



**Social Workers
Registration Board**
Kāhui Whakamana Tauwhiro

ANNUAL REPORT 2014–2015

Presented to the House of Representatives pursuant
to section 150 of the Crown Entities Act 2004

New Zealand Government

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PART 1: INTRODUCTION TO THE SOCIAL WORKERS REGISTRATION BOARD

THE SOCIAL WORKERS REGISTRATION BOARD

The Social Workers Registration Act 2003 (the Act) provides the framework for the registration of social workers.

A major purpose of the Social Workers Registration Act 2003 is:

- to protect the safety of members of the public, by prescribing or providing for mechanisms to ensure that social workers are:
 - competent to practise; and
 - accountable for the way in which they practise.

The Social Workers Registration Board (SWRB) was established under this Act in November 2003. The SWRB, a Crown agent under the Crown Entities Act 2004, has the responsibility to organise the registration process, consider and take disciplinary actions relating to Registered Social Workers, encourage registration, and act to enhance the professionalism of social workers.

The Social Workers Registration Board is charged with protecting the public's safety by implementing a registration framework to ensure that social workers are competent to practise and held accountable for their practice.

The Registration Framework of the SWRB covers five distinct areas:

- the registration of social workers;
- setting the standards for social work education;
- consideration of complaints about Registered Social Workers;
- promotion of the benefits of registration of social workers; and
- enhancing the professionalism of social workers.

Registration

The Board provides:

- the application forms and guidance notes for social workers wishing to obtain competence assessment
- the application forms and guidance notes for social workers wishing to apply for registration
- web-based downloads of forms and online information requests relating to recognised social work qualifications, applications for competence and registration, and information on maintaining registration
- contact with registration staff via phone and email for general information on the requirements for competence assessments and registration
- follow up telephone calls, email, and written correspondence advising of competence and registration progress as well as support to complete the registration process.

Qualification Standards

The Board sets the standards for social work education and training in New Zealand by:

- consulting with providers and other bodies that set standards for social work education and training in New Zealand to promote and set standards
- undertaking five-yearly programme recognition panel visits to all Board-recognised social work qualification providers
- providing ongoing advice and guidance to social work qualification providers on maintaining a recognised qualification and any issues regarding changes to programme delivery
- providing updates on Board policies regarding the process for recognition/re-recognition of social work qualifications.

Complaints System

The Complaints and Disciplinary Tribunal provides:

- the mechanism for anyone to make a complaint, either verbally or in writing, regarding the provision of social work services by Registered Social Workers
- Complaint Assessment Committees, whose role is to investigate complaints against Registered Social Workers and provide recommendations to the Tribunal on whether:
 - the Board should review the competence or fitness (or both) of the Registered Social Worker concerned to practise social work; or
 - it should submit the complaint to conciliation; or
 - it should submit the complaint or conviction to the Tribunal for a hearing; or
 - no further steps should be taken under the Act in relation to the complaint or conviction
- for hearings of complaints based on recommendations from the Complaints Assessment Committees.

Professional Development

The Board provides:

- guidelines for Registered Social Workers around continuing professional development to support them to maintain registration
- web-based downloads, forms and online information relating to continuing professional development and the ongoing maintenance of registration
- contact with registration staff via phone and email to provide general information on the requirements for continuing professional development and maintaining registration
- regular audit of Registered Social Workers continuing professional development portfolios
- follow-up telephone calls, email, and written correspondence advising of audit requirements as well as advice for completion of professional development logs and audit requirements.

Information and Promotion

The Board provides information to the public, the profession, and employers of social workers on:

- obtaining and maintaining registration
- Registered Social Workers and whether they hold current practising certificates and valid competence certificates
- the process for making complaints about the provision of social work services provided by Registered Social Workers
- the rights of people receiving social work services
- the responsibilities of Registered Social Workers.

The detailed description of the SWRB's functions is set out in Section 99 of the Act. In summary, they are:

- to receive and consider applications for registration and practising certificates, authorise the registration of social workers, and maintain the Register;
- if the SWRB thinks fit, to adopt conditions subject to which all practising certificates, or the practising certificates of all Registered Social Workers of a particular description, must be issued;
- to promote and encourage high standards of practice and professional conduct among Registered Social Workers and the employers of social workers;
- to establish and maintain a Code of Conduct for Registered Social Workers, review the competence of social workers, and to consider the cases of Registered Social Workers who may be unable to perform adequately the functions required to practise social work satisfactorily;
- in consultation with providers of social work education and training in New Zealand and bodies that set standards for social work education and training in New Zealand, to promote and set standards for such education and training, and recognise New Zealand educational qualifications for the purposes of the Act;
- to promote the benefits of registration and the establishment of accessible and efficient procedures for making, considering, and determining complaints relating to social workers
- to advise, and make recommendations to, the responsible Minister in respect of matters relating to the regulation of the social work profession;
- subject to the Act, to disclose to the employers or prospective employers of social workers information it has obtained under this Act relating to people who are or have been applicants for registration or Registered Social Workers; and
- any other functions conferred or imposed on it by or under the Act or any other enactment.

Goals, Outcomes, and Objectives

The government is the major purchaser of social work services and has a significant interest in social worker quality and professionalism. In recognition of its status as a Crown agent and its national role, the SWRB has a stake in supporting the government's social objectives to increase economic growth, reduce inequality, and improve the social and economic well-being of New Zealanders.

The SWRB has adopted the following outcomes framework to guide its work.

OUTCOMES FRAMEWORK

OUR VISION

All Social Workers are registered

SOCIAL SECTOR OUTCOMES

We protect the public's safety by implementing a registration framework to ensure that social workers are competent to practise and held accountable for their practice

Range of government and non-government activities

Registration, Education, Accountability, Professional Standards, Information

OUR IMPACTS

- 1 Social workers registered to meet minimum standards via an efficient and accessible registration system
- 2 Social work students graduate from SWRB-recognised social work qualifications delivered to national standards
- 3 Registered Social Workers, the public, and employers see evidence of an accessible, transparent, and fair Complaints and Disciplinary Process
- 4 Registered Social Workers are viewed as professionals and adhere to accepted practice standards while continually developing their professional knowledge and skills
- 5 The system of registration is accessible and the benefits of registration are acknowledged by the profession, employers, and the public

OUR OUTPUT

Implementation of the SWRB Registration Framework

WHAT WE DO

- 1 Receive applications for Registration and Annual Practising Certificates (APC)
- 2 Recognise Social Work Qualifications
- 3 Hold Social Workers accountable via Code of Conduct and Complaints and Disciplinary Tribunal
- 4 Review the competence of Social Workers and issue Annual Practising Certificates
- 5 Provide information and promote registration to the profession, employers, and the public

OUR PRIORITIES

Social Workers and those that receive social work services

MEASURING SUCCESS IN A VOLUNTARY REGISTRATION ENVIRONMENT

In the absence of mandatory registration for social workers in New Zealand the Social Workers Registration Board will focus on measures that support the Board's call that registration move from the current voluntary system to one that is compulsory and truly provides for the protection of the New Zealand public.

While the Board continues to promote a move to mandatory registration it will also continue to build on the many successes achieved through the support of the social work profession, social work educators, and those employers who recognise the benefits that registration provides to their employees, their organisations, and the clients that they serve.

Education

The SWRB Programme Recognition Standards, drafted in consultation with the providers of social work education, set the standard for social work qualifications in New Zealand. The Board aims to ensure that all social work students graduate from SWRB-recognised social work qualifications delivered to national standards.

With the introduction of the updated standards, including that a four-year degree is the standard length of the qualification, the Board will survey professional social work leaders to seek their level of satisfaction with the quality of social work graduates they employ from SWRB-recognised social work programmes delivered using the new standards.

The Board's intention is to develop a baseline of satisfaction with social work graduates, pre and post the introduction of the new standards, to measure the impact of the new programme recognition.

Measure	Target 2014/2015	Actual 2014/2015	Target 2015/2016 – 2017/2018
Percentage of employers who rate the quality of social work graduates in relation to the extent to which they meet the graduate profile as set out in the SWRB Programme Recognition Standards.	Baseline to be established.	Potential graduate pool identified that will complete qualification based on the graduate profile as set out in the SWRB Programme Recognition Standards.	A baseline of 75% of graduates are rated as meeting or exceeding the graduate profile and this figure trends upwards from when the first graduates, educated under the new standards, enter the workforce.

Registration

The Board has invested a significant proportion of the resources it has available to ensure that it provides an efficient and accessible registration system that accurately assesses social workers as meeting, and hopefully exceeding, the minimum standards expected of a competent social work practitioner.

The Board is currently developing a suite of online processes to support social workers attaining and maintaining registration as well as providing information and resources to the profession, the employers of social workers, and the public.

The Board has provided an online register search so that Registered Social Workers can check their details are up to date, employers can check the status of current or future employees in relation to registration, and the public can also check the registration status of social workers they are engaged with. The Board will survey users who report satisfaction with, and acknowledge the benefits of, the online registration and information systems available to the profession, employers, and the public. The survey will expand over time to reflect the introduction and implementation of new processes and will initially focus on the online register search function and the online annual practising certificate renewal function.

Measure	Target 2014/2015	Actual 2014/2015	Target 2015/2016 – 2017/2018
Percentage of users who report satisfaction with the online functions provided by the Board.	Baseline to be established for the online register search function and the annual practising certificate renewal function.	Online register search function is to be amended to reflect legislative requirements and suggested enhancements from users. The annual practising certificate renewal function is established and ready to be assessed as part of the renewal of practising certificates in 2016.	80% of users report satisfaction with the functions provided and this figure increases.
Percentage of users who report identifiable benefits from using the online functions provided by the Board	Baseline to be established for the online register search function and the annual practising certificate renewal function.	Online register search function is to be amended to reflect legislative requirements and suggested enhancements from users. The annual practising certificate renewal function is established and ready to be assessed as part of the renewal of practising certificates in 2016.	80% of users report identifiable benefits from the functions provided and this figure increases.

Practice

The Board recognises that the current voluntary registration system provides for only a semi-regulated social work workforce and therefore the Board is unable to assess the impact of registration across the whole profession when it is not a requirement for all practitioners to be registered.

As noted previously, when considering the safety of members of the public who receive social work services in the current semi-regulated environment, many factors outside the influence of the Board will determine the efficacy of those services. To suggest that the Board's activities alone have resulted in a particular outcome is not only misleading, but also infers that the Board has responsibility for the outcome. The Board can however, measure the value of registration to Registered Social Workers committed to providing competent, innovative, and pioneering social work services. The Board can also measure the value employers gain from recruiting Registered Social Workers and supporting their Registered Social Workers to maintain registration through practising certificate renewal, competence recertification and continuing professional development.

The Board's aim is that Registered Social Workers are viewed as professionals and adhere to accepted practice standards while continually developing their professional knowledge and skills. The Board will continue to measure the value accorded registration by both social workers and their employers to ensure that the Board remains an efficient and effective regulator.

The Board will survey Registered Social Workers and employers of Registered Social Workers to measure their support for registration and acknowledgment of the benefits of social workers maintaining registration.

Measure	Target 2014/2015	Actual 2014/2015	Target 2015/2016 – 2017/2018
Percentage of eligible registered social workers who maintain their social worker registration through competence recertification and practising certificate renewal.	Baseline to be established.	The number of eligible registered social workers who maintain their social worker registration through competence recertification and practising certificate renewal has been established and recorded in the SWRB database.	A baseline of 95% and this figure trends upwards with a target of 100% over the remaining years.
Percentage of employers who support the social workers they employ to maintain their registration through payment of competence recertification and practising certificate renewal costs.	Baseline to be established.	The number of employers of eligible registered social workers has been established and recorded in the SWRB database so that payment of competence recertification and practising certificate renewal costs can be recorded in 2015/16.	A baseline of 75% and this figure trends upwards over the remaining years.

Measure	Target 2014/2015	Actual 2014/2015	Target 2015/2016 – 2017/2018
<p>Percentage of registered social workers who report identifiable enhancement to their practice as a result of maintaining registration.</p>	<p>Baseline to be established.</p>	<p>The number of eligible registered social workers who maintain their social worker registration through competence recertification and practising certificate renewal has been established and recorded in the SWRB database. These social workers will become the pool of registered social workers who will be surveyed about identifiable enhancement to their practice as a result of maintaining registration.</p>	<p>A baseline of 75% and this figure trends upwards over the remaining years.</p>
<p>Percentage of employers who report identifiable enhancement to the professionalism and practice of their social workers as a result of maintaining registration.</p>	<p>Baseline to be established.</p>	<p>The number of employers of eligible registered social workers has been established and recorded in the SWRB database. These employers will become the pool of employers who will be surveyed about identifiable enhancement to the professionalism and practice of their social workers as a result of maintaining registration.</p>	<p>A baseline of 75% and this figure trends upwards over the remaining years.</p>

PART 2: GOVERNANCE

SWRB Board Members 2014–2015

Shayne Walker	(Full term) – Chair
Turitea Bolstad	(Full Term) – Deputy Chair
William Pua	(Full Term)
Toni Millar	(Full Term)
Sara Georgeson	(Full Term)
Michelle Derrett	(Full Term)
Dianne Wepa-Belz	(Full Term)
Jim Heays	(Resigned 27 February 2015)
Mary Miles	(Term ended 15 August 2014)
Leisa Moorhouse	(Appointed 15 May 2015)
Lisa King	(Appointed 15 May 2015)
Shirley Ikkala	(Appointed 15 May 2015)

Board Meetings

The Board met on:

- 14 and 15 August 2014
- 27 November 2014
- 26 and 27 February 2015
- 8 May 2015
- 19 June 2015

Board Committees

To facilitate its work, the Board reviewed and maintained a number of sub-committees for the 2014–2015 year.

The committees and their membership were:

Finance, Audit and Risk Management

Membership: T. Millar (Chair), M. Derrett, D. Wepa, S Walker, L. King

Policy Development and Review

Membership: S. Georgeson (Chair), S. Walker, W. Pua, S. Ikkala, M. Derrett, T Bolstad

Board Member and Staff Insurance

The SWRB has taken insurance cover for Board members, Board Committee members, and employees for personal loss caused by wrongful acts in the course of their duties where indemnity is not available from the organisation. The SWRB has also taken insurance cover covering personal accident and travel risk for Board members, Board Committee members, and employees where injury or loss occurs whilst on the organisation's business.

PART 3: REPORT FROM THE CHAIRPERSON

This past year has continued to be one of review, growth, and development for the Social Workers Registration Board.

There were two main priorities that the Minister tasked the Board with in 2014/2015.

1. Review of the Preparation and Support provided to student and graduate social workers at entry-level social work roles.

The Board will consult with key employment and education organisations as part of the Board's review of the preparation and support provided to student and graduate social workers. The aim of the review is to improve outcomes for employers, employees, and clients at the point that social workers with provisional registration undertake entry-level social work roles. The Board will provide a report on its recommendations as a result of this review.

2. Proposed changes to the Social Workers Registration Act.

Section 104 of the Act requires that the Board reviews the operation of the Act and consider whether any amendments are necessary or desirable. The Board's October 2012 review report suggested a number of amendments to the Act. The Board has since identified a number of additional amendments that are needed to ensure a consistent and efficient registration framework. The Board will provide a report on the proposed changes.

As the Board progressed with this work, and the changes that occurred within the sector during the year, it became apparent to the Board that the first task would become very much embedded in the second. The Board also noted that the needs of the sector, especially with regard to current students and future social workers, would require the Board to expand on this work and review the competencies expected of graduate and experienced social workers especially in the area of competence to practice social work with Māori and different ethnic and cultural groups in New Zealand.

The review of the Act is prescribed by section 104 of the Social Workers Registration Act 2003 as follows:

104 Review of operation of Act

- (1) *As soon as is practicable after the expiry of the period of 3 years beginning on the commencement of section 99, and then at intervals of not more than 5 years, the Board must—*
 - (a) *review the operation of this Act, and its own operations, since—*
 - (i) *the commencement of this Part (in the case of the first review carried out under this paragraph); and*
 - (ii) *the date of the last review carried out under this paragraph (in the case of every later review); and*
 - (b) *consider—*
 - (i) *the extent to which this Act, and the system of voluntary registration it provides for, are achieving the purposes stated in paragraphs (a) and (d) of section 3; and*
 - (ii) *whether any amendments to this Act are necessary or desirable; and*
 - (c) *report its findings to the Minister.*
- (2) *Within 12 sitting days after receiving the report, the Minister must present a copy to the House of Representatives.*

The Ministerial request to review the Act required that this be aligned with the Minister's review of Child, Youth and Family and the Social Security Act and it is anticipated that once the review is completed in December 2015 the Minister will be in a position to note the Board's recommendations and make any legislative requirements as deemed necessary.

Further to the Minister's request that the Board undertake a review of the Social Workers Registration Act 2003, the Board has also undertaken a review of the structure of the SWRB.

The Board approved the review and restructuring of the SWRB office to ensure that the numbers of staff and the work that they undertake on behalf of the Board were aligned with the needs of the SWRB as both a Crown Entity and the regulatory body tasked with operationalising the Social Workers Registration Act 2003.

As a continually developing and expanding organisation it was the Board's expectation that the staff numbers would need to grow but that the focus of the work that they undertake on the Board's behalf was likely to change. With over 5,000 Registered Social Workers, the SWRB has moved from a focus on building the register of social workers to further enhancing the registration framework on behalf of the Government to ensure that the public receive a high standard of social work practice from our registered social workers and that those social workers are held accountable for their practice.

In recognition of the need to address the future needs of the SWRB the office has worked to clearly define its workflow and staff needs. The registration of social workers and the ongoing social work qualification recognition process is now directly managed by Dr Jan Duke (RSW) as Registrar (Registration and Education). Jan's position is full-time with the SWRB. Jan's team consists of Rachel Koha, Registration Manager, and Hana Meinders, Registration Administrator, who both work full-time for the SWRB. As part of the registration process Rachel and Hana also provide the administrative support required to manage the competence assessment process that is overseen by Barbara Gilray (RSW), Senior Social Work Advisor, also a full-time member of staff. As well as overseeing the competence assessment process Barbara's significant work is providing social work advice to practitioners, the SWRB office and the Board. The Board is pleased to note that Rachel Koha is currently studying for her social work qualification with Te Wānanga o Aotearoa and we look forward to having our fourth RSW on staff in the near future.

With the steadily increasing number of Registered Social Workers the Board has noted that there has been an increased need, on behalf of the public, to ensure that our RSWs are held to account for their practice. This has meant that our professional standards team has expanded to meet our complaint and disciplinary functions under the Act. This includes holding RSWs to account for practice that does not meet the minimum requirements as set out in the Code of Conduct but also ensuring that the Board and RSWs meet the minimum requirements expected of RSWs in relation to holding valid competence certificates and practising certificates. Recognition as a profession comes with obligations to maintain an acceptable standard of professional practice. Competence and practising certificates indicate to the public, the profession, and other professional disciplines that RSWs have met the requirements of the Act in terms of recognised qualifications, an acceptable level of competent practice, and most importantly, ongoing professional development to ensure they provide informed and consistent social work practice.

Rachel Kent (RSW) (LLB) is our Professional Standards Manager and as both a Registered Social Worker and practising lawyer is ably qualified to manage the professional standards requirements of the Board under the Act. Rachel Kent works four days a week for the Board. Amy Darwin, previously with the registration team, has now taken up the full-time position of Professional Standards Coordinator. Amy is joined by Richard Ngatai (LLM) as Principal Advisor (full-time) and Amanda Mounla (LLB) as Executive Officer (part-time) to the Complaints and Disciplinary Tribunal.

The review of the operations of the SWRB clearly identified that as a result of ongoing improvements and automation of many of the Board's processes the operational needs of the SWRB have changed significantly. The introduction of an online APC renewal process and the soon-to-be implemented online application process have reduced our need for many of the previously manual tasks undertaken by the SWRB staff. While automation of many tasks have relieved the staff of many manual tasks the Board still has responsibility under the Crown Entities and Public Finance Acts to manage the finances of the SWRB. The SWRB has been ably assisted with external financial advice and delivery of reports since the Board was created by Mr Spencer Smith. Spencer has been supported in the office with the appointment of Helen Piercy as the SWRB Accounts Officer. Helen works three days per week and the Board is pleased to have someone with her knowledge of the financial aspects required of a regulatory authority.

In consultation with our Chief Executive and Registrar, Sean McKinley, the Board is also preparing to update and redraft our strategic plan for the coming years in light of the review of the Act. This will include a review of the high-level operational management needs of the Board given that a lot has changed since the appointment of our Chief Executive and Registrar as the sole permanent employee in 2004. When appointed, this position was responsible for not only the Chief Executive responsibilities required of a Crown Entity but also to act as the Registrar responsible for the registration framework for social workers as well as the Registrar to the Complaints and Disciplinary Tribunal. Many other regulatory authorities, some smaller than the SWRB, have separated these tasks and the current workload of the SWRB indicates that it is time to consider the redistribution of these roles across the senior management of the SWRB.

The review process is not only limited to the operational arm of the SWRB but will also extend to the governance of the SWRB. As noted in section 104 above the Board will, as part of the review of the Act, review the operation of the Act and its own operations. This is timely in that a lot has changed since the Act was introduced in 2003 and the Board is conscious that there is a need to look at its own operations and to address issues of Board positions and succession planning as well as procedures and policies in relation to the governance of the SWRB and the implementation of the Act. As part of this process the Board was pleased to accept the appointment by the Minister of current Board member, Turitea Bolstad, as Deputy Chair. Both Turitea and myself, as Board Chair, have been fortunate to be assisted in our work throughout 2014/2015 by Board members Toni Millar, Michelle Derrett (RSW), Dianne Wepa (RSW), Sara Georgeson, and William Pua. The Board also welcomed three new Board members in 2014/2015 to fill the outstanding vacancies and were pleased to have the Minister appoint Lisa King (RSW), Leisa Moorhouse (RSW) and Shirley Ikkala (RSW) to the Board. On top of finalising the review of the Act the current and new Board members are now actively working on reviewing and updating Board governance processes as well as addressing the future needs of the SWRB given the continued growth and operational needs of the SWRB.

As indicated from the above it has been a busy year for the Board and the expectation is that the workload will grow as the numbers of Registered Social Workers also increases. With this in mind the Board is pleased to provide this Annual Report and to share with the public, the profession, and Government our ongoing success in providing an efficient and effective regulatory authority. Equally we look forward to presenting our review of the Act to the Minister in December 2015 and providing regular updates on how we are progressing with the many current and future tasks ahead of us.



Shayne Walker
Chairperson

2014–2015 Update on the Social Workers Registration Board Data

The Social Workers Registration Board continues to grow in terms of the number of social workers applying for and maintaining registration and overall the support for registration by the profession remains positive.

The following graphs provide a snapshot of the last five years of data recorded by the Board in relation to registration applications, annual practising certificate renewals, complaints received, and the numbers of registered social workers across the various employers of social workers in New Zealand.

Managing the registration of social workers

The improved, simplified process for registering social workers has been well received by the applicants and staff, and the numbers of Social Workers applying for registration continues to grow. Any changes or improvements to the registration process by the Board continue to meet the requirement of the Social Workers Registration Act 2003.

The number of new applications for registration received by the Board remains fairly consistent with a slight increase each quarter being evident.

Applications for registration are up to date and figures show process time frames are meeting expected satisfaction of process.

Figure 1 below provides information on the numbers of social workers applying for registration each year along with the number of applicants (from the current or previous years) who have been registered.

Figure 1: Applications for Registration and New Registrations per year 2010 – 2015

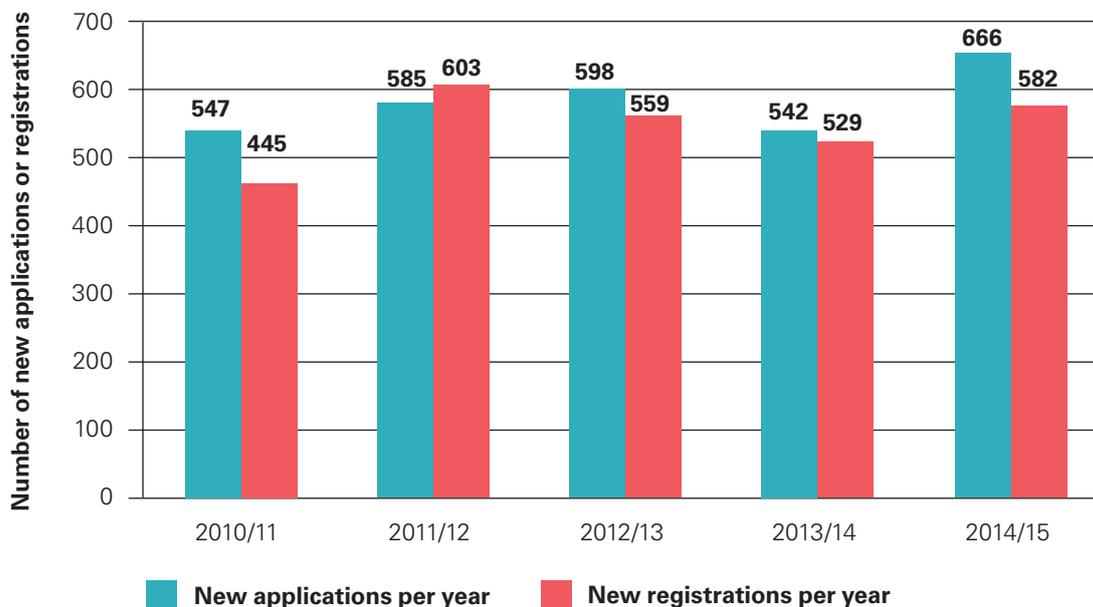


Figure 2: Ethnicity of Registered Social Workers in New Zealand

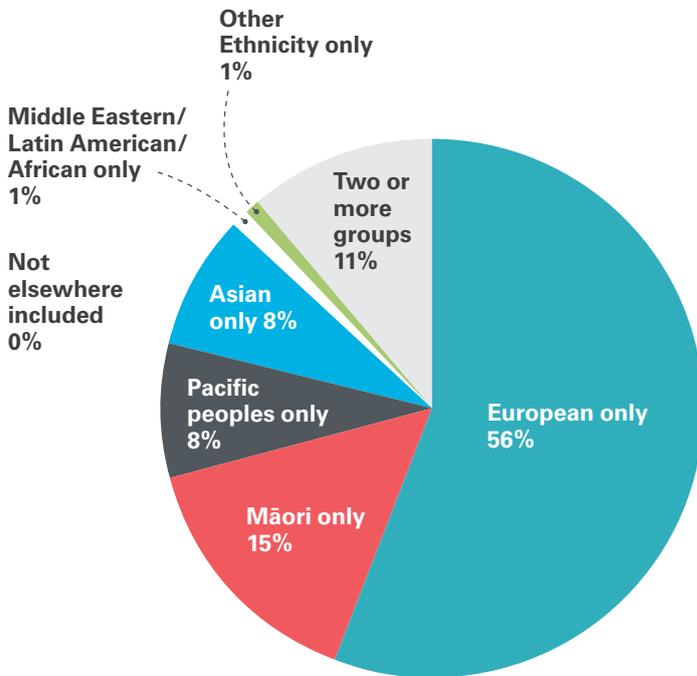
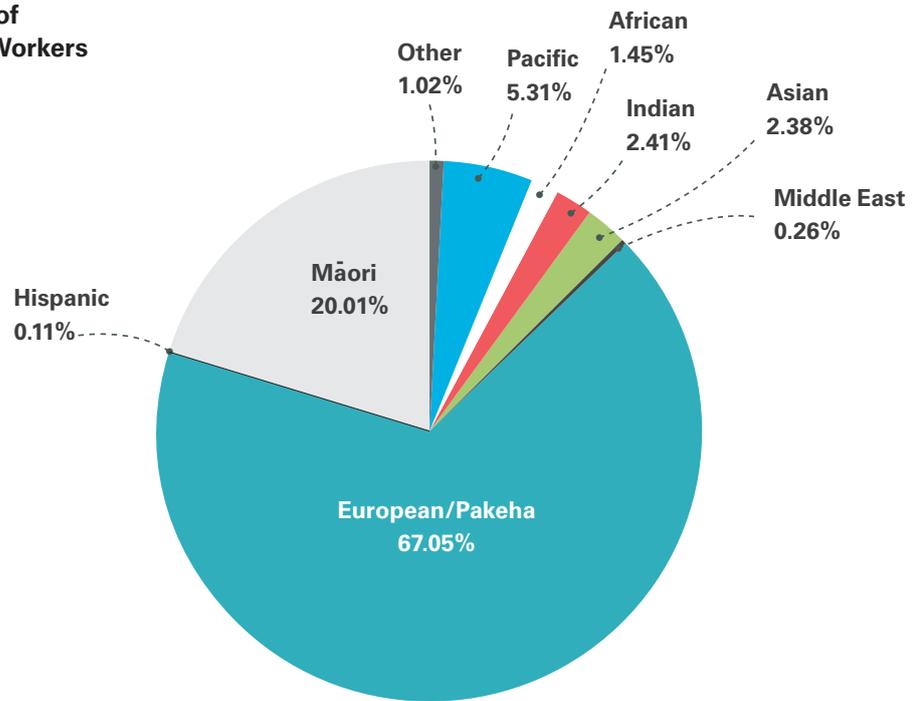


Figure 3: Ethnicity of people identifying themselves as Social Workers from the 2013 census data

Setting Standards for Social Work Education and Training

Since 1 January 2006 the entry-level qualification for the purposes of registration has been a degree-level social work qualification. The Board continues to recognise historical social work qualifications commenced prior to 1 January 2006.

The Social Workers Registration Board currently recognises a range of undergraduate and postgraduate social work qualifications provided by seventeen providers. The Board reviews programmes every five years.

At the undergraduate level, for entry in 2015 the Board recognises:

- five 4-year degrees at Universities (three of these may be awarded with honours and two have an honours stream)
- one 4-year degree at a Private training establishment
- three 4-year degrees in the polytechnic/institute of technology sector
- six 3-year degrees in the polytechnic/institute of technology sector
- one 3-year degree and one 4-year degree in the Wananga sector
- one 4-year combined social work, mental health, and addictions double-major at a polytechnic.

At the postgraduate level there are three university professional masters programmes currently offered, two of which may be awarded with honours.

The qualifications and providers are as set out in Table 1 below.

Table 1: Current SWRB-recognised Social Work Qualifications

INSTITUTION	QUALIFICATION
Bethlehem Tertiary Institute	<ul style="list-style-type: none"> • Bachelor of Social Work
Christchurch Polytechnic Institute of Technology	<ul style="list-style-type: none"> • Bachelor of Social Work
Eastern Institute of Technology	<ul style="list-style-type: none"> • Bachelor of Applied Social Sciences (Social Work major)
Massey University	<ul style="list-style-type: none"> • Bachelor of Social Work (may be awarded with Honours) • Master of Applied Social Work (may be awarded with Honours)
Manukau Institute of Technology	<ul style="list-style-type: none"> • Bachelor of Applied Social Work
NorthTec	<ul style="list-style-type: none"> • Bachelor of Applied Social Service (Social Work major) • Bachelor of Applied Social Service (Social Work and Mental Health & Addictions double major)
Open Polytechnic	<ul style="list-style-type: none"> • Bachelor of Social Work
Te Wananga o Aotearoa	<ul style="list-style-type: none"> • Bachelor of Social Work (Biculturalism in Practice)
Te Wananga o Raukawa	<ul style="list-style-type: none"> • Poutuārongo Toiora Whānau
The University of Auckland	<ul style="list-style-type: none"> • Bachelor of Social Work • Bachelor of Social Work (Honours) • Master of Social Work (Professional) (may be awarded with Honours)
Unitec New Zealand	<ul style="list-style-type: none"> • Bachelor of Social Practice
University of Canterbury	<ul style="list-style-type: none"> • Bachelor of Social Work (may be awarded with Honours) • Master of Social Work (Applied)
University of Otago	<ul style="list-style-type: none"> • Bachelor of Social Work • Bachelor of Social Work (Honours)
University of Waikato	<ul style="list-style-type: none"> • Bachelor of Social Work (may be awarded with Honours)
Waiariki Institute of Technology	<ul style="list-style-type: none"> • Bachelor of Applied Social Science (Social Work)
Whitireia Polytechnic	<ul style="list-style-type: none"> • Bachelor of Social Work
Wintec	<ul style="list-style-type: none"> • Bachelor of Social Work

At the December 2011 Board meeting the Board resolved to review the programme recognition standards, and established a steering committee to ensure a process whereby stakeholders were consulted. The Board also engaged an external project manager to manage the review process and the review of the SWRB Programme Recognition Standards was presented to the Board in November 2012.

As a result of the review the Board has determined that the entry-level professional qualification in Social Work will be a four-year, 480-credit point bachelor's degree with at least 210 credit points at level 7 or above, or a two-year; 240-credit point master's degree. The move to a four-year entry-level professional qualification in Social Work is being progressively implemented as programmes are reviewed. All programmes will have been reviewed against the four-year degree standards by 31 December 2016.

Currently all programmes are recognised for a maximum of five years. All programmes are reviewed every five years.

Considering complaints against Registered Social Workers

The Social Workers Registration Board Complaints and Disciplinary Tribunal can only accept complaints about the practice of Registered Social Workers where there is an identified breach of the Code of Conduct.

Figure 4 below indicates the number of complaints received in a given year.

A Competence Review is usually undertaken when a complaint does not reach the threshold of an identified breach of the Code of Conduct but the Chair of the Tribunal considers there to be enough evidence to warrant a referral back to the Social Workers Registration Board with the recommendation that a competence review is undertaken. The social worker's competence to practise is reviewed and any necessary conditions or restrictions on the social worker's practice are imposed.

Under the SWR Act a complaint is referred to the Health & Disability Commission if the complainant is a consumer of a health service.

Figure 4. Complaint Numbers 2011 – 2015



The Board receives a number of complaints about social workers who are not registered but is unable to act on the complaint.

Identifying the number of these complaints is difficult as often complainants will call to ask if a particular social worker is registered and when told they are not do not continue with the discussion or else they find out the social worker is not registered as they do not appear on the public register.

Enhancing the professionalism of social workers

The SWRB maintains a Code of Conduct for social workers and reinforces high standards of practice by requiring Registered Social Workers to meet minimum criteria in order to hold an Annual Practising Certificate (APC).

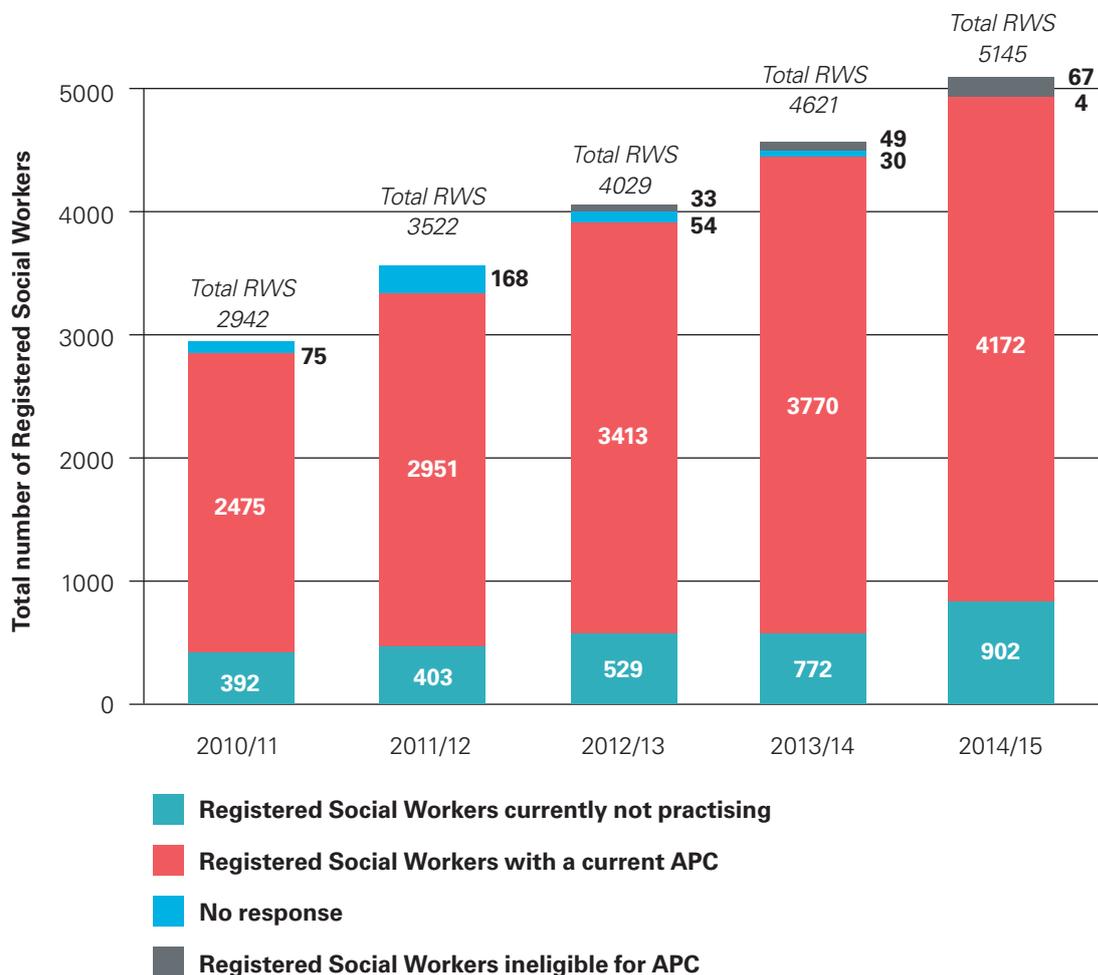
This minimum criteria involves maintaining a valid competence assessment certificate, being a fit and proper person to practise social work, and engaging in ongoing professional development.

While the Board accepts that some social workers will not be practising the Board requires confirmation of this to ensure that social workers are not practising without valid APCs.

The Board actively follows up on Registered Social Workers who may be practising without a current APC advising both the practitioner and their employer of their obligations under the SWR Act.

Figure 5: Total Registrations compared with Total APCs issued sets out the number of registered social workers who identify as practising, not practising, or did not respond to the renewal notice sent to them. In 2012/2013 the Board also started to identify those not eligible to renew their Practising Certificates as they had let their competence assessment certificates expire.

Figure 5: Total Registrations compared with Total APCs issued 2010 – 2015



Promoting the benefits of registration

The benefits of registration are two-fold.

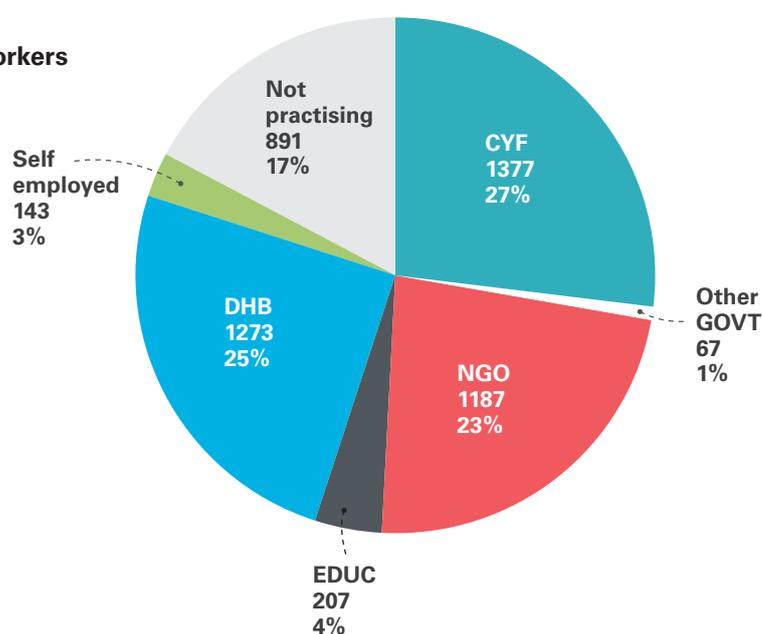
Primarily it has the purpose of protecting the safety of the public by providing a mechanism to ensure that social workers are competent to practise and are held accountable for the way in which they practise.

The registration framework also provides a process for social workers to have their competence and fitness to practise social work publically acknowledged.

Figure 6 below provides the number of Registered Social Workers who have identified that they are employed within different sectors or else not practising.

Child, Youth and Family (27%) and the District Health Boards (25%) are the largest single employers of registered social workers followed by the non-government sector organisations employing 23%.

Figure 6: Number of Registered Social Workers by Employer 2015



Equal Employment Opportunities (EEO)

The Social Workers Registration Board (SWRB) is committed to the operation of Human Resources policies that comply with the principles of being a good employer.

Consistent with these principles and in accordance with the Human Rights Commission EEO and Crown Entities Good Employer principles, the SWRB operates Human Resource policies containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment, including provisions requiring:

- good and safe working conditions; and
- an equal employment opportunities programme; and
- the impartial selection of suitably qualified persons for appointment.

The Board also recognises

- the aims and aspirations of Māori; and
- the employment requirements of Māori; and
- the need for greater involvement of Māori in Social Work.

The SWRB is committed to providing

- opportunities for the enhancement of the abilities of individual employees; and
- recognition of the aims and aspirations, and cultural differences, of ethnic or minority groups; and
- recognition of the employment requirements of women; and
- recognition of the employment requirements of persons with disabilities.

The SWRB continues to maintain

- the even representation of men and women in the workplace;
- the even representation of men and women in the decision-making structures of the work of the Board;
- the participation and representation of Māori as employees and as Board members;
- participation and representation of other ethnic groups as employees and as Board members.

The SWRB encourages and supports participation and representation of people with disabilities as employees and Board members.

SWRB policies are in place to ensure that all employees maintain proper standards of integrity, conduct, and concern for protection of public safety and interest.

The following Good Employer elements are part of the SWRBs relationship with employees and Board members.

- **Leadership, accountability and culture**

The SWRB is a small team of 10 staff and all actively engage in the development of policies and procedures that impact on their positions within the SWRB. The SWRB uses the Public Service Code of Conduct as well as Operational Staff Level and Governance Level manuals.

- **Recruitment selection and induction**

The SWRB recruitment process is based on merit. The SWRB staff comprise of eight women and two men. Seven staff work full-time and three staff are in part-time positions. Six staff identify as Pakeha/European, three Māori and one other.

- **Employee development, promotion and exit**

All staff have access to professional development opportunities and are provided regular support from senior members of the staff. Formal annual performance appraisals are undertaken.

- **Flexibility and work design**

The SWRB is a small office but works with staff to ensure that where possible flexible working arrangements are made available.

- **Remuneration recognition and conditions**

The Chief Executive reviews staff salaries on an annual basis, taking into account performance of the individual staff member and external factors that may influence salary expectations.

- **Harassment and bullying prevention**

The SWRB operates a zero tolerance to bullying and harassment and encourages staff to bring to the attention of the Chief Executive or Board any instances of workplace bullying or harassment.

- **Safe and healthy environment**

SWRB staff have access to an Employment Assistance Programme that provides confidential professional advice and counselling. All staff are provided with information with regard to emergency procedures. Health and safety equipment, including emergency provisions, are available in the SWRB office in the event of any disaster.

PART 4: FINANCIAL STATEMENTS

STATEMENT OF RESPONSIBILITY FOR THE YEAR ENDED 30 JUNE 2015

In terms of the Crown Entities Act 2004, the Board is responsible for the preparation of the Social Workers Registration Board's financial statements and statement of service performance, and for the judgements made in them.

The Board of the Social Workers Registration Board has the responsibility for establishing, and has established, a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the Board's opinion, these financial statements and statement of service performance fairly reflect the financial position and operations of the Social Workers Registration Board for the year ended 30 June 2015.

We are responsible for any end-of-year performance information provided by Social Workers Registration Board under section 19A of the Public Finance Act 1989.



Shayne Walker
Chairperson

30 October 2015



Toni Millar
Chair Finance, Audit and Reporting Committee

30 October 2015

Independent Auditor's Report

To the readers of the Social Workers Registration Board's financial statements and performance information for the year ended 30 June 2015

The Auditor-General is the auditor of the Social Workers Registration Board (the Registration Board). The Auditor-General has appointed me, Stephen Lucy, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and the performance information of the Registration Board on her behalf.

Opinion on the financial statements and the performance information

We have audited:

- the financial statements of the Registration Board on pages 29 to 38, that comprise the statement of financial position as at 30 June 2015, the statement of financial performance, statement of changes 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; and
- the performance information of the Registration Board on pages 6 to 9 and 25 to 28.

In our opinion:

- the financial statements of the Registration Board:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2015;
 - 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 the Public Benefit Entity Simple Format Reporting Standard - Accrual (Public Sector).
- the performance information:
 - presents fairly, in all material respects, the Registration Board's performance for the year ended 30 June 2015, including:
 - for each class of reportable outputs:
 - its standards of performance achieved as compared with forecasts included in the statement of performance expectations for the financial year;
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year;
 - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 30 October 2015. 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 the Members of the Board and our responsibilities, and explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and the performance information are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements and the performance information. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and the performance information. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and the performance information, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Registration Board's financial statements and performance information 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 Registration Board's internal control.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Members of the Board;
- the appropriateness of the reported performance information within the Registration Board's framework for reporting performance;
- the adequacy of the disclosures in the financial statements and the performance information; and
- the overall presentation of the financial statements and the performance information.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and the performance information. Also, we did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

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

Responsibilities of the Members of the Board

The Members of the Board are responsible for preparing financial statements and performance information that:

- comply with generally accepted accounting practice in New Zealand;
- present fairly the Registration Board's financial position, financial performance and cash flows; and
- present fairly the Registration Board's performance.

The Members of the Board's responsibilities arise from the Crown Entities Act 2004 and the Social Workers Registration Act 2003.

The Members of the Board are responsible for such internal control as they determine is necessary to enable the preparation of financial statements and performance information that are free from material misstatement, whether due to fraud or error. The Members of the Board are also responsible for the publication of the financial statements and the performance information, whether in printed or electronic form.

Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and the performance information and reporting that opinion to you based on our audit. Our responsibility arises from the Public Audit Act 2001.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

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



S B Lucy
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

STATEMENT OF SERVICE PERFORMANCE 2014–2015

REPORTING ON OUTPUTS

Output: Implementation of the SWRB Registration Framework

What is intended to be achieved?

We protect the public's safety by implementing a registration framework to ensure that social workers are competent to practise and held accountable for their practice.

PERFORMANCE MEASURE

The percentage of Social Work Qualifications due for re-recognition that are assessed by panels prior to their expiry date will be no less than:

Target 2012/2013	Actual 2012/2013	Target 2013/2014	Actual 2013/2014	Target 2014/2015	Actual 2014/2015
100%	100%	100%	100%	100%	100%

PERFORMANCE MEASURE

The percentage of completed applications for Registration that are assessed and presented to the Board for approval within 60 working days, will be no less than:

Target 2012/2013	Actual 2012/2013	Target 2013/2014	Actual 2013/2014	Target 2014/2015	Actual 2014/2015
100%	100%	100%	100%	100%	100%

PERFORMANCE MEASURE

The percentage of APC applications that are processed within 20 working days will be no less than:

Target 2012/2013	Actual 2012/2013	Target 2013/2014	Actual 2013/2014	Target 2014/2015	Actual 2014/2015
100%	100%	100%	100%	100%	100%

PERFORMANCE MEASURE

The percentage of applicants who report being satisfied with the Registration and APC renewal process will be no less than:

Target 2012/2013	Actual 2012/2013	Target 2013/2014	Actual 2013/2014	Target 2014/2015	Actual 2014/2015
80%	90%	90%	92%	90%	77% *

PERFORMANCE MEASURE

The percentage of competence assessments that are completed within 20 working days will be no less than:

Target 2012/2013	Actual 2012/2013	Target 2013/2014	Actual 2013/2014	Target 2014/2015	Actual 2014/2015
100%	100%	100%	100%	100%	100%

PERFORMANCE MEASURE

The percentage of competence re-certification assessments that are completed within 20 working days will be no less than:

Target 2012/2013	Actual 2012/2013	Target 2013/2014	Actual 2013/2014	Target 2014/2015	Actual 2014/2015
100%	100%	100%	100%	100%	100%

PERFORMANCE MEASURE

The percentage of applicants who report being satisfied with the Competence Assessments process will be no less than:

Target 2012/2013	Actual 2012/2013	Target 2013/2014	Actual 2013/2014	Target 2014/2015	Actual 2014/2015
80%	85%	90%	92%	90%	78% **

PERFORMANCE MEASURE

The number of events that inform and promote the benefits of Registration to Social Workers, employers of Social Workers and the public, will be no less than:

Target 2012/2013	Actual 2012/2013	Target 2013/2014	Actual 2013/2014	Target 2014/2015	Actual 2014/2015
15	52	20	45	40	66

PERFORMANCE MEASURE

The percentage of people who report that they are satisfied with promotional material they receive will be no less than:

Target 2012/2013	Actual 2012/2013	Target 2013/2014	Actual 2013/2014	Target 2014/2015	Actual 2014/2015
80%	90%	90%	92%	90%	84% ***

PERFORMANCE MEASURE

The percentage of formal complaints received and referred to the Complaints and Disciplinary Tribunal to be processed within 20 working days will be no less than:

Target 2012/2013	Actual 2012/2013	Target 2013/2014	Actual 2013/2014	Target 2014/2015	Actual 2014/2015
100%	100%	100%	100%	100%	100%

* This result was collected via a survey sent to all applicants for registration. The survey allowed for respondents to provide comments in relation to their satisfaction scores. In general the comments reflected the individual's ability to understand the process required by the legislation as opposed to their satisfaction with the material provided. The process has not changed since 2013/2014 but this year the SWRB recorded a lower satisfaction rate (77%) compared with a 92% satisfaction rate in 2013/2014. The SWRB are addressing some of the issues raised and will reflect on the satisfaction rates recorded in 2015/2016. The satisfaction rates were also recorded for the following:

- satisfaction with SWRB responses to requests for information 88%
- satisfaction with SWRB staff knowledge of registration process 93%
- satisfaction with clarity of information provided in packs 84%
- satisfaction with answers provided by SWRB staff 86%.

** This result was collected via a survey sent to all applicants for competence assessment. The survey allowed for respondents to provide comments in relation to their satisfaction scores. In general the comments reflected the individual's ability to understand the process and timelines required by the legislation as opposed to their satisfaction with the material provided. The process has not changed since 2013/2014 but this year the SWRB recorded a lower satisfaction rate (78%) compared with a 92% satisfaction rate in 2013/2014. The SWRB are addressing some of the issues raised and will reflect on the satisfaction rates recorded in 2015/2016. The satisfaction rates were also recorded for the following:

- satisfaction with SWRB staff knowledge of registration process 94%
- satisfaction with clarity of information provided in packs 84%
- satisfaction with answers provided by SWRB staff 88%.

*** This result was collected via a survey sent to all applicants for registration and competence assessments or recertifications. The survey allowed for respondents to provide comments in relation to their satisfaction scores. In general the comments reflected the individual's ability to understand the process and timelines required by the legislation as opposed to their satisfaction with the material provided. The process has not changed since 2013/2014 but this year the SWRB recorded a lower satisfaction rate (84%) compared with a 92% satisfaction rate in 2013/2014. The SWRB are addressing some of the issues raised and will reflect on the satisfaction rates recorded in 2015/2016.

PROSPECTIVE STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2015

The Social Workers Registration Board is charged with protecting the public's safety by implementing a registration framework to ensure that social workers are competent to practise and held accountable for their practice.

The Board has one output class:

Implementation of the Social Workers Registration Board Registration Framework

	Actual 2015 \$'000	Budget 2015 \$'000	Actual 2014 \$'000
Revenue	1,571	1,500	1,451
Expenditure	1,522	1,445	1,424

This is implemented via the following processes:

- management of the registration of social workers
- consideration of complaints against Registered Social Workers
- enhancement of the professionalism of social workers
- promotion the benefits of registration
- set standards for social work education and training

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2015

	NOTE	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
INCOME				
Application, registration, and practicing fees		1,498,462	1,414,850	1,321,486
Expense recoveries and other income		35,357	55,500	38,391
Conference revenue		-	-	62,870
Interest		36,798	30,000	28,491
Total Income		1,570,617	1,500,350	1,451,238
EXPENDITURE				
Employee-related costs	1	654,010	667,500	590,136
Board costs		112,557	94,000	92,293
Costs of providing services		190,186	144,500	186,086
Depreciation and amortisation		109,247	102,000	98,505
Loss on disposal of property, plant, and equipment		5,469	-	14,716
Administration and overhead costs		450,961	437,000	442,495
Total Expenditure		1,522,430	1,445,000	1,424,231
Net Surplus/(Deficit)		\$48,187	\$ 55,350	\$ 27,007
Income Tax		-	-	-
Net Surplus/(Deficit) after tax		\$48,187	\$ 55,350	\$ 27,007

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2015

	NOTE	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
Balance at 1 July		581,682	608,608	554,675
Net Surplus/(Deficit) after tax		48,187	55,350	27,007
Balance at 30 June	8	\$ 629,869	\$ 663,958	\$ 581,682

Explanations of major variances against budget are provided in note 17.

The accompanying notes and accounting policies form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2015

	NOTE	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
CURRENT ASSETS				
Cash and cash equivalents	2	827,351	641,963	1,091,461
Investments	3	500,000	1,050,000	-
Accounts receivable		7,220	8,400	-
Prepayments		23,246	4,000	57,373
Total current assets		1,357,817	1,704,363	1,148,834
NON CURRENT ASSETS				
Property, plant, and Equipment	4	353,008	297,814	254,712
Total assets		1,710,825	2,002,177	1,403,546
Less:				
CURRENT LIABILITIES				
Accounts payable and accruals	5	246,219	272,220	132,557
Employee entitlements	6	61,431	22,000	90,539
Income received in advance	7	743,999	1,044,000	570,720
Deferred lease liability		6,276	-	4,537
Total current liabilities		1,057,925	1,338,220	798,353
NON-CURRENT LIABILITIES				
Deferred lease liability		23,031	-	23,511
Total liabilities		1,080,956	1,338,220	821,864
Net assets		\$ 629,869	\$ 663,958	\$ 581,682
EQUITY				
General funds		629,869	\$ 663,958	\$ 581,682
Total equity	8	\$ 629,869	\$ 663,958	\$ 581,682

Explanations of major variances against budget are provided in note 17.

The accompanying notes and accounting policies form part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2015

	NOTE	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Registration fees, levies, and APC fees		1,671,741	1,414,850	930,513
Other revenue		34,930	55,500	101,261
Interest received		30,005	26,000	34,143
Payments to suppliers		(626,510)	(521,408)	(707,561)
Payments to personnel		(661,263)	(742,500)	(635,531)
Net Cash flows from Operating Activities	9	448,903	232,442	(277,175)
CASH FLOWS FROM INVESTING ACTIVITIES				
Movement in bank term deposits	10	(500,000)	50,000	300,000
Purchase of property, plant, and equipment		(213,013)	(190,000)	(109,425)
Net Cash flows from Investing Activities		(713,013)	(140,000)	190,575
Net Increase/(Decrease) in Cash or cash equivalents		(264,110)	92,442	(86,600)
Cash or cash equivalents at beginning of the year		1,091,461	549,521	1,178,062
Cash or cash equivalents at end of the year		\$827,351	\$641,963	\$1,091,462

The GST (net) component of cash flows from operating activities reflects the net GST paid to and received from the Inland Revenue Department. The GST (net) component has been presented on a net basis, as the gross amounts do not provide meaningful information for financial statement purposes and to be consistent with the presentation basis of the other primary financial statements.

The accompanying notes and accounting policies form part of these financial statements.

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEAR ENDING 30 JUNE 2015

Basis of preparation

The Social Workers Registration 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.

The financial statements for the Board are for the year ending 30 June 2015 and were approved by the Board on 14 August 2015.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year.

Functional and presentation currency

The financial statements are presented in New Zealand dollars. Transactions not in New Zealand dollars are translated at the exchange rate at the date of the transaction. Monetary asset and liability balances are to be translated using the exchange rate at balance date.

Significant Accounting Policies

Revenue

Revenue is measured at the fair value of consideration received or receivable.

Revenue from the Crown

The Board receives no funding through revenue received from the Crown.

Interest

Interest income is recognised when earned.

Fees

Revenue from Annual Practising Certificate fees are recognised in the year to which the practising certificate relates. Other fee revenue is recognised on receipt.

Leases

Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to the Board are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease in the Statement of Financial Performance.

Cash and cash equivalents

Bank accounts and cash comprise cash on hand, cheque or savings accounts, and deposits held at call with banks.

Accounts receivable

Accounts receivable are measured at fair value.

Investments

At each balance sheet date the Board assesses whether there is any objective evidence that an investment is impaired.

Bank deposits

Investments in bank deposits are measured at cost.

Property, plant, and equipment

Property, plant, and equipment asset classes consist of leasehold improvements, furniture, office

equipment, computer equipment, and software which are shown at cost less any accumulated depreciation or amortisation and impairment losses.

Additions

The cost of an item of property, plant, and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Board and the cost of the item can be measured reliably.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the Statement of Financial Performance.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Board and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are recognised in the Statement of Financial Performance as they are incurred.

Depreciation

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

Depreciation of furniture, office and computer equipment is provided on a diminishing value basis at rates provided under the Income Tax Act 2007.

Leasehold improvements	(16.7% SL)
Furniture and office equipment	(18% – 60% DV)
Computer equipment	(48% DV)
Developed computer software	(20% SL)
Developed website	(33% SL)

Impairment of property, plant, and equipment

If an asset's value to the Board in using the asset falls below the carrying amount of the asset it is impaired and the carrying amount is written-down to the recoverable amount and recognised in the Statement of Financial Performance.

Creditors and other payables

Creditors and other payables are initially measured at cost.

Employee entitlements

Short-term employee entitlements

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

The Board recognises a liability and an expense for bonuses where it is contractually obliged to pay them, or where there is a past practice that has created a constructive obligation.

Goods and Services Tax (GST)

The Board is registered for GST. The financial statements are prepared on an exclusive GST basis.

Income Tax

The Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Budget figures

The budget figures are derived from the statement of intent as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with Tier 3 standards, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

	2015	2014
	\$	\$
1. EMPLOYEE RELATED COSTS		
Salaries	596,336	547,856
Defined contribution plan employer contribution	25,632	17,836
Training and development	11,635	2,688
Recruitment	15,382	-
Other	5,033	3,143
Increase/(Decrease) in employee entitlements	(8)	18,613
	<u>654,010</u>	<u>590,136</u>

2. CASH AND CASH EQUIVALENTS

Cash on hand and at bank	722,054	165,386
Cash equivalents – bank call deposits	105,297	926,075
	<u>827,351</u>	<u>1,091,461</u>

The carrying value of short term deposits with maturity dates of 3 months or less approximates their fair value.

3. INVESTMENTS

Current investments are represented by:

Bank term deposit	<u>500,000</u>	-
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The carrying value of short term deposits with maturity dates of 12 months or less approximates their fair value.

The weighted average effective interest rate for term deposits in 2014 was 4.15%. (2014 4.2%)

4. PROPERTY, PLANT, AND EQUIPMENT

	Furniture & office equipment	Computers & Software	Database & Website	Leasehold alterations	Total
	\$	\$	\$	\$	\$
Carrying value 1 July 2013	38,179	28,379	174,027	17,912	258,497
Additions	10,886	12,156	83,539	2,845	109,426
Disposals (at net carrying value)	(10,653)	(1,253)	-	(2,800)	(14,707)
Depreciation and amortisation	(10,920)	(14,846)	(57,508)	(15,231)	(98,505)
Carrying value 30 June 2014	<u>27,491</u>	<u>24,436</u>	<u>200,058</u>	<u>2,726</u>	254,711
Carrying value 1 July 2014	27,491	24,436	200,058	2,726	254,711
Additions	49,055	11,114	74,325	78,519	213,013
Disposals (at net carrying value)	(5,469)	-	-	-	(5,469)
Depreciation and amortisation	(13,459)	(13,449)	(67,969)	(14,370)	(109,247)
Carrying value 30 June 2015	<u>57,618</u>	<u>22,101</u>	<u>206,414</u>	<u>66,875</u>	353,008

The total amount of property, plant, and equipment in the course of construction is \$30,450 (2014 \$nil)

There are no restrictions over the title of the Board's assets, nor are any assets pledged as security for liabilities.

	2015 \$	2014 \$
5. ACCOUNTS PAYABLE & ACCRUALS		
Creditors	219,069	130,119
Accrued expenses	27,150	20,993
	<u>246,219</u>	<u>151,112</u>

6. EMPLOYEE ENTITLEMENTS

Accrued salaries	16,854	14,016
Annual leave	42,896	42,904
Bonus	-	13,371
Other employee entitlements	1,681	1,693
	<u>61,431</u>	<u>71,984</u>

7. FEES RECEIVED IN ADVANCE

Annual practising certificate	<u>743,999</u>	<u>570,720</u>
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The Board's annual practising certificate year commences on 1 July. Fees received prior to balance date for the subsequent year are recognised as income in that year.

8. EQUITY

General funds		
Balance at 1 July	581,682	554,675
Surplus/(deficit)	48,187	27,007
	<u>629,869</u>	<u>581,682</u>

9. RECONCILIATION OF CASH FLOW WITH REPORTED OPERATING SURPLUS

Reported (deficit)/surplus	48,187	27,007
Add/(Deduct) non cash items:		
• Depreciation and amortisation	109,247	98,505
• Loss on disposal	5,469	14,716
	<u>162,903</u>	<u>140,228</u>
Movements in working capital items:		
• (Increase)/Decrease in receivables and prepayments	26,907	(32,053)
• Increase/(Decrease) in accounts payable	93,067	(29,508)
• Increase/(Decrease) in employee entitlements	(7,253)	35,130
• Increase/(Decrease) in income received in advance	173,279	(390,973)
	<u>448,903</u>	<u>(277,175)</u>
Net Cash Flows from Operating Activities		

10. DISCLOSURE OF CASH FLOWS

The cash flows relating to the Board's investing activities have been netted off in the Statement of Cash Flows because the amounts involved are held in short deposits which are rolled over frequently during the year.

11. CAPITAL COMMITMENTS AND OPERATING LEASES

Capital commitments

The Board has made no commitments for capital expenditure at year end. (2014 Nil)

Operating leases as lessee

The future aggregate minimum lease payments to be made under non-cancellable operating leases are as follows:

Not later than one year	84,141	84,141
Later than one year and not later than five years	308,517	336,563
Later than five years	-	56,547
	392,658	477,251

The Board leases Level 6, 11 Chews Lane, 45-55 Willis Street, Wellington for a term of six years commencing 1 March 2014 and expiring on 28 February 2020. There is a right of renewal for two further periods of three years with a final expiry date of 28 February 2026.

There are no restrictions placed on the Board by the leasing arrangement.

12. CONTINGENCIES

Contingent liabilities

The Board has no contingent liabilities at year end. (2014 Nil)

Contingent assets

The Board has no contingent assets at year end. (2014 Nil)

13. RELATED-PARTY TRANSACTIONS

Related-party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Board would have adopted in dealing with the party at arm's length in the same circumstances.

14. BOARD MEMBER REMUNERATION

The total value of remuneration paid or payable to each Board member during the year was:

Bolstad, Turitea	6,375	6,083	<i>There have been no payments made to committee members appointed by the Board who are not Board members during the financial year. The Board has effected Directors and Officers Liability and Professional Indemnity insurance cover during the financial year in respect of the liability or costs of Board members and employees.</i>
Derrett, Michelle	7,845	5,633	
Georgeson, Sara	5,333	5,250	
Heays, James	3,285	3,495	
Hocquard, Toni	-	5,578	
King, Lisa-Marie	930	-	
Millar, Toni	5,910	-	
Miles, Mary	945	2,985	
Moorhouse, Leisa	750	-	
Pua, William	1,890	3,833	
Walker, Shayne (Board Chair)	9,443	3,913	
Wepa, Dianne	6,953	5,520	
	49,658	42,288	

15. EMPLOYEE REMUNERATION

Number of Employees
2015 **2014**

Remuneration falling in the following bands		
\$140,000 and \$149,999	1	1
\$100,000 and \$110,000	1	1

During the year ended 30 June 2015 one employee received compensation and other benefits in relation to cessation of \$24,033 (2014 Nil) No Board member received compensation or other benefits in relation to cessation (2014 Nil)

16. EVENTS AFTER BALANCE SHEET DATE

There were no significant events after the balance sheet date.

17. EXPLANATION OF SIGNIFICANT VARIANCES AGAINST BUDGET

Statement of Financial Performance

Application, registration, and practicing fees

Applications for registration and competence assessment significantly exceeded that budgeted. In the current voluntary environment the Board takes a conservative estimate of the number of social workers who make applications to the Board as it is unknown how many will voluntarily submit an application.

Expense recoveries, and other income

Course accreditation fees and expense recoveries are determined by external organisations who are not able to be influenced by the Board. Course accreditation fees were less than budgeted as academic institutions elected to postpone qualification recognition of previous programmes while they transitioned to the required four-year degree qualification.

Employee-related costs

Following a review of the staffing structure of the SWRB the new structure was implemented in January 2015. Prior to this vacant positions were not filled and the implementation of the review in early 2015 meant the required staff positions were not all filled.

Board costs

Higher than expected costs for travel, accommodation, and attendance at conferences. The Board meeting for November 2014 was transferred to Christchurch to enable attendance at the professional bodies 50th anniversary conference and this entailed additional accommodation, venue, and flights for Board members.

Costs of providing services

Additional costs of assessing complaints and competence determined by factors outside the control of the Board. The requirement to implement complaint and disciplinary procedures against Registered Social Workers not holding Annual Practising Certificates and an increase in complaints requiring complaint assessment committees and associated legal costs resulted in costs significantly higher than budgeted for.

Administration and overhead costs

Additional costs are in line with those incurred for other activities.

Statement of Financial Position

Cash, cash equivalents and investments

Fees receipts for 2015-16 year budgeted to be received prior to 30 June.

Accounts payable and accruals

Reduction in GST content of fees received in advance and fewer trade creditors unpaid at balance date.

Fees in advance

Fees received prior to year end relating to the subsequent year were below budgeted levels as a result of major employers choosing not to pay for renewal of Annual Practising Certificates prior to 30 June 2015.



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