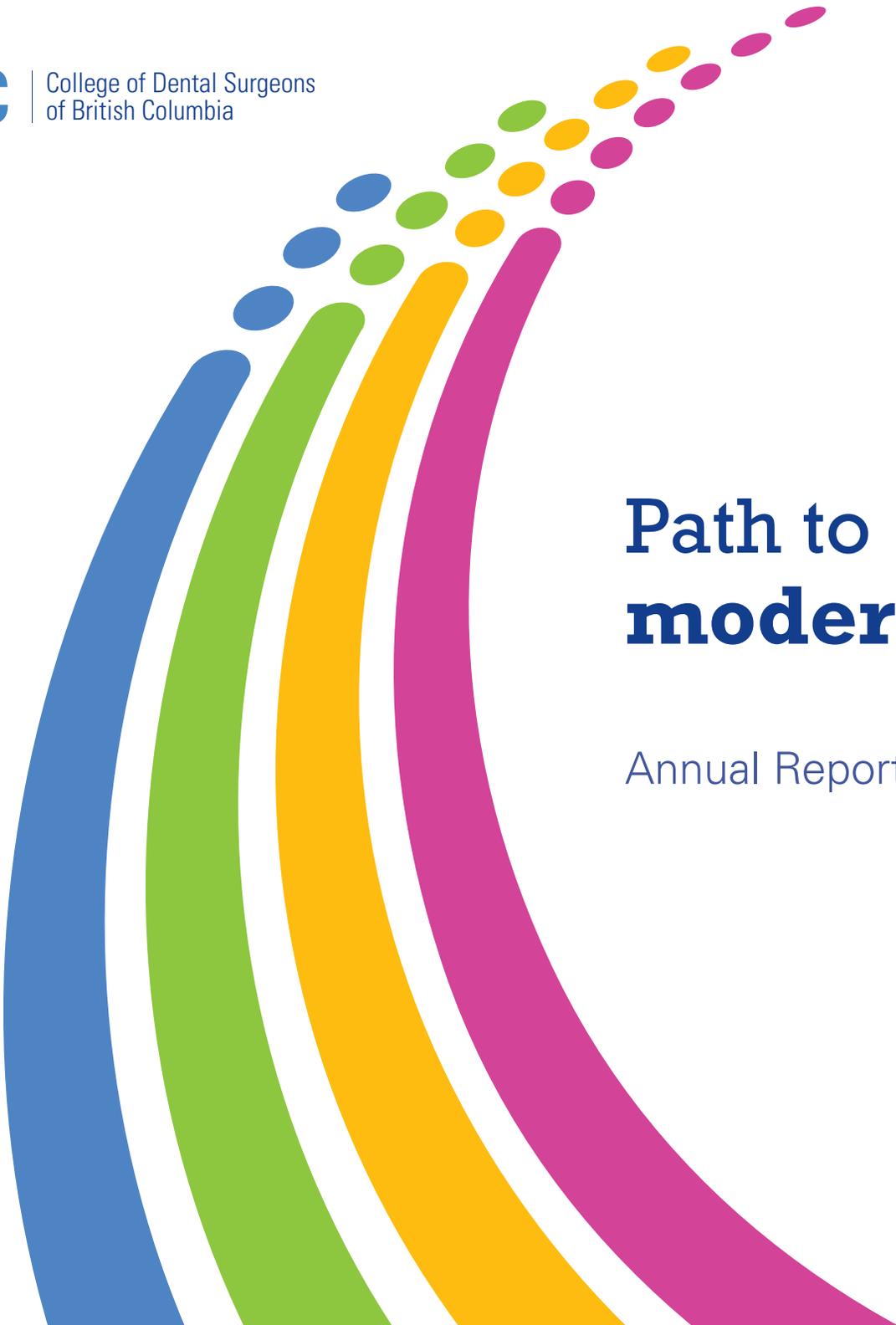




**CDSBC**

College of Dental Surgeons  
of British Columbia



# Path to **modernization**

Annual Report 2021/22

# Path to Modernization

***“If you cannot know the future, quietly do the next and most necessary thing.” – Dr. C.G. Jung***

The past year has been one of significant and positive change. While continuing to regulate through the COVID pandemic, we also began a groundbreaking effort to formally amalgamate the four existing oral health colleges in BC – the first of its kind in Canada.

The pursuit of amalgamation was inspired by a BC government steering committee report on recommendations to modernize the health professions regulatory framework, including a reduction in the number of health regulatory colleges. Recognizing the opportunity to take a leadership role, the boards of the four amalgamation partner colleges agreed this was the right thing to do for the patients and public of this province.

As significant as amalgamation has been for us, it is only one step on the path to regulatory modernization. A change of this nature always brings with it a certain level of uncertainty, and even a sense of loss as we wind down this organization, one that has served patients, the public and those we regulate for well over 100 years.

At the same time, CDSBC’s legacy, and those of the amalgamation partner colleges, will inform the creation of the new oral health regulator. And although the path ahead may not sometimes be clear, we know that the best way forward is always in simply taking the next right step. Protection of the public depends on it.



Carl Roy, Board Chair



Dr. Chris Hacker, Registrar/CEO

## 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.

## About CDSBC

The mandate of the College of Dental Surgeons of British Columbia (CDSBC) is to serve and protect the public, regulating nearly 6,700 certified dental assistants, five dental therapists, and over 4,100 dentists.

## About this Report

This report provides a record of CDSBC’s activities and information during a one-year timeframe (March 1, 2021 to February 28, 2022). 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*.

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## 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



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



**Identify and strengthen productive relationships with stakeholders.**



**Embrace leading regulatory practices to protect the public.**



**Strengthen and clarify governance to support our mandate.**

## Indigenous cultural safety and humility

In response to the *In Plain Sight* report that provided evidence of Indigenous-specific racism and discrimination within BC's health care system, the four largest health regulatory colleges (BCCNM, CDSBC, CPBC, CPSBC) issued a joint apology to Indigenous People, together with a list of specific commitments to action.

On the anniversary of the apology, these four colleges published a **progress report** that outlines our work towards becoming anti-racist and supporting the health professionals we regulate to do the same. This ongoing work is guided by Indigenous Elders and professionals, the recommendations from the *In Plain Sight* report, and legal and ethical requirements.

Upholding Indigenous rights, eliminating racism within the colonial healthcare system, and earning the trust of Indigenous Peoples requires consistent and persistent concrete actions. More information is available in the **first anniversary report**.

CDSBC partnered with the BC College of Nurses and Midwives and the College of Pharmacists of BC on a virtual learning series for board, committee and staff members about cultural safety and humility, trauma, and Indigenous-specific racism in health care. These included:

- Key findings of the *In Plain Sight* report by Harmony Johnson, who served as executive director of the investigation (July 2021)
- How regulators should make space for trauma and cultural humility, presented by Métis lawyer Myrna McCallum (Sept 2021)
- How Indigenous knowledge and western medicine can work together, presented by Dr. Evan Adams, Deputy Chief Medical Officer of Public Health, First Nation and Inuit Health Branch, Indigenous Services Canada (Dec 2021)

## Amalgamation to create BC's new oral health regulator

Having completed the Action Plan, we are well-positioned to embark on the next stage of modernization: the amalgamation to create a single oral health regulatory college that will oversee certified dental assistants, dental hygienists, dental technicians, dental therapists, dentists and denturists.

The amalgamation aligns with the government's recommendations for modernizing the framework for how health professionals are regulated. This initiative is informed by the Ministry of Health's plan to modernize the health regulatory system to better serve patients and the public. The Ministry has proposed that the new college be named the British Columbia College of Oral Health Professionals, and that the amalgamation will take effect on September 1, 2022.

Having a single oral health regulator will support coordinated team-based oral health care, and provide one point of contact for patients, the public and registrants alike.

Amalgamation has been the single largest focus for our Board and staff over the past year. Once enacted, the new oral health college will be well positioned to continue to improve patient safety, promote better outcomes for patients, and increase public confidence through transparency and accountability.



**About the BC Oral Health Regulator Amalgamation Project**

Watch our informative video

## Dentist access to PharmaNet

BC's PharmaNet system enhances public safety by providing prescribers with information about the prescribing history of their patients. PharmaNet protects patients from adverse reactions to medications, allows pharmacies and prescribers to know if a lower-cost medication is available, and helps to reduce prescription fraud. Not only does PharmaNet have the potential to enhance the individual care provided to patients, it also supports the wider public health response to the opioid epidemic.

CDSBC worked with the Ministry of Health over the last year on the planning and rollout of an initiative to allow prescribing dentists access to PharmaNet. As of June 2022 dentists can become authorized to access PharmaNet. This marks a significant and positive change that will enhance the safety of dental patients and the public.

Full details are available at [cdsbc.org/pharmanet](https://cdsbc.org/pharmanet).

## Measuring public perceptions of dental care and regulation: Voice of Patient

CDSBC launched a research program about the experience of dental patients and public perceptions of how dentistry is regulated. The program – known as “Voice of Patient” – is an ongoing tracking study to measure change and identify factors that contribute to experiences and perspectives (e.g., geographics, demographics, recent and non-recent dental patients). The intent is to better understand patient expectations of dental care providers and regulation, in order to ensure safe, competent care.

Results of this research are used on an ongoing basis by the Board when reviewing the organization's performance against its objectives. Highlights from the Voice of Patient program are included on page 8.

The Voice of Patient program was developed as part of the Action Plan in response to the Cayton Report. Delivering on the Action Plan fundamentally changed CDSBC's structure and function. It has also put the organization in an optimal position to move forward with regulatory modernization (see page 5).

More information about the Action Plan is available at [cdsbc.org](https://cdsbc.org), including a [Summary of Action Plan Outcomes](#).

## Year two of the pandemic

The COVID-19 pandemic continued to impact the provision of oral health care in British Columbia. Throughout these uncertain and evolving times, British Columbians have continued to ask much of our healthcare providers, and the burden placed on the entire health care community has been universally acknowledged. Certified dental assistants, dental therapists and dentists have played an essential role in the wider community of care.

Throughout the pandemic, we kept registrants up to date on COVID-related orders, expectations, recommendations and guidance issued by the Provincial Health Officer, and about infection prevention and control guidance for dental professionals. We also coordinated multiple notices from the health authorities to registrants regarding invitations to receive the vaccine, and to assist in the mass immunization campaign as part of an unprecedented public health initiative.

# Modernizing Oral Health Regulation in BC

In spring 2022, BC's Ministry of Health published notice of proposed amendments to the *Health Professions Act* regulations for oral health professions, paving the way for the creation of a new regulatory body that will oversee 15,000 oral health professionals in the province.

The new college will facilitate collaborative, team-based oral health care for British Columbians, and will provide a single source of contact for patients, the public and the health professionals it regulates.

The amalgamation partners are the College of Dental Hygienists of BC, the College of Dental Technicians of BC, the College of Dental Surgeons of BC and the College of Denturists of BC.

The Ministry has proposed that the new college will be named the British Columbia College of Oral Health Professionals, and amalgamation will take effect on September 1, 2022.

**The new college will regulate six types of oral health professionals:**

- certified dental assistants
- dental hygienists
- dental therapists
- dentists
- dental technicians
- denturists

## Shared leadership and a unified vision

The amalgamation to create a single oral health regulatory college requires the leadership of both the provincial government and the four colleges that currently regulate oral health professionals. The boards of the four amalgamation partners determined that moving forward with the creation of a single oral health regulator is in the public interest, and created a Transition Steering Committee (TSC) to lead the project.

In fall 2021, the TSC selected Dr. Chris Hacker, current registrar/CEO of CDSBC, as interim registrar of the new oral health college. As interim registrar, Dr. Hacker is overseeing the project and enabling a smooth transition for staff, registrants and the public.

The TSC has recommended that the new college be governed by a 12-member board, with six elected members (oral health professionals) and six public members appointed by the Minister of Health.

## Transition Steering Committee

**David MacPherson**, TSC Chair, CDHBC (Board Chair)

**Emily Chowne**, CDHBC (Board Member)

**Carl Roy**, CDSBC (Board Chair)

**Lynn Stevenson**, CDSBC (Board Member)

**Patricia Dooley**, CDTBC (Board Member)

**Neal Russell**, CDTBC (Board Member)

**Tracey Turko**, CDBC (Board Member) (Until April 2021)

**Michelle Nelson**, CDBC (Board Chair) (Since April 2021)

**Robert Whiteley**, CDBC (Board Member)



## A first step toward regulatory modernization

We are excited about the opportunity to create a truly new regulatory body for oral health. The new regulator will ultimately improve patient safety, increase public confidence through transparency and accountability, and promote better outcomes for patients. However, amalgamation is simply one step on our journey to becoming an aspirational, modernized regulator.

The concept to create a single regulatory body for oral health professionals was inspired by a [2020 report](#) by the all-party Steering Committee on Modernization of Health Professional Regulation. One of the themes within the report was to reduce the number of health regulatory colleges to increase public protection through improved regulatory efficacy and efficiency. And in a 2021 survey of all oral health professionals, most respondents agreed that there are important public benefits that could result from amalgamation.

The modernization recommendations were informed by an independent review conducted by regulatory expert Harry Cayton. Driven by the understanding that modern health care is about team-based care, not autocratic, siloed treatment, the objectives of modernization are to:

- improve patient safety and public protection,
- improve efficiency and effectiveness of the regulatory framework and
- increase public confidence through transparency and accountability while remaining committed to cultural safety, diversity and accessibility of the regulatory system.

## About the amalgamation partners\*

### College of Dental Hygienists of BC

Regulates more than **4,000** dental hygienists  
Staff size: **13**  
Location: Victoria

### College of Dental Surgeons of BC

Regulates **11,000** certified dental assistants, dental therapists and dentists  
Staff size: **60**  
Location: Vancouver

### College of Dental Technicians of BC

Regulates **800** dental technicians and dental technician assistants\*\*  
Staff size: **2**  
Location: Vancouver

### College of Denturists of BC

Regulates close to **300** denturists  
Staff size: **3**  
Location: Vancouver

*\*Figures have been rounded to show relative sizes. Exact numbers for each registrant type are reported by each amalgamation partner.*

*\*\*Under the proposed bylaws of the new oral health college, dental technician assistants will remain part of the oral health team but will not be regulated by the college.*

## The path to modernization





CDSBC is a college partner in the **BC Public Advisory Network (BC-PAN)**, which was formed to promote more meaningful public engagement in health care regulation across the province. Prior to the BC-PAN's creation in 2019, there was no coordinated effort to engage the public in regulatory issues. The group brings the public voice and perspective to multiple health regulators in the province.

## Public advisors

BC-PAN public advisors are selected to reflect the diversity of BC's population and consist of individuals from a broad range of backgrounds, abilities, and identities. Currently, there are 16 public advisors involved with the BC-PAN.

## Impact

College partners use the BC-PAN's input to:

- Revise standards and policies
- Validate strategic decisions
- Conduct research and additional engagement initiatives
- Share input with relevant stakeholders

## Key themes

In the 2021/22 year, the BC-PAN held three two-day online sessions to explore regulatory topics such as:

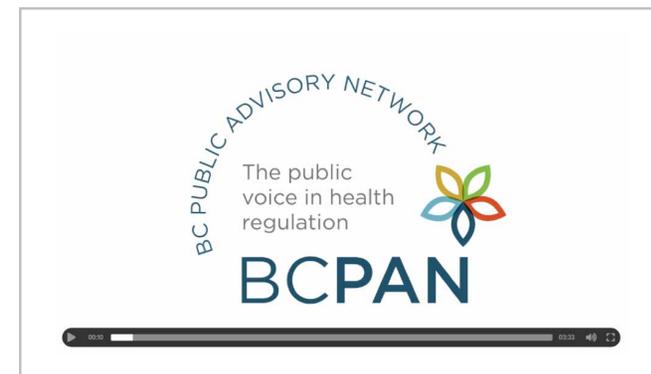
- Supporting the public outside of the complaints process
- The sale of products by health care professionals
- How to improve patient understanding of informed consent
- Public expectations around dual relationships (when a health care professional treats others with whom they also have a non-professional relationship)
- Feedback on how regulatory colleges can improve effectiveness and accessibility of public resources

***I think it's super important so that we can have a voice and help change the future – and have an Indigenous voice included.***

– Annie Danilko, Public Advisor, Haida Nation

***[BC-PAN] meetings directly utilize the full range of participants' diverse experiences, allowing our dialogue to...truly bridge the information gaps between health care regulation and an ever-diversifying public.***

– Joaquin Mercado, Public Advisor



Reports from the BC-PAN meetings, including key learnings and impacts, is available on the BC-PAN website at [bcpan.ca](http://bcpan.ca)

# Voice of Patient Research Program

CDSBC recognizes the importance of using data and metrics to support organizational strategies that will promote better oral health for British Columbians.

The Voice of Patient research program was developed as part of the Action Plan in response to the review and report by regulatory expert Harry Cayton. The Voice of Patient study involves gathering public perceptions on two main topics:

- 1 Individual experience with dental care services
- 2 Perceptions about the regulation of dentistry more broadly

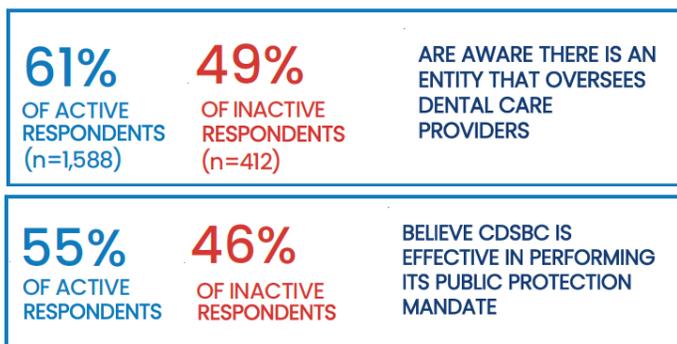
We launched the program in spring 2021 with an initial survey of 2,000 members of the public, followed by smaller quarterly surveys. The Voice of Patient survey includes questions about a broad range of topics, including experience of visiting dental offices, how patients choose their dental provider, their evaluation of various aspects of the dental care journey, as well as perceptions of quality and costs of dental care.

The results are reported to the Board as part of a quarterly dashboard of CDSBC's performance. Research results have also been shared with the Patient Relations Committee and CDSBC staff, and will be rolled out to registrants in 2022. Our research partner for the Voice of Patient program is Pivotal Research.

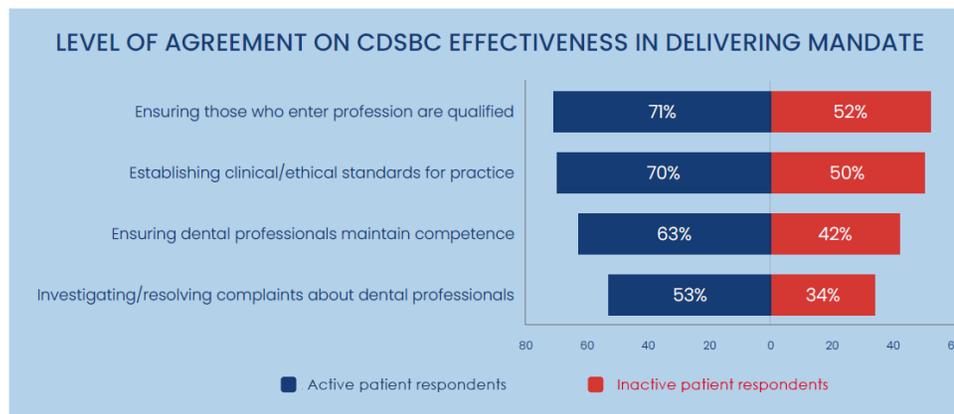
## Public perception of dentistry regulation

### May 2021 Voice of Patient survey of 2,000 British Columbians

Results of the study showed significant differences in the responses of those who have visited a dental office in the past 24 months ("active respondents") as compared to those who had not ("inactive respondents").



*Adapted from "Voice of the dental patient in British Columbia Final Report," Pivotal Research (July 2021)*





# 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.

## 2021/22 Board

**Carl Roy** BOARD CHAIR, PUBLIC MEMBER

**Dr. Heather Davidson** PHD, PUBLIC MEMBER

**Dianne Doyle** PUBLIC MEMBER

**Barb Hambly** PUBLIC MEMBER

**Dr. Alexander N. Hird** DENTIST

**Cathy Larson** CERTIFIED DENTAL ASSISTANT

**Dr. Adam Lyle** DENTIST

**Sabina Reitzik** CERTIFIED DENTAL ASSISTANT

**Shirley Ross** PUBLIC MEMBER

**Dr. Lynn Stevenson** PHD, PUBLIC MEMBER

**Kim Trottier** DENTAL THERAPIST

**Dr. Richard Wilczek** DENTIST

# About Our Registrants

## Where Registrants Practise in BC

### OUTSIDE BC

**Certified Dental Assistants – 121**  
**Dental Therapists – 0**  
**Dentists – 106**  
**Specialists – 20**

### NORTH (District 2)

**Certified Dental Assistants – 314**  
**Dental Therapists – 2**  
**Dentists – 153**  
**Specialists – 12**  
**Sedation/GA Facilities\* – 6**

### VANCOUVER ISLAND (District 5)

**Certified Dental Assistants – 1113**  
**Dental Therapists – 3**  
**Dentists – 546**  
**Specialists – 74**  
**Sedation/GA Facilities\* – 12**

### VANCOUVER (District 4)

**Certified Dental Assistants – 1973**  
**Dental Therapists – 0**  
**Dentists – 1840**  
**Specialists – 225**  
**Sedation/GA Facilities\* – 27**

### SOUTHERN INTERIOR (District 3)

**Certified Dental Assistants – 1021**  
**Dental Therapists – 0**  
**Dentists – 487**  
**Specialists – 57**  
**Sedation/GA Facilities\* – 9**

### FRASER VALLEY (District 1)

**Certified Dental Assistants – 1646**  
**Dental Therapists – 0**  
**Dentists – 809**  
**Specialists – 102**  
**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 dental facilities confirmed for compliance by CDSBC for the administration of deep sedation and/or general anaesthesia (GA).*

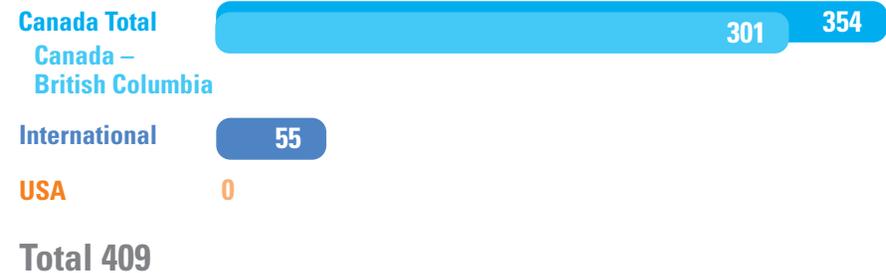


Practising	6131
Non-Practising	491
Temporary	32
Limited	25

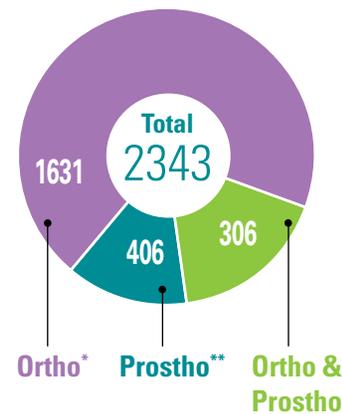
62%  
of our  
registrants  
are CDAs

6679  
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.

### \*\*Prosthetic Module

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



<1%  
of our registrants  
are Dental Therapists

5  
DENTAL  
THERAPISTS

Dental therapists  
provided approximately

2,200

unique procedures to approximately

650

indigenous community clients from  
April 1, 2021 - March 31, 2022



First Nations Health Authority  
Health through wellness

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

### Providing the COVID-19 vaccine

Dental therapists are among the health professionals authorized by the Provincial Health Officer to administer the COVID-19 vaccine. Dental therapists on Vancouver Island participated in immunization efforts and helped to mobilize Indigenous community members to receive the vaccine.

### Safe resumption of oral health services

Community clinics were closed for more than a year as a result of the pandemic, with dental therapists providing virtual care. As vaccine rates began to rise, dental therapists contributed to the planning for the safe resumption of oral health services. These plans were informed by the needs of individual communities and in compliance with all relevant orders and guidelines.

Following the reopening of many clinics and treatment centers, dental therapists spent an initial two weeks in each community ensuring equipment was sanitized and functional, that infection

prevention and control guidelines were followed, and that safe service resumption plans were developed in conjunction with the needs of each community and in compliance with public health orders and regulatory guidelines.

### Anti-decay treatments

Community dental providers with the First Nations Health Authority (FNHA) began offering Silver Diamine Fluoride (SDF) as a tooth-decay treatment option for children in September 2020. SDF is a liquid that can be used on cavities to stop tooth decay from growing, forming, or spreading to other teeth. This is the first time that this service has been provided in Indigenous communities, with the support from dental therapists.

### Canada to receive dental therapist training program

It has been more than a decade since the closure of the only dental therapist training program in Canada, which has negatively impacted access to oral health care for remote Indigenous communities. With funding from Indigenous Services Canada and a partnership between three post-secondary institutions in Saskatchewan, students can apply for a new Bachelor of Science in dental therapy beginning in 2023.



**General Dentists**  
Full Registrants **3300**

**Certified Specialists**  
Full Registrants **422**

**Non-Practising**  
**160**

**Limited**  
**142**

**Restricted to Specialty**  
**68**

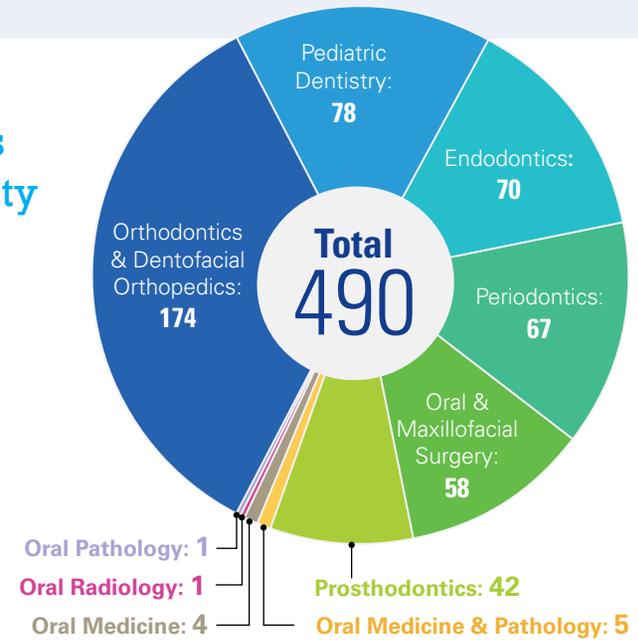
**Academic**  
**9**

**38%**  
of CDSBC  
registrants are  
dentists

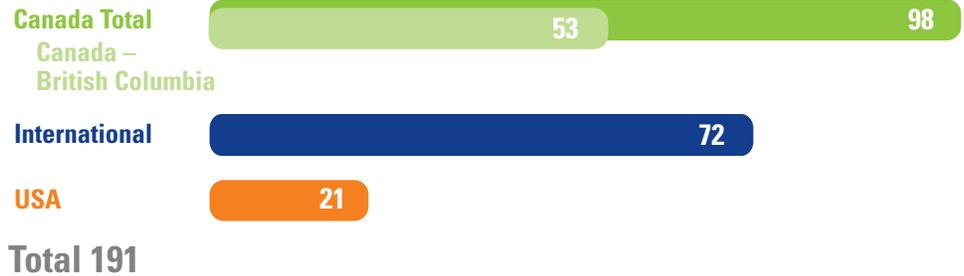
**4101**  
TOTAL DENTISTS

## Certified Specialists by Specialty

*Includes  
10 Dentists with  
2 specialties*



## Where Incoming Dentists Received Training





## Practising Certified Dental Assistants

AGE	Male	Female	
30 or under	23	1365	1388
31-44	31	2264	2295
45-59	13	1882	1895
60-74	1	605	606
75+	0	3	3
<b>Total</b>	<b>68</b>	<b>6119</b>	<b>6187</b>

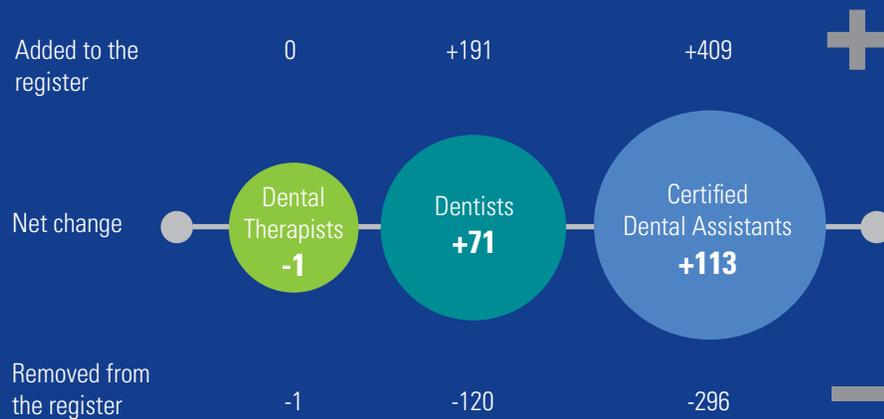
## Practising Dental Therapists

AGE	Male	Female	
30 or under	0	0	0
31-44	0	1	1
45-59	2	2	4
60-74	0	0	0
75+	0	0	0
<b>Total</b>	<b>2</b>	<b>3</b>	<b>5</b>

## Practising Dentists

AGE	Male	Female	
30 or under	112	110	222
31-44	757	674	1431
45-59	909	539	1448
60-74	569	182	751
75+	81	8	89
<b>Total</b>	<b>2428</b>	<b>1513</b>	<b>3941</b>

## Changes to the Register



## Certified Dental Assistants

205

## Dental Therapists

2

## Dentists

32

## TOTAL

239

## 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 2021/22, the Inquiry Committee opened 210 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 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 2021/22; however, the Inquiry Committee directed one disciplinary citation. 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 2021/22, public notices of complaint outcomes were published for:

- Dr. Peter Balogh
- Dr. Leo Fung
- Dr. Bobby Rishiraj
- Dr. Luc Magne

Read more at [www.cdsbc.org/public-notices](http://www.cdsbc.org/public-notices)

In 2021/22



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



required no formal action



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



resulted in a direction for disciplinary citation (notice of discipline hearing)

## 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.

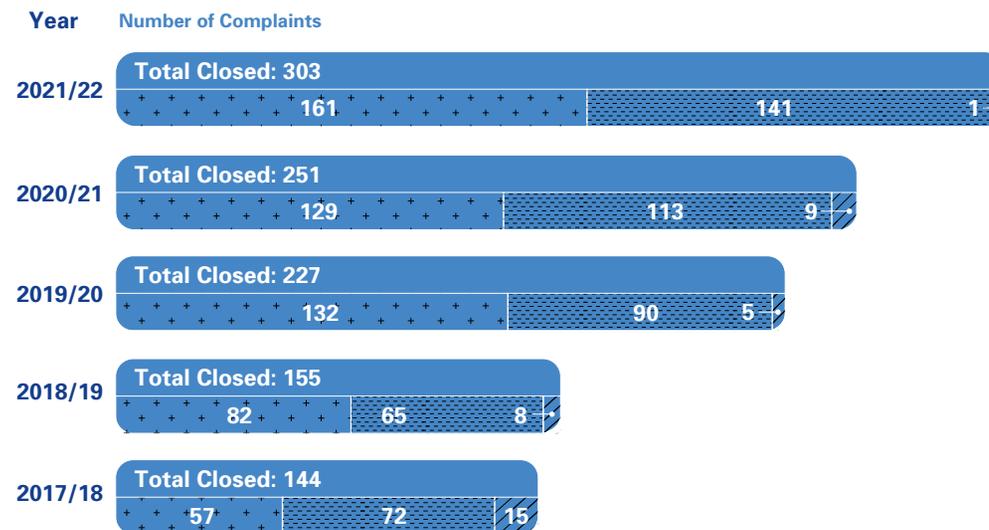
# Complaints Opened and Closed



## Opened



## 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**

### Who Receives Complaints

The majority of complaints received are about dentists. In 2021/22, four complaints were about certified dental assistants, with two remaining open and two closed.

### How Long Does it Take to Resolve Complaints?

303 files were closed between March 1, 2021 and February 28, 2022

Average age of closed files: 511 days (~17 months)

### Age of Open Complaint Files

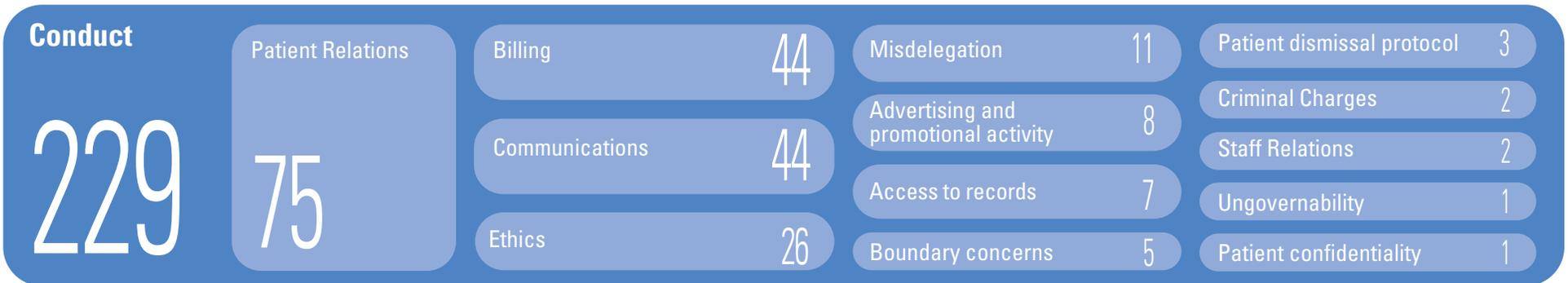
260 files were open as of February 28, 2022

Average age of open files: 413 days (~14 months)

# Complaint Issues Breakdown



This chart reflects the closing issues arising from the complaints investigation process for files closed between March 1, 2021 and February 28, 2022. On average, each complaint file deals with multiple issues.





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.



## HPRB file breakdown for the period of March 1, 2021 – February 28, 2022

**302** complaint decisions reviewable by HPRB

**8** HPRB decisions confirming adequate investigations and reasonable decision

**2** HPRB decisions of adequate investigation but unreasonable disposition; determined not in public interest to refer back to Inquiry Committee

**8** applications for HPRB review of complaint file decision

**2** HPRB decisions of inadequate investigation and unreasonable dispositions; referred back to Inquiry Committee

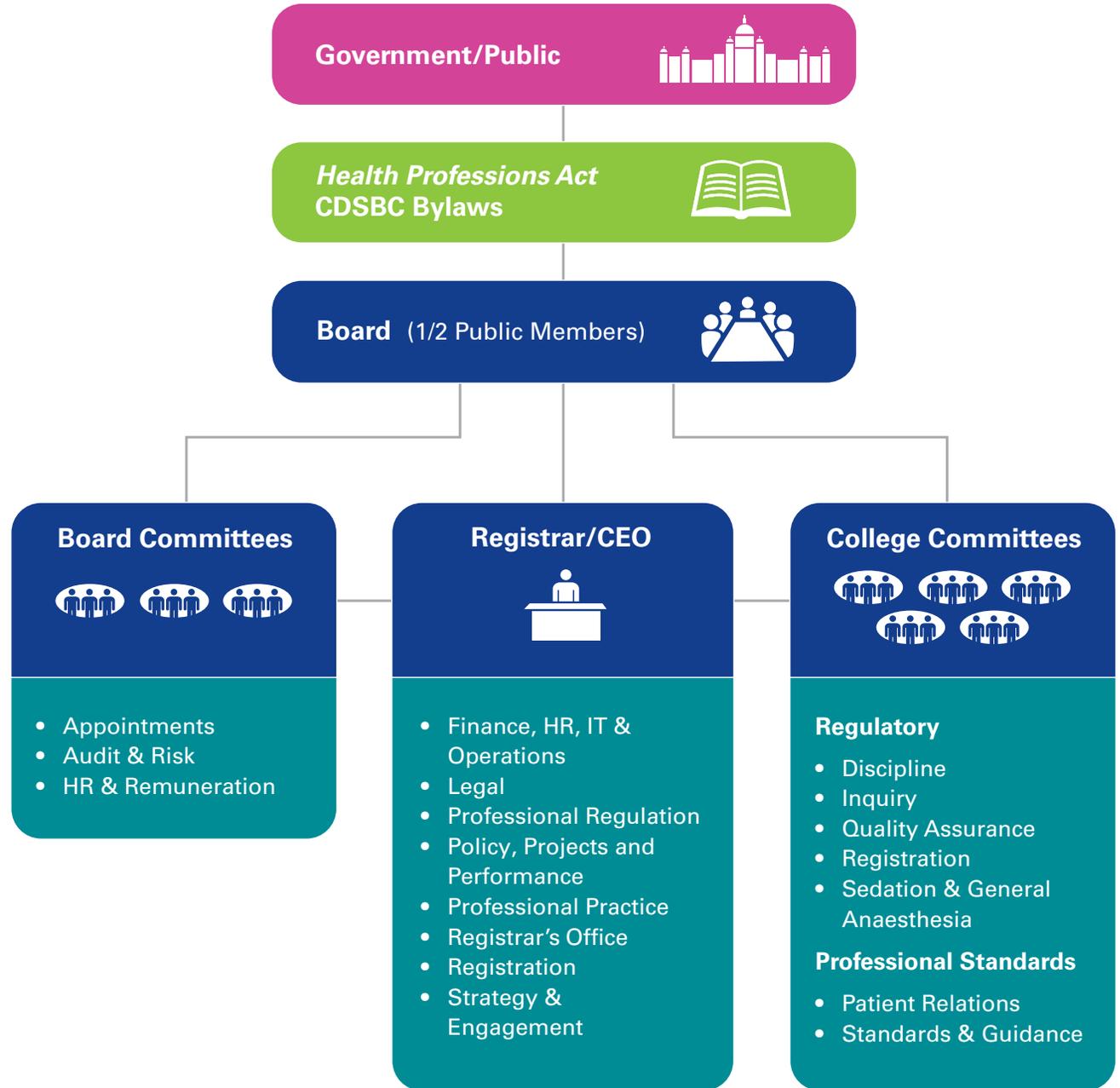
**1** dismissal due to complainant failure to provide submissions

HPRB decisions are available online at [www.hprb.gov.bc.ca/decisions](http://www.hprb.gov.bc.ca/decisions).

### HPRB jurisdiction

In 2022, CDSBC sought a judicial review of an HPRB decision for a review of certain directions made to the Inquiry Committee (CDSBC v. Health Professions Review Board 2022 BCSC 941). The Court found that the HPRB had exceeded its jurisdiction. The HPRB does not have authority to pre-emptively fetter a college’s internal discretionary processes for managing and disposing of complaints.

# How We Work



# Internal Structure

As of February 28, 2022



Regulatory

Operations



## ● 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 the appropriate penalty if the findings are adverse, and issue written reasons for decisions. All committee members are required to attend an orientation and training session before serving on a discipline panel.

### Members

- Emerald Murphy, Chair (Public Member)
- Dr. Anshika Taneja, Vice-Chair
- Dr. Suzanne Carlisle
- Maria Dulce Cuenca (Public Member)
- Dr. Karl Denk
- Dr. Aman Dhaliwal
- Ann English
- Dr. Anita Gadzinska-Myers
- Dr. Lina Jung

- Dr. David Khang
- Dr. David Lawson
- Dr. Alexander Lieblich
- Dr. Brendan Matthews, DVM (Public Member)
- Paul McKivett (Public Member)
- Samantha Nicholl, CDA
- Anthony Soda (Public Member)

### Staff support

Rachel Gallo and Joyce Johner

## ● 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. Jonathan Adams, Chair
- Dr. Jonathan Tsang, Vice-Chair
- Dr. Nariman Amiri
- Dr. Anthony Bellusci
- Dr. Preet Bhatti
- Lynn B. Dowsley (Public Member)
- Dr. Robert Elliott
- Dr. Georgina Georgeson
- Dr. Ahmed Hieawy
- Dr. Veronika Koleganova
- Michael MacDougall (Public Member)
- Cindy McCaw, CDA
- Seth McDonough (Public Member)

- Charlene McLaughlin (Public Member)
- Thelma O’Grady (Public Member)
- Monica Racz, CDA
- Carol Roberts (Public Member)
- Dr. Karim Seddik
- Dr. Jonathan Suzuki
- John Taylor-Wilson (Public Member)
- Marg Vandenberg (Public Member)
- Alfred Woo (Public Member)
- Dr. Linda Xing

### Staff support

Karen Mok and 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, Chair, PhD (Public Member)
- Dr. Nour Chahwan
- Brett Collins (Public Member)
- Dr. Paula Hayden, EdD (Public Member)
- Mai Luong, CDA
- Pardis Mosanen-Mozaffari, CDA
- Dr. Adam Pite
- Dr. Emad Rastikerdar (Until December 2021)

### Staff support

Melody Edgett and Leslie Riva

## ● 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

- Lynn Carter, Chair (Public Member)
- Dr. Stephanie Bortolussi,
- Sofia Crosby-Coulson, CDA
- Dr. Warren Ennis (Until June 30, 2021)
- Dr. Caroline Jiang
- Sherry Messenger, CDA (Until June 30, 2021)
- Roberta Mowatt, CDA
- Dr. Farah Shroff, PhD (Public Member)
- Dr. Robert Staschuk
- Charlene Thiessen, CDA
- Roger Wiebe (Public Member)
- Dr. Robert Whiteley, PhD (Public Member)

### Staff support

Chloe Lo, Róisín O’Neill and Leslie Riva

## ● 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. Dean Burrill, Anaesthesiologist (Public Member)
- Dr. Jason Chen
- Dr. Jason Choi
- Dr. Kanu Grewal
- Brendan Gribbons, Biomedical Engineer (Public Member)
- Dr. Kerim Ozcan
- Dr. Eleanor Reimer, Anaesthesiologist (Public Member)
- Dr. S. Masoud Saidi
- Leon Xu, Biomedical Engineer (Public Member)
- Dr. Sepehr Zahedi

### Staff support

Ruby Ma and Dr. Kelly Wright

# 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 Rahmanian, Chair, MD (Public Member)
- Brad Daisley (Public Member)
- Jessy Dame (Public Member)
- Dr. Alisa Edmond
- Dr. Irena Mota
- Dr. Salima Shivji
- Cynthia Shore (Public Member)

### Staff support

Shelley Ball and Anita Wilks

## ● Standards & Guidance Committee

The Standards and Guidance Committee develop, manage and review CDSBC professional standards and guidance documents, and establish working groups to develop and revise documents based on subject-matter.

### Members

- Dr. Ben Balevi, Chair
- Dr. Michael Curry, MD (Public Member)
- Dr. Joel Epstein
- Dr. Menachem (Mark) Fogelman
- Kyla Oshaneck (Public Member)

### Staff support

Renée Mok and Mary Yu





## ● 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

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

### Staff support

Nancy Crosby and 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

- Julie Guenkel, Chair, CPA (Public Member)
- Thomas Chan (Public Member)
- Dr. Alexander Hird, Board Member
- Melanie Maracle (Public Member)
- Dr. Richard Wilczek, Board Member

### Staff support

Karen England and Dan Zeng

## ● Human Resources and 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

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

### Staff support

Nancy Crosby and Joyce Johner

# Consolidated Financial Statements

28 February 2022

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## 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, 2022;
- 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, 2022, 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.

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 25, 2022

1700 - 475 Howe St.  
Vancouver, B.C. V6C 2B3  
T: 604 687 1231  
F: 604 688 4675  
[smythecpa.com](http://smythecpa.com)

# Consolidated Statement of Financial Position

Approved on behalf  
of the Board:



Board Chair



Board Member

February 28, 2022 February 28, 2021

## ASSETS

### Current

Cash and cash equivalents	\$ 8,066,381	\$ 14,885,611
Temporary investments (note 4)	8,771,500	8,564,923
Accounts receivable	191,770	155,923
Prepaid expenses	182,938	124,120

17,212,589 23,730,577

### Deferred Charges

15,036 25,728

### Capital Assets (note 5)

3,565,636 3,560,921

\$ 20,793,261 \$ 27,317,226

## LIABILITIES

### Current

Accounts payable and accrued liabilities	\$ 983,012	\$ 982,608
Deferred revenue	6,982,168	6,904,779
Due to other professional bodies (note 6)	131,985	6,515,060

8,097,165 14,402,447

## NET ASSETS

### Unrestricted

Operating	5,801,161	5,710,076
College Place Joint Venture	17,897	154,504

### Invested in Capital Assets

3,565,636 3,560,921

### Internally Restricted

Joint Venture Preservation	362,854	329,422
Contingency Reserve	2,042,873	2,033,832
Amalgamation	2,232	127,606
HPA Enforcement – Legal	828,395	998,418
Health and Monitoring Fund	75,048	–

12,696,096 12,914,779

\$ 20,793,261 \$ 27,317,226

See notes to consolidated financial statements

	Unrestricted Funds			Internally Restricted Funds					Year Ended	
	Operating	College Place Joint Venture	Invested in Capital Assets	Joint Venture Preservation	Contingency Reserve	Amalgamation	HPA Enforcement – Legal	Health and Monitoring Fund	February 28, 2022	February 28, 2021
<b>Revenues</b>										
Certification and registration fees	\$ 7,256,417	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	<b>\$ 7,256,417</b>	\$ 7,114,200
Application fees	817,542	–	–	–	–	–	–	–	<b>817,542</b>	713,922
Incorporation, facility assessment and other	839,710	–	–	–	–	–	–	–	<b>839,710</b>	683,026
Interest and miscellaneous	103,286	–	–	–	9,041	–	–	–	<b>112,327</b>	205,045
Rental	–	618,874	–	–	–	–	–	–	<b>618,874</b>	463,200
	9,016,955	618,874	–	–	9,041	–	–	–	<b>9,644,870</b>	9,179,393
<b>Expenses</b>										
Salaries and benefits	6,415,971	–	–	–	–	–	–	–	<b>6,415,971</b>	5,922,151
General and administrative (note 7)	833,299	–	–	–	–	–	–	–	<b>833,299</b>	896,216
Consulting fees	261,715	–	–	–	–	–	–	–	<b>261,715</b>	345,555
Meetings and travel	19,793	–	–	–	–	–	–	–	<b>19,793</b>	60,971
Committees	250,282	–	–	–	–	–	–	–	<b>250,282</b>	252,674
Honorariums	312,057	–	–	–	–	–	–	–	<b>312,057</b>	119,178
Professional fees	119,043	–	–	–	–	–	–	–	<b>119,043</b>	103,655
Building occupancy (note 8)	–	512,395	–	–	–	–	–	–	<b>512,395</b>	385,933
Loss on disposal of capital asset	–	–	–	–	–	–	–	–	<b>–</b>	1,020
Amortization of deferred charges	–	15,179	–	–	–	–	–	–	<b>15,179</b>	14,422
Amortization of capital assets	–	–	324,564	–	–	–	–	–	<b>324,564</b>	339,778
	8,212,160	527,574	324,564	–	–	–	–	–	<b>9,064,298</b>	8,441,553
<b>Restricted Fund Expenses</b>										
Amalgamation	–	–	–	–	–	725,374	–	–	<b>725,374</b>	47,394
Information technology	–	–	–	–	–	–	–	–	<b>–</b>	–
HPA Enforcement – Legal	–	–	–	–	–	–	170,023	–	<b>170,023</b>	229,221
Health and Monitoring Fund	–	–	–	–	–	–	–	24,952	<b>24,952</b>	–
	–	–	–	–	–	725,374	170,023	24,952	<b>920,349</b>	276,615
<b>Excess (Deficiency) of Revenues over Expenses for Year</b>										
	\$ 804,795	\$ 91,300	\$ (324,564)	\$ –	\$ 9,041	\$ (725,374)	\$ (170,023)	\$ (24,952)	<b>\$ (339,777)</b>	\$ 461,225

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	HPA Enforcement – Legal	Health and Monitoring Fund	February 28, 2022	February 28, 2021
<b>Balance, Beginning of Year</b>	\$ 5,710,076	\$ 154,504	\$ 3,560,921	\$ 329,422	\$ 2,033,832	\$ 127,606	\$ 998,418	\$ –	<b>\$ 12,914,779</b>	\$ 12,335,489
Excess (deficiency) of revenues over expenses for year	804,795	91,300	(324,564)	–	9,041	(725,374)	(170,023)	(24,952)	<b>(339,777)</b>	461,225
For capital asset purchases	(9,099)	(320,180)	329,279	–	–	–	–	–	–	–
Other capital adjustments (note 8)	121,094	–	–	–	–	–	–	–	<b>121,094</b>	118,065
Contributions to Joint Venture Preservation	–	(33,432)	–	33,432	–	–	–	–	–	–
Interfund transfers	(825,705)	125,705	–	–	–	600,000	–	100,000	–	–
	91,085	(136,607)	4,715	33,432	9,041	(125,374)	(170,023)	75,048	<b>(218,683)</b>	579,290
<b>Balance, End of Year</b>	\$ 5,801,161	\$ 17,897	\$ 3,565,636	\$ 362,854	\$ 2,042,873	\$ 2,232	\$ 828,395	\$ 75,048	\$ 12,696,096	\$ 12,914,779

See notes to consolidated financial statements

	Year Ended	
	February 28, 2022	February 28, 2021
<b>Operating Activities</b>		
Excess (deficiency) of revenues over expenses	\$ (339,777)	\$ 461,225
Items not involving cash		
Loss on disposal of capital assets	–	1,020
Amortization of capital assets	324,564	339,778
Amortization of deferred charges	15,179	14,422
	<b>(34)</b>	816,445
Changes in non-cash working capital		
Accounts receivable	(35,847)	(6,826)
Prepaid expenses	(58,818)	78,182
Accounts payable and accrued liabilities	404	103,595
Due to other professional bodies	(6,383,075)	146,337
Deferred charges	(4,488)	(1,952)
Deferred revenue	77,389	309,391
Capital adjustment (note 8)	121,094	118,065
	<b>(6,283,341)</b>	746,792
<b>Cash Provided by (Used in) Operating Activities</b>	<b>(6,283,375)</b>	1,563,237
<b>Investing Activities</b>		
Purchase of investments, net	(206,577)	(986,322)
Purchase of capital assets	(329,278)	(7,989)
<b>Cash Used in Investing Activities</b>	<b>(535,855)</b>	(994,311)
<b>Inflow (Outflow) of Cash</b>	<b>(6,819,230)</b>	568,926
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>14,885,611</b>	14,316,685
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 8,066,381</b>	\$ 14,885,611
<b>Represented by:</b>		
Cash	\$ 6,835,214	\$ 13,657,372
Investment savings accounts	1,231,167	1,228,239
	<b>\$ 8,066,381</b>	\$ 14,885,611

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 Health and Monitoring Fund represents amounts set aside to cover a number of possible contingencies, including Independent Medical Evaluation (“IME”) and assessment expenses, support of registrants suffering from health conditions, and legal expenses for health and monitoring related human rights claims.

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

**(c) Cash and cash equivalents**

Cash and cash equivalents include 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 1.18% (2021 - 0.25% to 1.91%) per annum and mature April 25, 2022 to Jan 26, 2023.

## 5. CAPITAL ASSETS

	Cost	Accumulated Amortization	February 28, 2022	February 28, 2021
Land	\$ 1,223,550	\$ –	\$ 1,223,550	\$ 1,223,550
Building	5,157,447	3,388,408	1,769,039	1,716,833
Office renovations	1,892,417	1,637,048	255,369	341,385
Office furniture and equipment	1,226,834	927,069	299,765	243,419
Computer equipment	946,930	929,017	17,913	35,734
	\$ 10,447,178	\$ 6,881,542	\$ 3,565,636	\$ 3,560,921

The College has determined there are no indications of impairment.

## 6. DUE TO OTHER PROFESSIONAL BODIES

The amounts due to other professional bodies represents 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. The Board at its meeting on November 20, 2020 decided that the College will cease collecting fees on behalf of the British Columbia Dental Association (BCDA) for the fiscal year 2023 and onwards, therefore no dues are payable to BCDA this year.

## 7. GENERAL AND ADMINISTRATIVE EXPENSES

	February 28, 2022	February 28, 2021
Office	\$ 408,492	\$ 342,000
Electronic transaction costs	202,610	358,469
Miscellaneous	109,078	35,628
Printing and publications	62,887	74,944
Staff development	32,409	43,736
Equipment repairs and maintenance	17,823	41,439
	\$ 833,299	\$ 896,216

## 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, 2022		February 28, 2021	
	Entire Amount	College's 70%	Entire Amount	College's 70%
Capital assets	\$ 4,481,054	\$ 3,136,738	\$ 4,258,268	\$ 2,980,788
Other assets	429,654	300,758	654,185	457,929
Liabilities	(100,014)	(70,010)	(177,153)	(124,007)
Net Assets	\$ 4,810,694	\$ 3,367,486	\$ 4,735,300	\$ 3,314,710
Revenues from third parties	\$ 1,104,119	\$ 772,883	\$ 937,997	\$ 656,598
Amortization	(256,297)	(179,409)	(243,663)	(170,564)
Other expenses	(731,994)	(512,396)	(551,338)	(385,937)
	\$ 115,828	\$ 81,078	\$ 142,996	\$ 100,097
Cash flows resulting from				
Operations	\$ 225,069	\$ 157,548	\$ 420,473	\$ 294,331
Investing	(463,809)	(324,666)	(2,786)	(1,950)
Financing	(40,434)	(28,304)	(379,124)	(265,387)
	\$ (279,174)	\$ (195,422)	\$ 38,563	\$ 26,994

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 \$121,094 (2021- \$118,065) 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. CONTINGENCIES

A notice of Civil claim against the College was filed in February 2022. The claim seeks a determination regarding whether the plaintiff has a beneficial interest in the property located at 1765 West 8th Avenue. At this early stage, the likelihood of any loss is not determinable

### 11. SUBSEQUENT EVENT

The Board of the College is pursuing amalgamation with three other regulators with the intent of forming a single regulator for oral health professionals, in alignment with the Government of BC’s recommendations for modernizing the health profession regulatory system. On April 4, 2022, the Ministry of Health published notice of proposed amendments to the *Health Professions Act* regulations. The Ministry has proposed that the new college will be named the British Columbia College of Oral Health Professionals, and the amalgamation will take effect on September 1, 2022.

Questions? Get in touch using our contact form at:

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