## **Occupational Therapy Council of Australia Ltd**

Contributing to a flexible, innovative and safe occupational therapy workforce



E-mail: admin@otcouncil.com.au Website: www.otcouncil.com.au GPO Box 959

South Perth WA 6951 Phone: +61-8-9368 2655 Mobile: 0498 004 334

> ACN 159 509 387 ABN 50 377 833 627

# DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2022

## Occupational Therapy Council of Australia Ltd

Contributing to a flexible, innovative and safe occupational therapy workforce



To Member Organisations and Stakeholders

I have pleasure in presenting the Directors' Report of the Occupational Therapy Council of Australia Ltd – formerly Occupational Therapy Council (Australia & New Zealand) Ltd - (OTC) for the 12 months ended 30 June 2022.

With the occupational therapy profession's inclusion into the National Registration and Accreditation Scheme on 1 July 2012, the OTC was appointed as the accreditation and assessment authority under the Health Practitioner Regulation National Law Act (National Law).

This role requires the OTC to continue its ongoing administration of the assessment of overseas-qualified occupational therapists for skilled migration and practice in Australia, and assume the responsibility for the accreditation of occupational therapy programs offered by educational providers in Australia.

Whilst the 12 months to 30 June 2022 provided ongoing challenges in relation to the COVID-19 restrictions, the OTC has been able to monitor closely the implementation of the revised Accreditation Standards (December 2018) which came into effect on 1 January 2020.

The Program Accreditation Committee has continued to conduct accreditation reviews successfully via Zoom or similar.

During COVID-19 OTC has continued to support overseas-qualified practitioners seeking to gain visas to work and ultimately gain registration to practise in Australia by adapting its processes for submission of applications. Supervision options for those undertaking the Stage 2 period of supervised practice have also been adapted.

The OTC continues to focus on cultural awareness training for all OTC directors, staff and assessors. Indigenous Allied Health Australia (IAHA) has prepared a training package, most of which will be undertaken individually on-line, with a half-day workshop planned for August 2022.

To extend the cultural training further, the OTC will require all overseas-qualified practitioners seeking to practise in Australia to gain a comprehensive cultural awareness understanding prior to commencing the Stage 2 period of supervised practice. IAHA has prepared a dedicated OTC training module for overseas-qualified practitioners to undertake online. Successful completion of the module will be required prior to commencing the Stage 2 process.

The commitment of our directors and committee members, staff and assessors to enable the OTC to assume these roles in compliance with the National Law is to be commended, and greatly appreciated.

Assoc Prof Lynne Adamson CHAIRPERSON

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OTC Directors' Annual Report Year ended 30 June 2022 Page 2 of 31

## **TABLE OF CONTENTS**

		Page No
Purpose		4
Objective	es	4
Members	ship and Directors	5
Structure	·	9
Committe	ees	10
(2)	Overseas Qualifications Assessment Committee (QQAC)	10
(a) (b)	Overseas Qualifications Assessment Committee (OQAC)	
(c)	Governance and Strategic Affairs Committee (GSAC)	12
(d)	Independent Review Committee	
Directors	' and Committee Meetings	12
Administ	ration	13
Website.		13
Assessm	nent of Qualifications for overseas-qualified practitioners	14
(a)	Assessment Procedure	14
(b)	Modified Desktop Assessment	18
(c)	Stage 2 Period of Supervised Practice	
(d)	Assessment Results	
	(i) Stage 1 – Desktop Audit(ii) Stage 2 – Practice Audit	
Fee Sche	edule for overseas-qualified Practitioners	20
Risk Mar	nagement	21
Strategic	Planning	21
Donartm	ent of Home Affairs (DoHA) and,	
	ralian Government Department of Education, Skills and Employment (DESE	2)21
Health Pi	rofessions Accreditation Collaborative Forum (HPACF)	21
Other Me	eetings and Forums	22
Aborigina	al and Torres Strait Islander Health Strategy	22
Publication	ons	22
Accredita	ation of Occupational Therapy Programs	23
Fee Sche	edule – Program Accreditation	26
	ional Therapy Board of Australia	
-	ional Therapy Australia Ltd	
	S	

#### **PURPOSE**

The Council of Occupational Therapists Registration Boards (Australia & New Zealand) Inc. (COTRB) was established in 1996 in Queensland for the consideration of matters of joint or common concern or interest to the occupational therapy registration boards in Australia and New Zealand. COTRB was incorporated in South Australia on 21 January 2000. On the 17 February 2010 the Office of Consumer and Business Affairs (SA) approved amendment to COTRB's constitution and rules and a change of name to the Occupational Therapy Council (Australia & New Zealand) Inc (OTC).

Following inclusion of the occupational therapy profession in the national registration and accreditation scheme on 1 July 2012, the OTC's constitution and rules were amended to comply with its appointment as the assessment and accreditation authority in accordance with the Health Practitioner Regulation National Law (National Law). On 16 July 2012 the status of the OTC was changed to a public company limited by guarantee Occupational Therapy Council (Australia & New Zealand) Ltd (OTC).

An extensive review of the strategic plan of the OTC was undertaken during 2018 which noted:

- The sole purpose of the OTC is to accredit education programs in Australia for Australian registration purposes, and to assess overseas-qualified occupational therapists seeking registration in Australia.
- OTC does not conduct any business in New Zealand on behalf of the New Zealand Board and, based on communications in recent times, it is unlikely to do so in the foreseeable future.
- Increasing pressure to contain operating costs and fees charged to education providers in Australia and overseas-qualified occupational therapists.

As a result of this review, at its Annual General Meeting on 11 November 2018, the directors made recommendation to the members to adopt a revised constitution which removed sponsorship by the Occupational Therapy Board of New Zealand and the Occupational Therapy New Zealand Whakaora Ngangahau Aotearoa and in turn, the nomination of Members and Directors from New Zealand.

As of 13 November 2019, the company changed its name to:

Occupational Therapy Council of Australia Ltd

#### **OBJECTIVES**

Consistent with its purpose, the objectives of the company are all and any one or more of the following:

- To develop, review and maintain accreditation standards to assess occupational therapy programs for approval by the Occupational Therapy Board of Australia (OTBA).
- To assess programs of study, and the education providers that provide the programs of study leading to eligibility for registration as an occupational therapist, to determine whether the programs meet approved accreditation standards.
- To assess for the purpose of granting accreditation, programs leading to eligibility for registration as an occupational therapist.
- To advise and make recommendation to the OTBA relating to the accreditation status granted to an occupational therapy program.
- To develop and implement an overseas skills assessment process to ensure the knowledge, clinical skills and professional attributes of overseas-qualified occupational therapists is of a comparable standard to occupational therapists in Australia.

- To act on the reasonable direction of the OTBA consistent with the objectives and purpose of the OTC.
- To provide information and advice to the OTBA or governmental agency concerning the adequacy of a person's qualifications and skills in the field of occupational therapy for the purpose of migration to Australia.
- To assess authorities in other countries who conduct examinations or accredit programs of study relevant to registration as an occupational therapist, to decide whether persons who successfully complete the examinations or programs of study conducted or accredited by the authorities have the knowledge, clinical skills and professional attributes necessary to practise the profession in Australia.
- To provide information and advice to the OTBA or governmental agency relating to law and policy concerning accreditation and competency requirements for the registration of occupational therapists.
- To establish and maintain relationships with bodies or organisations having objectives and functions in whole or in part similar to the objectives and functions of the OTC.

#### **MEMBERSHIP AND DIRECTORS**

As at the 30 June 2022 the OTC comprised the following members:

- Occupational Therapy Board of Australia (OTBA) two members
- Occupational Therapy Australia Limited (OTA) one member

Assoc Prof Lynne Adamson - nominated by ANZCOTE

- Australian and New Zealand Council for Occupational Therapy Education (ANZCOTE) one member
- National Aboriginal and Torres Strait Islander Occupational Therapy Network (NATSIOTN) one member

The Board of Directors must not exceed nine persons and is comprised of the members nominated by the sponsors (above), a community representative and two additional persons with suitable skills and experience nominated by the members.

Five ZOOM meetings were convened during the year, and the number of meetings attended by each director is shown in brackets.

(5/5)

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Dr Jill Hummell – nominated by OTBA	(4/5)
Dr Margaret Cook – nominated by OTBA	(5/5)
Ms Jan Erven – nominated by OTA	(4/5)
Ms Kathryn Martin – nominated by NATSIOTN	(5/5)
Ms Alison Sinclair – community representative – nominated by members pursuant to Clause 22.2.2 of the Constitution	(4/5)
Ms Laila Hakansson Ware – nominated by members as a person with suitable qualifications, skills and experience pursuant to Clause 22.2.3 of the Constitution	(5/5)
Mr Michael Piu – nominated by members as a person with suitable qualifications, skills and experience pursuant to Clause 22.2.3 of the Constitution	(5/5)

## Directors' qualifications, experience and special responsibilities

Name	Qualification	Experience	Special responsibilities
Lynne Adamson	PhD, M App Sci (OT), B App Sci (OT), Grad Cert Higher Ed (Teach & Learn)	Director since 2012. Associate Professor of Occupational Science and Therapy, with over 20 years' experience as an occupational therapy academic. Practice experience in a range of areas and management of occupational therapy services. Former Australian delegate to the World Federation of Occupational Therapists.	Chair from April 2014 Chair, Program Accreditation Committee
Jill Hummell	PhD, MA, BA, Dip OT	Director of the Occupational Therapy Council since 2012. OTC national program accreditation assessor. Has worked as a manager, clinician, academic and researcher in a range of workplace settings. Previous involvement with occupational therapy association activities at state, national and international levels.	Deputy Chair from April 2014. Member, Program Accreditation and Governance and Strategic Affairs Committees
Margaret Cook	B OT (Hons), GDOHS, M Hlth Sci, PhD, FAIHS, FHFESA	Director of the Occupational Therapy Council since 2012. Associate Professor and Academic Lead in the discipline of Occupational Health and Safety at the University of Queensland. Expert member of various government boards and panels.	Member, Program Accreditation Committee
Jan Erven	Dip (OT) Cumberland 1976; Grad Cert (Management) Western Sydney 2001	Board member of OT Australia for seven years, and president of the NSW association for four years before a national organisation was established. Chair of National Allied Health Classification Committee, on the Independent Hospitals Pricing Authority Clinical Advisory Committee and represent Occupational Therapy on the National Aged Care Alliance.	Chair Overseas Qualification Assessment Committee from May 2014 and member since 2012
Kathryn Martin			

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	B OT; Diploma Leadership and Management	Associate Lecturer in Occupational Therapy - University of Queensland. Affiliate Associate Lecturer in the UQ Poche Centre for Indigenous Health. Currently completing MPhil and then PhD studies. Seven years community- based OT experience at LifeTec Australia and Vision Australia. Member of National Aboriginal and Torres Strait Islander Occupational Therapy Network (NATSIOTN) & Indigenous Allied Health Australia (IAHA)	
Alison Sinclair	BA (SW); Grad Diploma (PHC)	Former community member on the Occupational Therapy Registration Board SA. Current member of Service and Clinical Governance Subcommittee of the Board of the Adelaide PHN and a Director on the Board of Disability Living Inc. Twenty-five years' experience in quality, standards and accreditation in the health and community services sectors and an approved assessor for the Australian Service Excellence, QIC, National Mental Health Service Standards and the NDIS Practice Standards. Currently Director, Alison Sinclair Consulting (ASC)	Community Member, Member Governance and Strategic Affairs Committee and Chair, Governance and Strategic Affairs Committee from 1 May 2017 Member of Program Accreditation Committee from 1 May 2017.
Laila Hakansson Ware	BA, Dip.Ed, Barrister-at- Law; Graduate of Australian Institute of Company Directors	Retired Barrister. 20 years' board member experience on State and National Health Practitioner Regulation boards, OT Board Qld. DT&DP Board Qld., DT Board Qld, 3 years' experience Policy, Codes & Guidelines Committee - Pharmacy Board of Australia (PBA), 3 years' experience Finance & Governance Committee-PBA.	Skills based OTC board member, and member Governance and Strategic Affairs Committee Member of Overseas Qualified Assessment Committee from 1 May 2017

	Past Panel Member AHPRA's List of Approved Persons (formerly known as Performance & Professional Standards Hearing Panel".)	

Michael Piu

BA (SocSc); LLB; FGIA; FANZCN; AFAIM; **MIPAA** 

Barrister and solicitor of the Supreme Court of Western Australia and Supreme Court of Victoria, and High Court of Australia.

Public Notary for the State of Western Australia

Former Member of Occupational Therapists' Registration Board of Western Australia 2007 -2009 including Complaints Assessment Committee. Former National Board Member, Pharmacy Board of Australia, and Notifications Committee of the Board; former Member, National Aboriginal and Torres Strait Islander Health Strategy Working Group for NRAS: Former Member WA Board (and Chair, WA Registration Committee) of the Nursing Board of Australia. Former Member, Physiotherapists' Registration Board of WA

Member, Governance and Strategic Affairs Committee (Chair until 1 May 2017) Member, Program Accreditation Committee from 1 May 2017

2008 - transition to National Registration and Accreditation Scheme in October 2010, Former Member and later Chair of the WA Board of the Pharmacy Board of Australia, and following restructure. Member of National RNC of the Physiotherapy Board of Australia to December 2015. Former member RNC, WA Committee of the Dental Board of Australia. Experience as a board member (and Chair) in community sector, NGO and statutory boards for over 30 vears. CEO of a non-government charitable organisation

providing health, housing. and support services to

people at risk of homelessness.

Directors must retire from office after three years and are eligible for re-appointment on two further occasions.

## **STRUCTURE**

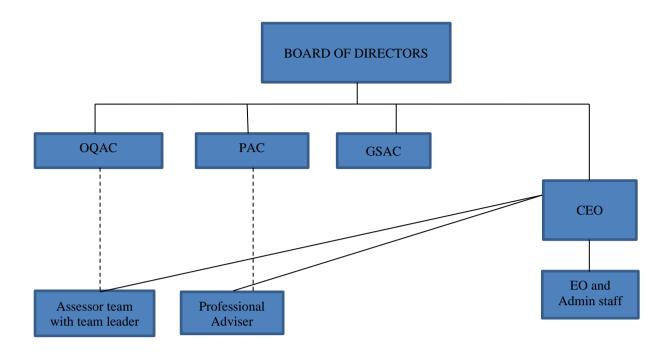
To fulfil its responsibilities in compliance with the National Law as the nominated assessment and accreditation authority, the directors established three committees to assist with the requirements of these roles:

- Overseas Qualification Assessment Committee (OQAC)
- Program Accreditation Committee (PAC)

• Governance and Strategic Affairs Committee (GSAC)

To assist with specific aspects of these committees, the structure of the OQAC was changed to allocate one of the two assessors to each Stage 2 assessment as team leader, thus negating the need for a specific professional adviser. This new approach has been reviewed as very successful.

A professional adviser dedicated to the PAC remains. As at 30 June 2022, the structure of the OTC is depicted below:



#### **COMMITTEES**

In accordance with its objectives, the OTC has formed the following committees:

## a) Overseas Qualifications Assessment Committee (OQAC)

The primary purposes of the committee are to:

- (a) Ensure provision of an effective and cost-efficient process to assess the professional suitability for practice in Australia of overseas-qualified occupational therapists.
- (b) Manage the executive functions associated with the process.

In pursuing these purposes, the committee will be cognisant of the OTC's objects and the need to conduct regular evaluation of the effectiveness of the assessment functions.

The committee will also work in conjunction with the OTBA to align processes relating to the assessment of overseas-qualified occupational therapists.

## Membership:

At 30 June 2022, this committee comprised:

Ms Jan Erven – Chair Ms Susan Gilbert-Hunt Ms Laila Hakansson Ware Mr Francis Gomes

Secretariat: Mr Kim Bradbury – Chief Executive Officer

Ms Julia Savage – Executive Officer
Ms Alison Baker – Administrative Assistant

Mr Gomes was appointed to the OQAC in December 2021.

The additional assessors appointed to assist with the Stage 2 assessment of overseas-qualified occupational therapists are:

Ms Janine Langley Ms Irena Gordon

## b) Program Accreditation Committee (PAC)

The PAC has the role of advising the OTC directors on accreditation for entry-level occupational therapy programs including:

- the accreditation standards established for educational programs leading to registration as an occupational therapist;
- assessing programs and education providers to determine if they meet approved accreditation standards, and
- monitoring programs and education providers to ensure they continue to meet the accreditation standards.

## Membership:

At 30 June 2022, the committee comprised:

Assoc Prof Lynne Adamson – Chair Dr Margaret Cook Dr Jill Hummell Dr Mandy Stanley Ms Alison Sinclair Mr Michael Piu

Secretariat: Ms Rebecca Allen – Professional Adviser

Mr Kim Bradbury – Chief Executive Officer Ms Alison Baker – Administrative Assistant

## c) Governance and Strategic Affairs Committee (GSAC)

The primary purpose of this committee is to make recommendations to OTC directors on the overall priorities, strategies and policies related to corporate governance, as well as matters of significant strategic importance to the organisation which have broader impact on the financial, contractual or legal affairs of the OTC. One of the tasks undertaken by the GSAC has been the development of a Governance Charter for directors which will remain a work in progress and maintained for currency.

## Membership

At 30 June 2022, the committee comprised:

Ms Alison Sinclair - Chair Mr Michael Piu Dr Jill Hummell Ms Laila Hakansson Ware

Secretariat: Mr Kim Bradbury – Chief Executive Officer

Ms Julia Savage – Executive Officer
Ms Alison Baker – Administrative Assistant

## d) Independent Appeal Panel (IAP)

The purpose of the IAP is to consider appeals against decisions of the OQAC for the Stage 1 assessment or the Stage 2 period of supervised practice.

An appeal against a Stage 1 assessment decision may arise if the applicant believes the OTC decision about the recognition of occupational therapy qualifications for skilled migration and/or registration, namely English language proficiency and professional education as an occupational therapist, as per the guidelines on the application form for the Stage 1 assessment have not been considered appropriately.

An appeal against a Stage 2 decision may arise if:

- practitioners believe information provided by the supervisor has been misinterpreted, or the supervisor has omitted relevant information in the supervised practice assessment to inform the OQAC in its decision-making to not issue a COPC;
- processes have not been applied correctly.

The IAP considers appeals in relation to both stages.

The IAP is appointed at the discretion of the Chair of OQAC and comprises:

- a senior occupational therapist independent of the assessment procedure but familiar with occupational therapy education with current registration;
- an overseas-qualified occupational therapist with a minimum of two years' experience in Australia and current registration;
- a person with legal and/or administrative decision-making experience.

No appeals were commenced during the year to 30 June 2021.

## **DIRECTORS' AND COMMITTEE MEETINGS**

Due to COVID-19 restrictions, the directors and committees have met via Zoom as follows throughout the 12 months to 30 June 2022:

Annual General Meeting	Zoom	06 November 2021
Special Meeting	Zoom Zoom	06 November 2021 22 June 2022
Directors' Meeting	Zoom Zoom Zoom Zoom Zoom	16 August 2021 06 November 2021 14 February 2022 30 April 2022 15 June 2022
OQAC	Zoom Zoom Zoom Zoom	19 July 2021 07 October 2021 12 January 2022 04 April 2022
OQAC assessors	Zoom Zoom	22 November 2021 14 January 2022
PAC	Zoom Zoom Zoom Zoom	02 August 2021 06 October 2021 31 January 2022 13 April 2022
PAC assessor training	Zoom Zoom	17 February 2022 25 February 2022
GSAC	Zoom Zoom Zoom Zoom	02 August 2021 06 October 2021 17 January 2022 14 April 2022

## **ADMINISTRATION**

The OTC has appointed a Chief Executive Officer on a contractual basis and employs a full-time Executive Officer and a part-time Administrative Assistant.

Mr Kim Bradbury Chief Executive Officer
 Ms Julia Savage Executive Officer

Ms Alison Baker Administration Assistant

The office is located at:

68 South Terrace South Perth Western Australia 6151

#### **WEBSITE**

The OTC has established a comprehensive website at the address www.otcouncil.com.au

The Constitution, Annual Reports and the Council's publications and forms can be downloaded from this site.

Any person who does not have access to the internet can contact the office of the OTC to obtain these documents.

The website is updated regularly and has many links to associated websites nationally and internationally. The site also features a "What's New" section.

## ASSESSMENT OF QUALIFICATIONS FOR OVERSEAS-QUALIFIED PRACTITIONERS

## a) ASSESSMENT PROCEDURE

The Australian Government's skilled migration program is implemented through a partnership between government and industry. The OTC has been specified by the Minister, Australian Government, Department of Education and Training (Department of Immigration and Border Protection) in accordance with the Migration Regulations 1994 as the assessing authority for the occupation of Occupational Therapist ANZSCO Code: 252411. For migration purposes, occupational therapy skills are assessed as "suitable" or "not suitable" against the requirements established by the OTC.

Overseas-qualified occupational therapists who wish to apply to migrate to Australia under the skilled migration program must have their qualifications and skills assessed by OTC.

The assessment procedure also applies to overseas-qualified occupational therapists wanting to practise in Australia. These practitioners wishing to practise in Australia must have their qualification and skills assessed in order to apply for registration with the Occupational Therapy Board of Australia (OTBA) via the Australian Health Practitioner Regulation Agency (AHPRA).

Stage 1 of the OTC assessment of overseas qualifications is undertaken via a desktop assessment of qualifications and English language proficiency.

The practitioner will be assessed against the following criteria (all copied documentation must be certified correctly in accordance with the requirements below):

## **Proof of Identity**

The practitioner must provide the following identification:

- Birth certificate
- Passport
- Driver's licence or ID card where relevant or another official photo-bearing document.

If the name of the practitioner has changed and is different from that shown on the qualification upon which they rely for the assessment, then evidence/proof of this change of name should be provided i.e. marriage certificate, Deed poll, divorce papers.

Face-to-face contact with the applicant will be undertaken by the OTC via FaceTime or WhatsApp.

## Qualifications

The practitioner must demonstrate successful completion of a tertiary education programme leading to an award in occupational therapy (undergraduate or graduate entry). This programme must:

- have been accredited by the World Federation of Occupational Therapy (WFOT) at the time of graduation, and
- be comparable to an Australian Bachelor or Graduate Entry Master degree in accordance with Country Education Profiles produced by Australian Government, Department of Education and Training.

A certified copy of qualification papers must be provided i.e. degree, diploma, certificate, together with associated transcript.

WFOT approval must have been in place at the time of graduation and cannot be considered retrospectively i.e. if the institution or programme received WFOT approval after the time of graduation, this will not be sufficient to meet the criteria for assessment.

An approved WFOT programme is taken to mean those courses listed on the WFOT website under "Education – Entry Level Educational Programs WFOT Approved" which at the time of graduation was approved.

## **Academic Review Committee (ARC)**

Applications that fail to meet the qualifications criteria will be referred to the ARC of the OTC who will consider the qualifications that were completed as occupational therapy training, but are:

- WFOT accredited but assessed as not comparable in accordance with Country Education Profiles produced by Australian Government, Department of Education, Skills and Employment; or
- assessed as being comparable to an Australian degree in accordance with Country Education Profiles produced by Australian Government, Department of Education, Skills and Employment. but not WFOT accredited.

The practitioner will be advised of the referral of their application to the ARC and will be asked to provide additional information (e.g. course handbooks, supervisor reports relating to the practitioner's practical components of the course) to enable the ARC to undertake a thorough assessment of the qualifications.

## **English Language Proficiency**

High-level competence in English language is essential for the practice of occupational therapy in Australia. The practitioner must submit evidence to demonstrate sufficient English language skills to work as an occupational therapist in an English language environment. Practitioners applying for skilled migration or practice in Australia must provide, evidence of either:

1. English is your **primary language** and you have undertaken and satisfactorily completed:

- a. all of your primary and **secondary education** which was taught and assessed solely in English in a **recognised country**, and
- b. tertiary qualifications in the relevant professional discipline, on which you are relying to support your eligibility for registration under the **National Law**, which were taught and assessed solely in English in a **recognised country**.
- 2. You have a combination of **secondary education** and tertiary qualifications, where you have undertaken and satisfactorily completed:
  - at least two years of your secondary education which was taught and assessed solely in English in a recognised country, and
  - b. tertiary qualifications in the relevant professional discipline, on which you are relying to support your eligibility for registration under the **National Law**, which were taught and assessed solely in English in a **recognised country**.

#### OR

3. You have undertaken and satisfactorily completed at least six years' (full time equivalent) continuous education taught and assessed solely in English, in any of the recognised countries, which includes tertiary qualifications in the relevant professional discipline which you are relying on to support your eligibility for registration under the National Law.

## Recognised countries:

Australia
New Zealand
United States of America
United Kingdom
Republic of Ireland
Canada
South Africa

A certified copy of the educational transcripts or letter must be provided from the secondary school and tertiary institution in Canada or South Africa attesting that courses were taught and assessed in English (including subjects, hours, examination results and, where applicable, details of clinical education when relating to the tertiary education).

If documents are unavailable, there is a process below to address this (Documents Unavailable).

## OR

4. complete, to the level specified, one of the OTC-approved English language tests outlined below:

International English Language Testing System (IELTS) examination (Academic Module) – results must be from **one** test sitting or a **maximum** of **two** test sittings in a **six-month period**:

- a minimum overall score of seven (7) in each sitting;
- a minimum score of 7 in each component across the two sittings;
- no score in any component of the test is below 6.5.

Occupational English Test (OET) – results must be from one test sitting or a maximum of two test sittings in a six-month period:

you are tested in all four components in each sitting;

- a minimum grade B in each of the four competencies (listening, reading, writing and speaking) across two sittings;
- no score in any component of the test is below C.

PTE Academic - results must be from one test sitting or a maximum of two test sittings in a six-month period:

- a minimum overall score of 65 is achieved in each sitting, and
- a minimum score of 65 in each of the communicative skills across two sittings, and
- no score in any of the communicative skills is below 58.

**Test of English Language internet-based test (TOEFL iBT) -** results must be from **one** test sitting or a maximum of **two** test sittings in a **six-month period**:

- a minimum total score of 94 and the following minimum score in each section of the test across two sittings:
  - 24 listening
  - 24 reading
  - 27 writing
  - 23 speaking
- No score in any of the sections is below:
  - 20 listening
  - 19 reading
  - 24 writing
  - 20 speaking

Test results for all the recognised tests above will be accepted if:

- the results were obtained within two years prior to the date of application, or
- the results are older than two years if, since the test result was obtained, you have been in continuous employment as an occupational therapist (which commenced within 12 months of the date of the test) in one of the recognised countries where English was the primary language of practice, or
- the results are more than two years old before the date the application is lodged if, in the period since the test result was obtained:
- you have been enrolled continuously in an OTC accredited program of study which commenced within 12 months of the date of the test and undertook subjects in each semester with no break from study apart from the education provider's scheduled holidays, and
- the application is lodged within 12 months of completing an OTC accredited program of study.

The Department of Home Affairs (DoHA) may also require occupational therapists to meet English language proficiency standards even though the OTC has assessed the practitioner as meeting all its requirements.

#### Certification

All copied documentation must be certified appropriately as true copies of the original by an appropriate person. In Australia, people who are authorised to certify copies are:

- Justices of the Peace (JP).
- Legal practitioners.
- Persons eligible to sign statutory declarations
- Employees authorised by the OTC.

In countries outside Australia:

- Notary public.
- Registered legal practitioners.
- Australian Embassy or Australian High Commission personnel.

To have copies certified, the practitioner must present both the original and the copy to the person

carrying out the certification.

Each copy of the document must be certified separately and must show clearly:

- the words "certified true copy of the original";
- the signature of the certifying officer; and
- the name, address, position and phone number (with international dialling codes) of the certifying officer legibly printed below the signature. It must be possible, from the details provided, for the OTC to contact the certifying officer if necessary.

#### **Translation of Documents**

If the practitioner's qualification has been undertaken in a language other than English, a translated document must accompany the certified copy of the original qualification document. In Australia translation should be undertaken by an accredited NAATI (National Accreditation Authority for Translations and Interpreters Ltd) translator. Further information can be found on its website at www.naati.com.au

An assessment will not be undertaken unless translations are provided.

## **Authenticity of Documents**

If queries arise as to the authenticity of documents they will be provided by the OTC Executive Officer to DoHA for an opinion. The OTC will not progress with the assessment until advice has been received from DoHA. The assessment fee will not be refunded.

#### **Documents Unavailable**

Practitioners who cannot obtain the required documents should attach a letter to the application form identifying which documents they cannot obtain and explaining the reasons for this. Each case will be considered, and a Statutory Declaration from the practitioner explaining why documents are unavailable may be required if the assessment outcome relies on unobtainable documents. In this situation, the OTC Executive Officer will refer the information to the Overseas Qualification Assessment Committee (OQAC) for consideration during assessment.

#### **Number of Attempts**

Practitioners may make an unlimited number of attempts for a Stage 1 assessment. Each repeat application must be accompanied by the appropriate fee. If the practitioner has previously been found to be unsuitable, the practitioner must provide additional evidence to demonstrate how they meet the criteria.

The practitioner has two years in which to commence the Stage 2 period of supervised practice before needing to undertake a review of the assessment.

## **Advice and Feedback to Practitioners**

Practitioners considering or preparing an application for the Stage 1 assessment may seek advice from the OTC Executive Officer. Where applications fail to meet the OTC requirements for the Stage 1 assessment, practitioners are advised in writing giving reasons where their assessment fails to meet the requirements. They will be asked to provide additional information for the assessment to continue. This documentary evidence must be received within 12 months of the OTC mailing the results.

## b) MODIFIED DESKTOP ASSESSMENT

A Modified Desktop Assessment is available for Australian trained occupational therapists holding qualifications recognised by the OTBA for registration purposes, seeking an assessment for skilled migration purposes. Successful persons will not be required to undertake the Stage 2 period of supervised practice.

## c) STAGE 2 PERIOD OF SUPERVISED PRACTICE

Comprehensive guidelines, examples and templates are available on the website for supervisors and applicants undergoing the Stage 2 period of supervised practice which is based on six months full-time equivalent (12 months part-time). Documentation has been reviewed to remove any duplication of information, and the assessment process by the OQAC revised to enable practitioners to complete the period of supervised practice in less than the six or 12-month timeframe. This has been achieved by two OQAC members reviewing the midway progress report to establish whether the practitioner has met goals and is competent to practise independently. Following positive assessment by both committee members, the practitioner and supervisor are then invited to submit final reports for confirmation a Certificate of Practical Completion may be issued, enabling the practitioner to apply for general registration.

## d) ASSESSMENT RESULTS for Stage 1 and Stage 2 for the period to 30 June 2022

## (i) Stage 1

Totals 2021/2022 Stage 1			
Country	Male	Female	Total
Argentina		6	6
Australia	33	101	134
Brazil		3	3
Canada		2	2
Chile		2	2
Colombia		4	4
Hong Kong	4	7	11
India	6	13	19
Iran	1	2	3
Ireland	1	4	5
Japan		1	1
Kenya		2	2
New Zealand		1	1
Pakistan		2	2
Philippines	10	56	66
South Africa	1	56	57
Taiwan		2	2
UK	6	30	36
USA		4	4
Zimbabwe	6	3	9
Total Stage 1 received	68	301	369

## Applications Received since Commencement of Assessment Process

30 June 2001	94
30 June 2002	87
30 June 2003	116
30 June 2004	120
30 June 2005	124
30 June 2006	148

30 June 2007 30 June 2008 30 June 2009 30 June 2010 30 June 2011 30 June 2012 30 June 2013 30 June 2014 30 June 2015 30 June 2016 30 June 2017 30 June 2018 30 June 2019	203 208 187 176 180 195 189 138 147 160 181
30 June 2020 30 June 2021 30 June 2022	235 267 369
Total	<u>3,679</u>

## **Appeals**

No appeals have been received during the year ended 30 June 2022.

## (ii) Stage 2 – Period of Supervised Practice

## Completed during the year to 30 June 2022

<ul> <li>New South Wales</li> </ul>	18
<ul> <li>Victoria</li> </ul>	14
Western Australia	5
<ul> <li>Queensland</li> </ul>	14
South Australia	5
<ul> <li>Australian Capital Territory</li> </ul>	4
Tasmania	4
Northern Territory	0
Total	64

**Note:** A number of persons assessed as suitable for migration/registration were not required to undertake a practice audit in Australia as they were holders of Australian qualifications.

## In progress as at 30 June 2022

<ul> <li>New South Wales</li> </ul>	19
<ul> <li>Victoria</li> </ul>	26
<ul> <li>Western Australia</li> </ul>	8
<ul> <li>Queensland</li> </ul>	18
South Australia	3
<ul> <li>Australian Capital Territory</li> </ul>	4
Tasmania	1
Northern Territory	2

# Total 81

## Stage 2 Applications Received since Commencement of Audit Process

30 June 2001	7
30 June 2002	19
30 June 2003	10
30 June 2004	31
30 June 2005	29
30 June 2006	32

30 June 2007	40
30 June 2008	68
30 June 2009	72
30 June 2010	61
30 June 2011	64
30 June 2012	68
30 June 2013	72
30 June 2014	84
30 June 2015	76
30 June 2016	67
30 June 2017	83
30 June 2018	91
30 June 2019	95
30 June 2020	101
30 June 2021	78
30 June 2022	164
Total	<u>1412</u>

**Appeals** 

No appeals have been received during the year to 30 June 2022.

## FEE SCHEDULE - INTERNATIONALLY-QUALIFIED PRACTITIONERS

## Stage 1 – Desktop Assessment

a)	Application or assessment of qualifications	A\$1,200.00		
b)	Review of previous application	A\$ 500.00		
Stage 2	Stage 2 – Supervised Practice Audit			
Application for practice audit A\$1,000.00				
Appeals				
Level 1 appeal (OQAC) A\$ 600.00				

## **RISK MANAGEMENT**

Level 2 appeal (IAP)

A comprehensive risk review of the organisation including the enterprise risk management framework was undertaken in November 2019. The framework includes mechanisms for more regular ongoing operational and strategic risk management and review at all levels of the organisation.

A\$ 600.00

A review of this framework will be undertaken in August 2022.

## STRATEGIC PLANNING

An Operational Plan has been developed to guide implementation of the Strategic Plan 2018-2021 approved by the Board in November 2018.

A review of this Operational Plan is scheduled for August 2022.

# DEPARTMENT OF HOME AFFAIRS (DoHA) AND THE AUSTRALIAN GOVERNMENT DEPARTMENT OF EDUCATION, SKILLS AND EMPLOYMENT (DESE)

The Australian Government's Skilled Migration programme is implemented through a partnership between government and industry. The Department of Home Affairs (DoHA) and the Australian Government, Department of Education, Skills and Employment (DESE) work with industry, represented by professional migration assessing authorities, (OTC has been appointed to assess occupational therapy qualifications) to ensure that policies and procedures for assessing the skills of prospective migrants are appropriate, transparent and do not pose unreasonable barriers to migration. This includes assessment of qualifications and English language to meet the OTC standards posed in the Stage 1 desktop assessment.

# HEALTH PROFESSIONS ACCREDITATION COLLABORATIVE FORUM (HPACF) (formerly HEALTH PROFESSIONS ACCREDITATION COUNCILS' FORUM)

The main purposes of this group are to:

- work together on issues of national and international importance to the regulated health professions;
- identify areas of common interest and concern in relation to the regulated health professions;
- work towards a position of consensus on identified issues and concerns;
- take joint action in areas of importance to the regulated health professions;
- develop joint position statements which provide recommended policy directions for governments and other relevant stakeholders.

The group was convened in 2010 following the introduction of the national registration and accreditation scheme, and membership of the group is comprised of those professions with external accreditation authorities appointed pursuant to the National Law and the Committees of national boards. The OTC was invited to be a part of the forum from 1 July 2012 when the profession became part of the national scheme.

Regular meetings have been held at which the OTC has been represented as follows:

23 July 2021	Zoom	Assoc Prof Lynne Adamson and Mr Kim Bradbury
15 October 2021	Zoom	Mr Kim Bradbury
03 December 2021	Zoom	Assoc Prof Lynne Adamson and Mr Kim Bradbury
11 February 2022	Zoom	Assoc Prof Lynne Adamson
22 April 2022	Zoom	Assoc Prof Lynne Adamson and Mr Kim Bradbury

Assoc Prof Adamson and Ms Kathryn Martin are members of the Forum's Aboriginal and Torres Strait Islander Health Outcomes Working Party. This group met on:

8 July 2021	Zoom
30 March 2022	Zoom
07 April 2022	Zoom
11 April 2022	Zoom
18 May 2022	Zoom

## OTHER MEETINGS AND FORUMS

The OTC has also been represented at the following meetings:

06 September 2021 OTBA Assoc Professor Adamson, Mr
--

		Kim Bradbury, Ms Rebecca Allen
09 November 2021	OTBA/OTA	Assoc Professor Adamson, Mr Kim Bradbury and Ms Rebecca Allen
14 December 2021	ОТВА	Assoc Professor Adamson, Mr Kim Bradbury and Ms Rebecca Allen
01 March 2022	OTBA/Ahpra	Assoc Professor Adamson, Ms Jan Erven and Ms Julia Savage
9 June 2022	OTBA/OTA	Assoc Professor Adamson, Ms Jan Erven, Mr Kim Bradbury and Ms Rebecca Allen
19 October 2021	ANZCOTE/ANZOTFA	Assoc Professor Adamson and Ms Rebecca Allen
29 October 2021	Universities Australia	Assoc Professor Adamson and Ms Rebecca Allen
08 July 2021		
10 December 2021	Accreditation Managers' Meeting	Ms Rebecca Allen
22 March 2022		
20 June 2022		

## ABORIGINAL AND TORRES STRAIT ISLANDER HEALTH STRATEGY

The OTC directors have approved a three-level cultural responsiveness awareness training program facilitated by Indigenous Allied Health Australia (IAHA) for directors, staff, professional advisers, committee members, and accreditation and assessment assessors.

The first two levels will be undertaken individually on line, with the third level via a workshop/webinar in August 2022.

Overseas-qualified practitioners will also be required to complete successfully three levels of cultural responsiveness awareness training, also developed and designed specifically for the OTC by IAHA, prior to commencing the Stage 2 period of supervised practice.

The OTC will absorb the costs for the training.

## **PUBLICATIONS**

## a) Applications/Information Collection Forms

- Step-by-step process for overseas-qualified practitioners
- Stage 1 application for desktop audit
- Stage 2 application form for supervised practice
- Stage 2 final report for supervised practice
- Intent to submit- application for new programs

## b) Guidelines

- Stage 1 explanatory notes for desktop assessment
- Stage 2 Policy and procedures for period of supervised practice
- Stage 2 guidelines for PREPARING supervised practice plan
- Stage 2 example of application form for supervised practice
- Stage 2 example of supervised practice plan
- Guidelines and evidence guide for the accreditation of Australian entry-level occupational therapy programs

## c) Templates

- Stage 2 supervision log
- Stage 2 supervised practice plan
- Stage 2 midway and final progress report
- Occupational therapy program self-assessment template
- Competency standards: learning outcomes and assessment mapping template
- Aboriginal and Torres Strait Islander health curriculum framework mapping template

## d) General

- Complaints and appeal Process
- Accreditation guidelines for education providers
- Accreditation standards (December 2013)
- Accreditation standards (December 2018)
- Explanatory notes for simulation in practice education
- Accreditation status of programs in Australia
- Directors' Report
- Communiques from Directors' meetings
- Constitution

## **ACCREDITATION OF OCCUPATIONAL THERAPY PROGRAMS**

Following approval by the OTBA, revised Accreditation Standards (December 2018) came into effect on 1 January 2020.

The following is a list of Australian entry-level qualifications in occupational therapy recognised by the OTC as at 30 June 2022:

	University and campus	Qualification	Accreditation status	Next accreditation review due before
1	Australian Catholic University: Melbourne campus	Bachelor of Occupational Therapy [Pass & Honours]	Accredited	31 December 2026
	Australian Catholic University: Sydney campus	Bachelor of Occupational Therapy [Pass & Honours]	Accredited	31 December 2026
	Australian Catholic University: Brisbane campus	Bachelor of Occupational Therapy [Pass & Honours]	Accredited	31 December 2026

2	Bond University	Master of Occupational Therapy	Accredited	31 August 2023
3	Charles Sturt University: Albury-Wodonga campus	Bachelor of Occupational Therapy [Pass & Honours]	Accredited	31 December 2024
	Charles Sturt University: Port Macquarie campus	Bachelor of Occupational Therapy [Pass & Honours]	Accredited	31 December 2026
4	Central Queensland University: Rockhampton campus	Bachelor of Occupational Therapy [Honours]	Accredited	Re-accreditation assessment in progress
	Central Queensland University: Bundaberg campus	Bachelor of Occupational Therapy [Honours]	Accredited	Re-accreditation assessment in progress
5	Charles Darwin University	Bachelor of Health Science/Master of Occupational Therapy	Accredited with Conditions	31 December 2023
		Master of Occupational Therapy	Accredited with Conditions	31 December 2023
6	Curtin University	Master of Occupational Therapy	Accredited	31 December 2022
		Bachelor of Science (Occupational Therapy)	Accredited until 31 December 2022	No new student intake
		Bachelor of Science (Occupational Therapy) [Honours]	Accredited	31 December 2022
7	Deakin University	Bachelor of Occupational Therapy [Pass & Honours]	Accredited	31 December 2026
8	Edith Cowan University	Bachelor of Science (Occupational Therapy) [Pass & Honours]	Accredited	31 December 2023
9	Federation University	Bachelor of Occupational Therapy Honours	Accredited with conditions	31 December 2023
10	Flinders University	Master of Occupational Therapy	Accredited	31 December 2023
		Bachelor of Health	Accredited	31 December 2023

		Science/Master of Occupational Therapy		
11	Griffith University: Gold Coast Campus	Bachelor of Occupational Therapy [Pass and Honours]	Accredited	31 December 2026
	Griffith University: Nathan Campus	Bachelor of Occupational Therapy [Pass and Honours]	Accredited	31 December 2026
12	James Cook University	Bachelor of Occupational Therapy [Pass & Honours]	Accredited	31 December 2025
13	La Trobe University: Melbourne campus	Bachelor of Occupational Therapy Honours	Accredited	31 December 2025
		Bachelor of Applied Science and Master of Occupational Therapy Practice.	Accredited	31 December 2025
		Master of Occupational Therapy Practice	Accredited	31 December 2025
	La Trobe University: Bendigo campus	Bachelor of Occupational Therapy Honours	Accredited	31 December 2025
		Bachelor of Applied Science and Master of Occupational Therapy Practice	Accredited	31 December 2025
		Master of Occupational Therapy Practice.	Accredited	31 December 2025
14	Monash University	Bachelor of Occupational Therapy Honours	Accredited	31 December 2024
		Master of Occupational Therapy Practice	Accredited	31 December 2024
15	Southern Cross University: Gold Coast campus	Bachelor of Occupational Therapy	Accredited with Conditions	31 December 2022
	Southern Cross University: Coffs Harbour campus	Bachelor of Occupational Therapy	Accredited with Conditions	31 December 2022

	1	1		
	Southern Cross University: Gold Coast & Coffs Harbour campus	Bachelor of Occupational Therapy [Honours]	Previously accredited until 31 December 2022	Inactive
16	Swinburne University of Technology	Master of Occupational Therapy	Accredited	30 June 2023
17	University of Adelaide	Bachelor of Occupational Therapy Honours	Accredited with Conditions	31 December 2024
18	University of Canberra	Master of Occupational Therapy	Accredited	31 December 2026
		Bachelor of Occupational Therapy (pass and honours)	Accredited	31 December 2026
19	University of Newcastle	Bachelor of Occupational Therapy [Honours]	Accredited	31 December 2026
20	University of Queensland	Bachelor of Occupational Therapy [Honours]	Accredited	Re-accreditation assessment in progress
		Master of Occupational Therapy Studies	Accredited	Re-accreditation assessment in progress
21	University of South Australia	Bachelor of Occupational Therapy [Pass & Honours]	Accredited	31 December 2025
		Master of Occupational Therapy (graduate entry)	Accredited	31 December 2025
22	University of Sydney	Bachelor of Applied Science (Occupational Therapy) [Pass & Honours]	Accredited	31 December 2022
		Master of Occupational Therapy	Accredited	31 December 2022
23	University of the Sunshine Coast	Bachelor of Occupational Therapy	Previously accredited until 31 December 2021	inactive
		Bachelor of Occupational Therapy Honours	Accredited	Re-accreditation assessment in progress

24	Western Sydney University	Bachelor of Occupational Therapy [Pass and Honours]	Accredited	31 December 2023
		Bachelor of Health Science [Pass & Honours] /Master of Occupational Therapy	Accredited until 31 December 2023	No new student intake.
		Bachelor of Health Science [Honours] /Master of Occupational Therapy	Previously accredited until 31 December 2023	Inactive

## FEE SCHEDULE - PROGRAM ACCREDITATION

## Programs currently accredited

Annual fee (2019/2020 financial year)	\$9,600.00
Annual fee (2020/2021 financial year)	\$9,850.00
Annual fee (2021/2022 financial year)	\$10,100.00
Annual fee (2022/2023 financial year)	\$10,350.00
Annual fee (2023/2024 financial year)	\$10,600.00
Annual fee (2024/2025 financial year)	\$10,850.00

Programs of study offered across multiple campuses receive a 50 per cent discount to the annual fee for each additional campus.

Where an education provider offers multiple programs of study, a 50 per cent discount will be applied to each additional program. A 75 per cent discount will be applied to fully embedded programs e.g. a Master program when it is also delivered as part of a Bachelor/Master program. There is no additional fee for embedded Honours programs when they are delivered concurrently with a Bachelor level program of study.

## New programs seeking initial accreditation

Initial accreditation fee levied at the time the Stage 2 accreditation application is received:

2019/2020	\$7,300.00
2020/2021	\$7,500.00
2021/2022	\$7,700.00
2022/2023	\$7,900.00
2023/2024	\$8,100.00
2024/2025	\$8,300.00

An annual fee will commence in the first year of delivery of a new program.

## Site visit costs

A site visit fee will be levied at the time of a scheduled accreditation assessment visit. Scheduled visits include the Stage 3 accreditation site visit for new programs and a reaccreditation site visit every 5 years for established programs.

2019/2020	\$7,300.00
2020/2021	\$7,800.00
2021/2022	\$8,000.00
2022/2023	\$8,200.00

2023/2024	\$8,400.00
2024/2025	\$8,600.00

An additional fee, typically \$2000 (+CPI) per day, will apply when a site visit requires concurrent review of programs delivered at more than one campus. Additional site visits e.g. to assess major changes to program of study, will be charged on the same daily fee basis.

Site visits to programs delivered off-shore will be charged on a cost recovery basis.

The OTC will appropriately and transparently adjust site visit fees where accreditation and re-accreditation deviates from the usual process; for example, where a site visit requires additional days as described above, or in other specific situations. In these circumstances, liaison will occur with the head of program prior to the site visit.

## Payment methods:

Payment of fees may be made as follows:

- Credit card Visa or Mastercard
- A money order issued by Australia Post.
- A bank cheque drawn by an Australian bank.
- A personal cheque drawn on an Australian bank account.
- Foreign bank draft in Australian dollars and drawn on an Australian bank.
- Direct debit

The above fees are non-refundable. The fees are GST free under section 38-110 of A New Tax System (Goods and Services Tax) Act 1999.

## OCCUPATIONAL THERAPY BOARD OF AUSTRALIA (OTBA)

During the year to 30 June 2022 the OTC directors and/or its representatives have attended meetings to ensure the assessment and accreditation functions undertaken by the OTC continue to meet the OTBA standards and legislative requirements of the National Law.

OTBA and OTC members have met via Zoom during the year.

The OTC currently assesses qualifications and skills of overseas-qualified occupational therapists and recommends recognition of accredited programs of study for registration purposes. The OTC has the charter, independence and capacity to undertake the full range of accreditation functions outlined in the National Law.

The accreditation functions are:

- developing accreditation standards for approval by a National Board;
- assessing programs of study, and the education providers that provide the programs of study, to determine whether the programs meet approved accreditation standards;
- assessing authorities in other countries to decide whether persons who complete the program of study conducted or accredited by the authorities have the skills and knowledge to practise the profession in Australia;
- overseeing the assessment of the skills and knowledge of overseas-qualified occupational therapists who are seeking registration in Australia, and
- making recommendations and giving advice to a National Board about the above matters.

## Strategies for implementing the Aboriginal and Torres Strait Islander Health Curriculum Framework

The OTC Aboriginal and Torres Strait Islander Health Curriculum Framework Implementation Project, with funding from OTBA, aims to contribute to transforming entry-level occupational therapy programs to ensure:

- the involvement of Aboriginal and Torres Strait Islander peoples in the design, development and evaluation of curricula;
- graduates engage in culturally responsive and safe practice with Aboriginal and Torres Strait Islander peoples;
- program governance is inclusive of cultural governance;
- current understandings of the Aboriginal and Torres Strait Islander Health Curriculum Framework are authentically embedded and assessed.

The goal of the project is to publish an OTC curriculum guidelines document that will be an application of, and a complementary document to the Framework (2014), with a specific focus on occupational therapy programs.

Core to the project processes and outcomes is a partnership approach with stakeholders, culturally safe and responsive approaches, and governance arrangements which are inclusive of cultural governance and which value Aboriginal and Torres Strait Islander knowledges. Indigenous Cultural and Intellectual Property will be respected and protected.

Recruitment for relevant personnel to lead and participate in the project commenced in April 2022. Advisory groups will be established during the second half of 2022.

## OCCUPATIONAL THERAPY AUSTRALIA LIMITED (OTA)

OTC maintains a collaborative and ongoing working relationship with OTA. Regular liaison includes information sharing to assist in OTA processes for verification of education programs meeting WFOT Education Standards. Meetings are held between OTBA, OTA and OTC to address many common issues related to professional registration, accreditation and workforce.

#### **FINANCES**

As at 30 June 2022, funds are being used for the purposes of supporting the profession via the development of an Aboriginal and Torres Strait Islander Health Curriculum Framework.

The OTC has been endorsed by the Australian Taxation Office as an income tax exempt charitable entity.

The fees for assessing overseas qualifications are GST free in accordance with Section 38-110 of A New Tax System (Goods and Services Tax) Act, 1999.

The OTC is registered for GST and has an ABN – 50 377 833 627.

## **CERTIFICATE**

In our opinion:

a. The attached Statement of Financial Performance and the Statement of Financial Position, and notes thereto present fairly, in accordance with Australian Accounting Standards, the financial position of the Occupational Therapy Council of Australia Ltd (OTC) as of 30 June 2022 and the results of its operations for the year then ended;

and

b.

Internal controls over financial reporting have been effective throughout the year.

Lynne Adamson CHAIRPERSON

29 October 2022

Kimberley Bradbury
CHIEF EXECUTIVE OFFICER

ABN: 50 377 833 627

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Statement of	Profit or	Loss and	Other	Compre	hensive Income
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	Note	<b>2022</b> \$	<b>2021</b> \$
Revenue and Other Income		·	·
Revenue	2(A)	986,625	792,512
Other income	2(B)	4,808	34,247
Revenue and Other Income	1.3	991,433	826,759
Meeting Costs	2(E)	4,355	2,471
Management and Administration Expenses	2(E)	474,194	402,110
Office Costs	2(E)	60,459	51,225
Expenditure	1.3	539,008	455,806
Total Comprehensive Income/(Loss) for the Year		452,425	370,953

ABN: 50 377 833 627

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Note         2022         2021           Assets         \$         \$           Current Assets         \$         1,10,948           Cash and Cash Equivalents         3         1,547,969         1,110,948           Trade and Other Receivables         4         81,879         55,468           Total Current Assets         1,629,848         1,166,416           Non-Current Assets         3,855         4,546           Plant and Equipment         5         3,855         4,546           Total Non-Current Assets         1,633,703         1,170,962           Current Liabilities         1,633,703         1,170,962           Liabilities         7         51,683         46,866           Total Creditors and Other Payables         6         33,511         28,012           Provisions         7         51,683         46,866           Total Liabilities         85,194         74,878           Net Assets         1,548,509         1,096,084           Funds         8         1,548,509         1,096,084           Total Funds         1,548,509         1,096,084	Statement of Financial Position			
Assets         Current Assets       3       1,547,969       1,110,948         Trade and Other Receivables       4       81,879       55,468         Total Current Assets       1,629,848       1,166,416         Non-Current Assets         Plant and Equipment       5       3,855       4,546         Total Non-Current Assets       3,855       4,546         Total Assets       1,633,703       1,170,962         Liabilities       Current Liabilities         Trade Creditors and Other Payables       6       33,511       28,012         Provisions       7       51,683       46,866         Total Liabilities       85,194       74,878         Net Assets       1,548,509       1,096,084         Funds       8       1,548,509       1,096,084		Note	2022	2021
Current Assets         Cash and Cash Equivalents       3       1,547,969       1,110,948         Trade and Other Receivables       4       81,879       55,468         Total Current Assets       1,629,848       1,166,416         Non-Current Assets         Plant and Equipment       5       3,855       4,546         Total Non-Current Assets       3,855       4,546         Total Assets       1,633,703       1,170,962         Liabilities         Current Liabilities         Trade Creditors and Other Payables       6       33,511       28,012         Provisions       7       51,683       46,866         Total Liabilities       85,194       74,878         Net Assets       1,548,509       1,096,084         Funds         Accumulated Funds       8       1,548,509       1,096,084			\$	\$
Cash and Cash Equivalents       3       1,547,969       1,110,948         Trade and Other Receivables       4       81,879       55,468         Total Current Assets       1,629,848       1,166,416         Non-Current Assets       5       3,855       4,546         Total Non-Current Assets       3,855       4,546         Total Assets       1,633,703       1,170,962         Liabilities       2       3,511       28,012         Provisions       7       51,683       46,866         Total Liabilities       85,194       74,878         Net Assets       1,548,509       1,096,084         Funds       8       1,548,509       1,096,084	Assets			
Trade and Other Receivables         4         81,879         55,468           Total Current Assets         1,629,848         1,166,416           Non-Current Assets         3,855         4,546           Plant and Equipment         5         3,855         4,546           Total Non-Current Assets         1,633,703         1,170,962           Liabilities         Current Liabilities           Trade Creditors and Other Payables         6         33,511         28,012           Provisions         7         51,683         46,866           Total Liabilities         85,194         74,878           Net Assets         1,548,509         1,096,084           Funds         8         1,548,509         1,096,084	Current Assets			
Non-Current Assets         1,629,848         1,166,416           Non-Current Assets         3,855         4,546           Plant and Equipment         5         3,855         4,546           Total Non-Current Assets         1,633,703         1,170,962           Liabilities         Current Liabilities           Trade Creditors and Other Payables         6         33,511         28,012           Provisions         7         51,683         46,866           Total Liabilities         85,194         74,878           Net Assets         1,548,509         1,096,084           Funds         8         1,548,509         1,096,084	•	3	1,547,969	1,110,948
Non-Current Assets         Plant and Equipment       5       3,855       4,546         Total Non-Current Assets       1,633,703       1,170,962         Liabilities         Current Liabilities         Trade Creditors and Other Payables       6       33,511       28,012         Provisions       7       51,683       46,866         Total Liabilities       85,194       74,878         Net Assets       1,548,509       1,096,084         Funds       8       1,548,509       1,096,084		4		
Plant and Equipment       5       3,855       4,546         Total Non-Current Assets       1,633,703       1,170,962         Liabilities         Current Liabilities         Trade Creditors and Other Payables       6       33,511       28,012         Provisions       7       51,683       46,866         Total Liabilities       85,194       74,878         Net Assets       1,548,509       1,096,084         Funds       8       1,548,509       1,096,084	Total Current Assets		1,629,848	1,166,416
Total Non-Current Assets         3,855         4,546           Total Assets         1,633,703         1,170,962           Liabilities         Current Liabilities           Trade Creditors and Other Payables         6         33,511         28,012           Provisions         7         51,683         46,866           Total Liabilities         85,194         74,878           Net Assets         1,548,509         1,096,084           Funds         8         1,548,509         1,096,084	Non-Current Assets			
Total Assets       1,633,703       1,170,962         Liabilities       Current Liabilities         Trade Creditors and Other Payables       6       33,511       28,012         Provisions       7       51,683       46,866         Total Liabilities       85,194       74,878         Net Assets       1,548,509       1,096,084         Funds       8       1,548,509       1,096,084	Plant and Equipment	5	3,855	
Liabilities         Current Liabilities         Trade Creditors and Other Payables       6       33,511       28,012         Provisions       7       51,683       46,866         Total Liabilities       85,194       74,878         Net Assets       1,548,509       1,096,084         Funds       8       1,548,509       1,096,084	Total Non-Current Assets		3,855	4,546
Current Liabilities         Trade Creditors and Other Payables       6       33,511       28,012         Provisions       7       51,683       46,866         Total Liabilities       85,194       74,878         Net Assets       1,548,509       1,096,084         Funds       8       1,548,509       1,096,084	Total Assets		1,633,703	1,170,962
Trade Creditors and Other Payables       6       33,511       28,012         Provisions       7       51,683       46,866         Total Liabilities       85,194       74,878         Net Assets       1,548,509       1,096,084         Funds       8       1,548,509       1,096,084	Liabilities			
Provisions         7         51,683         46,866           Total Liabilities         85,194         74,878           Net Assets         1,548,509         1,096,084           Funds         8         1,548,509         1,096,084	Current Liabilities			
Total Liabilities         85,194         74,878           Net Assets         1,548,509         1,096,084           Funds         8         1,548,509         1,096,084           Accumulated Funds         8         1,548,509         1,096,084	Trade Creditors and Other Payables	6	33,511	28,012
Net Assets         1,548,509         1,096,084           Funds         8         1,548,509         1,096,084	Provisions	7	51,683	46,866
Funds Accumulated Funds  8 1,548,509 1,096,084	Total Liabilities		85,194	74,878
Accumulated Funds 8 1,548,509 1,096,084	Net Assets		1,548,509	1,096,084
	Funds			
Total Funds         1,548,509         1,096,084	Accumulated Funds	8	1,548,509	1,096,084
	Total Funds		1,548,509	1,096,084

ABN: 50 377 833 627

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Statement of Changes in Equity

	Note	<b>Funds</b> \$
Balance at 30 June 2020 Net surplus		725,131 370,953
Balance as at 30 June 2021		1,096,084
Net surplus		452,425
Balance as at 30 June 2022	8	1,548,509

ABN: 50 377 833 627

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Statement of Cash Flows			
	Note	2022	2021
Cash flows from operating activities		\$	\$
Receipts from:			
Receipts		1,030,373	817,285
Interest Income		3,892	5,663
Payments to suppliers & employees		(596,274)	(461,496)
Net cash flows from operating activities	9	437,991	361,452
Cash flows from investing activities			
Purchase of plant and equipment		-970	-3,473
Net cash flows used in investing activities		-970	-3,473
Net increase/(decrease) in cash and cash equivalents		437,021	357,979
Cash and cash equivalents at beginning of year		1,110,948	752,969
Cash and cash equivalents at end of year	1.3, 3	1,547,969	1,110,948

ABN: 50 377 833 627

#### FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### Notes to and forming part of the financial statements

## 1. Statement of Significant Accounting Policies

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on a general purpose financial report. The financial report is therefore a special purpose financial report that has been prepared in accordance with the requirements of section 60.30 of the Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation) and in order to meet the requirements of the Corporations Act 2001.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1048 Interpretation of Standards, AASB 1053 Application of Tiers of Australian Accounting Standards, AASB 1054 Australian Additional Disclosures and AASB 1057 Application of Australian Accounting Standards.

Occupational Therapy Council of Australia Limited is a company limited by guarantee, incorporated and domiciled in Australia. The Company is a not-for-profit entity for the purpose of preparing financial statements under Australian Accounting Standards.

## 1.1 Basis of preparation

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### 1.2 New and amended standards adopted by the Company

The Company has adopted all the amendments to Australian Accounting Standards issued by the Australian Accounting Standards Board, which are relevant to and effective for the Company's financial statements for the annual period beginning 1 July 2021.

The Company has assessed there is no material impact on these financial statements on newly adopted AASB's for the reporting period ending 30 June 2022.

## 1.3 Significant accounting policies

#### Revenue

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

Assessment fees apply to the financial year and no liability arises to refund fees paid in the event of loss or surrender of assessment. Fees are recognised as income in the year they are received.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

## Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular category they have been allocated to activities on a basis consistent with use of the resources.

Management and administration costs are those incurred in connection with administration of the company.

Meeting costs are those incurred in connection with meetings, conferences and teleconferences paid in accordance with the company's remuneration policy.

Office costs are those costs directly incurred in supporting the objectives of the company.

ABN: 50 377 833 627

#### FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

## Notes to and forming part of the financial statements

#### Cash and Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and is subject to insignificant risk of changes in value. For the purposes of the statement of cash flow, cash and cash equivalents consist of cash and cash equivalents as defined above.

#### Trade and Other Receivables

The carrying amount of the receivable is deemed to reflect fair value. An allowance for doubtful debts is made when there is objective evidence that the company will not be able to collect the debts. Bad debts are written off when identified.

#### Plant and Equipment

Plant and equipment is stated at cost less accumulated depreciation and any accumulated impairment losses. impairment losses.

Items of plant and equipment are depreciated over their useful lives to the company commencing from the time the asset is held ready for use. Depreciation is calculated on a diminishing value basis over the expected useful economic lives of the assets.

	2022	2021
	%pa	%pa
Plant and Equipment	20	20
Computer Equipment	40	40

The carrying values of plant and equipment are reviewed for impairment at each reporting date, with recoverable amounts being estimated when events or changes in circumstances indicate that the carrying value may be impaired.

The recoverable amount of plant and equipment is the higher of fair value less costs of disposal and value in use. Any excess of the asset's carrying value over its recoverable amount is recognised immediately in profit or loss. Any impairment loss exists when the carrying value of an asset exceeds its estimated recoverable amount. The asset is then written down to its recoverable amount.

Any item of plant and equipment is derecognised upon disposal, when the item is no longer used in the operations of the company or when it has no sale value. Any gain or loss arising on derecognition of the asset is included in profit and loss in the year the asset is derecognised.

## **Trade Creditors and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the company before the end of the financial year that are unpaid. These amounts are usually settled in 30 days. The carrying amount of the creditors and payables is demed to reflect fair value.

#### **Employee Benefits**

Employee benefits comprise wages and salaries and contributions to superannuation plans.

Liabilities for wages and salaries expected to be settled within 12 months of the reporting date are recognised in other payables in respect of employees' services up to the reporting date. Liabilities for annual leave in respect of employees' services up to the reporting date that are expected to be settled within 12 months after the end of the period in which the employees render the related services are recognised in the provision for annual leave. Both liabilities are measured at the amounts expected to be paid when the liabilities are settled.

The company pays contributions to certain defined contribution superannuation plans. Contributions are recognised in the statement of profit and loss and other comprehensive income when they are due.

## Taxation

#### Income Tax

The company is a not for profit entity and for the purposes of Australian taxation legislation is therefore exempt from income tax. This exemption has been confirmed by the Australian Taxation Office.

## Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

GST is not receivable on fees prescribed by the Act and Regulations.

Payables are stated inclusive of the amount of GST receivable. The amount of GST recoverable from the ATO is included with other receivables in the statement of financial position. Cash flows are presented on a net basis.

# OCCUPATIONAL THERAPY COUNCIL OF AUSTRALIA LIMITED ABN: 50 377 833 627

#### FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### Notes to and forming part of the financial statements

#### **Provisions**

Provision are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### **Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

#### Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

#### Key estimates

#### (i) Impairment - general

The company assesses impairment at the end of each reporting period by evaluating conditions and events specific to the company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

#### (ii) Other Income

The company estimates fees receivable from Occupational Therapy Board of Australia (OTBA) in relation to the accreditation process of the company as the nominated accreditation authority at the end of each reporting period.

#### (iii) Committee Expenses

There are three committees to which costs are apportioned: Overseas Qualification Assessment Committee (OQAC); Programme Accreditation Committee (PAC); Governance and Strategic Affairs Committee (GSAC). Direct costs are charged 100% to the relevant committee. Proportional costs are charged on the following basis: OQAC 45%; PAC 45%; GSAC 10%.

#### 2 Revenue, Other Income and Expenses 2022 2021 (A) Revenue \$ \$ Fees received 986,625 792,512 **Total Revenue** 986,625 792,512 (B) Other Income Interest received 3,708 4,433 Other Income 1.100 29.814 **Total Other Income** 4,808 34,247 **Total Revenue and Other Income** 991,433 826,759 (C) Expenses 2022 2021 798 Depreciation 1.661 Auditors remuneration 3,600 3,696 (D) **Employee Benefits Expense** 2022 2021 \$ \$ 259,055 175,911 Wages and salaries Workers compensation insurance 2,008 1,845 Defined contribution superannuation expense 25.906 15.382 Annual leave provision 10,630 6,431 Long service leave provision -5,813 3,007

## OCCUPATIONAL THERAPY COUNCIL OF AUSTRALIA LIMITED ABN: 50 377 833 627

2022

2021

2,471 402,110 51,225 455,806

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Committee Expenses

## Notes to and forming part of the financial statements

(E)

(E)	Committee Expenses				2022	2021
		OQAC	PAC	GSAC	Total	Total
		\$	\$	\$	\$	\$
	Meeting Costs	1,960	1,960	435	4,355	
	Management and Administration Costs	183,153	260,934	30,107	474,194	40
	Office Costs	27,090	27,361	6,008	60,459	5
	Total Costs	212,203		36,550	539,008	45
	Costs are apportioned to different committees for in the Directors' Report.	the purpose of cost a	analysis. Th	ese committe	es are described	in detail
3	Cash and Cash Equivalents			2022	2021	
				\$	\$	
	Cash at bank		-	1,547,969	1,110,948	
	Cash at bank earns interest at floating rates based of	on daily deposit rate	S.			
4	Trade and Other Receivables			2022	2021	
				\$	\$	
	Debtors			20,518	7,800	
	Prepayments & other accrued income			61,361	47,668	
			=	81,879	55,468	
5	Plant and Equipment					
				\$		
	Cost or fair value At 1 July 2020			5,516		
	Additions			3,473		
	At 30 June 2021		=	8,989		
	Additions			970		
	At 30 June 2022		-	9,959		
	Accumulated Depreciation					
	At 1 July 2020			3,645		
	Charge for year		_	798		
	At 30 June 2021			4,443		
	Charge for year		_	1,661		
	At 30 June 2022		-	6,104		
	Net Carrying Amount		-			
	At 30 June 2022		-	3,855		
	At 30 June 2021		-	4,546		
6	Trade Creditors and Other Payables			2022	2021	
				\$	\$	
	Trade Creditors			9,525	10,698	
	Other Creditors		_	23,986	17,314	
			-	33,511	28,012	
7	Provisions			2022	2021	
(A)	Current			\$	\$	
	Annual leave			33,664	23,034	
	Long service leave		=	18,019	23,832	
			-	51,683	46,866	

# OCCUPATIONAL THERAPY COUNCIL OF AUSTRALIA LIMITED ABN: 50 377 833 627

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### Notes to and forming part of the financial statements

#### 8 Total Funds

(A) Movement in Funds

Details of the movement in funds are provided in the statement of changes in funds.

(B) Details of Funds included in Statement of Changes in Funds

Accumulated Funds

Represents the funds that are not designated for any particular purpose.

(C) Members' Guarantee

The company is limited by guarantee. In the event of the company being wound up, the constitution states that each member is required to contribute a maximum of \$10 towards meeting any outstanding obligations of the company. At 30 June 2022 the number of members was 8. (2020: 7)

#### 9 Cash Flow Information

Reconciliation of net surplus for the year to net cash flow from operations

	2022 \$	2021 \$
Net Surplus/(Loss) for the Year	452,425	370,953
Depreciation of plant and equipment	1,661	798
(Increase)/Decrease in Accounts Receivables	(26,411)	(4,670)
Increase/(Decrease) in Accounts Payable	5,499	(15,067)
Increase/(Decrease) in Provisions	4,817	9,438
Net Cash Flow from Operations	437,991	361,452

#### 10 Commitment and Contingencies

No contingent liabilities exist at 30 June 2022.

## 11 Related Parties and Related Party Transactions

(A) Directors' Compensation

During the year, Directors received compensation for their services and were reimbursed for their travel expenses incurred in fulfilling their roles.

	2022 \$	2021 \$
Directors' Fees	47,771	28,423
Travel expenses	4,355	-

## (B) Related Party Transactions

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

#### 12 Additional Company Information

The registered office of the company and its principal place of business is:

68 South Terrace South Perth WA 6151

## Occupational Therapy Council of Australia Ltd

Contributing to a flexible, innovative and safe occupational therapy workforce



## OCCUPATIONAL THERAPY COUNCIL OF AUSTRALIA LIMITED

ABN: 50 377 833 627

## Directors' Declaration for the Year Ended 30 June 2022

In accordance with a resolution of the directors of Occupational Therapy Council of Australia Limited, the directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the company declare that:

- 1. The financial statements and notes are in accordance with the Corporations Act 2001 and:
  - (a) comply with the Australian Accounting Standards; and
  - (b) give a true and fair view of the financial position of the company as at 30 June 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
- 2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.
- 3. The financial statements and notes satisfy the requirements of the Australian Charities and Notfor-profit Commission Regulation 2013.

Signed in accordance with the resolution of the directors and subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013.

Loksdamson
Chairperson

Thummell
Director
Dated: 26.10.2022

ABN: 50 377 833 627

# Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Directors of Occupational Therapy Council of Australia Limited

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Francis A Jones Pty Ltd Daniel Papaphotis Registered Company Auditor # - 401503 154 High Street

Fremantle WA 6160

Dated: 27 October 2022



## Independent Audit Report to the members of Occupational Therapy Council of Australia Limited

## Report on the Audit of the Financial Report

#### Opinion

We have audited the accompanying financial report, being a special purpose financial report of Occupational Therapy Council of Australia Limited (the Company), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Company is in accordance with the Corporations Act 2001, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2022 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and the Corporations Regulations 2001.

## Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Company in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the Corporations Act 2001. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

## Responsibilities of Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Corporations Act 2001 and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.



## Independent Audit Report to the members of Occupational Therapy Council of Australia Limited

## Responsibilities of Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Corporations Act 2001 and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

## Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.



## Independent Audit Report to the members of Occupational Therapy Council of Australia Limited

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

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Francis A Jones Pty Ltd Daniel Papaphotis Registered Company Auditor # - 401503 154 High Street

Dated: 27 October 2022

Fremantle WA 6160