



● — **Focus on patient safety** —

Focus on Patient Safety

As a health regulator, patient safety has always been at the heart of our work. This took on new meaning as we regulated through the COVID-19 pandemic. The certified dental assistants, dental therapists and dentists we regulate demonstrated that they could adapt and respond to changing public health expectations; it was our priority to provide the guidance to support them to deliver safe oral health care to British Columbians.

The resilience of both staff and registrants has shone through during this unprecedented year of challenge and change. As you read through this report, you will see that despite the pressures of the pandemic, we forged ahead with many initiatives, including the completion of a 32-item Action Plan with a focus on public protection.

At CDSBC's Annual Meeting, professional regulation expert Harry Cayton reminded us that a modern regulator must be agile, energetic, open, and forward-looking. We trust that you will see evidence of those qualities reflected in these pages, and in your interactions with us.



Mr. Carl Roy, Board Chair



Dr. Chris Hacker, Registrar/CEO

About CDSBC

The mandate of the College of Dental Surgeons of British Columbia (CDSBC) is to serve and protect the public, regulating over 6,500 certified dental assistants, six dental therapists and over 4,000 dentists.

About this Report

This report provides a record of CDSBC's activities and information during a one-year timeframe (March 1, 2020 to February 28, 2021). 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*.

Territorial Acknowledgement

The College of Dental Surgeons of BC's offices are located on the traditional, ancestral and unceded territory of the Coast Salish Peoples, represented today by the Musqueam, Squamish and Tsleil-Waututh Nations.

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Strategic Plan 2019-22

Our Vision

- Public protection
- Regulatory excellence
- Optimal health

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 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 BC.

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 Goals

Goal
1

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

Goal
2

Identify and strengthen productive relationships with stakeholders.

Goal
3

Embrace leading regulatory practices to protect the public.

Goal
4

Strengthen and clarify governance to support our mandate.

Action Plan

A renewed focus on the safety of patients and the public

At the end of the 2020/21 year, CDSBC was on the final stretch of our multi-year journey to complete 32 action items that would renew our focus on patient safety through improvements in our governance, transparency and accountability.



Although we have built the framework required to address all items outlined in our Action Plan, our work in this area will continue indefinitely: the regulatory landscape will continue to evolve, and regulatory modernization efforts are ramping up at the provincial level. Regardless of what comes next, our promise is that, above all else, we will ensure public safety remains at the forefront of every decision we make.

"Those of us who work at the College and on the Board have certainly felt the cumulative impacts of the changes over the past year. We are asking different questions than we did before, always trying to get at the heart of what we are doing and why. And all of this is done in pursuit of becoming a more effective and trustworthy regulator – one that, above all, serves and protects the public of this province."

CDSBC Registrar/CEO, Dr. Chris Hacker

Building on work completed in 2019/20, our accomplishments include:

- ✓ Redesigned our committee structure to embrace leading regulatory practices and reflect our overarching commitment to protecting patients and the public
- ✓ Established a self-evaluation tool for Board members and the Registrar/CEO
- ✓ Began work on a new dashboard and reporting process to monitor and report on key measures and initiatives
- ✓ Began work to ensure standards and guidance are up to date, prioritize patient safety, and are published in accessible formats
- ✓ Surveyed registrants and the public on their perception of the College and its processes
- ✓ Developed a stakeholder map and a communications/engagement strategy
- ✓ Created a risk register for identifying, assessing, escalating and managing organizational risks
- ✓ Increased collaboration with the three other colleges that regulate oral health professionals
- ✓ Implemented a new *Remuneration and Expense Policy*
- ✓ Developed a risk-based complaints process
- ✓ Improved data collection to measure regulatory performance

For a full progress report on the Action Plan, visit www.cdsbc.org/action-plan

Year in Review

Completion of Action Plan Commitments in Response to the Cayton Report

The Action Plan included 32 items to improve governance, transparency and accountability in pursuit of a renewed focus on patient safety. The plan was our response to a report by regulatory expert Harry Cayton, and articulated how CDSBC would address each of the recommendations and unmet standards identified by Mr. Cayton.

The Action Plan called for improvements in several key areas. To learn about the action items addressed in 2020/21, please refer to page 3.

Although the original 12-month timeframe to deliver on the Action Plan was delayed due to our pandemic response, all 32 action items have now been completed. Undergoing an external review was a constructive experience and an opportunity to better serve the public we are here to protect.

Addressing Indigenous-Specific Racism

In June 2020, Minister of Health Adrian Dix announced that Mary Ellen Turpel-Lafond would lead an independent investigation into allegations of racism in BC's health-care system, with a focus on racism experienced by Indigenous people. Dr. Turpel-Lafond released her report, titled *"In Plain Sight: Addressing Indigenous-specific Racism and Discrimination in B.C. Health Care"* in November 2020. The report provided evidence of widespread fear and mistrust of the health-care system due to the prevalence of stereotypes, discrimination, racism and abuse. As a result, Indigenous people have poorer health outcomes compared to non-Indigenous people.

The report contains 24 recommendations, many of which have direct implications for the regulators of health professions. CDSBC participated in the investigation by Mary Ellen Turpel-Lafond, and is one of four health regulators named in the report.

In response to the report, Minister Dix called for bold action from health system leaders. Our commitment is to take definitive action to respond to the recommendations in this investigation. Together with the three other largest health regulators in BC, we published an apology in which we pledged to be anti-racist, and to support the health professions we regulate to do the same. Read the full apology on page 8.

Moving Towards a Single Oral Health Regulator

The College of Dental Hygienists of BC (CDHBC), College of Dental Technicians of BC (CDTBC), College of Dental Surgeons of BC (CDSBC) and College of Denturists of BC (CDBC) agreed to pursue amalgamation and create a single oral health regulator that will govern the six oral health professions in the public interest. The new regulator will oversee all oral health professions: certified dental assistants, dental hygienists, dental technicians, dental therapists, dentists and denturists.

This initiative is informed by the Government of British Columbia's plan for modernizing the health regulatory system to better serve patients and the public. The proposed changes to the regulatory framework are designed to improve patient safety and public protection, improve efficiency and effectiveness of the regulatory framework, and improve transparency and accountability. Learn more on page 6.

Year in Review

Responding to the COVID-19 Pandemic

On March 11, 2020 the World Health Organization declared COVID-19 a pandemic; this public health emergency changed the



way we live and work, and over the course of the next 12 months nearly 80,000 British Columbians had contracted the

disease, with more than 1,300 deaths. Health Minister Adrian Dix later described the efforts to stop the novel coronavirus as “the greatest fight of our time.”

Throughout the course of the pandemic, CDSBC continued to prioritize patient safety.

COVID-19 Response Working Group

A working group was appointed by the CDSBC Board to review and develop pandemic-specific guidance and recommend additional measures to ensure the public remained protected. The working group met weekly from May to September 2020.

We ensured British Columbians remained safe when seeking dental care by successfully and effectively implementing the public health and regulatory measures required to prevent virus transmission.

Information sharing and responding to inquiries: As the pandemic evolved, we shared important updates from the office of the Provincial Health Officer and answered hundreds of inquiries from patients and registrants about the safety of dental care in the context of COVID-19 and expectations for patient care.

Joint guidance to keep patients safe: BC’s four oral health regulators worked together to publish and update a joint guidance document for registrants to ensure patients continued to receive safe and timely care throughout the pandemic. A patient companion document was also developed to inform patients and the public of what to expect from oral health care professionals during the pandemic. These respective documents were the first of their kind in Canada.

Vaccine rollout: CDSBC supported the province’s vaccine rollout efforts by relaying information to registrants about opportunities for them to assist in the delivery of the vaccine program, the largest public health initiative in BC’s history.

Action Plan Highlight:

Action Item 5: New Committee Structure

CDSBC completely redesigned our committees to embrace leading regulatory practices and reflect our overarching commitment to public protection. The changes increase public representation and will make our decision-making more streamlined and effective.

In spring 2020, we issued a broad invitation to registrants and members of the public to step forward and apply for membership on one of 10 new committees. The new structure was implemented in July 2020, with the appointment of 37 public members and 53 registrant members. The Appointments Working Group, chaired by CDA board member Sabina Reitzik, led the work to populate the committees based on their respective terms of reference, including specific skills, experience and perspectives – and to ensure an appropriate and proportionate mix of experienced and new CDSBC committee members.

This critical governance change reflects the fact that the regulation of dentistry in BC is shared by members of the public and dental professionals who work side by side to protect patients and the public. Read more about our committees on page 22.

Modernization of Health Regulation in BC

In 2020, Health Minister Adrian Dix announced the government's plan for modernizing the health regulatory system to better serve patients and the public.

Regulatory Changes to Benefit Patients and the Public

The proposed changes to the regulatory framework are designed to improve patient safety and public protection, improve efficiency and effectiveness of the regulatory framework, and improve transparency and accountability to the public.

The ministry identified six areas of focus within the recommendations for modernization:

- 1 **Commitment to cultural safety and humility**
- 2 **Improved governance**
- 3 **Improved efficiency and effectiveness through a reduction in the number of regulatory colleges**
- 4 **Strengthening the oversight of regulatory colleges**
- 5 **Complaints and adjudication**
- 6 **Information sharing to improve patient safety and public trust**

CDSBC anticipates that this initiative will strengthen the regulatory colleges' ability to deliver on their mandates to protect the public. Many of the initiatives align with steps we have already taken to put patients first.

Moving Towards a Single Oral Health Regulator

Informed by the modernization recommendations, the boards of the oral health regulators began to pursue amalgamation in 2020.

A new regulator would oversee all six oral health professions — certified dental assistants, dental hygienists, dental technicians, dental therapists, dentists and denturists — benefitting registrants and the public alike by providing a single point of contact and promoting team-based care.

BC's four oral health colleges have already begun to work together to promote team-based dental care and more consistent standards of practice across the professions we regulate.

British Columbia Public Advisory Network



What are your experiences with virtual health care? What would like to see in a health care profession's code of ethics? These are the types of questions discussed by members of the BC Public Advisory Network (BC-PAN). CDSBC is one of 11 college partners behind this initiative that connects patients and the public with health professions regulators. The feedback from the public advisors helps to guide regulatory practice standards and policies, strategic priorities, and communications directed at the public.

Following a successful pilot phase, the 2020/21 fiscal year marks the BC-PAN's first operational year.

The BC-PAN's 2020/21 year consisted of three online meetings (two days each) spread across the year, covering topics such as:

- Virtual care
- Discrimination in health care
- Use of social media by health care practitioners
- Complaints processes
- Codes of ethics
- Public registers/directories

Public Advisors

The BC-PAN includes 16 members of the public who reflect the diversity of BC's population.

Diversity	Where do they live?
<ul style="list-style-type: none"> • Indigenous: 4 • Members of visible minorities: 4 • Disability community: 3 • LGBTQIA2S+: 2 	<ul style="list-style-type: none"> • Northern BC: 2 • Cariboo Chilcotin Coast: 1 • Fraser Valley and Lower Mainland: 9 • Vancouver Island: 3 • Interior BC: 1



Composite image; altered to display public advisors only.

Meetings are facilitated by public engagement specialist Susanna Haas Lyons, and coordinated by Praise Osifo. The BC-PAN is chaired by the College of Physicians and Surgeons of BC.

More information about the discussion topics and the input provided by the public advisors is available at www.bcpa.ca/bc-public-advisory-network.

Racism in Health Care: An Apology and Pledge

In response to the first recommendation from the 2020 'In Plain Sight Report' on Indigenous-specific racism in BC's health-care system, the registrars of BC's four largest health regulatory colleges offered the apology below to Indigenous people and communities who have experienced racism while engaging with them and the individuals they regulate. Further, the apology pledges bold action to enact systemic change and dismantle racism.



CPSBC

College of
Physicians and Surgeons
of British Columbia



College of Dental Surgeons
of British Columbia

May 11, 2021

Racism in Health Care: An Apology to Indigenous People and a Pledge to Be Anti-Racist

Indigenous people (First Nations, Métis and Inuit) have waited far too long for their legal rights to be recognized. And they have waited too long for health-system leaders to dismantle the racism that was built into our colonial health-care system — racism that continues to cause harm to this day.

As the leaders of the four largest health regulatory colleges in British Columbia, we offer our apology to the Indigenous people and communities who have experienced racism while engaging with us and with the health professionals we regulate.

As regulators, we govern more than 90,000 professionals who provide the foundational health services that British Columbians rely on, including physicians and surgeons, nurses, midwives, dentists and pharmacists.

Our job is to protect patients and the public by ensuring that the professionals we regulate provide ethical, safe, quality care. However, Dr. Mary Ellen Turpel-Lafond's report, *In Plain Sight*, provided evidence of widespread fear and mistrust of the health-care system due to the prevalence of stereotypes, discrimination, racism and abuse experienced by Indigenous people. The report's findings illustrated how our current health-care system continues to limit access to medical treatment and negatively affects the health and wellness of Indigenous people — and that Indigenous women and girls are disproportionately impacted.

We must take specific actions, as individual leaders, within our organizations and as partners in the wider health system.

Our pledge now is to become anti-racist and to support the health professionals we regulate to do the same.

We will take this journey together, knowing that recognizing racism in ourselves and others will not be comfortable or easy. We will be guided by Indigenous elders and professionals, the recommendations contained in the *In Plain Sight* report, and by the legal and ethical requirements to provide respect, dignity and equitable health care for the Indigenous people of this province.

It is only through consistent concrete action to uphold Indigenous rights and eliminate racism within the health-care system that we can begin to slowly earn the trust of Indigenous people.

Continued...

What you can expect from us

As leaders, we will:

- Apologize to Indigenous people for the harms suffered in a racist health-care system, of which we are a part
- Be anti-racist leaders who will foster a speak-up culture, where stereotypes, discrimination and racism are called out and eliminated
- Establish clear accountabilities for cultural safety and humility within our leadership teams

As health regulatory colleges, we will:

- Draw on Indigenous Knowledge Keepers and professionals to guide our work
- Provide education and develop practice standards to ensure Indigenous people receive culturally safe health care
- Invest in supports and remove barriers to ensure that Indigenous people do not feel isolated or unsafe when filing a complaint
- Ensure board, staff, and committee members are trained in cultural safety and humility, anti-racism, unconscious bias, and, as appropriate, trauma-informed care
- Broaden Indigenous participation on our boards and committees and staff teams
- Promote anti-racism and Indigenous cultural safety and humility as core competencies for current and future health-care providers



Cynthia Johansen
Registrar and Chief Executive Officer

British Columbia College of Nurses and Midwives

Regulatory college for BC's 63,000 licensed practical nurses, registered midwives, nurse practitioners, registered nurses, and registered psychiatric nurses



Bob Nakagawa
Registrar and Chief Executive Officer

College of Pharmacists of British Columbia

Regulatory college for BC's 9,000 pharmacists and pharmacy technicians



Dr. Chris Hacker
Registrar and Chief Executive Officer

College of Dental Surgeons of British Columbia

Regulatory college for BC's 10,000 certified dental assistants, dental therapists, and dentists



Dr. Heidi Oetter
Registrar and Chief Executive Officer

College of Physicians and Surgeons of British Columbia

Regulatory college for BC's 14,000 physicians and surgeons



Photo courtesy of Capilano University

As part of the health-care system, we will:

- Build partnerships with Indigenous-led organizations to promote system change and dismantle racism
- Work with our fellow provincial health regulators to implement the recommendations of the *In Plain Sight* report
- Identify and support changes in legislation and bylaws to deconstruct colonialism, value Indigenous ways of knowing, and eliminate harm for Indigenous people



CDSBC Board

CDSBC is governed by a 12-member Board composed of 50% certified dental assistants, dental therapists and dentists, and 50% public members. The Board is led by a chair elected from within the Board.

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.

2020/21 Board

Mr. Carl Roy BOARD CHAIR, PUBLIC MEMBER

Dr. Heather Davidson PHD, PUBLIC MEMBER

Ms. Dianne Doyle PUBLIC MEMBER

Ms. Barb Hambly PUBLIC MEMBER

Dr. Alexander N. Hird DENTIST

Ms. Cathy Larson CDA

Dr. Maico (Mike) Melo DENTIST

Ms. Sabina Reitzik CDA

Ms. Shirley Ross PUBLIC MEMBER

Dr. Lynn Stevenson PHD, PUBLIC MEMBER

Ms. Kim Trottier DENTAL THERAPIST

Dr. Richard Wilczek DENTIST

About Our Registrants

Where Registrants Practise in BC

OUTSIDE BC

Certified Dental Assistants – 112
Dental Therapists – 0
Dentists – 85
Specialists – 17

NORTH (District 2)

Certified Dental Assistants – 314
Dental Therapists – 2
Dentists – 157
Specialists – 13
Sedation/GA Facilities* – 6

VANCOUVER ISLAND (District 5)

Certified Dental Assistants – 1121
Dental Therapists – 3
Dentists – 538
Specialists – 69
Sedation/GA Facilities* – 16

VANCOUVER (District 4)

Certified Dental Assistants – 1973
Dental Therapists – 0
Dentists – 1842
Specialists – 235
Sedation/GA Facilities* – 26

SOUTHERN INTERIOR (District 3)

Certified Dental Assistants – 1008
Dental Therapists – 0
Dentists – 474
Specialists – 54
Sedation/GA Facilities* – 9

FRASER VALLEY (District 1)

Certified Dental Assistants – 1621
Dental Therapists – 1
Dentists – 794
Specialists – 96
Sedation/GA Facilities* – 7

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

**non-hospital facilities confirmed for compliance by CDSBC for the administration of deep sedation and/or general anaesthesia (GA).*

About Our Registrants

Certified Dental Assistants

Practising	6103
Non-Practising	417
Temporary	35
Limited	11

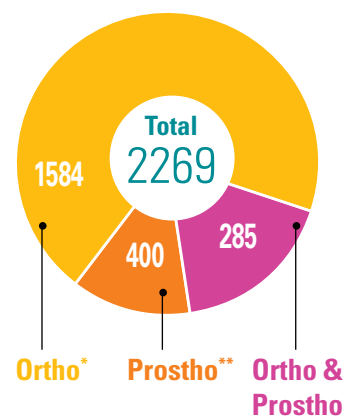
62%
of our
registrants
are CDAs

6566
CERTIFIED DENTAL
ASSISTANTS

Where Incoming CDAs Received Training



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 BC.

**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 BC.

<1%

of our registrants
are Dental Therapists

6

DENTAL
THERAPISTS

Dental therapists deliver a range of preventive and treatment-focused oral health services under the remote supervision of a dentist. Dental therapists provide care in First Nations communities, particularly in remote and isolated locations.

All dental therapists are employed by the First Nations Health Authority (FNHA).



First Nations Health Authority
Health through wellness

Ensuring Care Through the COVID-19 Pandemic

In response to the COVID-19 pandemic, dental therapists found new ways to meet the oral health care needs of patients living in First Nations communities across British Columbia. They developed a collaborative working model with communities to ensure that preventive care and treatment remained available.

A Shift to Virtual Care

During the pandemic, dental therapists shifted to provide virtual care through:

- Phone consultations in collaboration with dentists.
- Referral of patients to clinics that remained open in the early part of the pandemic.
- Connections with community champions via social media. For example, running contests through Children's Oral Health Initiative (COHI) aides* to mobilize and educate community members on oral health services.

The **Children's Oral Health Initiative is an early childhood tooth decay prevention program for children aged 0-7, their parents and caregivers and pregnant women, delivered to communities by a dental therapist or dental hygienist and a COHI aide.*

Emergency Treatment Hubs

Dental therapists engaged with communities to determine regional needs, resulting in the creation of treatment 'hubs' where patients could access in-person emergency care.

The hubs were set up within different regions of BC, and patients access emergency care at their nearest hub.

Oral Health Cross-Promotion and Education

An increased emphasis on preventive oral health care was achieved through cross-promotional activities. Dental therapists partnered with other health-care providers to distribute educational materials and supplies (such as toothbrushes) through:

- food banks
- community events
- immunization clinics

Safe Service Resumption

Following CDSBC's publication of the COVID-19 guidance for oral health care providers and the *FNHA Safety Action Plan*, dental therapists worked together to determine how to provide services safely in accordance with the guidance.

Shortly after the 2020/21 fiscal year end, Provincial Health Officer Dr. Bonnie Henry amended the public health order, expanding the number of health professionals who are able to administer COVID-19 vaccines to include dental therapists.

About Our Registrants

Dentists

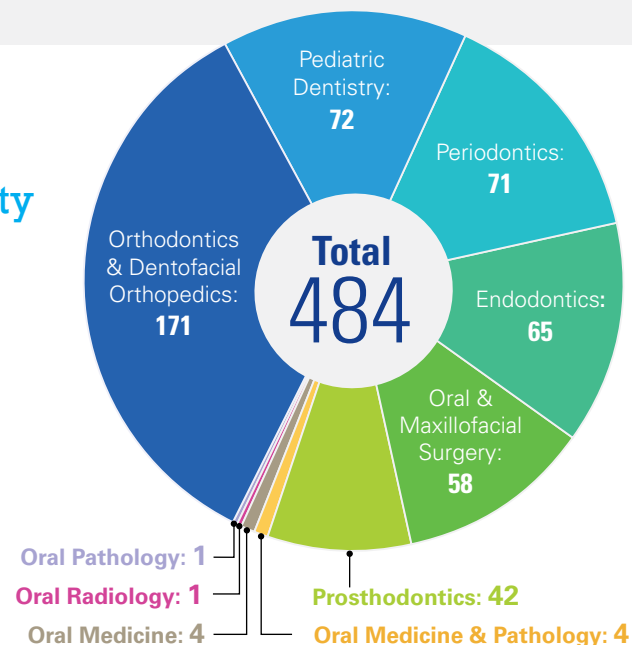
General Dentists	3267
Certified Specialists	424
Non-Practising	140
Limited	128
Restricted to Specialty	60
Academic	11

38%
of CDSBC
registrants are
dentists

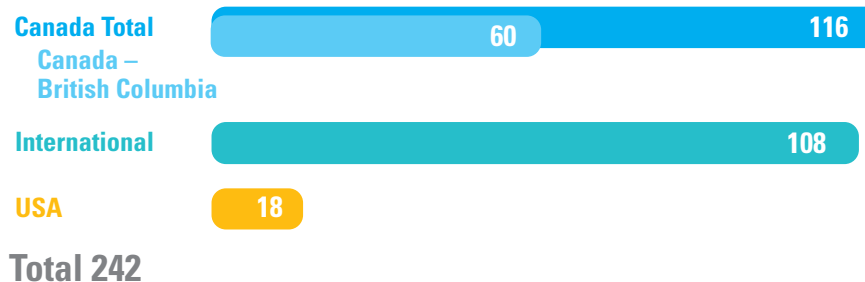
4030
TOTAL DENTISTS

Certified Specialists by Specialty

Includes five specialists with multiple specialties



Where Incoming Dentists Received Training



About Our Registrants

Demographics

Practising Certified Dental Assistants

AGE	Male	Female	
30 or under	18	1339	1357
31-44	29	2182	2211
45-59	10	1936	1946
60-74	1	584	585
75+	0	4	4
Total	58	6045	6103

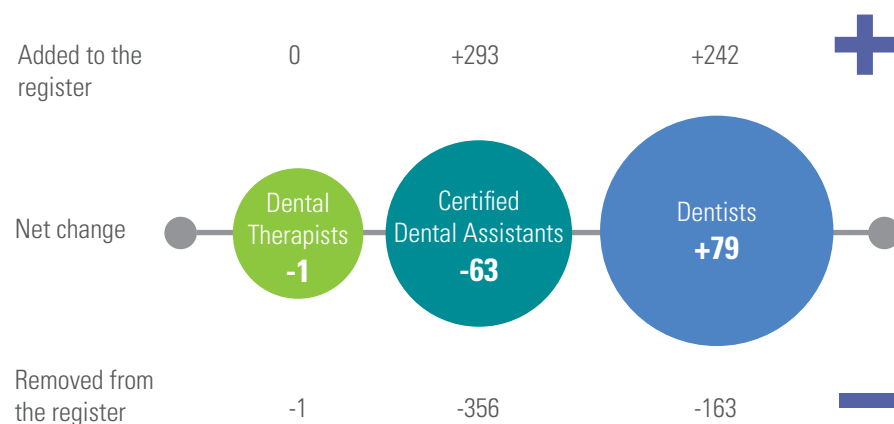
Practising Dental Therapists

AGE	Male	Female	
30 or under	0	0	0
31-44	0	1	1
45-59	2	2	4
60-74	0	1	1
75+	0	0	0
Total	2	4	6

Practising Dentists

AGE	Male	Female	
30 or under	116	114	230
31-44	733	648	1381
45-59	908	526	1434
60-74	597	175	772
75+	65	8	73
Total	2419	1471	3890

Changes to the Register



Certified Dental Assistants

201

Dental Therapists

3

Dentists

27

TOTAL

231

Registrants who Identify as Indigenous

As part of the Declaration of Commitment to Cultural Safety and Humility, CDSBC asked our registrants (starting in 2018/19) whether they identify as an Indigenous person (First Nations, Métis, or Inuit).

Responding to Complaints

CDSBC receives complaints against registrants from members of the public, health professionals, and others. The two committees that oversee CDSBC's complaints and discipline process are the Inquiry Committee and the Discipline Committee. Members of the public make up one-third of each committee.

Complaints Opened

In 2020/21, the Inquiry Committee opened 193 complaints for investigation.

All complaints against registrants are accepted and investigated under the direction of the Inquiry Committee (according to the legislative requirements of the *Health Professions Act*).

Complaints Resolved

The Inquiry Committee acts as a screening committee. Almost all complaints are resolved (closed) at the Inquiry Committee level. At this level, complaints are resolved with the consent of the registrant. In serious cases identified as high risk to patients and the public, the Inquiry Committee directs the file to discipline (see below).

Complaints Referred to Discipline

A small percentage (~2%) of complaints result in a disciplinary citation, which is a notice that there will be a public hearing 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. No discipline hearings were conducted in 2020/21; however, the Inquiry Committee directed nine disciplinary citations against six registrants. Three (of the nine citations directed) were rescinded when an agreement with the registrant was reached prior to the citation being drafted. In most cases where the Registrar issues citations, discipline matters are resolved by the Inquiry Committee prior to the hearing and result in a public notice detailing the findings, admissions and the penalty.

Public Notice: In 2020/21, public notices of complaint outcomes were published for:

- Dr. Mahsa Farshchi
- Dr. Deanna D. Geddo Pok
- Dr. Kyle I.T. Nawrot
- Dr. Timothy Tam
- Dr. Stephen R. Torres

Read more at
www.cdsbc.org/public-notice

In 2020/21

251

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

129

required no formal action

113

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

9

(involving six registrants) resulted in a direction for disciplinary citation (notice of discipline hearing). Three were rescinded when an agreement with the registrant was reached prior to the citation being drafted.

Panels

Moving to a panel process for consideration of all complaint files has allowed each panel to focus on fewer files, which allows more in depth and thoughtful analysis of each file. Additionally, files are now moving more efficiently which is helping to resolve a backlog.

Risk Assessment

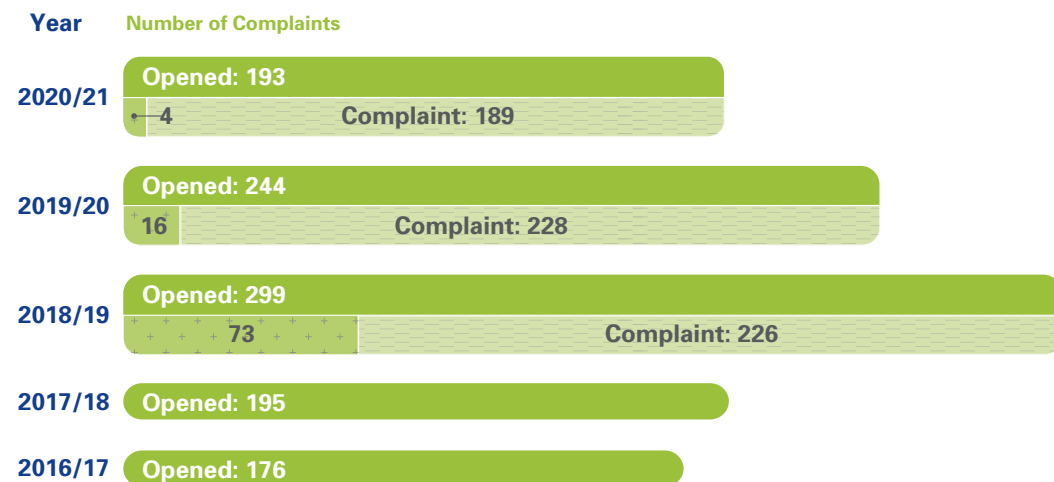
Triaging complaint files using a risk assessment approach promotes consistency and proportionality of outcomes between files.

Early Resolution

Adopting an early resolution approach has been successful in allowing the Inquiry Committee to open and close some files more quickly in cases of relatively simple complaints that are more easily resolved.

Complaints Opened and Closed

Opened



Open files are broken down as follows:

Bylaw 12

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.

Complaint

Who Receives Complaints

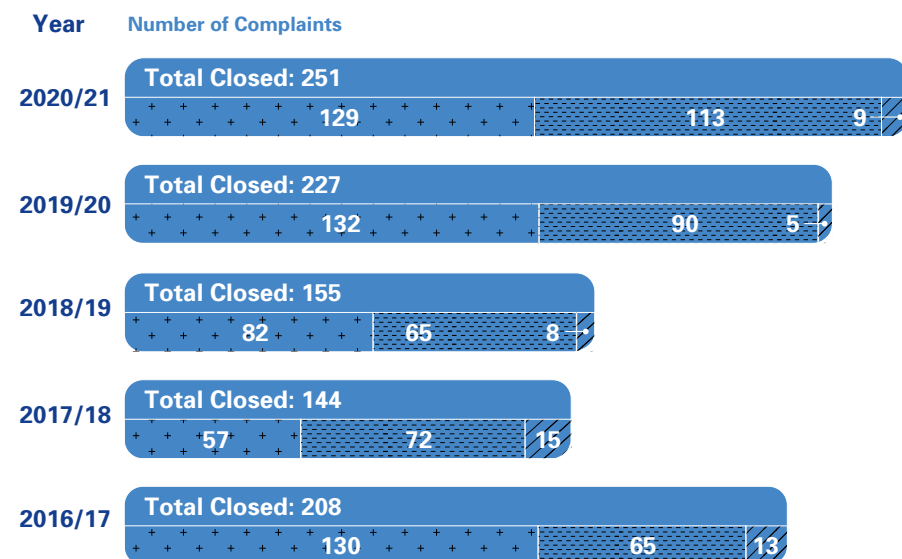
The majority of complaints received are about dentists. In 2020/21, three complaints were about certified dental assistants, with two remaining open and one closed.

How Long Does it Take to Resolve Complaints?

251 files were closed between March 1, 2020 and February 28, 2021

Average age of closed files: 19.3 months (578 days)

Closed



Closed files are broken down as follows:

Closed with no action required by registrant

Closed with remedial action required by registrant

Referred to discipline

Age of Open Complaint Files

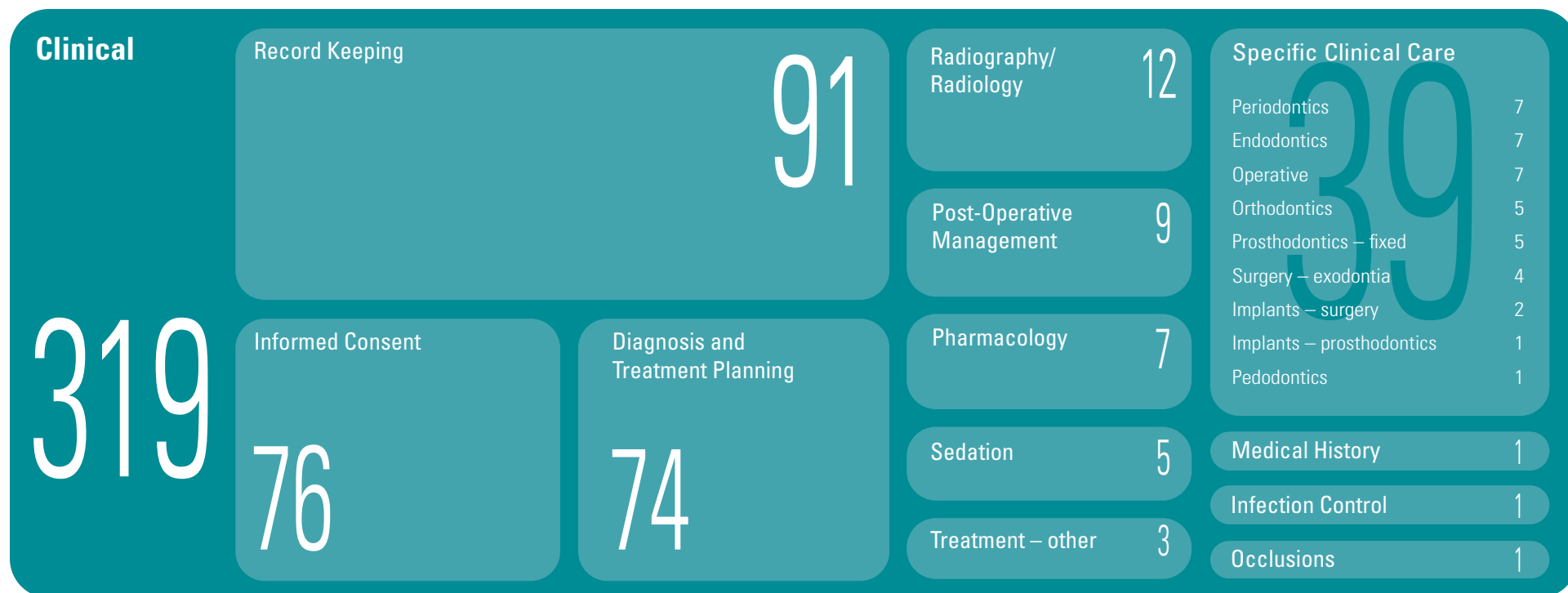
347 files were open as of February 28, 2021

Average age of open files: 14.1 months (423 days)

Complaint Issues Breakdown

This chart reflects the closing issues arising from the complaints investigation process for files closed between March 1, 2020 and February 28, 2021.

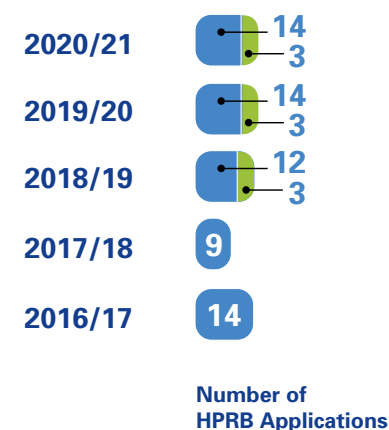
On average, each complaint file deals with multiple issues.



Health Professions Review Board

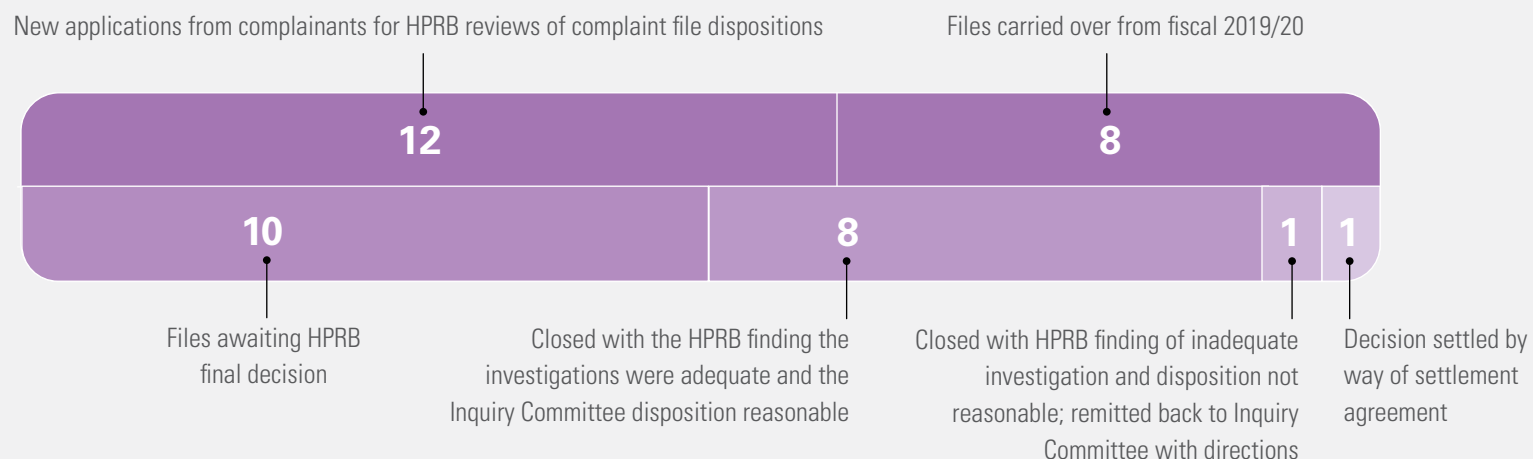
The Health Professions Review Board (HPRB) was established by the provincial government to provide an independent review of certain decisions made by BC's health regulators on appeal by the complainant and/or the registrant. There are two types of review for complaint matters:

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.



Disposition Timeliness

HPRB file breakdown for the period of March 1, 2020 – February 28, 2021



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

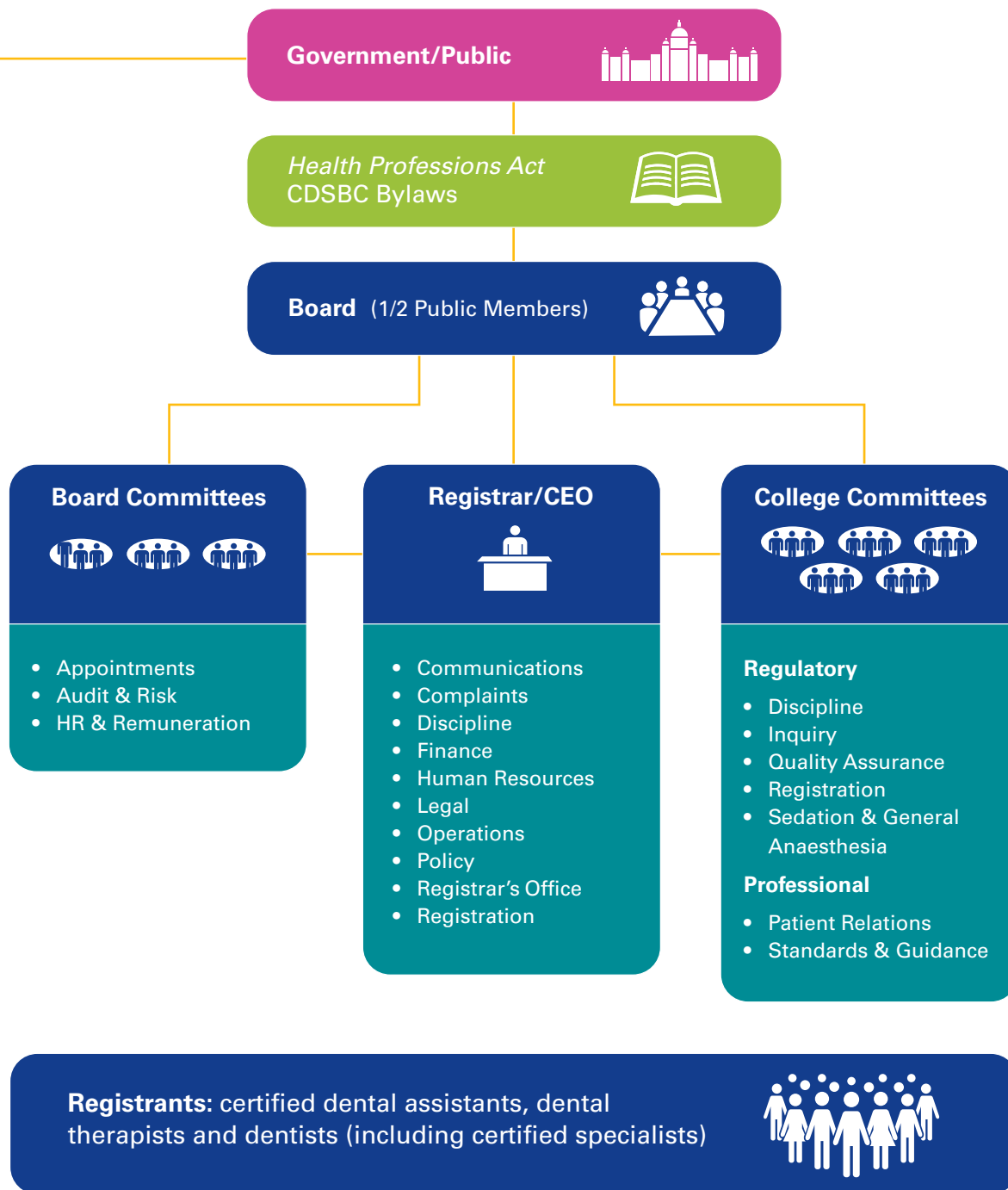
How We Work

As of February 28, 2021

CDSBC is one of 19 health regulators in BC, and one of four that regulate oral health care professionals.

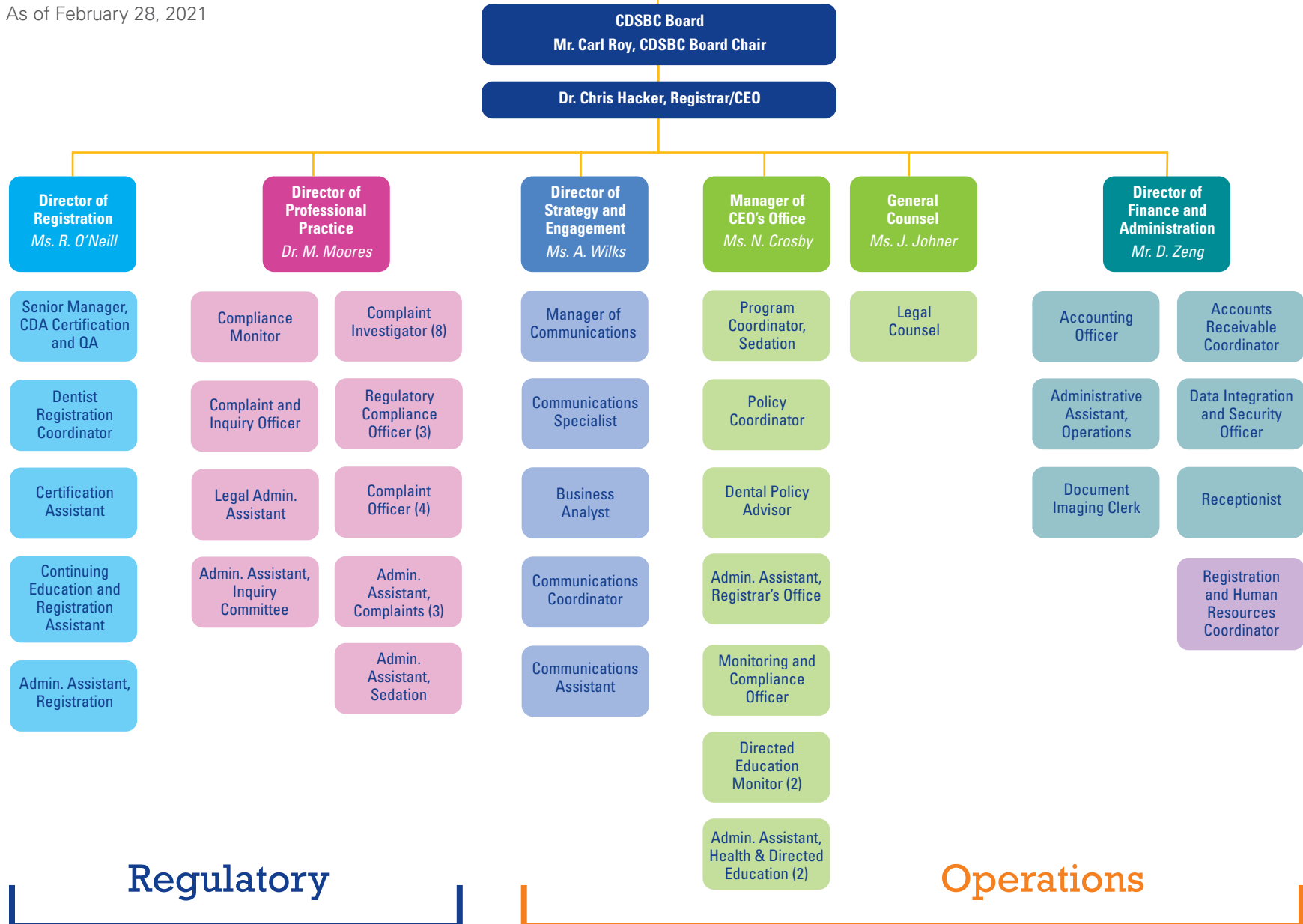
- College of Dental Hygienists of BC
- College of Dental Technicians of BC
- College of Dental Surgeons of BC
- College of Denturists of BC

In 2020, the four oral health colleges began to pursue amalgamation into a single oral health regulator, which would oversee all six oral health professions.



Organizational Structure

As of February 28, 2021



A New Committee Structure

Members of the public and dental professionals have always worked side by side on CDSBC committees to protect patients and the public. Over the past year at CDSBC, we changed our committee structure to embrace leading regulatory practices and reinforce our overarching commitment to protecting patients and the public. Our committees are full of individuals who are passionate about safe, ethical dental care.

The new committee structure was implemented in July 2020 and is a direct result of the Action Plan CDSBC developed in response to the Cayton Report.

CDSBC's new committee structure has 10 committees, organized into three types: regulatory, professional standards, and board committees.

Overall, the Appointments Working Group recommended the Board appoint 37 public committee members and 53 registrants (8 certified dental assistants, 45 dentists).

We are grateful to the 164 applicants who stepped forward in response to our call for committee members in the spring of 2020, and to the members of the Appointments Working Group (now the

Appointments Committee) for their extensive time commitment to assess applications.

In addition, the Board appointed six board members to the three board committees. Of the 90 appointments, 39 were previous CDSBC committee members, which provides a balance to ensure continuity while allowing CDSBC to welcome 51 new individuals to our committees.

Having established committees full of individuals who are passionate about safe, ethical dental care, four of the members of the Appointments Working Group remained on the new Appointments Committee to assist the Board with committee compositions going forward.



Regulatory Committees

Discipline
Inquiry
Quality Assurance
Registration
Sedation and General Anaesthesia

Professional Standards Committees

Patient Relations
Standards and Guidance

Board Committees

Appointments
Audit and Risk
HR and Remuneration

Committee Membership – Regulatory Committees

Discipline Committee

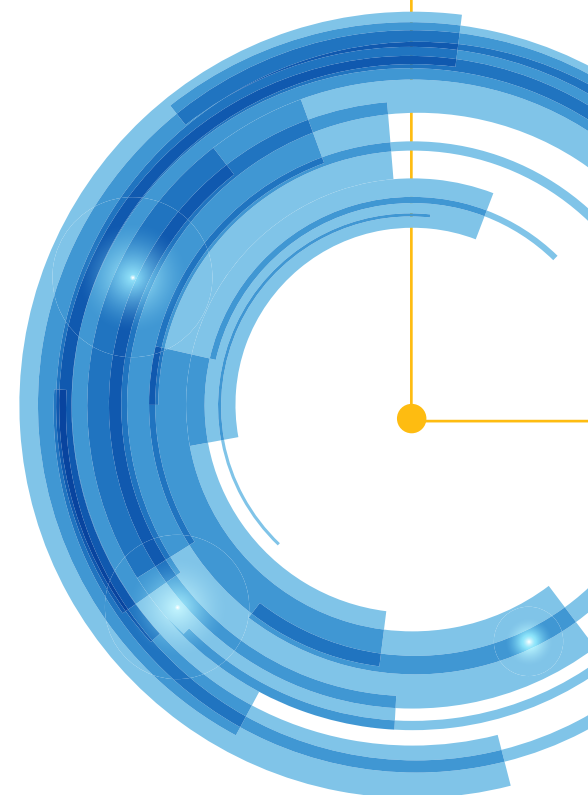
The role of the Discipline Committee is to hold hearings regarding the conduct or competence of a registrant when the investigation of a complaint identifies a serious problem, or when the complaint cannot be resolved through alternative dispute mechanisms or remediation. The Inquiry Committee then directs a citation (formal notice of a hearing that lists the allegations). Panels of the Discipline Committee conduct hearings, make findings, determine appropriate penalties 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

- Mr. Paul McKivett, Chair (Public Member)
- Dr. Suzanne Carlisle, Vice-Chair
- Dr. David Speirs, Chair (until June 30, 2020)
- Dr. Myrna Halpenny, Vice-Chair (until June 30, 2020)
- Dr. Karl Denk
- Dr. Aman Dhaliwal
- Dr. Tarn Dhillon
- Dr. Frederic Duke (until June 30, 2020)
- Ms. Dulce Amba Cuenca (Public Member)
- Mr. Paul Durose (Public Member) (until June 30, 2020)
- Ms. Ann English (Public Member)
- Dr. Anita Gadzinska-Myers
- Mr. Martin Gifford (Public Member) (until June 30, 2020)
- Dr. David Y. Khang
- Mr. Lars Kushner (Public Member) (until June 30, 2020)
- Dr. David Lawson
- Dr. Alex Lieblich
- Mr. Michael MacDougall (Public Member) (until June 30, 2020)
- Dr. Brendan Matthews (Public Member)
- Ms. Emerald Murphy (Public Member)
- Ms. Samantha Nicholl, CDA
- Dr. William Rosebush (until June 30, 2020)
- Dr. Charity Siu (until June 30, 2020)
- Dr. Bert Smulders (until June 30, 2020)
- Mr. Anthony Soda (Public Member)
- Dr. Jonathan Suzuki
- Dr. Michael Wainwright (until June 30, 2020)

Staff support

Ms. Nancy Crosby and Ms. Roshni Veerapen
(Ms. Joyce Johner until August 2020)



Committee Membership – Regulatory Committees

Inquiry Committee

The role of the Inquiry Committee is to accept, investigate and resolve or otherwise dispose of complaints against registrants in accordance with the *Health Professions Act*.

Members

- Dr. Gregory Card, Chair
- Ms. Margaret Vandenberg, Vice-Chair (Public Member)
- Dr. Mike Racich, Vice-Chair
- Dr. Jonathan Adams
- Dr. Nariman Amiri
- Ms. Agnes Arevalo, CDA
- Dr. Anthony Bellusci
- Dr. Preet Bhatti
- Dr. Suzanne Carlisle (until June 30, 2020)
- Ms. Lynn Carter (Public Member until June 2020)
- Dr. Bertrand Chan
- Dr. Susan Chow (until June 30, 2020)
- Mr. A. Thomas Clarke (Public Member until June 30, 2020)
- Mr. Brad Daisley (Public Member until June 30, 2020)
- Ms. Lynn B. Dowsley (Public Member)
- Dr. Robert Elliott
- Dr. Georgina Georgeson
- Dr. Ahmed Hieawy
- Dr. Patricia Hunter (until June 30, 2020)
- Dr. Erik Hutton (until June 30, 2020)

- Mr. Michael MacDougall (Public Member)
- Ms. Cindy McCaw, CDA
- Mr. Seth McDonough (Public Member)
- Ms. Charlene McLaughlin (Public Member)
- Mr. John Meredith (Public Member until June 30, 2020)
- Ms. Thelma O’Grady (Public Member)
- Ms. Carol Roberts (Public Member)
- Dr. Donald Ross
- Mr. Gaetan Royer (Public Member until June 30, 2020)
- Dr. Andrew Shannon
- Dr. Jonathan Suzuki (until June 30, 2020)
- Mr. John Taylor-Wilson (Public Member)
- Dr. Jonathan Tsang
- Mr. Alfred Woo (Public Member)
- Dr. Yi (Linda) Xing

Staff support

Dr. Meredith Moores and Ms. Michelle Singh

Quality Assurance

The role of the Quality Assurance Committee is to develop, administer and maintain the Quality Assurance Program in order to maintain and promote the competence, knowledge and professionalism of registrants.

Members

- Dr. David Vogt, PhD, Public Member, Chair
- Dr. Ash Varma, Chair (until June 30, 2020)
- Dr. Adam Pite, (Vice-Chair until June 30, 2020)
- Dr. Chris Callen (until June 30, 2020)
- Brett Collins, Public Member
- Dr. Heather Davidson, PhD (Public Member from Board until June 30, 2020)
- Mr. Paul Durose (Public Member until June 30, 2020)
- Mr. James Ellsworth (Public Member until June 30, 2020)
- Dr. Andrea Esteves (until June 30, 2020)
- Dr. Alexander Hird (until June 30, 2020)
- Ms. Cathy Larson, CDA (until June 30, 2020)
- Ms. May Luong, CDA
- Ms. Paradis Mosanen-Mozaffari, CDA
- Dr. Emad Rastikerdar
- Dr. Laura Turner (until June 30, 2020)

Staff support

Ms. Melody Edgett and Ms. Leslie Riva
(Ms. Róisín O’Neill March 1, 2020 – June 30, 2020)

Committee Membership – Regulatory Committees

Registration Committee

The Registration Committee is responsible for granting registration and certification. The committee reviews and monitors the policies, procedures and provisions for registration and certification in the best interest of the public, and decides whether to approve or deny non-routine applications for initial registration, annual renewal and reinstatement.

Members

- Ms. Lynn Carter, Chair, Public Member
- Dr. Alexander Hird, Chair (until June 30, 2020)
- Dr. Dustin Holben, Vice-Chair (until June 30, 2020)
- Dr. Pamela Barias (until June 30, 2020)
- Dr. Doug Conn (until June 30, 2020)
- Ms. Sofia Crosby-Coulson, CDA
- Dr. Warren Ennis
- Dr. Caroline Y.W. Jiang
- Ms. Sherry Messenger, CDA
- Ms. Roberta Mowatt, CDA
- Mr. Carl Roy (Public Member from Board until June 30, 2020)
- Dr. Farah Shroff, PhD (Public Member)
- Dr. Robert Staschuk
- Dr. Robert Whiteley, PhD (Public Member)
- Mr. Roger Wiebe (Public Member)

Staff support

Ms. Chloe Lo, Ms. Róisín O'Neill and
Ms. Leslie Riva (since July 1, 2020)

Sedation & General Anaesthesia Committee

The Sedation and General Anaesthesia Committee assesses the compliance of registrants and dental facilities with the sedation and general anaesthesia standards.

Members

- Dr. Tobin Bellamy, Chair
- Dr. Brian Chanpong, Vice-Chair
- Dr. Maico (Mike) Melo, Vice-Chair (until June 30, 2020)
- Dr. Zina Alkafaji
- Dr. Torin Barr (until June 30, 2020)
- Dr. Dean Burrill
- Dr. Jason Chen
- Dr. Jason Choi
- Mr. Brendan Gribbons, P.Eng., M.Eng., Biomedical Engineer
- Dr. Ben Kang (until June 30, 2020)
- Dr. Oxana Korj (until June 30, 2020)
- Dr. Stephen Malfair (until June 30, 2020)
- Dr. Kerim Ozcan
- Dr. Myrna Pearce (until June 30, 2020)
- Dr. Lyle Pidzarko (until June 30, 2020)
- Dr. Gerald Pochynok (until June 30, 2020)
- Dr. Eleanor Reimer, MD, Anaesthesiologist
- Dr. Masoud Saidi
- Dr. Bradford Scheideman (until June 30, 2020)
- Dr. David Sowden (until June 30, 2020)
- Dr. Scott Yamaoka (until June 30, 2020)
- Mr. Leon Xu, P.Eng., Biomedical Engineer
- Dr. Sepehr Zahedi

Staff support

Dr. Meredith Moores and Ms. Ruby Ma

Committee Membership

– Professional Standards Committees

Patient Relations Committee

The Patient Relations Committee establishes a patient relations program to seek to prevent professional misconduct, reviews standards and guidance from the patient perspective, and develops and oversees public interest initiatives.

Members

- Dr. Roxana Rahmadian, MD, Chair (Public Member)
- Mr. Brad Daisley (Public Member)
- Dr. Alisa Edmond
- Dr. Irena Mota
- Dr. Salima Shivji
- Ms. Cynthia Shore (Public Member)

Staff support

Ms. Anita Wilks and Ms. Renée Mok

Standards & Guidance Committee

The Standards and Guidance Committee develops, manages and reviews CDSBC professional standards and guidance documents, and establishes working groups to develop and revise documents based on subject-matter.

Members

- Dr. Ben Balevi, Chair
- Dr. Theresa Chiang
- Dr. Michael Curry, MD (Public Member)
- Ms. Jodi Ekk (Public Member)
- Dr. Joel Epstein
- Dr. Gordon Matheson, MD, PhD (Public Member)

Staff support

Ms. Bethany Benoit-Kelly, Dr. Chris Hacker and Ms. Renée Mok

Committee Membership – Board Committees

Appointments Committee

The Appointments Committee determines the required knowledge, skills, expertise and diversity required on CDSBC's committees and fills any vacancies on the Board and committees. The goal of the committee is to recommend members with the required skills, knowledge and experience to make decision making at the College more streamlined and effective.

Members

- Ms. Sabina Reitzik, Board Member, CDA, Chair
- Dr. Chris Callen
- Ms. Melanie Crombie (Public Member)
- Ms. Barb Hambly, Board Member (Public Member)

Staff support

Ms. Nancy Crosby and Ms. Joyce Johner

Audit & Risk Committee

The Audit and Risk Committee's mandate is to assist the Board in fulfilling its obligations and oversight responsibilities relating to financial planning and reporting, the audit process, internal control systems and risk management.

Members

- Ms. Julie Guenkel, Chair, CPA (Public Member)
- Mr. Gurdeep Bains, Chair (until June 30, 2020) (Public Member)
- Dr. Richard Busse, Vice-Chair (until June 30, 2020)
- Mr. Thomas Chan (Public Member)
- Dr. Alexander Hird
- Dr. John Hung (until June 30, 2020)
- Dr. Kenneth Mok
- Dr. Richard Wilczek

Staff support

Mr. Dan Zeng and Ms. Karen England

HR & Remuneration Committee

The Human Resources and Remuneration Committee is responsible for overseeing the employment and evaluation of the Registrar/CEO, and reviewing the College's policies with regards to human resources.

Members

- Ms. Donna Wilson, Chair (Public Member)
- Ms. Barbara Quinn (Public Member)
- Dr. Lynn Stevenson, PhD (Public Member)
- Ms. Kim Trottier, Dental Therapist
- Ms. Guangbin Yan (Public Member)

Staff support

Ms. Nancy Crosby and Ms. Joyce Johner

Dissolved Committees

The following committees were dissolved when CDSBC's new committee structure came into effect part way through the 2020/21 fiscal year.

The work of the CDA Advisory Committee and CDA Certification Committees will be continued under the Registration Committee, and the work of the Ethics Committee to develop and recommend changes to ethical standards applicable to registrants will now be continued by the Standards & Guidance Committee.

Thank you to the committee members who served on these committees through to June 30, 2020.

CDA Advisory Committee

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

Members

- Ms. Wendy Forrieter, Chair
- Mr. Dan De Vita (Public Member)
- Ms. Angela Edwards, CDA
- Dr. Anita Gartner

Staff support

Ms. Leslie Riva and Ms. Socorro Wardle

CDA Certification Committee

The role of the CDA Certification Committee was to establish minimum standards of education and experience required for certified dental assistants to practise in BC, 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
- Dr. Alex Lieblich
- Ms. Elaine Maxwell, CDA
- Ms. Shirley Ross (Public Member)
- Ms. Heather Slade (Public Member)

Staff support

Ms. Leslie Riva and Ms. Socorro Wardle

Ethics Committee

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

Members

- Dr. Reza Nouri, Chair
- Dr. Jason Conn, Vice-Chair
- Dr. Ken Chow
- Dr. Danielle Coulson
- Dr. Leetty Huang
- Dr. Glenn Joyce
- Ms. Cynthia Shore (Public Member)
- Mr. Paul Stevens (Public Member)

Staff support

Dr. Peter Stevenson-Moore and Ms. Karen England

Why Most Dentists Pay Two Fees at Renewal

At renewal in 2020/21, dentists in most classes registered with the College paid two fees when renewing their registration. Dentists in all registration categories except for Limited (education; armed services and government), Limited (post-graduate), Limited (research), Limited (volunteer) and Non-practising, pay fees to both CDSBC and the British Columbia Dental Association (BCDA). For renewal in 2020, the fee breakdown was as follows:

$$\begin{array}{r} \text{CDSBC } \$1,633 \\ + \text{ BC DENTAL ASSOCIATION } \$1,800^* \\ \hline = \text{ TOTAL } \$3,433 \end{array}$$

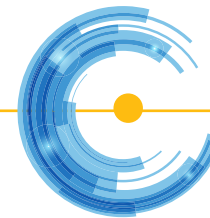
The BCDA reimbursed the College \$189,700 (plus applicable taxes) for the costs associated with the collection of the amount equivalent to the BCDA membership fee at renewal and registration.

A full breakdown of all fees paid by registrants is maintained on the College's website at www.cdsbc.org/schedule-e

**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 3.09, which states that "...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."*

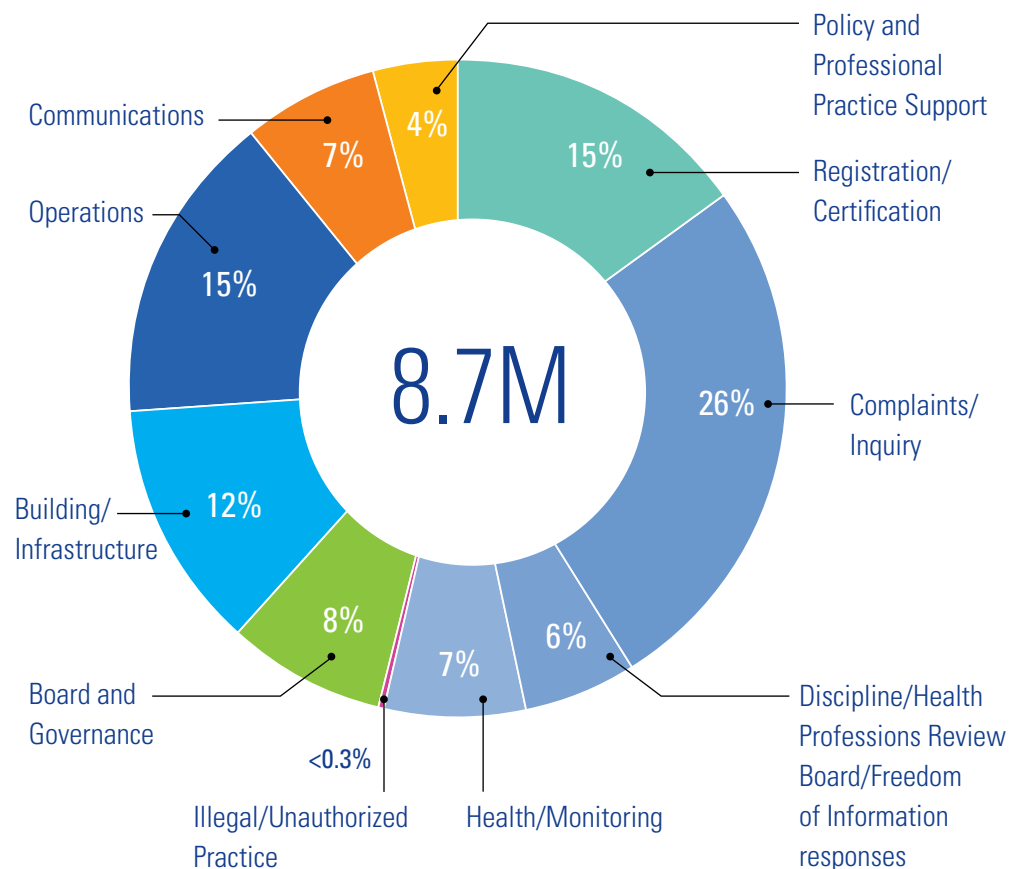
The Canadian Dental Association is a federation of Canada's provincial and territorial dental associations and, as such, dentists are not members. However, the BCDA transfers a portion of the equivalent fees received from registrants of CDSBC, to the Canadian Dental Association such that individual members of the association have access to their programs and services.

Expenditures by Function



For the year ended February 28, 2021

Expenditures by Function	\$ (in thousands)	%
Registration/Certification	1,305	15
Complaints/Inquiry	2,276	26
Discipline/Health Professions Review Board/ Freedom of Information Responses	492	6
Health/Monitoring	597	7
Illegal/Unauthorized Practice	21	<0.3
Board and Governance	695	8
Building/Infrastructure	1,049	12
Operations	1,352	15
Communications	571	7
Policy and Professional Practice Support	360	4
Total	8,718	100%



Consolidated Financial Statements

28 February 2021

Independent Auditors' Report

TO THE BOARD 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 consolidated statement of financial position as at February 28, 2021;
- the consolidated statement of operations for the year then ended;
- the consolidated statement of changes in net assets for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- the 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, 2021, 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.

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.

Independent Auditors' Report to the Board	31
Consolidated Statement of Financial Position.....	33
Consolidated Statement of Operations	34
Consolidated Statement of Changes in Net Assets	35
Consolidated Statement of Cash Flows	36
Notes to Consolidated Financial Statements.....	37

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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the College to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Smythe LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 27, 2021

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 on behalf
of the Board:



Board Chair



Board Member

February 28, 2021

February 29, 2020

ASSETS

Current

Cash and cash equivalents	\$ 14,885,611	\$ 14,316,685
Temporary investments (note 4)	8,564,923	7,578,601
Accounts receivable	155,923	149,097
Prepaid expenses	124,120	202,302

23,730,577 22,246,685

Deferred Charges

25,728 38,199

Capital Assets (note 5)

3,560,921 3,893,730

\$ 27,317,226 \$ 26,178,614

LIABILITIES

Current

Accounts payable and accrued liabilities	\$ 982,608	\$ 879,014
Due to other professional bodies (note 6)	6,515,060	6,368,723
Deferred revenue	6,904,779	6,595,388

14,402,447 13,843,125

NET ASSETS

Unrestricted

Operating	5,710,076	4,534,836
College Place Joint Venture	154,504	197,080

Invested in Capital Assets

3,560,921 3,893,730

Internally Restricted

Joint Venture Preservation	329,422	295,990
Contingency Reserve	2,033,832	2,009,062
Information Technology	–	97,944
Amalgamation	127,606	–
HPA Enforcement – Legal	998,418	1,227,639
Wellness	–	79,208

12,914,779 12,335,489

\$ 27,317,226 \$ 26,178,614

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	Amalgamation	Information Technology	HPA Enforcement – Legal	Wellness	February 28, 2021	February 29, 2020
Revenues											
Certification and registration fees	\$ 7,114,200	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 7,114,200	\$ 6,811,737
Application fees	713,922	–	–	–	–	–	–	–	–	713,922	834,793
Incorporation, facility assessment and other	683,026	–	–	–	–	–	–	–	–	683,026	761,894
Interest and miscellaneous	180,275	–	–	–	24,770	–	–	–	–	205,045	272,917
Rental	–	463,200	–	–	–	–	–	–	–	463,200	539,958
	8,691,423	463,200	–	–	24,770	–	–	–	–	9,179,393	9,221,299
Expenses											
Salaries and benefits	5,922,151	–	–	–	–	–	–	–	–	5,922,151	5,057,618
General and administrative (note 7)	896,216	–	–	–	–	–	–	–	–	896,216	980,253
Consulting fees	345,555	–	–	–	–	–	–	–	–	345,555	227,002
Meetings and travel	60,971	–	–	–	–	–	–	–	–	60,971	178,963
Committees	252,674	–	–	–	–	–	–	–	–	252,674	318,074
Honorariums	119,178	–	–	–	–	–	–	–	–	119,178	149,698
Professional fees	103,655	–	–	–	–	–	–	–	–	103,655	234,187
Building occupancy (note 8)	–	385,933	–	–	–	–	–	–	–	385,933	420,640
Loss on disposal of capital asset	–	–	1,020	–	–	–	–	–	–	1,020	–
Amortization of deferred charges	–	14,422	–	–	–	–	–	–	–	14,422	13,610
Amortization of capital assets	–	–	339,778	–	–	–	–	–	–	339,778	346,239
	7,700,400	400,355	340,798	–	–	–	–	–	–	8,441,553	7,926,284
Restricted Fund Expenses											
Amalgamation	–	–	–	–	–	47,394	–	–	–	47,394	–
Information technology	–	–	–	–	–	–	–	–	–	–	88,200
HPA Enforcement – Legal	–	–	–	–	–	–	–	229,221	–	229,221	515,388
Wellness	–	–	–	–	–	–	–	–	–	–	18,125
	–	–	–	–	–	47,394	–	229,221	–	276,615	621,713
Excess (Deficiency) of Revenues over Expenses for Year	\$ 991,023	\$ 62,845	\$ (340,798)	\$ –	\$ 24,770	\$ (47,394)	\$ –	\$ (229,221)	\$ –	\$ 461,225	\$ 673,302

See notes to consolidated financial statements

Consolidated Statement of Changes in Net Assets

	Unrestricted Funds			Internally Restricted Funds						Total	
	Operating	College Place Joint Venture	Invested in Capital Assets	Joint Venture Preservation	Contingency Reserve	Amalgamation	Information Technology	HPA Enforcement – Legal	Wellness	February 28, 2021	February 29, 2020
Balance, Beginning of Year	\$ 4,534,836	\$ 197,080	\$ 3,893,730	\$ 295,990	\$ 2,009,062	\$ –	\$ 97,944	\$ 1,227,639	\$ 79,208	\$ 12,335,489	\$ 11,554,068
Excess (deficiency) of revenues over expenses for year	991,023	62,845	(340,798)	–	24,770	(47,394)	–	(229,221)	–	461,225	673,302
For capital asset purchases	(8,496)	–	8,496	–	–	–	–	–	–	–	–
Other capital adjustments (note 8)	118,065	–	–	–	–	–	–	–	–	118,065	108,119
Contributions to Joint Venture Preservation	–	(33,432)	–	33,432	–	–	–	–	–	–	–
Interfund transfers	74,648	(71,989)	(507)	–	–	175,000	(97,944)	–	(79,208)	–	–
	1,175,240	(42,576)	(332,809)	33,432	24,770	127,606	(97,944)	(229,221)	(79,208)	579,290	781,421
Balance, End of Year	\$ 5,710,076	\$ 154,504	\$ 3,560,921	\$ 329,422	\$ 2,033,832	\$ 127,606	\$ –	\$ 998,418	\$ –	\$ 12,914,779	\$ 12,335,489

See notes to consolidated financial statements

Consolidated Statement of Cash Flows

	Year Ended	
	February 28, 2021	February 29, 2020
Operating Activities		
Excess of revenues over expenses	\$ 461,225	\$ 673,302
Items not involving cash		
Loss on disposal of capital assets	1,020	—
Amortization of capital assets	339,778	346,239
Amortization of deferred charges	14,422	13,610
	816,445	1,033,151
Changes in non-cash working capital		
Accounts receivable	(6,826)	(32,994)
Prepaid expenses	78,182	(11,584)
Other receivables	—	3,000
Accounts payable and accrued liabilities	103,595	30,837
Due to other professional bodies	146,337	702,308
Deferred charges	(1,952)	—
Deferred revenue	309,391	67,675
Capital adjustment (note 8)	118,065	108,119
	746,792	867,361
Cash Provided by Operating Activities	1,563,237	1,900,512
Investing Activities		
Purchase of investments, net	(986,322)	(926,103)
Purchase of capital assets	(7,989)	(160,341)
Cash Used in Investing Activities	(994,311)	(1,086,444)
Inflow of Cash	568,926	814,068
Cash and Cash Equivalents, Beginning of Year	14,316,685	13,502,617
Cash and Cash Equivalents, End of Year	\$ 14,885,611	\$ 14,316,685
Represented by:		
Cash	\$ 13,657,372	\$ 13,074,131
Investment savings accounts	1,228,239	1,242,554
	\$ 14,885,611	\$ 14,316,685

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* (Canada).

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 represent 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 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 Amalgamation Fund represents amounts set aside for costs related to pursuing amalgamation with three other oral health profession regulators.

Notes to Consolidated Financial Statements

(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) Temporary investments

Temporary investments consisting of guaranteed investment certificates and money market mutual funds are carried at fair market value.

(e) Amortization

Capital assets are recorded at historical cost less accumulated amortization. Amortization is provided on the basis of estimated useful lives 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

(f) 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.

(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 assessment and other revenues include incorporation fees, facility assessment fees, administration and reinstatement fees. Incorporation, facility assessment 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 impairment of capital assets, accrual of liabilities, 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.

(i) 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, 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.

The College is not exposed to significant interest rate risk due to the short-term nature of its financial assets.

(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. 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 0.25% to 1.91% (2020-0.75% to 2.20%) per annum and mature April 7, 2021 to Jan 25, 2022.

Notes to Consolidated Financial Statements

5. CAPITAL ASSETS

	Cost	Accumulated Amortization	February 28, 2021	February 29, 2020
Land	\$ 1,223,550	\$ –	\$ 1,223,550	\$ 1,223,550
Building	4,946,822	3,229,989	1,716,833	1,866,826
Office renovations	1,892,417	1,551,032	341,385	427,401
Office furniture and equipment	1,117,280	873,861	243,419	299,590
Computer equipment	937,831	902,097	35,734	76,363
	\$ 10,117,900	\$ 6,556,978	\$ 3,560,921	\$ 3,893,730

The College has determined there are no indications of impairment.

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

	February 28, 2021	February 29, 2020
Electronic transaction costs	\$ 358,469	\$ 335,090
Office	342,000	312,009
Printing and publications	74,944	128,194
Staff development	43,736	106,408
Equipment repairs and maintenance	41,439	57,304
Miscellaneous	35,628	41,248
	\$ 896,216	\$ 980,253

Notes to Consolidated Financial Statements

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:

	February 28, 2021		February 29, 2020	
	Entire Amount	College's 70%	Entire Amount	College's 70%
Capital assets	\$ 4,258,268	\$ 2,980,788	\$ 4,481,328	\$ 3,136,930
Other assets	654,185	457,929	602,924	422,047
Liabilities	(177,153)	(124,007)	(112,824)	(78,977)
Net Assets	\$ 4,735,300	\$ 3,314,710	\$ 4,971,428	\$ 3,480,000
Revenues from third parties	\$ 937,997	\$ 656,598	\$ 1,046,361	\$ 732,453
Amortization	(243,663)	(170,564)	(242,262)	(169,583)
Other expenses	(551,338)	(385,937)	(600,914)	(420,640)
	\$ 142,996	\$ 100,097	\$ 203,185	\$ 142,230
Cash flows resulting from				
Operations	\$ 420,473	\$ 294,331	\$ 442,960	\$ 310,072
Investing	(2,786)	(1,950)	(32,563)	(22,794)
Financing	(379,124)	(265,387)	(367,871)	(257,510)
	\$ 38,563	\$ 26,994	\$ 42,526	\$ 29,768

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 College's share of occupied space and interest in the Joint Venture of \$118,065 (2020- \$108,119) is accounted for as a capital adjustment to the Operating Fund in the consolidated statement of changes in net assets.

9. IMPACT OF COVID-19

On March 11, 2020, the World Health Organization categorized the novel strain of coronavirus, specifically identified as “COVID-19” as a pandemic. The outbreak of COVID-19 has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and physical distancing, have caused material disruption to business globally. The duration and impact of the COVID-19 outbreak is unknown at this time. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial result and condition of the College in future periods.

10. SUBSEQUENT EVENT

The Board of the College has determined to pursue amalgamation with three other regulators with the intent of forming a single oral health professions regulator, in alignment with the Health Minister’s recommendations for modernizing health professions regulation in BC.

Questions? Get in touch using our contact form at:

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