



# Annual Report 2015/16

1 March 2015 to  
29 February 2016

## Regulating dentistry in the public interest



**CDSBC**

College of Dental Surgeons  
of British Columbia

# About CDSBC

The mandate of the College of Dental Surgeons of British Columbia (CDSBC) is to serve and protect the public by ensuring the ongoing competence and good conduct of its registrants. CDSBC registers, certifies and regulates 3,600 dentists, seven dental therapists and over 6,400 certified dental assistants.

CDSBC is governed by an 18-member Board that includes dentists, certified dental assistants and six public members appointed by the provincial government. There are 11 committees that concentrate on key areas of Board responsibility and help the Board carry out its work. The day-to-day operations are managed by the Registrar/CEO.

# About this Report

This report describes the College's work and activities from 1 March 2015 to 29 February 2016. It highlights major accomplishments and reflects the commitment and dedication of the CDSBC Board, volunteers, staff and stakeholders who devote their time and expertise to deliver on the College's duty to protect the public.

*Photo: Dr. Alexander Hird and Samson Lim, CPA, CA*



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# Strategic Plan

## Mission

The College of Dental Surgeons of BC regulates dentists, dental therapists, and certified dental assistants in the public interest. It does so by establishing, monitoring, and enforcing the competent and ethical practice of dentistry, in a fair and transparent manner.

## Vision

The College of Dental Surgeons of BC is a leading healthcare regulator, promoting and supporting optimal health through excellence in dentistry.

## Mandate

The College of Dental Surgeons of BC:

- Establishes entry-to-practice, certification and registration requirements
- Establishes, monitors, and regulates standards of practice, guidelines for continuing practice and ethical requirements for all dentists, dental therapists and certified dental assistants
- Establishes and administers processes for the management of complaints and discipline

## Values

The College of Dental Surgeons of BC is trusted because:

- We act ethically, fairly and with integrity
- We are communicative and transparent
- We are objective and impartial
- We are accountable

## Goals

1. Fulfil regulatory responsibilities in a fair, transparent and effective manner
2. Continue to improve professionalism and practice standards of dentists, dental therapists and certified dental assistants
3. Identify and promote collaborative and productive relationships with key organizations and stakeholders
4. Maintain a commitment to organizational excellence

*Photo: Dr. Ellen Park, Dr. Pamela Barias and Dr. Robert Rosenstock*



## **Registration: Effective, Efficient, Electronic Routes of Entry**

- CDSBC leads regulators through transparent, fair, effective and defensible registration classes, processes and procedures
- CDSBC develops, maintains and publishes clear and relevant registration pathways and requirements

## **Complaints Reduction and Resolution**

- CDSBC has – and is recognized for – transparent, fair, effective and defensible complaint resolution processes and procedures
- CDSBC takes active steps to help registrants enhance the standard of care they provide
- CDSBC takes active steps to promote and enhance ethical understanding and behaviour amongst its registrants

## **Professional Practice**

- Promote professionalism and excellence in practice
- Support and enhance understanding of professional rights and responsibilities
- Maintain and enhance opportunities for practitioners to demonstrate quality assurance and continuing competence
- CDSBC nurtures, develops and delivers a transparent, fair, effective and defensible sedation/general anaesthetic registration and inspection program
- CDSBC promotes access to dental services and care

## **Governance and Operations: Doing It Right**

- CDSBC maintains fair, transparent and defensible fee structures that (wherever possible) recover costs
- Board, committees, registrants and staff understand the role and limitations of the College with respect to regulatory vs. advocacy functions
- CDSBC is an effective voice and decision influencer/maker at the provincial level
- CDSBC is an effective voice and decision influencer/maker at the national level on matters of accreditation/certification/qualification standards, as well as assessment for entry or recognition
- The Board and staff communicate effectively with registrants, the public and role-players and stakeholders
- CDSBC has robust systems and processes in place to support organizational needs
- Board and staff promote and enhance understanding of, and adhesion to, best practices for governance and Board/Committee effectiveness
- CDSBC is a desirable workplace that attracts, retains and develops talented and creative individuals on staff, committees and the Board
- CDSBC's assets, including College Place, are well-planned and managed
- The College is a prudent steward of financial resources
- Board and staff act (and are encouraged/empowered to act) in a socially responsible manner



# Year in Review



## Connecting with registrants

More than ever, we are looking for ways to connect with registrants. This year we:

- Held a town hall-style information session to build understanding of the complaints and discipline process. Registrants attended in-person or via webcast.
- Surveyed registrants to find out what questions/concerns they have about how complaints are investigated and resolved, and to assess CDSBC's performance in meeting its public-protection mandate.
- Helped registrants improve their practice by delivering courses in Courtenay, Fairmont Hot Springs, Kelowna, Nanaimo, Surrey, Terrace, and Vancouver (2).
- Became active on Twitter. Follow us @CDSBC for timely updates.



## A better cdsbc.org

The website is the go-to source of information for the public and registrants. The new and improved site is designed to work with mobile and tablet devices as well as computers. It also includes new features and enhanced content.



## Focus on complaint resolution

Working through the backlog of complaints has been a priority for several years, with significant resources dedicated to this initiative. We saw the payoff this year, reducing the age of complaint files by about four months, and eliminating the backlog of older complaint files.

This was also the third year in which we closed more complaint files than we opened.

REGISTRANT LOOKUP
DENTISTS CDAs DENTAL THERAPISTS
Last name or postal code
Advanced search options >

## Enhancing the public directory

The online Registrant Lookup now allows users to look up the names of dentists, dental therapists and certified dental assistants. Information about dentists has also been expanded to include:

- Additional languages spoken
- Enhanced education details
- Maps of practice location(s)
- Sedation qualifications
- Any limits or conditions on practice
- Discipline history

## Building public awareness

CDSBC participated in the third year of the “Our purpose, your safety” BC Health Regulators campaign.

A key feature of the 2015/16 campaign was the creation of a series of ads featuring children pretending to be healthcare professionals.

The campaign tagline “saying you are one...doesn’t make you one” is intended to convey the message that patients can expect qualified, ethical and safe care only from practitioners who are regulated and accountable.



Watch the dentist version at:  
<https://vimeo.com/141340146>

## How did we do?

There were seven public consultation opportunities this year, with invitations to comment on everything from proposed bylaw changes to ethical guidelines documents.

Despite this, the Board heard that registrants want to be involved earlier and more often when changes are being considered. We are strengthening the way policy is developed, with an engagement program that included workshops, webinars and a survey so registrants and stakeholders can help us strengthen the policymaking process.



# President's Message

**The College has one role above all others: to serve and protect the public of British Columbia.**

As we report on the conclusion of another successful year for the College, I would like to give credit to a committed Board and a loyal and hard-working staff. The organization as a whole is in solid financial shape with appropriate reserves replenished, and a forward-looking strategic plan in place. A new website, more accessible and informative than ever, has been launched, and I am pleased to report the number of complaint and discipline files is on a downward trend.

This past year the Board also advanced policies long overdue for review and adoption. Following extensive consultation with the profession, these policy changes – together with healthy discussions regarding ethical principles in the profession – allowed for a year of constructive, thoughtful debate and considerable progress.

The College has one role above all others: to serve and protect the public of British Columbia. We are working more collaboratively than ever to meet that mandate. Thanks to interests and considerations put forward by the public, government, media, and the profession, the College is functioning more flexibly and with increased transparency.

As a Board, we have sought to institute a culture of proactivity, rather than reactivity, and this has resulted in a firm position provincially and nationally as a leader in the health regulatory arena.

The Board continues to listen and respond to feedback. As I write this, we are in the midst of an engagement process to strengthen the way the College develops policy. With a good framework already in place, the Board has been well-positioned to work with the profession and the public to do even more to consult about how policy can advance going forward.

Thank you to all of you who have participated in workshops or committees this past year, for your insights and thoughtful engagement. It is together with the profession and with the public that this College functions most effectively, as demonstrated by the considerable progress documented in this report.



**Dr. David L. Tobias**  
President



# Registrar/CEO's Message

This College is a leader in health regulation. We benefit from warm relations with our regulatory colleagues and have established respect and trust with our key partners.

We ramped up our public consultation efforts this year and invited comment from our registrants and others on a number of policy initiatives. With that came a certain amount of anxiety about the College's intent and process. This did not come as a surprise, as we identified this particular risk in our strategic planning process.

The draft policy around dentist-patient boundaries and proposed changes to the way board members are elected attracted the most attention. Both were developed by the Board, went through policy analysis and governance review, including input from external experts, before being published for comment.

The consultation process worked: we published a draft, considered each piece of feedback, and made adjustments, resulting in better policies. The Board acted courageously and completely in the public interest. Others did not view it this way, and felt these documents made the College seem out of touch with the realities of the profession.

The College is strengthening its policy development framework and has deliberately engaged registrants in this process. In its role to serve and protect the public, the College must tackle complex and nuanced issues, knowing that some decisions will not be popular with those it regulates. But we are always open to – and welcome – respectful discussion and debate.

On the operational side, it has been another very successful year. We have eliminated the complaints backlog and shaved over four months off the time it takes to resolve complaints. Careful management of finances has resulted in a healthy balance sheet and a surplus from which we can replenish reserves and reduce renewal fees for registrants.

Those successes are highlighted elsewhere in these pages. One initiative that does not get attention – by its very nature – is our practitioner wellness program. I am proud of our work in this area: we continue to assist dentists and CDAs who are experiencing addiction or mental health issues in taking the courageous steps to recovery and the return to safe practice, all the while



**We have eliminated the complaints backlog and shaved over four months off the time it takes to resolve complaints.**

ensuring the public is protected. Anyone who has a concern may contact (in confidence) either Dr. Cathy McGregor\* at the College or Dr. John Palmer† of the Dental Profession Advisory Program.

**Jerome Marburg, LL.B, MBA**  
Registrar and Chief Executive Officer

*\*Dr. McGregor can be reached at 604-714-5310 or [cmcgregor@cdsbc.org](mailto:cmcgregor@cdsbc.org)*

*†Dr. Palmer can be reached at 604-853-0089 / 604-308-5232 / 1-800-661-9199 or [dpapcounselling@shaw.ca](mailto:dpapcounselling@shaw.ca)*



A year of progress,  
participation and  
reflection

Mr. David Pusey

# Public Members’ Report

## A year of progress, participation and reflection

The Board has tackled many important and sometimes controversial topics and items in the last year. To name a few: we worked with government and the British Columbia Dental Association on the issue of treatment of spouses and modified the rules accordingly; we worked closely with governance experts to augment and improve how the College runs; and we added participatory workshops and agenda items designed to make the discussion and implementation of our Bylaws and rules even more inclusive.

We are seeing good progress as a result of the increased resources focused on the complaints system and cases, including a decrease in complaints, an increase in cases being closed and a reduction in the time frame in which they are being handled.

The role of the College is well defined and is focused accordingly on the protection of the public. As Public Members who are appointed to the Board, we have a responsibility to those who seek service from registrants to make sure that this is first and foremost in our duties. It is with great pride, dedication and commitment that we serve on the Board of the College of Dental Surgeons of BC.

Dentistry has a bright future in B.C. We are thankful for the opportunity to serve the public in this way.

Melanie Crombie

Julie Johal

Dan De Vita

Richard Lemon

Samson Lim

David Pusey



# Board 2015/16

CDSBC is governed by an 18-member Board that includes 10 dentists, two certified dental assistants and six public members appointed by the provincial government.

## Elected Officers

Dr. David Tobias, President  
Dr. Erik Hutton, Vice-President  
Dr. Hank Klein, Treasurer

## Dentists

Dr. Ben Balevi (District 4: Vancouver)  
Dr. Pamela Barias (Certified Specialist)  
Dr. Chris Callen (District 3: Southern Interior)  
Dr. Dustin Holben (District 5: Vancouver Island)  
Dr. Mark Spitz (District 2: North)  
Dr. Jan Versendaal (District 1: Fraser Valley)  
Dr. Eli Whitney (University of British Columbia  
– Faculty of Dentistry)

## Certified Dental Assistants

Ms. Elaine Maxwell  
Ms. Sherry Messenger

## Public Members

Ms. Melanie Crombie  
Mr. Dan De Vita  
Ms. Julie Johal  
Mr. Richard Lemon  
Mr. Samson Lim  
Mr. David Pusey



**BACK ROW (L-R):** Dr. David Tobias, Dr. Hank Klein, Dr. Jan Versendaal, Mr. David Pusey, Dr. Erik Hutton, Mr. Samson Lim, Dr. Ben Balevi, Dr. Eli Whitney, Dr. Pamela Barias, Dr. Dustin Holben, Ms. Sherry Messenger

**FRONT ROW (L-R):** Dr. Mark Spitz, Dr. Chris Callen, Ms. Melanie Crombie, Mr. Jerome Marburg (Registrar/CEO), Ms. Elaine Maxwell, Mr. Richard Lemon

**Absent:** Mr. Dan De Vita, Ms. Julie Johal

# Practice Resources

The College's practice-related resources provide important guidance for registrants. All practice resources can be accessed by registrants and the public. In 2015/16, we released or revised several documents (some of which are outlined here), began publishing practice tips from our staff dentists, and developed a new course to assist registrants in improving their practice.

With the launch of the new website in 2015, CDSBC's publications and resources have been consolidated into a convenient PDF library, organized by subject area. Explore the library at [www.cdsbc.org/cdsbc-library](http://www.cdsbc.org/cdsbc-library).

## Patient-centred care and the business of dentistry

*"There is no place for quotas in dentistry."*

– Jerome Marburg, Registrar/CEO

New business models are challenging the traditional ways dentistry has operated. This has become known as "corporatization" and has raised concerns about whether it is negatively impacting patient care. The College's position is clear: regardless of ownership model, dentists are required to put the oral healthcare needs of their patients above everything else.

The new standards & guidelines document *Patient-Centred Care and the Business of Dentistry* addresses the ethical challenges inherent in the dual roles of a dentist as a treating healthcare professional and as a business person, and outlines seven principles that reinforce patient-centred care.

## Dental radiography

*"This standards & guidelines document contains general principles for prescribing radiographs and also specifies that dentists are responsible for interpreting the information captured within them."*

– Dr. Ash Varma, Chair  
Quality Assurance Committee



Radiographs (commonly referred to as X-rays) are necessary for the evaluation and diagnosis of many oral conditions and diseases. Given the cumulative effect of radiation from multiple sources over time, the amount of patient radiation exposure must be kept as low as possible, and should be specific to the needs and requirements of each particular patient.

This document sets out the requirements for who can prescribe and interpret radiographs, the six guiding principles for dental radiography, and three core documents that must be followed by registrants who use dental radiography.



## Practice tips from the desk of our dentists



In this new series, CDSBC's staff dentists publish tips and observations to help fellow dentists improve their practice, hone their professional judgment, and deal with some of the unique challenges that practitioners face.

The tips cover topical issues that can arise during complaint investigations, such as charging patients for missed appointments or considerations for dealing with patients with cognitive decline. They are available in the Practice Resources section of the website.

## Advertising and promotional activities

Following two rounds of public consultation, the Board approved the revised CDSBC Bylaw Part 12: Advertising and Promotional Activities. The Board is satisfied that the bylaw strikes the right balance between protecting the public and respecting registrants' freedom of expression.

The Ethics Committee is producing interpretive guidelines to accompany the bylaw and provide guidance to registrants. There will be a transition period to allow registrants to bring their advertising into compliance with the new bylaw and interpretive guidelines.

*"Limitations on advertising by dentists are reasonable because we are health professionals and not like your average retailer."*

– Dr. Ken Chow, Chair  
Ethics Committee

## New course: more tough topics in dentistry



A dentist may think she obtained informed consent, but her patient ends up confused and upset after treatment. A long-time patient asks that the co-payment be waived and the dentist wants to keep him happy. Office staff notice that the dentist's skills are declining but retirement is still a few years away. The new course *More Tough Topics in Dentistry* deals with the common stumbling blocks that can lead to a complaint being made to the College.

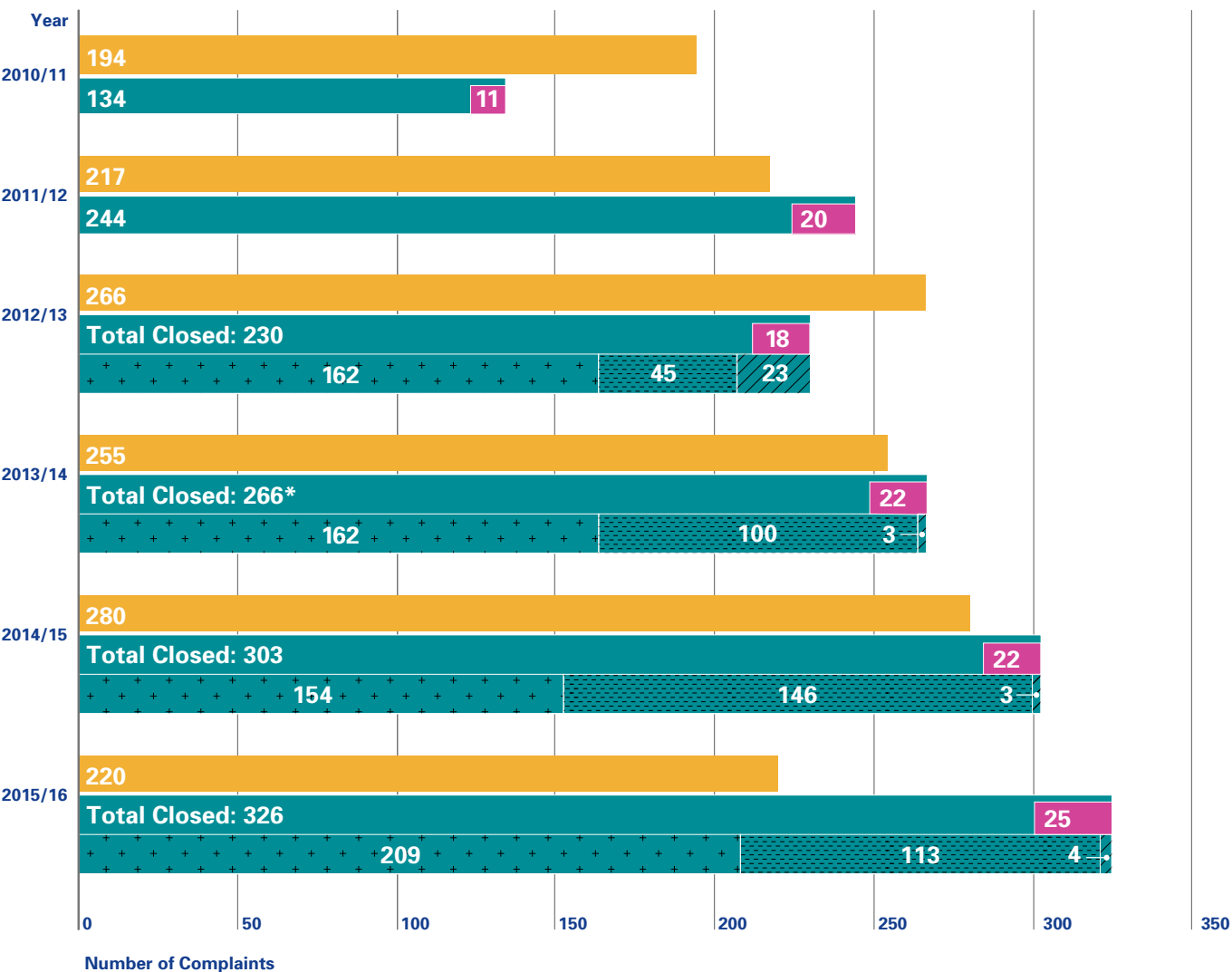
## Boundaries in the practitioner-patient relationship

*"The revised Boundaries document is a reflection of the collaborative efforts of the CDSBC and BCDA, where we believe the best interests of the public and profession have been addressed."*

– CDSBC President Dr. David Tobias and  
BC Dental Association President Dr. Peter Lobb

*Boundaries in the Practitioner-Patient Relationship* considers the question of when it is appropriate to enter into a practitioner-patient relationship. This document provides guidance to registrants to help recognize conflicts and gives advice on how to resolve these conflicts.

# Complaints File Breakdown



Opened Closed

Beginning in 2012/13, closed files are broken down as follows:



\* one complaint file was closed and transitioned to a health file mid-year

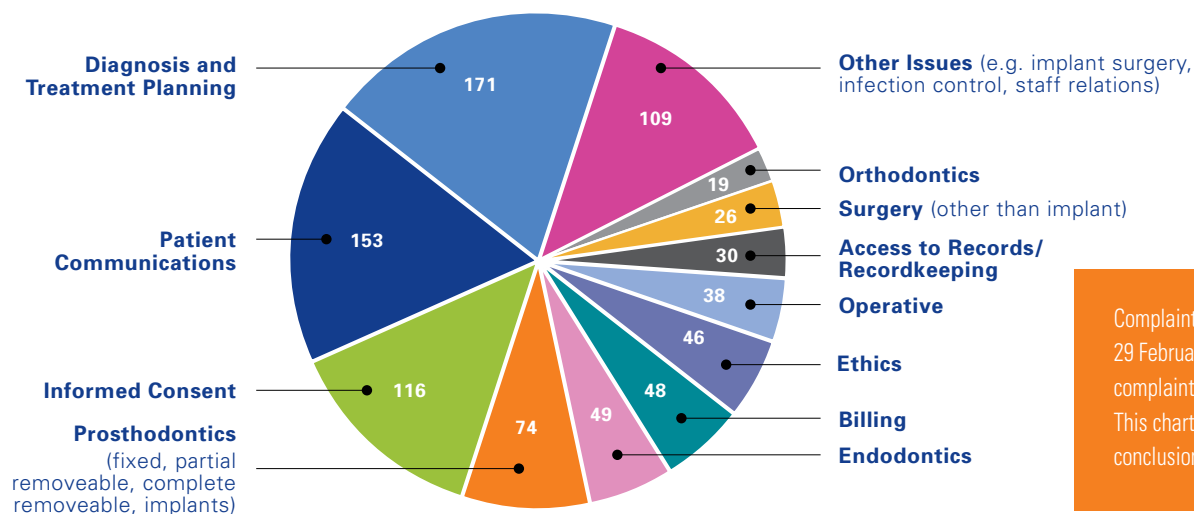
HPRB Disposition Applications †

†The Health Professions Review Board (HPRB) is an administrative tribunal that provides independent reviews of certain decisions made by B.C.'s health colleges. Any complainant who is unhappy when a file is closed short of a citation can apply to the HPRB

for review to determine whether the investigation was adequate or the disposition was reasonable. In all written reasons issued this year, the HPRB upheld the adequacy of CDSBC's investigation and considered the disposition reasonable.



# Complaint Issues Breakdown



Complaints closed 1 March 2015 to 29 February 2016. On average, each complaint file deals with multiple issues. This chart reflects all issues found at the conclusion of each complaint.

## Citations Resolved by the Inquiry Committee

In approximately one per cent of complaints the Inquiry Committee directs that a citation be issued. A citation lists the allegations against the registrant and provides notice that there will be a formal public hearing before a panel of the Discipline Committee. For information about formal hearings in 2015/16, see page 21. Some citations are resolved without a hearing.

### Resolutions without a hearing

#### Dr. Mi-Hye Kim Ide, North Vancouver, B.C.

Dr. Kim Ide admitted to providing Botox to patients contrary to published standards of practice; providing dermal fillers to patients, and submitting falsified bills to dental insurers. She consented to: a reprimand; payment of \$2,000 in costs; notification of other dental regulatory bodies; and not to apply for reinstatement before March 2018 (with conditions).

#### Dr. Mark Reichman, Vancouver, B.C.

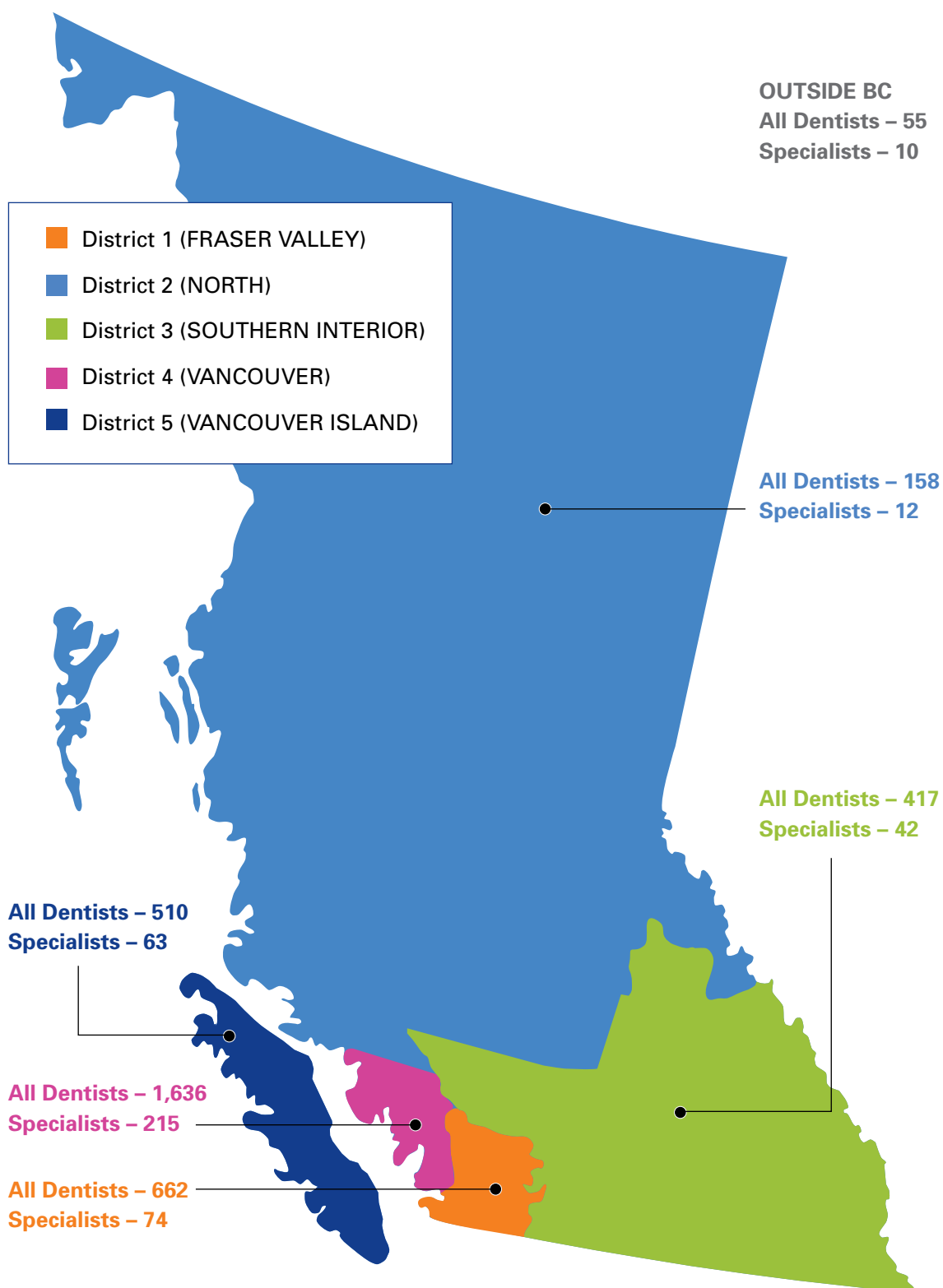
Dr. Reichman admitted to inappropriate and unprofessional behaviour towards a patient. The matter was resolved when the Inquiry Committee approved his proposed resolution and he agreed to: a four-month suspension (reduced to two months after he completed two professional ethics courses); completion of a third professional ethics course; a chaperone when seeing patients at his practice (with conspicuous signage in place advising of this restriction); not to see patients alone at any hospital/facility where he has privileges; and payment of \$10,000 in costs and a \$20,000 fine.

He may apply to have the restrictions removed from his practice in three years' time.

**Note: a third citation was authorized in 2015/16 but was not issued because of the death of the registrant.**

# Registration

## Where Dentists and Certified Specialists Practise in B.C.





## Registration

# 3572

Total

## 2862

General Dentists

## 387

Certified Specialists

## 151

Limited

## 134

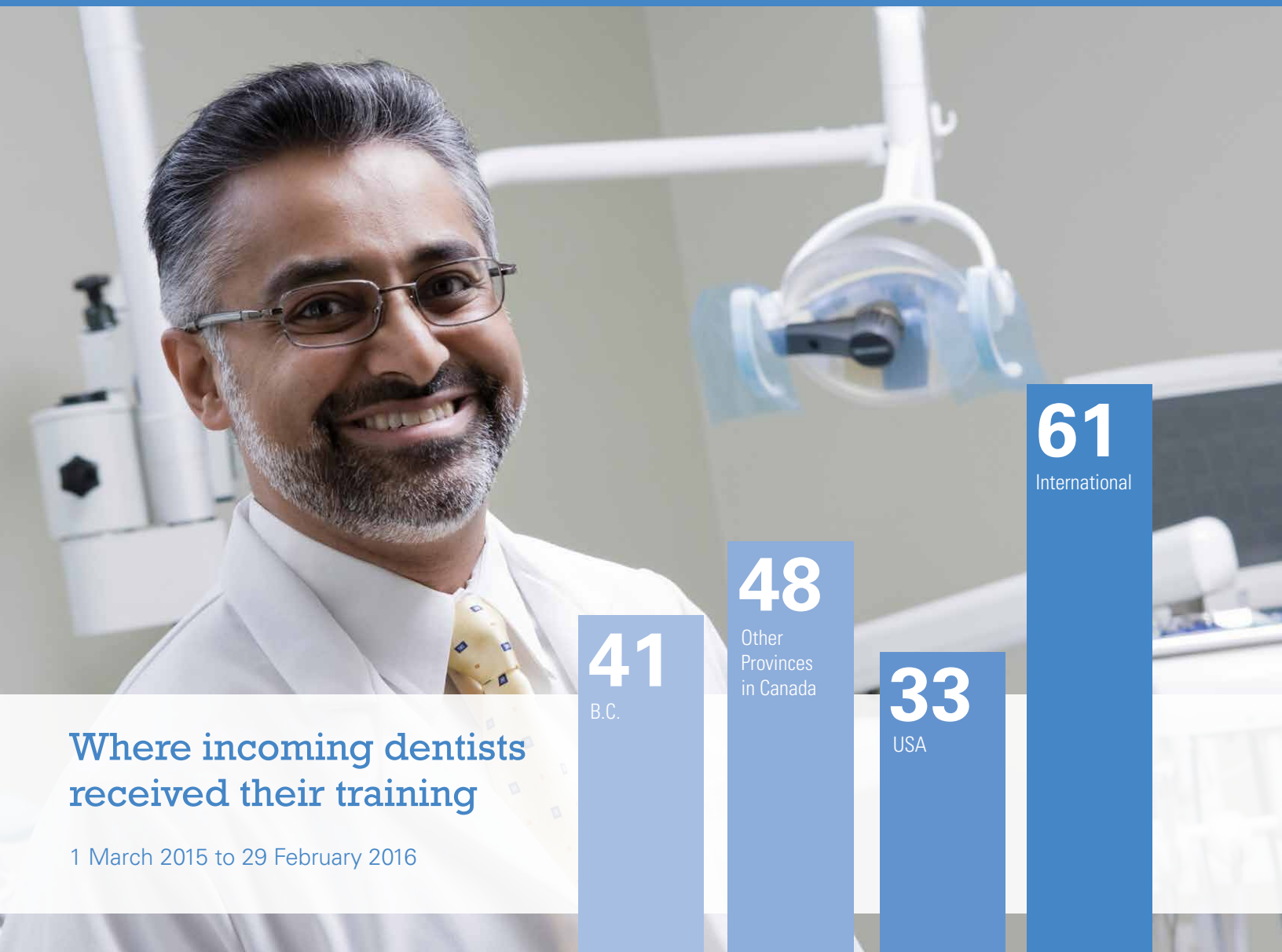
Non-Practising

## 29

Restricted to Specialty

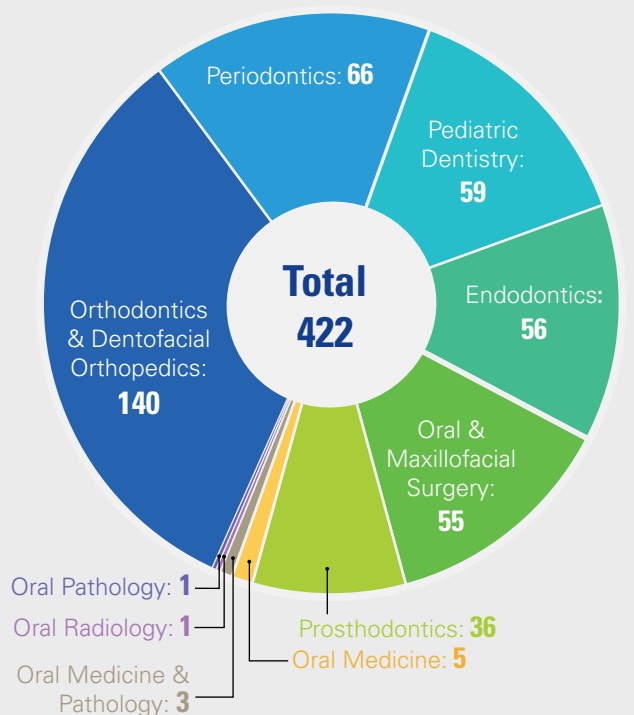
## 9

Academic



# Registration

## Certified Specialists by Specialty



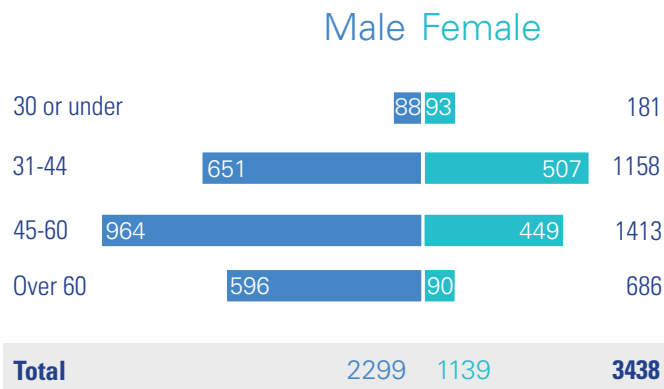
Includes 6 specialists with multiple specialties

## Where Dental Therapists Practise

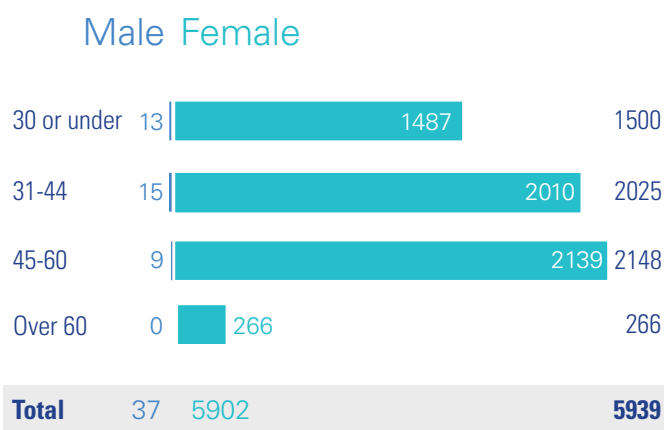


## Age and Gender

### Practising Dentists



### Practising Certified Dental Assistants



## Changes to the Register

	Dentists	CDAs	DTs
Added to the register:	+ 183	+369	+0
Removed from the register:	- 99	- 323	- 0
<b>Net</b>	<b>+ 84</b>	<b>+ 46</b>	<b>0</b>



# Registration

**323**  
B.C.



## Where incoming CDAs received their training

1 March 2015 to 29 February 2016

**24**

Other  
Provinces  
in Canada

**22**

International

**0**

USA

**6445**

**Total**

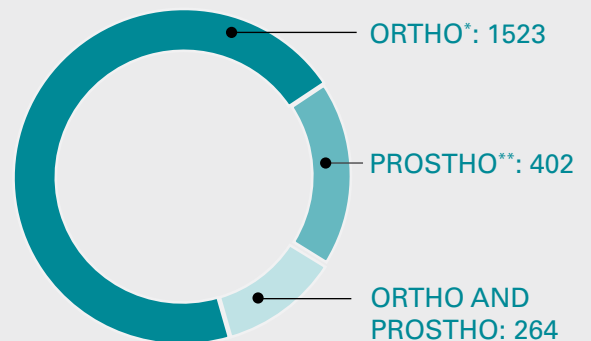
**5951**

Practising Certified  
Dental Assistants  
(includes Temporary  
and Limited CDAs)

**494**

Non-Practising

## CDA Modules - Practising Certified Dental Assistants



### \*Orthodontic Module

Refers to CDAs who are qualified to perform orthodontic assistant duties after completing an orthodontic module at an accredited program that is recognized in B.C.

### \*\*Prosthodontic Module

Refers to CDAs who are qualified to perform expanded prosthodontic duties after completing a prosthodontic module at an accredited program that is recognized in B.C.

# Audit Committee\*

## Role

To advise and assist the Board on issues related to CDSBC's financial statements, internal financial controls and annual audit.

## Key Activities

The Audit Committee has four main activities:

- Review CDSBC's monthly financial statements
- Review the annual audited financial statements and auditor's report and recommend for Board approval
- Review the annual budget as prepared by staff and recommend for Board approval
- Review the expense claim forms of board members and the Registrar/CEO to ensure compliance with policies

The Committee works with management on an ongoing basis to enhance the financial reporting mechanism to keep the Board fully and appropriately informed of trends and changes in the College's financial position.

*\*This Committee works in tandem with the Finance and Audit Working Group and all activities highlighted here refer to the activities of both. When the bylaw change is approved, the Committee will be renamed "Finance and Audit Committee."*

*† Members of the Finance and Audit Working Group*

## Members

- Mr. Samson Lim, CPA, CA, Chair (Public Member)
- Dr. Hank Klein, Vice-Chair
- Dr. Kerim Ozcan, Vice-Chair (until August 2015)
- Dr. Darren Buschel (until August 2015)
- Mr. Dan De Vita, Public Member<sup>†</sup>
- Dr. Erik Hutton<sup>†</sup>
- Dr. Mark Spitz<sup>†</sup>
- Dr. Peter Stevenson-Moore<sup>†</sup>
- Dr. David Tobias, President (ex-officio)<sup>†</sup>

## Meetings: 4

*"As our operating environment increases in complexity year after year, the Audit Committee has been taking proactive steps to ensure our stakeholders continue to increase their understanding of our financial situation and underlying trends."*

– Mr. Samson Lim, Chair



Dr. Peter Stevenson-Moore





*“It has been an honour to work with such devoted committee members and College staff who are so passionate about ensuring the safety of the public and the integrity of CDAs.”*

– Ms. Susanne Feenstra  
CDA, Chair

Ms. Wendy Forrieter, CDA, Vice-Chair

## Role

To monitor issues of concern to certified dental assistants and make recommendations to the Board.

## Key Activities

The Committee drafted a policy on the dispensing of non-prescription medication by certified dental assistants. After public consultation, this policy was approved by the Board, and published as a standard for the profession in March 2016.

This Committee also met to:

- respond to requests from dental assisting programs
- update the College document, *Guide to CDA Services*, to better reflect the CDSBC Bylaw 8, which describes the services a CDA may provide
- engage with the Certified Dental Assistants of British Columbia, the professional association for CDAs.

## Members

- Ms. Susanne Feenstra, CDA, Chair
- Ms. Sherry Messenger, CDA, Chair (until September 2015)
- Ms. Wendy Forrieter, CDA, Vice-Chair
- Mr. Dan De Vita, Public Member
- Dr. Patricia Hunter
- Ms. Elaine Maxwell, CDA (until September 2015)
- Ms. Sabina Reitzik
- Dr. Rob Staschuk
- Dr. Eli Whitney

## Meetings: 3

# CDA Certification Committee

## Role

To establish minimum standards of education and experience required for certified dental assistants to practise in B.C.; to review the standards set by other Canadian jurisdictions, and make recommendations to the Board regarding the recognition of other jurisdictions.

## Key Activities

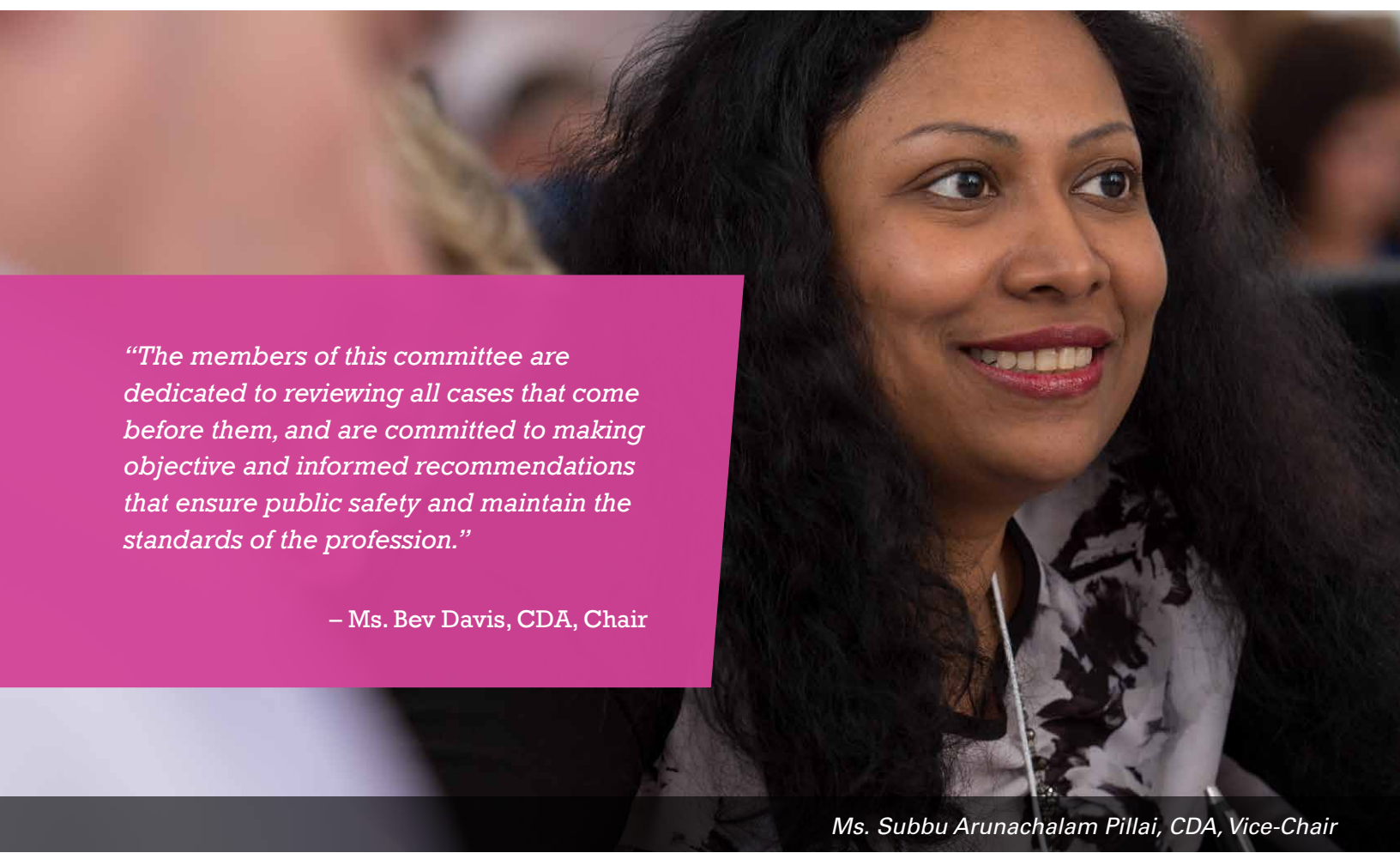
The Committee considered and approved an application for an extension of a temporary certification. The Committee considered and denied a continuous practice proposal, based on length of time away from practice.

## Meetings: 2

This Committee meets as needed to review applications from CDAs who do not meet the quality assurance requirements.

## Members

- Ms. Bev Davis, CDA, Chair
- Ms. Rosie Friesen, CDA, Chair (until September 2015)
- Ms. Subbu Arunachalam Pillai, CDA, Vice-Chair
- Ms. Melanie Crombie, Public Member
- Ms. Sima Gandha, CDA
- Dr. Alexander Lieblich
- Ms. Elaine Maxwell, CDA
- Mr. David Pusey, Public Member
- Ms. Heather Slade, Public Member



*“The members of this committee are dedicated to reviewing all cases that come before them, and are committed to making objective and informed recommendations that ensure public safety and maintain the standards of the profession.”*

– Ms. Bev Davis, CDA, Chair

*Ms. Subbu Arunachalam Pillai, CDA, Vice-Chair*



# Discipline Committee

## Role

To hold hearings regarding the conduct or competence of a registrant if the Inquiry Committee directs a citation for hearing. Panels of the Discipline Committee conduct hearings, make findings, determine the appropriate penalty if the findings are adverse, and issue written reasons for decisions.

## Key Activities

### **Dr. Bobby Rishiraj, Kamloops, B.C. (discipline decision and penalty hearing)**

This case primarily centred on a young woman (HZ) who went into cardiac arrest while in Dr. Rishiraj's care, and subsequently suffered a severe brain injury. The discipline hearing was held in November 2014 and January 2015.

The discipline panel issued its findings in June 2015; it found that Dr. Rishiraj:

- administered deep sedation to HZ when neither he nor the facility were authorized to do so, and without complying with CDSBC's guidelines for deep sedation;
- ran his practice to promote "efficiencies" by treating as many patients in as short a time as possible;
- failed to recognize HZ's cardiac arrest in a timely way and delayed resuscitative measures as a result; and
- failed to adequately monitor his patients while they were under sedation.

A penalty hearing was held in August 2015 and the panel issued its penalty decision in October 2015. The penalty included: a reprimand; suspension from practice for three months; payment of a \$50,000 fine and costs of \$50,891.30; completion of a multi-day ethics course; restrictions on his practice for five years; and CDSBC may monitor and inspect his practice at any time without notice.

More information about this case is available on the CDSBC website.

## Meetings

Training session: 1

Discipline panel hearings: 1

Committee members attend an orientation and training session before serving on a discipline panel. A training session took place on 22 January 2016, led by independent legal counsel as well as a representative from the BC Council of Administrative Tribunals.

*"Through their fair, transparent and effective work, panel members have contributed immensely to maintain our profession's integrity and safeguard public health."*

– Dr. Josephine Chung, Chair

## Members

- Dr. Josephine Chung, Chair
- Dr. Bruce Ward, Vice-Chair
- Ms. Leona Ashcroft, Public Member
- Dr. Karl Denk
- Mr. Paul Durose, Public Member
- Dr. John Gercsak (until June 2015)
- Mr. Martin Gifford, Public Member
- Dr. Myrna Halpenny
- Mr. Michael MacDougall, Public Member
- Ms. Elaine Maxwell, CDA (until September 2015)
- Ms. Catherine Monk, CDA
- Ms. Sabina Reitzik, CDA
- Dr. William Rosebush
- Dr. Charity Siu
- Dr. Bert Smulders
- Mr. Anthony Soda, Public Member
- Dr. David Speirs
- Dr. Arnold Steinbart
- Dr. Michael Wainwright

# Ethics Committee

## Role

To develop and recommend changes to ethical standards applicable to registrants.

## Key Activities

### Advertising and Promotional Activities

CDSBC's new Bylaw 12, which addresses the requirements for advertising and promotional activities by registrants, was filed with the Ministry of Health on 13 August 2015 and came into force 12 October 2015.

A working group of the Ethics Committee has developed Interpretive Guidelines for the new Bylaw 12. The guidelines will be forwarded to the Board in 2016 for consideration.

### Corporatization and Corporate Structures

Information on dental corporations was collected from dentists as part of their annual renewal. The Ethics Committee will use the data to analyze and consider any trends in corporate ownership, and enable the College to meet its legislative mandate of maintaining up-to-date information on dental corporations.

### Patient-Centred Care and the Business of Dentistry

The Committee developed the document *Patient-Centred Care and the Business of Dentistry* to address the inherent ethical challenges of the dual role of a dentist as a treating healthcare professional and as a business person; it includes seven principles that reinforce patient-centred care. Regardless of the ownership structure, dentists are obligated to put the interests of the patient above all other interests. The document was approved by the Board in June 2015 and distributed to the profession as a standard in December 2015.

### Article 5 Review

The Board directed the Committee to strike a working group to review Article 5 of the Rules under the old *Dentists Act*, analyze it for relevant components that are not covered in the present College documents, and make suggestions on how they may be addressed. When the working group has completed its task, its recommendations will be forwarded to the Board.

*“The Committee’s activities this year reflect the delicate balance between public interest and the realities of professional practice. There is a need to collect some data, to evaluate and to possibly provide a level playing field for all practice models to behave ethically and professionally in the public interest.”*

– Dr. Ken Chow, Chair

## Members

- Dr. Ken Chow, Chair
- Dr. Brian Wong, Vice-Chair
- Ms. Nadine Bunting
- Dr. Brad Forster
- Dr. Leetty Huang
- Mr. Oleh Ilnyckyj, Miller Thomson (Advisor)
- Dr. Mark Kwon
- Mr. Richard Lemon, Public Member
- Dr. Reza Nouri
- Mr. Gaetan Royer, Public Member
- Dr. Mark Spitz
- Dr. Peter Stevenson-Moore
- Dr. Chiku Verma
- Dr. Jonathan Visscher

## Meetings

Full committee: 3

Working group: 2

# Governance Committee\*

## Role

To develop and recommend CDSBC's approach to good governance and Board effectiveness, and to review the governance policies relating to human resources and their effective implementation.

## Key Activities

### Governance Workshop

CDSBC held a board workshop in September 2015. The workshop was facilitated by external governance experts and had two objectives: (1) to review governance best practices relevant to CDSBC; and (2) to identify opportunities to enhance CDSBC's governance practices.

Workshop participants discussed revisions to the CEO/management reporting framework, committee reporting to the Board, and risk management oversight.

### Bylaw 2: College Board

The Board published proposed changes to Bylaw 2 (College Board) in December. The changes would have seen a succession model for the elected officer roles, and eligibility requirements for elected Board positions.

In February, the Board decided to table these changes based on concerns expressed by registrants, and to be consistent with a new engagement-based policy approach.

### Policy Development Through Engagement

The Board is strengthening the College's policy development process, so it results in policy that both serves and protects the public and is attuned to the realities of professional practice. In February 2016, a diverse group of 60 stakeholders attended a workshop to provide input on the policy development framework. The workshop was facilitated by an expert in public engagement, and was followed by two webinars and a registrant survey.

*\*Technically a working group that will officially become a committee when CDSBC's bylaw revisions are approved.*

## Members

- Dr. Erik Hutton, Chair
- Dr. Ben Balevi
- Ms. Melanie Crombie, Public Member
- Dr. Hank Klein
- Mr. Richard Lemon, Public Member
- Dr. Kerim Ozcan (until September 2015)
- Dr. Mark Spitz

## Meetings: 0

The College's governance activities were conducted by the Board in 2015/16.



*"CDSBC continues to strive for best practices in regulatory governance."*

– Dr. Erik Hutton, Chair



# Inquiry Committee



*Dr. Greg Card, Chair*

## Role

To accept, investigate, resolve or otherwise dispose of complaints.

## Meetings

Full committee: 10

Panel meetings: 18

In addition, a panel of the Inquiry Committee meets weekly (electronically) to accept new complaints for investigation.

## Key Activities

### Complaint Resolution

The Committee received 220 new complaints and closed 326 as follows:

- 209 required no formal action.
- 113 were closed with the registrant's agreement to take steps to address concerns raised through the investigation.
- In four cases (involving three dentists) the Committee directed the Registrar to issue a citation (see below).

### Citations

A citation is a formal document authorized by the Inquiry Committee. It lists the allegations against the registrant and provides notice that there will be a public hearing before the Discipline Committee.

- Two citations were resolved by agreement during the fiscal year.
- One citation authorized by the Inquiry Committee in March 2015 was scheduled to proceed to hearing in 2016.
- One further citation authorized by the Inquiry Committee was not issued following the death of the registrant.

# Inquiry Committee

## Illegal Practice

A dental office reported an individual who claimed to be a certified dental assistant but was not registered with CDSBC. She subsequently provided her undertaking not to hold herself out as a CDA or provide the services of a CDA.

The College concluded legal actions against two individuals for practising dentistry illegally:

- **Valentyn Uvarov, Surrey, B.C.**

The College's investigation found that Mr. Uvarov was practising dentistry illegally and was not following infection control protocols. The B.C. Supreme Court granted a consent order prohibiting him from engaging in the practice of dentistry or holding himself out as a dentist. He was also ordered to pay \$10,000 towards the costs of the investigation.

- **Wei Ming (Margaret) Du, Vancouver, B.C.**

The College's investigation found that Ms. Du was practising dentistry illegally. Extensive dental material and equipment was seized from her residence. She signed an agreement not to perform dentistry and prohibiting her from using any name or title that implies she is a registrant of (or associated with) CDSBC.

## Judicial Reviews

The College's judicial review of a Health Professions Review Board decision was successful in the Supreme Court (College of Dental Surgeons of British Columbia v. Health Professions Review Board, 2014 BCSC 1841). The HPRB appealed the decision; it later abandoned the appeal. A new judicial review proceeding was commenced by a former registrant.

A judicial review brought by a dentist in 2013 has not concluded.

## Members

- Dr. Greg Card, Chair
- Dr. Mike Racich, Vice Chair
- Dr. Jonathan Adams
- Dr. Nariman Amiri
- Ms. Nadine Bunting, CDA
- Dr. Suzanne Carlisle
- Dr. John Carpendale (until December 2015)
- Ms. Lynn Carter, Public Member
- Dr. Bertrand Chan
- Mr. Tom Clarke, Public Member
- Mr. Brad Daisley, Public Member
- Dr. Robert Elliott
- Dr. Patricia Hunter
- Dr. Erik Hutton
- Ms. Julie Johal, Public Member
- Mr. John Lee, Public Member
- Mr. Richard Lemon, Public Member
- Mr. John Meredith, Public Member
- Mr. Robbie Moore (until October 2015)
- Dr. Ellen Park
- Dr. Andrew Shannon
- Dr. Scott Stewart (until December 2015)
- Dr. Jonathan Suzuki
- Ms. Agnes Yngson, CDA
- Dr. Ronald Zokol

*"The Inquiry Committee has had –yet again– a very good year. More files were closed than opened, and the average time for file closure continues to shorten. I congratulate the hard-working group of staff and volunteers for a job well done."*

– Dr. Greg Card, Chair

# Nominations Committee



*“We continue to see extra-ordinary people making extra-ordinary contributions to the work of the College. It is a distinct and enjoyable privilege for this Committee to research and recognize those contributions.”*

– Dr. Peter Stevenson-Moore, Chair

Dr. Bruce Ward, Honoured Member Award recipient, and Karin Ward at the awards ceremony.

## Role

To oversee the CDSBC awards program, and to recruit dentists or certified dental assistants to fill any elected Board member positions for which no valid nominations are received.

## Key Activities

### 2016 Award Winners

The College’s awards program recognizes extraordinary volunteers who make a significant contribution to the organization. The following individuals were honoured:

#### Honoured Member Award

Dr. Bruce Ward

#### Distinguished Service Award

Dr. Scott Stewart

#### Award of Merit

Ms. Catherine Baranow, CDA

Ms. Sandra Harvey, CDA

Dr. Kerim Ozcan

#### Certificate of Appreciation

Dr. Darren Buschel

Ms. Lynn Carter

Ms. Rosie Friesen, CDA

Mr. Martin Gifford, QC

Mr. Oleh Ilnyckyj

Mr. Robbie Moore

Dr. Michael Wainwright

## Members

- Dr. Peter Stevenson-Moore, Chair
- Dr. Bob Coles, Vice-Chair
- Ms. Melanie Crombie, Public Member
- Ms. Lane Shupe, CDA
- Dr. David Tobias
- Dr. Ash Varma

## Meetings: 2

### Board Vacancy

The Committee assisted the Board in identifying candidates for the position of Dentist – District 3 (Southern Interior).



# Quality Assurance Committee

## Role

To develop and review practice standards\* and other quality assurance measures that maintain and promote the competence, knowledge and professionalism of registrants.

## Key Activities

Under direction from the CDSBC Board, the Committee has undertaken a significant review of the College's Quality Assurance program. Following a workshop held in February 2015, the Committee struck a working group to oversee this initiative. The working group meets every 6-8 weeks and reports back to the Committee as it moves forward. This is a major project for the College and will span several years.

In addition, the QA Committee continues to monitor continuing education credit submissions from registrants, and work with conference organizers to ensure that only those courses that fall within the guidelines established by the Committee are eligible for credit.

The Committee is also working with the chair of the Registration Committee to look at pathways for re-entry to practice for dentists and CDAs.

*"This Committee is a very dedicated group of individuals who collectively bring a depth of knowledge and understanding of their responsibilities to the table. The Committee is very well supported by College staff. It is a great privilege for me to work with them all."*

– Dr. Ash Varma, Chair

## Members

- Dr. Ash Varma, Chair
- Dr. Adam Pite, Vice Chair
- Dr. Ben Balevi
- Ms. Catherine Baranow, CDA
- Mr. Paul Durose, Public Member
- Dr. Andrea Esteves
- Dr. Alexander Hird
- Ms. Julie Johal, Public Member
- Dr. Ira Sy (until September 2015)
- Dr. Bhasker Thakore
- Dr. Laura Turner
- Dr. Jan Versendaal
- Dr. David Vogt, Public Member

## Meetings: 3

*\*Standards for sedation are addressed by the Sedation and General Anaesthetic Services Committee.*



Dr. Ash Varma, Chair, and Dr. Adam Pite, Vice-Chair

# Registration Committee

## Role

To grant registration to dentists in accordance with the *Health Professions Act* and CDSBC Bylaws, and to review and monitor registration requirements under legislation/policy.

## Key Activities

The Committee considered seven applications in 2015/16 including:

- Dentist requesting renewal with limitations (1)
- Dentist did not meet quality assurance requirements (1)
- Dentist requesting Full Registration with limitations (3)
- Dentist requesting Full Registration (2)

Of these, the Committee approved six applications and denied one.

## Registration Hearing Decision

In January 2015 the Committee held a hearing regarding a former registrant who was seeking reinstatement as a general dentist. The Committee issued its decision in April 2015: it found that the applicant did not satisfy the requirements for reinstatement and the application was denied. The full decision is available on CDSBC's website.

## Members

- Dr. Alexander Hird, Chair
- Dr. Darren Buschel, Vice-Chair
- Dr. Ben Balevi
- Dr. Pamela Barias
- Ms. Lynn Carter, Public Member
- Mr. Dan De Vita, Public Member
- Dr. Warren Ennis
- Dr. Dustin Holben
- Dr. Kerim Ozcan
- Mr. Dave Pusey, Public Member

## Meetings: 4



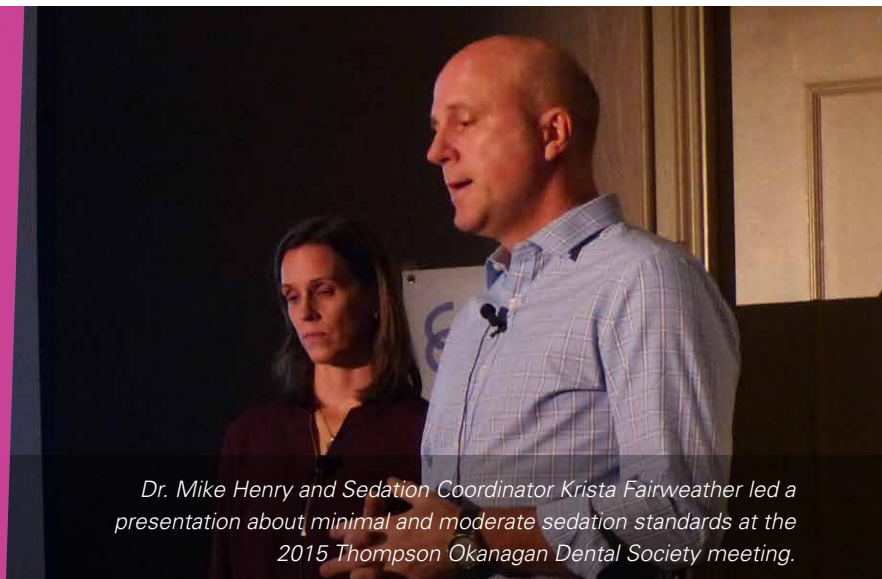
*"It has been a privilege to chair a committee of such thoughtful and talented individuals. The profession and the public are well served by people who recognize the very real impact of the Committee's decisions."*

– Dr. Alexander Hird, Chair

# Sedation & General Anaesthetic Services Committee

*“We have almost completed the rollout of the new minimal and moderate sedation guidelines. The last step is the inspection process for parenteral moderate sedation facilities.”*

– Dr. Tobin Bellamy, Chair



*Dr. Mike Henry and Sedation Coordinator Krista Fairweather led a presentation about minimal and moderate sedation standards at the 2015 Thompson Okanagan Dental Society meeting.*

## Role

To review the sedation and general anaesthetic standards, and to assess compliance with those standards at dental offices where sedation is provided.

## Key Activities

- Updates to the *Deep Sedation and General Anaesthesia Guidelines* were approved by the Board in February 2016 and distributed to facilities in March. These updates bring the guidelines up to date with best practice recommendations.
- The Committee reviewed 13 applications from dentists wishing to register their qualifications to provide sedation or anaesthesia. Twelve were approved.
- The Committee oversees the inspection process for deep sedation and general anaesthesia facilities. Facilities are inspected every three years with a detailed self-assessment submitted in the years between inspections. There are 55 authorized deep sedation facilities and one authorized travelling deep sedation provider group. There are 21 authorized general anesthesia facilities.
- The Committee approved initial inspections for one new general anaesthesia facility and 11 new deep sedation facilities. Tri-annual inspections for six general anaesthesia facilities and 10 deep sedation facilities were approved.
- The Moderate Inspections Subcommittee is developing the protocol for inspection of parenteral moderate sedation facilities. Once complete, the process will be submitted to the Board for approval.

## Members

- Dr. Tobin Bellamy, Chair
- Dr. Maico Melo, Vice-Chair
- Dr. Martin Aidelbaum
- Dr. Dean Burrill, Anaesthesiologist
- Dr. Brian Chanpong
- Dr. Mike Henry
- Dr. Larry Kahn (until January 2016)
- Dr. James Kim, Anaesthesiologist
- Mr. Gord McConnell, Biomedical Engineer
- Dr. Mehdi Oonchi
- Dr. Gerald Pochynok
- Dr. David Sowden
- Dr. Richard Wilczek
- Dr. Scott Yamaoka

## Meetings

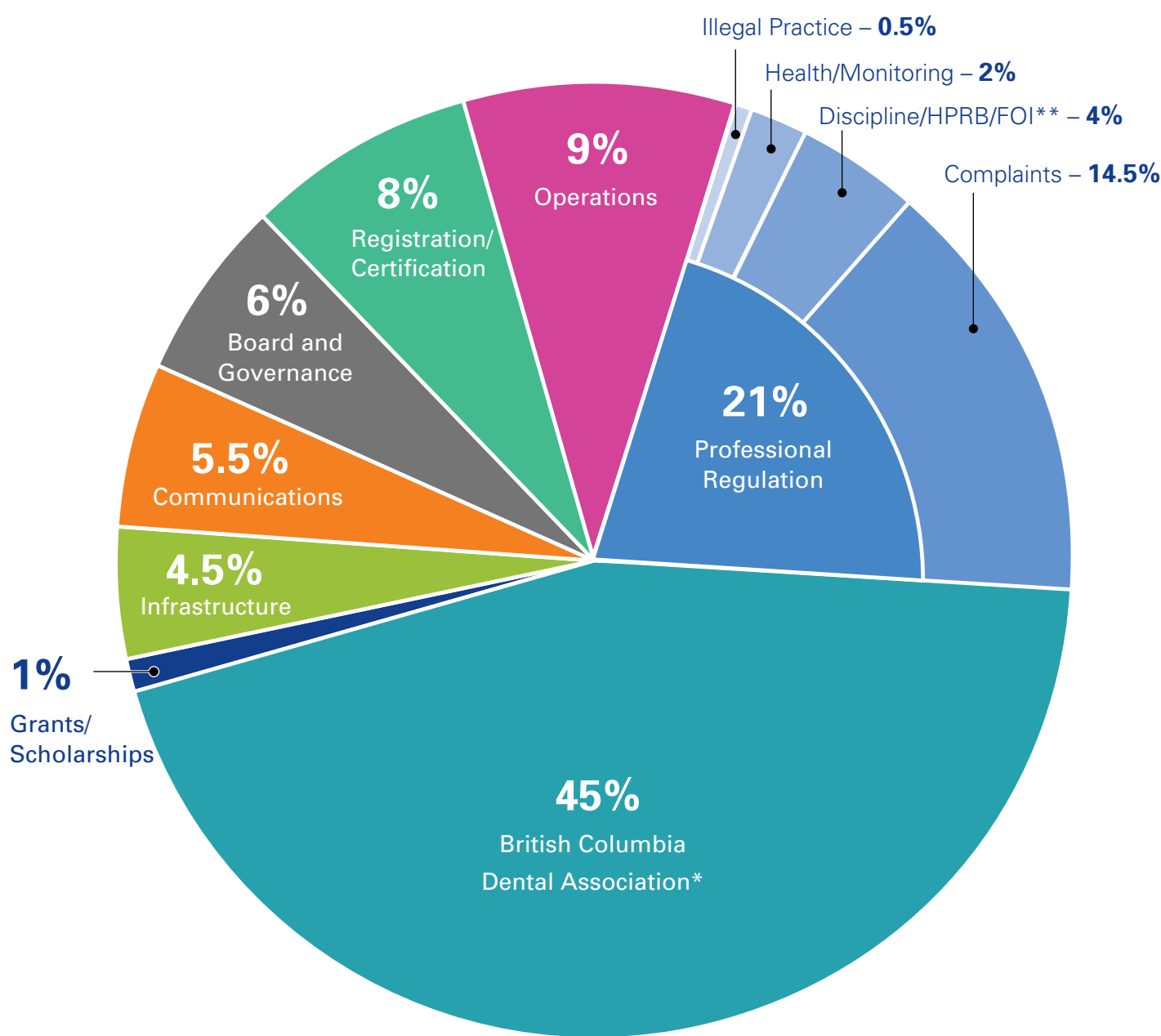
Full committee: 5

Moderate Inspection Subcommittee: 5



# Financial Overview

## Where Do the Fees Go?



\* British Columbia Dental Association membership fee applies to dentists holding full registration with CDSBC

\*\* Health Professions Review Board/Freedom of Information responses

# Treasurer's Report

**The College's stand-alone reserve fund, much depleted in previous years, has now been re-established.**



Serving as Treasurer has given me insight into the financial structure of the College.

We continue to invest in communication and consultation with registrants and stakeholders. We also initiated an online meeting format, in addition to a busy schedule of in-person engagement sessions throughout the province. New in-person and online courses under development in 2014/15 were implemented this fiscal year.

The fund accounting system, implemented four years ago, continues to provide greater transparency and clarity about the fiscal stewardship exercised by the College. Each of the funds established by the Board has a built-in contingency to protect the organization from year-to-year variations. The College's stand-alone reserve fund, much depleted in previous years, has now been re-established. Thanks to prudent financial management over the past four years, it and all other contingency funds will be replenished ahead of schedule.

A core legislative function of the College is to maintain the capacity to conduct discipline hearings if, and when, required. This can be a major cost driver in our complaint and resolution department and is an area of high variability for budgeting purposes, as we strive to resolve all complaint and discipline matters without a formal hearing. The College has been particularly successful in achieving this goal, resulting in six potential hearings being resolved without the need to go to hearing. This provided considerable savings which – together with cost control in the operational budget – allowed for a reduction in fees: \$100 for practising dentists and \$15 for practising certified dental assistants in the 2016/17 year.

I am happy to report that, through cost control and financial prudence exercised by the Board, the College remains in sound financial health as indicated in the audited financial statements that follow.

**Dr. Hank Klein**  
Treasurer

# Consolidated Financial Statements

29 February 2016

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# Independent Auditors' Report

## TO THE DENTISTS, DENTAL THERAPISTS AND CERTIFIED DENTAL ASSISTANTS OF THE COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA

We have audited the accompanying consolidated financial statements of the College of Dental Surgeons of British Columbia, which comprise the consolidated statement of financial position as at February 29, 2016 and the consolidated statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

### Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the College of Dental Surgeons of British Columbia as at February 29, 2016, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



### Chartered Professional Accountants

Vancouver, British Columbia

May 17, 2016

Smythe LLP is a member firm of both the PKF International Limited network and PKF North America, which are, respectively, a network and an association of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

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# Consolidated Statement of Financial Position

	Year Ended	February 29, 2016	February 28, 2015
<b>ASSETS</b>			
<b>Current</b>			
Cash and cash equivalents	\$	10,595,963	\$ 10,906,149
Temporary investments (note 4)		5,206,442	3,496,565
Accounts receivable		70,317	65,975
Prepaid expenses		208,484	162,480
		<b>16,081,206</b>	14,631,169
<b>Deferred Charges</b>		<b>106,815</b>	132,736
<b>Capital Assets</b> (note 5)		<b>4,345,899</b>	4,396,215
	\$	<b>20,533,920</b>	\$ 19,160,120
<b>LIABILITIES</b>			
<b>Current</b>			
Accounts payable and accrued liabilities	\$	692,249	\$ 615,989
Due to other professional bodies (note 6)		4,978,220	4,678,840
Deferred revenue		5,091,065	5,281,352
Current portion of obligations under capital leases (note 7)		4,042	25,862
		<b>10,765,576</b>	10,602,043
<b>Obligations Under Capital Leases</b> (note 7)		–	7,795
		<b>10,765,576</b>	10,609,838
<b>NET ASSETS</b>			
<b>Unrestricted</b>			
Operating		1,287,884	2,316,785
College Place Joint Venture		11,244	301,035
<b>Invested in Capital Assets</b>		<b>4,341,857</b>	4,362,558
<b>Internally Restricted</b>			
Joint Venture Preservation		455,341	280,971
Contingency Reserve		1,889,320	550,759
Information Technology		96,495	43,401
HPA Enforcement – Legal		1,686,203	694,773
		<b>9,768,344</b>	8,550,282
	\$	<b>20,533,920</b>	\$ 19,160,120

See notes to consolidated financial statements

**Approved by the Board:**



President



Treasurer

# Consolidated Statement of Operations

	Unrestricted Funds			Internally Restricted Funds					Year Ended
	Operating	College Place Joint Venture	Invested in Capital Assets	Joint Venture Preservation	Contingency Reserve	Information Technology	HPA Enforcement – Legal	February 29, 2016	February 28, 2015
<b>Revenues</b>									
Certification and registration fees	\$ 5,921,096	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	<b>\$ 5,921,096</b>	\$ 5,810,533
Application fees	684,754	–	–	–	–	–	–	<b>684,754</b>	596,660
Rental	–	586,206	–	–	–	–	–	<b>586,206</b>	563,203
Incorporation, facility inspection and other	534,371	–	–	–	–	–	–	<b>534,371</b>	499,336
Interest and miscellaneous	111,185	–	–	–	17,322	–	–	<b>128,507</b>	116,240
	7,251,406	586,206	–	–	17,322	–	–	<b>7,854,934</b>	7,585,972
<b>Expenses</b>									
Salaries and benefits	3,893,798	–	–	–	–	–	–	<b>3,893,798</b>	3,402,694
General and administrative (note 8)	776,678	–	–	–	–	–	–	<b>776,678</b>	755,246
Building occupancy (note 9)	–	372,053	–	–	–	–	–	<b>372,053</b>	360,857
Meetings and travel	281,517	–	–	–	–	–	–	<b>281,517</b>	231,811
Consulting fees	193,283	–	–	–	–	–	–	<b>193,283</b>	190,768
Committees	193,003	–	–	–	–	–	–	<b>193,003</b>	145,844
Honorariums	176,429	–	–	–	–	–	–	<b>176,429</b>	184,488
Professional fees	168,910	–	–	–	–	–	–	<b>168,910</b>	178,431
Loss on disposal of capital asset	–	–	212	–	–	–	–	<b>212</b>	34,525
Bad debts	–	–	–	–	–	–	–	<b>–</b>	6,662
Amortization of deferred charges	–	25,921	–	–	–	–	–	<b>25,921</b>	24,507
Amortization of capital assets	–	–	340,706	–	–	–	–	<b>340,706</b>	306,496
	5,683,618	397,974	340,918	–	–	–	–	<b>6,422,510</b>	5,822,329
<b>Restricted Fund Expenses</b>									
HPA Enforcement - Legal	–	–	–	–	–	–	273,768	<b>273,768</b>	544,483
Information technology	–	–	–	–	–	76,808	–	<b>76,808</b>	98,303
Office renovations	–	–	–	–	–	–	–	<b>–</b>	11,889
	–	–	–	–	–	76,808	273,768	<b>350,576</b>	654,675
<b>Excess (Deficiency) of Revenues over Expenses for Year</b>	<b>\$ 1,567,788</b>	<b>\$ 188,232</b>	<b>\$ (340,918)</b>	<b>\$ –</b>	<b>\$ 17,322</b>	<b>\$ (76,808)</b>	<b>\$ (273,768)</b>	<b>\$ 1,081,848</b>	<b>\$ 1,108,968</b>

See notes to consolidated financial statements



# Consolidated Statement of Changes in Net Assets

	Unrestricted Funds			Internally Restricted Funds				Year Ended	
	Operating	College Place Joint Venture	Invested in Capital Assets	Joint Venture Preservation	Contingency Reserve	Information Technology	HPA Enforcement – Legal	February 29, 2016	February 28, 2015
<b>Balance, Beginning of Year</b>	\$ 2,316,785	\$ 301,035	\$ 4,362,558	\$ 280,971	\$ 550,759	\$ 43,401	\$ 694,773	<b>\$ 8,550,282</b>	\$ 7,298,689
Excess (deficiency) of revenues over expenses for year	1,567,788	188,232	(340,918)	–	17,322	(76,808)	(273,768)	<b>1,081,848</b>	1,108,968
For capital asset purchases	(54,350)	(229,555)	290,601	–	–	(6,696)	–	<b>–</b>	–
For capital lease repayment	(29,616)	–	29,616	–	–	–	–	<b>–</b>	–
Capital adjustments									
- Due from joint venturer (note 9)	27,680	(27,680)	–	–	–	–	–	<b>–</b>	27,678
Other capital adjustments (note 9)	111,844	–	–	–	–	–	–	<b>111,844</b>	83,036
Contributions to Joint Venture									
Preservation	–	–	–	24,370	–	–	–	<b>24,370</b>	32,568
Interfund transfers	(2,652,247)	(220,788)	–	150,000	1,321,239	136,598	1,265,198	<b>–</b>	(657)
	(1,028,901)	(289,791)	(20,701)	174,370	1,338,561	53,094	991,430	<b>1,218,062</b>	1,251,593
<b>Balance, End of Year</b>	\$ 1,287,884	\$ 11,244	\$ 4,341,857	\$ 455,341	\$ 1,889,320	\$ 96,495	\$ 1,686,203	<b>\$ 9,768,344</b>	\$ 8,550,282

See notes to consolidated financial statements

# Consolidated Statement of Cash Flows

	Year Ended	February 29, 2016	February 28, 2015
<b>Operating Activities</b>			
Excess of revenues over expenses	\$	1,081,848	\$ 1,108,968
Items not involving cash			
Amortization of capital assets		340,706	306,496
Amortization of deferred charges		25,921	24,507
Loss on disposal of capital assets		212	34,525
Bad debts		–	6,662
		<b>1,448,687</b>	1,481,158
Changes in non-cash working capital			
Accounts receivable		(4,342)	(91)
Prepaid expenses		(46,004)	(9,758)
Accounts payable and accrued liabilities		76,260	22,043
Due to other professional bodies		299,380	469,235
Deferred revenue		(190,287)	371,253
		<b>135,007</b>	852,682
<b>Cash Provided by Operating Activities</b>		<b>1,583,694</b>	2,333,840
<b>Investing Activities</b>			
Purchase of investments, net		(1,709,877)	(2,486,936)
Purchase of capital assets		(290,601)	(238,524)
Capital adjustments (note 9)		111,844	83,036
<b>Cash Used in Investing Activities</b>		<b>(1,888,634)</b>	(2,642,424)
<b>Financing Activities</b>			
Repayment of capital lease obligations		(29,616)	(26,799)
Tenant contributions to Joint Venture Preservation		24,370	32,568
<b>Cash Provided by (Used in) Financing Activities</b>		<b>(5,246)</b>	5,769
<b>Outflow of Cash</b>		<b>(310,186)</b>	(302,815)
<b>Cash and Cash Equivalents, Beginning of Year</b>		<b>10,906,149</b>	11,208,964
<b>Cash and Cash Equivalents, End of Year</b>	\$	<b>10,595,963</b>	\$ 10,906,149
<b>Represented by:</b>			
Cash	\$	10,014,433	\$ 10,144,980
Investment savings accounts		581,530	761,169
	\$	<b>10,595,963</b>	\$ 10,906,149

See notes to consolidated financial statements

# Notes to Consolidated Financial Statements

## 1. NATURE OF OPERATIONS

College of Dental Surgeons of British Columbia (the "College") was formed to protect the public interest in matters relating to dentistry. The College is governed by the *Health Professions Act* as of April 3, 2009, and, prior to April 3, 2009, the College administered the *Dentists Act*.

The College is a not-for-profit organization established under the *Dentists Act* (1908), and is exempt from income tax under section 149 of the *Income Tax Act*.

## 2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the College were prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") and include the following significant accounting policies.

### (a) College Place Joint Venture (the "Joint Venture")

The College accounts for its 70% interest in the Joint Venture using the proportionate consolidation method. Under this method, 70% of the Joint Venture's assets, liabilities, revenues and expenses are included in these consolidated financial statements. All transactions between the College and the Joint Venture are eliminated on consolidation.

The Joint Venture follows Canadian accounting standards for private enterprises ("ASPE"). There are no significant differences between ASPE and ASNPO that impact these consolidated financial statements.

### (b) Net assets

#### (i) Invested in capital assets

Invested in capital assets represents cumulative amounts spent on capital assets, net of amounts amortized, less any outstanding debt used to finance capital asset additions. The balance in this account is not available for spending unless the College was to dispose of its capital assets.

#### (ii) Internally restricted

The Joint Venture Preservation Fund represents amounts set aside for future projects related to the building. This fund is comprised of the Joint Venture's Repairs and Maintenance Reserve Fund and the College's College Place Preservation Fund.

The Contingency Fund represents amounts set aside for contingent events as determined by the College's Board.

The Information Technology Fund represents amounts set aside for upgrades to the College's information technology.

The HPA Enforcement – Legal Fund represents amounts set aside to fund legal and related costs for discipline hearings, judicial reviews of complaints and discipline processes, and investigation and prosecution of illegal practice matters.

All expenditures from internally restricted funds require approval from the Board.

#### (iii) Unrestricted

Unrestricted net assets represents cumulative excess of revenues over expenses since inception, net of amounts recorded in the above categories, and is segregated between the operations of the College and the Joint Venture.

#### *Operating*

Revenue and expenses for operations and administration are reported in the operating fund.

#### *College Place Joint Venture*

Revenue and expenses from operations of the property situated at 1765 West 8 Avenue, Vancouver, BC, are reported in the College Place Joint Venture fund.



### **(c) Cash and cash equivalents**

Cash and cash equivalents includes investment savings accounts and term deposits with a maturity period of three months or less from the date of acquisition or those that are cashable at any time.

### **(d) Deferred charges**

Commission costs relating to the leasing of rental units and tenant inducements are amortized over the terms of the leases to which they relate.

### **(e) Amortization**

Capital assets are recorded at historical cost less accumulated amortization. Amortization is provided over the estimated useful lives of the assets using the straight-line basis at the following annual rates:

Building	25 years
Office renovations	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Assets under capital lease	3-5 years

Additions during the year are amortized at one-half the annual rates.

Capital assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable.

### **(f) Leases**

The College records leases that transfer substantially all the risks and benefits of ownership to the College as capital leases. The related equipment is capitalized at its fair market value at the time of acquisition and is amortized over its useful life. An obligation is also recorded for the present value of future lease payments, which is reduced as lease payments are made after accounting for the inherent interest portion.

Payments under leases that are not capital in nature are expensed.

### **(g) Revenue recognition**

- (i) Certification and registration fees are recognized as revenue in the fiscal year to which they relate. Deferred revenue represents such amounts received in advance of the year to which they relate.
- (ii) Application fees are recognized as revenue when payment is received.
- (iii) Incorporation, facility inspection and other revenues include incorporation fees, facility inspection fees, administration and reinstatement fees. Incorporation, facility inspection and other revenues are recognized as revenue when services have been rendered and billed.
- (iv) Rents earned through the College's 70% interest in the Joint Venture on a month-to-month basis are recognized as they become due. Rents from leases with rent steps are accounted for on a straight line basis over the term of the lease. The difference between the contractual amounts due and the straight line rental revenue recognized is recorded as accounts receivable or deferred revenue.
- (v) Interest revenue is recognized based on the passage of time according to the terms of the instrument giving rise to the revenue.

### **(h) Use of estimates**

The preparation of these consolidated financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates include the useful lives and rates of amortization of capital assets, accrual of liabilities, and valuation of accounts receivable and capital assets. While management believes these estimates are reasonable, actual results could differ from those estimates and could impact future results of operations and cash flows.

### **(i) Financial instruments**

The College initially measures its financial assets and liabilities at fair value. The College subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in excess (deficiency) of revenues over expenses. In the event a previously recognized impairment loss should be reversed, the amount of the reversal is recognized in excess (deficiency) of revenues over expenses provided it is not greater than the original amount prior to write-down.

For any financial instrument that is measured at amortized cost, the instrument's cost is adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption. These transaction costs are amortized into excess (deficiency) of revenues over expenses on a straight-line basis over the term of the instrument. All other transaction costs are recognized in excess (deficiency) of revenues over expenses in the period incurred.

## **3. FINANCIAL INSTRUMENTS**

### **(a) Credit risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The College's financial assets that are exposed to credit risk consist of cash, accounts receivable and investments. The risk associated with cash and investments is minimized as cash and investments are placed with major financial institutions and an insured credit union. The risk associated with accounts receivable is minimal given the College's history of collecting substantially all of its outstanding accounts receivable within 30 days.

### **(b) Interest rate risk**

Interest rate risk consists of two components:

- (i) To the extent that payments made or received on the College's monetary assets and liabilities are affected by changes in prevailing market interest rates, the College is exposed to interest rate cash flow risk.
- (ii) To the extent that market rates differ from the interest rates on the College's monetary assets and liabilities, the College is exposed to interest rate price risk.

The College is exposed to interest rate price risk on its cash equivalents and investments to the extent the market interest rate differs from the interest rate of the investments.

### **(c) Liquidity risk**

Liquidity risk is the risk that the College will encounter difficulty in meeting obligations associated with financial liabilities.

The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and amounts due to other professional bodies. Cash flow from operations provides a substantial portion of the College's cash requirements. Additional cash requirements are provided by the College's reserves.

## **4. TEMPORARY INVESTMENTS**

The investments consist of guaranteed investment certificates held at a chartered bank and an insured credit union. The investments earn interest at 1.40% to 1.85% (2015 – 1.39% to 2.00%) per annum and mature March 31, 2016 to July 10, 2016.

## 5. CAPITAL ASSETS

	Cost	Accumulated Amortization	2016	2015
Land	\$ 1,223,550	\$ –	<b>\$ 1,223,550</b>	\$ 1,223,550
Building	4,849,822	2,482,723	<b>2,367,099</b>	2,281,020
Office renovations	1,640,585	1,191,521	<b>449,064</b>	507,824
Office furniture and equipment	884,179	656,893	<b>227,286</b>	244,684
Computer equipment	715,676	640,818	<b>74,858</b>	105,480
	9,313,812	4,971,955	<b>4,341,857</b>	4,362,558
Assets under capital lease	124,540	120,498	<b>4,042</b>	33,657
	\$ 9,438,352	\$ 5,092,453	<b>\$ 4,345,899</b>	\$ 4,396,215

## 6. DUE TO OTHER PROFESSIONAL BODIES

The amounts due to other professional bodies represents fees collected on behalf of the British Columbia Dental Association and grants payable to the Canadian Dental Regulatory Authorities Federation and the Commission on Dental Accreditation of Canada in furtherance of national initiatives in support of the College's regulatory mandate. These amounts are unsecured and non-interest-bearing.

## 7. OBLIGATIONS UNDER CAPITAL LEASES

The College has various capital leases, with expiry dates ranging from June 2016 to August 2016 and at interest rates of 9.15% to 19.34% per annum.

Future minimum lease payments under the capital leases for 2017 are \$4,156 including interest of \$114. The present value of the remaining capital lease payments is \$4,042.



## 8. GENERAL AND ADMINISTRATIVE EXPENSES

	2016	2015
Electronic transaction costs	\$ 244,305	\$ 251,228
Office	234,896	274,915
Printing and publications	188,480	123,707
Equipment repairs and maintenance	61,382	69,338
Staff development	36,208	31,375
Miscellaneous	11,407	4,683
	<b>\$ 776,678</b>	<b>\$ 755,246</b>

## 9. JOINT VENTURE ACCOUNTING

The Joint Venture was formed to own and operate the property situated at 1765 West 8 Avenue. The title to this property is held in trust by 1765 West 8 Avenue Holdings Ltd. The Joint Venture provides premises for the College and the other 30% participant in the Joint Venture, the College of Pharmacists of British Columbia. The Joint Venture also rents space in the building to third parties.

The following summarizes the financial position and results of the Joint Venture:

	2016		2015	
	Entire Amount	College's 70%	Entire Amount	College's 70%
Capital assets	\$ 5,149,307	\$ 3,604,514	\$ 5,022,293	\$ 3,515,605
Other assets	476,227	333,359	691,067	483,746
Liabilities	(238,251)	(166,776)	(113,460)	(79,422)
Net Assets	\$ 5,387,283	\$ 3,771,097	\$ 5,599,900	\$ 3,919,929
Revenues from third parties	\$ 995,083	\$ 696,558	\$ 963,604	\$ 674,523
Amortization	(237,951)	(166,567)	(227,599)	(159,318)
Other expenses	(531,504)	(372,053)	(525,028)	(367,520)
	\$ 225,628	\$ 157,938	\$ 210,977	\$ 147,685
Cash flows resulting from				
Operations	\$ 575,611	\$ 402,928	\$ 474,932	\$ 332,452
Investing	(293,121)	(205,185)	46,524	32,567
Financing	(473,058)	(331,141)	(286,319)	(200,423)
	\$ (190,568)	\$ (133,398)	\$ 235,137	\$ 164,596

The cash requirements of the Joint Venture are met through cash calls as required by the College and co-venturer. Excess cash is distributed to the College and co-venturer as cash flow permits.

Because each venturer's proportionate share of space occupied in the building is not consistent with their proportionate interest in the Joint Venture, the difference between the share of occupied space and interest in the Joint Venture of \$139,524 (2015 – \$83,036) is accounted for as a capital adjustment to the Operating Fund in the consolidated statement of changes in net assets.

# Staff

As of 29 February 2016

## Registrar/CEO's Office

### JEROME MARBURG

#### REGISTRAR & CHIEF EXECUTIVE OFFICER

#### Nancy Crosby

#### Manager of CEO's Office

Krista Fairweather

Sedation Program Coordinator

Adam Swetman

Administrative Assistant

Greg Cavouras

Staff Lawyer & Senior Policy Analyst

## Communications

### Anita Wilks

#### Director of Communications

Bethany Benoit-Kelly

Communications Specialist

Jocelyn Chee

Communication and Event Assistant

Renée Mok

Communications Coordinator

## Complaints

### Carmel Wiseman

#### Deputy Registrar

Dr. Phil Barer

Complaint Investigator

Julie Boyce

Complaints Paralegal

Dr. Sigrid Coil

Complaint Investigator

Kelly Cornell

Complaint Officer

Stephanie Davies

Administrative Assistant

Rachel Gallo

Complaints Paralegal

Dr. Chris Hacker

Complaint Investigator

Sarah Hanif

Administrative Assistant

Rochelle Herron

Administrative Assistant

Lilian Leung

Complaint Officer

Allison Maharaj

Staff Lawyer

Dr. Cathy McGregor

Standards and Compliance Monitoring

Dr. Sujay Mehta

Complaint Investigator

Dr. Meredith Moores

Complaint Investigator

Dr. Alex Penner

Complaint Investigator

Moninder Sahota

Monitoring and Compliance Officer

Michelle Singh

Complaint Officer

Dr. Garry Sutton

Early Resolution and Practice Advice



## Operations

### Dan Zeng

#### Director of Finance and Administration

Rose Busolo

Document Imaging Assistant

Karen England

Administrative Assistant

Flora Lee

Accounting Officer

Jennifer Manthey

Receptionist

James Spencer

Data and Information Integrator

## Registration and Human Resources

### Róisín O'Neill

#### Director of Registration & Human Resources

Evelyn Chen

Registration and Human Resources Coordinator

Debbie Minton

CDA Certification Assistant

Leslie Riva

Senior Manager: CDA Certification and Quality Assurance

Karen Walker

Dentist Registration Officer

# How We Work





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