dietetic practice context
- Describe safe workplace performance
- Identify workplace performance standards, competencies and expectations
- Provide a framework to support supervision

Other Health Professionals to:

- Understand the broad scope of dietetic practice and the competency requirements for dietitians

Clients and the Public to:

- Identify the standards against which the public can expect safe and competent practice
- Recognise the required knowledge, skills and behaviours of dietitians
- Recognise the variety of professional roles that dietitians may perform





Dietetic Qualifications and Accreditation

The Board is required by Section 118(a) of the HPCA Act to: *“prescribe the qualifications required for scopes of practice within the profession, and, for that purpose, to accredit and monitor educational institutions and degrees, courses of studies, or programmes”*.

The purpose of accreditation is twofold, to assure the quality of education and training, and to promote continuous improvement of the programmes. All New Zealand prescribed qualifications are accredited and monitored by the Board.

The education programmes are reviewed by an Accreditation Review Team (ART) appointed by the Board using the *Accreditation Standards for New Zealand Dietetic Education programmes (2018)* against the *Professional Standards and Competencies for Dietitians (2017)*.

The Board’s accreditation model is based on the outcomes defined in the *Scope of Practice: Dietitian* and *Professional Standards and Competencies for Dietitians (2017)*. Conferment of a prescribed qualification indicates that a practitioner has moved beyond novice and advanced beginner level and is prepared to begin providing safe, competent and professional dietetic care in a variety of settings as part of a flexible workforce.

In undertaking its accreditation function, the Board acknowledges the innovation and diversity of teaching and learning approaches among dietetic education providers and recognises that this diversity can strengthen the New Zealand dietetics education system and workforce, provided that each education provider meets the Accreditation Standards and continually monitors and improves programme quality.

Under the HPCA Act, the Board may grant accreditation review outcomes. These outcomes apply to all programmes, whether new or existing. Types of accreditation review outcomes are:

Accreditation	The programme <i>meets</i> the Accreditation Standards. Retention of ‘Accreditation’ is subject to ongoing monitoring by the Board.
Accreditation with Conditions ‘Conditional Accreditation’	The programme <i>substantially meets</i> the Accreditation Standards, but the programme has a deficiency or weakness in one or more Standard. The deficiency or weakness is considered to be of such a nature that it can be corrected within a reasonable period of time. Evidence of meeting the Conditions within the timeline stipulated must be demonstrated to achieve ‘Accreditation’ (without Conditions).
Revocation of Accreditation	The programme does <i>not meet</i> the Accreditation Standards. ‘Accreditation’ status can be revoked when: <ul style="list-style-type: none"> • A programme is identified, at any time, as having a serious deficiency or weakness in one or more of the Accreditation Standard(s) that cannot be corrected within a reasonable period of time. • A programme with Conditions fails to meet the Conditions within the defined period of time.
Refusal of Accreditation	The programme does <i>not meet</i> the Accreditation Standards. The programme has a serious deficiency or weakness in one or more of the Accreditation Standard(s) that cannot be corrected within a reasonable period of time.

Dietetic Education Programmes

Dietetic training in New Zealand is at Masters degree level. In the 2020/2021-year three dietetic education providers delivered programmes: Massey University, the University of Auckland, and the University of Otago.

In August 2019 all programmes were reviewed against the 2018 Accreditation Standards, for courses commencing in January 2020. Final outcomes of the accreditation process are reported below.

Massey University

Massey University's Institute of Food, Nutrition and Human Health provides a two-year *Master of Science, Nutrition and Dietetics* degree. Following the 2019 Accreditation process on 27 October 2020 the Board granted *Full Accreditation* until 31 December 2024.

The Board has registered 94 graduates of the Master of Science, Nutrition and Dietetics programme since it began, and of these 84 held a current APC as at 31 March 2021.

The University of Auckland

The University of Auckland's Faculty of Medical and Health Science two-year *Master of Health Sciences in Nutrition and Dietetics* degree gained *Full Accreditation* on 2 October 2020, until 31 December 2024.

The Board has registered 83 graduates of the Master of Health Sciences in Nutrition and Dietetics programme since it began, and of these 69 held a current APC as at 31 March 2021.

University of Otago

During 2020 the Board continued discussions with the University of Otago on accreditation requirements for their two-year *Master of Dietetics* degree. Since 2018 the University's degree programme had Conditional Accreditation status due to the programme not meeting minimum staffing requirements.

During October 2020 the Board advised the profession of the University of Otago's decision to disestablish the Master of Dietetics programme following an internal review. Otago University's Department of Human Nutrition found it was unable to meet all the conditions that followed the Board's Accreditation Review.

Conditional Accreditation was extended until 31 December 2021 to allow the current cohort of Master of Dietetics students to complete their studies.

The Board has registered 245 graduates of the Master of Dietetics programme since it began, and of these 199 held a current APC as at 31 March 2021.





Registration and Annual Practising Certificates

Registration

The Registration of dietitians is one of the primary functions of the Dietitians Board. Individuals wishing to practise dietetics in New Zealand (or be known as a dietitian) must, by law be registered with the Dietitians Board **and** must hold a current Annual Practising Certificate (APC).

Registration concerns the approval of an application to register as a health practitioner in the profession, having the appropriate qualification, and being considered fit for registration and competent to practise (as required under section 15 of the Act).

New Zealand graduates can apply for Registration with the Dietitians Board if they hold one of the following qualifications:

- Master of Science (Nutrition and Dietetics) from Massey University
- Master of Health Sciences in Nutrition and Dietetics from the University of Auckland
- Masters of Dietetics from the University of Otago

A year of supervision follows to support graduates in transitioning to their first year of work.

Australian trained dietitians with full Accredited Practising Dietitian status (APD) credentialed by the Dietitians Association of Australia (DAA), are, through a Mutual Recognition Voluntary Relationship Charter (MRVRC) eligible for registration in New Zealand after completing cultural competency requirements. A period of supervision follows to support them in transitioning to work in the New Zealand context.

For **overseas-trained dietitians** a desk top assessment of their qualifications is undertaken and, if their qualifications are recognised, they are deemed eligible to sit the Boards registration examinations. On successful completion of both the written and oral examinations, and cultural competency prerequisites, they are then eligible for registration. A year of supervision follows to support them in transitioning to work in the New Zealand context.

Registration Examination

The Board has two examinations for overseas-trained dietitians who have had their dietetic qualifications recognised and are deemed eligible to sit a written and then an oral examination. The examinations assess a practitioner's competence to practise in the New Zealand setting, this is an important focus of candidates preparation for sitting the examinations.

The written examination, developed conjointly by Dietitians Australia (DA) and the Dietitians Board of New Zealand, is administered by DA and moderated by both regulatory bodies. The examination questions are based on the Professional Standards and Competencies for Dietitians in New Zealand and the National Competency Standards in Australia.

The oral examination consists of a simulated consultation with an actor and a reflective interview. This examination developed by the Board is assessed by two external examiners. In 2020 the oral examination moved to an online format using Zoom.

New Zealand Registered Dietitians who have not worked as a dietitian for more than 2 years and who wish to return to dietetic practice may also be required to sit the examinations. There may also be a period of supervision required with the focus on supporting them in transitioning back into the workforce.

Registered Dietitians who had a condition placed on their practising certificate to work only in a clinical area some years ago when coming to work in New Zealand from the United Kingdom, are required to sit the examinations if they wish to have the condition removed and be able to work across all domains of practice.

Applications for Registration from 1 April 2020 – 31 March 2021

	HPCA Act Section	Number of Applications	Outcome		
			Registered	Returned or declined	Withdrawn
NZ trained dietitians (<i>Masters</i>)	15 (1)	45	45*	–	–
Australian trained	15 (1), (2)	2	2*#	–	–
Overseas trained	15 (1), (2), (3)	7	7*	–	–
Total		54	54*	–	–

* **Supervision** condition applies to all entry level dietitians for the first year of practice.

Registration granted under the Board and Dietitians Australia's 'Mutual Recognition Voluntary Relationship Charter'.

Recognition of Qualifications & Registration Examination from 1 April 2020 – 31 March 2021

	Recognition of Qualification Assessment Applications	Outcome	
		Eligible to sit Registration Examination	Ineligible to sit Registration Examination
Overseas trained dietitians	7	5	1

Board Registration Examination Outcomes

	Sat & Passed Written Registration Examination	Sat & Failed Written Registration Examination	Sat & Passed Oral Registration Examination	Sat & Failed Oral Registration Examination
Overseas trained dietitians	–	2	6	–
Removal of 'Condition to work only in clinical area'	–	–	–	–
Returning to work after 5+ years dietitians	–	–	1	–
Total	–	2	7	–

NB: The years of applying for recognition of qualifications, sitting the Boards registration examination and applying for registration can be different. The Board examinations are sat in March and September (written) and April/May and November (oral) each year

The Boards Registration written examination is held in March and September and the oral examination in May and November each year. Candidates are required to first pass the written exam before being able to proceed to the oral examination.

As at 31 March 2021 the total number of Registered Dietitians in New Zealand holding a current APC for the practising year was

777

Annual Practising Certificates (APC)

Practitioners wishing to practise dietetics in New Zealand must hold a current APC. This is renewed annually and practitioners need to assure the Board they have maintained their competence and fitness to practise by meeting recertification requirements and making a declaration.

Holding a current APC provides assurance to the public that a practitioner has met the standards set by the Board and is considered competent and fit to practise their profession. The Board can decline an APC application if it is not satisfied that a practitioner meets the standards.

The requirement to hold an annual practising certificate is not restricted to provision of direct clinical care. It applies to any role that involves the safe, effective, delivery of dietetic services – which could be in industry, management, administration, education, or research – impacting on the public and, as such, includes part-time and voluntary work.

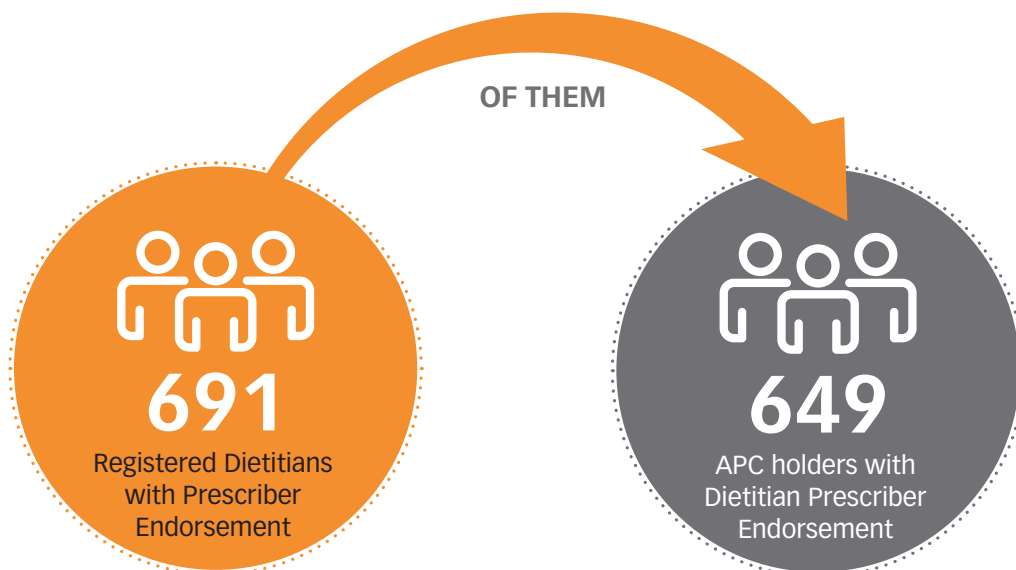
Practitioners are advised that, *as long as they remain on the Register of Dietitians*, they must hold a current practising certificate if they practise (*under any title*) within the scope of dietetics (as described by the Board).

Dietitian Prescribing

The Board endorses the Scope of Practice as **Dietitian Prescriber** for dietitians who fulfill the requirements of the Dietitian Prescriber Policy (2020).

Dietitian Prescribers must have an approved prescribing supervisor, and, on an annual basis, complete self-audits and peer reviews of their prescribing, and undertake continuing professional development in prescribing.

Prescribing is monitored through quarterly reports on prescription transactions received from the Ministry of Health by the Registrar, a dietitian auditor and the Board, to ensure that Special Foods and approved nutrition related medicines are being prescribed appropriately and safe practice is being undertaken.



Competence, Fitness to Practise, Recertification and Conduct

The Board's role is to protect public health and safety by ensuring dietitians are safe, competent and fit to practise.

Dietitians must possess the current knowledge and skills required to practise competently and safely at the time of registration and every year declare they are competent in their scope of practice, remain fit to practise and meet the recertification requirements when applying for their APC.

The Board sets both the professional standards and competencies for dietitians and the standards for ethical conduct to be observed by the profession.

Practitioners are required to meet and maintain the standards set by the Board. Should any practitioner fail to meet the standards or have a health issue that affects their ability to work safely, the Board has frameworks in place to manage such matters.

The HPCA Act mandates recertification of practitioners and this allows the Board to decline an APC if it is not satisfied that a practitioner is fit to practise and competent in their scope of practice, or has not met recertification requirements.

Competence

The goal of competence is the delivery of best or evidence based practice to protect the health and safety of the public at all times. The Board takes a supportive approach to review, educate and remediate where it can, should it be made aware of a practitioner failing to meet competency standards.

As an individual practitioner, dietitians are responsible for their own practice and professional behaviour and are required to demonstrate this by constantly reviewing practice principles, seeking and acquiring new knowledge, skills and attitudes and applying these in an environment that invites robust challenge, reflective practice, participation and openness.

Under the HPCA Act dietitians may have their competence reviewed at any time, or in response to concerns that may be raised about their practice.

Notifications of Competence

The Board received ONE notification during the 2020/2021 year under s34 of the HPCA Act. The Board, after carefully considering the matter, receiving legal advice and having a full discussion determined the matter was an employment issue and closed the notification.

Health and Fitness to Practise

The Board must be satisfied that at the time of registration practitioners are fit to practise – practitioners are required to declare they meet the standards that relate to conduct and language, and have no mental or physical conditions that might preclude them from performing the functions of their profession. Practitioners are required each year to declare they remain fit to practise at the time of renewing their APC.

Recertification & Continuing Professional Development

Each year when practitioners renew their APC it confirms to the public that the Board deems the practitioner as competent to practise. An important part of the recertification process is the prerequisite for practitioners to acquire and maintain knowledge, skills and attitudes within the *Scope of Practice: Dietitian* – demonstrating a commitment to learning and integration of new skills and knowledge into practice.

The Board operates a Continuing Professional Development Programme (CPD), called **MyCCP**, under Section 40 (1) of the HPCA Act, which enables dietitians to maintain, examine or enhance their competence to practise their profession.

Participation is compulsory for all registered dietitians holding a current APC and who work part time, full time, in a locum position and in paid or voluntary roles. Practitioners complete a declaration confirming their participation in undertaking professional development through the practising year when applying for an APC.



Professional development assists dietitians maintain and enhance their practice by:

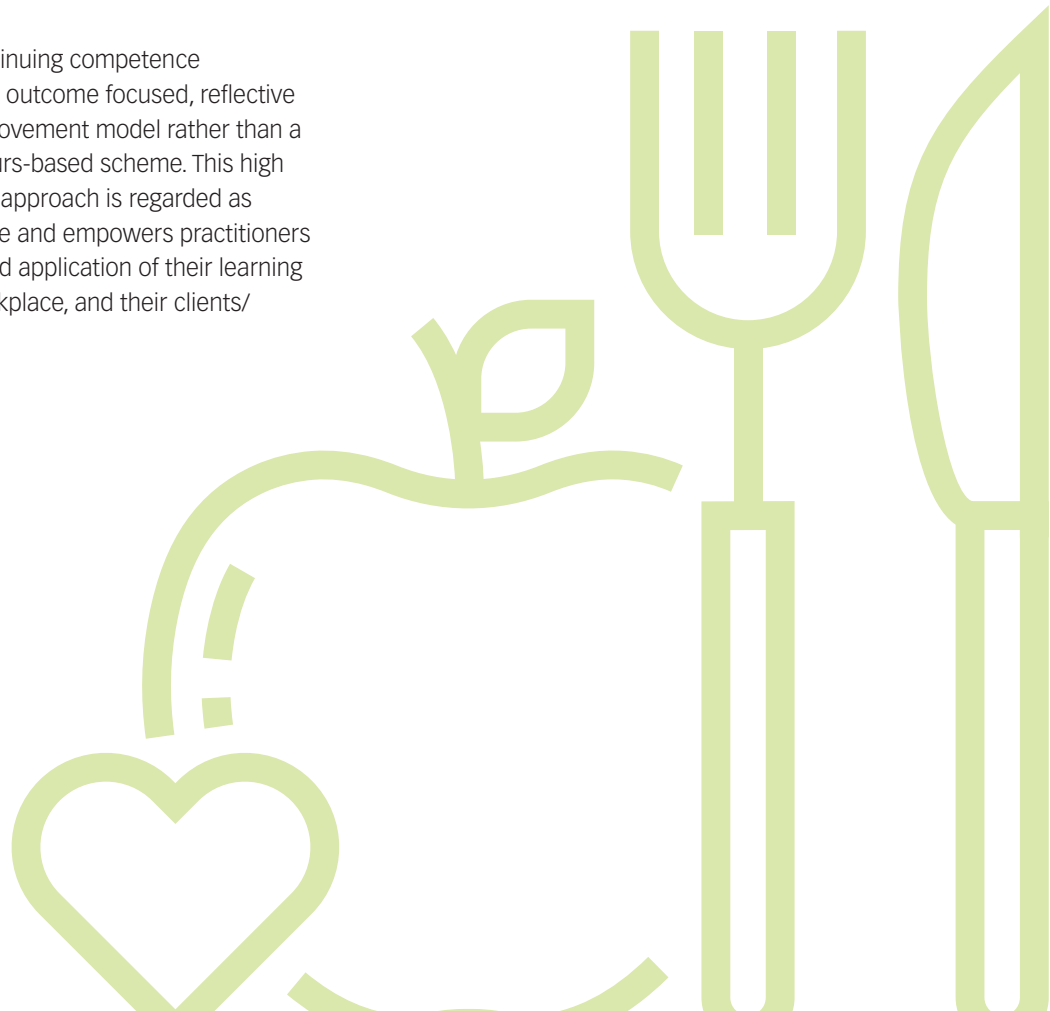
- Ensuring involvement in a range of continuing education activities directed at enhancing practice standards throughout their professional careers, so that dietetic practice and client care is of the highest quality
- Demonstrating to clients, peers, government bodies and the community that they are committed to quality improvement in their work
- Developing an approach that supports improvement of professional performance by encouraging review, reflection and evaluation of practice
- Committing to lifelong learning.

The Board's CPD programme requires practitioners to undertake professional development, practice and peer review, and cultural development activities over a 12-month period. Ongoing engagement with professional development and being audited is a requirement for all health practitioners registered under the Act.

The Dietitians Board continuing competence programme promotes an outcome focused, reflective practice and quality improvement model rather than a highly prescriptive or hours-based scheme. This high trust, high accountability approach is regarded as international best practice and empowers practitioners to reflect on the value and application of their learning on themselves, their workplace, and their clients/patients.

Each year around 20% of the profession are randomly selected for audit in addition to overseas-trained dietitians in their first full year of practice and any practitioners who have identified issues of professional competence. The audit is not a form of performance appraisal or competency assessment; it is a regulatory requirement of the Board to provide assurance that Registered Dietitians are engaging appropriately in learning activities that contribute to the maintenance and enhancement of their dietetic practice and meeting their professional standards.

The Board has a clear criterion for assessment for the audit team and conflict of interest is managed amongst the team. The ability to confer and cross check between audit team members ensures a consistent, robust and fair process. Auditors check that practitioners have engaged in relevant professional development and demonstrated how they have integrated and applied new learning to their practice, and what outcomes this might have provided for their clients/patients and workplace.





The number of dietitians selected for audit in the 2020/2021 Audit was 162.

Of the 162 portfolios submitted:

- All submissions were reviewed
- 16 portfolios required further work or evidence for resubmission and subsequently met audit requirements.

The two primary reasons for resubmission were:

1. failure to provide appropriate evidence of peer/practice review activities and
2. insufficient evidence provided to support the application of 4 or 5 credits to an activity.

Two practitioners who were required to resubmit will be recalled for audit next year.

Conduct; Complaints and Discipline

Complaints about dietitians by consumers can be made to the Health and Disability Commissioner (HDC), or directly to the Board. Should the Board receive a complaint involving a member of the public it must be referred to the HDC for their consideration in the first instance. Should the Board consider it is necessary to protect the health and safety of the public it does have interim powers of suspension and can impose conditions.

Notifications of Conduct and Complaints

The Board received ONE notification during the 2020/2021 practising year under s64 of the HPCA Act. The Board, after carefully considering the matter, and having a full discussion, determined it would send an educative letter with recommendations to address follow-up processes and practice management protocols.



Linking with Stakeholders

The Board Functions under s118 of the HPCA Act include engaging with the public and promoting awareness of the role of the Board, communicating with the regulated profession, and liaising with other Regulatory Authorities and key stakeholders.

Engagement with stakeholders is critical to the success and effectiveness of the Board's purpose, especially engagement with key stakeholders. Communication and effective engagement with stakeholders involves a range, and varying degrees, of informing, consulting, interacting, collaborating and co-creating.

Professional Bodies

Dietitians NZ

The Board maintains regular engagement with the professional association on issues that serve to inform decision-making. The two organisations attend each other's meetings at certain times of the year and the Board's Registrar and General Manager of Dietitians NZ collaborate on a regular basis.

The Registrar contributes to the professional associations' publication with regulatory updates and the two organisations collaborate to support practitioners to meet their CPD obligations.

Te Kahui Manukura o Kai Ora

The Board aspired to develop a strong, positive relationship with Māori Dietitians to develop its cultural safety standards for dietitians, (HPCA 118 i). The Board Chair, Deputy Chair and Registrar met with Dietitians New Zealand/Te Kahui Manukura o Kai Ora leaders and listened as a starting point for a relationship.

Dietitians Australia (DA)

There is no legislated requirement in Australia for dietitians to be regulated yet a strong regulatory relationship exists between the two organisations, which serves to strengthen the standards and requirements of the dietetic profession.

The Board consults with DA regularly on projects related to professional standards for dietitians, accreditation standards, and maintains professional oversight on the

reciprocal ratification of practitioners moving between the two countries to work.

The Board has representation on the Multiple Choice Questions (MCQ) Moderators group that develops and moderates the written examination that both organisations require overseas-trained dietitians to sit. This ensures the examination is fair and consistent and, most importantly, relevant to working in dietetics on both sides of the Tasman.

International Dietetic Regulatory Authorities and Associations

The Board is always grateful for the prompt responses of many international dietetic authorities and associations when seeking information regarding practitioners or consulting on policy and practice.

The Board provides verification on New Zealand trained and registered practitioners to regulatory authorities and associations around the world, as they do in return; this includes ratification that the education and training of dietitians is appropriate, that a practitioner has been registered/credentialed, and has met ongoing recertification requirements.

New Zealand Dietetic Education Programmes

A collaborative presentation to students and staff at each of the Universities is undertaken annually in conjunction with Dietitians NZ – this provides an overview of the regulatory framework and the purpose of the professional association and helps clarify regulatory requirements.

During 2020/2021 regular engagement was held with all education providers in particular regarding the Accreditation Review outcomes.

Financial Report

Other Regulatory Authorities

The Board is required under the Act, S 118(j) *'to liaise with other authorities appointed under this Act about matters of common interest'*. The Board's Secretariat regularly engages in the sharing of 'Best Practice' around health practitioner regulation and matters of common interest that supports public safety according to the Act with other Responsible Authorities appointed under the HPCA Act.

The Board co-locates with 10 other Responsible Authorities which provides the opportunity to work on shared policy and projects.

Networks are also developed and maintained with authorities that regulate other professions in New Zealand.

In addition the Board, and its Secretariat, is a member of Council on Licensure, Enforcement and Regulation (CLEAR). CLEAR is, an international resource for professional regulation stakeholders that promotes regulatory excellence internationally through conferences, educational programs and webinars, and provides networking opportunities for those involved with professional and occupational regulation.

Ministry of Health

The Registrar regularly attends meetings and workshops run by the Ministry of Health to discuss regulation, the dietetic workforce, data collection and health sector reforms.



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INDEPENDENT AUDITOR'S REPORT TO THE READERS OF DIETITIANS BOARD'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

The Auditor-General is the auditor of Dietitians Board. The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements of the Board of New Zealand on his behalf.

Opinion

We have audited the financial statements of Dietitians Board that comprise the statement of financial position as at 31 March 2021, the statement of financial performance, the statement of movement in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of Dietitians Board present fairly, in all material respects:

- its financial position as at 31 March 2021; and
- its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector)

Our audit was completed on 27 August 2021. This is the date at which our opinion is expressed.

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

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the Auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

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

In preparing the financial statements, the Board is responsible on behalf of Dietitians Board for assessing Dietitians Board's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate Dietitians Board or to cease operations, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the governing body.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the governing body and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Dietitians Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Dietitians Board to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibility arises from the Public Audit Act 2001 and section 134(1) of the Health Practitioners Competence Assurance Act 2003.

Independence

We are independent of Dietitians Board in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1(Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand

Entity Information

For the Year ended 31 March 2021

Legal Name of Entity: **DIETITIANS BOARD**

Type of Entity and Legal Basis:

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

Entity's Purpose:

The Board is established under the Act that enables regulation of various health professions – the principle purpose of the Act being to protect the health and safety of members of the public by providing for mechanisms to ensure that health practitioners are qualified, competent and fit to practise their profession.

The Board's major roles are to:

1. Prescribe qualifications for Scopes of Practice by Dietitians
2. Set standards
3. Accredite and monitor educational institutions and programmes
4. Grant registration of Dietitians and issue Annual Practising Certificates (APCs)
5. Review and promote the competence of Dietitians
6. Deal with cases of Dietitians who may be unable to perform professionally

Entity's Mission & Vision:

Drive the creation of a workforce that is responsive to the health and well-being needs of New Zealanders. Aspire to become a Te Ao Māori informed regulator that is culturally capable and regulates a dietetic workforce that improves whānau wellbeing.

Additional information:

To protect the health and safety of the public the Board is also responsible for making sure that Dietitians keep high standards of practice by continuing to maintain their competence once they have entered the workforce.

Entity Structure:

Board members are appointed by the Minister of Health. The Dietitians Board's current structure since March 2020 is six (6) Dietitians and two (2) lay members.

Main Sources of the entity's cash and resources:

The Board has received its main income from APC fees paid by registered Dietitians.

Contact details:

Physical Address: Level 5, 22 Willeston Street, Wellington 6011

Phone: 04 - 474 0746

Email: dietitians@dietitiansboard.org.nz

Website: www.dietitiansboard.org.nz



DIETITIANS BOARD

Statement of Financial Performance

For the Year ended
31 March 2021

	Note	2021 \$	2020 \$
REVENUE			
APC fees		440,491	391,268
Examination fees		9,130	1,739
Audit & monitoring fees		16,738	82,044
Registration fees		24,609	36,609
Non-Practising fees		13,539	7,391
Other income and cost recoveries		1,370	1,443
Interest		9,375	10,759
Disciplinary recovery & levies		–	–
Total Revenue		515,251	531,253
EXPENDITURE			
Board & committees	1	119,198	147,281
Secretariat	2	327,396	372,031
Disciplinary expenses	3	–	–
Total Expenditure		446,594	519,312
Net Surplus		68,657	11,941

DIETITIANS BOARD

Statement of Movement in Equity

For the Year ended
31 March 2021

	2021 \$	2020 \$
Accumulated funds at the beginning of period	258,232	246,292
Net surplus/(deficit) for the period	68,657	11,941
ACCUMULATED FUNDS AT THE END OF PERIOD	326,889	258,232

The accompanying notes form part of these financial statements

DIETITIANS BOARD
**Statement
of Financial
Position**

As at 31 March 2021

	Note	2021 \$	2020 \$
EQUITY	7	326,889	258,232
CURRENT ASSETS			
Cash and cash equivalents		147,761	113,592
Investments		671,455	610,000
Accounts receivable	5	21,548	3,478
Prepayments		5,397	5,435
Other assets		1,733	1,819
Total Current Assets		847,894	734,324
NON-CURRENT ASSETS			
Fixed assets	4	3,698	2,769
Intangible assets	4	21,142	31,740
TOTAL ASSETS		872,734	768,833
CURRENT LIABILITIES			
Accounts payable and provisions	8	42,069	31,307
Employee costs payable	9	11,307	12,279
Income in advance	6	426,509	405,065
Goods and services tax		60,968	58,819
WHT payable		4,992	3,131
Total Current Liabilities		545,845	510,601
TOTAL LIABILITIES		545,845	510,601
NET ASSETS		326,889	258,232

For and on behalf of the Board.

Board Chair: 

Acting Registrar: 

Date: 26 August 2021

The accompanying notes form part of these financial statements



DIETITIANS BOARD

Statement of Cash Flows

For the Year ended
31 March 2021

	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
<i>Cash was received from:</i>		
Statutory fees	461,935	442,939
Registration income	24,609	36,565
Other fees	22,707	107,319
Interest revenue	9,461	12,957
<i>Cash was applied to:</i>		
Payments to suppliers & employees	(413,811)	(481,598)
GST	2,150	13,991
Net cash flows from operating activities	107,050	132,174
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES		
<i>Cash was received from:</i>		
Short-term investments	760,911	540,000
<i>Cash was applied to:</i>		
Purchase of fixed assets	(11,426)	(7,617)
Short-term investments	(822,366)	(590,000)
Net Cash Flows from Investing and Financing Activities	(72,881)	(57,617)
NET INCREASE / (DECREASE) IN CASH	34,169	74,557
Opening Cash Brought Forward	113,592	39,037
CLOSING CASH CARRIED FORWARD	147,761	113,592
<i>Represented by:</i>		
Cash in bank	147,761	113,592
Cash and cash equivalents	147,761	113,592

Statement of Accounting Policies

For the Year ended 31st March 2021

BASIS OF PREPARATION

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

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

The Board has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

SPECIFIC ACCOUNTING POLICIES

Income recognition

Fees received for the issue of APCs and Non Practising Fees are recognised in the year to which the fees relate. All other fees are recognised on receipt.

Receivables

Receivables are stated at estimated realisable values.

Property, plant & equipment

Initially stated at cost and depreciated as outlined below. Initial cost includes the purchase consideration plus any costs directly attributable to bringing the asset to the location and condition required for its intended use.

Assets are written down immediately if any impairment in the value of the asset causes its recoverable amount to fall below its carrying value.

Intangible Assets

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

Depreciation

Fixed Assets are shown at original cost less accumulated depreciation. Depreciation has been calculated over the expected useful life of the assets at the following rates:

Fixtures & Fittings	4 years straight line
Computer Equipment	3 years straight line

Amortisation

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

Website/Database	3 years straight line
Cloud Accounting	3 years straight line

Office Refit

Office refit is depreciated over the period of the lease at the following rate:

Office Refit	5 years straight line
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Taxation

The Board is registered as a charitable entity under the Charities Act 2005. It is exempt from Income Tax.

Investments

Investments are recognised at cost. Investment income is recognised on an accruals basis where appropriate.

Goods & Services Tax

The Board is registered for Goods & Services Tax (GST), and all amounts are stated exclusive of GST, except for receivables and payables that are stated inclusive of GST.

Leases

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

Cash and cash equivalents

Cash and cash equivalents includes petty cash, cheque account, saving account with banks.

Employee entitlements

Provision is made in respect of the Board's liability for annual leave at balance date. Annual leave has been calculated on an actual entitlement basis at current rates of pay. No provision is made for sick leave.

Changes in accounting policies

Policies have been applied on a consistent basis with those used in previous years.

DIETITIANS BOARD

Notes to the Financial Statements

For the Year Ended 31 March 2021

1. BOARDS & COMMITTEES

	2021 \$	2020 \$
Fees	96,647	93,015
Meeting expenses, training, travel & others	13,679	52,616
Projects	8,873	1,650
	119,198	147,281
J Pelvin (Butler Pelvin & Associates; Board Chair)	28,137	18,263
L Cooper (Board Member)	10,320	13,275
P Baker (Deputy Chair to July 2019, Finished)	–	7,220
C Humphrey (Board Deputy Chair)	14,260	8,860
H Pihema (Board member)	6,740	6,320
L Mainvil (Board member)	13,740	11,966
L Mainvil (Project: Accreditation Standards)	–	9,240
S Muimuiheata (Board member)	6,800	–
S Friedlander (Board member, Finished)	–	4,260
T Shand (Board member)	8,460	7,450
J Waiti (Board member)	8,190	6,160
	96,647	93,015

Related parties transactions above involve work performed by board members relating to: Board meetings, regulatory and committee work; Audit & Risk; Prescribing; Competence; Fitness to Practise; Registration; Cultural Safety; Assessment & Accreditation; GOV project. The current structure of the Board since March 2020 consists of eight members.

2. SECRETARIAT

	Note	2021 \$	2020 \$
Audit fees		6,810	6,624
Depreciation & amortisation		21,094	35,631
Legal costs		12,932	15,585
Occupancy costs		18,031	18,238
Other costs		49,555	42,492
Personnel costs	15	176,740	176,207
Professional fees		40,134	71,993
Telephone, Postage & Printing and Stationery		2,100	5,261
		327,396	372,031

Notes to the Financial Statements

For the Year Ended 31 March 2021

3. DISCIPLINARY EXPENSES

	2021	2020
	\$	\$
PCC Investigation Expense	–	–
HPDT Hearing Expense	–	–
	–	–

4. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

	Opening Carrying Value	Current Year Additions	Current Year Disposals/ Sales	Current Year Depreciation Amortisation & Impairment	Closing Carrying Value
At 31 March 2021					
Furniture & fittings	641	1,231	–	(375)	1,497
Computer equipment	–	2,957	–	(756)	2,201
Office refit	2,128	–	–	(2,128)	–
	2,769	4,188	–	(3,259)	3,698
Database & Website software	31,740	7,238	–	(17,835)	21,142
	31,740	7,238	–	(17,835)	21,142

	Opening Carrying Value	Current Year Additions	Current Year Disposals/ Sales	Current Year Depreciation Amortisation & Impairment	Closing Carrying Value
At 31 March 2020					
Furniture & fittings	2,427	–	–	(1,785)	641
Computer equipment	1,584	–	–	(1,584)	0
Office refit	4,449	–	–	(2,321)	2,128
	8,459	–	–	(5,690)	2,769
Database & Website software	54,064	7,617	–	(29,941)	31,740
	54,064	7,617	–	(29,941)	31,740

Notes to the Financial Statements

For the Year Ended 31 March 2021

5. ACCOUNTS RECEIVABLE

	2021	2020
	\$	\$
Accounts receivable	21,548	–
Accrued income	–	3,478
	21,548	3,478

6. INCOME IN ADVANCE

	2021	2020
	\$	\$
<i>Fees received relating to next year</i>		
APC fees	417,935	395,126
Non-Practising fee	8,574	9,939
	426,509	405,065

7. EQUITY

	2021	2020
	\$	\$
<i>Accumulated surpluses with unrestricted use</i>		
Balance at 1 April	202,228	190,287
Surplus/(deficit) for year	68,656	11,940
Balance at 31 March	270,885	202,228

Accumulated surpluses with restricted use (Disciplinary)

Opening Balance	56,005	56,005
Levies received	–	–
Discipline Costs	–	–
Balance at 31 March	56,005	56,005

Total Accumulated Funds

Opening Balance	258,233	246,292
Surplus/(deficit)	68,656	11,940
Balance at 31 March	326,889	258,233

General reserve is used for operating expenses.

Discipline reserve is used for the Professional Conduct Committees and Health Practitioners Disciplinary Tribunal costs.

Notes to the Financial Statements

For the Year Ended 31 March 2020

8. ACCOUNTS PAYABLE & PROVISIONS

	2021	2020
	\$	\$
Accounts payable	21,174	17,593
Provisions	20,895	13,714
	42,069	31,307

9. EMPLOYEE COSTS PAYABLE

	2021	2020
	\$	\$
PAYE owing	3,055	3,122
Holiday pay accrual	5,450	7,099
Kiwisaver contributions owing	761	774
Salary accrued	2,041	1,284
	11,307	12,279

10. COMMITMENTS

The Board has entered into a Service Level Agreement (SLA) with the Nursing Council of New Zealand for the provision of back office corporate services. This SLA is for an initial term of 5 years from February 2021 to February 2026. The future estimated commitments based on the expected costs included in this agreement as at 31 March 2021 are: Property \$10,363, Corporate Services \$21,664. Total \$32,027.

	2021	2020
	\$	\$
Due in 1 year	32,027	33,375
Due between 1-2 years	32,027	-
Due between 2-5 years	90,744	-
	154,798	33,375

The lease agreement is in the name of Nursing Council of New Zealand.

11. CREDIT CARD FACILITY

The Westpac Mastercard facility provides two credit cards with a total limit of \$4,500.

12. CONTINGENT LIABILITIES

2021: No Contingent Liabilities as at 31 March 2021.

13. CAPITAL COMMITMENTS

There are no capital commitments at balance date. (2020: \$Nil)

Notes to the Financial Statements

For the Year Ended 31 March 2021

14. SHARED SERVICES – LEASE AGREEMENT

In 2015/16, Nursing Council of New Zealand, Occupational Therapy Board of New Zealand, Podiatrists Board of New Zealand, Dietitians Board, Midwifery Council of New Zealand, Psychotherapists Board of Aotearoa New Zealand, Osteopathic Council of New Zealand, New Zealand Chiropractic Board, Psychologist Board and Optometrists & Dispensing Opticians Board entered into an agreement to co-locate to 22 Willeston Street, Wellington. The lease agreement for 22 Willeston Street (signed solely by Nursing Council of New Zealand) is for five years taking effect from February 2021 and expiring in February 2026.

To facilitate the management of shared resources, including a joint lease agreement for office rental purposes and corporate supports, the ten RAs entered into an agreement for the provision of corporate services.

15. RELATED PARTY TRANSACTIONS

Payments to the Board and key management personnel disclosed in Note 01 and 16, other than that there is not any other transactions with related party noted during the year.

16. KEY MANAGEMENT PERSONNEL COMPENSATION

	2021 \$	2020 \$
Board members		
Remuneration	\$96,647	\$93,015
No of members	8.00	8.00
Secretariat		
Remuneration	\$168,794	\$166,258
Number of full-time equivalent staff	1.70	1.70
Total remuneration	\$265,681	\$259,273

17. SUBSEQUENT EVENTS

No significant events occurred after the year end.



**NEW ZEALAND
DIETITIANS BOARD
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