



CDSBC

College of Dental Surgeons
of British Columbia

public protection regulatory excellence optimal health

Annual Report 2018/19



About CDSBC

The mandate of the College of Dental Surgeons of British Columbia (CDSBC) is to serve and protect the public, regulating over 3,800 dentists, seven dental therapists, and nearly 6,600 certified dental assistants by:

- Setting requirements for certification, registration, standards of practice and ethics
- Establishing requirements for, and monitoring, continuous competency
- Investigating and resolving complaints

CDSBC is governed by a board that includes dentists, certified dental assistants and members of the public 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

Like all our annual reports, this report is submitted to the Minister of Health on behalf of the Board of the College of Dental Surgeons of BC, as required by the *Health Professions Act*.

This annual report is unlike any other we have produced. It does remain true to the convention of providing a record of CDSBC’s activities and information during a one-year timeframe (March 1, 2018 to February 28, 2019). This was the year that CDSBC was the subject of a performance review ordered by the Minister, with the results published in a report by regulatory expert Mr. Harry Cayton (see pages 8-9).

Our aim in these pages is to set the stage for the “new” CDSBC: one that is transparent, accountable, inclusive and patient-centred. We have done this in the following ways:

- Reconfiguring content to make it accessible, using the most public-friendly language as possible.
- Publishing the results of our performance against the Standards of Good Regulation as measured in Harry Cayton’s Report.
- Sharing the brand-new principles that will guide our change of culture and priorities, and the three-year strategic plan that lays out how we will deliver on our commitment to patients, the public, registrants and key stakeholders.
- Providing evidence of the core work of any health regulator: registering qualified practitioners; setting standards of practice, ethics and competency; and investigating and resolving complaints against registrants.

As we went through the process of writing this report, we realized that some information we had been producing annually no longer aligned with our new focus, and should be discarded.

We hope readers find this report to be of value. If you have suggestions for how it could be improved, we invite you to email communications@cdsbc.org or call 604-736-3621 (1-800-663-9169 toll free in B.C.)



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Our Vision

- Public protection
- Regulatory excellence
- Optimal health

Our Mission

The College of Dental Surgeons of BC protects the public and promotes health by regulating dentists, dental therapists and certified dental assistants. It does so by establishing, monitoring and enforcing the safe, competent and ethical practice of dentistry in B.C.

Our Mandate

The College of Dental Surgeons of BC serves and protects the public, regulating dentists, dental therapists, and certified dental assistants by:

- Setting requirements for certification, registration, standards of practice and ethics
- Establishing requirements for, and monitoring, continuous competency
- Investigating and resolving complaints

Our Values

The College of Dental Surgeons of BC demonstrates trustworthiness and promotes professional excellence by being:

- Ethical, open and transparent
- Fair and accountable
- Respectful and courteous
- Objective and evidence-informed
- Inclusive and embracing the principles of diversity, cultural safety and humility
- Patient-centred and engaged with the public
- Committed to the highest level of public awareness

Our Goals and Initiatives

Goal
1

Improve outcomes for the public through clearly stated standards of competence and conduct for dentists, dental therapists and certified dental assistants

Initiatives

We will do this by:

- Developing and maintaining patient-centred standards and guidance that are clear, consistent, enforceable and up-to-date
- Establishing effective and timely board review and oversight of standards and guidance

Goal
2

Identify and strengthen productive relationships with stakeholders

Initiatives

We will do this by:

- Sharing information and consulting broadly with the public and other stakeholders
- Actively engaging the public and patients in decision-making while being mindful of equity and diversity
- Ensuring that we provide relevant and timely information that the public needs to make informed decisions about their health care
- Communicating and collaborating effectively with key organizations and stakeholders

Goal
3

Embrace leading regulatory practices to protect the public

Initiatives

We will do this by:

- Using data and risk assessment to enhance regulatory effectiveness
- Using leading regulatory practices, such as the principles of right-touch regulation¹, to guide strategic decision-making and improve processes
- Increasing organizational capacity to anticipate and respond to external forces and future challenges with agility, resilience and openness
- Updating and implementing a comprehensive mandatory quality assurance program so that the public is well-served by safe health professionals

Goal
4

Strengthen and clarify governance to support our mandate

Initiatives

We will do this by:

- Initiating a governance review to improve our governance model, and identifying and responding to gaps and opportunities
- Developing guidelines and procedures to sustain effective relationships within and between board and staff
- Providing support for board and staff to be knowledgeable and competent in all matters of professional regulation and good governance
- Developing and implementing an annual board workplan

¹ Professional Standards Authority, (2015). Right-touch regulation. Available at: www.professionalstandards.org.uk/what-we-do/improving-regulation/right-touch-regulation

Year in Review

The College’s mandate to protect the public is set out in the *Health Professions Act* and is primarily accomplished through the core functions of registration, quality assurance and complaint investigation. Beyond this, the College undertakes a number of Board-supported initiatives each year. Here are some of our key activities and accomplishments in 2018/19.

Provincial government’s review of CDSBC by Harry Cayton	Declaration of Commitment to cultural safety and humility
<p>In March 2018, Health Minister Adrian Dix announced an inquiry into the College of Dental Surgeons of BC to be conducted by Harry Cayton, an internationally recognized expert in professional regulation.</p> <p>Mr. Cayton conducted the review over a period of several months in 2018. He held dozens of interviews, attended board and committee meetings, and was given full access to our records. As part of the review the College made a formal submission about how we are addressing the standards of good regulation. The Cayton Report was published on April 11, 2019. Undergoing an external review has been a constructive experience and an opportunity to better serve the public we are here to protect. See pages 8-9 for more information.</p>	<p>B.C.’s health regulators have made a formal commitment to promote and advance cultural safety and humility for First Nations and Aboriginal people in this province.</p> <p>In support of the Declaration of Commitment, the College started collecting two new pieces of information from registrants as part of the annual renewal process: whether they self-identify as Aboriginal (see page 14), and whether they have completed the San’yas Indigenous Cultural Competency Training Program. The San’yas cultural safety course is a facilitated online training program designed to increase knowledge, enhance self-awareness, and strengthen the skills of those who work both directly and indirectly with First Nations and Aboriginal people. CDSBC has also adopted the practice of beginning board meetings and events with a territorial acknowledgement.</p> <p>For more information about the Declaration of Commitment, visit www.cdsbc.org/declaration-of-commitment.</p>
New strategic plan puts focus on patients and public safety	Ethical decision-making for better patient care
<p>Improved health outcomes for the public, strengthening stakeholder relationships, embracing leading regulatory practices and stronger governance are at the core of CDSBC’s 2019-22 Strategic Plan (see pages 2-3). The strategic plan was developed during the government inquiry by Harry Cayton (see above) and it has been well-received by both the Health Minister and by Mr. Cayton.</p> <p>All the activities within the strategic plan will move the College towards our vision of public protection, regulatory excellence and optimal health. This plan will inform decision-making over the next three years and will be used to measure our progress.</p>	<p>Ethical behaviour forms the foundation of a trusting practitioner-patient relationship. To promote ethical conduct and professionalism, CDSBC engaged experts in dental ethics to deliver an in-person workshop for dentists at the Pacific Dental Conference. Participants discussed ethical scenarios and challenges they face in practice. This session was the jumping off point for a new online ethics course that is currently in development.</p>

“That [new] strategic plan is infinitely better....It’s fully focused on patient safety, on improving their performance, on openness....They have to own that plan. It’s a good plan.”

Harry Cayton statement to media, Victoria, B.C. April 11, 2019

Revisions to standards and guidance documents	
<p>The development of standards and guidance is a fundamental responsibility of all health profession regulators and directly impacts the safety of patients and the public. The College’s goal is to improve outcomes for the public through clearly stated standards of competence and conduct for dentists, dental therapists and certified dental assistants. The following documents were revised this year:</p>	
Patient-centred Care and the Business of Dentistry	Sedation and general anaesthesia
<p>This core ethical standard for registrants was developed in 2015 to address the inherent ethical challenges that arise between dentistry as a business, and the obligation of dentists to put the healthcare needs of the patient above all other considerations.</p> <p>The Ethics Committee updated <i>Patient-centred Care and the Business of Dentistry</i> to reflect a board decision that disallows mark-ups on goods and services provided by a third party when there is no value added. The revised document now also includes requirements carried over from a previous code of ethics that remain relevant in dental practice today, such as:</p> <ul style="list-style-type: none">• A dentist who assumes responsibility for an existing treatment plan must reassess the patient to ensure that the proposed treatment is appropriate and necessary, and that they have the skillset to undertake the treatment.• Third parties must not prescribe or direct treatment for a patient, or otherwise compromise the treating dentist’s autonomy.• Dentists are accountable for the work that they deliver to patients, but must not provide guarantees. <p>A detailed description of the changes is outlined in the spring 2019 College Update newsletter available at www.cdsbc.org.</p>	<p>The College has three standards and guidance documents to address the provision of sedation in dentistry: minimal and moderate sedation, deep sedation, and general anaesthesia. All dentists who administer sedation, or who own a dental facility where sedation is administered, must comply with CDSBC’s requirements.</p> <p>The Sedation and General Anaesthetic Services Committee made several revisions to this suite of documents to provide clarity about existing requirements and in response to new information, such as:</p> <ul style="list-style-type: none">• Adding the requirement that all drugs and equipment necessary to perform emergency procedures be consolidated and stored in a well-organized, self-contained mobile cart or kit in a centralized location that is available at all times (minimal/moderate, deep, and general anaesthesia).• Providing clarity and ease of reference for dentists by consolidating a series of changes that were made to the Minimal and Moderate Sedation Services in Dentistry document since the last major revision.• Strengthening the educational requirements for dentists administering sedation whose training was obtained outside of an accredited dental school curriculum in Canada or the U.S. These are now in alignment with the requirements set by the American Dental Association (2016).

GUIDING PRINCIPLES

In April 2019 the CDSBC Board approved a set of foundational guiding principles as part of the new strategic direction and in response to the government's review of the College by international expert in regulation Mr. Harry Cayton.

1

Everything the College does must clearly link to protection of patients and the public. If it does not, we will stop doing it.

2

The College belongs to the public of British Columbia. Dentists do not own the College.

3

The Board recognizes and respects the professional staff as trusted partners in public protection.

4

Leadership at the board and committee level is shared between the public and health professionals regulated by the College – current and future.

5

Transparency is our default position.

6

The involvement of patients and the public in College activities is invited and expected.

7

A shift in culture is required. This means asking ourselves hard questions and moving away from old ways of thinking.

Provincial Government Review by Harry Cayton

On April 11, 2019, the Minister of Health released a report called “An Inquiry into the performance of the College of Dental Surgeons of British Columbia and the Health Professions Act.” It was authored by Harry Cayton, an internationally recognized expert in professional regulation. Part 1 of the report deals with CDSBC, while Part 2 contains Mr. Cayton’s recommendations for reform of the legislative framework for the regulation of all health professionals in B.C.

Mr. Cayton evaluated various aspects of CDSBC including governance, external relationships, and whether it is protecting the public. He also evaluated CDSBC’s performance against the standards of good regulation used in the U.K. (see below). Note that standards are broad outcomes. A standard that is “not met” means that CDSBC was not able to demonstrate with evidence that we met all aspects of that standard. The specific areas of concern with respect to each unmet standard can be found within the narrative of Part 1 of the report and inform the key activities proposed in the College’s Action Plan submission to the Minister in response to the Minister’s Directive. Mr. Cayton’s 21 recommendations can be found in the full report available at www.cdsbc.org/cayton.

Type	Standard	Met / not met
<div>Registration</div> <div>4/4</div> <div>Standards met</div>	Only those who meet the regulator’s requirements for registration or certification are registered	✓
	Through the register, everyone can easily access information about dentists, dental therapists and CDAs, except in relation to their health, including whether there are restrictions/conditions on their practice	✓
	The public and others are aware of the importance of checking a dentist’s, dental therapist’s or CDA’s registration. Patients and members of the public can easily find and check a registration and certification	✓
	Risk of harm to the public, and of damage to public confidence in the profession, related to non-registrants using a reserved title or undertaking a restricted activity, is managed in a proportionate and risk-based manner	✓

The College’s Action Plan was submitted to the Minister of Health in May 2019 in response to his Directive to the Board: www.cdsbc.org/action-plan

Type	Standard	Met / not met
<div>Standards and Guidance</div> <div>2/5</div> <div>Standards met</div>	Standards of Practice and professional ethics reflect up-to-date practice and legislation. They prioritise patient safety and patient-centred care	Not met
	Additional guidance helps registrants apply the regulators’ standards to specialist or specific issues, including addressing diverse needs arising from patient-centred care	✓
	The regulator has an effective process for development and revision of standards and guidance, the regulator takes account of stakeholders’ views and experiences, external events, developments in provincial, national and international regulation, and best practice and learning from other areas of its work	Not met
	The standards and guidance are published in accessible formats. Registrants, potential registrants, educators, patients and members of the public are able to find the standards and guidance published by the regulator and can find out about the action that can be taken if the standards and guidance are not followed	Not met
	The regulator has a systematic approach to ensuring dentists, dental therapists and CDAs are up to date and able to practise safely	✓

Type	Standard	Met / not met
<div>Complaints and Discipline</div> <div>6/10</div> <div>Standards met</div>	Anybody can raise a concern, including the regulator, about a registrant	✓
	Information about complaints is shared with other organizations within the relevant legal frameworks	✓
	The regulator will investigate a complaint, determine if there is a case to answer and take appropriate action including the imposition of sanctions. Where necessary the regulator will direct the person to another relevant organization	✓
	All complaints are reviewed and risk assessed on receipt and serious cases are prioritized	Not met
	The complaints process is transparent, fair, proportionate and focused on public protection	Not met
	Complaints are dealt with as quickly as possible, taking into account the complexity and type of case and the conduct of all individuals involved. Delays do not result in harm or potential harm to patients	Not met
	All parties to a complaint are kept updated on the progress of their case and supported to participate effectively in the process	✓
	All decisions at every stage of the process are well reasoned, consistent, protect the public and maintain confidence in the profession	Not met
	All final decisions, apart from matters relating to the health of a dentist, dental therapist or CDA, are published in accordance with the legislation and communicated to relevant stakeholders	✓
	Information about complaints is securely retained	✓

Type	Standard	Met / not met
<div>Governance</div> <div>5/9</div> <div>Standards met</div>	The regulator has an effective process for identifying, assessing, escalating and managing organizational risks, and this is communicated and reviewed on a regular basis by the senior staff and the Board	Not met
	The regulator has clear governance policies that provide a framework within which decisions can be made transparently and in the interests of patients and the public. It has clear terms of reference for committees and working-groups and effective reporting mechanisms	✓
	The regulator has effective controls relating to its financial performance, so that it can assure itself that it has the resources it needs to perform its statutory functions effectively, as well as a financial plan that takes into account future risks and developments	✓
	The regulator engages effectively with patients and the public	✓
	The regulator is transparent in the way it conducts and reports on its business	✓
	The Board has effective oversight of the work of the senior staff and effective reporting to measure performance	Not met
	The Board sets strategic objectives for the organization	✓
	The regulator’s performance and outcomes for patients and the public are used by the Board when reviewing the strategic objectives of the organization	Not met
	The Board works cooperatively, with an appropriate understanding of its role as a governing body and members’ individual responsibilities	Not met

2018/19 Board

CDSBC is governed by a 23-member board that includes dentists, certified dental assistants and members of the public appointed by the provincial government. The Board is responsible for ensuring that the organization’s mandate – regulation of dentistry in the public interest – is carried out effectively and efficiently on behalf of British Columbians.



Elected Officers

- 1 Dr. Peter M. Lobb, President
- 2 Dr. Patricia Hunter, Vice-President
- 3 Dr. Doug Conn, Treasurer

Dentists

- 4 Dr. Deborah Battrum (District 3: Southern Interior)
- 5 Dr. Richard Busse (District 4: Vancouver)
- 6 Dr. Kenneth Chow (Certified Specialist)
- 7 Dr. Jeffrey M. Coil (University of British Columbia, Faculty of Dentistry)
- 8 Dr. Dustin Holben (District 5: Vancouver Island)
- 9 Dr. Masoud Saidi (District 1: Fraser Valley)
- 10 Dr. Mark Spitz (District 2: North)

Certified Dental Assistants

- 11 Ms. Cathy Larson
- 12 Ms. Sabina Reitzik

Public Members

- 13 Mr. Gurdeep Bains
- 14 Dr. Heather Davidson, PhD
- 15 Ms. Dianne Doyle
- 16 Ms. Sabine Feulgen
- 17 Ms. Barb Hamby
- 18 Mr. Oleh Illyckyj
- 19 Ms. Dorothy Jennings
- 20 Ms. Shirley Ross
- 21 Mr. Carl Roy
- 22 Mr. Neal Steinman
- 23 Dr. Lynn Stevenson, PhD

About our Registrants

Where registrants practise in B.C.

OUTSIDE B.C.
Dentists – 59
Specialists – 14
CDAs – 81
Dental Therapists – 0
Sedation Facilities* – 0

VANCOUVER ISLAND (District 5)
Dentists – 533
Specialists – 68
CDAs – 1115
Dental Therapists – 3
Sedation Facilities* – 27

VANCOUVER (District 4)
Dentists – 1802
Specialists – 223
CDAs – 1972
Dental Therapists – 0
Sedation Facilities* – 21

FRASER VALLEY (District 1)
Dentists – 719
Specialists – 88
CDAs – 1598
Dental Therapists – 1
Sedation Facilities* – 7

NORTH (District 2)
Dentists – 164
Specialists – 12
CDAs – 355
Dental Therapists – 3
Sedation Facilities* – 6

SOUTHERN INTERIOR (District 3)
Dentists – 448
Specialists – 49
CDAs – 1017
Dental Therapists – 0
Sedation Facilities* – 7

Notes: Dentist totals do not include Non-Practising category of registration. Specialists are included in dentist totals and includes both certified specialists and restricted to specialty registration types. CDA totals include only practising CDAs.

*non-hospital facilities authorized by CDSBC for the administration of deep or general anaesthesia.

About our Registrants

Dentists

Academic
11

Restricted to
Specialty
44

Non-Practising
126

Limited
150

Certified
Specialists
410

General Dentists
3110



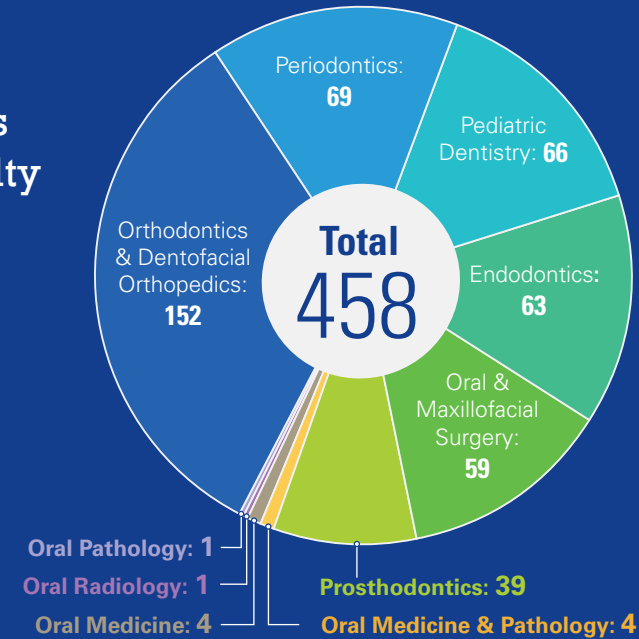
3851

Total Dentists

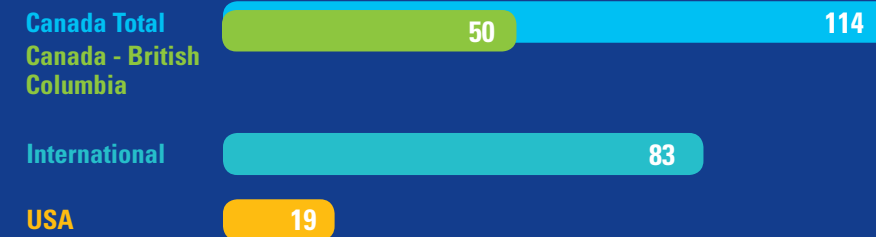
37% of CDSBC
registrants are dentists

Certified Specialists by Specialty

*Includes 4
specialists
with multiple
specialties*



Where incoming dentists received their training



Total 216

Certified Dental Assistants

Limited
0

Temporary
9

Non-Practising
427

Practising
6138

Dental Therapists



7

<1% of our registrants
are dental therapists

About our Registrants



6574

Certified Dental Assistants

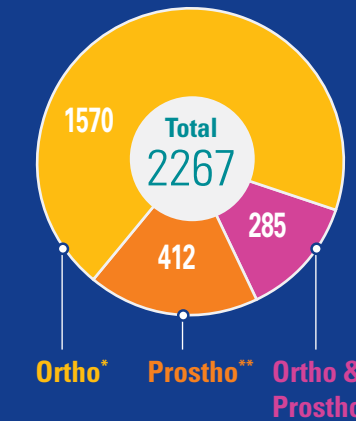
63% of our
registrants are CDAs

Where incoming CDAs received their training



Total 338

CDA Modules – Practising CDAs



*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.

About our Registrants

Age and Gender

Practising Dentists

AGE	Male	Female	
30 or under	107	83	190
31-44	682	596	1278
45-59	920	510	1430
60-74	619	146	765
75+	58	4	62
Total	2386	1339	3725

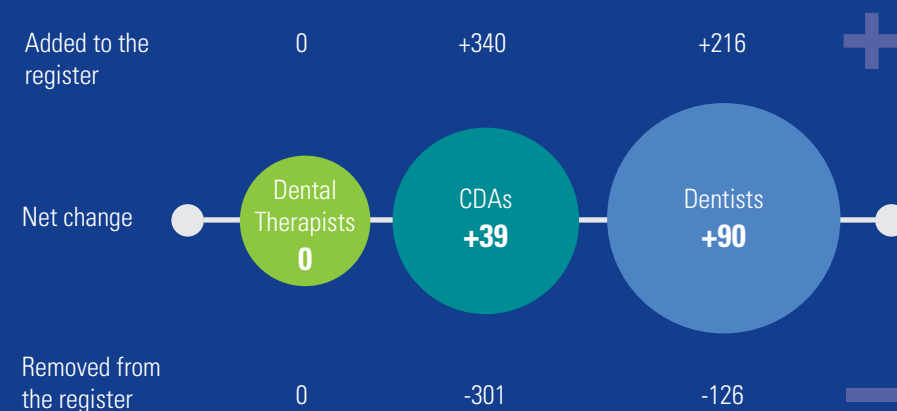
Practising Certified Dental Assistants

AGE	Male	Female	
30 or under	15	1478	1493
31-44	25	2090	2115
45-59	9	2011	2020
60-74	0	507	507
75+	0	3	3
Total	49	6089	6138

Practising Dental Therapists

AGE	Male	Female	
30 or under	0	0	0
31-44	2	2	4
45-59	0	1	1
60-74	0	2	2
75+	0	0	0
Total	2	5	7

Changes to the Register



Dental Therapists

3

Dentists

24

CDAs

167

TOTAL

190

Registrants who identify as an Aboriginal person

As part of the declaration of commitment to cultural safety and humility, CDSBC asked our registrants (for the first time) whether they identify as an Aboriginal person (First Nations, Métis, or Inuit).

Responding to Complaints

CDSBC receives approximately 200 complaints per year against registrants from members of the public, health professionals, and others. CDSBC's complaints and discipline process follows the legislative requirements of the *Health Professions Act*. The two committees overseeing this process are the Inquiry Committee and the Discipline Committee. Members of the public make up one-third of each committee.

- All complaints against registrants are accepted and investigated under the direction of the Inquiry Committee. Almost all complaints are resolved (closed) by this committee. The vast majority of complaints are resolved through a consensual process with the registrant. The complaints process is confidential, except when CDSBC is required to notify the public.
- Fewer than 2% of complaints result in a disciplinary citation, which is a notice there will be a public hearing conducted by the Discipline Committee.

Complaints opened

The Inquiry Committee opened 299 complaints for investigation. This is a significant increase over the previous year, in part because of a change in how CDSBC addresses concerns about registrant advertising. As of March 1, 2018, information received regarding registrant non-compliance with the bylaw on advertising and promotional activities (Bylaw Part 12) were treated as complaints (see chart on page 18).

Complaints resolved

155

complaints were resolved (closed) by the Inquiry Committee as follows:

82

required no formal action.

65

were closed with the registrant's agreement to take steps to address concerns raised through the investigation.

8

(involving three registrants) resulted in a direction for disciplinary citation.

2

(involving one registrant) that resulted in a disciplinary citation (in the previous fiscal year) were resolved by a consent order and published on the website.

Panels

There was a significant increase in the number of Inquiry Committee panels appointed in this fiscal year. Panel meetings are scheduled when indicated to consider matters of particular significance. The issues considered by the panels in 2018/19 included: orthodontic complaints resulting in practice limitations (5); sedation complaints, with significant concerns regarding outcome (2); failed remediations with additional corroborating complaints (5); and to consider investigation reports received from outside investigators and to direct dispositions for these files (5). Panel meetings resulted in the direction for three disciplinary citations in 2018/19.

Complaints referred to discipline

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

Hearings are open to the public. One discipline hearing was held in 2018/19 (see details on page 16).

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

Regulatory Action

The complaints process is normally confidential. The College is required to notify the public when a complaint outcome is determined by the Inquiry Committee to be a “serious matter” (as defined by the *Health Professions Act*) and/or if it is referred for formal discipline.

Dr. Bin Xu
Richmond, B.C.

A discipline hearing was held regarding Dr. Bin Xu, general dentist. The hearing involved evidence from numerous witnesses, including former patients of Dr. Xu.

A panel of the Discipline Committee held a pre-hearing conference as the registrant had voluntarily withdrawn from the practice of dentistry but could not be located by the College. The panel issued an order granting an adjournment and substituted service and public notification. The decision is pending.

Dr. Zahra Davami
Burnaby, B.C.

A discipline hearing was cancelled after Dr. Zahra Davami admitted to professional misconduct with respect to a number of patients in that she failed to exercise reasonable care, skill and judgment in the provision of dental treatment. A panel of the Inquiry Committee received and considered Dr. Davami’s proposal and ordered she pay \$2,000 to CDSBC towards the costs of the investigation and hearing preparation; she remains resigned from the practice of dentistry effective 16 June 2017, and if she applies for reinstatement to practise dentistry:

- Her application will be addressed by the Registration Committee; and
- In addition to any requirements, limits or conditions imposed or requested by the Registration Committee, her practice may be subject to an education and/or monitoring program.

Dr. Larry G. Podolsky
Abbotsford, B.C.

Dr. Larry Podolsky, as the principal dentist and registered owner of the Fraser Valley Dental Specialists (FVDS) practice, acknowledged his responsibility in failing to meet the standard by allowing patients to be sedated and treated without first completing CDSBC’s mandatory inspection process required to achieve facility authorization to provide deep sedation. He signed an agreement, which directs that he: agree that deep sedation services will not be provided at the FVDS facility until it has received authorization from CDSBC, consent to a reprimand, and pay a \$15,000 fine.

Dr. Ivy Kwok Suen Yu
Aldergrove, B.C.

Dr. Ivy Kwok Suen Yu, general dentist, signed an agreement acknowledging concerns with respect to her orthodontic diagnosis, treatment planning and provision of orthodontic treatments which directs that she: consent to a limitation on her practice to not provide any orthodontic services for any patient until she successfully completes a degree or equivalent qualification from a specialty program in orthodontics and dentofacial orthopedics, and obtains certification as a certified specialist in accordance with CDSBC’s Bylaws.

To read the full publication notices, visit cdsbc.org/discipline-notices.

Learning from complaints

The primary way CDSBC engages with patients and the public is through the complaints we receive. We seek to improve the complaints process from the feedback received from both sides: the person who made the complaint (the complainant), and the registrant who is the subject of the complaint. We also identify specific issues that arise through complaints, and build that into our educational programs for all registrants so they can improve their practice. Recent examples:

- Complainants and registrants are invited to provide feedback on their experience with the complaint investigation process via an exit survey. The survey aims to evaluate their experience with the process, rather than the outcome of the complaint. We are also responsive to direct feedback from complainants who raise concerns: we recently updated our material to make it more clear that complaints are not anonymous and that registrants are provided with the complaint letter in order to prepare their response.
- Issues identified through the complaints process are regularly used to inform our educational content for registrants. Dentists have a unique opportunity to positively impact the early detection of suspicious oral lesions which may prove to be oral cancer. In response to an increase in complaints involving oral cancer, the College and BC Cancer delivered a panel discussion on the dentist’s role in screening and early detection. We also distributed educational material from a patient’s family member who alleged the dentist’s delayed diagnosis contributed to the death of the patient. The College is working with BC Cancer to update its guidance document for the early detection of oral cancer.

Right-touch regulation and risk assessment

CDSBC is applying the principles of right-touch regulation¹ to the complaint investigation process. Right-touch regulation is an approach to decision-making that is focused on the public interest, with the objectives of being independent, fair, transparent and proportionate.²

Informed by the principles of right-touch regulation, we have incorporated a risk-based framework for the investigation of complaints. This includes the use of a new risk assessment tool that will provide a blueprint for fair, appropriate, and targeted outcomes in keeping with the risk of harm to patients and the public. The risk assessment tool will also promote consistency in how complaints are resolved.

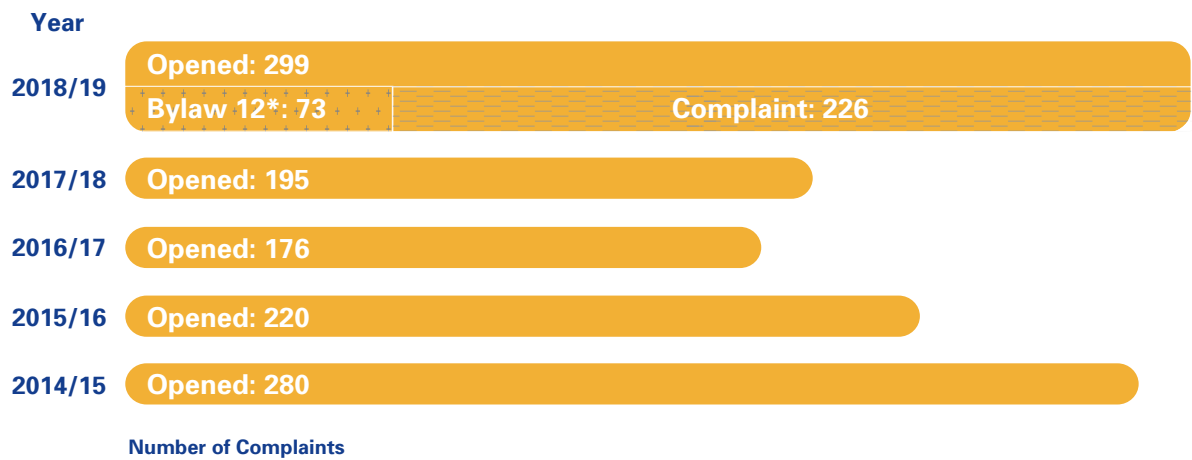
In the interests of transparency about how complaints are investigated, the risk assessment tool will be published on the CDSBC website.

¹ Professional Standards Authority, (2015). Available at: www.professionalstandards.org.uk/what-we-do/improving-regulation/right-touch-regulation

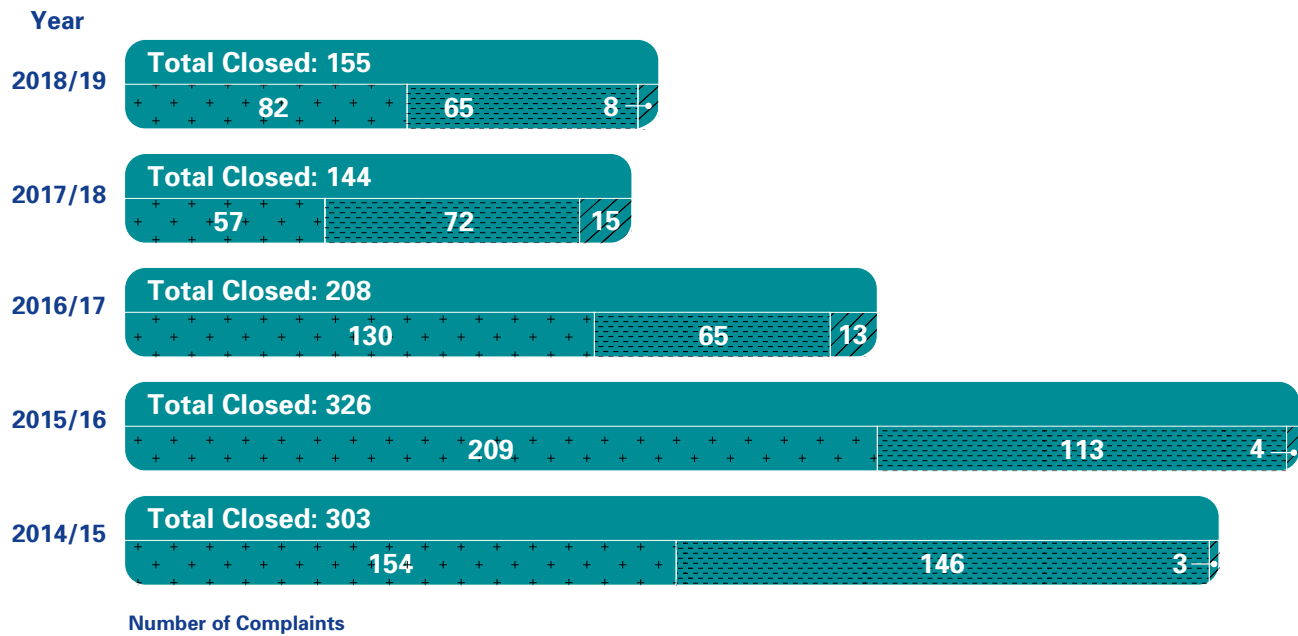
² Note that “right-touch” does not mean “light touch.” CDSBC will take timely, decisive and proportionate action when called for. Examples include when previous efforts to improve a registrant’s practice have failed, or when the registrant does not recognize CDSBC’s authority and is considered ungovernable.

Complaints Opened and Closed

Opened

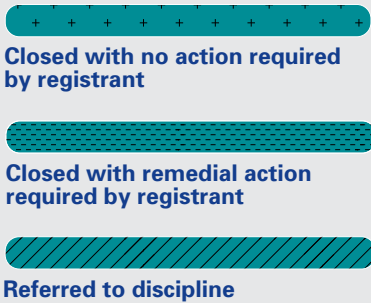


Closed



*Starting March 1, 2018, submissions about non-compliance with CDSBC’s Bylaw Part 12 on advertising and promotional activities are handled as complaints via the College’s complaints process. Bylaw Part 12 contributes to public protection by requiring that all promotional activities are clear, verifiable, understandable, and not misleading, incomplete or deceptive.

Closed files are broken down as follows:



Health Professions Review Board

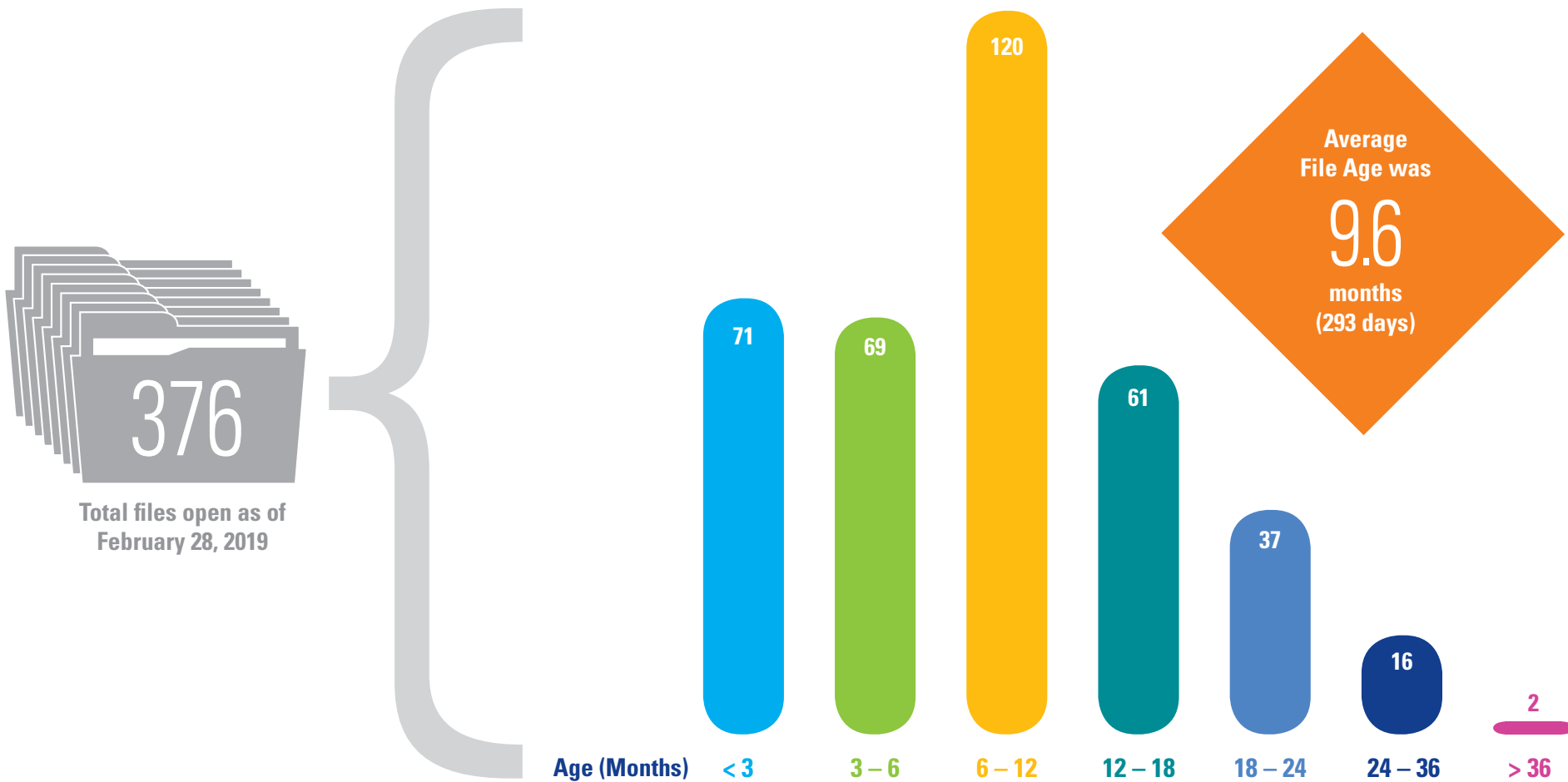
The Health Professions Review Board (HPRB) is an administrative tribunal that provides independent reviews of certain decisions made by B.C.’s health colleges. See page 22 for a breakdown of the applications made to the HPRB in 2018/19.

Complaint Issues Breakdown

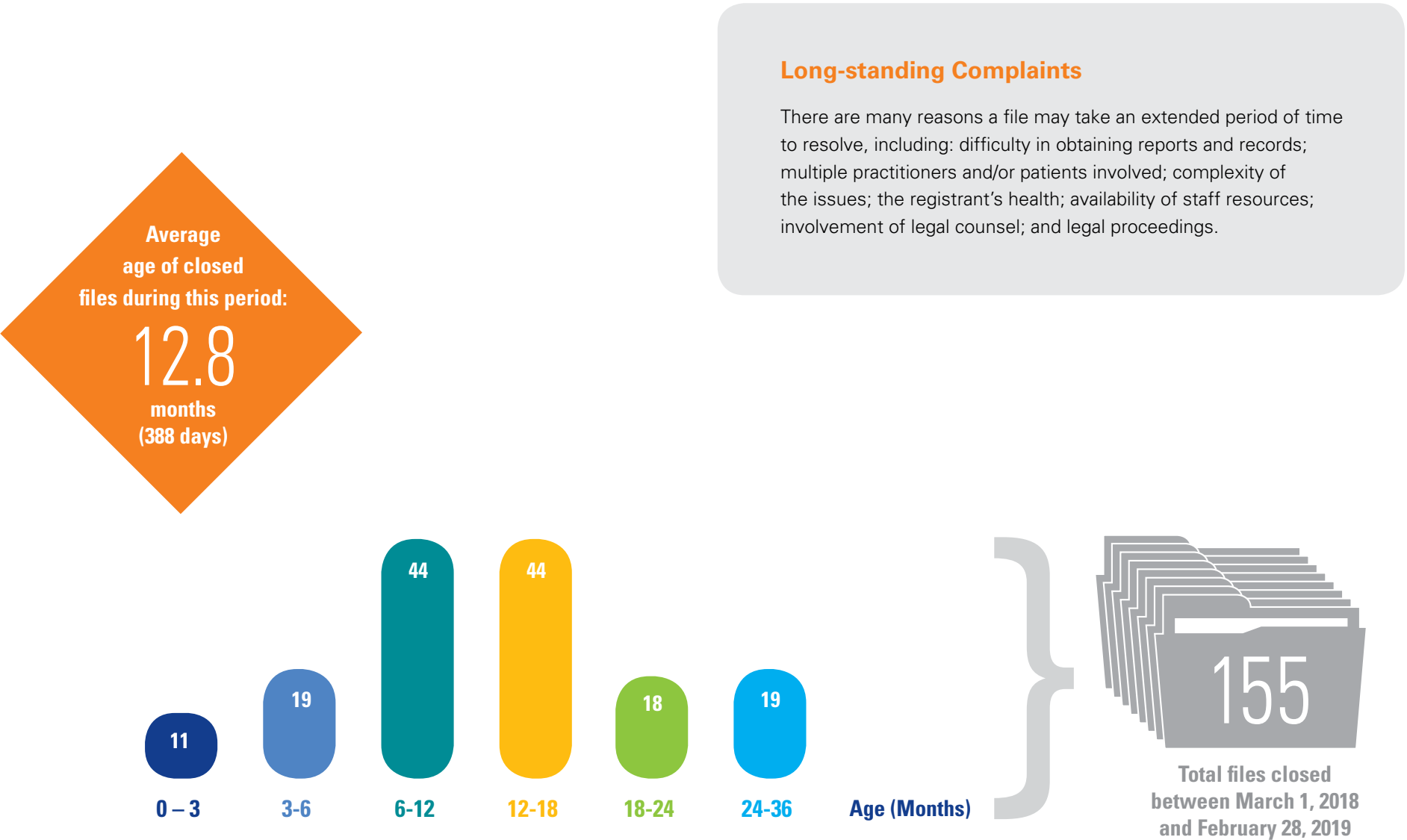
This chart reflects the closing issues arising from the complaints investigation process for files closed between March 1, 2018 and February 28, 2019. On average, each complaint file deals with multiple issues.



Age of Open Complaint Files



How Long Does It Take to Resolve Complaints?



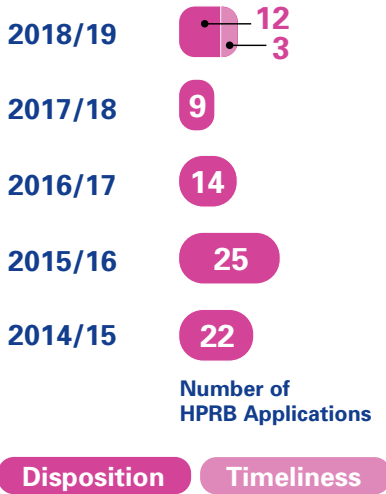
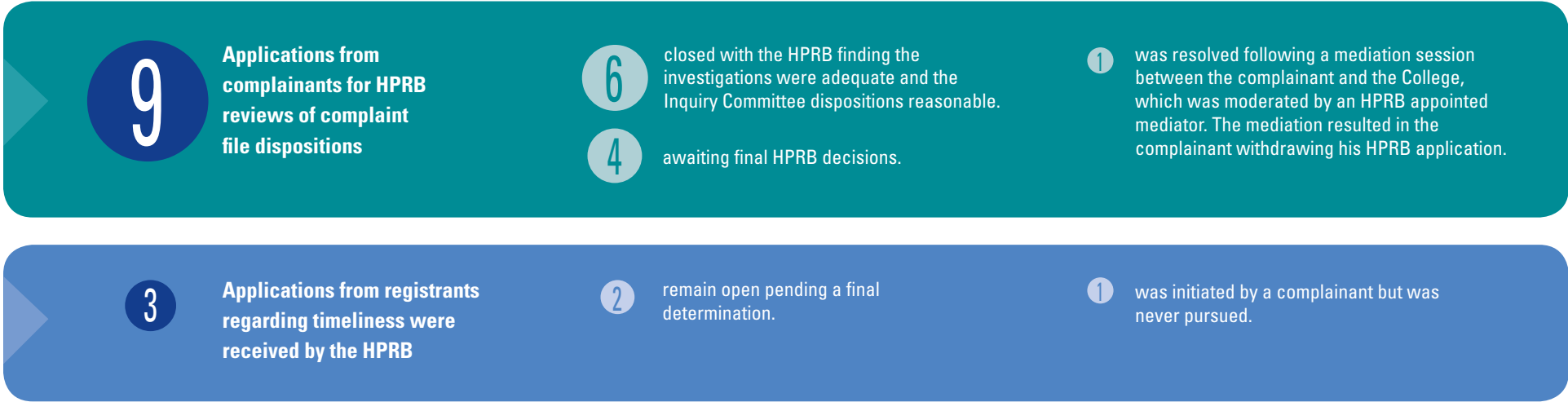
Health Professions Review Board

The Health Professions Review Board (HPRB) was established by the provincial government to provide an independent review of certain decisions made by B.C.’s health regulators on appeal by the complainant and/or the registrant. There are two types of review for complaints matters:

Disposition	Timeliness
Complainants who are dissatisfied about the outcome of their complaint can apply for a review. The review will look at whether CDSBC’s investigation was adequate, and whether its decision was reasonable.	Either the complainant or the registrant can ask for a review if CDSBC is unable to resolve the complaint within the anticipated time period.

HPRB decisions are available online at www.hprb.gov.bc.ca/decisions.

The applications for review by the HPRB of complaint files closed by the committee in the fiscal year were as follows:



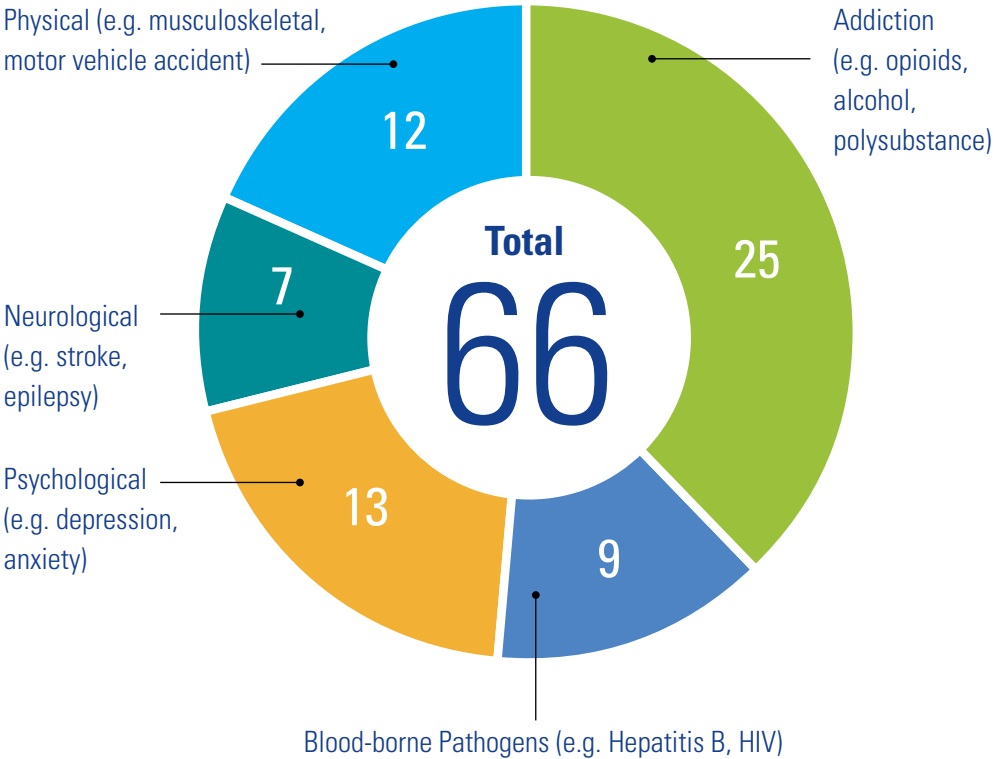
Fitness to Practise

In order to practise safely, registrants must be fit to practise – that is, they must not be impaired by a physical or mental condition or addiction issue. CDSBC’s duty is to protect the public, and it is our obligation to take action when fitness to practise concerns are identified. The registrant will be allowed to voluntarily withdraw from practice until such time as they are determined to be fit to return.

Registrants are asked about their fitness to practise through the registration and renewal process. We strengthened this for renewal in 2019, requiring them to attest to their competence and fitness to practise. Fitness concerns may also arise through the investigation of complaints, or from the “duty to report” under the *Health Professions Act* (see sidebar).

In the case of a voluntary withdrawal where there are no standard of care issues, CDSBC will open a health file rather than a complaint file.

Health Files



Registrants Suffering from Addiction

There is increasing recognition by health regulators that addiction is a disease for which recovery pathways exist. CDSBC helps facilitate initial independent medical assessments, treatment, and post-treatment determination of fitness to practice. The data show that success rates for health professionals who enter a structured program with rigorous standards of treatment and monitoring are high*.

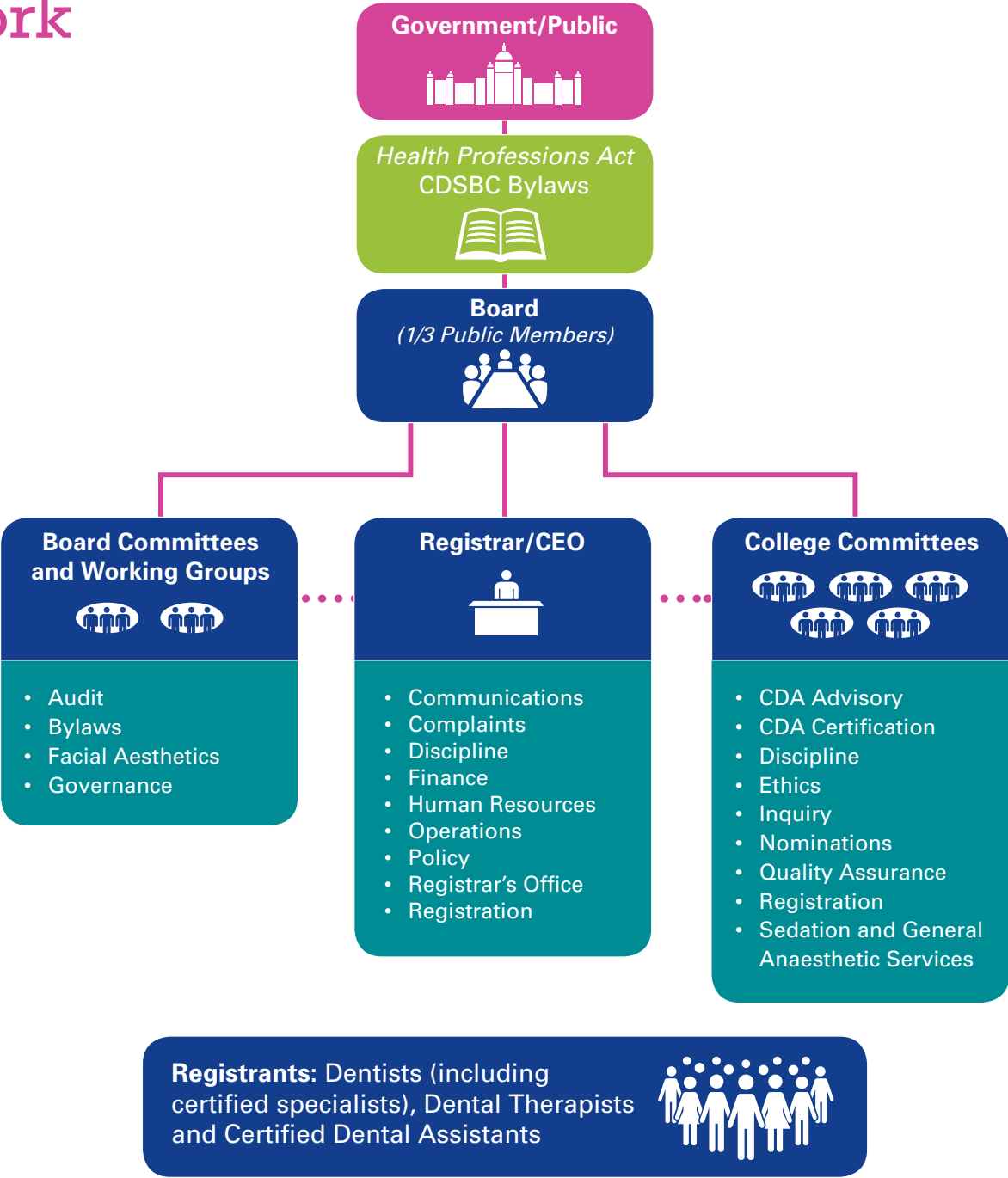
Registrants who suffer from an addiction/dependency disease have a legal/ethical obligation to cease practice immediately and to notify CDSBC. Information provided by the registrants is held in the strictest confidence.

Registrants who believe on reasonable and probable grounds that another health professional is either not competent or not fit and whose continued practice might constitute a danger to the public have a professional, ethical and legal duty to report it to their respective college, including CDSBC.

More information is available on the CDSBC website at www.cdsbc.org/addiction.

*Six lessons from State Physician Health Programs to Promote Long Term Recovery: DuPont, M.D. and Skipper, G.E. 2012; Journal of Psychoactive Drugs Vol. 44(1), 72-78

How We Work



Committee Membership

Audit Committee

The role of the Audit Committee is to advise and assist the Board on issues related to CDSBC’s financial statements, internal financial controls and annual audit. This committee works in tandem with the Finance & Audit Working group.

Members

- Mr. Gurdeep Bains, Chair (Public Member)
- Dr. Doug Conn, Vice-Chair
- Dr. Richard Busse*
- Dr. Susan K. Chow* (until June 2018)
- Mr. Dan De Vita (Public Member)* (until June 2018)
- Ms. Barb Hambly (Public Member)*
- Dr. John Hung
- Dr. Patricia Hunter*

**Finance & Audit Working Group Member*

Staff support

Dr. Chris Hacker, Mr. Dan Zeng, Ms. Karen England

CDA Advisory Committee

The role of the CDA Advisory Committee is to monitor issues relating to regulation of certified dental assistants (CDAs) and make recommendations to the Board.

Members

- Ms. Wendy Forrieter, CDA, Chair
- Ms. Sabina Reitzik, CDA, Vice-Chair
- Dr. Jeff Coil
- Mr. Dan De Vita (Public Member)
- Ms. Angela Edwards, CDA
- Ms. Susanne Feenstra, CDA
- Dr. Michael Flunkert
- Dr. Anita Gartner
- Dr. Sarah He (until June 2018)
- Ms. Sherry Messenger, CDA

Staff support

Ms. Leslie Riva, Ms. Socorro Wardle

CDA Certification Committee

The role of the CDA Certification Committee is to establish minimum standards of education and experience required for certified dental assistants (CDAs) to practise in B.C., review the standards set by other Canadian jurisdictions, and make recommendations to the Board regarding the recognition of other jurisdictions.

Members

- Ms. Bev Davis, CDA, Chair
- Ms. Subbu Arunachalam Pillai, CDA, Vice-Chair
- Ms. Sima Gandha, CDA
- Mr. Oleh Ilnyckyj (Public Member)
- Dr. Alex Lieblich
- Ms. Elaine Maxwell, CDA
- Ms. Heather Slade (Public Member)

Staff support

Ms. Leslie Riva, Ms. Socorro Wardle

CDSBC has 11 standing committees made up of over 120 public and registrant committee members. Committee members alternate two-year terms, coming up for renewal in June of each year.

The bylaws establish the committees and lay out their membership requirements, including the requirements around how many public members are required as well as other requirements for technical membership (e.g., the requirement for two

anaesthesiologists and one person with expertise in biomedical engineering to be members of the Sedation and General Anaesthetic Services Committee).

Committees assist the Board in fulfilling its statutory regulatory responsibilities and support the Board’s oversight of policy development. Regardless of their composition or purpose, all committees are expected to operate in the best interests of the public, as stated in the CDSBC Governance Manual.

Committee Membership

Discipline Committee

The role of the Discipline Committee is to hold hearings regarding the conduct or competence of a registrant when the Inquiry Committee directs a disciplinary citation for hearing (a citation is a formal notice that lists the allegations regarding the conduct or competence of a registrant). Panels of the Discipline Committee conduct hearings, make findings, determine the appropriate penalty if the findings are adverse, and issue written reasons for decisions. All committee members are required to attend an orientation and training session before serving on a discipline panel.

Members

- Dr. David Speirs, Dentist, Chair
- Dr. Myrna Halpenny, Dentist, Vice-Chair
- Dr. Josephine Chung (until June 2018)
- Dr. Karl Denk
- Dr. Frederic Duke
- Mr. Paul Durose (Public Member)
- Mr. Martin Gifford (Public Member)
- Ms. Dorothy Jennings (Public Member)
- Ms. Natasha Kellett, CDA
- Mr. Lars Kushner (Public Member)
- Ms. Cathy Larson, CDA
- Mr. Michael MacDougall (Public Member)
- Ms. Catherine Monk, CDA (until June 2018)
- Ms. Sabina Reitzik, CDA
- Dr. William Rosebush
- Dr. Charity Siu
- Dr. Bert Smulders
- Dr. Michael Wainwright
- Dr. Bruce Ward (until June 2018)

Staff support

Dr. Chris Hacker, Ms. Nancy Crosby

Ethics Committee

The role of the Ethics Committee is to develop and recommend changes to ethical standards applicable to registrants.

Members

- Dr. Reza Nouri, Chair (since July 2018)
- Dr. Ken Chow, Chair (until June 2018)
- Dr. Jason Conn, Vice-Chair
- Ms. Nadine Bunting
- Dr. Ken Chow
- Dr. Danielle Coulson
- Dr. Will Gaede
- Dr. Leetty Huang
- Mr. Oleh Ilnyckyj (Public Member until June 2018)
- Dr. Glenn Joyce
- Dr. Oxana Korj
- Dr. Mark Kwon (until June 2018)
- Mr. Gaetan Royer (Public Member)
- Dr. Ernst Schmidt
- Ms. Cynthia Shore (Public Member)
- Mr. Paul Stevens (Public Member)

Staff support

Dr. Peter Stevenson-Moore, Ms. Karen England

Committee Membership

Governance Committee*

The role of the Governance Committee is to provide governance, oversight, and advice to the Board. It develops and recommends CDSBC's approach to good governance and board effectiveness, and reviews governance policies relating to human resources.

Members

- Dr. Patricia Hunter, Chair
- Dr. Richard Busse
- Dr. Doug Conn
- Ms. Dianne Doyle
- Ms. Dorothy Jennings
- Dr. Masoud Saidi
- Dr. Mark Spitz

Staff support

Dr. Chris Hacker, Ms. Nancy Crosby,
Ms. Joyce Johner

**The Governance Committee is technically a working group*

Inquiry Committee

The role of the Inquiry Committee is to accept, investigate, and resolve or otherwise dispose of complaints against registrants. In 2018/19 two in-person Inquiry Committee meetings were held, combined with full day Inquiry Committee training sessions. The training sessions were well received by committee members and focused on panel training, risk assessment, the advertising and promotions complaints process, and consideration of past history. In the future, four in-person Inquiry Committee meetings a year are planned.

Members

- Dr. Greg Card, Chair
- Dr. Mike Racich, Vice-Chair
- Dr. Jonathan Adams
- Dr. Nariman Amiri
- Ms. Agnes Arevalo, CDA
- Ms. Nadine Bunting, CDA
- Dr. Suzanne Carlisle
- Ms. Lynn Carter (Public Member)
- Dr. Bertrand Chan
- Dr. Susan Chow
- Mr. A. Thomas Clarke (Public Member)
- Mr. Brad Daisley (Public Member)
- Dr. Robert Elliott
- Ms. Barb Hambly (Public Member)
- Dr. Ahmed Hieawy
- Dr. Patricia Hunter
- Dr. Erik Hutton
- Ms. Julie Johal (Public Member until June 2018)
- Mr. John Lee, QC (Public Member)
- Mr. John Meredith (Public Member)
- Dr. Ellen Park
- Dr. Harpradeep Ratia (until Sept. 2018)
- Dr. Andrew Shannon
- Dr. Jonathan Suzuki
- Dr. Jonathan Tsang
- Ms. Marg Vandenberg (Public Member)

Staff support

Dr. Meredith Moores, Ms. Joyce Johner,
Ms. Michelle Singh

Committee Membership

Nominations Committee

The role of the Nominations Committee is to oversee the volunteer recognition program and to recruit for any elected board member positions for which no valid nominations are received.

Members

- Dr. Don Anderson, Chair
- Dr. Peter Lobb, Vice-Chair
- Dr. Bob Coles
- Mr. Dan De Vita (Public Member)
- Dr. Myrna Halpenny
- Ms. Lane Shupe, CDA

Staff support

Ms. Anita Wilks, Ms. Jocelyn Chee

Quality Assurance

The role of the Quality Assurance Committee is to develop and review practice standards* and other quality assurance measures that maintain and promote the competence, knowledge and professionalism of registrants.

**standards for sedation and general anaesthesia are assessed by the Sedation and General Anaesthetic Services Committee*

Members

- Dr. Ash Varma, Chair
- Dr. Adam Pite, Vice-Chair
- Dr. Chris Callen
- Mr. Paul Durose (Public Member)
- Mr. James Ellsworth (Public Member)
- Dr. Andrea Esteves
- Ms. Sabine Feulgen (Public Member)
- Dr. Michael Flunkert
- Dr. Alexander Hird
- Ms. Cathy Larson, CDA

- Ms. Shelley Melissa, CDA (until Sept. 2018)
- Mr. Neal Steinman (Public Member until June 2018)
- Dr. Laura Turner
- Dr. Jan Versendaal (until June 2018)
- Dr. David Vogt

Staff support

Dr. Chris Hacker, Ms. Róisín O’Neill, Ms. Chloe Lo, Ms. Leslie Riva

A working group of the Quality Assurance Committee continued to move forward with the Quality Assurance program update, per the charge from the Board to develop a program that will promote career-long hands-on learning, encourage collaboration among colleagues and improve treatment outcomes for patients. Seven in-person consultations were hosted around the province over the course of the year, and an open consultation was hosted online in the fall of 2018. The individual consultation comments on the proposed changes can be viewed at www.cdsbc.org/consultations.

Committee Membership

Registration Committee

The role of the Registration Committee is to grant registration with CDSBC to dentists in accordance with the *Health Professions Act* and CDSBC Bylaws, and to review and monitor registration requirements under legislation/policy.

Members

- Dr. Alexander Hird (Chair)
- Dr. Ben Balevi (until October 2018)
- Dr. Pamela Barias
- Dr. Darren Buschel (until June 2018)
- Ms. Lynn Carter (Public Member)
- Dr. Doug Conn
- Dr. Warren Ennis
- Dr. Dustin Holben
- Mr. Carl Roy (Public Member)
- Dr. Robert Staschuk
- Mr. Roger Wiebe (Public Member)

Staff support

Dr. Chris Hacker, Ms. Róisín O’Neill, Ms. Chloe Lo

Sedation & General Anaesthetic Services Committee

The role of the Sedation & General Anaesthetic Services Committee is to review the sedation and general anaesthetic standards, and to assess compliance with those standards at dental offices where sedation is provided.

Members

- Dr. Tobin Bellamy, Chair
- Dr. Maico Melo, Vice-Chair
- Dr. Dean Burrill, Anaesthesiologist
- Dr. Brian Chanpong
- Dr. Jason Chen
- Dr. Nayeem Esmail (until February 2019)
- Dr. Mike Henry (until June 2018)
- Dr. Ben Kang
- Dr. James Kim, Anaesthesiologist
- Dr. Stephen Malfair
- Mr. Gord McConnell, Biomedical Engineer (until November 2018)
- Dr. Mehdi Oonchi (until Sept. 2018)

- Dr. Myrna Pearce
- Dr. Lyle Pidzarko
- Dr. Gerald Pochynok
- Dr. Masoud Saidi
- Dr. Bradford Scheideman
- Dr. David Sowden
- Dr. Leon Xu, Biomedical Engineer
- Dr. Scott Yamaoka

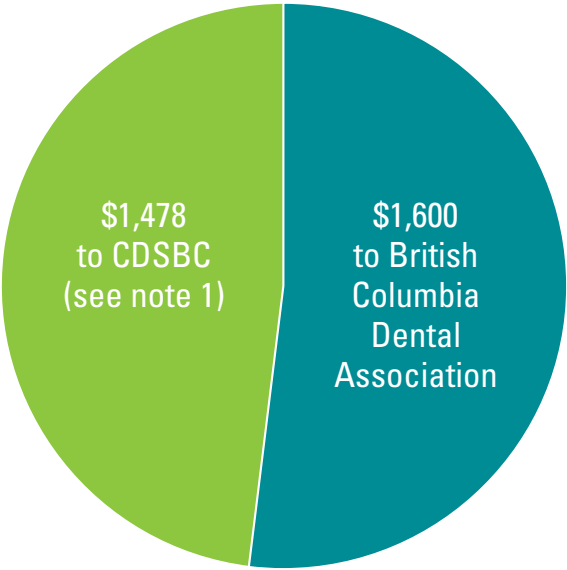
Staff support

Dr. Chris Hacker, Dr. Peter Stevenson-Moore, Ms. Ruby Ma

Where Do the Dentist Fees Go?

Most dentist registrants pay fees to each of CDSBC and the British Columbia Dental Association (BCDA)*. During renewal in 2018/19, dentists in the following categories paid \$3,078, which included \$1,478 to CDSBC and \$1,600 (includes GST) to the BCDA, as is indicated in the chart below:

- General Dentist
 - Certified Specialist
 - Restricted to Specialty
- Academic
 - Academic (grandparented)



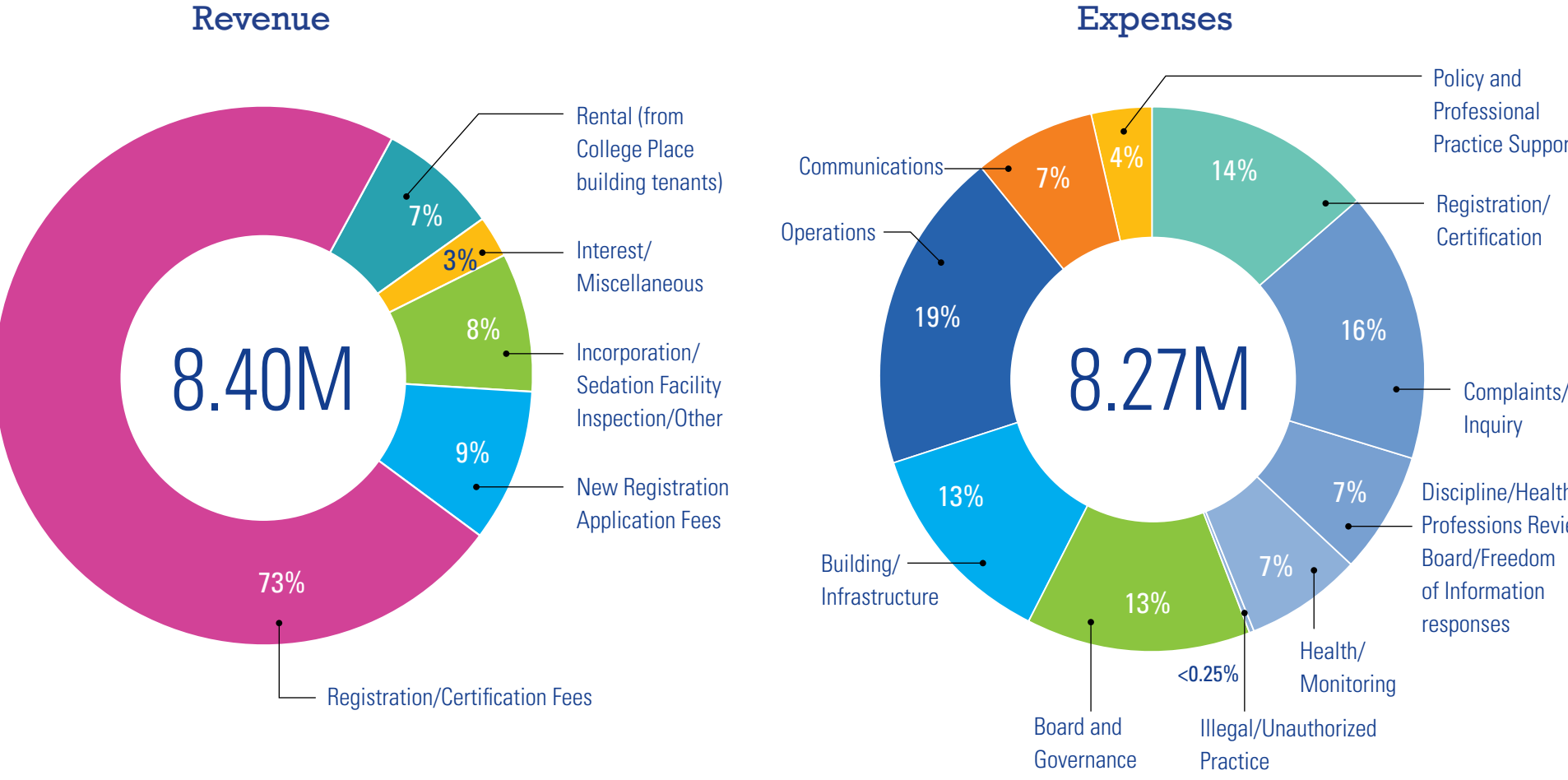
Note 1: CDSBC paid \$5.50 per dentist to the Canadian Dental Regulatory Authorities Federation (\$18,640) and \$17.35 per dentist to the Commission on Dental Accreditation of Canada (\$58,799).

The BCDA reimbursed the College \$161,560 (plus applicable taxes) for the costs associated with collection of the amount equivalent to the BCDA membership fee. A full breakdown of all fees paid by registrants is maintained on the College’s website at www.cdsbc.org/schedule-f.

**Membership in the BCDA is not mandatory for registration with the College; however, an amount equivalent to the BCDA membership fee is required and is collected per the Board’s discretionary power to do so provided in the CDSBC Bylaws section 3.10, which states that “In each fiscal year, the college may collect from dentists an amount equivalent to the annual fees of an association, whether or not the dentist is a member of the association, provided that the board and the association execute a written agreement to this effect.”*

Financial Overview

We are pleased to report that the 2018/19 year ended with a surplus. On the revenue side, a higher influx of new applications resulted in higher than anticipated revenue from registration/certification and new application fees. Despite increased legal expenses related to resolution of two settlements, and costs related to the government’s review of CDSBC, a surplus was maintained, due to the savings from anticipated expenses related to discipline hearings being deferred to next year, a change in the initiatives related to the proposed Quality Assurance program, and efficiencies related to IT and operations.



Consolidated Financial Statements

28 February 2019

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Independent Auditors’ Report

TO THE BOARD MEMBERS OF COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA

Opinion

We have audited the consolidated financial statements of College of Dental Surgeons of British Columbia (the “College”), which comprise the statement of financial position as at February 28, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the College as at February 28, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (“ASNPO”).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with ASNPO, 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.

In preparing the consolidated financial statements, management is responsible for assessing the College’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 management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College’s financial reporting process.

Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ 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 Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 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 College’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management’s 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 College’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the consolidated 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 auditors’ report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

Chartered Professional Accountants
Vancouver, British Columbia
May 21, 2019

1700 - 475 Howe St.
Vancouver, B.C. V6C 2B3
T: 604 687 1231
F: 604 688 4675
smythecpa.com

Consolidated Statement of Financial Position

Approved by the Board:



President



Treasurer

	February 28, 2019	February 28, 2018
ASSETS		
Current		
Cash and cash equivalents	\$ 13,502,617	\$ 12,630,094
Temporary investments (note 4)	6,652,498	6,052,317
Accounts receivable	116,103	101,448
Prepaid expenses	190,718	180,942
	20,461,936	18,964,801
Deferred Charges	51,809	65,511
Other Receivables	3,000	9,000
Capital Assets (note 5)	4,079,628	4,020,336
	\$ 24,596,373	\$ 23,059,648
LIABILITIES		
Current		
Accounts payable and accrued liabilities	\$ 848,177	\$ 1,085,039
Due to other professional bodies (note 6)	5,666,415	4,943,240
Deferred revenue	6,527,713	5,711,132
	13,042,305	11,739,411
NET ASSETS		
Unrestricted		
Operating	2,930,040	3,015,942
College Place Joint Venture	189,820	166,195
Invested in Capital Assets	4,079,628	4,020,336
Internally Restricted		
Joint Venture Preservation	285,352	306,319
Contingency Reserve	1,967,325	1,935,801
Information Technology	186,144	126,855
Office Renovations	75,399	–
HPA Enforcement – Legal	1,743,027	1,614,807
Wellness	97,333	133,982
	11,554,068	11,320,237
	\$ 24,596,373	\$ 23,059,648

See notes to consolidated financial statements

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	Office Renovations	Information Technology	HPA Enforcement – Legal	Wellness	February 28, 2019	February 28, 2018
Revenues											
Certification and registration fees	\$ 6,119,264	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 6,119,264	\$ 5,652,748
Application fees	777,442	–	–	–	–	–	–	–	–	777,442	656,138
Incorporation, facility inspection and other	691,635	–	–	–	–	–	–	–	–	691,635	677,265
Interest and miscellaneous	180,851	–	–	–	31,524	–	–	–	–	212,375	134,115
Rental	–	600,490	–	–	–	–	–	–	–	600,490	645,176
	7,769,192	600,490	–	–	31,524	–	–	–	–	8,401,206	7,765,442
Expenses											
Salaries and benefits	4,767,740	–	–	–	–	–	–	–	–	4,767,740	4,198,849
General and administrative (note 7)	886,496	–	–	–	–	–	–	–	–	886,496	839,691
Consulting fees	448,942	–	–	–	–	–	–	–	–	448,942	294,151
Meetings and travel	276,747	–	–	–	–	–	–	–	–	276,747	270,101
Committees	262,134	–	–	–	–	–	–	–	–	262,134	239,033
Honorariums	208,996	–	–	–	–	–	–	–	–	208,996	203,205
Professional fees	240,314	–	–	–	–	–	–	–	–	240,314	104,398
Building occupancy (note 8)	–	405,502	–	–	–	–	–	–	–	405,502	380,074
Amortization of deferred charges	–	13,411	–	–	–	–	–	–	–	13,411	19,823
Amortization of capital assets	–	–	321,039	–	–	–	–	–	–	321,039	296,782
	7,091,369	418,913	321,039	–	–	–	–	–	–	7,831,321	6,846,107
Restricted Fund Expenses											
Office renovation	–	–	–	–	–	13,168	–	–	–	13,168	–
Information technology	–	–	–	–	–	–	69,301	–	–	69,301	46,144
HPA Enforcement – Legal	–	–	–	–	–	–	–	345,737	–	345,737	368,834
Wellness	–	–	–	–	–	–	–	–	12,667	12,667	1,018
	–	–	–	–	–	13,168	69,301	345,737	12,667	440,873	415,996
Excess (Deficiency) of Revenues over Expenses for Year											
	\$ 677,823	\$ 181,577	\$ (321,039)	\$ –	\$ 31,524	\$ (13,168)	\$ (69,301)	\$ (345,737)	\$ (12,667)	\$ 129,012	\$ 503,339

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	Office Renovations	Information Technology	HPA Enforcement – Legal	Wellness	February 28, 2019	February 28, 2018
Balance, Beginning of Year	\$ 3,015,942	\$ 166,195	\$ 4,020,336	\$ 306,319	\$ 1,935,801	\$ –	\$ 126,855	\$ 1,614,807	\$ 133,982	\$11,320,237	\$ 10,700,538
Excess (deficiency) of revenues over expenses for year	677,823	181,577	(321,039)	–	31,524	(13,168)	(69,301)	(345,737)	(12,667)	129,012	503,339
For capital asset purchases	(43,898)	–	380,331	–	–	(336,433)	–	–	–	–	–
Other capital adjustments (note 8)	–	104,819	–	–	–	–	–	–	–	104,819	116,360
Contributions to Joint Venture Preservation	–	(33,432)	–	33,432	–	–	–	–	–	–	–
Interfund transfers	(719,827)	(229,339)	–	(54,399)	–	425,000	128,590	473,957	(23,982)	–	–
	(85,902)	23,625	59,292	(20,967)	31,524	75,399	59,289	128,220	(36,649)	233,831	619,699
Balance, End of Year	\$ 2,930,040	\$ 189,820	\$ 4,079,628	\$ 285,352	\$ 1,967,325	\$ 75,399	\$ 186,144	\$ 1,743,027	\$ 97,333	\$11,554,068	\$ 11,320,237

See notes to consolidated financial statements

Consolidated Statement of Cash Flows

	Year Ended	
	February 28, 2019	February 28, 2018
Operating Activities		
Excess of revenues over expenses	\$ 129,012	\$ 503,339
Items not involving cash		
Amortization of capital assets	321,039	296,782
Amortization of deferred charges	13,411	19,823
	463,462	819,944
Changes in non-cash working capital		
Accounts receivable	(14,655)	18,668
Prepaid expenses	(9,776)	(6,752)
Deferred charges	291	(4,446)
Other receivables	6,000	31,891
Accounts payable and accrued liabilities	(236,862)	5,859
Due to other professional bodies	723,175	94,477
Deferred revenue	816,581	315,258
Capital adjustment (note 8)	104,819	116,359
	1,389,573	571,314
Cash Provided by Operating Activities	1,853,035	1,391,258
Investing Activities		
Purchase of investments, net	(600,181)	(764,782)
Purchase of capital assets	(380,331)	(95,324)
Cash Used in Investing Activities	(980,512)	(860,106)
Inflow of Cash	872,523	531,152
Cash and Cash Equivalents, Beginning of Year	12,630,094	12,098,942
Cash and Cash Equivalents, End of Year	\$ 13,502,617	\$ 12,630,094
Represented by:		
Cash	\$ 1,222,997	\$ 1,206,934
Investment savings accounts	12,279,620	11,423,160
	\$ 13,502,617	\$ 12,630,094

See 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(1)(c) 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 by proportionately consolidating the Joint Venture in these financial statements. All transactions between the College and the Joint Venture are eliminated on consolidation.

(b) Net assets

(i) Unrestricted

Unrestricted net assets represents cumulative excess of revenues over expenses since inception, net of amounts recorded in the below 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.

(ii) 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.

(iii) 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 Reserve Fund represents amounts set aside for unanticipated or unbudgeted expenses which are consistent with the objectives of the College. Any disbursements from the Contingency Reserve Fund require a special resolution of the Board.

The Information Technology Fund represents amounts set aside for upgrades to and enhancements of the College’s information technology and infrastructure.

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, investigation and prosecution of illegal/unauthorized practice matters, and challenges to registration decisions.

The Wellness Fund represents amounts set aside to cover a number of possible contingencies, including medical assessments of registrants and continuing education for registrants recovering from medical conditions.

The Office Renovations Fund represents amounts set aside for projects related to the renovation of the College’s office space.

(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) Amortization

Capital assets are recorded at historical cost less accumulated amortization. Amortization is provided at the following annual rates:

College of Dental Surgeons of British Columbia

Building	– 25 years straight line
Office renovations	– 10 years straight line
Office furniture and equipment	– 10 years straight line
Computer equipment	– 3 years straight line

College Place Joint Venture

Building	– 25 years straight line
Office furniture and equipment	– 10 – 20% declining value

(e) Impairment of property and equipment

Capital assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amounts of these assets exceed their estimated fair value.

(f) 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.

(g) 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 impairment of capital assets, accrual of liabilities, deferred revenues, and recoverability of accounts receivable. While management believes these estimates are reasonable, actual results could differ from those estimates and could impact future results of operations and cash flows.

(h) 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.

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 and cash equivalents, accounts receivable, other receivables and temporary 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 and money market mutual funds held at a chartered bank and an insured credit union. The fixed income investments earn interest at 0.75% to 2.23% (2018 – 1.20% to 2.21%) per annum and mature July 17, 2019 to April 5, 2020.

5. CAPITAL ASSETS

	Cost	Accumulated Amortization	2019	2018
Land	\$ 1,223,550	\$ –	\$ 1,223,550	\$ 1,223,550
Building	4,946,822	2,930,002	2,016,820	2,166,814
Office renovations	1,816,293	1,382,806	433,487	327,398
Office furniture and equipment	1,090,751	783,994	306,757	209,505
Computer equipment	892,842	793,828	99,014	93,069
	\$ 9,970,258	\$ 5,890,630	\$ 4,079,628	\$ 4,020,336

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, non-interest-bearing and remitted to these professional bodies once per year.

7. GENERAL AND ADMINISTRATIVE EXPENSES

	2019	2018
Electronic transaction costs	\$ 316,833	\$ 276,158
Office	293,828	258,976
Printing and publications	191,599	200,077
Equipment repairs and maintenance	44,311	44,528
Staff development	25,163	30,065
Miscellaneous	14,762	15,912
Online course development	–	13,975
	\$ 886,496	\$ 839,691

8. COLLEGE PLACE JOINT VENTURE

The College Place 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 30% investor, the College of Pharmacists of British Columbia ("CPBC"). The Joint Venture also rents space in the building to third parties.

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

	2019		2018	
	Entire Amount	College's 70%	Entire Amount	College's 70%
Capital assets	\$ 4,671,586	\$ 3,270,110	\$ 4,894,286	\$ 3,426,000
Other assets	580,094	406,066	542,210	379,547
Liabilities	(115,566)	(80,896)	(159,193)	(111,435)
Net Assets	\$ 5,136,114	\$ 3,595,280	\$ 5,277,303	\$ 3,694,112
Revenues from third parties	\$ 1,087,155	\$ 761,009	\$ 1,092,192	\$ 764,534
Amortization	(241,858)	(169,301)	(252,742)	(176,920)
Other expenses	(579,288)	(405,502)	(542,963)	(380,074)
	\$ 266,009	\$ 186,206	\$ 296,487	\$ 207,540
Cash flows resulting from				
Operations	\$ 459,524	\$ 321,667	\$ 497,144	\$ 348,002
Investing	–	–	(7,565)	(5,296)
Financing	(407,261)	(285,083)	(515,502)	(360,851)
	\$ 52,263	\$ 36,584	\$ (25,923)	\$ (18,145)

The cash requirements of the Joint Venture are met through cash calls as required from the College and CPBC. Excess cash is distributed to the College and CPBC as cash flow permits.

Because each investor'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 \$104,819 (2018 - \$116,360) is accounted for as a capital adjustment to the Operating Fund in the consolidated statement of changes in net assets.

Staff

Registrar/CEO's Office

DR. CHRIS HACKER*	REGISTRAR & CEO
Dr. David Baird	Directed Education Monitor
Nancy Crosby*	Manager of CEO's Office
Ruby Ma	Sedation Program Coordinator
Dr. Cathy McGregor	Health and Directed Education Program Head
Renée Mok	Policy Coordinator
Melissa Norman	Administrative Assistant, Health and Directed Education
Moninder Sahota	Monitoring and Compliance Officer
Dr. Peter Stevenson-Moore	Dental Policy Advisor
Precious Tolofari	Administrative Assistant, Registrar's Office
Dr. Brian Wong	Directed Education Monitor

Legal

Joyce Johner*	General Counsel
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*Member of management team.

Complaints

Dr. Meredith Moores*	Acting Director of Professional Practice
Dr. Phil Barer	Complaint Investigator
Julie Boyce	Regulatory Compliance Officer
Jennifer Chung	Administrative Assistant
Dr. Sigrid Coil	Complaint Investigator
Kelly Cornell	Complaint Officer
Rachel Gallo	Regulatory Compliance Officer
Meena Kanbi	Administrative Assistant
Lilian Leung	Complaint Officer
Dr. Garry Lunn	Complaint Investigator
Mehrnaz Moniriasl	Complaint Officer
Dr. Alex Penner	Complaint Investigator
Agnes Pham	Administrative Assistant
Michelle Singh	Complaint and Inquiry Committee Officer
Dr. Garry Sutton	Early Resolution and Practice Advice
Karen Walker	Compliance Monitor
Dr. Kelly Wright	Complaint Investigator

Communications

Anita Wilks*	Director of Communications
Bethany Benoit-Kelly	Communications Specialist
Jocelyn Chee	Communication and Event Assistant
Leanne Le Fevre	Communications Coordinator

Registration and Human Resources

Róisín O'Neill*	Director of Registration and Human Resources
Evelyn Chen	Registration and Human Resources Coordinator
Chloe Lo	Dentist Registration Coordinator
Leslie Riva*	Senior Manager: CDA Certification and Quality Assurance
Socorro Wardle	Certification Assistant

Operations

Dan Zeng*	Director of Finance and Administration
Karen England	Administrative Assistant
Flora Lee	Accounting Officer
Noreen Proch	Receptionist
James Spencer	Data and Information Integrator

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