

NEW SOUTH WALES CHIROPRACTORS REGISTRATION BOARD

ANNUAL REPORT FOR THE YEAR ENDED
30 JUNE 2004



NEW SOUTH WALES

CHIROPRACTORS REGISTRATION BOARD

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HAYMARKET 1238

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1 July 2004

The Hon. Morris Iemma, MP
Minister for Health
73 Miller St
NORTH SYDNEY NSW 2060

Dear Mr Iemma,

Pursuant to the provisions of the *Annual Reports (Statutory Bodies) Act 1984* and the *Public Finance and Audit Act 1983*, we have pleasure in submitting this Annual Report of the New South Wales Chiropractors Registration Board for the year ended 30 June 2004 for presentation to Parliament.

Yours faithfully

Peter Cowie
PRESIDENT

Geoff Irvine
Deputy President

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1. CHARTER

The Chiropractors Registration Board is established pursuant to the provisions of the *Chiropractors Act 2001* (the Act) to exercise the powers, authorities, duties and functions imposed on it by the Act.

2. AIMS AND OBJECTIVES

The Board has the following objectives:

- protect the health and safety of the public by providing mechanisms to ensure that chiropractors are fit to practise
- maintain the Register of appropriately qualified chiropractors
- maintain a high standard of chiropractic practice within a registration system, by ensuring that practitioners meet minimum competence and practice standards
- contribute to the aim of NSW Health to provide a sustainable health system for the people of NSW

Within these aims and objectives its role is to:

- grant, suspend or cancel registration, annul such suspension or cancellation and apply practice conditions as appropriate
- recommend the courses of study and training to be undertaken as acceptable qualifications for registration
- maintain a code of professional conduct and relevant guidelines, to ensure observance of ethical best practice in respect of the public and the profession
- undertake inquiries into professional conduct, chiropractic care, practitioner impairment and other complaints and reportable issues, by way of Board inquiries, Chiropractic Care Assessment Committees, Impaired Registrant Panels and other resolution procedures
- achieve compliance with the legislation
- advise the Minister for Health on matters relating to registration, standards of practice and other matters arising under the Act or Regulations.

3. ACCESS

The Board is located at the following address:

Level 2
28-36 Foveaux Street
SURRY HILLS NSW 2010

Correspondence
PO Box K599
HAYMARKET NSW 1238

Telephone: 02 9219 0277
Facsimile: 02 9281 2030

E-mail: chiroreg@doh.health.nsw.gov.au
Website: www.chiroreg.health.nsw.gov.au

Hours 8.30 a.m. – 5.00 p.m. Monday to Friday

Cashier services close at 4.30 p.m.

4. MANAGEMENT AND STRUCTURE

4.1 BOARD MEMBERSHIP

Seven members of the Board are nominated by the Minister for Health and appointed by the Governor pursuant to section 87 of the Chiropractors Act 2001, as follows.

One is an officer of the Department of Health or an employee of an area health service, statutory health corporation, or affiliated health organisation within the meaning of the Health Services Act 1997, pursuant to section 87(2)(a) of the Act

- Ms Margaret Banks

Two are registered chiropractors nominated from a panel of chiropractors nominated by the Chiropractors Association Australia NSW, and such other bodies representing chiropractors as may be determined by the Minister, pursuant to section 87(2)(b) of the Act

- Mr Peter Cowie President
- Mr Geoff Irvine Deputy President

One is a registered chiropractor involved in the tertiary education of persons for qualification in NSW as chiropractors, pursuant to section 87(2)(c) of the Act

- Dr Sharyn Eaton

One is a registered chiropractor of the Minister's own choosing, pursuant to section 87(2)(d) of the Act

- Mr Ray Murphy

One is a person (not being a registered chiropractor) to represent the community, pursuant to section 87(2)(e) of the Act

- Ms Patricia Warn

One is a legal practitioner, pursuant to section 87(2)(f) of the Act

- Mrs Sigrid Higgins

The Board was appointed for the balance of a four-year term on and from 3 July 2002 expiring on 19 December 2005

4.2 ATTENDANCE AT MEETINGS

During the reporting period the Board met on 10 occasions, usually on the last Tuesday of each month. The Board did not meet in November 2003 and January 2004.

NAME	ATTENDANCE
Mr Peter Cowie	10
Dr Sharyn Eaton	10
Mrs Sigrid Higgins	9
Mr Geoffrey Irvine	10
Mr Raymond Murphy	7
Ms Margaret Banks	2
Ms Patricia Warn	4

Ms Patricia Warn was appointed to the Board on 21 January 2004 replacing Ms Rebecca Smith who had resigned effective 31 March 2003.

Ms Margaret Banks was appointed to the Board on 17 December 2003 replacing Ms Justine Waters.

4.3 COMMITTEES

The Board has established the following committees comprised of the nominated persons:

- Examination Committee – Dr Peter Bull (Chairperson), Dr Sharyn Eaton, Mr Joseph Ierano
- Qualifications Committee – Dr Sharyn Eaton (Chairperson), Mr Geoff Irvine
- Chiropractic Care Committee – Mr Andrew Paul (Chairperson), Mr Mark Uren, Ms Sonya Fogerty, Mr. Geoff Honnor
- Complaints Committee (see Compliance)

4.4 REGISTRAR / ASSISTANT REGISTRAR

The position of Registrar of the Board was occupied by Gordon Crossley, B.A., Dip. Ed., M.A., R.N., Psychologist, MAPS, JP. Corinne Warby was the Assistant Registrar throughout the reporting period.

5. SUMMARY REVIEW OF OPERATIONS

5.1 REGISTRATION STATISTICS

The Board maintained the Register of chiropractors as required under the provisions of schedule 1 Part 4 s. 21 of the *Chiropractors Act 2001* –

Statistics

	<i>As at 30/06/03</i>	<i>As at 30/06/04</i>
Registered chiropractors	1233	1244
New registrations		126
Australian graduates		76
Overseas graduates		4
Mutual Recognition Act		46
Trans-Tasman Mutual Recognition		0
Re-Registrations		55
Deletions		172
Unfinancials		160
At own request		12
Changes of name		4
Additional qualifications		0

5.2 FEES

The schedule of fees charged for the Board's services were as follows:

Registration

Application for Registration:	\$270.00
Application for Temporary Registration:	\$270.00
Annual Registration:	
Chiropractor Only:	\$250.00
Chiropractor and Osteopath (<i>registered on 1/8/02</i>)	\$200.00

Re-Registration:

Chiropractor Only	
Under three months	\$250.00
Between four and twelve months	\$520.00
Over twelve months	\$270.00

Examination

Application to Sit Examination:	\$250.00
Examination:	\$1500.00
Duplicate Certificate:	\$20.00
Additional Qualifications:	\$20.00
Inspection of the Registrar:	\$20.00

5.3 COUNCIL ON CHIROPRACTIC EDUCATION

The Board continued to conduct discussions with the Health Administration Corporation in respect to joining the Council on Chiropractic Education Australia Inc. Discussions concern the issues of membership, funding, voting rights, accountability and accreditation.

Proposed participation in the Council remains an important issue for the Board.

5.4 AUSTRALASIAN CONFERENCE OF CHIROPRACTORS REGISTRATION BOARDS (ACCRB)

The Board hosted the Australasian Conference of Chiropractors Registration Boards in Sydney on 23 August 2004. The opening address was provided by Mr Cowie. Mrs Higgins also presented a paper on Professional Boundaries.

Items discussed by the Boards were:

- Development issues with each Board
- The ACCRB Action Sheet
- The ACCRB host Board providing Boards with a six month progress report
- A National Manipulative Therapists Conference
- Assessment of Overseas Trained Chiropractors
- Code of Conduct for Board Members
- Council on Chiropractic Education Australia Inc (CCEA)
- Mandatory Professional Indemnity Insurance
- Research Grants
- Animal Chiropractic
- National Disciplinary Compendium
- Sexual Misconduct
- Board Websites
- Qualifications for Registration
- Overservicing and Waiting List Guidelines

5.5 COMPLIANCE

The Board seeks to maintain compliance with the Act and Regulations through:

- random inspections throughout NSW by its authorised Inspector, checking compliance, disseminating information and issuing warnings,
- prosecution of persons operating in contravention of the Act
- the resolution of complaints concerning the professional conduct of and provision of chiropractic services by, registered chiropractors (see "Legal Change" at section 6 of this report for a description of complaint resolution procedures)
- publication of information pamphlets and the posting of information and legislation links on its website

An important part is also played in compliance in general, through the maintenance of a *Code of Professional Conduct*, detailing the parameters for the professional conduct of chiropractors and their practices. The provisions of a code of professional conduct are a relevant consideration in determining for the purposes of the Chiropractors Act 2001 what constitutes proper and ethical conduct by a chiropractor

5.6 CODE OF PROFESSIONAL CONDUCT

The previous code of conduct was amended following widespread community consultation. A new code was approved by the Minister for Health and issued in February 2004. The code is sent to every registrant. It is also available on the Board's website.

5.7 COMPLAINTS COMMITTEE AND COMPLAINTS

The provisions of both the Act and the Health Care Complaints Act 1993, require the Board and the Health Care Complaints Commission (HCCC) to advise each other of complaints received and consult concerning resolution.

The Complaints Committee assists the Board by considering complaints lodged with the Board. The Committee has the delegated authority of the Board to make decisions regarding complaints.

The Complaints Committee acts as a screening committee in that it considers complaints regarding alleged contraventions of the Act, the Regulation or the Code of Professional Practice.

The Committee comprising Mr. Peter Cowie, Mrs. Sigrid Higgins, Mr. Geoffrey Irvine, and an officer of the HCCC, met on 10 occasions and considered 29 complaints during the reporting year. The nature of the complaints and action taken are summarised in the table below:

Complaints Considered 1 July 2003 to 30 June 2004

Issue	From Previous period	Current Period	Total	Ongoing
Provision of service Access to X-Rays Pre-paid plans		4	4	2
Advertising including use of the Title Dr.		7	7	1
Hurt or injured patient		4	4	
Inadequate treatment /explanation		3	3	
Insensitivity		2	2	
Rudeness		1	1	
Sexual boundaries	3	3	6	5
Unregistered person		1	1	
GCCC Notification		1	1	
Totals	3	26	29	8

Of these 29 complaints 3 were carried forward from the previous reporting period and 26 were new complaints

Outcomes

Outcomes of the 29 complaints considered by the Board:

- 7 were assessed as not warranting further action
- 6 were referred for conciliation
- 3 resulted in cautions being issued by the Board
- 1 registrant was directed to receive counselling from an experienced practitioner
- 2 could not be pursued as the respondent had left the country
- 1 could not be pursued, as the respondent could not easily be located
- 1 could not be pursued, as supporting information was unavailable
- 8 matters are ongoing

Of the eight ongoing matters, five involve transgressions of sexual boundaries, one of advertising breaching the provisions of the Act and two of pre-paid plans / inadequate service.

The eight ongoing matters were dealt with as follows:

- 2 were referred to the Chiropractic Tribunal
- 1 was referred to the Chiropractic Care Assessment Committee
- 2 were referred to an inquiry by the Board
- 1 was referred to the Crown Solicitor for prosecution
- 1 was referred to the Police and to the Health Care Complaints Commission as it involved a criminal matter
- 1 was referred to the Board's Inspector to obtain additional information.

5.8 INQUIRIES BY THE CHIROPRACTORS TRIBUNAL

The Chiropractic Tribunal handles serious complaints that may lead to suspension or deregistration, appeals against Board decisions regarding disciplinary matters, registration and restoration matters. There were no disciplinary hearing before the Chiropractors Tribunal during the reporting period.

5.8.1 BOARD INQUIRIES

Complaints may be dealt with by way of disciplinary proceedings held at a Meeting of the Board. The Inquiry has the powers to caution/reprimand, impose practice/ reporting conditions, order the withholding or refund of payment for chiropractic services and order the attendance of educational courses or the obtaining of practice management advice.

During the reporting period the Board received two complaints for an Inquiry by the Board. At the time of this report the Board had not met to consider the complaints.

5.8.2 CHIROPRACTIC CARE ASSESSMENT COMMITTEE:

The Chiropractic Care Assessment Committee (CCAC) met for the first time in March 2004. The CCAC comprises:

- Mr. A. Paul (Chairperson)
- Mr. G Honnor
- Mr. M Uren and
- Ms. S Fogarty

The Chiropractic Care Assessment Committee deals with complaints made by consumers of chiropractic services. It uses a process of conciliation and consensual agreement between the complainant and the subject chiropractor. The Committee may require the registrant to undergo skills testing.

The CCAC function, pursuant to s. 40 of the Chiropractors Act 2001 is as follows:

(1) When a complaint is referred to the Committee, the Committee is to investigate the complaint and may in any particular case encourage the complainant and the chiropractor against whom the complaint is made to settle the complaint by consent.

(2) The Committee may obtain such chiropractic, medical, legal, financial or other advice as it thinks necessary or desirable to enable it to exercise its functions.

(3) The Committee may not determine a complaint referred to it except by settlement by consent.

(4) The Committee is to make a report to the Board on a complaint referred to it whether or not it is able to effect settlement of the complaint by consent.

At the end of the reporting period the CCAC had received one complaint and was in the process of seeking a settlement.

5.8.3 IMPAIRED REGISTRANTS PANEL

The Impaired Registrants Panel's purpose is to assist chiropractors with complaint-reported and self-reported impairment problems, to be managed in the registration system in a non-disciplinary way, through registration conditions and impairment management solutions.

During the reporting period there were no referrals to the Panel.

5.9 PROFESSIONAL INDEMNITY INSURANCE

It is a requirement under Principle 16 of the revised Chiropractors Code of Professional Conduct, that chiropractors in practice maintain \$10,000,000.00 in professional indemnity insurance coverage.

The Board continued to notify chiropractors in practice, including educators within the profession, of the requirement that they maintain professional indemnity insurance coverage while practising in New South Wales and for a period of 7 years after they cease practising. Compliance is monitored through the annual returns, which are completed and returned with the registrants' annual renewal documentation discussed below.

The Board is considering its options regarding making professional indemnity insurance mandatory for registrants who practice chiropractic in New South Wales. The Australian Conference of Chiropractic Registration Boards supports mandatory professional indemnity insurance.

5.10 REPORTING OF CONVICTIONS AND CRIMINAL FINDINGS

Section 21 of the Chiropractors Act requires a chiropractor to advise the Board in writing within 7 days in the event of being convicted of a criminal offence in NSW or elsewhere.

Part 3, Division 2 of the Act makes provision for the self-reporting of (inter alia) convictions and criminal findings, in annual returns to the Board.

5.11 ANNUAL RETURN TO BE SUBMITTED

Section 20 of the Act provides for the annual return in writing of the following information:

- (a) details of any conviction of the chiropractor for an offence in this State or elsewhere during the return period (together with details of any penalty imposed for the offence),
- (b) details of the making of a sex/violence criminal finding against the chiropractor for an offence, in this State or elsewhere, during the return period (together with details of any penalty imposed for the offence),
- (c) details of the making of a criminal finding against the chiropractor for an offence committed in the course of the practice or purported practice of chiropractic, in this State or elsewhere, during the return period (together with details of any penalty imposed for the offence),
- (d) details of any criminal proceedings pending against the chiropractor at the end of the return period, in this State or elsewhere, for a sex/violence offence alleged to have been committed in the course of the practice or purported practice of chiropractic,
- (e) details of any criminal proceedings pending against the chiropractor at the end of the return period, in this State or elsewhere, for a sex/violence offence alleged to have been committed against a minor or to involve child pornography (whether or not alleged to have been committed in the course of the practice or purported practice of chiropractic),
- (f) details of any significant illness (physical or mental) from which the chiropractor suffered at any time during the return period and that may reasonably be thought likely to detrimentally affect the chiropractor's physical or mental capacity to practise chiropractic,
- (g) details of any suspension of, cancellation of, or imposition of conditions on, the registration of the chiropractor as a chiropractor in another jurisdiction (either within Australia or elsewhere) during the return period,
- (h) details of any suspension of, cancellation of, or imposition of conditions on, any registration of the chiropractor under a health registration Act during the return period,
- (i) a statement as to whether the chiropractor is registered under a health registration Act as at the date of the return,
- (j) a statement as to whether the chiropractor has been refused registration as a chiropractor in another jurisdiction (either within Australia or elsewhere) during the return period,
- (k) details of any continuing professional education undertaken by the chiropractor during the return period,
- (l) details of professional indemnity insurance held

5.12 EDUCATION COMMITTEE

The Education Committee did not meet during the reporting year.

5.13 CHIROPRACTIC EDUCATION AND RESEARCH ACCOUNT (CERA)

During the reporting period no funds were requested or provided under the CERA provisions.

5.14 ASSESSMENT OF OVERSEAS TRAINED CHIROPRACTORS

The Board assesses the qualifications of chiropractor applicants who seek to migrate to Australia and to provide the applicant with documentation as required by the Department of Immigration and Multicultural and Indigenous Affairs (DIMIA).

5.15 EXAMINATIONS FOR REGISTRATION AS A CHIROPRACTOR

Applicants who do not have the required educational qualifications for registration, may be eligible to sit for the Board's competency examination provided they meet certain pre-requisites. The Board's examination is conducted through Macquarie University. The examination guidelines are available on the Board's website or by telephoning the Board.

5.15.1 EXAMINATION COMMITTEE

The Examination Committee comprising Dr Peter Bull (Chairperson), Dr Sharyn Eaton and Mr Joseph Ierano met during the reporting period to consider applications to sit for the Board's examination.

One applicant with South African chiropractic qualifications was unsuccessful in the examination. The applicant did not proceed with a subsequent attempt at the examination.

5.16 QUALIFICATIONS COMMITTEE

The Qualifications Committee comprising Dr Sharyn Eaton (Chairperson) and Mr Geoff Irvine did not meet during the reporting period.

The use of the titles is addressed pursuant to section 18 of the Chiropractors Act 2001 as follows:

- s. 18 Use of titles
- (1) A registered chiropractor must not use the title "doctor" in the course of the practice of chiropractic unless the chiropractor is the holder of a qualification conferred by a university that entitles the chiropractor to use that title and that qualification is a recognised qualification at the time the chiropractor uses the title.

recognised qualification means:

- (a) a qualification that is prescribed by the regulations as a recognised qualification, or
 (b) when no qualification is prescribed under paragraph (a), a qualification that is for the time being recognised by the Board for the purposes of this section.

There are no qualifications prescribed by the Regulations as recognised qualifications.

The Qualification Committee examines and recommends to the Board qualifications pursuant to section 18 of the Act. To date the only qualification submitted and recognised by the Board pursuant to s.18 of the Act is the PhD, Complementary Health, University of Exeter.

5.17 FEDERATION OF CHIROPRACTIC LICENSING BOARDS (FCLB)

The Board maintained its association with the FCLB, enabling it to access *CIN-BAD*, an international disciplinary database in respect of chiropractors.

5.18 OVERSEAS TRAVEL

Board members did not undertake any overseas travel during the reporting period.

5.19 PUBLICATIONS

Publications available from the Board and the Board's website:

- Annual Reports
- Chiropractors Act 2001
- Chiropractors Regulation 2002
- Code of Professional Conduct
- Complaints handling
- Education and Research Awards; Application kit
- Information Guidelines for Candidates (Board's examination and application form)
- Requirements for Registration as a Chiropractor in NSW
- Re-registration Kit

5.20 CONSULTANTS

The Board did not engage consultants during the reporting year.

5.21 FREEDOM OF INFORMATION

There were no applications made pursuant to the Freedom of Information Act for information held by the Board.

6. ADMINISTRATION

6.1 MANAGEMENT AND STRUCTURE

The Health Administration Corporation manages the accounts and employs the staff required to administer the Health Professionals Registration Boards established by the following Acts: -

Chiropractors Act 2001	Osteopaths Act 2001
Dental Technicians Registration Act 1975	Podiatrists Act 1989
Nurses and Midwives Act 1991	Physiotherapists Registration Act 2001
Optical Dispensers Act 1963	Psychologists Act 2001
Optometrists Act 2002	

The Boards as statutory bodies deal with professional issues under their respective Acts. The functions of the Boards include the determination of health professional standards, qualifications and experience required for registration and the maintenance of professional and ethical standards through the administration of disciplinary provisions.

The Boards are self-funding and performed within their commitment of service. Registration notices were issued expeditiously and routine renewals were processed within five (5) days of receipt.

In accordance with legislation the Boards' accounts were paid by the Health Administration Corporation from fees received and transmitted to the Corporation.

Within the Boards' accumulated funds recognition has been given for future expenditure for refurbishment and relocation, the election of Board members (where required) litigation and disciplinary costs.

The total administrative expenditure for all the above Boards in 2003/2004 was \$6,430,981 compared with \$6,631,435 in 2002/2003.

For the reporting year the staff of the Health Professionals Registration Boards filled the equivalent of 53 full time positions (including one executive officer position at level 2). For each of the preceding 2 years the staff establishment was the equivalent of 52 full-time positions.

Staff as employees of the Corporation derive the benefits of the personnel policies of the Department of Health including occupational practices and are subject to the Department's Code of Conduct.

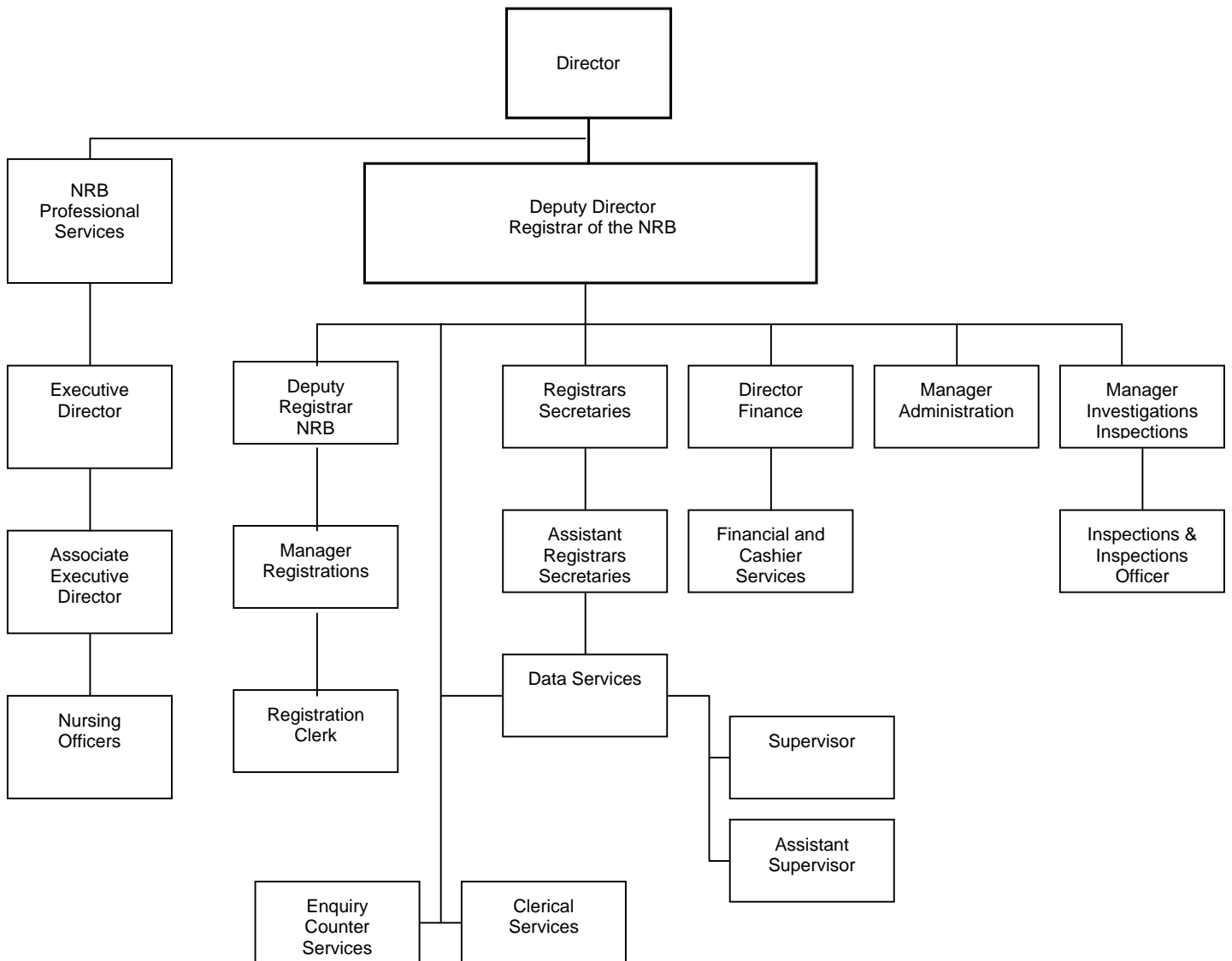
The performance of the Corporation in respect of the Boards' staff relating to: -

- (i) personnel policies
- (ii) industrial relations policies/procedures
- (iii) occupational health and safety including details of work related injuries

is reported in the Department of Health's Annual Report.

The Boards are managed by Mr J Tzannes (Director) and Mr R Dwyer (Deputy Director) for the Corporation.

6.2 ORGANISATIONAL CHART



6.3 NSW DEPARTMENT OF HEALTH CODE OF CONDUCT

Board staff adhere to the Code of Conduct which remains unchanged from the previous reporting period.

6.4 ETHNIC AFFAIRS PRIORITIES STATEMENT

The Chiropractors Registration Board is one of nine health professional boards administered by the Health Professionals Registration Boards (HPRB) on behalf of the Health Administration Corporation. The Board in conjunction with the HPRB undertakes a number of initiatives to support our culturally diverse population under the key areas of social justice, economic and cultural opportunities.

These initiatives include to:

- (i) promote the recognition and registration of overseas trained health professionals
- (ii) assist overseas trained applicants to register
- (iii) increase the number and range of bilingual health professionals employed by HPRB
- (iv) ensure ethnic media is used in any information languages sponsored by the Board
- (v) ensure the Board receives advice on matters relating to people of culturally diverse backgrounds
- (vi) promote use of culturally diverse workforce
- (vii) ensure the Board is aware of the Government's commitment to implementing the principles of multiculturalism as set out in section 3 of the Community Relations Commission and Principles of Multiculturalism Act 2000

Overseas Training - Recognition of Qualifications

The Board arranges for examination to be conducted at Macquarie University. If successful overseas-trained applicants are eligible to apply to be registered. In addition, certain courses from Canada and the United States are prescribed, thereby allowing for graduates of those courses to obtain registration without examination. The Board continued the development of a competency based assessment system in consultation with the other Australian and New Zealand registration Boards, and relevant stakeholders.

Interpreter and Translation Services

Professional interpreters and translation services are made available on an as required basis. HPRB staff are also able to provide assistance in the following languages: Arabic, French, German, Greek, Filipino (Tagalog), Romanian, Russian, Singalese, Spanish, Turkish, Cantonese, Hokkien, Hindi and Punjabi.

recognised that not all nominations to Boards are made by the Minister. Nominating bodies are advised of the Government's policy in relation to female representation when vacancies occur or when nominations for a new Board are requested.

Of the seven (7) members, the Chiropractors Registration Board currently has four (4) female members.

Whilst the Board is not responsible for the promotion of access to the profession for women it is in a position to indicate the number of women who have satisfied registration requirements and who currently hold an authority to practise.

The number of female registrants for 2003-2004 was 355(28.5% of total registrants) as compared with (27.3% of total registrants) for 2002 - 2003. These figures varied during the reporting period in line with the changing status of registrants during renewal periods.

6.6 WASTE REDUCTION AND PURCHASING POLICY

Throughout the reporting period, the Health Professionals Registration Boards (HPRB) strived to reduce waste, purchased consumables containing increased amounts of recycled content, and recycled its paper products and consumables and office equipment.

During the reporting period, HPRB :

- Purchased all white paper with 60% recycled content and all envelopes with at least 70% recycled content;
- Recycled 88% of total paper waste;
- Recycled 100% of paper/cardboard packaging;
- All toner cartridges were sent for recycling.

Avoidance of waste was ensured through various Board practices including :

- Message and note taking on scrap recycled paper;
- Increased use of internal emails;
- Paper recycling containers at all desks for later transfer to recycling bins, avoiding usage of waste paper baskets and decreasing waste to landfill;
- Double sided printing;
- Promotion of website usage to clients, as an alternative to hard copy information packages.

During the reporting period, HPRB sent 11 computers (CPUs) and 7 monitors for recycling in accordance with environmental requirements and as per the NSW Government's ReConnect NSW Computer Program guidelines.

NSW Waste Avoidance & Resource Recovery Strategy 2003, that was introduced towards the end of previous reporting period, was implemented during this reporting period. HPRB is committed to achieving sustainable waste minimisation and resource recovery targets by:

- Critically considering waste management issues associated with the Boards' operational responsibilities; and
- Monitoring facilities, product and usage patterns, to enable strategic updates to the Boards' plan.

7. FINANCE AND BUDGET

7.1 FORMAT

In order to comply with statutory and audit requirements the Board's fees received and transmitted to the Health Administrative Corporation are shown as entries in the Statement of Income and Expenditure. The income and expenditure for administrative purposes appear in the accounts of the Department of Health for the Health Administration Corporation. Details of the administrative operations are also contained in the notes to the audited accounts set out in the annual report.

7.2 PERFORMANCE

The accounts in respect of the Board's administrative operating expenditure for the year show expenditure of \$150,436. This compares to the budgeted operating expenditure of \$197,779 (after allowing for the Education and Research allocation) as contained in last year's annual report.

7.3 BUDGET

The budget in respect of the administrative operation for the period 1 July 2004 to 30 June 2005 is as follows:-

INCOME	\$
Fees	315,650
Interest	24,446
Total	<u>340,096</u>
 EXPENDITURE	
Salaries & Associated Staff Costs	121,125
Building Expenses	3,533
Subsistence & Transport	5,403
Members Fees	13,282
Fees for Service	17,134
Post & Communications	5,588
Printing & Stationery	6,633
Plant & Equipment	2,106
Education & Research	7,000
Miscellaneous	5,118
Depreciation	2,232
Total	<u>189,154</u>
 Operations Surplus	 <u>150,942</u>

7.4 EXPENSES

The 2004/2005 year's budget includes salary oncost charges which reflect deferred liability provisions for superannuation.

7.5 PAYMENTS PERFORMANCE

The payments in respect of the Boards' administration expenditure is included in the accounts of the Health Administration Corporation. A selected sample for each quarter of the year provided the following information: -

Quarter	Accounts paid on time		Less Than 30 days overdue (%)	Between 30 to 60 days overdue (%)	Between 60 to 90 days overdue (%)	More than 90 days overdue (%)
	Target %	Actual %				
September	100.00	20.37	79.21	0.23	-	0.19
December	100.00	42.00	34.32	23.68	-	-
March	100.00	5.10	61.84	32.57	0.49	-
June	100.00	88.55	8.08	2.63	0.12	0.62

No interest was paid on late payments.

In regard to the payments made out of the Education and Research Account administered by the Board, the total expenditure performance is as follows based on a selected sample:

Accounts paid on time within each quarter

Quarter	Total Accounts Paid on time			Total Amount Paid \$
	Target %	Actual %	\$	
September	-	-	-	-
December	-	-	-	-
March	-	-	-	-
June	-	-	-	-

No interest was paid on late payments.

In regard to the payments paid out of the Education and Research Account administered by the Board, the total expenditure performance is as follows based on a selected sample:

Quarter	Total Accounts Paid on time	
	Target %	Actual %
September	-	-
December	-	-
March	-	-
June	-	-

7.6 INVESTMENT PERFORMANCE

The Board through a Special Interest Arrangement with the Commonwealth Bank of Australia earned an average of 4.55%p.a. on its daily bank balances. In addition an average rate of interest of 5.06%p.a. was earned on investments held in Negotiable Certificates of Deposit.

7.7 INSURANCE AND RISK MANAGEMENT

Insurance activities were undertaken by the Department of Health Insurance cover, as follows:

- < Industrial Special Risks Policy to cover all buildings, plant and contents;
- < Comprehensive Motor Vehicle Insurance Policy;
- < Public/Liability Insurance Policy;
- < Personal Accident Policy.

Risk Management were as follows:-

- < Regular preventive maintenance programs on all plant and equipment;
- < Security alarm system for premises occupied by the Board;
- < Security entry system for access to the Board's building during office hours;
- < Disaster Recovery Plan for the computer system;
- < Off site back-up of computer data.

7.8 ANNUAL REPORT COSTS

This year the Board has planned to publish 1260 copies of the Annual Report at an approximate cost of \$2.00 per copy (includes GST).

7.9 INDEPENDENT AUDIT REPORT



GPO BOX 12
SYDNEY NSW 2001

INDEPENDENT AUDIT REPORT

Chiropractors Registration Board

To Members of the New South Wales Parliament

Audit Opinion

In my opinion, the financial report of the Chiropractors Registration Board:

- (a) presents fairly the Chiropractors Registration Board's financial position as at 30 June 2004 and its financial performance and cash flows for the year ended on that date, in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, and
- (b) complies with section 41B of the *Public Finance and Audit Act 1983* (the Act).

My opinion should be read in conjunction with the rest of this report.

The Board's Role

The financial report is the responsibility of the Board of the Chiropractors Registration Board. It consists of the statement of financial position, the statement of financial performance, the statement of cash flows and the accompanying notes.

The Auditor's Role and the Audit Scope

As required by the Act, I carried out an independent audit to enable me to express an opinion on the financial report. My audit provides *reasonable assurance* to Members of the New South Wales Parliament that the financial report is free of *material* misstatement.

My audit accorded with Australian Auditing and Assurance Standards and statutory requirements, and I:

- evaluated the accounting policies and significant accounting estimates used by the Board in preparing the financial report, and
- examined a sample of the evidence that supports the amounts and other disclosures in the financial report.

An audit does *not* guarantee that every amount and disclosure in the financial report is error free. The terms 'reasonable assurance' and 'material' recognise that an audit does not examine all evidence and transactions. However, the audit procedures used should identify errors or omissions significant enough to adversely affect decisions made by users of the financial report or indicate that the Board had not fulfilled their reporting obligations.

My opinion does *not* provide assurance:

- about the future viability of the Chiropractors Registration Board,
- that it has carried out its activities effectively, efficiently and economically, or
- about the effectiveness of its internal controls.

Audit Independence

The Audit Office complies with all applicable independence requirements of Australian professional ethical pronouncements. The Act further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General, and
- mandating the Auditor-General as auditor of public sector agencies but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Audit Office are not compromised in their role by the possibility of losing clients or income.

P.K. Brown

P.K. Brown FCPA
Director of Audit

SYDNEY
14 October 2004

7.10 STATEMENT BY MEMBERS OF THE BOARD

Pursuant to the Public Finance and Audit Act, 1983, and in accordance with the resolution of the members of the Chiropractors Registration Board, we declare on behalf of the Board that in our opinion:-

- 1 The accompanying financial statements exhibit a true and fair view of the financial position of the fees received on behalf of the Health Administration Corporation as at 30 June 2004 and transactions for the year then ended.
2. The statements have been prepared in accordance with the provisions of Australian Accounting Standards, Urgent Issues Group Consensus views, other authoritative pronouncements for the Australian Accounting Standards Board, the Public Finance and Audit Act, 1983, the Public Finance and Audit (General) Regulation, 1995, and the Treasurer's Directions.

Further, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.





7.11 STATEMENT OF FINANCIAL POSITION

	Notes	2004 \$	2003 \$
Current Assets			
Cash	9	75,923	65,895
Accrued expense to be paid by Health Administration Corporation	9	20,220	41,688
Receivables	5 & 9	288	213
Total Current Assets		<u>96,431</u>	<u>107,796</u>
Total Assets		<u>96,431</u>	<u>107,796</u>
Current Liabilities			
Accrued expenses	9	20,220	41,688
Total Current Liabilities		<u>20,220</u>	<u>41,688</u>
Total Liabilities		<u>20,220</u>	<u>41,688</u>
Net Assets			
Accumulated Funds	1.1 & 6	76,211	66,108
Total Equity		<u>76,211</u>	<u>66,108</u>

The statement of financial position should be read in conjunction with the accompanying notes.

7.12 STATEMENT OF FINANCIAL PERFORMANCE

	Notes	2004 \$	2003 \$
Income			
Contributions by Health Administration Corporation for Education & Research	3	7,000	5,129
Interest	4	3,103	2,499
Value of Services provided and costs met by Health Administration Corporation	8	<u>150,436</u>	<u>177,601</u>
		<u>160,539</u>	<u>185,229</u>
Expenditure			
Expenses from ordinary activities excluding Education & Research activities	8	<u>150,436</u>	<u>177,601</u>
Surplus for the year from ordinary activities		<u>10,103</u>	<u>7,628</u>
Total revenues, expenses and valuation adjustments other than with owners as owners		-	-
Total changes in equity other than those resulting from transactions with owners as owners	6	<u>10,103</u>	<u>7,628</u>

The statement of financial performance should be read in conjunction with the accompanying notes.

7.13 STATEMENT OF CASH FLOWS

	Notes	2004 \$	2003 \$
Cash flows from operating activities			
Allocation from Fees		7,000	10,258
Interest Received		3,028	2,453
GST Received		-	1,362
Transferred from Joint Board	1.1	-	51,822
		<hr/>	<hr/>
Net cash flows provided by operating activities	7	10,028	65,895
Cash at the beginning of the financial year		65,895	-
		<hr/>	<hr/>
Cash at the end of the financial year		<u>75,923</u>	<u>65,895</u>

The statement of cash flows should be read in conjunction with the accompanying notes.

7.14.1 ACCOUNTING POLICIES

- 1.1 The Chiropractors Registration Board performs the duties and functions contained in the Chiropractors Act 2001 and its financial affairs are administered by the Health Administration Corporation.
- 1.2 The Board's financial report is a general purpose financial report which has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus views, other authoritative pronouncements of the Australian Accounting Standards Board, Public Finance and Audit Act, 1983, and the Treasurer's Directions. An accrual basis of accounting has been adopted. The Statement of Financial Position has been prepared on an historical cost basis and does not take into account changing money values.
- 1.3 The Board only holds the assets of the Education and Research Account in its name and is responsible only for the liabilities arising from the operation of the Education and Research Account. All other assets and liabilities relating to the Board are recorded in the financial statements of the Department of Health (Health Administration Corporation).
- 1.4 All income and expenditure of the Board's operations, including those transactions accounted for through the Health Administration Corporation (HAC) (See Note 8), are prepared on an accrual basis.

The expenses paid by HAC on behalf of the Board, are not included in the Statement of Cashflows as they are not a cashflow of the Board.

7.14.2 TRANSMISSION OF FEES

The Chiropractors Registration Board is required by statute to collect fees from its registrants and transmits the monies to the Health Administration Corporation. The Corporation may pay out from such monies the amounts required to meet the costs incurred in the administration or execution of the Act establishing the Board. An amount of \$314,230 (\$300,240 in 2002/2003) was transmitted. The figures relate to actual receipts as distinct from accrual figures.

7.14.3 FEES FOR EDUCATION AND RESEARCH PURPOSES

The Chiropractors Registration Board is responsible for the administration of the Education and Research Account.

The Minister for Health may determine that a set amount out of the fees received from chiropractors be transferred to the Education and Research Account. In 2003/2004 an amount of \$7000 (\$5,129 in 2002/2003) was transferred.

7.14.4 INTEREST

	2004	2003
	\$	\$
Commonwealth Bank of Australia	<u>3,103</u>	<u>2,499</u>

The interest received from the Commonwealth Bank of Australia, was paid under a Special Interest Arrangement with the Bank which applied to all daily balance of bank accounts administered on behalf of all health professional boards by the Health Administration Corporation. In addition to daily balances receiving interest at a rate revised each week, the Bank also waived normal bank fees payable such as transaction fees, dishonoured cheques fees and charges applicable to overseas drafts.

The average interest rate earned for the year was:

Special interest arrangement 4.55% p.a. (4.25% p.a. in 2002/2003).

7.14.5 RECEIVABLES

	2004	2003
	\$	\$
Interest receivable - Commonwealth Bank of Australia	<u>288</u>	<u>213</u>
	<u>288</u>	<u>213</u>

7.14.6 TOTAL ACCUMULATED FUNDS RECONCILIATION

	2004	2003
	\$	\$
Total accumulated funds at the beginning of the year	66,108	58,480
Total changes in equity other than those resulting from transactions with owners as owners – (note 1.1)	-	-
Surplus for the year from ordinary activities	<u>10,103</u>	<u>7,628</u>
	<u>76,211</u>	<u>66,108</u>

7.14.7 NOTES TO THE STATEMENT OF CASH FLOWS

7.1 For the purpose of the statement of cash flows, cash relates to cash in the Bank.

7.2 Reconciliation of net cash flows from operating activities to surplus for the year.

	2004	2003
	\$	\$
Surplus for the year from ordinary activities	10,103	7,628
Transfer of equity from joint Board	-	58,480
Increase in receivables	(75)	(213)
Net Cash flows provided by operating activities	<u>10,028</u>	<u>65,895</u>

7.14.8 EXPENDITURE ACCOUNTED FOR THROUGH THE HEALTH ADMINISTRATION CORPORATION

Expenditure in respect of the Board's operations form part of the accounts of the Department of Health for the Health Administration Corporation. The Health Administration Corporation has determined which costs are allocated to the Board and the basis of allocation. The costs may not include all costs associated with running the Board.

Details of transactions accounted for through the Health Administration Corporation are as follows:

	2004	2003
	\$	\$
Expenditure		
Salaries & Associated Staff Costs	95,168	98,521
Building Expenses	3,001	2,868
Subsistence & Transport	5,297	11,316
Members Fees	13,023	15,645
Fees for Service	14,899	31,642
Post & Communications	5,478	7,242
Printing & Stationery	6,503	4,910
Plant & Equipment	459	284
Miscellaneous	4,708	3,340
Audit Fees (allocation)	1,900	1,833
Total	<u>150,436</u>	<u>177,601</u>

As at 30 June 2004 the Health Administration Corporation recorded cash and investments of \$706,407 (\$553,862 in 2002/2003) held in relation to this Board.

7.14.9 FINANCIAL INSTRUMENTS

Financial instruments give rise to positions that are a financial asset of either the company or its counterpart and a financial liability (or equity instrument) of the other party. They include cash at bank, receivables and creditors. All classes of financial instruments, including revenue, expenses or other cash flows arising from instruments, are recognised at cost on an accrual basis.

In accordance with Australian Accounting Standard AAS33, information is disclosed regarding interest risk and credit risk of financial instruments. All amounts are carried in the accounts at net fair value which is considered to be the same as the carrying amount in the balance sheet.

Interest rate risk affects cash at bank and investments where the value of these instruments is subject to fluctuation due to changes in market interest rates.

The board's exposure to interest rate risk and the effective interest rates of financial instruments at year end are:

	2004	2003
	\$	\$
Cash all at floating interest rates	75,923	65,895
Receivables all at non-interest bearing	288	213
Accrued expenses – Health Administration Corporation all at non-interest bearing	20,220	41,688
Accrued expenses all at non-interest bearing	20,220	41,688

It is considered that the receivables are not subject to a credit risk.

7.14.10 CONSULTANCY CHARGES

The Health Administration Corporation arranged for consultancy services on behalf of the boards it administered during the year. The Chiropractors Registration Board's share of these consultancy costs was \$nil.

7.14.11 SUBSEQUENT EVENTS

None to report.

7.14.12 TRANSITION TO AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (AIFRS)

1. Management of Transition

The Health Administration Corporation (HAC) will apply the Australian Equivalents to International Financial Reporting Standard (AIFRS) from the reporting period beginning 1 July 2005.

The HAC is managing the transition to the new standards by allocating internal resources and/or engaging consultants to analyse the pending standards and Urgent Issues Group

Abstracts to identify key areas regarding policies, procedures, systems and financial impacts affected by the transition.

As a result of this exercise, the Health Service has taken the following steps to manage the transition to the new standards:-

- The HAC Finance Staff is overseeing the transition.
- The following phases that need to be undertaken have been identified:
- determination of opening values as at 1 July 2004 and full year comparatives for 2004/05
- preparation of 2005/06 accounts in accordance with AIFRS
- determination of specific policy changes and the accounting effect thereof

Work in each of these phases will be progressed in accordance with timetables to be advised by NSW Health.

NSW Treasury is assisting agencies to manage the transition by developing policies, including mandates of options; presenting training seminars to all agencies; providing a website with up-to-date information to keep agencies informed of any new developments; and establishing an IAS Agency Reference Panel to facilitate a collaborative approach to manage the change.

2. Key Differences in Accounting Policies

The HAC is aware of a number of differences in accounting policies that may arise from adopting AIFRS. Some differences arise because AIFRS requirements are different from existing AASB requirements. Other differences could arise from options in AIFRS. To ensure consistency at the whole of government level, NSW Treasury has advised the options it is likely to mandate, and will confirm these during 2004-05. This disclosure reflects these likely mandates.

The HAC accounting policies may also be affected by a proposed standard designed to harmonise accounting standards with Government Finance Statistics (GFS). This standard is likely to change the impact of AIFRS and significantly affect the presentation of the income statement. However, the impact is uncertain, because it depends on when this standard is finalised and whether it can be adopted in 2005-06.

Based on current information, the following key differences in accounting policies are expected to arise from adopting AIFRS:

- *AASB 1 First-time Adoption of Australian Equivalents to International Financial Reporting Standards* requires retrospective application of the new AIFRS from 1 July 2004, with limited exemptions. Similarly, *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* requires voluntary changes in accounting policy and correction of errors to be accounted for retrospectively by restarting comparatives and adjusting the opening balance of accumulated funds. This differs from current Australian requirements, because such changes must be recognised in the current period through profit or loss, unless a new standard mandates otherwise.
- *AASB 117 Leases* requires operating lease contingent rentals to be recognised as an expense on a straight-line basis over the lease term rather than expensing in the financial year incurred.
- *AASB 1004 Contributions* applies to *not-for-profit entities* only. Entities will either continue to apply the current requirements in AASB 1004 where grants are normally recognised on receipt, or alternatively apply the proposals on grants included in ED 125 *Financial Reporting by Local Governments*. IF the ED 125 approach is applied, revenue and/or expense recognition will be delayed until the agency supplies the related goods and services (where grants are in-substance agreements for the provision of goods and services) or until conditions are satisfied.

End of Audited Financial Statements

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