#PublicProtection
#DentalRegulation
#Transparency
#Transformation
#Performance
#OralHealth

Annual Report 2019/20
Our Promise is to Protect Patients and the Public

What does it mean to be a modern regulator? We think it starts with our values, including our commitment to transparency, fairness, accountability, and inclusivity. It also means bringing the public into our decision-making processes, and creating and upholding clear and up-to-date standards of competence and conduct for the dental professionals we regulate. This requires role clarity: a board to provide oversight, a professional staff team to do the work of regulation — and a respectful partnership between them. In 2019/20, this became our new reality.

The theme of this report is transformation because we could think of no better way to describe the past year. Quite simply, we re-imagined what it means to be an effective and trustworthy regulator, one that above all, serves and protects the public of this province.

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 6,600 certified dental assistants, seven dental therapists, and over 3,900 dentists.

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.

About this Report

This report provides a record of CDSBC’s activities and information during a one-year timeframe (March 1, 2019 to February 29, 2020).

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.
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 BC.

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

Following the external review of CDSBC that was published in April 2019, CDSBC committed to making significant changes to improve our regulatory performance, build better relationships within and outside the organization, and take specific actions to renew our focus on the safety of patients and the public. This commitment is demonstrated through an Action Plan submitted to the Minister of Health in May 2019. The Action Plan includes 32 action items that will result in improvements to governance, transparency and accountability.

At the end of the 2019/20 year we had:

- Improved the complaints process to increase independence of the Inquiry Committee and enhanced documentation of decisions at every stage
- Promoted independence from influence of professional organizations, including new requirements for election eligibility, and a published register of interests for board members
- Published better information about the fees we collect from dentists on behalf of the British Columbia Dental Association
- Changed Bylaws (in September 2019) to determine that collection of fees from dentists on behalf of the BCDA must cease by February 28, 2022
- Made changes to structures and practices to enhance the contributions of certified dental assistants and dental therapists
- Provided role clarity for Board and staff, and implemented a Board/Staff development plan to ensure a relationship based on mutual trust and respect

Work is well underway to:

- Obtain meaningful feedback on the complaints process, which will be used to improve the patient experience
- Develop a risk register for identifying, assessing, escalating and managing organizational risks
- Improve data collection to measure our performance and effectiveness in protection of patients and the public
- Ensure that standards and guidance are up to date, prioritize patient safety, and are published in accessible formats
- Increase our collaboration with the three other colleges that regulate oral health professionals

Detailed information about our progress can be found in our Action Plan progress report: www.cdsbc.org/Pages/action-plan-progress-report.aspx.
CDSBC’s 12-member board was announced on September 19, 2019. The Board elected public member Mr. Carl Roy as its chair.

Board Chair
• Mr. Carl Roy (public board member)

Elected Board Members
• Dr. Richard Busse
• Dr. Doug Conn
• Ms. Cathy Larson, CDA
• Dr. Marco Mikel Meio
• Ms. Sabina Reitzik, CDA
• Dr. Richard Wilczek

Public Board Members
• Dr. Heather Davidson, PhD
• Ms. Dianna Doyle
• Ms. Barb Hambly
• Ms. Shirley Ross
• Dr. Lynn Stevenson, PhD

Partway through the 2019/20 fiscal year, the Minister of Health requested that the Board take specific actions “to begin shifting the culture of CDSBC and enable the entire organization to be wholly focused on service and protection of the public” including improvements to the Board’s governance structure. In response, the Board changed its size and composition and made the necessary bylaw amendments.

The key changes were:
• reducing board size from 21 members to 12, with half public members and half elected members
• removing the roles of president, vice-president and treasurer; regional representation and other specialist representative positions
• creating the position of Board Chair, to be elected from within the Board
• allowing the possibility for dental therapists to run for election to the Board
• changing the election rules so that certified dental assistants, dental therapists, and dentists can vote for all elected board positions

CDSBC is one of seven health colleges that partnered on a pilot program to encourage more comprehensive and meaningful public engagement on important issues related to healthcare regulation in B.C. This is called the BC Public Advisory Network (BC-PAN).

The pilot, which was led by the College of Physicians and Surgeons of BC, was a success and has now moved to the operational stage. Additional public members will be recruited and we will have the opportunity to increase the meeting frequency.

For more information and a list of college partners visit: www.bcpan.ca/
Progress on the Declaration of Commitment to Cultural Safety and Humility

Our Declaration of Commitment to Cultural Safety and Humility is an important step towards advancing cultural safety and humility among regulated health professionals who are involved in the delivery of health services to First Nations and Aboriginal people in British Columbia.

The Declaration has three main pillars:

• Creating a climate for change

• Engaging and enabling stakeholders

• Implementing and sustaining change

The Declaration is also signed by the First Nations Health Authority (FNHA) and the Ministry of Health. The full text is available at www.cdsbc.org/declaration-of-commitment.

Complete or in progress

• Incorporating cultural humility into day-to-day operations

• Cultural safety and humility are included in the 2019-22 strategic plan

• Gathering data about the number of regulated health professionals who identify as Aboriginal (First Nations, Métis or Inuit)

• Reviewing the complaints processes with a lens of cultural safety and humility

• Working to expand diversity on the Board and committees by increasing the number of participating individuals identifying as Indigenous

• Promoting the San’yas Indigenous Cultural Competency Training and ongoing learning by registrants

• Supporting board, committee and staff members to complete the San’yas Indigenous Cultural Competency Training

• Engaging with the First Nations Health Authority (FNHA)

Where registrants practise in B.C.

Out of B.C.

- Certified Dental Assistants – 96
- Dental Therapists – 0
- Dentists – 54
- Specialists – 11
- Sedation/GA Facilities* – 0

North District 1
- Certified Dental Assistants – 325
- Dental Therapists – 3
- Dentists – 141
- Specialists – 13
- Sedation/GA Facilities* – 5

Southern Interior District 3
- Certified Dental Assistants – 1015
- Dental Therapists – 0
- Dentists – 461
- Specialists – 53
- Sedation/GA Facilities* – 10

Vancouver Island District 5
- Certified Dental Assistants – 1116
- Dental Therapists – 0
- Dentists – 186
- Specialists – 87
- Sedation/GA Facilities* – 11

Vancouver District 4
- Certified Dental Assistants – 1959
- Dental Therapists – 0
- Dentists – 1842
- Specialists – 231
- Sedation/GA Facilities* – 21

Fraser Valley District 1
- Certified Dental Assistants – 1637
- Dental Therapists – 1
- Dentists – 760
- Specialists – 93
- Sedation/GA Facilities* – 8

Outside B.C.

- Certified Dental Assistants – 96
- Dental Therapists – 0
- Dentists – 66
- Specialists – 13
- Sedation/GA Facilities* – 0

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

*Non-hospital facilities authorized by CDSBC for the administration of deep sedation or general anesthesia (GA).

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

*Non-hospital facilities authorized by CDSBC for the administration of deep sedation or general anesthesia (GA).

About Our Registrants

Where registrants practise in B.C.
About Our Registrants

Certified Dental Assistants

Where incoming CDAs received their training

<table>
<thead>
<tr>
<th>Country</th>
<th>Total</th>
<th>Canada - British Columbia</th>
<th>USA</th>
<th>International</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Canada</td>
<td>296</td>
<td>294</td>
<td>41</td>
<td>1</td>
</tr>
<tr>
<td>Canada Total</td>
<td>304</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

6629 Certified Dental Assistants

63% of our registrants are CDAs

6148 Practising CDAs

445 Non-Practising CDAs

Limited 6

30 Temporary

About Our Registrants

Dental Therapists

<1% of our registrants are dental therapists

Dental therapists deliver a range of preventative and treatment-focused oral health services under the supervision of a dentist. Dental therapists provide care in First Nations and Inuit communities, particularly in remote and isolated locations. All dental therapists are employed by the First Nations Health Authority (FNHA).

“Cultural safety for me is compassionate care. Supporting individuals on their journey to wellness, recognizing that they are doing what they can, when they can, the best that they can...Culturally safe care can be slow, but the development of those trusted relationships is truly essential when supporting traumatized individuals on their path to wellness.”

Ms. Kim Trottier, Dental Therapist, incoming CDSBC Board Member

In this video, Connie Paul, Teltitelwet/Yetta, from Tsartlip First Nation reflects upon the experience of her father, Benny Paul, during his time at Kuper Island residential school. This illustrates how trauma can influence generations of healthcare clients. “People have to heal with dignity, or they will not heal at all,” says Ms. Paul. This video was developed by the First Nations Health Authority and was first screened at a cultural safety and humility workshop for over 150 oral health professionals.

The video contains sensitive content about residential school experiences and could be triggering for some viewers. For more information about this story, please visit www.fnha.ca/.

Ahousat (Anahim Lake, CDH only*), Ucluchoh Bella Coola Corlis Lake Canoe Creek Cooks Ferry Cowichan Dog Creek Dzawada’enuxw (Kingcome Inlet), Esketemc, Fort Rupert (Port Hardy), Gitsegukla, Gitwangak, Glen Eyeball, Gold River (Wawahta), Quatsino, Hupacasth, Huu-ay-aht, Iskut, Kanaka Bar, Kispiox, Kitsumkalum, Kyuquot, Lytton, Malahat and Halalt, Nicomen, Nitinaht, Quatsino (Port Hardy), Sai’kuz, Siska, Soda Creek, Sts’ailes, Stz’uminus, Sugarcane, Takla, Telegraph Creek, Tsartlip, Tseycum, Ucluelet, Witset, Yekooche

*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.
About Our Registrants

### Dentists

- **Academic**: 13
- **Restricted to Specialty**: 48
- **Non-Practising**: 128
- **Limited**: 151
- **Certified Specialists**: 422
- **General Dentists**: 3189

37% of CDSBC registrants are dentists

### Practising Dentists

<table>
<thead>
<tr>
<th>Age</th>
<th>Male</th>
<th>Female</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 or under</td>
<td>1435</td>
<td>1418</td>
<td>2853</td>
</tr>
<tr>
<td>31-44</td>
<td>2177</td>
<td>2150</td>
<td>4327</td>
</tr>
<tr>
<td>45-59</td>
<td>1019</td>
<td>1036</td>
<td>2055</td>
</tr>
<tr>
<td>60-74</td>
<td>162</td>
<td>187</td>
<td>349</td>
</tr>
<tr>
<td>75+</td>
<td>4</td>
<td>6</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>58</td>
<td>6090</td>
<td>6148</td>
</tr>
</tbody>
</table>

### Where incoming dentists received their training

- **Canada Total**: 419
- **Canada - British Columbia**: 304
- **International**: 103
- **USA**: 28

### Changes to the Register

- **Added to the register**: +375
- **Certified Dental Assistants**: +55
- **Dental Therapists**: +225
- **Certified Dental Assistants**: +100
- **Dentists**: +604
- **Dental Therapists**: +217
- **Certified Dental Assistants**: +27
- **Dentists**: +27
- **Dental Therapists**: +234

### Registrants who identify as an Aboriginal person

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 Aboriginal person (First Nations, Métis, or Inuit).

<table>
<thead>
<tr>
<th>Age</th>
<th>Male</th>
<th>Female</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 or under</td>
<td>137</td>
<td>112</td>
<td>249</td>
</tr>
<tr>
<td>31-44</td>
<td>1344</td>
<td>1394</td>
<td>2738</td>
</tr>
<tr>
<td>45-59</td>
<td>1914</td>
<td>1914</td>
<td>3828</td>
</tr>
<tr>
<td>60-74</td>
<td>1054</td>
<td>1075</td>
<td>2129</td>
</tr>
<tr>
<td>75+</td>
<td>70</td>
<td>84</td>
<td>154</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2407</td>
<td>1416</td>
<td>3823</td>
</tr>
</tbody>
</table>

About Our Registrants

- **College of Dental Surgeons of British Columbia – Annual Report 2019/20**
Complaints opened

Each committee.

The two follows the legislative requirements of the health professionals, and others. CDSBC's complaints and discipline process

Responding to Complaints

• A small percentage (~2%) of complaints result in a disciplinary citation,

Panels

A discipline decision was issued in June 2019 regarding Dr. Bin Xu, general dentist. The Discipline Panel found a concerning pattern of deficiencies in the treatment Dr. Xu provided to his patients, and found he was practising dentistry incompetently. The Discipline Panel found that:

disciplinary citation (notice of disciplinary hearing).

Complaints referred to discipline

- The Discipline Committee holds hearings regarding the conduct or competence of registrants. The Discipline Committee directs five citations (involving four registrants).

Panels of the Discipline Committee conduct hearings, make findings, determine the appropriate penalty if the findings are adverse, and issue written reasons for decisions.

Complaints resolved

In early 2020, the Inquiry Committee moved to a panel process for consideration of all complaint files. The vast majority of complaints are resolved by consent with the registrant. The complaints process is confidential, except when CDSBC is required to notify the public (see “public notification,” below).

A small percentage (1-3%) of complaints result in a disciplinary citation which is a notice that there will be a public hearing in front of the Discipline Committee.

Complaints opened

The Inquiry Committee opened 244 complaints for investigation.

Complaints resolved

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

- 227 complaints were resolved (closed) by the Inquiry Committee.

227

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.

227

Complaints opened

90

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.

90

Complaints opened

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.
Complaints Opened and Closed

Open files are broken down as follows:

- Bylaw 12*
- Complaint
- Online Complaint

Closed files are broken down as follows:

- Closed with action required by registrant
- Closed with remedial action required by registrant
- Referred to discipline
- Opened: 220
- Closed: 200
- Number of Complaints: 119

Complaints about CDAs

The majority of complaints received are about dentists. In 2019/20, 14 complaints were about certified dental assistants, with 11 being opened and three closed.

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 20 for a breakdown of the applications made to the HPRB in 2019/20.

Complaint Issues Breakdown

This chart reflects the closing issues arising from the complaints investigation process for files closed between March 1, 2019 and February 29, 2020. On average, each complaint file deals with multiple issues.
Age of Open Complaint Files

- Total files open as of February 29, 2020: 399
- Age distribution:
  - < 3 months: 52
  - 3 – 6 months: 51
  - 6 – 12 months: 110
  - 12 – 18 months: 97
  - 18 – 24 months: 46
  - 24 – 36 months: 34
  - > 36 months: 5
- Average file age was 12.7 months (386 days)

How Long Does It Take to Resolve Complaints?

- Average age of closed files during this period: 14.8 months (450 days)
- Total files closed between March 1, 2019 and February 29, 2020: 227
- Age distribution:
  - 0 – 3 months: 20
  - 3 – 6 months: 18
  - 6 – 12 months: 51
  - 12 – 18 months: 45
  - 18 – 24 months: 32
  - 24 – 36 months: 41

Long-standing Complaints

There are many reasons a file may take an extended period of time to resolve, including difficulty in obtaining reports and records; multiple practitioners and/or patients involved; complexity of the issues; the registrant’s health; availability of staff resources; involvement of legal counsel; and legal proceedings.
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:

- Applications from complainants for HPRB reviews of complaint file dispositions
- Applications from registrants regarding timeliness

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:

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</tr>
</thead>
<tbody>
<tr>
<td>Number of HPRB Applications</td>
<td>25</td>
<td>14</td>
<td>0</td>
<td>3</td>
<td>14</td>
</tr>
</tbody>
</table>

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

- Avoiding final HPRB decisions
- Closed with the HPRB finding the investigation was adequate and the Inquiry Committee disposition reasonable
- Initiated by a complainant business day pursued

The Health Professions Act, CDSBC Bylaws

CDSBC is one of 20 health regulators in BC, and one of four that regulate oral health care professionals. In November 2019, an all-party steering committee on modernization of health professionals published a proposal to modernize the way health professionals are regulated. The proposal includes amalgamation of the four dental regulators:

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

Under the proposal, there would be a single regulatory college for all of BC’s one health professionals.
Bylaws for a New Committee Structure

The regulation of dentistry in BC is shared by members of the public and dental professionals who work side-by-side on our committees to protect patients and the public. Over the past year, we re-designed our committees to reflect our overarching commitment to protecting patients and the public. A new committee structure was approved by the Board in 2019/20 as part of a 32-item Action Plan that CDSBC is implementing in response to recommendations from the Cayton Report for strengthening our regulatory performance.

CDSBC began this fiscal year with 11 standing committees made up of a mix of public and registrant committee members, and completed it with nine after the governance and nominations committees were dissolved midway through the year. The new committee structure noted above will be fully implemented in the second half of 2020, once the amendments to bylaw 4 are filed. The 10 committees outlined in the new CDSBC committee structure and amended bylaws are:

1. Registration
2. Inquiry
3. Discipline
4. Sedation and General Anaesthesia
5. Quality Assurance
6. Professional Standards
7. Standards and Guidance
8. Patient Relations
9. Audit and Risk
10. Appointments
11. HR and Remuneration

The committee membership listing on pages 24-28 reflects the committee structure that was in place throughout the 2019/20 fiscal year, ending February 29, 2020.
### 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. Richard Busse, Vice-Chair
- Dr. Doug Conn
- Ms. Barb Hambly* (Public Member)
- Dr. John Hung

*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 Ferrier, CDA, Chair (until December 2019)
- Ms. Sabrina Petzik, CDA, Vice-Chair (until December 2019)
- Dr. Jeff Cai (until September 2019)
- Mr. Dan De Vito (Public Member until December 2019)
- Ms. Angela Edwards, CDA (until December 2019)
- Ms. Susanne Fernstra, CDA (until December 2019)
- Dr. Michael Flunkert (April until 2019)
- Dr. Anita Gartner (until December 2019)
- Ms. Sherry Messenger, CDA (until December 2019)

**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 to practice 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
- Mr. Oleh Ilnyckyj (Public Member until September 2019)
- Dr. Alex Lieblich
- Ms. Elaine Maxwell, CDA
- Ms. Shirley Pose (Public Member)
- Ms. Heather Slade (Public Member)

**Staff support**
- Ms. Leslie Riva,
- Ms. Socorro Wardle

### 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 relating to 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 hearing session before serving on a discipline panel.

**Members**
- Dr. David Speirs, Dentist, Chair
- Dr. Myrna Halpenny, Dentist, Vice-Chair
- Dr. Karl Dork
- Dr. Freddic Duke
- Mr. Paul Durose (Public Member)
- Mr. Martin Gifford (Public Member)
- Mr. Larx Kushner (Public Member)
- Ms. Cathy Larson, CDA (until September 2019)
- Mr. Michael MacDougall (Public Member)
- Ms. Sabrina Petzik, CDA (until September 2019)
- Dr. William Rosebush
- Dr. Charity Siu
- Mr. Bart Smudlers
- Mr. Anthany Seda (Public Member)
- Dr. Michael Wainwright

**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. Rasa Nairi, Chair (until December 2019)
- Dr. Jason Con, Vice-Chair
- Dr. Ken Chow
- Dr. Danielle Couison
- Dr. Will Gaede (until December 2019)
- Dr. Leleyt Huang
- Dr. Glenn Joyce
- Dr. Diana Koz (until December 2019)
- Mr. Gaetan Royer (Public Member until December 2019)
- Dr. Emil Schmidt (until December 2019)
- Ms. Cynthia Shore (Public Member)
- Mr. Paul Stevens (Public Member)

**Staff support**
- Dr. Peter Stevenson-Moore,
- Ms. Karen England
Governance Committee

The role of the Governance Committee was to provide governance, oversight, and advice to the Board. It developed and recommended CDSBC’s approach to good governance and board effectiveness, and reviewed governance policies relating to human resources.

Members
- Dr. Richard Busse
- Dr. Doug Conn
- Ms. Dione Doyle
- Ms. Dorothy Jennings
- Dr. Masoud Saidi

Staff support
Dr. Chris Hacker, Ms. Nancy Crosby, Ms. Joyce Joiner

Note: The Governance Committee is technically a working group and was dissolved in June 2019.

Inquiry Committee

The role of the Inquiry Committee is to accept, investigate, and resolve or otherwise dispose of complaints against registrants.

Members
- Dr. Greg Card, Chair
- Dr. Mike Pasich, Vice-Chair
- Dr. Jonathan Adams
- Dr. Naiman Amin
- Ms. Agnes Areabo, CDA
- Dr. Anthony Belkacemi (since September 2019)
- Ms. Nadine Bunting, CDA (until September 2019)
- Dr. Suzanne Carlisle
- Ms. Lynn Carter (Public Member)
- Dr. Bertrand Chan
- Dr. Susan Chow
- Mr. A. Thomas Clarke (Public Member)
- Mr. Iain Daviey (Public Member)
- Dr. Robert Elliott
- Ms. Barb Hamby (Public Member until September 2019)
- Dr. Ahmed Hayawy
- Dr. Patricia Hunter
- Dr. Erik Hutten
- Ms. Cindy McCaw (since September 2019)
- Mr. Seth McDonough (Public Member since July 2019)
- Ms. Charlene McLaughlin (Public Member since September 2019)
- Mr. John Meredith (Public Member)
- Dr. Ellen Park (until September 2019)
- Dr. Donald Ross (since September 2019)
- Mr. Gaeton Royer (Public Member since July 2019)
- Dr. Andrew Shannon
- Dr. Jonathan Suzuki
- Dr. Jonathan Tsang
- Ms. Marg Vandenberg (Public Member)
- Ms. Michelle Sink

Staff support
Ms. Anita Wilks, Ms. Jocelyn Chee

Note: This committee was dissolved in June 2019 after the Board determined that the existing policy was not directly linked to public protection.

Nominations Committee

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

Members
- Dr. Don Anderson, Chair (until March 2019)
- Dr. Peter Lobb, Vice-Chair (until June 2019)
- Dr. Myrna Halpenny (until June 2019)
- Ms. Lane Shupe, CDA (until June 2019)

Staff support
Ms. Anita Wilks, Ms. Jocelyn Chee

Note: This committee was dissolved in June 2019 after the CDSBC awards policy was repealed by the Board when it was determined that the existing policy was not directly tied to public protection.

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.

Members
- Dr. Ash Varma, Chair
- Dr. Adam Pite, Vice-Chair
- Dr. Chris Callen
- Dr. Heather Davidson (Public Member)
- Mr. Paul Durose (Public Member)
- Mr. James Ellisworth (Public Member)
- Dr. Andrea Estevanez
- Ms. Sabine Feulgen (Public Member)

Staff support
Ms. Róisín O’Neill, Ms. Leslie Riva

Note: Standards for sedation and general anaesthesia are assessed by the Sedation and General Anaesthetic Services Committee.

Committee Membership

Committee Membership
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.

**Members**
- Dr. Tobin Bellamy, Chair
- Dr. Maico Melo, Vice-Chair
- Dr. Torin Barr (since July 2019)
- Dr. Dean Burrill, Anaesthesiologist
- Dr. Brian Charpent
- Dr. Jason Chen
- Dr. Jason Choi (since July 2019)
- Dr. Ben Kang
- Dr. James Kim, Anaesthesiologist (until February 2020)
- Dr. Oxana Korj (since July 2019)
- Dr. Stephen Malfair
- Dr. Kerim Ozcan (since July 2019)
- Dr. Myrna Pearce
- Dr. Lyne Paquet
- Dr. Gerald Pochynok
- Dr.most Saidi
- Dr. Bradford Scheideman
- Dr. David Soovend
- Dr. Leon Xu, Biomedical Engineer
- Dr. Scott Yamaoka

**Staff support**
- Dr. Chris Hacker
- Ms. Róisín O’Neill
- Ms. Chloe Lo

Why Most Dentists Pay Two Fees at Renewal

At renewal in 2019/20, 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 the CDSBC and the British Columbia Dental Association (BCDA). For renewal in 2019, the fee breakdown was as follows:

**CDSBC $1,598**

**+ BC DENTAL ASSOCIATION $1,600**

**= TOTAL $3,198**

The Canadian Dental Association (CDA) 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 CDA such that individual members of the association have access to the CDA’s programs and services. Bylaw change in September 2019 has determined that collection of fees from dentists on behalf of the BCDA must cease by February 28, 2022.
College of Dental Surgeons of British Columbia – Annual Report 2019/20

Expenditures by Function

For the year ended February 29, 2020

<table>
<thead>
<tr>
<th>Expenditures by Function</th>
<th>$ (in thousands)</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration/Certification</td>
<td>1,307</td>
<td>15%</td>
</tr>
<tr>
<td>Complaints/Inquiry</td>
<td>1,821</td>
<td>21%</td>
</tr>
<tr>
<td>Discipline/Health Professions Review Board/</td>
<td>823</td>
<td>10%</td>
</tr>
<tr>
<td>Health/Monitoring</td>
<td>600</td>
<td>7%</td>
</tr>
<tr>
<td>Illegal/Unauthorized Practice</td>
<td>4 &lt;0.05</td>
<td></td>
</tr>
<tr>
<td>Board and Governance</td>
<td>763</td>
<td>9%</td>
</tr>
<tr>
<td>Building/Infrastructure</td>
<td>1,025</td>
<td>12%</td>
</tr>
<tr>
<td>Operations</td>
<td>1,251</td>
<td>15%</td>
</tr>
<tr>
<td>Communications</td>
<td>646</td>
<td>7%</td>
</tr>
<tr>
<td>Policy and Professional Practice Support</td>
<td>308</td>
<td>4%</td>
</tr>
<tr>
<td>Total</td>
<td>8,548</td>
<td>100%</td>
</tr>
</tbody>
</table>

Consolidated Financial Statements

For the year ended February 29, 2020

Expenditures by Function

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 29, 2020;
- 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 29, 2020, 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 audit 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, including the disclosures, and evaluate the effectiveness of the College’s 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 the reasonableness of accounting estimates and related disclosures made by management.

• 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.

• 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.

• Conclude 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.

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.

Approved by the Board:

Board Chair

Board Member

March 20, 2020

Smythe LLP
Chartered Professional Accountants
Vancouver, British Columbia

1070 - 475 Howe St.
Vancouver, B.C. V6C 2B3
T: 604 687 1231
F: 604 688 4870
smythe.ca

College of Dental Surgeons of British Columbia – Annual Report 2019/20

32

College of Dental Surgeons of British Columbia – Annual Report 2019/20

33

See notes to consolidated financial statements

Consolidated Statement of Financial Position

February 29, 2020

ASSETS

Current

Cash and cash equivalents

$ 14,316,685

$ 13,062,617

Temporary investments (note 4)

7,378,401

6,450,406

Accounts receivable

149,827

116,103

Prepaid expenses

202,302

190,718

22,245,818

20,661,836

Deferred Charges

38,190

51,800

Other receivables

–

3,000

Capital Assets (note 5)

3,803,730

4,078,628

$26,178,614

$24,596,373

LIABILITIES

Current

Accounts payable and accrued liabilities

$ 878,014

948,177

Due to other professional bodies (note 6)

6,368,723

5,666,415

Deferred revenue

6,595,368

6,527,713

13,842,125

15,438,305

NET ASSETS

Unrestricted

Operating

4,954,836

2,930,040

Capital Place Joint Venture

107,460

108,420

Invested in Capital Assets

3,803,730

4,078,628

Internally Restricted

Joint Venture Preservation

209,350

285,352

Contingency Reserve

2,009,692

1,967,325

Information Technology

37,644

196,144

Office Renovations

–

75,399

HR Enhancement – Legal

1,227,630

1,743,227

Wellness

79,208

97,333

12,335,489

11,554,068

$26,178,614

$24,596,373

See notes to consolidated financial statements
<table>
<thead>
<tr>
<th>Revenues</th>
<th>Unrestricted Funds</th>
<th>Internally Restricted Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certification and registration fees</td>
<td>$6,811,737</td>
<td>$0</td>
</tr>
<tr>
<td>Application fees</td>
<td>834,793</td>
<td>0</td>
</tr>
<tr>
<td>Incorporation, facility assessment and other</td>
<td>781,894</td>
<td>0</td>
</tr>
<tr>
<td>Interest and miscellaneous</td>
<td>761,894</td>
<td>0</td>
</tr>
<tr>
<td>Rental</td>
<td>539,958</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>8,638,694</td>
<td>327,858</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Unrestricted Funds</th>
<th>Internally Restricted Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>5,057,618</td>
<td>0</td>
</tr>
<tr>
<td>General and administrative (note 7)</td>
<td>900,253</td>
<td>0</td>
</tr>
<tr>
<td>Consulting fees</td>
<td>227,002</td>
<td>0</td>
</tr>
<tr>
<td>Meetings and travel</td>
<td>178,963</td>
<td>0</td>
</tr>
<tr>
<td>Committees</td>
<td>316,074</td>
<td>0</td>
</tr>
<tr>
<td>Honorariums</td>
<td>149,698</td>
<td>0</td>
</tr>
<tr>
<td>Professional fees</td>
<td>234,187</td>
<td>0</td>
</tr>
<tr>
<td>Building occupancy (note 8)</td>
<td>120,341</td>
<td>0</td>
</tr>
<tr>
<td>Amortization of capital assets</td>
<td>346,239</td>
<td>0</td>
</tr>
<tr>
<td>Amortization of deferred charges</td>
<td>13,810</td>
<td>0</td>
</tr>
<tr>
<td>Amortization of capital assets</td>
<td>346,239</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>7,146,705</td>
<td>321,639</td>
</tr>
</tbody>
</table>

| Excess (Deficiency) of Revenues over Expenses for Year                  | $1,493,903         | $0                           |

| See notes to consolidated financial statements                          |                    |                            |
Operating Activities

Excess of revenues over expenses $ 673,302 $ 129,012
Items not involving cash
Amortization of capital assets 346,239 321,039
Amortization of deferred charges 13,610 13,411

1,023,151 463,462

Changes in non-cash working capital
Accounts receivable (32,994) (14,655)
Prepaid expenses (11,584) (9,776)
Accounts payable and accrued liabilities 39,837 32,686
Due to other professional bodies 702,308 723,175
Deferred revenue 67,675 816,581

1,033,151 1,389,573

Cash Provided by Operating Activities 1,900,512 1,853,035

Investing Activities

Purchase of investments, net (926,103) (600,181)
Purchase of capital assets (160,341) (380,331)

Cash Used in Investing Activities (1,086,444) (980,512)

Inflow of Cash 814,068 872,523

Cash Provided by Operating Activities 1,900,512 1,853,035

Cash and Cash Equivalents, Beginning of Year 13,502,617 12,630,094

Cash and Cash Equivalents, End of Year $ 14,316,685 $ 13,502,617

Represented by:
Cash $ 1,242,554 $ 1,222,997
Investment savings accounts 13,074,131 12,279,620

$ 14,316,685 $ 13,502,617

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.

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 are eliminated on consolidation.

(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 disciplinary 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 on the basis of estimated useful lives at the following annual rates:

<table>
<thead>
<tr>
<th>Asset</th>
<th>Useful Life</th>
<th>Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building</td>
<td>25 years</td>
<td>Straight line</td>
</tr>
<tr>
<td>Office furniture and equipment</td>
<td>10 years</td>
<td>Straight line</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>3 years</td>
<td>Straight line</td>
</tr>
</tbody>
</table>

(e) 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.

(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 amount of these assets exceeds their estimated fair value.

(g) Revenue recognition

(i) Application fees are recognized as revenue when payment is received.

(ii) 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.

(iii) 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.

(iv) 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 the accounting policies specified in Note 2 requires management to make estimates and assumptions about the carrying amounts of 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.

(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 cash investments is minimal 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 the market rates differ from the interest rates on its cash equivalents and investments to the extent the market interest rate differs from the interest rate of the investments.

(b) Interest rate risk
Interest rate risk is the risk that the College will encounter difficulty in meeting obligations associated with financial liabilities.

Interest rate risk on its cash equivalents and investments to the extent the market interest rate differs from the interest rate of the investments.

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 2.20% (2019 – 0.75% to 2.23%) per annum and mature April 6, 2020 to January 25, 2021.
5. CAPITAL ASSETS

### Accumulated Amortization

<table>
<thead>
<tr>
<th>February 29, 2020</th>
<th>February 28, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td><strong>Amortization</strong></td>
</tr>
<tr>
<td>Land</td>
<td>$1,223,550</td>
</tr>
<tr>
<td>Building</td>
<td>4,946,822</td>
</tr>
<tr>
<td>Office renovations</td>
<td>1,892,417</td>
</tr>
<tr>
<td>Office furniture and equipment</td>
<td>1,137,513</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>$50,240</td>
</tr>
<tr>
<td><strong>Total Capital Assets</strong></td>
<td><strong>$10,130,598</strong></td>
</tr>
</tbody>
</table>

The College has determined there are no indications of impairment.

6. DUE TO OTHER PROFESSIONAL BODIES

The amounts due to other professional bodies represent 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

<table>
<thead>
<tr>
<th>February 29, 2020</th>
<th>February 28, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Electronic transaction costs</strong></td>
<td><strong>$335,090</strong></td>
</tr>
<tr>
<td><strong>Amortization</strong></td>
<td><strong>$155,009</strong></td>
</tr>
<tr>
<td><strong>Printing and publications</strong></td>
<td><strong>$128,194</strong></td>
</tr>
<tr>
<td><strong>Staff development</strong></td>
<td><strong>$106,408</strong></td>
</tr>
<tr>
<td><strong>Equipment repairs and maintenance</strong></td>
<td><strong>$57,204</strong></td>
</tr>
<tr>
<td><strong>Miscellaneous</strong></td>
<td><strong>$41,248</strong></td>
</tr>
<tr>
<td><strong>Total General and Administrative Expenses</strong></td>
<td><strong>$980,253</strong></td>
</tr>
</tbody>
</table>

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.

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:

<table>
<thead>
<tr>
<th>February 29, 2020</th>
<th>February 28, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Entire Amount</strong></td>
<td><strong>College's 70%</strong></td>
</tr>
<tr>
<td><strong>Capital assets</strong></td>
<td><strong>$4,871,328</strong></td>
</tr>
<tr>
<td><strong>Other assets</strong></td>
<td><strong>602,924</strong></td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td><strong>112,624</strong></td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
<td><strong>$4,971,428</strong></td>
</tr>
<tr>
<td><strong>Revenue from third parties</strong></td>
<td><strong>$1,046,361</strong></td>
</tr>
<tr>
<td><strong>Amortization</strong></td>
<td><strong>$252,562</strong></td>
</tr>
<tr>
<td><strong>Other expenses</strong></td>
<td><strong>$1,031,754</strong></td>
</tr>
<tr>
<td><strong>Net Revenues</strong></td>
<td><strong>$203,185</strong></td>
</tr>
<tr>
<td><strong>Cash Flows from Operations</strong></td>
<td><strong>$442,960</strong></td>
</tr>
<tr>
<td><strong>Investing</strong></td>
<td><strong>$42,526</strong></td>
</tr>
<tr>
<td><strong>Financing</strong></td>
<td><strong>$42,526</strong></td>
</tr>
</tbody>
</table>

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 $108,119 (2019 – $104,819) is accounted for as a capital adjustment to the Operating Fund in the consolidated statement of changes in net assets.

9. SUBSEQUENT EVENT

Subsequent to year-end, the outbreak of the novel strain of coronavirus, specifically identified as “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 resulting in an economic slowdown. Global equity markets have experienced significant volatility and weakness. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of the government and central bank interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the College in future periods.