



Annual Report 2023

Occupational Therapy Association of South Africa

Foreword

The Occupational Therapy Association of South Africa (OTASA) went through its a period of transition in 2022. from OT office to OTASA functioning independently. Council has allowed for at least 3 – 5 financial years to monitor the full impact of this transition.

Compliance with various statutory bodies took precedence to ensure that OTASA was aligned with various regulatory frameworks. Whilst compliance was an important task retaining membership and the core business of OTASA was the focus.

The critical indicators for EXCO to ensure a smooth transition were the retention of adequate membership to keep the association afloat, creating of a sound operational team, crafting a new strategic plan, and differentiating the mandate of OTASA as a voice of the profession.

EXCO had to guarantee that all voices within the profession and organization find expression. The team successfully consolidated the concerns from all quarters into a unified voice. EXCO appreciated the anxiety that was brought about by the change.

I would like to congratulate each member of the EXCO, the operations team, and various committees for enduring the difficult period of change.

OTASA has seen an increase in high-quality engagement in its committees, branches, and membership activities. Strategic engagement is more solution focused and significant stakeholders are requesting to re-establish working relationships with OTASA. EXCO is assessing each request to evaluate benefits for members, growth points for the profession, and the quality of networks.

Words can never express adequate gratitude to the operations team who hold it all together. We appreciate the hard work, dedication and sacrifice made to achieve the goals of the Association. All Occupational Therapists who volunteer time, knowledge, and skill in various activities of OTASA are the reason there is a report to give. Lastly to the Executive Committee, Branch committees and Chairpersons of various committees, task teams and special interest group, your leadership shows your love for the profession.

“Ri a livhuwa”

Manenzhe Aluwani
President of OTASA



About OTASA

The Occupational Therapy Association of South Africa (OTASA) is a non-profit professional association representing the interests of Occupational Therapists, Occupational Therapy Technicians/Assistants and Occupational Therapy students across South Africa.

OTASA supports, promotes, and represents the profession of Occupational Therapy (OT) as a key element of health service provision in South Africa and positions itself as an integral, evidence-based and relevant force meeting society's health and occupational needs in partnership with key stakeholders and the public.

For more information
about Occupational
Therapy, visit
www.otasa.org.za



Vision

By 2022, we envisage occupational therapy as an integral, evidence-informed, and relevant force meeting society's occupational needs in partnership with key stakeholders and the public.



Mission

The Occupational Therapy Association of South Africa (OTASA) is the professional association that advances the dynamic growth of quality occupational therapy with a focus on occupation and a distinct South African identity.

OTASA Values **Doing It**



We are connected in diversity



We are rooted in occupation



We stand together



We network to recognize where change is needed



We are grounded in South African identity



We find new solutions



We are proactively moving with the times

OTASA Leadership

The Occupational Therapy Association of South Africa (OTASA) has a council that is constituted by all key structures and stakeholders within the occupational therapy profession in varying capacities. The Executive Committee oversees the strategic business of the Association on behalf of council. The operations team implements OTASA's strategies.



ALUWANI MANENZHE
President of OTASA
Chairperson of OTASA Council



PROF PAT DE WITT
Former President



JACLYN CRAIG
Vice President
Private Practice



MILLINET BOADOU
Vice President
Public Service



LESEGO TAU
Vice President
Marketing



PROF THULI MTHEMBU
Vice President
Workforce & Leadership



HANSKE FLIERINGA
National Treasurer



ANISHA RAMLAUL
Chief Operations
Officer



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Governance

✓ PROFESSIONALIZATION OF THE OTASA NATIONAL OFFICE

OTASA evaluated the workflow and organizational culture to support efficiency and responsiveness. The professionalization of the operational processes in the national office included leadership, good governance, the right skills mix, and responsiveness to OTASA client needs. There was a clear separation between the Executive functions and operational activities. The challenges experienced in this process included decision-making powers and reporting lines.

Appointment of new staff members increased the matters that can be attended to by the office. This has led to improved response times, accountability, and review of core competencies. The challenges experienced during this process included frustration and temporary delays and role confusion with the national office. Mentorship sessions and group and individual staff support was implemented to assist in the smooth transition.

Training anchored the service transformation process. OTASA appointed the first skills development facilitators (SDF) with the Health and Welfare SETA in November 2022. An annual training report for the year 2022 and a workplace skills plan were submitted and approved by the HWSETA. These submissions will be made annually and will align with all training and development undertaken by employees.



The strategic focus in governance has been professionalization of the OTASA national office and its associated structures. Sound governance and compliance to all statutes and regulatory frameworks took precedence in relation to all policies, process and quality monitoring activities within the Association.

The constitution, rules and regulations were duly aligned to support compliance in terms of regulatory frameworks in governance. The nuances of this transformative process are reflected in various aspects of the OTASA business model.

Governance

✔ ORGANIZATION CULTURE

While swiftly moving OTASA into a space of its next level of governance and compliance, the need now is to nurture the culture of the Association as an “social community” building on this achievement. To this end, a critical consciousness between efficiency, social community, socialisation into pluralism is next. To ensure our profession is uppermost, all must feel its place in OTASA. More emphasis will go into manifesting this culture in the years to come.

The OTASA Executive Committee (EXCO) confirmed the closure of the OTASA virtual office all staff to be in-office from the 01 Feb 2024. The operations team continues to meet monthly, staff submit monthly reports and have individual, quarterly meetings. Over this reporting period, an operations gap analysis was completed, two reports on workflow concluded (6 monthly) and both a self-rated and consolidated work ethic report done.

✔ OPERATIONAL EFFICIENCY

EXCO has received complaints about the efficiency of the virtual office and its impact on the image and functioning of the Association. EXCO has been engaging with staff to review the functioning, accountability, and efficiency of all members of the operations team. There has been significant improvement in the response rate however there is room for improvement. By the end of March, all outstanding matters will be resolved.

✔ EFFICIENCY OF OTASA STRUCTURES

The EXCO has established an efficient support system for the committees and branches. This has yielded a positive energy within OTASA structures. EXCO has successfully held 4 meetings with chairpersons of branches, marketing committees, and standing committees. The outcomes from different committees are thorough, scientific, and developmental for the profession.

OTASA structures have in the past six months been focusing on solutions and contributions towards repositioning Occupational Therapy as an important profession and a crucial service.

Governance

✓ COMPLIANCE WITH STATUTORY BODIES

OTASA constitution article 3 reflects that OTASA is a non-profit organization and it is critical that OTASA remains compliant with the Department of Social Development. The OTASA constitution has been updated to include its financial year end (as approved at 52nd Council) and accepted by DSD in March 2023.

Within the regulatory framework of the non-profit organization Act no. 71 of 1997, OTASA moves in a changing landscape to further grow benefit from:

- Public recognition through aspiration in relevant project work.
- Good standing through submissions to DSD (annual report), SARS, COID, etc.
- Transparency and accountability in activities such as Finance and Human Resources
- Access to government and corporate funding through its 2023 (first ever) submission of an Annual Training (ATR) Report and Work Skills Plan (WSP) to its registered SETA i.e., the Health and Welfare SETA and
- Tax benefits if certain criteria have been met e.g., its outreach to provinces and community work (Section 18(a) is in the application process).



In 2022, the codes of practice that the BBB-EE Act amended 53 of 2013 were explored to evaluate the benefits that OTASA can access. This process is referred to NPOs with annual total revenue of R10 million or less that qualify as exempted micro-enterprises ("EME"). OTASA can access to automatic level 4 BBBB status for funding purposes



Governance

✔ FINANCIAL SECURITY

EXCO requested for an evaluation of the financial stability of OTASA. I would like to report that OTASA has a sound financial stability of 5 years. The COO has been exploring new income streams and fundraising is an option that is being explored. There is an emergency fund that has been held by Investec, the finance committee has been looking at getting better yields from this investment. The Finance Committee will consult with the Auditors and a Chartered Accountant on the options identified and the results will be presented to Council.

✔ DELEGATION OF AUTHORITY

The constitution has outlined the different roles and responsibilities however in terms of governance, there are no delegations or authority. A document outlining the delegations of authority was developed by one of the legal consultants last year. EXCO decided to halt the authorization to ensure that the transition period and the new structure are tested to evaluate where decisions currently seat and what aspects need to be improved.

✔ ACCOUNTABILITY

The following gaps were noted during the trial run of the delegations of authority and review of accountability; in the current provisions of the constitution which are not consistent with King IV guidelines on governance; the OTASA president serves as head of the organization and chairperson of Council. This has limitations in accountability, President consulted a Chartered Accountant to review the acceptable governance practices. He proposed that Council should have an independent chairperson who holds the President accountable. EXCO would like to formally request for appointment of an audit and risk committee by the 3rd quarter of 2023.

“Man, through the use of his hands, as they are energized by mind and will, can influence the state of his own health.

Mary Reilly, OTR, Ed.D.

Practice development

The strategic objectives of the practice development portfolio are position papers, development of clinical guidelines, and standards of practice. These processes are aligned with the NHI readiness process. In the process of achieving these objectives the profession engaged in a process of unifying. The standing committees and special interest discussed the NHI readiness initiatives. OTASA has appointed 3 consultants for 10 hours each to work on creating evidence to support the quality, funding, and service outcomes. Occupational Therapy practice in select conditions. This evidence will support PHICS meetings, COID/RAF initiatives as well as other policy matters. The consultants are Occupational Therapists with strong research backgrounds. Research Committee is overseeing.



Quality standards
for OT service


Occupational
Therapy staffing
norms



Occupational
Therapy service
financing model



Standard
Occupational
Therapy policy and
procedure manual



Proposed core
standards for OT
service

Practice development

QUALITY STANDARDS FOR OT SERVICE

The occupational therapy profession needs to gauge its internal environment. In the past year, EXCO engaged with various stakeholders within the profession i.e. interest groups, students, academia, the private sector, occupational therapy support staff, and the public sector. The identity of the profession is segregated along its differences and engagements are based on the interests of each stakeholder. This clouds the unity and strength of Occupational Therapy the profession. There is a unified analysis of the limitations and challenges of the profession across all sectors. The profession has not put the following information in the public space for access by decision-maker policymakers, and regulators.

OCCUPATIONAL THERAPY STAFFING NORMS

OT service staff allocation per population is not proportionate to the needs. Currently, the WISN process that is being implemented disadvantages OT service because there are no staffing norms from OTASA. There is an urgent need to influence the human resource planning process. This has a direct bearing on the training and appointment of OTs after training.

INFRASTRUCTURE NORMS, CATALOGUE FOR CONSUMABLES, EQUIPMENT, AND ASSISTIVE DEVICES

The regulator is currently using a single infrastructure assessment which does not reflect the diverse nature of OT services. EXCO has agreed with special interest groups that there is a need to profile the practice area infrastructure needs.

Practice development

OCCUPATIONAL THERAPY SERVICE FINANCING MODEL

Remuneration and funding for Occupational Therapy service is currently based on a year-to-year negotiation with funders. This creates anxiety and a disintegrated approach to negotiating tariffs. OTASA needs to invest in a proper actuarial evaluation of OT services to develop a uniform financing model.

STANDARD OCCUPATIONAL THERAPY POLICY AND PROCEDURE MANUAL

The policies and procedures that have been developed by various stakeholders within the OT profession will be consolidated and published. Occupational Therapy service standards: The overemphasis on differences in standard of service between private and public sectors defeats the quality of training. Is the difference fuelled by perception or is it factual? How does the profession allow this gap? The standards of training are clear however a gap exists in the standards of practice. OTASA has developed Occupational Therapy standards of practice that have been aligned with the HPCSA OT standards of practice under review.

PROPOSED CORE STANDARDS FOR OT SERVICE

To provide a guideline for the quality of occupational therapy service in South Africa. The proposed standards are aligned to international and national health service regulators standards and the World Federation of Occupational Therapists. OTASA must establish a quality monitoring system that holds all service platforms/ providers to a uniform quality standard. There is a need for an OT quality monitoring policy that informs Office on Health Care standards, Government departments, and funders about the essential and non-negotiable OT services. These services must be compulsory on all levels of care.

Research, training & development

Occupational Therapy profession has invested in research however there are gaps in service development. This has affected the quality of information that can be utilized in funding the training of Occupational Therapists, the development of new therapies and technology, and leadership. Training in Occupational Therapy is based on international resources and models. This has a limitation in the practical/ clinical environment during the training of students and OT practice. EXCO facilitated a series of engagements with students, lecturers, and heads of Occupational Therapy departments at universities and clinical training platforms.

Mental health of students was raised consistently in the last few years. EXCO invested time to identify core issues that can be addressed to ensure that OTs who qualify are resilient. The training of students in the country is generally impacted by human factors, limitations in training platforms, and expectations of lecturers and clinical supervisors. There are excellent training platforms and committed facilities and individuals who invest time and skill in developing young professionals. EXCO recommended immediate implementation of a support programme across all years of study. This programme was facilitated through the OTASA Education Committee.



Strategic stakeholder engagement

- ✓ Training opportunity of the WHO seating programme which provides opportunities for training and engagement of Occupational Therapy Technicians.
- ✓ Creation of occupational therapy job opportunities, business plan and training opportunities through a new venture creation programme.
- ✓ Quality monitoring programmes for occupational therapy training and service delivery programmes.



Stakeholder consultative processes have improved relationships with various organizations. These endeavours have provided opportunities for training, networking and negotiation for better funding for occupational therapy services. Critical engagements have in the past year focussed on the following projects which will improve the identity and visibility of Occupational Therapy.



Membership

The branch chairpersons and marketing coordination in all branches participated in the review of membership, public perception about OTASA and how growth can be attained. EXCO will be reviewing membership numbers at the beginning of April 2023. All branches have been given 10 – 15% growth. Branch growth has not reached the 10% growth target. Students' membership remains the anchor of future membership growth.

OTASA registered 404 new members across all the universities. 321 Community Service OT's remain members of OTASA. Though the Association did not meet its 15% target of membership growth, the 3.2 % new members have shown commitment to the work of the Association. These young members are taking up leadership positions within the structures of OTASA which allows for intergenerational learning and mentoring.



Functional structures & committees in OTASA

OTASA standing committees, branches and task team were reviewed in 2022 to align activities in all structures to the strategic vision 2027. Three (3) strategic review sessions were held to craft strategic plan 2025 – 2027. The process yielded critical goals in line with National Health Insurance readiness and health funding prospects for occupational therapy services.

Support structures by the Executive committee has ensured the smooth transition for new committees and ensured a succession plan. Tables below reflect committee chairpersons of branches, committees and task teams.

Standing committee chairpersons

Committee	Chairperson in 2022
Private practice	Tasneem Abrahams
Coding and procedures committee	Sheldene Raynolds
Coding and procedures committee – COVID task team	Sancha Eliot
Continuous professional development	Dorothy Russell
Marketing	Khanya Franz
Ethics	Jo-Celene de Jongh
Publications: Focus	Helen Buchanan
Publications: SAJOT	Sylvia Birkhead
Occupational Science	Janine van der Linde
Research	Shaheed Soeker
Education	Matty van Niekerk
Historian	Vacant

Functional structures & committees in OTASA

Branch leadership

Branch	Chairperson in 2022
Kwazulu Natal	Nonjabulo Ndaba
Southern Gauteng	
Northern Gauteng	Ina Grobber
Mpumalanga	Renske Roets
Free state/ Northern Cape	
Limpopo	Jean Tussler
Eastern Cape	Vacant
Southern Cape	
Western Cape	Rogini Pillay
North West	

Annual Performance Report

The annual performance plan reflects critical area of the organizational growth strategy based on core strategic indicators. The strategic goals and evaluated against strategic objectives and indicators outline performance in the past financial year. A summary of corrective and progressive measures are outlined to ensure an incremental progress towards achievement of the strategic goals.

Strategic Goal 1: Growth in membership

Strategic objectives	Progress	Future plan
By 2027, 75% of graduating classes from OT programs will graduate as members of OTASA.	There was an increase of 404 new students registered as OTASA members. 321 – Community service are members of OTASA	All universities to be visited to increase the number of members. Leverage on MPS membership
By 2027, 15% of OTT/OTA's will be members of OTASA.	EXCO has formally engaged with OTTs and identified activities that will attract membership in this category	Actively recruit OTTs. Improve access to CPD accreditation
By 2027, OT membership will have increases by 15% per year, over the next 5 years.	The current increase is 3.2% however the sliding scale compromises income from membership fees which is the main income stream	Review the discounts that OTASA offers – set up a working committee on financing membership. Treasurer will elaborate further
By 2027, there will be an overall growth of 15% in the demographic profile. (e.g. ethnicity, gender, disability, rural-urban practice, etc.).	There is a progress and a definite shift in demographic profile. However engagements with various stakeholders it was clear the OTASA has been focused on the youth (students and young OTs). This left the older, more experienced OTs feeling left out.	Marketing efforts will focus on all aspects of the OT profession to meet the needs of all OTs
By 2027, there will be a 20% reduction in lapsed membership	Follow-up activities positively yielded 456 updates on membership	Strengthen the administrative support in ensuring members understand the value proposition of the OTASA membership
By 2024, all 9 OTASA branches, all universities/ training centres would have hosted an NL&D workshop.	Two engagements with universities, training hospitals, students and health managers were held to facilitate matters relating to student training. Mpumalanga Province was visited in 2023.	Implement proposed engagements with all stakeholders. Consultation process led to a strategic meeting in Jan 2024. Schedule for the first semester of 2024

Annual Performance Report

Strategic Goal 2: Practice development

Strategic objectives	Progress	Future plan
By 2027, the Association will have ratified 15 key position statements, which clearly articulate the Association's role in advocating for occupational justice for the population served with relevance to context and applicable spaces.	6 position statements are in progress. 3 are ready for ratification by Council	Propose to Council that ratified position papers must have standard protocol and training programmes as attachments to facilitate the integration of new areas of development within the profession
By 2027, occupational therapy technicians/ assistants will have further job security	Guidelines were developed for OTTs in the private sector. This will increase employability of OTT/OTA in private sector	Submit guidelines for consideration by Council The task team is currently investigating billing for midlevel worker engagements
By 2024, the Profession will be aware of the scope of practice for occupational therapy in South Africa and its wider applicability across various work platforms.	The published scope of practice was disseminated. A session was held in a webinar however attendance was poor.	There is at least 4 intense workshops regarding the scope of practice.
By 2023/4, the professional standards of practice for occupational therapy in South Africa will be ratified	The standards of practice draft 7 are ready for consideration by Council	Public consultative progress to be started in 2024

Annual Performance Report

Strategic Goal 3: Enhancing Branding, Communication & Public Relations

Strategic objectives	Progress	Future plan
By 2023/2024, the Association would have established a communications and public relations strategy	EXCO has reviewed the quality vs volume of communication. This has allowed strategic communication to take centre stage. The public and stakeholder engagements have yielded positive outcomes for the OT profession	Strengthen the advocacy and stakeholder engagement strategy
By 2023/2024, the Association will have established a mentoring program for novice occupational therapy practitioners	The novice mentoring programme has been initiated through various partnerships. The incubation programme will ensure 40 young professionals are mentored as business owners in OT	Measure of impact needs to be put in place
By 2023/2024, the Association will have an established brand image	The consultants have engaged OTASA on the brand image has room for growth	Brand positioning and loyalty will be prioritized in 2024.
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By 2023/2024, the Association will have an established brand image	The consultants have engaged OTASA on the brand image has room for growth	Brand positioning and loyalty will be prioritized in 2024.
By 2023, the Association will have devised a research agenda, capturing key, contemporary issues depicting the occupational science and occupational therapy in South Africa	The research agenda was successfully developed. The research agenda and occupational science need to be integrated in the new standard operating procedures.	The universities, SAJOT and research/education committees will assist with the evaluation of available research

Annual Performance Report

Strategic Goal 4: Research & Publication

Strategic objectives	Progress	Future plan
By 2023, the Association will have devised a research agenda, capturing key, contemporary issues depicting the occupational science and occupational therapy in South Africa	The research agenda was successfully developed. The research agenda and occupational science need to be integrated in the new SOPs	The universities, SAJOT and research/education committees will assist with the evaluation of available research
By 2023 every issue of the SAJOT and Focus will have at least one article of professional significance to South Africa	The focus has continued to produce outstanding articles. The editor has proposed using the Focus as a marketing tool to members and other stakeholders	Council needs to provide direction on the open access with a provision to increase advertisement capacity
By 2023/2024, the Association will have further revamped its website and introduced its Business Linked In page for thought leadership	The maintenance of the linked in account is a key strategic move however it is expensive to have a consultant who manages the account	Invest in the LinkedIn account to position OTASA within the professional aspects

Annual Performance Report

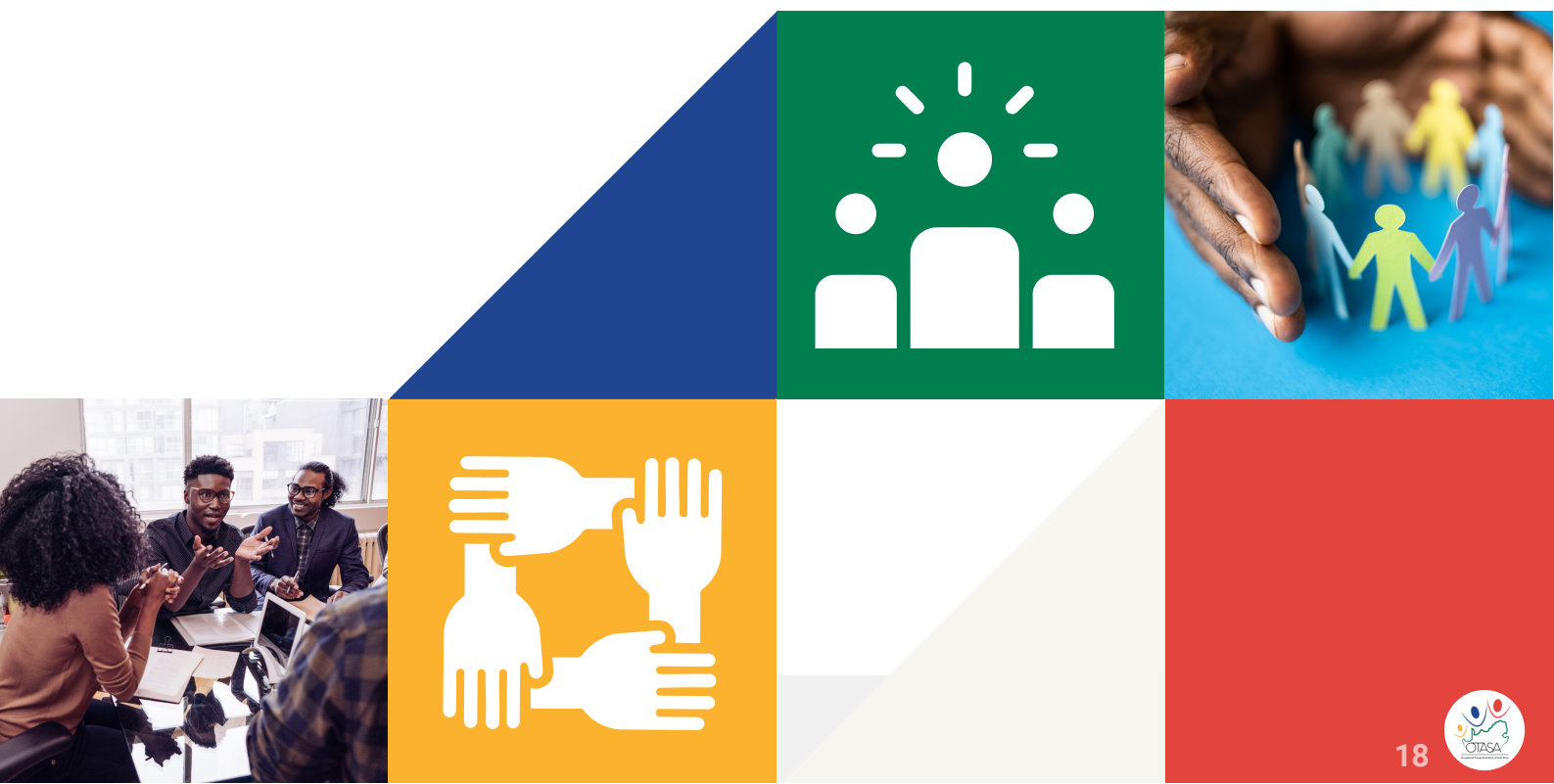
Strategic Goal 5: Sound and operational governance

Strategic objectives	Progress	Future plan
The Association will maintain its annual qualified audits by an external auditor	The new auditors have been appointed. 2023 was a transitioning year that allowed for adjustment.	Treasurer will present the audit outcomes
The Association will have in employ a Chief Operating Officer that will manage the operational functioning	Investment in the COO has yielded positive results for OTASA. There is an integrated approach to corporate governance and operations. Most goals have been achieved ahead of time.	Noting that the position is new the channels of communication and powers of the position are still be defined in context.
By 2023, 2024, a mentorship and leadership strategy will have been adopted by the association	51st Council proposed a succession planning for the EXCO. The process of appoint the upcoming executives has started.	Review the election period to the Council a year before will allow for mentorship of the next EXCO
By 2023, 2024, all serving members of OTASA structures would have developed a plan for mentoring their successors via succession plans with special focus on diversity inclusion	Most committees renewed their composition and have a good succession plan however the turnover of experienced OT leaves a gap in mentorship. Role clarification between committees and handover are challenging. Improved administrative support has increased record keeping and productivity of committees	Continue with periodic mentorship sessions and strengthen both individual and group mentorships. Improve orientation and handover process
Annual review of the association constitution and strategic deliverables to ensure ongoing progress towards achievement of the strategic plan	The EXCO monitored the implementation of the strategic plan through periodic engagements with the Council, Branches EXCO and committees	Continue with this strategy and add finance in the meetings
By 2024, OTASA grant funding mechanisms will be supported by the association	OTASA has made a submission to the Health and Welfare SETA. The Association. Lotto and other funders are being explored	Currently COO and Accounting Firm are looking at SARS provision for recognition of donor status
By 2027, the percentage of membership revenue will increase by 15% annually	The Accounting firm indicated the impact of the discounts OTASA offers on its capacity to collect revenue	The finance committee is looking at various scenarios to curb the high level of discounts

Annual Performance Report

Strategic Goal 5: Sound and operational governance

Strategic objectives	Progress	Future plan
CPD activities are available online via the OTASA website/e-shop	The CPD activities are available online however the procurement of the products can be improved.	Review the new CPD regulations by the HPCSA
Ethics course specific for OT's are available online/e-shop	The 2 ethics workshops have continued to draw interest and the quality of presentations have re relevance to all OT professionals across sectors	Business and labour law – ethics focus aligned to new HPCSA ethics guidelines



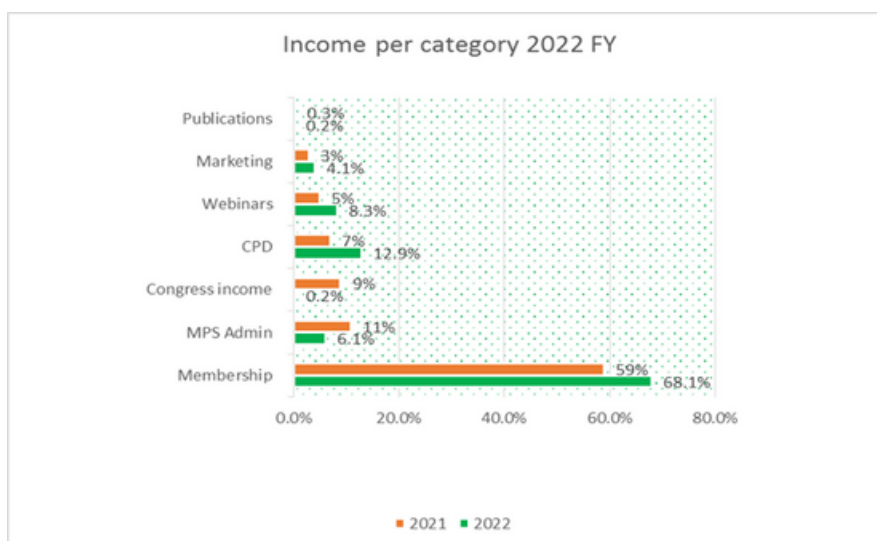
Treasurer Report 2022 – 2023

This Finance Report covers the Occupational Therapy Association of South Africa financial year that ended in December 2022. A brief summary of results and trends are presented in order to provide an overview of results of operations for the period.



GRAPH 1: MEMBERSHIP INCOME PERIOD

Graph 1 shows the main revenue stream of OTASA which is membership fees. The graph is included to show the trend of membership fees over the last five years. Membership income showed an increase before the effects of the Covid-19 lock-down impacted negatively on income. There is a strong improvement from the 2021 to the 2022 financial years.



GRAPH 2: INCOME STREAM ANNUAL COMPARISON

Graph 2 shows that all income streams showed strong growth from the previous year.

Treasurer Report 2022 – 2023

SUMMARY OF 2022 ANNUAL FINANCIAL STATEMENTS

The financial statements were audited by Middel & Partners, registered Chartered Accountants. The auditors' report state that the financial statements is a fair representation of the organisations financial position and operations for the year, there were no qualifications in the report.

REVENUE

- Revenue increased by R283 033 (10%)
- Membership fees increased by R68 942 (3%)
- Significant growth in other revenue streams (CPD, marketing and webinars) of R214 091 (32%)

OPERATING EXPENSES

- Normal operating expenses increased by R264 542 (14%) due to expansion in operating activities
- Employment cost increased by R664 719 (55%) to accommodate additional future income streams

NET SURPLUS

Net surplus was significantly lower due to investment in growth and accounting policy application

CONCLUSION

The positive trends in both membership fee income and income from other operating activities is a good indication that the Association is recovering from the effects of the COVID 19 years and restrictions. It must also be considered that macro-economic conditions during the year under review was negative in that inflation rates were at exceptionally high levels impacting on the ability of members to contribute.

The Association has been resilient to the negative impacts of the pandemic years and subsequent economic slump by continuous focus of value and cost control.

Treasurer Report

Independent Audit Report

INDEPENDENT AUDITOR'S REPORT

To the Executive Committee of Occupational Therapy Association of South Africa



MIDDEL & PARTNERS
CHARTERED ACCOUNTANTS (SA) - REGISTERED AUDITORS

OPINION

We have audited the annual financial statements of Occupational Therapy Association of South Africa (the association) set out on pages 7 to 18, which comprise the statement of financial position as at 31 December 2022, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the annual financial statements, including a summary of significant accounting policies.

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of Occupational Therapy Association of South Africa as at 31 December 2022, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Statements section of our report.

We are independent of the association in accordance with the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (IRBA Code) and other independence requirements applicable to performing audits of annual financial statements in South Africa. We have fulfilled our other ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa.

The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Treasurer Report

Independent Audit Report

OTHER INFORMATION

The executive committee are responsible for the other information. The other information comprises the information included in the Executive Committee's Report and the Statement of operating expenses. The other information does not include the annual financial statements and our auditor's report thereon. Our opinion on the annual financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the annual financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the annual financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF THE EXECUTIVE COMMITTEE FOR THE ANNUAL FINANCIAL STATEMENTS

The executive committee are responsible for the preparation and fair presentation of the annual financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities, and for such internal control as the executive committee is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE ANNUAL FINANCIAL STATEMENTS

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

Our objectives are to obtain reasonable assurance about whether the annual financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists.

Treasurer Report

Independent Audit Report

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these annual financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the annual financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive committee.
- Conclude on the appropriateness of the executive committee use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial statements, including the disclosures, and whether the annual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with the executive committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Treasurer Report Acknowledgements

CONSULTATIVE PARTNERS

1	National Dept of Health
2	National Dept of Education: Inclusive Directorate
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4	Compensation Fund, FEMA, RMA
5	Medical Aid Societies: Discovery, GEMS, SasolMed
6	PHISC
7	Training Institutions

RISK AND OVERSIGHT

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PROTOCOLS CONSULTATION AND DEVELOPMENT

1	Pat de Wit
2	Fiona Breytenbach
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Treasurer Report

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15	Beverley Hewson
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SPECIAL MENTION

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2	All position paper and guidelines group contributors