

ANNUAL REPORT

FOR THE YEAR ENDED 31ST
DECEMBER 2007



VETERINARY COUNCIL
OF NEW ZEALAND

Te Kaunihera Rata Kararehe o Aotearoa

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Introduction

This annual report has been prepared in accordance with sections 85 and 86 of the Veterinarians Act, 2005 which requires the Veterinary Council to prepare an annual report on its operations for each financial year ending 31 December.

This report must include the audited financial statements for the relevant financial year and must be delivered to the Minister of Agriculture and Fisheries as soon as practicable after the end of the financial year.

Council role and functions

The Veterinary Council is constituted under section 73 of the Veterinarians Act 2005. The purpose of this Act is to protect the public interest by aiming to ensure that veterinarians are competent to practise. The Council's statutory functions include:

- advising the Minister on any matter relating to veterinarians and the practice of veterinary science
- advising the governing body of any New Zealand university on the education of veterinarians
- prescribing minimum standards for practising as a veterinarian
- promoting and encouraging high standards of professional education and conduct
- considering reciprocal arrangements with registration bodies in other countries
- registering persons and specialists, issuing practising certificates, making determinations on recognised institutions and programmes of study, setting examinations and prescribing fees
- maintaining the Register of Veterinarians
- receiving, investigating and hearing complaints
- investigating offences and bringing prosecutions

Council Membership

There are seven Councillors, three of whom are elected by veterinarians. Three members of the Council are appointed by the Minister of Agriculture - two of these are lay members. The Council cannot meet without one of the lay members being present. The Programme Director of Veterinary Science at Massey University is also a member of the Council. The Chairperson and Deputy Chairperson are elected by the Council members at the first Council meeting each year.

Council members during 2007 were:

Ron Gibson: Elected veterinarian and Chairperson
CEO, Animal Health Centre

Norm Williamson: Deputy Chairperson
Programme Director, Veterinary Science, Massey University

Barbara Benson: Ministerial appointed layperson
Associate Dean (Teaching) University of Otago College of Education

Penny Mudford: Ministerial appointed layperson
Rural Arbitrator

Julie Wagner: Elected veterinarian
General Manager, PacificVet

Jim Edwards: Ministerial appointed veterinarian
Consultant

Grahame Joyce: Elected Veterinarian
Veterinarian

In November 2007 elections took place for the three elected veterinary positions on the Council. In that election Ron Gibson and Julie Wagner were re-appointed. Peter Jerram replaced Grahame Joyce as the third elected veterinarian on the Council.

Peter Jerram: Elected veterinarian (from 1 December 2007)
Retired veterinarian

Julie Haggie was the Registrar and Chief Executive Officer until the end of June when she took maternity leave. Janet Eden was appointed to fill the maternity leave vacancy. Anthea Black is Executive Officer, Registration and Complaints. Helen Piercy is Executive Officer, Finance and Recertification.

The Council appoints Committees to undertake functions on its behalf, to provide it with advice and to make policy recommendations. The business of these committees is reported on in the body of this Annual Report.

Council Chairperson's Report

Legislation

The Council has operated for two years within its revised legislation. The Registrar's report will outline how the Council has been applying its powers in relation to minimum standards and limited registration and its development of policy and procedures arising from new or changed powers. Further amendments were sought through a Statutes Amendment during 2007 and these were passed in March 2008. The 2005 legislation and the more recent changes support the Council's function of setting standards and promoting improved veterinary standards.

Numbers in the profession

As in past years the number of practising veterinarians continues to rise. Since 2001 there has been a 30% increase in the number of veterinarians practising in New Zealand. This increase is almost 2 1/2 times that of the general population over that time. One significant contributor is the buoyant dairy sector. Growth in demand for dairy products has accelerated in recent years. International dairy prices more or less doubled in the 12 months to October 2007, and farm conversions continue apace. The high farm gate prices should ensure continuing profitability for New Zealand's dairy farmers in coming years and the demand for veterinary service in the dairy sector is not expected to slow.

Another important contributing factor to the overall number of veterinarians is the increasing number of part-time workers. These part-time workers are more likely to be women. Thirty percent of women who answered the Council's 2007 workforce survey indicated they were working part-time (less than 30 hours per week), compared to 10% of men. The number of women entering the profession has dramatically increased over the last decade. Whilst the current veterinary workforce still has more men than women (57% compared to 42% women), at entry level the gender shift is very clear. In 2007 new graduates numbered 64 women and 16 men. Women often need to work in flexible environments so that they can balance career and family commitments. It is evident that veterinary workplaces are modifying their expectations and employment practices in order to attract and retain female graduates.

Unfortunately there is still a shortage of veterinarians in New Zealand. We are only retaining 75% of Massey graduates, as many head for overseas experience and higher overseas salaries. This places pressure on veterinary business owners, particularly rural ones, in trying to find a locum or replacement.

To partly meet the demand, Massey University is looking to increase the number of veterinarians that it trains. In addition, the number of overseas-trained veterinarians registered in New Zealand each year continues to exceed the number of Massey

graduates, and the number of overseas qualified veterinarians practising in New Zealand continues to rise - 28% of the workforce in 2007. This compares with approximately 40% of doctors and 23% of nurses.

New Zealand is fortunate to attract overseas veterinarians of a high calibre. The Council is aware however, that the quality of veterinary training varies considerably throughout the world and takes its role in setting appropriate standards for entry into the profession very seriously. As such the Council's policy for registration, without further examination, is based on the recognition of veterinary degrees awarded by universities that have been accredited by rigorous and robust accreditation processes recognised by the Council. Applicants for registration who do not hold a primary qualification accredited by a process the Council recognises are normally required to sit and pass the New Zealand National Veterinary Examination to demonstrate their competence for registration. However there is provision for applicants with recognised post-graduate qualifications to apply for registration in a scope of practice limited to their area of expertise.

New Zealand registration policies align closely with those of our Australian counterparts to promote a common Australasian standard.

Election 2007

2007 was election year. Completed ballot papers were received from 1021 veterinarians, giving a 43% voter 'turn out'. There were five candidates for the three positions, requiring a ballot vote, which was counted on 22 November 2007.

The votes were:

+ Julie Wagner	665 (elected)
+ Peter Jerram	652 (elected)
+ Ronald Gibson	621 (elected)
+ Mark Robson	488
+ Grahame Joyce	425

The Council appreciates the assistance of Philip Ross, JP who has now acted as Returning Officer for the last three elections.

Changes to Council and Committees

I would like to acknowledge the contribution that Grahame Joyce has made during his time on the Council. Upon election in November 2004 he brought with him useful experience and knowledge of Council's statutory role from his previous membership of the Veterinary Surgeons Board (1978-1984). Grahame has a commonsense and thoughtful approach. He understands the realities of veterinary practice at the 'coal face'. He made, and continues to make, valuable contributions to the work of the Complaints Assessment Committee and is very aware of the opportunities that the 2005 legislation brought to address concerns through education, retraining and rehabilitation rather than punitive measures.

Peter Jerram is the newly elected veterinarian on the Veterinary Council. He is recently retired from veterinary practice, having worked in mixed practice for 28 years. Peter has served on two Council Judicial Committees and as such has some understanding of the roles and responsibilities associated with Council membership. I know he is looking forward to his regulatory role and will bring to the Council his strong beliefs in the importance of professionalism, business and personal ethics, and commonsense.

Barbara Benson joined the Council in January 2007 as the Minister's second lay appointee. She brings to the Council over 30 years involvement in secondary school science, biology and teacher education. She is the Associate Dean (Teaching) and Director of Teacher Education at the University of Otago, College of Education. Barbara has just completed a six-year term on National Animal Ethics Advisory Committee.

There have been some changes to Committees. The Council would like to acknowledge the valuable contribution that Murray Gibb (former CEO of the New Zealand Veterinary Association) made on the Council's Professional Standards Committee. His vision and drive, as well as his exceptional knowledge of legal statute, have resulted in the development and implementation of codes and standards that have had a most positive impact upon standards of veterinary care in New Zealand. In addition, in his role as a member of the Professional Standards Committee, Murray has played a key role in the Council's standard setting, in particular through revisions of and additions to the Code of Conduct.

Sandra Forsyth took over from Dave West as the Council's Chief Examiner for the New Zealand National Veterinary Examination. Sandra is a Senior Lecturer in Clinical Pathology at IVABS, and is a Diplomate of the American College of Veterinary Anaesthesiologists. She has been a member of the Registration Committee for ten years and is an experienced examiner in the NZNVE.

In August Mark Robson joined the Professional Standards Committee. Mark is a registered specialist in Veterinary Small Animal Medicine and a Diplomate of the American College of Veterinary Internal Medicine. He gained his resident's position in Small Animal Medicine at the Louisiana State University and gained board certification in 1995. He is a founding partner of the Veterinary Specialist Group. He also sits on the NZVA Board and chairs the VetLearn Board.

I also welcome Ian (Joe) Mayhew who replaces Tony Charleston on the Registration Committee. Professor Mayhew has double specialties in veterinary neurology and equine medicine and is Professor in Equine Studies and Head of Massey Equine. He has led clinical departments in England, Scotland and in the USA, and has won numerous awards. He has also sat on numerous professional committees, including the Council of the Royal College of Veterinary Surgeons and its committees.

I noted in last year's Annual Report that the Registrar, Julie Haggie, took maternity leave from July 2007 and acknowledged Julie's fine contribution in that report. Julie delivered twins in October and is now a very busy mum. Janet Eden took over the Registrar/CEO role while Julie is on parental leave. Janet had a major role in the development of the new Health Practitioner Competence Assurance Act and was the Dental Council's CEO/Registrar during the tumultuous changes the introduction of this new legislation brought. This included the bringing together of the four oral health professions under a combined Dental Council, the registration of dental hygienists and dental therapists, development of a raft of new policies and the implementation of the new ongoing competency provisions. As such Janet brings to the Veterinary Council a good knowledge of regulatory matters and considerable experience in implementing new legislation.

Australasian Veterinary Boards Council (AVBC)

In May and November I attended AVBC Council meetings in Melbourne. The decision most relevant to New Zealand at the May meeting was a change in policy relating to the National Veterinary Examination (for foreign graduates whose degrees are not recognised in Australasia). This change allows unlimited attempts at the multiple-choice part of the examination. New Zealand has subsequently amended its policy to match the Australian policy. Reports of accreditation visits to Melbourne, Massey, Edinburgh, Pretoria, Liverpool, Sydney and Bristol were accepted and it was agreed that graduates of these schools met the standard for registration.

International accreditation and liaison

In May I also attended a global accreditation meeting in Melbourne. An international working group was set up, this group included representatives of the American Veterinary Medical Association (AVMA), Royal College of Veterinary Surgeons (RCVS), Australasian Veterinary Boards Council (AVBC), South African Veterinary Council (SAVC) and the European Association of Establishments for Veterinary Education (EAEVE). The working group met at the AVMA headquarters in Schaumburg, Illinois in October 2007 to discuss how progress could be made in issues facing key international accreditation bodies.

The accreditation visit to Massey University had been a joint AVMA and VSAAC visit (America and Australasia). Agreement was reached at the May meeting that a process should be explored for a combined (AVMA, AVBC and RCVS) accreditation group to visit Murdoch University in 2009. This is a positive step towards the development of equivalent common assessment and accreditation standards. Joint visits are a considerable cost and time saving for both the veterinary school and for AVBC.

In January of 2007 Boyd Jones attended the Council meeting. Professor Jones is former Dean of the Faculty of Veterinary Medicine at the National University of Ireland, former Chairperson of the Veterinary Council of New Zealand and former Deputy Chairman of the European Association of Establishments for Veterinary Education (EAEVE). He is currently a member of the Veterinary Council of Ireland. He briefed the Council on matters of relevance for the Irish Veterinary Council and his perspective on EAEVE. The Council has subsequently written to the Irish Council explaining VCNZ policies of recognition of international accredited degrees and assessments.

Liaison – Agricultural Compounds and Veterinary Medicines Group, New Zealand Food Safety Authority

In November NZFSA representatives attended a Council meeting to discuss the implementation of the new ACVM Act. There are a couple of significant changes to the categorisation of Prescription Animal Remedies, notably the introduction of veterinary prescription and 'authorisation' where the farmer/client/technician can administer the remedy under a set of operating instructions or an operating plan. There are implications for veterinary professional ethics where the veterinarian as prescriber or authoriser has only indirect control over the application of the remedy. The Council, and prescribing veterinarians, need to be clear on the level of responsibility that the veterinarian has in these instances under both the Code of Professional Conduct and the ACVM legislation. A working group has been set up, with ACVM representation, to review the Code of Professional Conduct. Its first task will be to address the changes to the classification of veterinary medicines and develop guidance for veterinarians.

The Council has had observer status on the Agricultural Compounds and Veterinary Medicines Advisory Council (AVMAC) since August 2007.

Liaison – NZVA

The Council met with the Julie Hood, the new Chief Executive Officer of NZVA, at its August meeting. The Registrar also took part in a meeting in August convened by NZVA to address increasing concerns about the lack of large animal services in the Wellington area and the resulting pressures on the two remaining large animal veterinarians.

2007 was a very busy year, and I thank all of those who have worked for or with the Council and its committees.



Ron Gibson

CHAIRPERSON

Registrar's Report

I joined the Council in August 2007 to cover Julie Haggie's parental leave vacancy. It has been a challenging and enjoyable time. I am grateful to Julie for easing my entry into the role and for the very sound state of the Council systems and finances.

The focus for 2007 was on further development and implementation of the new legislative provisions. This work included:

- ✦ the introduction of minimum recency of practice requirements for the registration and annual practising certificate applicants. During the year the Council considered five applications for practising certificates from those who had not practised for a number of years. Most of the applicants were women returning to the veterinary workforce after time raising children. All applicants were granted practising certificates, some with supervisory and reporting requirements; others with educational requirements. A supervision reporting template was developed to assist supervisors in their role. The Council was pleased to see that most applicants had undertaken CPD activities while absent from the profession and were keen to resume practice only in a supportive, supervised environment.
- ✦ seeking amendments to the Veterinarians Act 2005 to lessen the bureaucracy required in designating specialist branches and amending application forms, but more importantly providing the ability:
 - for the Council to consider a person's fitness to practise as part of their application for registration
 - for the Council to require a competence assessment of its own accord, and not just on the recommendation of the Complaints Assessment Committee
 - for the Complaints Assessment Committee to refer a matter to the Council without having to undertake an investigation if the matter is one of competence or health, or requires urgent action.
 - for the Council to delegate more day to day decision-making powers in relation to competence and health matters
- ✦ the introduction of a quarterly prorata and refund annual practising certificate (APC) fee policy in response to requests from veterinarians who begin or cease practice during the year
- ✦ the development of competency review policies and procedures and the appointment and training of a panel of veterinarians available for appointment to competency assessment teams
- ✦ clarifying and prescribing the content of the public register of veterinarians and taking the decision to include the same details regardless of the format in which the register is published.
- ✦ revamping registration application forms to a more user friendly format and developing a Trans-Tasman Mutual Recognition registration application form

for use by Australian registered veterinarians wishing to apply under these streamlined provisions.

- tightening up verification procedures, by requiring applicants for registration to provide evidence of good standing status from every jurisdiction they are registered in
- consulting on a draft policy on the use of post nominals and the registration of additional qualifications.
- using the flexibility of the new legislation to register four highly qualified applicants, in specific scopes of practice limited to their area of expertise.

Other important work, involving the Council office staff during 2007 is covered by the reports from the Committee chairs which follow.

It is a pleasure to work with the dedicated people who make up the Council and its Committees. I thank them all for their support and assistance. I also thank Council office staff Anthea Black and Helen Piercy for their hard work and commitment to providing a quality service.



Janet Eden
REGISTRAR

Registration Report

Registration Committee

Norm Williamson (Chairperson)

Paul Wiseman

Sandra Forsyth

Christopher Mawson

Katja Geschke

Ian (Joe) Mayhew

In 2007 Sandra Forsyth was appointed as the Council's chief examiner for the New Zealand National Veterinary Examination (NZNVE) and representative on the Australasian Veterinary Boards Council (AVBC) Board of Examiners. Norm Williamson was reappointed as the Council's representative on the Veterinary Schools Accreditation Advisory Committee, and also reappointed in August as the Council's representative on the Advisory Committee for the Registration of Veterinary Specialists to the AVBC.

The guiding principles of the Registration Committee are:

- To ensure that statutory registration requirements are met;
 - To ensure that registration processes are fair, equitable, transparent and timely
-

Limited Registration

In 2006 the Council consulted on and gazetted four scopes of practice under limited registration (s13 of its Act). These were the Biosecurity Scope, Academic scope, Industry Scope (laboratory diagnosis and pathology), and the Scope for Particular Skills for a Restricted Period. These scopes allow people who would not normally be eligible for registration without examination and whose skill set, qualifications and experience cannot be found in New Zealand, to be registered as veterinarians to practise (under conditions) in the specific (scoped) areas. In 2007 the Council considered, and granted four applications for limited registration – three under the Industry (laboratory diagnosis and pathology) scope of practice, and one under the Academic scope.

New Zealand National Veterinary Examination (NZNVE)

The NZNVE is the means by which a veterinarian who is trained overseas but whose degree is not immediately eligible for registration in New Zealand may demonstrate their competence to be registered. The Registration Committee has stewardship of this examination and Sandra Forsyth of Massey University is Chief Examiner. The Council thanks Sandra and other staff at Massey University for the

invaluable role they take in ensuring that examination standards are maintained and all candidates are treated fairly.

During 2007 nine candidates attempted the preliminary multiple choice examination held in March and September. One candidate gained a pass, 4 gained a conditional pass and 4 failed. At the written/clinical examination held at Massey University in November one candidate passed the examination, one failed and 2 were awarded supplementary examinations in two stations of the examination.

Fees for the New Zealand National Veterinary Examination

The Council increased the fee to sit the National Veterinary examination from 1 January 2008 to \$1,000 for the preliminary examination, \$5,000 for the clinical examination and \$500 for each supplementary examination. The previous fees for the examination were \$780 (preliminary) \$3,400 (clinical) and \$400 (supplementary). In terms of direct operational costs, the Council had subsidised the examination for the last two years, particularly when less than 10 candidates sat (the same costs apply to run an examination regardless of numbers). The Council continues to bear the general operational costs relating to the examination such as staff time and legal costs, but is working towards a policy of full cost recovery.

Number of attempts at Part I of the NZNVE (MCQ)

In August the Council agreed to remove the limit on the number of attempts that a person can have at Part I (MCQ) of the NZNVE, to align to a similar policy change in Australia. The Council also agreed that the current limit of two attempts at the Final Examination remain, but that further attempts may be approved where the candidate can provide evidence that they have undertaken appropriate activities to enhance their veterinary knowledge and skills. The Council requires candidates to complete the Final Examination within 5 years of passing the Preliminary Examination. Beyond five years candidates are required to re-sit and pass the Preliminary Examination, before being permitted entry to the Final Examination.

Numbers sitting Part II and Part III of the NZNVE

Previously the Council had not set a limit on the number of candidates who could attempt the final examination. Realistically however, no more than 12 candidates can be accommodated. In August the Council adopted a policy on the priority criteria for selecting candidates to sit part II and part III of the NZNVE in the event of over subscription. This priority recognises previous attempts and ranking in terms of marks obtained in the Preliminary Examination.

Registration application forms

In May the Council prescribed, by notice in the New Zealand Gazette, amended registration application forms as per the Act. The forms were revised further and gazetted in August. An amendment to the Veterinarians Act in 2008 will remove

the very bureaucratic process of gazetting requirements thus allowing the Council to determine the form of its applications without a requirement to resort to the legislative process. An application form for those applying under TTMRA (Trans Tasman Mutual Recognition Agreement) was also developed and gazetted in the second half of 2007.

English language requirements

During the year the Council decided that all applicants for whom English is not their first language must provide evidence of English competency (i.e. sitting and passing an approved English language test to the required level). This is a change from the previous policy which permitted exemptions for those whose primary veterinary degree had been taught in English. This policy was amended during the year to allow for some flexibility around the two year validity of a pass for those who have maintained their English language skills by living, working and/or studying in a country where English is the first language.

English language testing

In August the Council agreed that TOEFL be removed from the VCNZ list of approved English tests from 1 January 2008. This decision was taken because of concerns raised about the reliability of TOEFL and to align with Australian requirements.

Specialist Registration

A veterinary specialist is a veterinarian with a higher level of skill and knowledge than that of another veterinarian in a specified discipline or field. A specialist must have undergone extensive advanced supervised training, culminating in the passing of a rigorous set of examinations.

A system for specialist registration has been established by the registering authorities in Australia and New Zealand under the provisions of their respective legislation, to ensure that the public has access to advanced veterinary expertise. Under legislation in Australia and New Zealand, only registered specialists may claim specialist status.

The following veterinarians gained specialist registration during 2007:

Specialist	Qualifications	Specialty
Dr Fiona Hollinshead	BVSc Sydney 1996 (Hons) PhD, DipIACT	Veterinary Reproduction Small animal)
Dr Fraser Hill	BVSc Massey 1984, MACVSc, FACVSc	Veterinary Pathology – Anatomic Pathology
Dr Bronwyn Smits	BVMS Murdoch 1986, DVSc, DiplACVP	Veterinary Pathology – Anatomic Pathology
Dr Jonathan Meyer	BVSc Pretoria 1995, DVSc, DiplACVP	Veterinary clinical pathology
Dr Susanne Dykgraaf	BVSc Massey 1995 (Dist), MVSc, DiplACVS	Equine Surgery
Dr Isobel Gibson	DVM Guelph 1996, DVSc, DiplACVP	Veterinary Anatomic pathology
Dr Nicholas John Cave	BVSc Massey 1990, MACVSc, MVSc, DiplACVN	Veterinary Nutrition

Registration Statistics

Number of veterinarians with practising status (June figures)

	2000	2001	2002	2003	2004	2005	2006	2007
Practising	1712	1753	1833	1940	2047	2122	2171	2275
Non-practising	253	330	370	401	369	347	320	310
Total	1965	2083	2203	2341	2416	2469	2491	2585

New registrations in 2007 (by country)

Great Britain	52	South Africa	4
New Zealand (Massey)	77	Canada	4
Australia	17	Germany	2
United States of America	17	Czechoslovakia	2
The Netherlands	10	Jordan	1
Ireland	7	Total	193

New registrations (by year)							
	2001	2002	2003	2004	2005	2006	2007
Massey	50	80	77	43	70	36*	77
Other	138	110	111	96	123	112	116
Total	188	190	188	139	193	148	193

*A number of Massey University students whose last year was 2006 graduated in 2007 and gained full registration at that point.

Thank you to all members of the Registration Committee for contributing to registration activities throughout the year. Thanks also to Anthea Black, Executive Officer for the hard work put in, and to the two Registrars in 2007 Julie Haggie and Janet Eden for their efforts.

Norm Williamson
 CHAIRPERSON
 Registration Committee

Professional Standards Report

Professional Standards Committee

Julie Wagner, Veterinary Council member and Chairperson

Ron Gibson, Veterinary Council member

Murray Gibb, New Zealand Veterinary Association (replaced by Mark Robson from November 2007)

Penny Mudford, Veterinary Council layperson

Tony Zohrab, NZFSA

The role of the Professional Standards Committee is:

- to advise the Council on matters of policy, changes in legislation or codes of practice, or other matters relating to professional standards.
- to review and make recommendations on changes to the Code of Professional Conduct.

Minimum fitness and competency standards

After consultation in 2006 and 2007 the Council prescribed in June 2007, by notice in the Gazette, minimum standards for practising as a veterinarian in the areas of fitness to practise and the maintenance, examination or improvement of overall competence to practise. These can be accessed on the Council's website. In summary they make reporting of CPD by veterinarians compulsory. They also set out minimum recency of practice provisions. During 2007 the Council considered five instances where returning veterinarians had not practised for five or more years. Supervision was a common requirement for assuring competency. Draft supervision protocols and reporting templates have been developed for use in situations where veterinarians practise under supervision.

Changes to the Code of Professional Conduct

Following a consultation round in 2006, the following changes were made to the Code of Conduct in 2007:

- Section 7.2 The first paragraph of 7.2 was deleted. This removed the 'preference' for a referral veterinarian to examine a patient in the presence of the original veterinarian as this was no longer considered a reasonable expectation.
- Section 5.9 This was amended by deleting the last sentence of paragraph 3. That sentence had advised that comment on products should be made by the Veterinary Association. The NZVA advised that this does not happen in practice, and is not needed in the Code.

Approval of Codes

The Council approved the amended NZVA Code for Writing Prescriptions subject to minor amendments to take account of the ACVM Amendment Act 2007.

General review of the Code of Professional Conduct.

During 2007 the Council signalled some issues with the Code and sought comment, in particular on the current requirements in relation to emergency and ongoing care and consultation requirements. In 2008 the Council will begin a significant review of the Code. The Code was originally developed by NZVA when that organisation had responsibility for investigating complaints against veterinarians (it gained the legal authorisation to do this in 1964). Later this power was moved to the Veterinary Surgeons Board (1992) and then to the Veterinary Council (1994). The Code has been modified a number of times, particularly to take account of relevant legislation, and additions such as Codes of Practice have bulked it out, making the information not as user friendly as it could be.

The review will focus on clearly defining the overarching ethical principles, identify sources of additional information and take into account the feedback received from the profession in 2007. The Council will consult widely before finalising the revised Code.

Acknowledgements

I wish to thank the members of the Professional Standards Committee who continue to provide sound advice to the Council. I especially acknowledge the contribution that Murray Gibb made as a member of the Committee. The Committee benefited from Murray's close knowledge of legislation relating to veterinarians, and his understanding of the veterinary sector.

Julie Wagner

CHAIRPERSON

Professional Standards Committee

Health Report

Health Committee

Julie Wagner Council member and Chairperson

Ron Gibson, Council Chairperson

Tom Flewett, Medical Advisor

The role of the Health Committee is:

- ✦ To manage the Council's relationship with health impaired veterinarians
- ✦ To make recommendations to the Council on health impaired veterinarians in circumstances where Council's statutory powers under the Act may need to be invoked
- ✦ To oversee the development of health policy and procedure.

The Council has delegated authority to the Council's Health Committee to manage cases of health impaired practitioners.

The Committee uses an assessment and rehabilitation process based on the tested methods of other health regulatory bodies, which is designed to separate health issues from those of discipline and competence. The committee's approach is non-judgemental, rehabilitative and confidential, except in extreme cases where the veterinarian refuses to co-operate and suspension or conditions on practise are necessary to protect the public.

If a medical assessment confirms concerns about a veterinarian's fitness to practise the usual outcome is negotiated agreement with the veterinarian, underpinned by acknowledgement that a breach may result in statutory conditions being imposed on the veterinarian's practice.

During this year the Committee had oversight of three cases where the veterinarian's mental or physical health was believed to be impairing their ability to practise. For two of these cases the Complaints Assessment Committee, following receipt of complaints, had made a recommendation that the veterinarian undergo a medical assessment. In such circumstances the Health Committee receives the assessment report and makes a recommendation to the Council if the circumstances require it to exercise its statutory powers. Two cases during 2007 required referral to the Council which either declined or suspended the veterinarian's practising certificate pending a medical assessment.

The Health Committee has also monitored a number of other fitness to practise situations arising from annual practising certificate declarations by veterinarians, where no direct action of the Council was required.

Overseeing serious health cases is time consuming and stressful for staff and Committee members, as it is for those who employ and support those with serious health issues. However those who experience the most stress are the veterinarians who suffer from the health problem and whose health and performance is in the spotlight. When health appears to be seriously affecting a person's fitness to practise the Council has to ensure that the process is fair and transparent for the veterinarian whilst at the same time protecting the public interest.

I thank all of those who have assisted the Committee during 2007.

Julie Wagner
CHAIRPERSON
Health Committee

Competence Review Report

Competence Review Committee

Jim Edwards, veterinarian Council member and Chairperson

Mrs Barbara Benson, Council layperson

Patrick Poletti, veterinarian

Greg Bartlett, veterinarian

Ian St George, advisor

The role of the Competence Review Committee is:

- To oversee the competence assessment process
- To oversee the development of policy and procedure in the area of competence assessment.
- To advise the Council on matters of competency

This Committee was established in February 2004 in anticipation of powers that the Council would gain under the new Act (2005).

In 2007 there were no recommendations for competency assessments to take place.

During the year work was undertaken on the development of draft competency review policies and procedures, which will be circulated for comment in 2008.

A number of veterinarians, on the recommendation of NZVA, were appointed to a panel of veterinarians available for appointment to competency assessment teams.

In October some panel and Committee members and staff attended a competency review workshop organised by the Dental Council.

Jim Edwards

CHAIRPERSON

Competence Review Committee

Complaints Report

Complaints Assessment Committee

The Committee that undertook the bulk of assessments comprised:

Nick Twyford, Veterinarian and Chairperson

Mary Mountier, Lay member

Grahame Joyce, Veterinarian

When members of the main committee declare a conflict of interest or are unavailable, other members are appointed, or new committees are appointed.

During 2007 other committee members were: Tim Brown (layperson), Patrick Poletti, Nigel Coddington and Chris McCaughan.

The role of the Complaints Assessment Committee is to:

- investigate complaints against veterinarians and determine whether it should take any further action under s43 including whether it should lay charges of professional misconduct against a veterinarian or recommend to Council that a competency review of the veterinarian's practice should be undertaken
- where appropriate, attempt mediation or conciliation to resolve the disputes between complainant and veterinarian.

Survey

The Council's Complaints Assessment Committee has introduced a survey to gain feedback from both complainants and veterinarians complained of, on its complaint investigation process. The aim of the survey is to measure the effectiveness of the process and identify what changes might be needed.

Complaints during 2007

Fifty four complaints were received in 2007, 34 of which were actively investigated (18 did not reach the threshold to investigate, 4 were withdrawn by the complainant and 2 are on hold). Twenty-two of the complaints received in 2007 are now closed, and 10 have been carried forward into 2008.

The committee also continued its investigation of 14 complaints received in 2006, making a total of 48 complaints actively investigated during the 2007 year. Of the 2006 complaints 5 remained open at the end of 2007. Two are due for a decision to be made regarding the outcome. One is on hold pending a prosecution in the District Court this year under section 42 of the Act for refusing to provide requested information to the committee. Two are currently being actively investigated after being on hold.

Thirty one of the 2006 and 2007 complaints investigated in 2007 are now closed. In 22 cases (71%) the outcome was decided based on the initial letters and in 8 cases further information was sought. Whilst a higher number of complaints than usual were not investigated, the initial assessment and consideration for most of those un-investigated complaints was lengthy.

In one complaint parties were interviewed. Five complaints received in 2006 have not yet been resolved and in these cases as well as in 5 complaints from 2007 the CAC has sought formal or informal legal advice from its legal assessor. In 15 cases the CAC considered the complaint unfounded and took no action, in 11 cases it found some justification for the complaint and made recommendations to the veterinarian, in 2 cases it referred the complaint to mediation and in 3 cases, all involving one veterinarian it referred the matter to the Health Committee.

The CAC has received written negative feedback from three complainants, unhappy that the committee had decided their complaint did not warrant investigation or with the decision of the committee. We have also received one letter from a complainant with very positive feedback with regards to the decisions of the committee.

Five of the 2007 complaints to the committee were referred from Council under section 39 of the Act (information received).

Thirty five of the 54 (63%) 2007 complaints were about issues relating to companion animals, 2 complaints were about treatment of horses. Eleven (18.5%) included issues that did not directly involve animal treatment. Four were connected with prescription animal remedies and 2 related to farm services. Six complaints were instigated by veterinarians about their peers.

During 2007 six alternative Complaints Assessment Committees were active.

My thanks go to the members, and chairs of the various Complaints Assessment Committees that were active during 2007. These good people provide a very valuable service to the public and the profession. Thanks also to Anthea Black who provided very good support for all of the active committees. I also acknowledge the complainants who took the time to express their dissatisfaction with the service they received or standards of performance which caused them concern. Whether their complaint is upheld or not, they contribute to the monitoring and improvement of veterinary services in New Zealand.

Nick Twyford

CHAIRPERSON

Complaints Assessment Committee

Complaints Summary 2003-2007

	2007	2006	2005	2004	2003
Number of Complaints	54	45	55	49	47
Complaint Category					
Inappropriate Behaviour	5	5	0	16	0
Unsatisfactory Treatment	29	28	27	16	25
Unprofessional/Unethical Behaviour (incl PARs)	18	13	27	16	19
Fees Charged	2	1	1	1	3
	54	48*	55	49	47
Species/Type					
Cat	12	9	18	9	16
Dog	23	17	17	17	18
Horse	3	3	3	4	2
Other	2	1	0	1	3
Prescription Animal Remedy Issue	5	3	2	2	2
Behaviour	9	9	15	16	6
	54	45	55	49	47
Complaint Outcome					
No professional misconduct	10	19	25	22	21
No professional misconduct, advice given	10	8	12	11	17
Diversion (no longer applicable)	0	0	0	1	0
Charges laid	0	1	2	4	1
Did not reach criteria/withdrawn	22	9	18	12	14
	42	37	57*	50*	53*
Uncompleted at reporting time	8	8	-	-	-
Mediation attempted	1	2	0	2	0
Referral for health assessment	3	n/a	n/a	n/a	n/a
Timeframes for completion of investigation					
1-3 months	37	24	33	34	29
4-6 months	5	7	16	13	13
7+ months	12	14	6	2	5
	54	45	55	49	47
Complaint/investigation originated by					
Client	35	30	37	30	34
Another veterinarian	6	5	7	11	6
Referral from Council	5	9	n/a	n/a	n/a
Other	8	n/a	n/a	n/a	n/a

* Note: Variations in the figures under 'complaint category' and 'complaint outcome' can arise because some complaints have more than one issue, or have been lodged against two or more veterinarians.

Judicial Report

Judicial Committee members during 2007 were:

Dr Ron Gibson

John Morrison (Barrister)

Dr Peter Jerram

Penny Mudford

Judicial Hearing

A judicial hearing was held in March 2007 arising from an earlier complaint. Court action has subsequently been initiated, and this will have to be completed before the Council can report on the matter

Completion of Judicial Penalty

During 2007 the Council also oversaw the completion of penalties from previous hearings. These included consideration of supervision reports, auditing and payment of costs and fines.

Finance and Administration Report

Finance and Administration Committee

Jim Edwards, Chairperson

Dr John O'Flaherty

Dr Ron Gibson

The Council budgeted for an operating deficit of \$13,000 in the 2007 year, and ended with a net operating surplus of \$34,690. The Council had anticipated a flattening off of the numbers practising and registering together with ongoing legal and judicial costs. Neither of these occurred, although there was additional expenditure in other areas. The number of practising veterinarians continued to rise (see Registration report and Council Chairperson Report for details). Other areas of income were similar to the previous year, with the exception of Complaints Assessment Committee income. In the previous year the Council had adjusted its accounts in that area to reflect an unrecovered debt arising out of a successful court case. This debt was recovered in 2007.

Expenses were slightly higher than last year, although lower than budgeted for. Notable items were salaries (including a new Registrar appointment and the overlap with the previous Registrar), computer support (a considerable amount of updating on the database/website interface occurred in September and October and the complaints database was updated in January). Otherwise expenditure was close to that spent in the previous year. Health Committee expenditure increased, reflecting

the additional work in that area. Legal costs for the CAC were higher than the previous year due to a defended judicial hearing and pending court action. Judicial costs were higher than the previous year because of the judicial hearing held in March. Communications costs dropped from the previous year when legislative changes had resulted in the production of brochures and other information. The election in 2007 added a modest \$2,719 to the expense column, and the cost of producing the annual practising certificate was higher than in the previous year. The Council made three significant financial decisions during the year. All will impact upon the Council's financial position in the future.

♦ **Honoraria**

The daily honoraria rate for the Council Chairperson and for Council and committee members was raised from 1 June (to \$575 per day and \$375 per day respectively). It has been over 6 years since the Council last increased the daily honoraria for Council members. In discussions with the Ministry of Agriculture regarding honoraria the Ministry advised that the Council had some leeway for an increase. Sitting on the Council or its committees is a public service but in order to attract senior and experienced people the Council needs to offer a reasonable level of reimbursement.

♦ **Annual Practising Fee pro-rata policy**

In response to requests from veterinarians who begin or cease practice during the year the Council has introduced a quarterly pro-rata and refund annual practising certificate (APC) fee policy. The Council sought and gained the power to do this in the 2005 legislation. It is anticipated that this policy will reduce projected 2008 income by \$6,300. It is not feasible to introduce an "upfront" pro rata APC fee for those proposing to cease practise part way through a practising year, because of the difficulties of 'policing' this. Rather, applicants will be required to pay the full fee up front and then seek a refund upon ceasing practice. The veterinarians concerned are required to return their practising certificate to the Council in order to be eligible for a refund.

♦ **Examination Fee Increase**

As noted in the Registration report, the Council gazetted a significant rise in the fee for the New Zealand National Veterinary Examination which had been subsidised by the Council for some years.

Other Business

On the recommendation of the Committee a general risk assessment session occurred at the November Council meeting.

The committee also recommended a rolling replacement programme for the VCNZ computers on a three yearly cycle and this has been added to the Finance and Procedures policy.

I acknowledge the staff of the Council for their efforts in keeping operating expenses close to budget. The two Registrars - Julie Haggie and Janet Eden - and the Executive Officer (Finance) Helen Piercy have all shown commitment to integrity and accountability in the Council's financial matters.

Finally I thank the members of the Finance and Administration Committee for their continued attention to the sound fiscal and administrative management of the Veterinary Council of New Zealand.

Jim Edwards

CHAIRPERSON

Finance and Administration Committee

Statement of Financial Performance

for the year ended 31 December 2007

This statement should be read in conjunction with the notes to the financial statements

	2007	2006
INCOME		
Practising Fees	584,095	568,245
Application Fees	42,900	41,769
Letters of Good Standing	2,063	1,800
Examination Fees	21,556	19,555
Interest	78,960	68,520
Judicial	284	12,230
Complaints Assessment Committee	13,604	-13,480
Miscellaneous Income	3,271	3,624
TOTAL INCOME	746,733	702,263
EXPENSES		
Employment Expenses		
Salaries	224,288	210,862
ACC Levies	1,058	919
Sundry Personnel Costs	-	(46)
Payroll Costs	1,419	1,082
	226,765	212,817
Operating Expenses		
Accounting Fees	4,510	4,883
Audit Fees	4,213	4,220
Bank Fees	942	841
BNZ Merchant Fees	4,518	3,739
Westpac Merchant Fees	2,220	2,429
Cleaning	1,860	2,271
Computer Support	14,555	3,021
Depreciation	13,627	15,660
Equipment Rental	408	408
Insurance	1,283	1,366
Repairs and Maintenance	1,173	1,149
Memberships	1,037	838
Miscellaneous Costs	4,518	7,006
Photocopying	1,629	700
Postage	5,684	8,034
Property Rental	36,304	33,206
Publications	4,200	4,179
Stationery	6,343	9,055
Telephone, Tolls & Internet	4,924	6,248
Website	1,049	2,523
Training	1,352	1,845
Utilities	3,557	3,350
	119,906	116,971
Total Operating Expenses	346,671	329,788

Statement of Financial Performance

for the year ended 31 December 2007

This statement should be read in conjunction with the notes to the financial statements

	2007	2006
NZ Veterinary Exams		
Preliminary Exams	5,518	5,594
Final Oral/Clinical Exams	23,891	25,416
	29,409	31,010
AVBC Inc	64,892	49,688
	64,892	49,688
Council		
Honoraria	21,960	26,959
Travel	10,754	12,766
Accommodation & Meals	4,970	9,488
Telephone & tolls	301	322
Consultancy	1,666	-
Administration	247	27
Discretionary spending	1,516	3,833
Legal Costs	21,761	21,638
	63,175	75,033
Health Committee		
Honoraria	810	2,248
Travel	324	1,592
Telephone & tolls	332	98
Administration	217	111
Legal Costs	2,025	-
Consultancy	6,041	300
	9,749	4,349
Complaints Assessment Committee		
Honoraria	30,999	39,404
Travel	8,079	11,364
Accommodation & Meals	1,861	1,026
Telephone & tolls	2,373	3,625
Administration	462	253
Legal Costs	34,665	17,569
Consultancy (Mediation)	8,094	3,975
	86,533	77,216

Statement of Financial Performance

for the year ended 31 December 2007

This statement should be read in conjunction with the notes to the financial statements

	2007	2006
Judicial Proceedings		
Honoraria	9,067	1,757
Travel	2,761	1,544
Accommodation & Meals	1,767	-
Telephone & tolls	4,038	1,225
Administration	38	119
Legal Costs	2,313	3,029
Consultancy	2,720	-
	22,704	7,674
Registration Committee		
Honoraria	2,751	3,753
Travel	392	427
Accommodation & Meals	188	286
Telephone & tolls	-	-
Administration	373	160
ACRVS fees (Spec Assess)	11,424	8,649
Administration (Specialists)	-	48
	15,128	13,323
Competence Review Committee		
Honoraria	1,712	2,139
Travel	1,129	213
Accommodation & Meals	-	71
Telephone & tolls	-	459
	2,841	2,882
Professional Standards Committee		
Honoraria	2,819	1,267
Travel	2,306	422
Accommodation & Meals	31	36
Telephone & tolls	301	609
	5,457	2,334
Communications		
Annual Report	-	2,000
Newsbrief	19,240	17,689
Prelude to Practice	819	676
Press Releases	-	-
Miscellaneous	3,330	11,290
	23,389	31,655

Statement of Financial Performance

for the year ended 31 December 2007

This statement should be read in conjunction with the notes to the financial statements

	2007	2006
Elections		
Stationery	314	-
Printing	1,116	-
Postage	422	-
Returning Officer	867	-
	2,719	-
Annual Practising Certificate (APC)		
Postage	388	2,251
Printing Cards	6,127	3,993
APC Documentation	6,071	4,430
Payment Processing	750	-
APC Temporary Staff	2,405	2,792
	15,741	13,466
Annual Register		
Annual register – Postage	3,748	3,718
Annual register – Production	16,936	15,950
	20,684	19,668
Secretariat/Stakeholder Liaison		
Miscellaneous	2,951	3,826
	2,951	3,826
TOTAL EXPENDITURE	712,043	661,911
NET OPERATING SURPLUS	34,690	40,352

Statement of Movements in Equity

For the year ended 31 December 2007

This Statement should be read in conjunction with the notes to the Financial Statements

	2007	2006
Net Surplus for the year	34,690	40,352
Total Recognised Revenues And Expenses for the Period	34,690	40,352
Equity at the Start of the Year	791,041	750,689
EQUITY AT THE END OF THE YEAR	825,731	791,041

Statement of Financial Position

As at 31 December 2007

This Statement should be read in conjunction with the notes to the Financial Statements

	NOTE	2007	2006
EQUITY		825,731	791,041
Represented By:			
<u>CURRENT ASSETS</u>			
Bank		112,957	93,069
Receivables & Prepayments		35,678	37,434
Less: Provision for Credit notes	2	(16,804)	(13,000)
Deposits – On call and term	3	894,811	846,777
Interest Receivable		19,342	13,403
GST Receivable		6,811	3,737
		1,052,795	981,420
<u>Less CURRENT LIABILITIES</u>			
Accounts Payable & Accruals		121,393	89,754
Fees Received in Advance	1	144,077	144,845
PAYE		6,233	4,541
		271,703	239,140
WORKING CAPITAL SURPLUS		781,092	742,280
<u>NON CURRENT ASSETS</u>			
Property, Plant & Equipment	4	44,639	48,761
		44,639	48,761
<u>NET ASSETS</u>		825,731	791,041

Notes to the Financial Statements

For the year ended 31 December 2007

I STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

The Veterinary Council of New Zealand is governed by the Veterinarians Act 2005. The Council prepares financial statements in accordance with its reporting requirements and New Zealand Generally Accepted Accounting Practice (NZGAAP). They comply with Financial Reporting Standards (FRS). New Zealand equivalents to International Financial Reporting Standards (NZIFRS) have not been adopted.

Disclosure Exemptions Under Differential reporting

The Council is a qualifying entity within the New Zealand Institute of Chartered Accountants differential reporting framework.

The Council qualifies under the public accountability and size criteria.

The Council has taken advantage of all exemptions available to it.

Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of income and expenditure on an historical cost basis have been adopted, insofar as they apply to the Council.

Specific Accounting Policies

The following specific accounting policies which materially affect the measurement of the financial performance and financial position have been adopted.

Annual Practising Fee

The Annual Practising Fee is charged for the period from 1 April to 31 March. Because these financial statements are for the period 1 January to 31 December, Annual Practising Fee income is recognised on an accrual basis.

The \$144,077 shown on page 33 represents three months fee income in advance that will be recognised in the months January to March 2008.

Goods and Services Tax

The financial statements have been prepared on a GST exclusive basis, except for accounts receivable and accounts payable.

Valuation of Property, Plant and Equipment

Property, Plant & Equipment have been valued at cost less accumulated depreciation to date.

Accounts Receivable are stated at net realisable value after due allowance for uncollectable debts.

Notes to the Financial Statements

For the year ended 31 December 2007

Depreciation

Rates of depreciation applied to the property, plant & equipment in the financial statements are:

• Office Equipment	9-48%, DV
• Office Furniture & Fittings	11.4-39.6%, DV
• Reference Library	26%, DV

Taxation

The Council is exempt from paying income tax under sCW50(2) of the Income Tax Act 2007.

Changes in Accounting Policy

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those used in previous years.

2 PROVISION FOR CREDIT NOTES

This represents a provision for 2007 Annual Practising Certificate fees billed to veterinarians who are no longer practising in New Zealand. As a consequence the amounts billed are not legally due and are expected to be credited prior to the billing of the 2008 Annual Practising Certificate fees.

3 DEPOSITS - ON CALL AND TERM

	2007	2006
Current portion		
ASB Term Deposits (Fixed Term)	647,103	614,657
BNZ Term Deposits (Fixed Term)	217,521	203,877
McQuarrie Investment On Call (Floating)	30,187	28,243
Total Deposits	894,811	846,777

Notes to the Financial Statements

For the year ended 31 December 2007

4 PROPERTY, PLANT & EQUIPMENT & DEPRECIATION SCHEDULE 2007

	Original Cost	Additions/ Sales (Net)	Deprn	Accum Deprn	Book Value
Office Equipment	59,000	4,737	8,899	46,604	17,133
Furniture & Fittings	47,338	4,933	4,648	24,788	27,483
Reference Library	673	-	8	649	24
	107,011	9,670	13,555	72,041	44,640

2006

	Original Cost	Additions/ Sales (Net)	Deprn	Accum Deprn	Book Value
Office Equipment	48,661	10,649	11,052	37,780	21,530
Furniture & Fittings	38,467	8,870	4,597	20,138	27,199
Reference Library	673	-	11	641	32
	87,801	19,519	15,660	58,559	48,761

5 CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

	2007	2006
Capital expenditure commitments contracted for at balance date are	Nil	Nil

6 RELATED PARTIES

Members of Council who are registered veterinarians deal with the Council as part of their ordinary course of business as veterinarians.

7 OPERATING LEASE COMMITMENTS

Non-cancellable operating lease rentals are payable as follows:

	2007	2006
Current	36,426	34,605
Non-current	3,036	37,488
Total Deposits	39,462	72,093

The Council entered into a lease for new premises in January 2004. The term of this lease is five years from the commencement date. The lease commitment in 2007 (current) is \$36,426 and future years (non current) is \$3,036.



Audit Report

To the Readers of the 2007 financial statements of the Veterinary Council of New Zealand.

We have audited the financial statements on pages 29 to 36. The financial statements provide information about the past financial performance of the Veterinary Council of New Zealand and its financial position as at 31 December 2007. This information is stated in accordance with the accounting policies set out on pages 34 to 35.

The Council's Responsibilities

The Council is responsible for the preparation of financial statements which fairly reflect the financial position of the Veterinary Council of New Zealand as at 31 December 2007 and of the results of its operations for the year ended on that date.

Auditors' Responsibilities

It is our responsibility to express an independent opinion on the financial statements presented by the Council and report our opinion to you.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

- ♦ the significant estimates and judgement made by the Council in the preparation of the financial statements, and
- ♦ whether the accounting policies are appropriate to the Veterinary Council of New Zealand's circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with New Zealand Auditing Standards issued by the New Zealand Institute of Chartered Accountants. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Other than in our capacity as auditor we have no relationship with, or interests in, the Veterinary Council of New Zealand.

Unqualified Audit Opinion

We have obtained all the information and explanations we have required.

In our opinion:

- proper accounting records have been kept by the Veterinary Council of New Zealand as far as appears from our examination on those records; and
- the financial statements on pages 29 to 36.
 - comply with generally accepted accounting practice in New Zealand; and
 - fairly reflect the financial position of the Veterinary Council of New Zealand as at 31 December 2007 and the results of its operations for the year ended on that date.

Our audit was completed on 21 April 2008 and our unqualified opinion is expressed as at that date.

BDO SPICERS WELLINGTON

Chartered Accountants

Wellington

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