



Medical Board of Western Australia

2009 ANNUAL REPORT

30 June 2009



Table of Contents

PRESIDENT'S REPORT	3
BOARD MEMBERSHIP AND OFFICE	2
COMMITTEES	5
PANEL MEMBERS	5
OFFICE OF THE REGISTRAR.....	5
CEO/Registrar	5
Office	5
Staff	6
OVERVIEW OF OPERATIONS	8
FUNCTIONS OF THE BOARD	8
THE REGISTER.....	8
REGISTRATION	9
NOTIFICATIONS/COMPLAINTS	13
PROFESSIONAL STANDARDS	14
FINANCE, AUDIT AND MANAGEMENT	22

MEDICAL BOARD OF WESTERN AUSTRALIA

ABN: 25 271 541 367

PO BOX 1437
SUBIACO 6904
WESTERN AUSTRALIA

TELEPHONE : (08) 6380 3500
FACSIMILE : (08) 9321 1744
EMAIL complaints@wa.medicalboard.com.au
registrations@wa.medicalboard.com.au
info@wa.medicalboard.com.au

UNIT 1, 8 ALVAN STREET
SUBIACO 6008
WESTERN AUSTRALIA

WEB PAGE
www.wa.medicalboard.com.au

29 September 2009

Hon. Dr Kim D Hames
Minister for Health
28th Floor
Governor Stirling Tower
197 St Georges Terrace
Perth WA 6000

Dear Minister

1ST ANNUAL REPORT OF THE MEDICAL BOARD OF WESTERN AUSTRALIA

The Medical Board of Western Australia is pleased to submit this Annual Report to the Minister for Health for the period 1 December 2008 to 30 June 2009. This report fulfills the requirements of section 28 of the *Medical Practitioners Act 2008*.

Forming part of the Report are the audited financial statements of the Board.

Yours sincerely

Professor C Michael AO
PRESIDENT

PRESIDENT'S REPORT

There have been significant developments for the Board in the seven months since the proclamation of the *Medical Practitioners Act 2008* in December 2008. This new Act replaced the 114 year old *Medical Act* of 1894 and introduced many changes in matters of registration, regulation and reporting. The multi-faceted challenges for the Board in implementing these changes have been demanding on both Board members and the staff of the office. These significant changes have created a new environment in respect of registration and regulation, for all medical practitioners registered in Western Australia.

The new Act has ensured that Western Australia has similar legislation to that of Boards in other Australian States, particularly in respect of the management of impaired practitioners. The focus is on assisting these practitioners back into the workforce through monitoring and mentoring; and removing them from the previously punitive disciplinary management under the old Act. This is a very positive development under the new Act.

This year, the Board resolved to implement the option of an online renewal process for medical practitioners. This was to assist those practitioners to renew quickly and easily if outside Australia. Further, processing time will be significantly less than for paper renewals. This has been an exciting development.

In addition to online registration and as a direct result of the legislation, for the first time at renewal of registration in Western Australia, practitioners will be asked to make declarations in respect of many issues including health, convictions and disciplinary proceedings. Whilst this has been a usual practice in most other state medical boards, it will be challenging for practitioners to have to complete such detail. In the past, medical practitioners renewed their registration by paying the required fee and no information was requested in order to renew. The Board is required to request information from medical practitioners in order to make an assessment as to fitness to practice and competence, both physical and mental.

In the past seven months, professional conduct hearings have been held both pursuant to the *Medical Act 1894* and pursuant to the new Act through transitional provisions.

There have been changes within the office of the Board including increasing staff numbers in the registration department to manage the increasing number of registrants. This year the number of registrants is almost 9,000 which is a significant increase from the previous year.

I would like to take this opportunity to welcome the new members of the Board being:

- Professor Ken Mark McKenna
- Ms Anne Driscoll
- Ms Virginia Rivalland
- Ms Nicoletta Ciffolilli

I congratulate them on their appointments. Significant contribution has been made by the new members since their appointment.

I also acknowledge the valuable contribution made by Ms Gail Archer SC and Dr Pamela Bugar who retired from the Board.

On another note, the Board is now preparing for the commencement of the National Registration and Accreditation scheme which is anticipated to commence on 1 July 2010.

On behalf of the Board, I also thank all the staff for their continued support and cooperation in enabling the Board to achieve its objectives throughout the year, especially through such significant changes.



PROFESSOR CON MICHAEL AO
President



BOARD MEMBERSHIP AND OFFICE

The Medical Board of Western Australia ("the Board") consists of 12 members appointed by the Minister for Health.

Details of the Board members, including their qualifications are listed below.

Professor Con Michael, (President), AO. MD, MBBS, FRCOG, FRANZCOG, DDU, M. AcMed (Hon) Malaysia, F.AcMed (Hon) Singapore

Professor Bryant Stokes, (Deputy President) AM, RFD, MBBS, FRACS, FRCS, KSJ, JP

Ms Nicoletta Ciffolilli, B Juris, LLB

Ms Anne Driscoll, BA (Psychology), Commissioner for Consumer Protection

Dr Peter Flett, MBBS; FRCPA, Director-General – Department of Health

Dr Simon Towler, MBBS, FFARACS, FFICANZCA. (Ex Officio) (delegate of the Director-General)

Ms Prudence Ford, BSc (Hons), DipEd

Dr Felicity Jefferies, MBBS, FACRRM

Dr Michael McComish, MBBS, FRACP

Professor Ken Mark McKenna, MBBS, MRACOG; FRACOG

Dr Steven Patchett, MBChB, MRANZCP, FRANZCP

Ms Virginia Rivalland, MA, BA (English), RN

Dr Peter Wallace, OAM, MBChB, FRACGP, FACRRM, Dip Obst RCOG; GAICD

Provided below is a summary of Board member attendances for the seven months ended 30 June 2009.

Member	Board Meetings	Committee Meetings	SAT Proceedings	PSC Full Day	PSC Half Day	PSC Part Day
Prof C Michael	7 (8)	14	-	-	-	-
Prof B Stokes	8 (8)	12	-	1	-	1
Ms N Ciffolilli	7 (8)	0	-	-	1	-
Ms A Driscoll	6 (8)	5	-	-	-	-
Dr P Flett	1 (2)	-	-	-	-	-
Dr S Towler (delegate of the Director-General)	4 (6)	5	-	-	-	-
Ms P Ford	8 (8)	16	-	-	-	-
Dr F Jefferies	5 (8)	4	-	-	-	-
Dr M McComish	6 (8)	3	-	-	-	-
Prof M McKenna	7 (8)	3	-	-	-	-

Member	Board Meetings	Committee Meetings	SAT Proceedings	PSC Full Day	PSC Half Day	PSC Part Day
Dr S Patchett	4 (8)	3	1	-	-	-
Ms V Rivalland	6 (8)	5	1	-	-	-
Dr P Wallace	8 (8)	6	1	-	-	1

Figures in brackets represent possible number of Board meeting attendances.

COMMITTEES

Board members serve on one or more of the Board's committees.

The Medical Board of Western Australia Committees as at 30 June 2009 is as follows:

Registration Sub-Committee

Prof B Stokes (Chair)
Ms P Ford
Dr F Jefferies
Dr S Towler

Observers:

Ms P Malcolm, CEO
Ms M Faure, Registration Manager
Ms L Hawker, Registration Officer

Complaints Assessment Committee

Assoc Prof P Wallace (Chair)
Ms P Ford
Dr M McComish
Prof C Michael
Prof M McKenna
Dr S Patchett
Ms V Rivalland
Dr S Towler

Observers:

Ms P Malcolm, CEO
Dr S Gaby, Professional Standards Manager
Mr S Anderson, Case Manager
Ms A Rayner, Case Manager
Mr C Montgomery, Case Manager
Dr D Faulkner-Hill, Medical Advisor

Finance, Audit and Management Committee

Prof B Stokes (Chair)
Prof C Michael
Ms P Ford
Ms A Driscoll

Observers:

Ms P Malcolm, CEO
Mr R Parker, Accountant
Ms M Joyce, Office & Finance Administration Manager

National Registration Committee

Prof C Michael
Prof B Stokes
Ms P Ford
Dr F Jefferies
Dr S Towler
Assoc Prof P Wallace
Dr M McComish
Prof M McKenna
Dr S Patchett
Ms V Rivalland
Ms A Driscoll
Ms N Ciffolilli

National Conference Committee

Prof C Michael

Non-Board Members

Ms P Malcolm, CEO
Ms T Annear, Project Manager
Ms M Joyce, Office & Finance Administration Manager
Dr S Gaby, Professional Standards Manager
Ms A Rayner, Case Manager
Ms L Roberts, Registration Officer

Impairment Review Working Committee

Prof C Michael (Chair)
Dr S Patchett

Non-Board Members

Dr E Tay
Prof G Riley
Dr A Quigley

PANEL MEMBERS

Panel Members (Professional Standards Committee and Impairment Review Committee)

The Board acknowledges the invaluable contribution of the following members of the profession and the public who serve as members of the Professional Standards Committees and Impairment Review Committee as appointed by the Minister for Health.

Dr P Bentley	Ms D Bower	Dr R Bullen	Dr P Bugar
Dr S Burton	Dr M Cadden	Mr B Campbell	Ms M Carrigg
Dr T Chakera	Dr A Cronje	Dr G Cullingford	Ms D Davies
Dr G Dobb	Dr A Duncan	Dr A Ekladios	Dr S Hamilton
Dr D Heredia	Dr M Jones	Prof L Landau	Mr B Lawrence
Prof G Lipton	Dr S Lloyd	Dr J Lubich	Dr S Miller
Dr P Mulhern	Dr G Mullins	Dr R Murray	Dr R Newton
Mr B Patman	Mr J Pintabona	Dr D Roy	Assoc Prof M Sim
Mr M Solomon	Mr G Swensen	Dr E Tay	Dr A Thillainathan
Dr A Tulloch	Dr R Turnbull	Ms A White	Dr G Williamson
Clin Act Prof E Wylie			

Panel Members (Pre-Employment Structured Clinical Interview)

The Board also acknowledges the invaluable contribution of the following members of the profession who serve as members of the Pre-Employment Structured Clinical Interview panel.

Dr J Charkey-Papp	Dr J Copeman	Dr A Cronje	Dr A Duncan
Dr F Faigenbaum	Dr D Fakes	Dr M Howes	Dr M Kamien
Dr J Keenan	Dr F Lannigan	Dr C Lawson-Smith	Dr P McGuire
Dr F Ng	Dr A O'Connell	Dr D Oldham	Dr J Orford
Dr W Pennells	Dr A Shannon	Dr E Solomon	Dr H Watts

OFFICE OF THE REGISTRAR

CEO/Registrar

Ms Pamela Malcolm B Juris, LLB

Office

Henry James Building,
Unit 1, 8 Alvan Street
SUBIACO WA 6008

Telephone: (08) 63803500
Facsimile: (08) 9321 1744

Australian Business Number: 25 271 541 367

Website: www.wa.medicalboard.com.au

Staff

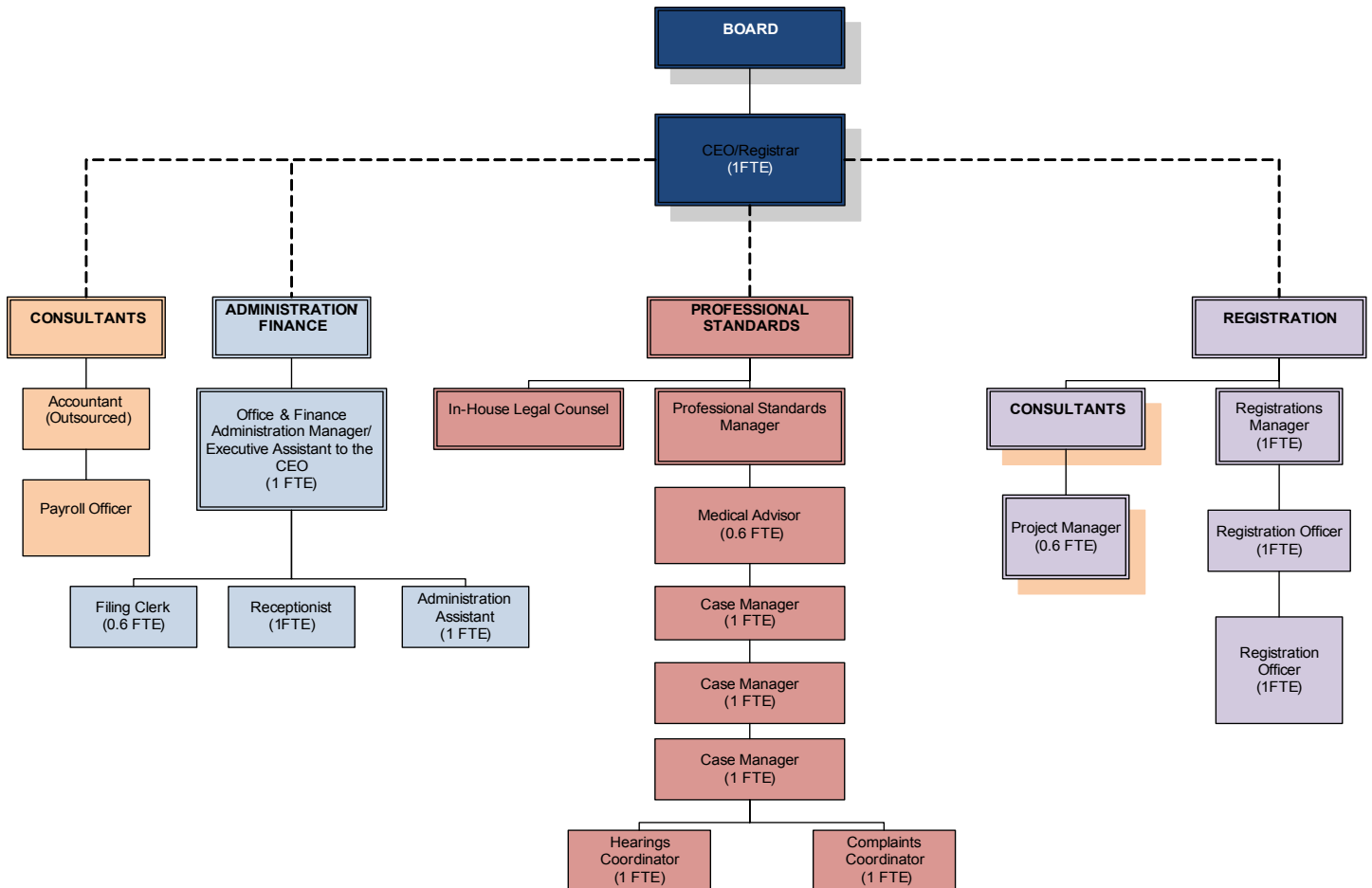
Due to the changes in the legislation, it has been necessary to increase the staff numbers over the past seven months.

There has also been channelling of staff into the various specialised departments and with that, a growing level of expertise in all areas.

Executive Team

- Ms Pamela Malcolm, CEO/Registrar
- Dr Sharon Gaby, Professional Standards Manager
- Ms Melanie Joyce, Office & Finance Administration Manager
- Ms Melanie Faure, Registrations Manager

ORGANISATION CHART



Staff Development

Staff members attended a wide range of relevant external training courses, seminars and in-house meetings, including:

- interpretation of legislation courses;
- corporate governance courses;
- public sector training sessions;
- freedom of information courses;
- operating procedures and policies; and
- IT software courses.

The Board anticipates including a provision within its budget for the next financial year for the continual professional development of all staff members.

Equal Employment Opportunity

The Board is committed to in equal opportunity for all and to the principles of Equal Employment Opportunity. Recruitment, promotion and remuneration are based solely on the performance, skills and qualifications of an individual for a particular position. The Board has not had any claims lodged against it during the financial year.

Solicitors of the Board

The Board currently refers matters to the following panel of solicitors:

Disciplinary matters and general advice:

Liscia & Tavelli
PO Box 8193
Perth Business Centre
PERTH WA 6849

McCallum Donovan Sweeney
2nd Floor, Irwin Chambers
16 Irwin Street
PERTH WA 6000

Sparke Helmore
Level 12, The Quadrant
1 William Street
PERTH WA 6000

Tottle Partners
Level 40, BankWest Tower
108 St Georges Terrace
PERTH WA 6000

Costs and fine recovery matters:

Cullen Babington Hughes
Level 2
95 Stirling Highway
NEDLANDS WA 6009

OVERVIEW OF OPERATIONS

FUNCTIONS OF THE BOARD

The Board is an independent statutory authority and administers its functions pursuant to the *Medical Practitioners Act 2008* ("the Act"). It is bound to act in accordance with the Act and its functions and responsibilities include:

- advising the Minister on matters to which the Act applies;
- administering the scheme of registration
- performing functions in relation to disciplinary, competency and impairment matters;
- supporting and promoting public education in relation to the practice of medicine and the rights and duties of medical practitioners;
- monitoring and supporting the development of standards for registration of medical practitioners and the assessment of qualifications for registration;
- promoting and encouraging –
 - the continuing education of medical practitioners in the practice of medicine; and
 - increase levels of skill, knowledge and competence in the practice of medicine

The aim of the Board is to ensure that the people of Western Australia receive the highest possible standard of medical care through the fair and effective administration of the Act. This aim is achieved by ensuring that appropriate standards of entry onto the Medical Register are maintained, and that instances of misconduct, incompetence, or impairment are dealt with in a timely and appropriate manner.

THE REGISTER

REGISTER OF MEDICAL PRACTITIONERS PURSUANT TO THE ACT

The Board maintains a register of medical practitioners on its website. This register contains updated information and now is to include the following information, pursuant to the new Act:

- the name of the person; and
- the business, or other, address of that person; and
- a unique numerical identification number for that person; and
- the date on which the person was first registered; and
- particulars of all of the medical qualifications recognised by the Board and held by that person; and
- the provision or provisions of this Act under which the person is registered; and
- any conditions applying to the registration; and
- any condition or change of condition imposed by another registering authority; and
- details of the exercise of any power under Part 6 (discipline) in respect of that person or any order made or penalty imposed in respect of that person by the Board or in a proceeding before the State Administrative Tribunal under Part 6; and
- such other information, if any, as is prescribed by the regulations.

SPECIALIST REGISTER

The new Act established the requirement for a Specialist Register such that specialists who wish to practice in a specialty are now required to register their specialty qualifications in order to do so. This has been implemented gradually through the year and after renewal of the 2009 year, it is anticipated that all specialists will be registered on the Specialist Register.

REGISTRATION

Registration Sub-Committee

- Professor Bryant Stokes (Chairperson)
- Dr Felicity Jefferies
- Ms Prudence Ford
- Dr Simon Towler

OVERVIEW

The Board's registration department is responsible for initial registration of all medical practitioners seeking to work in Western Australia; and for the renewal of the registration of all medical practitioners annually. This registration includes provisional, general, conditional and specific registration of qualified practitioners.

The Act introduced minor changes to registration categories and resultant changes to registration forms. Forms are available on the Board's website. The Act, however introduced significant changes to the registration renewal process, which must be implemented for the 2009 registration renewals.

A total of 8,985 individual medical practitioners were registered in Western Australia as at 30 June 2009. This is an increase of approximately 500 registrants since the previous year.

	30 June 2009
General Registration	7,146

CONDITIONAL REGISTRATION

Conditional registration is granted to applicants who do not meet all the requirements of general registration under Section 30 of the Act. Of the 8,985 registered practitioners as at 30 June 2009, 1,839 practitioners were conditionally registered. This figure includes International Medical Graduates ("IMGs"), interns and those practitioners in supervised clinical practice and postgraduate training. The breakdown of the categories of the conditionally registered medical practitioners is as follows:

Conditional Registration	30 June 2009
Internship	229
Supervised Clinical Practice	20
Postgraduate Training	66
Medical Teaching	8
Medical Research	3
Unmet Areas of Need	773

Conditional Registration	30 June 2009
General Practice in Remote and Rural Western Australia	66
Recognised Specialist Qualifications and Experience	640
Foreign Specialist Qualifications and Experience – Further Training	19
Temporary Registration in the Public Interest	14
Special Continuing	1
TOTAL	1839
Other Registration	
Medical Call Services	2
Body Corporate	245

CATEGORIES OF REGISTRATION

The categories of conditional registration available are defined as follows:

Interns

A graduate from an accredited Australian or New Zealand University who has been offered an Internship position in a Teaching Hospital is eligible for registration for the purpose of completing the twelve month period of internship.

Supervised Clinical Practice

A medical practitioner who has successfully completed both the multiple choice questionnaire and clinical component of the Australian Medical Council examinations is eligible for registration pursuant to this category. Registration will be granted for a period of twelve months, following which and subject to satisfactory performance, the medical practitioner is eligible for transfer to general (unconditional) registration.

Special Purpose Conditional Registration - Postgraduate Training

A medical practitioner whose primary medical degree was not obtained from an accredited Australian or New Zealand Medical School may be eligible for registration for the purpose of undertaking postgraduate training in Western Australia. Ongoing registration is subject to annual satisfactory performance reports to the conclusion of the postgraduate training program.

Special Purpose Conditional Registration - Medical Teaching

A medical practitioner may be eligible for conditional registration for the purposes of undertaking a medical teaching position in Western Australia if he or she has qualifications that the Board recognises for that purpose. Registration is generally limited to visiting overseas specialists who require short periods of registration

Special Purpose Conditional Registration - Medical Research

A medical practitioner may be eligible for conditional registration for the purposes of undertaking a medical research position if he or she has qualifications that the Board recognises for that purpose. Registration is generally restricted to short periods.

Special Purpose Conditional Registration - Unmet Areas of Need

An overseas trained medical practitioner working in a position for a limited period of time in an area having been declared an Unmet Areas of Need by the Minister for Health and approved by the Board.

General Practice in Remote and Rural Western Australia

A medical practitioner who has qualifications and experience obtained overseas but is otherwise competent to practise as a general practitioner and undertakes to abide by the conditions in Section 33 may be eligible for registration in this category. The conditions are that:

1. the person can only practise medicine as a general practitioner;
2. the person must practise in remote and rural WA for five years after registration; and
3. must become a fellow of the Royal Australian College of General Practitioners within two years of registration.

Recognised Specialist Qualifications and Experience

An overseas-trained specialist who has been awarded Fellowship (or be deemed equivalent to an Australian trained specialist) to a recognised Australian Medical College.

Special Purpose Conditional Registration - Foreign Specialist Qualifications and Experience – Further Training

A medical practitioner, whose specialist qualifications and experience were obtained outside Australia, may be eligible for registration in this category for the purpose of undertaking further specialist training or examination in order to achieve Fellowship to a recognised Australian Medical College.

Special Purpose Conditional Registration - Temporary Registration in the Public Interest

Registration is granted at the Board's discretion on a temporary basis if it is deemed in the public interest to do so.

Registration of Business Structures

(Required unless a practitioner practices on his/her own account, or in a partnership in which all the partners are medical practitioners.)

A medical practitioner who provides services through a company is required to make application to the Board for registration of the body corporate as a medical practitioner.

NATIONALLY CONSISTENT REGISTRATION PATHWAYS (FOR IMGs)

As part of the national registration scheme, the development of a uniform approach to the registration of IMG's is being implemented nationally. This anticipates a nationally consistent approach to the assessment of all IMGs. There has been ongoing consultation with all State and Territory Boards, the Australian Medical Council, various colleges and the Technical Committee (COAG).

The pathways are as follows:

1. Competent Authority Pathway:

This pathway is for IMGs who are seeking non-specialist registration and who have completed training/assessment through an AMC approved authority (UK, Ireland, US, Canada, NZ).

The following bodies are accredited authorities for conducting workplace based performance assessment under the competent authority model.

- Medical Board of Queensland;
- Postgraduate Medical Council of Victoria;

- West Australian Department of Health/Medical Board of Western Australia;
- Postgraduate Medical Council of South Australia;
- New South Wales Health;
- Medical Council of Tasmania;
- Medical Board of the ACT (hospital based assessment process)

IMGs who are eligible for the competent authority pathway are not required to pass the MCQ or clinical examination to be registered, but must satisfactorily complete a 12 month period of workplace-based performance assessment. This is currently being undertaken by way of supervision reports to the Board. Studies are being conducted into developing other forms of workplace-based performance assessments in Western Australia.

2. **Standard pathway (Workplace-based Assessment Pathway):**

This pathway is for IMGs who are applying for non specialist positions but who do not qualify under the Competent Authority or Specialist Pathways.

These practitioners have been offered employment by a hospital or in a general practice position and will, of necessity have to successfully pass the multiple choice questionnaire ("MCQ") and may have to undertake a pre-employment structured clinical interview ("PESCI").

AMC MCQ/PESCI

IMGs are required to undertake a mandatory screening examination, the AMC MCQ as a pre-registration requirement. This is followed by further assessment (Workplace-Based Performance Assessment).

The AMC approved a further pre-registration requirement for IMGs under this pathway for practitioners who have been offered employment positions in areas considered high risk. The PESCI is an interview to be conducted by an AMC accredited authority. The PESCI is an assessment tool to enable the Board to gain an understanding of the ability of an IMG to work in a specific location. It is undertaken to assess the risk associated the practitioner and the specific location.

The Board was appointed the accredited authority to conduct PESCI's in Western Australia on 24 February 2009. Since that time, nine PESCI have been conducted and of those, five IMG practitioners have passed and were deemed suitable to work at the requested location.

3. **Specialist Pathway:**

This pathway is for overseas trained specialists, specialists in training and area of need specialists who are assessed through the AMC/Specialist College Pathway.

These are college based assessments.

The new pathways set out the minimum standards applicable to IMGs applying to work as medical practitioners in Australia.

NOTIFICATIONS/COMPLAINTS

Complaints Assessment Committee

- Dr Peter Wallace (Chairperson) (General Practitioner)
- Professor Con Michael (Obstetrics & Gynaecology)
- Dr Michael McComish (Physician)
- Dr Steven Patchett (Psychiatrist)
- Dr Simon Towler (Intensivist) (Chief Medical Officer, Department of Health)
- Professor Mark McKenna (Obstetrics & Gynaecology)
- Ms Virginia Rivalland (Consumer Member)
- Ms Prudence Ford (Consumer Member)

The Complaints Assessment Committee is appointed by the Board each month (from the Board members listed above) and consists of not more than 4 persons —

- (a) a majority of whom must be medical practitioners (one or more of whom may be a member of the Board); and
- (b) one of whom (who may be a member of the Board)
 - (i) must be neither a medical practitioner nor qualified to be registered as a medical practitioner; and
 - (ii) must have knowledge of and experience in representing the interests of consumers.

In the seven months to July 2009, 107 notifications were lodged with the Board bringing the total number of notifications under investigation to 126. During the same period, 29 notifications were closed due to the Board finding insufficient grounds to warrant disciplinary proceedings.

If a complaint raises concerns in the public interest and the complainant's identity is established to the satisfaction of the Board, the Board may accept oral or written complaints if there are sufficient particulars provided. The Board may also investigate of its own volition should information be provided to the Board and it is in the public interest to do so.

A notification form is the preferred form of complaint and can be obtained from the Medical Board Website www.wa.medicalboard.com.au or from the Board's office.

Where a complaint may not involve a breach of the Act, it may be referred to the Office of Health Review (OHR) which is an independent State Government agency. A complainant can approach the OHR directly or ask the Board to refer their complaints to the OHR.

The following is a summary of the status of the complaints considered for the seven months to 30 June 2009:

Statistics	30 June 2009
Total number of new complaints received by the Board	107
Complaints where insufficient grounds to proceed to inquiry or no further action	29
Complaints under investigation	126

Complaints received from 1 December 2008 to 30 June 2009 were classified according to the nature of the allegations in the complaint documentation. Often there is more than one allegation and each matter receives a classification.

Ref No.	Complaint Category	Count	Percent
(1.1)	Inadequate information about treatment options	5	2.04
(1.3)	Misinformation or failure in communication	13	5.31
(1.4)	Failure to fulfil statutory obligations	3	1.22
(1.5)	Access to Records	4	1.63
(1.6)	Inadequate or Inaccurate Records	2	0.82
(1.8)	Certificate or report problem	6	2.45
(1.9)	Possible impairment practitioner	3	1.22
(2.1)	Failure to consent patient/client	7	2.86
(2.2)	Consent not informed	3	1.22
(2.3)	Consent not obtained	2	0.82
(2.5)	Refusal to refer or assist to obtain a second opinion	3	1.22
(3.1)	Inadequate diagnosis	18	7.35
(3.2)	Inadequate treatment	32	13.06
(3.3)	Rough treatment	6	2.45
(3.4)	Incompetent treatment	4	1.63
(3.5)	Negligent treatment	9	3.67
(3.6)	Wrong treatment	16	6.53
(4.1)	Inadequate information about costs	2	0.82
(4.2)	Unsatisfactory billing practice	1	0.41
(4.3)	Amount charged	3	1.22
(5.1)	Inconsiderate service/lack of courtesy	15	6.12
(5.2)	Absence of caring	20	8.16
(5.3)	Failure to ensure privacy	3	1.22
(5.4)	Breach of confidentiality	3	1.22
(5.5)	Discrimination	2	0.82
(5.7)	Sexual impropriety	1	0.41
(5.8)	Sexual transgression or violation	3	1.22
(5.9)	Assault	2	0.82
(5.10)	Unprofessional conduct	33	13.47
(6.3)	Fraud/illegal practice	3	1.22
(6.4b)	Misleading claim (practitioner e.g. qualifications)	3	1.22
(6.5)	Section 124, 125, 127	4	1.63
(7.1)	Mentally disturbed complainant	9	3.67
(7.2)	Unsubstantiated	2	0.82
Total		245	

PROFESSIONAL STANDARDS

Part 6 of the Act includes identification of three streams for professional standards matters:

- (1) discipline;
- (2) competence; and
- (3) impairment

Each stream provides for specific investigation processes. Both discipline and competence matters may proceed to a hearing before the Professional Standards Committee ("PSC") or the State Administrative Tribunal ("SAT"). An impairment matter may proceed to the newly comprised committee called Impairment Review Committee. It is also possible to progress an impairment matter to the SAT, in serious circumstances.

If the Board is satisfied that the medical practitioner may have breached the Act, the Board can take one of the following actions:

- (1) Refer the matter to the Professional Standards Committee (PSC).
- (2) Refer the matter to the State Administrative Tribunal (SAT); or

The PSC

The PSC is comprised of independent PSC members appointed by the Minister for Health. The PSC hears matters considered by the Board which do not warrant a proceeding before the SAT. However referring a matter to the PSC does not preclude the Board from referring the matter to the SAT if the PSC advises the Board to do so.

The PSC may make Orders as follows:

- (i) reprimand;
- (ii) that the medical practitioner pay to the Board a fine of an amount not exceeding \$5,000 specified in the order;
- (ii) that the Board impose restrictions or conditions or both on the practice of medicine by the medical practitioner.

Any medical practitioner who is aggrieved by any decision of the PSC may apply to the SAT for a review of the decision.

The SAT

SAT is an independent review tribunal that can hear disciplinary matters brought by the Board, against medical practitioners. Matters which may lead to a finding of removal or suspension of the medical practitioner shall be referred to the SAT.

The penalties the SAT may impose upon dealing with an allegation referred include any one or more of the following:

- (i) order the removal of the name of the medical practitioner from the register;
- (ii) order that the registration of the medical practitioner be suspended for such a period not exceeding 12 months as specified in the order;
- (iii) impose a fine not exceeding \$25,000;
- (iv) reprimand the medical practitioner.

Urgent action may be taken by the Board to restrain a medical practitioner from practicing medicine, where the Board is of the opinion that an activity of that practitioner involves or will involve a risk of imminent injury or harm to the physical or mental health of any person, pursuant to section 87 of the Act. The period of suspension is limited to 30 days and the matter will then be referred to the SAT for further consideration. One such matter has been referred in the past seven months.

Board Hearings (Re-Registration following Erasure from the Register)

Any medical practitioner whose name has been erased from the Register of Medical Practitioners ("the Register") may at intervals of 12 months, apply to the Board for restoration of their name to the Register.

Any person whose registration has been suspended, on the expiration of a period of suspension or registration, shall be deemed automatically to be restored to the Register, and his/her rights and privileges as a medical practitioner shall thereupon be revived.

Where the Board orders the restoration to the Register or the name of the person is deemed automatically to be restored to the Register, the Board may in either case impose any condition which it thinks necessary to protect the public interest. Such an Order may limit, qualify or affect the manner in or places at which the person may practice. The Board may from time to time, either of its own motions or on application by that person, vary or revoke any condition imposed.

Where the Board is satisfied that a person who is registered as a medical practitioner under the Act has been suspended or that his or her name has been erased from the register of medical practitioners under the laws of another State or Territory of the Commonwealth, the Board may, without further inquiry, suspend the medical practitioner or erase the name of the medical practitioner from the register, as the case may be.

The following is a summary of Board hearings and matters referred to the SAT and PSC for the seven months to 30 June 2009:

	30 June 2009
PSC Hearings Completed	4
PSC Hearings Pending	39

	30 June 2009
SAT Hearings Completed	5
SAT Hearings Pending	57 (36 and 2 multiple matters)

	30 June 2009
Medical Board Proceedings:	
• Re-Registration Hearings Completed	0

A single proceeding may cover more than one section of the Act.

Monitoring of Conditions

Practitioners who are affected by a dependence on drugs or alcohol or have an impairment which impacts on their ability to practice, may have conditions imposed upon their practice of medicine.

During the year, 14 medical practitioners were subject to monitoring of conditions.

Proceedings Concluded During the Period 1 December 2008 to 30 June 2009

Provided **below** is a summary of the proceedings concluded during the period ended 30 June 2009.

Professional Standards Committee

Dr A

It was alleged to the Professional Standards Committee ("PSC") that the practitioner may have been guilty of infamous or improper conduct in a professional respect, pursuant to section 8AA and section 13 of the Medical Act 1894 (WA) (as amended), by reason of the administration by the practitioner to themselves of Pethidine and Morphine Sulphate without lawful cause or authority.

It was alleged that the practitioner may be affected by an addiction to deleterious drugs, namely Pethidine and Morphine Sulphate.

Upon hearing the Counsel Assisting the Professional Standards Committee, and the Practitioner, at a hearing held on Tuesday, 23 December 2008, the Professional Standards Committee ordered that:

1. The Practitioner be permitted from the date of this order to practise medicine subject to the following conditions:
 - a) The Practitioner must be of good behaviour for a period of 5 years from the date of this order;
 - b) Until 22 December 2010 the Practitioner must not administer, prescribe or possess drugs listed in Schedule 4 and Schedule 8 of the Poisons Act 1964 (WA). Should any of his patients require such drugs he must arrange for another medical practitioner to administer or prescribe them;
 - c) Until 22 December 2010 the Practitioner must consult a psychiatrist for treatment, the regularity of the treatment to be determined by the treating psychiatrist;
 - d) The Practitioner undertakes to inform the Board of any management and treatment by the treating psychiatrist and must provide the Medical Board of Western Australia ("Board") with progress reports from his treating psychiatrist as required by the Board;
 - e) The Practitioner must undergo a formal psychiatric review by a medical practitioner appointed by the Board to reassess his mental condition, no later than 30 June 2009 and thereafter, as may be required by the Board.
 - f) Until 22 December 2010 the Practitioner must provide all and any consents to the Board that are required to enable the Board, its officers and agents, to access at any time, his prescribing data.
 - g) The Practitioner must undertake clinical practice in a practice with at least 3 principals and within one month of commencement in that practice, the Practitioner must advise the Board of the name of the medical practitioner from that practice prepared to act as his mentor for a period of 24 months from the date of this order.
 - h) Until 22 December 2010 should the Practitioner change his place of practice, he must immediately notify the Registrar of the Board, and advise the Registrar of the Board of his new place of practice, or employer, prior to commencement of employment.
 - i) The Practitioner must provide a report from his mentor to the Board every 3 months.
 - j) Until 22 December 2010 the Practitioner must limit his hours of clinical practice to 35 hours per week or for such longer periods as his treating psychiatrist may approve in writing to the Board.

The Board and the Practitioner must ensure these orders are drawn to the attention of the Practitioner's treating psychiatrist and mentor and the reviewing practitioner who may from time to time be involved in his case.

If the Practitioner changes his treating psychiatrist or mentor he must advise the Registrar of the Board within 7 days of the identity of his new treating psychiatrist or mentor.

The Practitioner is to bear any costs of compliance with paragraphs 1(c), (d), (e) and (i) above.

The Practitioner have leave to apply to vary these conditions on 30 days of written notice to the Board.

Dr B

It was alleged to the Professional Standards Committee ("PSC") that the practitioner may have been guilty of improper conduct in a professional respect, pursuant to section 13(1) *Medical Act 1894 (WA) (as amended)* failed to:

1. adequately advise of the risk that the removal of the ovary might be necessary;
2. inform the Patient of the outcome of surgery;
3. provide post-operative care and post operative information;
4. ensure that the Patient came back for a post-operative check up.

Upon hearing the Counsel Assisting the Professional Standards Committee, and the Practitioner, at a hearing held on Tuesday, 12 January 2009, the Professional Standards Committee ordered that the Practitioner be reprimanded and fined \$5,000.

Dr C

It was alleged to the Professional Standards Committee ("PSC") that the practitioner may have been guilty of improper conduct in a professional respect, pursuant to section 13(1) *Medical Act 1894 (WA) (as amended)*:

1. failed to explain to the Patient why it was necessary for them to undress for the examination;
2. failed to offer the Patient any covering; and
3. caused the Patient embarrassment and thereby disregarded the Patient's dignity.

Upon hearing the Counsel Assisting the Professional Standards Committee, and the Practitioner, at a hearing held on Tuesday, 24 March 2009, the Professional Standards Committee ordered that the matter be dismissed and no further action be taken.

Dr D

It was alleged to the Professional Standards Committee ("PSC") that the practitioner may have been guilty of infamous or improper conduct in a professional respect, pursuant to section 13(1)(a) of the *Medical Act 1894 (WA) (as amended)*, by the use of inappropriate language during the consultation causing the Patient to be upset.

Upon hearing the Counsel Assisting the Professional Standards Committee, and the Practitioner, at a hearing held on Tuesday, 28 April 2009, the Professional Standards Committee ordered that the Practitioner be reprimanded and fined \$1,000.

State Administrative Tribunal Proceedings

Dr Aung Tin Kyi (MBC/2169-233)

It was alleged that Dr Aung Kyi was practising medicine at a level she believes to be somewhat below the standard expected of a GP in Australia.

The Board referred the matter to the SAT however upon further investigation, the Board withdrew its application.

On 4 February 2009, it was ordered that:

1. the application of the practitioner for an order for costs is dismissed.
2. there is no order as to costs.

Dr Anthony Stroud (MBC/2448-276)

It was alleged that Dr Stroud did not administer anaesthetics appropriately prior to the patient's non-elective caesarian section procedure causing pain and trauma during delivery of the child.

It was alleged that Dr Stroud:

1. failed, after the patient had suffered a reaction to the local anaesthetic (aural symptom of poundin in her ears, a decrease in blood pressure and an altered level of consciousness) to re-site the epidural catheter and re-test it to ascertain whether it was intravenous;
2. following the reaction, and without taking the action referred to above, injected further anaesthetic via the epidural catheter inserted into the patient when this action carried with it, the risk of causing neurological and/or cardiovascular toxicity;
3. allowed the caesarian section procedure to be commenced before ensuring an adequate level of anaesthesia; and
4. failed to maintain adequate communication with the patient during the caesarean section procedure and failed to address the patient's level of pain during the surgery by advising the patient that she could have a general anaesthetic and by administering a general anaesthetic.

The practitioner has undertaken to complete, at his expense, a course supervised by the Australian and New Zealand College of Anaesthetists dealing with the effective management of anaesthetic crises.

On 24 June 2009, the SAT ordered that the practitioner:

1. be reprimanded.
2. have his registration suspended for a period of 2 calendar months to commence 1 July 2009.
3. pay the Board's costs fixed in the sum of \$16,000.

Dr Christopher Allen (MBC/2544-306)

It was alleged that Dr Allen:

1. failed to examine the patient on 11 November 2005 when she consulted the Respondent ('the consultation') and complained of leaking fluid which had commenced on the morning of the consultation;
2. made a preliminary diagnosis of urinary tract infection without ruling out, adequately or at all, other causes for the patient's symptoms, such as rupturing of membranes or premature labour;
3. took no steps, alternatively no adequate steps, to investigate or determine:
 - (a) whether the patient's condition had altered from that noted at the obstetrics review by Dr J on 10 November 2005; or

- (b) if the patient was in premature labour; or
 - (c) if the patient's membranes were ruptured; or
 - (d) the cause, source or nature of the leaking fluid; or
 - (e) the condition of the patient's baby in utero;
4. performed a dipstick examination of a sample of leaking fluid when a speculum examination should have been performed; and
 5. failed to adequately manage the patient's condition and to refer the patient to hospital.

At the mediation between the parties on 6 February 2009, the parties agreed the terms upon which the proceedings may be settled.

The parties have agreed the following relevant facts:

6. On 10 November 2005 during a routine obstetrics review of the patient by Dr J ('the obstetrics review'), a sample of urine was sent to pathology for testing ('the test') following the discovery of blood and proteins in the urine sample taken and tested in the course of the obstetrics review.
7. On 11 November 2005 the Respondent was consulted by the patient ('the consultation').
8. The patient complained of leaking fluid which had commenced on the morning of the consultation.
9. The practitioner:
 - (a) performed a dipstick examination of a sample of leaking fluid;
 - (b) made a preliminary diagnosis of a urinary tract infection;
 - (c) prescribed Amoxil antibiotics; and
 - (d) advised the patient to go home and await the pathology results of the test taken on 10 November 2005 before commencing the antibiotic treatment.
10. the patient was admitted to Rockingham Hospital on 12 November 2005 where she underwent an emergency caesarean section.
11. At the time of the consultation, the Respondent was practising in his capacity as a GP Registrar at the Woodbridge Medical Centre and was in the process of completing his general practitioner training programme.

On 6 February 2009, it was ordered that the practitioner:

1. be reprimanded;
2. have the following condition on practice imposed on him, that is, that he undertake to attend a course, to be approved by the Medical Board of Western Australia, in relation to the recognition and identification of potential problems and the appropriate diagnosis and treatment in relation to pregnant patients presenting with new symptoms or changes in condition;
3. pay a fine of \$5,000.00; and
4. pay the Board's costs in the sum of \$10,000.00.

Dr Padmini Peters (MBC/2707-332)

It was alleged that Dr Peters removed a naevus from the thigh of a twelve year old patient without proper consent; and failed to adequately suture the wound following the removal of the naevus.

At the mediation conducted on 2 February 2009, the practitioner admitted the allegation and the parties agreed the terms upon which the proceedings could be settled.

On 2 February 2009, it was ordered that the practitioner:

1. be reprimanded.
2. pay a fine of \$1,000 to the Board on or before 2 May 2009.
3. give a written undertaking to the Board to be of good behaviour for 2 years and to undertake further training at her cost in relation to proper wound care as approved by the Board.
4. pay the Board's costs fixed in the sum of \$5,000.

Dr E (MBC/2736-307)

This matter is the subject of a suppression order.

In these proceedings, the Medical Board of Western Australia sought the cancellation of the registration of a medical practitioner. The application was based upon allegations that the practitioner had sought to practise medicine in South Africa without disclosing to the appropriate authorities in that country that he was subject to a number of disciplinary actions in Western Australia, and in some cases actively misleading those authorities as to his standing as a medical practitioner in Western Australia.

In his response to the application, the practitioner denied that he had, or had intended to, mislead anyone in South Africa as to his standing in Western Australia, or that he had sought employment as a medical practitioner in South Africa. The practitioner's wife is also a doctor, and the practitioner asserted that the discussions with the various people concerned in South Africa were principally in relation to his wife's potential employment there.

At an earlier stage of the proceedings, the Tribunal made orders prohibiting publication of the practitioner's name. Those orders were made on the basis of medical evidence that publication might be seriously detrimental to the practitioner's mental and physical health. The question of continuation of those non-publication orders is to be further argued following delivery of these reasons.

The matter was listed for a hearing over four days. At the commencement of the hearing, the practitioner, through his counsel, advised the Tribunal that, on the basis of psychiatric advice, the practitioner did not intend to participate in the hearing and that the practitioner was prepared, without admitting any of the allegations against him, and on the basis that there were no findings against him, to consent to an order that his registration be cancelled and his name be removed from the register of medical practitioners. The Board indicated, however, that it wished the Tribunal to proceed to consider the evidence it had produced and make findings on that evidence. The Tribunal agreed to the course suggested by the Board and proceeded to receive the written statements of the Board's witnesses, and other documents tendered in evidence, and determined that it would deal with the matter on the basis of those papers.

The Tribunal reviewed the allegations against the practitioner, and the evidence provided by the Board in support of those allegations, and concluded that the allegations were supported by the evidence. The

seriousness of the allegations was, in the Tribunal's view, such as to warrant the cancellation of the practitioner's registration and the removal of his name from the register, and made orders accordingly.

On 6 March 2009, the SAT found the practitioner guilty of infamous conduct in a professional respect and ordered that the practitioner's name be removed from the register.

FINANCE, AUDIT AND MANAGEMENT

Finance, Audit and Management Committee:

- Professor Bryant Stokes (Chairperson)
- Professor Con Michael
- Ms Prudence Ford
- Ms Anne Driscoll

The Board resolved to change the name of its Finance/Contract Management Sub-Committee to Finance, Audit and Management Committee during the year due to its functions including matters of audit also.

The Committee's primary function is to ensure accountability for the Board's financial affairs. The Finance, Audit and Management Committee reviews all matters relating to finance and management of the Medical Board's contracts.

Financial statements for the seven months ended 30 June 2009 are included at the end of this report. The financial statements comply with Accounting Standards, the Medical Practitioners Act 2008 and other mandatory professional reporting requirements; and are a true and fair view of the financial position of the Board as at 30 June 2009.

Compliance

The Board has determined that it has requirements to comply with the following Acts and policies and procedures are being developed to ensure this occurs.

- Corruption and Crime Commission Act 2003;
- Disability Services Act 1993;
- Equal Opportunity Act 1984;
- Freedom of Information Act 1992;
- Occupational Safety and Health Act 1984;
- Parliamentary Commissioner Act 1971
- Public Sector Management Act 1994;
- State Records Act 2000;
- Public Interest Disclosure Act 2003;
- Workers Compensation and Injury Management Act 1981

Disability Services

The Disability Services Act, 1993 defines disability as a condition that:

- is attributable to an intellectual, cognitive, neurological, sensory or physical impairment or a combination of those impairments;
- is permanent; and
- may or may not be episodic in nature.

For the Board to be compliant with the Disability Services Act 1993, the Board is required to develop and implement a Disability Access and Inclusion Plan ("DAIP") to outline the ways in which the Board it will ensure that people with disabilities are provided with the same opportunities to access the Board's facilities and services. The Board prepared its first Disability Access and Inclusion Plan for 2008 – 2012.

Freedom of Information

The Medical Board of Western Australia received four valid applications from 1 December 2008 to 30 June 2009. During this time, two applications were finalised.

There were three internal reviews required during this period of which all decisions were confirmed.

The table below includes statistics which were provided to the Office of the Information Commissioner as part of the Annual Statistical Return.

FOI APPLICATIONS	STATISTICS
Personal Information Requests	0
Non-Personal Information Requests	4
Amendment of Personal Information	0
Total Applications Received	4
Applications Transferred in Full	0
Applications Completed	2
Applications Withdrawn	0
Internal Reviews Completed	1

Public Interest Disclosure

The Board has received one notice through the Public Interest Disclosure Act 2003, which is currently still under review. The procedure for lodgement of public interest disclosures has been prepared and is available to the public on the Board's website.

Records Management

The Board submitted an amended Recordkeeping Plan to the State Records Office in May 2009 taking into account all the changes that have occurred since the Board moved into its premises in November 2007. The plan still has some further minor amendments to be made before it is approved by the State Records Office. It is anticipated this will be completed by September 2009.

Records management training is provided to all new staff as part of their induction program. This information forms part of the Board's Procedures Manual and identifies to staff, their roles and responsibilities under the Board's Recordkeeping Plan.

The efficiency and effectiveness of the Board's record keeping system is to be evaluated not less than every five years and the training program is to be reviewed as required.

MEDICAL BOARD OF WESTERN AUSTRALIA

**FINANCIAL STATEMENTS
FOR THE 7 MONTH PERIOD ENDED
30TH JUNE 2009**



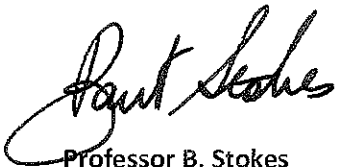
Medical Board of Western Australia
Statement by Board Members 7 month period ended 30 June 2009

The Board Members declare that the financial statements and notes:

- (a) Comply with Accounting Standards, the Medical Practitioners Act 2008 and other mandatory professional reporting requirements ; and
- (b) Give a true and fair view of the financial position of the Medical Board of Western Australia as at 30 June 2009 and of its performance for the period 1 December 2008 to 30 June 2009.

In the Board Members opinion there are reasonable grounds to believe that the Medical Board of Western Australia will be able to pay its debts as and when they become due and payable.

For and on behalf of the Board.



Professor B. Stokes
DEPUTY PRESIDENT

Date: 8th September 2009



Ms P. Ford
BOARD MEMBER

Date: 8 September 2009



MEDICAL BOARD OF WESTERN AUSTRALIA
INCOME STATEMENT FOR THE 7 MONTH PERIOD ENDED 30
JUNE 2009

	Note	2009
Revenue	3	2,074,794
Interest Received	4	119,749
Other revenue		20,903
Employee benefits expense	6	(673,789)
Supplies and services		(517,053)
Accommodation expenses		(112,555)
Depreciation and amortisation expense		(17,509)
Other expenses		(231,319)
Finance cost		(111)
Profit for the year	7	663,110

The accompanying notes form part of these financial statements.



MEDICAL BOARD OF WESTERN AUSTRALIA

BALANCE SHEET AS AT 30 JUNE 2009

	Note	2009
ASSETS		
Current Assets		
Cash and cash equivalents	8	3,489,309
Trade and Other Receivables	9	44,888
Other assets	10	46,764
Total Current Assets		3,580,961
Non-Current Assets		
Property, plant and equipment	11	210,106
Total Non-Current Assets		210,106
TOTAL ASSETS		3,791,067
LIABILITIES		
Current Liabilities		
Trade and Other Payables	12	100,901
Short Term Provisions	13	62,904
Other Liabilities	14	844,059
Total Current Liabilities		1,007,864
Non-Current Liabilities		
Long Term Provisions	13	55,821
Total Non-Current Liabilities		55,821
TOTAL LIABILITIES		1,063,685
NET ASSETS		2,727,382
EQUITY		
Retained earnings	15	2,727,382
TOTAL EQUITY		2,727,382

The Balance Sheet should be read in conjunction with the accompanying notes.



MEDICAL BOARD OF WESTERN AUSTRALIA
STATEMENT OF CHANGES IN EQUITY FOR THE 7 MONTH PERIOD ENDED
30 JUNE 2009

	<u>2009</u>
RETAINED EARNINGS	
Capital Introduced by the Medical Board of Western Australia 1894	2,064,272
Profit/(loss) for the year	663,110
Balance at end of year	<u>2,727,382</u>
Balance of Equity at end of year	<u>2,727,382</u>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.



MEDICAL BOARD OF WESTERN AUSTRALIA
CASHFLOW STATEMENT FOR THE 7 MONTH PERIOD ENDED 30 JUNE
2009

	Note	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Doctors		657,406
Payments to Suppliers		(1,561,844)
Interest Received		117,631
Net cash provided by/(used in) Operating Activities	16(b)	(786,808)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property Plant & Equipment		15,645
Net cash provided by/(used in) Investing Activities		15,645
Net increase/(decrease) in cash and cash equivalents		(802,453)
Cash and cash equivalents at the beginning of period introduced by Medical Board of Western Australia 1894		4,291,762
CASH AND CASH EQUIVALENT ASSETS AT THE END OF PERIOD	16(a)	3,489,309

The Cash Flow Statement should be read in conjunction with the accompanying notes.



MEDICAL BOARD OF WESTERN AUSTRALIA

Notes to the Financial Statements

for the 7 month period ended 30 June 2009

The Medical Board of Western Australia ("Board") was originally established in 1894 to register and regulate medical practitioners in Western Australia. On the 1st December 2008, a new Act was proclaimed known as the Medical Practitioners Act 2008 establishing a new Board effective from 1 December 2008.

1. Summary of significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

(a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian equivalents to International Financial Reporting Standards (AIFRS), Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board, Australian Accounting Interpretations and the Medical Practitioners Act 2008.

No standards and interpretations that have been issued or amended but are not effective have been early adopted by the Board for the reporting period ended 30 June 2009. Where applicable, the Board plans to apply these standards and interpretations from their applicable date. The adoption of new and amending standards and interpretations mandatory for annual periods reporting on or after 1 January 2009 did not result in any significant changes to the accounting policies that were in place at 30 June 2009.

(b) Basis of Preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout the period unless otherwise stated.

The financial statements are presented in Australian dollars.

(c) Reporting Entity

The reporting entity is the Medical Board of Western Australia.

(d) Income

Revenue recognition

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Annual Practicing Fees

Revenue from practicing fees is recognised pro rata on the number of months expired from the renewal date of 1st October 2008. The cash is received in advance and the unearned portion is recognised as Unearned Revenue in Other Liabilities.



MEDICAL BOARD OF WESTERN AUSTRALIA

Notes to the Financial Statements

for the 7 month period ended 30 June 2009

(d) Income (cont.)

Interest

Interest revenue includes interest on moneys held on deposit with financial institutions and is recognised as it accrues.

Gains

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets.

Registration and Costs Recovery

Revenue is recognised at the time funds are received.

(e) Income Tax

The Board is established under the Medical Practitioners Act 2008. The Board is a not for profit organisation and operates on a cost recovery basis. As a result, the Board is not listed as a national tax equivalent regime ("NTER") and is not required to pay tax equivalents to the Treasurer.

(f) Property, Plant and Equipment

Capitalisation/Expensing of assets

Items of property, plant and equipment costing \$300 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$300 are expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in total).

Initial recognition and measurement

All items of property, plant and equipment are initially recognised at cost.

For items of property, plant and equipment acquired at no cost or for nominal cost, cost is their fair value at the date of acquisition.

Subsequent measurement

After recognition as an asset, the Board uses the cost model for the measurement of property, plant and equipment. Property, plant and equipment are carried at cost less accumulated depreciation and accumulated impairment losses.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

Depreciation on other assets is calculated using the straight-line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable assets are:

Office equipment	5 years
Leasehold improvements	10 years



MEDICAL BOARD OF WESTERN AUSTRALIA

Notes to the Financial Statements

for the 7 month period ended 30 June 2009

(g) Property Plant and Equipment (Cont)

The carrying amount of plant and equipment is reviewed annually by the Board to ensure it is not in excess of the recoverable amount from the assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

(h) Impairment of Assets

Property, plant and equipment and intangible assets are tested for any indication of impairment at each balance sheet date. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. As the Board is not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/ amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

(i) Leases

The Board has entered into an operating lease arrangement for office accommodation where the lessors effectively retain all the risks and benefits incidental to ownership of the items held under the operating leases. Equal instalments of the lease payments are charged to the Income Statement over the lease term as this is representative of the pattern of benefits to be derived from the leased property.

(j) Financial Instruments

The Board has two categories of financial instrument:

- Financial assets (includes cash and cash equivalents, term deposits, receivables); and
- Non-trading financial liabilities (payables).

Initial recognition and measurement is at fair value. The transaction cost or face value is equivalent to the fair value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(k) Cash and Cash Equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents comprise of cash on hand and short-term deposits with term of one month that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.



MEDICAL BOARD OF WESTERN AUSTRALIA

Notes to the Financial Statements

for the 7 month period ended 30 June 2009

(l) Receivables

Receivables are recognised at the amounts receivable, as they are due for settlement no more than 30 days from the date of recognition.

The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectable are written off. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Board will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

(m) Payables

Payables are recognised when the Board becomes obliged to make future payments as a result of a purchase of assets or services at the amounts payable. The carrying amount is equivalent to fair value, as they are generally settled net 30 days from date of invoice.

(n) Provisions

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date.

(i) Provisions- Employee Benefits

Annual Leave and Long Service Leave

The liability for annual and long service leave expected to be settled within 12 months after the end of the balance sheet date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the end of the balance sheet date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the balance sheet date.

When assessing expected future payments consideration is given to expected future wage and salary levels including non salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the probability of employee departures and periods of service.

The expected future payments are discounted to present value using market yields at the balance sheet date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Board does not have an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

(ii) Provisions- Other

Employment On-Costs

Employment on-costs, including workers' compensation insurance and payroll tax, are not employee benefits and are recognised separately as liabilities and expensed when the employment to which they are related has occurred. Employment on-costs are included as part of the Board's 'Other expenses- employment on costs' and are not included as part of the Board's 'Employee benefits expense' and the related liability is included in Employment on-costs provision.



MEDICAL BOARD OF WESTERN AUSTRALIA

Notes to the Financial Statements

for the 7 month period ended 30 June 2009

(o) Accrued Salaries

Accrued salaries (refer note 14 'Other current liabilities') represent the amount due to staff but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a few days of the financial year-end. The Board considers the carrying amount of accrued salaries to be equivalent to the net fair value.

(p) Comparative Figures

There are no comparative figures in these financial statements as the Medical Board of Western Australia is a new entity which was established when the Medical Practitioners Act 2008 was proclaimed on the 1st December 2008. All assets and liabilities of the previous Medical Board of Western Australia entity were transferred on that date.

2. New Accounting Standards for Application in Future Periods

The AASB has issued new, revised and amended Standards and Interpretations that have mandatory application dates for future reporting periods and which the group has decided not to early adopt. A discussion of those future requirements and their impact on the Medical Board of Western Australia (Board) is as follows:

- AASB 8: Operating Segments and AASB 2007-3: Amendments to Australian Accounting Standards arising from AASB 8 [AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AACB 127, AASB 134, AASB 136, AASB 1023 and AASB 1038] (applicable for annual reporting periods commencing from 1 January 2009). This Standard replaces AASB 114 and requires identification of operating segments on the basis of internal reports that are regularly reviewed by the Board for the purposes of decision making. Whilst the impact of this Standard cannot be assessed at this stage, there is the potential for more segments to be identified. Given the lower economic level at which segments may be defined, and the fact that cash-generating units cannot be bigger than operating segments, impairment calculations may be affected. Management presently do not believe impairment will result however.
- AASB 101: Presentation of Financial Statements, AASB 2007-8: Amendments to Australian Accounting Standards arising from AASB 101, and AASB 2007-10: Further Amendments to Australian Accounting Standards arising from AASB 101 (all applicable to annual reporting periods commencing from 1 January 2009). The revised AASB 101 and amendments supersede the previous AASB 101 and redefined the composition of financial statements including the inclusion of a statement of comprehensive income. There will be no measurement or recognition impact on the group. If an entity has made a prior period adjustment or reclassification, a third balance sheet as at the beginning of the comparative period will be required.
- AASB 123: Borrowing Costs and AASB 2007-6: Amendments to Australian Accounting Standards arising from AASB 123 [AASB 1, AASB 101, AASB 107, AASB 111, AASB 116 and AASB 138 and Interpretations 1 and 12] (applicable for annual reporting periods commencing from 1 January 2009). The revised AASB 123 has removed the option to expense all borrowing costs and will therefore require the capitalisation of all borrowing costs directly attributed to the acquisition, construction or production of a qualifying asset. Management has determined that there will be no effect on the Board as a policy of capitalising qualifying borrowing costs has been maintained by the Board.



MEDICAL BOARD OF WESTERN AUSTRALIA

Notes to the Financial Statements

for the 7 month period ended 30 June 2009

- AASB 2008-2: Amendments to Australian Accounting Standards- Puttable Financial Instruments and Obligations arising on Liquidation [AASB 7, AASB 101, AASB 132 and AASB 139 and Interpretations 2] (applicable for annual reporting periods commencing 1 January 2009). These amendments introduce an exception to the definition of a financial liability, to classify as equity instruments certain puttable financial instruments and certain other financial instruments that impose an obligation to deliver a pro rata share of net assets only upon liquidation.
- AASB 2008-5: Amendments to Australia Accounting Standards arising from the Annual Improvements Project (July 2008) and AASB 2008-6: Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project (July 2008) detail numerous non-urgent but necessary changes to Accounting Standards arising from the IASB's annual improvements project. No changes are expected to materially affect the group.
- AASB 2008-8: Amendments to Australian Accounting Standards- Eligible Hedged Items [AASB 139] (applicable for annual reporting periods commencing from 1 July 2009). The amendment clarifies how the principles that determined whether a hedged risk or portion of cash flows is eligible for designation as a hedged item should be applied in particular situations and is not expected to materially affect the group.
- AASB 2008-13: Amendments to Australian Accounting Standards arising from AASB Interpretation 17- Distributions of Non-cash Assets to Owners [AASB 5 and AASB 110] (applicable for annual reporting periods commencing from 1 July 2009). This amendment requires that non-current assets held for distribution to owners be measured at the lower of carrying value less costs to distribute.

The Board does not anticipate early adoption of any of the above reporting requirements and does not expect them to have any material effect on the Board's financial statements.

	2009
3. Revenue	
Regulatory charge- annual practicing fee	1,759,715
Regulatory charge- registration and cost recovery	315,079
	2,074,794
4. Interest revenue	
Interest on operating bank account	119,749
	119,749

5. Profit/Loss on Disposal of Assets

The assets of the Medical Board were disposed of on the 30 November 2008 and re purchased on the 1 December 2008 by the new Medical Board established under the Medical Practitioners Act 2008. The disposal and acquisition prices used were the written down value of all assets of the Medical Board on the 30 November 2008, and therefore no profit/loss has been realised.



MEDICAL BOARD OF WESTERN AUSTRALIA
Notes to the Financial Statements
for the 7 month period ended 30 June 2009

	2009
6. Employee benefits expense	
Wages and salaries	621,835
Superannuation	55,589
Annual Leave (a) & Long Service Leave (a)	(3,635)
	673,789
 (a) Includes a superannuation contribution and payroll tax component.	
Employee on-costs such as workers' compensation insurance are included in other expenses in the Income Statement. The employment on-costs liability is included at note 13 'Provisions'.	
7. Profit before tax	
(a) Expenses	
Depreciation	
Office equipment	12,734
Leasehold Improvements	4,775
Total depreciation	17,509
Interest on borrowings	111
	111
Accommodation expenses	
Lease rental and other accommodation expenses	101,141
Repairs and maintenance	4,905
Cleaning and security	6,509
	112,555
8. Cash and Cash Equivalents	
Cash at bank	476,763
Operating term deposit	3,015,649
Credit Card	(3,103)
	3,489,309
9. Receivables	
Accrued Interest	12,732
GST receivable- ATO	31,348
Trade & Sundry Debtors	808
	44,888
10. Other assets	
Deposits paid	17,410
Prepayments	29,354
	46,764



MEDICAL BOARD OF WESTERN AUSTRALIA
Notes to the Financial Statements
for the 7 month period ended 30 June 2009

	<u>2009</u>
11. Property, plant and equipment	
Office equipment	
At cost	102,874
Accumulated depreciation	<u>(12,734)</u>
	<u>90,140</u>
 Leasehold Improvements	
At cost	124,742
Accumulated depreciation	<u>(4,776)</u>
	<u>119,966</u>
 Total	
At cost	227,616
Accumulated depreciation	<u>(17,510)</u>
	<u><u>210,106</u></u>

Reconciliation of the carrying amount of property, plant and equipment at the beginning and the end of the reporting period are set out below:

	Office equipment	Leasehold Improvements	Total
<u>2009</u>			
Carrying amount at start of year	-	-	-
Additions	102,874	124,742	227,616
Depreciation	<u>(12,734)</u>	<u>(4,776)</u>	<u>(17,510)</u>
Carrying amount at end of year	<u>90,140</u>	<u>119,966</u>	<u>210,106</u>

There were no indication of impairment of plant and equipment at 30 June 2009.



MEDICAL BOARD OF WESTERN AUSTRALIA
Notes to the Financial Statements
for the 7 month period ended 30 June 2009

12. Trade and Other Payables	2009
Current	
Unsecured Liabilities	
Trade payables	100,901
	<u>100,901</u>
13. Provisions	
Current	
Employee benefits provision	
Annual leave (a)	46,621
Long service leave (b)	16,283
	<u>62,904</u>
Non-Current	
Employee benefits provision	
Long service leave (b)	55,821
	<u>55,821</u>
	118,725
Reconciliation of Provisions	
Balance transferred from previous entity	122,360
Add : Provision raised during the period	58,555
	180,915
Less : Amounts used during the period	<u>(62,190)</u>
Balance at 30 June 2009	<u>118,725</u>
Analysis of Total Provisions	
Current	62,904
Non Current	55,821
	<u>118,725</u>
Total Provisions	118,725
(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after balance sheet date. Assessments indicate that actual settlement of the liabilities will occur as follows:	
Within 12 months of balance sheet date	46,621
	<u>46,621</u>
(b) Assessments indicate that actual settlement of the liabilities will occur as follows:	
Within 12 months of balance sheet date	16,283
More than 12 months from the balance sheet date	55,821
	<u>72,104</u>
(c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation premiums and payroll tax.	



MEDICAL BOARD OF WESTERN AUSTRALIA

Notes to the Financial Statements

for the 7 month period ended 30 June 2009

14. Other Liabilities	2009
Accrued Expenses	41,369
Indian Ocean Territory Advance	10,679
Board Fees Payable	4,686
PAYG Withholding Payable	39,309
Unearned Revenue	730,676
Super Payable	15,446
Payroll Tax Payable	1,894
	844,059

15. Equity

Equity represents the residual interest in the net assets of the Board. The Government holds the equity interest in the Board on behalf of the community.

Retained earnings

Capital introduced from the Medical Board of Western Australia 1894	2,064,272
Result for the period	663,110
Balance at end of year	2,727,382

16. Notes to the Cash Flow Statement

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

Cash and cash equivalents	3,489,309
	3,489,309

(b) Reconciliation of profit to net cash flows provided by operating activities

Profit for the period	663,110
Add Depreciation charged to the accounts	17,509
Decrease/(Increase) in Other Assets	27,727
Decrease/(Increase) in Receivables	(9,513)
Increase/(Decrease) in Creditors	(43,611)
Increase/(Decrease) in Other Liabilities	(1,438,395)
Increase/(Decrease) in Provisions	(3,635)
Net cash provided by/(used in) operating activities	(786,808)

17. Commitments

(a) Lease commitments

Commitments in relation to leases contracted for at the balance sheet date but not recognised in the financial statements as liabilities are payable as follows:

- Within one year	129,814
- Later than one year and not later than five years	302,899
	432,713

Representing:

- Non-cancellable operating leases	432,713
	432,713



MEDICAL BOARD OF WESTERN AUSTRALIA

Notes to the Financial Statements

for the 7 month period ended 30 June 2009

18. Contingent liabilities and contingent assets

Contingent Liability

As at balance date the Medical Board has referred 96 matters relating to alleged breaches of the Medical Practitioners Act 2008 ("the Act") to the State Administration Tribunal (SAT) and the Professional Standards Committee (PSC).

The Board at times defends appeals listed in the Supreme Court of Western Australia associated with previous decisions of the SAT.

The Board will incur significant future legal costs in undertaking these matters referred to the SAT, PSC and Supreme Court. Further, upon completion of these hearings it is highly probable that in certain instances the Board will pursue the applicable practitioner for a recovery of a portion of these costs, if successful.

It is not practicable for the Board to reliably estimate the future legal costs that will be incurred in undertaking these hearings and defending appeals or the portion of the other costs incurred associated with these hearings that will be recovered from practitioners.

Accordingly, a provision for future legal costs that will ultimately be incurred by the Board in undertaking these hearings and defending appeals has not been recognised in the 30 June 2009 financial statements, as it cannot be reliably estimated. The Board will only recognise a provision for legal costs when it is virtually certain that the obligation requires an outflow of funds.

Contingent Asset

As at balance date the Board has undertaken to seek the recovery of certain legal costs it has incurred in matters heard by the PSC and SAT; and defending appeals for breaches of the Act by certain practitioners.

It is not possible for the Board to reliably estimate the amount that will ultimately be recovered from the practitioners. Accordingly, a receivable for the potential recovery of these costs has not been recognised in the financial statements at 30 June 2009, as it cannot be reliably estimated. Contingent assets will be recognised when the inflow of funds is virtually certain.

Action against Stamford Advisors & Consultants Pty Ltd

Legal proceedings commenced on the 12 October 2007 for recovery of \$842,217 being the excess payments made to Stamford Advisors & Consultants Pty Ltd, and damages.

There have been two mediations held on 2 September 2008 and 7 November 2008. A Directions Hearing was scheduled for 9 February 2009 but postponed until 13 October 2009, where it is anticipated that the matter will be listed for hearing.

The Board will recognise legal expenses as incurred. A receivable for any potential recoveries will be recognised when recovery is virtually certain.



MEDICAL BOARD OF WESTERN AUSTRALIA

Notes to the Financial Statements

for the 7 month period ended 30 June 2009

19. Events occurring after the balance sheet date

The Board is unaware of any event occurring after balance sheet date that would materially affect the financial statements.

20. Financial instruments

(a) Financial Risk Management Objective and Policies:

Financial instruments held by the Board are cash equivalents, receivables, payables and borrowings. The Board has limited exposure to financial risks. The Board's overall risk management program focuses on managing the risks identified below:

Credit risk:

There are no significant concentrations of credit risk.

Liquidity risk

The Board has appropriate procedures to manage cash flows by monitoring forecasts to ensure that sufficient funds are available to meet its commitments.

Market risk

The Board is not exposed to interest rate risks.

(b) Financial Instrument Disclosures

Interest rate risk exposure

The following table details the Board's exposure to interest rate risk as at the balance sheet date:

	Weighted Average Effective Interest Rate	Fixed Interest	Variable Interest Bearing	Non-Interest Bearing	Total
	%	\$000	\$000	\$000	\$000
2009					
<i>Financial Assets</i>					
Cash and cash equivalents	5.03%	3,016	454	23	3,493
Receivables	0%			45	45
		3,016	454	68	3,538
<i>Financial Liabilities</i>					
Payables				104	104
Borrowings				104	104



MEDICAL BOARD OF WESTERN AUSTRALIA

Notes to the Financial Statements

for the 7 month period ended 30 June 2009

Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Board's financial assets and liabilities at the balance sheet date on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying Amount	-1% change		+1% change	
		Profit	Equity	Profit	Equity
<u>2009</u>	\$000	\$000	\$000	\$000	\$000
<i>Financial Assets</i>					
Cash and cash equivalents	3,492	643	2,707	683	2,748
Total increase/(decrease)	3,492	(20)	(20)	20	20

Borrowings are short term cash advantages and fixed term loans and are excluded from the sensitivity analysis.

Fair Values

All financial assets and liabilities recognised in the balance sheet, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in Note 10 to the financial statements.

21. Key management personnel compensation

(a) Board members remuneration

Total fees, salaries, employee's contributions to superannuation and fringe benefits received or due and receivable for the financial year by:

Gail Archer	160
Nicoletta Ciffolilli	2,083
Prudence Ford	8,164
Felicity Jefferies	2,713
Michael McComish	2,833
Mark McKenna	2,617
Constantine Michael	6,996
Steven Patchett	1,255
Virginia Rivalland	2,714
Bryant Stokes	8,710
Peter Wallace	5,450
	43,695



MEDICAL BOARD OF WESTERN AUSTRALIA
Notes to the Financial Statements
for the 7 month period ended 30 June 2009

(b) Remuneration of senior officer

The senior officer whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year fall within the following bands are:

Income Band (\$)

150,000 – 160,000

156,960

The total remuneration of the senior officer is:

156,960

22. Remuneration of auditors

Remuneration payable to the Auditor General for the financial year is as follows:

21,000

Auditing the accounts, financial statements and performance indicators

21,000

23. Related bodies

The Board has no related bodies.

24. Segment reporting

The Board operates within one geographical sector (Western Australia) and in one business segment (Medical practitioner registrations and discipline).





Auditor General

INDEPENDENT AUDIT REPORT

To the Members of the Medical Board of Western Australia

I have audited the financial report of the Medical Board of Western Australia. The financial report comprises the Balance Sheet as at 30 June 2009, and the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the seven month period ended on that date, a summary of significant accounting policies and other explanatory Notes.

Board's Responsibility for the Financial Report

The members of the Medical Board of Western Australia are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Medical Practitioners Act 2008. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Summary of my Role


As required by the Medical Practitioners Act 2008, my responsibility is to express an opinion on the financial report based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Further information on my audit approach is provided in my audit practice statement. Refer www.audit.wa.gov.au/pubs/AuditPracStatement_Feb09.pdf.

An audit does not guarantee that every amount and disclosure in the financial report is error free, nor does it examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial report.

Audit Opinion

In my opinion, the financial report of the Medical Board of Western Australia is in accordance with the Medical Practitioners Act 2008, including:

- (a) giving a true and fair view of the Board's financial position as at 30 June 2009 and of its performance for the seven month period ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations).


COLIN MURPHY
AUDITOR GENERAL
15 September 2009