About CDSBC

The College of Dental Surgeons of British Columbia (CDSBC) registers, certifies and regulates more than 3,400 dentists, eight dental therapists and 6,400 certified dental assistants.

The College is governed by an 18-member Board that includes dentists, certified dental assistants, and public members appointed by the provincial government. The day-to-day operations of the College are managed by a Registrar who, in collaboration with staff, ensures the organization functions smoothly.

The College’s mandate is to serve and protect the public by ensuring the ongoing competence and good conduct of its registrants.

About this Report

This report describes the College’s work and activities from March 1, 2013 to February 28, 2014. It highlights major accomplishments and reflects the commitment and dedication of CDSBC volunteers, staff and stakeholders who devote their time and expertise to deliver on the College’s duty to protect the public.
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The dental profession is fortunate to enjoy portability of qualifications across the country and abroad. Labour mobility is also a priority for the federal and provincial governments, given that roughly half of the dentists registering with CDSBC for the first time come from outside the country.

The setting of entry-to-practice requirements is a core regulatory function of the College. Because much of this important work is done on a collaborative basis with other regulators, it is imperative that our College remains fully engaged with our counterparts both within and outside of Canada.

As President, I have attempted to build on the work of my predecessors to facilitate a highly functioning Board that exemplifies the principles of strong governance. The members of our Board contribute a wide range of viewpoints and engage in thoughtful discussion, which have allowed informed consensus to emerge on many subjects.

This year has not been without its challenges, the most obvious of which is the number of complaints made against registrants. While it is heartening to see a drop in the number of complaint files opened as compared to the 2012/13 year, this is not enough. That theme is explored elsewhere in this report.

The cost of the complaints and discipline function has also resulted in fee increases for registrants despite the cost reductions that the College has achieved for those expenses over which management does have control. This is outlined in the financial statements that follow.

We experienced an unprecedented level of media exposure this year, primarily as a result of three illegal practice cases, including that of Mr. Tung Sheng Wu. As alarming as this case was, the College’s involvement may have contributed to a deeper understanding by the public of the value of seeking treatment from competent and accountable dental professionals. Additionally, the College’s investigative and legal actions against those who are engaged in illegal practice may have contributed to an increased awareness of the College’s mandate to protect the public.

**“We are proud to have invited consultation on key initiatives that will ultimately enhance public protection.”**

Critical to the role of any regulator is the ability to engage with members of the profession about practice and patient care. We are proud that we invited, and benefited from, consultation on three key initiatives that will ultimately enhance public protection: guidance on the dentist’s role in treating obstructive sleep apnea; revised standards for minimal and moderate sedation; and limits on promotional activity by dentists.

Finally, I would like to welcome B.C.’s dental therapists to our College. We are excited to work with the therapists and their employer, the newly formed First Nations Health Authority. I anticipate that the First Nations philosophy of healthcare will improve the general health of the communities for which they are responsible. We might do well to emulate some First Nations approaches to health in the province at large.

It has been a privilege to serve for two years as President of the College, to lead such an engaged Board, and to interface with such a dedicated and competent staff.

Dr. Peter Stevenson-Moore, BDS, MSD, Cert.Pros, MRCD(C).
President
The theme of putting the “self” back in “self-regulation” is one that as CEO I have been delivering consistently to our registrants across the province. The essence of my message is that the College is not “they” but rather “you,” the registrants, acting collectively.

As a self-governing profession, registrants have monopoly rights of practice and title. In return, they have obligations of competence, good conduct and professionalism. The primary obligation dental professionals have, and their defining characteristic, is to consistently put the health interests of their patients above any personal/financial interest they may have.

As has been noted elsewhere, investigating and resolving complaints is the single largest cost factor we face. Beyond the monetary toll, the reputational cost to the profession as a whole, and to the public image and regard for dentists is, perhaps, even more significant.

While the College has become more effective and efficient in handling complaints, and while it is heartening to note that the vast majority are unsubstantiated, the current situation cannot be allowed to prevail.

If this situation is to change, every practitioner must focus on patient-centred care and remain fully engaged with colleagues and the profession. One of my favourite quotes (thanks to Professor Zubin Austin) is: “Just as the opposite of love is not hate, but indifference, the opposite of competence is not incompetence, but disengagement.” Practitioners stay engaged through a life-long commitment to continuing education and engagement with their patients, colleagues and community.

Communication with patients and colleagues means taking the time to listen first, then explain. Give patients the opportunity to ask questions, take the time to make sure they understand and are comfortable with their healthcare choices. Communication is the key to the next requirement: obtaining full, free and informed patient consent. Consent cannot be obtained unless the patient knows the diagnosis, the pros/cons of all treatment options, the costs of each option, and is allowed to make their own choice from amongst the available options.

Patient communication, recordkeeping, informed consent, and respect for the work provided by fellow dentists are the behaviours expected of all dental professionals.

While the College is obligated to act when complaints are made, and will continue to do so, our vision for the future is a much-reduced number of complaints and a higher degree of confidence and trust in the profession. It is indeed time to put the “self” back in “self-regulation”.

Jerome Marburg, LL.B, MBA
Registrar and Chief Executive Officer
Year in Review

The College undertook a number of key initiatives during the year. Here is a summary.

March/April/May

- Launch of new course to inform registrants how to reduce the likelihood of getting a complaint and what to do if they receive a complaint. The course took participants behind the scenes to explore scenarios based on real complaints investigated by the College. By the end of the year, the course had been delivered to practitioners at eight locations around the province.
- Fourteen winners are honoured during our annual tribute event for individuals who have made significant contributions to CDSBC.
- Two clinical practice documents are published for public consultation: Obstructive Sleep Apnea outlines the dentist’s role in the treatment of OSA with oral appliances, while Minimal and Moderate Sedation Services in Dentistry (Non-Hospital Facilities) was revised to improve public safety.
- Research and preliminary design of CDSBC’s new website begins, involving extensive planning and user testing to ensure the new site will deliver a stronger user experience. The new site will also include an improved registrant directory. It is expected to launch in 2014.
- Project to update the College’s information and document management systems begins. This 18 to 24-month project is the number one priority in CDSBC’s strategic plan beyond core regulatory functions.

June/July/August

- CDSBC conducts investigation of a Burnaby residence where the illegal practice of dentistry is suspected. This leads to a search and seizure of dental equipment, a public health alert, and significant public and media attention. By year-end, the College has shut down two additional illegal practices.
- Ministry of Health proposes bylaw changes to allow the College to regulate a third registrant group (dental therapists). This change supports the transfer of responsibility for First Nations healthcare from Health Canada to the new First Nations Health Authority. B.C.’s eight dental therapists begin registering with CDSBC early in 2014.

September/October/November

- The College announces a new approach to practitioner wellness, specifically addiction or mental illness. The new protocol emphasizes public protection first and foremost, while also accommodating a viable pathway to recovery and eventual return to practice.
- BC’s Health Regulators launch a new public awareness campaign about the importance of ensuring that your health professional is regulated, licensed and accountable. The tagline for all campaign material is “Our purpose, your safety.”
- The Board approves a Blood-Borne Pathogen Policy that addresses CDSBC’s requirements for registrants who are infected/affected with Hepatitis B, Hepatitis C, and HIV. The policy is designed to ensure a safe working environment and maximizes the use of measures to prevent transmission of blood-borne viruses to patients.
December/January/February

- Launch of CDSBC’s first interactive online course: Dental Recordkeeping. This six-module course covers the principles of good recordkeeping and includes recording of diagnosis and treatment planning, informed consent, privacy of patient information and disposal of records. The course is open to registrants, other dental professionals and the public.

- Draft *Promotional Activities Bylaws and Guidelines* are posted for public consultation. The updated bylaws address limitations on promotional activity (bylaw 12.02) and reference to qualifications (bylaw 12.05). A new set of interpretive guidelines for registrants is published in tandem with the proposed bylaws. These changes are expected to address concerns of the College, the profession and the public in response to the proliferation of dentist advertising.

- Consistent with its publication policy and commitment to transparency about the process for resolving complaints, the College publishes detailed summaries of complaints files closed between March 1, 2012 and February 28, 2013. These summaries can be used as an educational tool for registrants to review real-life patient complaints and CDSBC’s findings and resolutions.

- CDSBC opens its online renewal system. This is the second year in which dentists and certified dental assistants can complete their renewal online. The move to online renewal and e-transactions for fee payment receives very strong support.
Community Outreach and Engagement

Ongoing outreach and engagement with members of the dental community remained a top priority. Despite an increase in electronic communications, we recognize the value of face time with registrants, students and partner organizations. Below is a summary of CDSBC’s outreach activities.

**UBC Faculty of Dentistry**

The College led presentations to students (including graduate and international) at each stage of their dental program. Topics included dental regulation, dentistry and the law, professionalism and ethics, and dental recordkeeping. We also participated in the New Member Course hosted by the British Columbia Dental Association (BCDA).

**Certified Dental Assisting Programs**

The College made 15 visits to certified dental assisting programs, speaking to approximately 350 students.

**Avoiding Complaints Workshops**

The College’s course on using communication and recordkeeping to avoid complaints was delivered to dental professionals in Vancouver, Nanaimo, Courtenay, Dawson Creek, Prince George, Kelowna, Victoria and Langley. The feedback collected at each location was overwhelmingly positive. Many participants appreciated the College’s efforts to bring the session to their communities. The College also delivered the dental recordkeeping course to members of the Northwestern BC Dental Society in Terrace.

**“Thank you for taking the time to help us all prevent the complaint versus dealing with it after the fact.”**

**Dental Associations**

The College takes the view that a vibrant and healthy profession is in the public interest. Representatives from the BCDA have been invited to attend Board workshops that address issues of concern to both organizations, such as patient boundary issues and advertising/promotional activities undertaken by dentists. We worked with the BCDA on a number of initiatives in 2013/14, including the wellness program for practitioners suffering from mental health or addiction issues (see page 28).

The College also maintains a productive relationship with the Certified Dental Assistants of BC, the professional association for CDAs in the province, and a host of other provincial and national organizations.
“Our Purpose, Your Safety” –
Public Awareness Campaign

CDSBC joined BC’s health regulators in a public awareness campaign about the importance of ensuring your health professional is regulated, licensed and accountable.

Research shows that about one in five British Columbia residents are not aware that health professions are regulated*. In 2013, the colleges that regulate over 100,000 licensed health professionals in B.C. launched a campaign designed to raise awareness about the role colleges play in patient and client safety; which professions are regulated; why it’s important to choose a regulated health provider; and what can be done if patients have concerns about the care they receive.

The campaign title was “Our purpose, your safety.” Because B.C. has a diverse population and new residents may come from cultures where health professions are not regulated, it was important that the materials be translated into multiple languages.

The campaign launched in September. It included bus shelter and newspaper advertising, a website in ten languages (www.bchealthregulators.ca) and select television spots. It is the first campaign of this nature ever carried out in British Columbia and has sparked the interest of health regulators across Canada and internationally. Planning for the next phase is underway. Follow-up research to measure the success of the campaign is scheduled for fall 2014.

Funding was provided by each of BC’s health regulators. The campaign was led by the College of Registered Nurses of BC and developed in partnership with Bridge Communications and Leap Creative Group.

ABOUT BC’S HEALTH REGULATORS

As part of the “duties and objects” set out for colleges governed by the Health Professions Act (HPA), CDSBC is responsible for promoting collaborative relations with other health colleges, and for enhancing collaborative practice between our registrants and registrants of other health regulators.

There are 22 health colleges governed by the HPA and one governed under the Social Workers Act. This group of regulators meets regularly to discuss best practices and issues of common concern.

Mission

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

Vision

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

Mandate

The College of Dental Surgeons of BC:

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

Values

The College of Dental Surgeons of BC is trusted because:

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

Goals

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

Registration: Effective, Efficient, Electronic Routes of Entry
- CDSBC leads regulators through transparent, fair, effective and defensible registration classes, processes and procedures
- CDSBC develops, maintains and publishes clear and relevant registration pathways and requirements

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

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

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

Members

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

Role

To grant the registration of dentists in accordance with the Health Professions Act and CDSBC Bylaws, and to review and recommend changes to registration requirements.

MEETINGS: 3

Committee members attended an orientation session in February 2014, which is mandatory before any member participates in a registration hearing.

Key Activities

Requests for Initial Registration or Reinstatement of Registration

The Committee considered five applications from dentists in 2013/14 including:

- Dentist requesting renewal with limitations (2)
- Dentist requesting removal of limitations (2)
- Dentist did not meet quality assurance requirements (1)

Of these, the Committee granted one application for removal of limitations and denied four applications.

“The Registration Committee has promoted excellence in the profession by making fair and transparent decisions, by helping push the issues of re-entry to practice and determining competency to the national level, and by preparing to update registration categories and requirements.”

Dr. Alexander Hird, Chair
In 2013, the federal government began transferring responsibility for the delivery of B.C. First Nations health services from Health Canada to a new provincial organization, the First Nations Health Authority (FNHA). This transfer included a small group of dental health professionals called dental therapists – dental professionals who were employed by Health Canada and provided oral healthcare services in First Nations communities.

With this transfer, the Health Professions Act required that dental therapists be regulated by a health college. The Ministry of Health approached the College to take on this role. CDSBC began regulating B.C.’s eight dental therapists early in 2014.

The regulation of dental therapists is significant as it means that all members of the dental team – dentists, dental hygienists, certified dental assistants, denturists, dental technicians and now, dental therapists – are regulated by a B.C. health college. First Nations people who receive care from dental therapists can now be certain that their oral healthcare is being provided by regulated professionals who must show that they meet, and maintain, professional and practice standards.

Now that the transfer is complete, all of CDSBC’s professional and ethical standards and requirements apply to dental therapists. Dental therapists are required to maintain registration with CDSBC and to comply with CDSBC’s quality assurance requirements. They are also subject to the College’s existing complaints and discipline procedures.

**DENTAL THERAPISTS IN B.C.**

These dental professionals provide oral healthcare services to underserved, and often remote, First Nations populations. They may be the primary oral healthcare professional in their community.

The scope of practice for dental therapists is in development. Generally speaking, dental therapists provide more extensive services than dental hygienists and perform some of the services traditionally provided by dentists.

All dental therapists must be employed by the FNHA and may only provide services in First Nations communities under the supervision and direction of a dentist in good standing with the College. If a dental therapist ends their employment with FHNA, they will automatically cease to be a CDSBC registrant.
WHERE DENTISTS PRACTISE IN B.C.

Each marker represents a dentist’s main practice address. A marker could represent a single dentist or multiple dentists working at the same location. The maps on these pages can be viewed in detail at www.cdsbc.org/dentistmaps.
WHERE CERTIFIED SPECIALISTS PRACTISE IN B.C.

Each marker represents a dentist’s main practice address. A marker could represent a single dentist or multiple dentists working at the same location. The maps on these pages can be viewed in detail at www.cdsbc.org/dentistmaps.
General Dentists

2786

Certified Specialists

370

Non-practising

146

Limited

130

† Includes Post-Graduate, Armed Services or Government, Research, Volunteer and Education

Restricted to Specialty

Academic

19

Dentist Registration by Category

Certified Specialists by Specialty

Orthodontics and Dentofacial Orthopedics

Endodontics

Oral and Maxillofacial Surgery

Periodontics

Pediatric Dentistry

Prosthodontics

Oral Medicine

Oral Medicine & Pathology

Oral Radiology

Five certified specialists hold multiple specialties

Incoming Dentists

Place of Origin

# of Registrants

BC

19

Other Provinces in Canada

41

USA

29

International

33
CHANGES TO THE REGISTER

March 1, 2013 to February 28, 2014

**DENTISTS**

- Added to the register: +122
- Removed from the register: –68
- Net: +54

**CERTIFIED DENTAL ASSISTANTS**

- Added to the register*: +379
- Removed from the register: –408
- Net: –29

**DENTAL THERAPISTS**

- Added to the register: +8
- Net: +8

*Includes new, temporary and temporary-provisional certifications

PRACTISING DENTISTS – AGE AND GENDER

<table>
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<th>Age</th>
<th>Male</th>
<th>Female</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 or under</td>
<td>83</td>
<td>81</td>
<td>164</td>
</tr>
<tr>
<td>31–44</td>
<td>657</td>
<td>473</td>
<td>1130</td>
</tr>
<tr>
<td>45–60</td>
<td>956</td>
<td>412</td>
<td>1368</td>
</tr>
<tr>
<td>Over 60</td>
<td>586</td>
<td>69</td>
<td>655</td>
</tr>
<tr>
<td>Total</td>
<td>2282</td>
<td>1035</td>
<td>3317</td>
</tr>
</tbody>
</table>

CDAS –29

DENTISTS +54

DENTAL THERAPISTS +8
CDA Certification Committee

**Members**

Ms. Rosie Friesen, CDA, Chair  
Ms. Elaine Maxwell, CDA, Vice-Chair  
Ms. Melanie Crombie, Public Member  
Ms. Bev Davis, CDA  
Dr. Alexander Lieblich  
Mr. David Pusey, Public Member

**Role**

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

**Key Activities**

**Continuous Practice Request**

Practising certified dental assistants must have a minimum of 600 practice hours over the previous three years in order to renew their certification with CDSBC. Non-routine requests from CDAs about the eligibility of their practice hours are referred to the Committee.

The Committee considered one such request from a CDA and determined that she did meet the requirements for continuous practice for renewal in 2014/15.

"The CDA Certification Committee is wholeheartedly committed to fulfilling its responsibility in establishing and reviewing standards of education and experience in a fair and transparent manner."

Ms. Rosie Friesen, Chair

CDA Advisory Committee

**Members**

Ms. Sherry Messenger, CDA, Chair  
Ms. Susanne Feenstra, CDA, Vice-Chair  
Ms. Elaine Maxwell, CDA  
Ms. Yasmine Banzon, CDA  
Mr. Dan De Vita, Public Member  
Ms. Wendy Forrieter, CDA  
Dr. Patricia Hunter  
Dr. Rob Staschuk  
Dr. Eli Whitney (until Sept. 2012)

**Role**

This Committee meets as needed to deal with issues of concern raised by certified dental assistants.

**MEETINGS:** 0
The vast majority of certified dental assistants have practising certification:

**5879** Practising

**515** Non-practising

**3** Temporary

**0** Limited

**CDA MODULES - PRACTISING CDAS**

**ORTHO**: 1455

**PROSTHO**: 402

**ORTHO AND PROSTHO**: 246

**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.

**PRACTISING CERTIFIED DENTAL ASSISTANTS – AGE AND GENDER**

<table>
<thead>
<tr>
<th>Age</th>
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<td>30 or under</td>
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<td>1495</td>
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<td>31–44</td>
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<tr>
<td>45–60</td>
<td>7</td>
<td>2122</td>
<td>2129</td>
</tr>
<tr>
<td>Over 60</td>
<td>0</td>
<td>199</td>
<td>199</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>33</td>
<td>5844</td>
<td>5879</td>
</tr>
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**INCOMING CERTIFIED DENTAL ASSISTANTS**

<table>
<thead>
<tr>
<th>Place of Origin</th>
<th># of Registrants</th>
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<tr>
<td>BC</td>
<td>322</td>
</tr>
<tr>
<td>Other Provinces in Canada</td>
<td>25</td>
</tr>
<tr>
<td>USA</td>
<td>1</td>
</tr>
<tr>
<td>International</td>
<td>31</td>
</tr>
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Inquiry Committee

Members

Dr. Scott Stewart, Chair
Dr. Gregory Card, Vice-Chair
Dr. Jonathan Adams
Ms. Nadine Bunting, CDA
Dr. John Carpendale
Ms. Lynn Carter, Public Member
Dr. Bertrand Chan
Mr. Brad Daisley, Public Member
Dr. Robert Elliott
Dr. Patricia Hunter
Dr. Erik Hutton
Ms. Julie Johal, Public Member
Mr. Richard Lemon, Public Member
Mr. Robbie Moore, Public Member
Dr. Michael Racich
Dr. Jonathan Suzuki
Ms. Agnes Yngson, CDA

Role

To accept, investigate and resolve complaints received.

MEETINGS:

- 10 meetings
- 24 panel meetings

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

Complaint Resolution

The Committee received 255 new complaints and closed 266. Most files were resolved with no formal action required. For 100 complaint files, the Committee requested the registrant enter into an agreement with the College to take remedial or other action.

Citations

- The Committee directed that three citations be issued. In each case, our legal counsel will finalize the citation and conduct the hearing on behalf of CDSBC.
- Two citations previously authorized by the Committee were resolved with the registrant’s admission and proposal for consent orders (see page 21).
- A further citation previously authorized for a third registrant was not issued because the registrant resigned his registration. However, when he indicated he wanted to return to practice, the Committee directed the citation be issued. The matter is with counsel to conduct the hearing, which is scheduled to proceed in late May 2014.
- The Committee directed that a fourth citation authorized in the previous year not be issued when the dentist provided additional evidence that addressed the concerns.

“The volume of cases, in addition to the level of seriousness of particular files, added to the workload to which both staff and Committee members responded admirably in their duty to protect the public.”

Dr. Scott Stewart, Chair
Illegal Practice

The Committee oversaw the investigation and directed court proceedings involving three illegal dentists: Tung Sheng (David) Wu, Hua Zheng Huang and Vladimir Shapoval. For more information, see page 23.

Judicial Reviews

The College initiated judicial review proceedings of a decision of the Health Professions Review Board. The proceedings have not concluded.

Two dentists brought judicial review proceedings against CDSBC in relation to ongoing investigations of complaints against them. In one of the cases, the investigation concluded and the Committee closed the complaint file. The Court dismissed the judicial review proceeding brought by Dr. Joseph Zucchiatti on the basis that the petition was moot. The Court also ordered Dr. Zucchiatti to pay the College’s costs. (See Zucchiatti v. CDSBC, 2013 BCSC 1736.)

The second judicial review has not concluded because the dentist is unwell.
COMPLAINTS RESOLUTION STATISTICS: ISSUES ON CLOSING
Complaints Closed March 1, 2013 to February 28, 2014

Issues
- Surgery (Other Than Implant)
- Implant Surgery
- Access to Records / Recordkeeping
- Billing
- Endodontics
- Operative
- Ethics
- Prosthodontics (Fixed, Partial Removable, Complete Removable, Implants)
- Informed Consent
- Diagnosis and Treatment Planning
- Patient Communications
- Other Issues (e.g., Periodontics, Misdelegation, Orthodontics, Pharmacology, Staff Relations)

On average, each complaint file deals with multiple issues. This chart reflects all issues found at the conclusion of each complaint.

COMPLAINT FILE BREAKDOWN

For 2013/14 year, closed files are broken down as follows:
- No Action Taken
- Remedial Action Taken
- Referred to Discipline

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

†The Health Professions Review Board (HPRB) is an administrative tribunal that provides independent reviews of certain decisions made by B.C.’s health colleges.
One possible outcome for a complaint file is that a citation (notice of hearing) will be issued by the Inquiry Committee. When this happens, the file is referred to the Discipline Committee so the Chair can appoint a panel of three to deal with the matter in a formal hearing. Even after a citation is issued, the complaint(s) may be resolved before the hearing takes place. This was the case for the registrants listed below.

**Narendra (Randy) Narayan, White Rock and Chilliwack**

A CDSBC investigation indicated a pattern of substandard practice and resulted in a citation against him. Concerns included failure to diagnose, treat, and obtain informed consent from patients, and questionable billing practices.

After considering Dr. Narayan’s consent order proposal and admission to all the allegations in the citation, and noting the seriousness of the allegations, which established a pattern of incompetent practice and professional misconduct, a panel of the Inquiry Committee ordered a reprimand; $1,000 in costs to CDSBC; and cancellation of his registration as a dentist.

The panel also imposed a number of conditions which must be met before he can apply for reinstatement.

Narendra Narayan voluntarily ceased practising dentistry in July 2012, and has not applied for reinstatement.

**Sergei Agafontsev, Vancouver**

An investigation of multiple patient complaints against Dr. Agafontsev resulted in a citation against him. Concerns were noted about informed consent, quality of dental treatment, and supervision of employees in relation to patient recordkeeping.

After considering Dr. Agafontsev’s consent order proposal and admission to the allegations in the citation (with some exceptions), and noting the seriousness of the allegations, the Inquiry Committee ordered a reprimand; $1,500 to be paid to CDSBC for its costs of the investigation; completion of courses on ethics, recordkeeping and informed consent; mentorship and a period of monitoring; and a fine in the amount of $12,000.

More information about these and other CDSBC discipline decisions is available on CDSBC’s website at www.cdsbc.org/public_notification.

“I felt my concerns were taken seriously and I really appreciate the follow-up as well – it was great to hear what steps were taken to address [Dr. _____’s] practice. It definitely gives me confidence in the dentistry profession to know such rigorous procedures are in place with CDSBC.”

*Member of the public who submitted a complaint*

“I am pleased to report that the mentorship program I attended with [Dr. _______] was most collegial and a great learning experience…I am utilizing my new knowledge and skills daily in my practice.”

*Dentist who was required by CDSBC to be mentored by another dentist*
Discipline Committee

**Members**

Dr. Josephine Chung, Chair  
Dr. Bruce Ward, Vice-Chair  
Ms. Leona Ashcroft, Public Member  
Dr. David Book  
Dr. Karl Denk  
Mr. Paul Durose, Public Member  
Dr. John Gercsak  
Mr. Martin Gifford, Public Member  
Dr. Myrna Halpenny  
Mr. Michael MacDougall, Public Member  
Ms. Elaine Maxwell, CDA  
Ms. Catherine Monk, CDA  
Dr. William Rosebush  
Mr. Anthony Soda, Public Member  
Dr. David Speirs  
Dr. Arnold Steinbart  
Dr. Michael Wainwright

**Key Activities**

**Discipline Panel Regarding Uday Jobanputra**

Dr. Uday Jobanputra of Burnaby has been prohibited from practising dentistry since March 2012. This followed the College’s receipt of complaints relating to his conduct and concerns that he may not be able to deliver safe patient care.

On February 24, 2014, a panel of the Committee commenced a hearing under section 38 of the *Health Professions Act*. The purpose of the hearing was to inquire into the respondent’s conduct and competence as a dentist. The panel’s decision is expected in 2014.

**MEETINGS:**

Committee members must attend an orientation session before serving on a discipline panel. The Committee orientation session took place on January 24, 2014.

The Committee holds discipline hearings in panels of three. A discipline panel met for the discipline hearing of Dr. Uday Jobanputra from February 24-28, 2014.

“With the hard work of our dedicated committee members and support staff, the Discipline Committee continues to fulfill its responsibility in a fair, transparent and effective manner.”

*Dr. Josephine Chung, Chair*
Illegal practice of dentistry creates a serious risk to the public. Those who have not obtained the necessary skills and experience to register as dentists cannot be held accountable, and are neither qualified nor competent to practise. In 2013/14, CDSBC took action against three illegal practitioners: Tung Sheng (David) Wu, Hua Zheng Huang, and Vladimir Shapoval.

**Tung Sheng (David) Wu**
Mr. Wu ran an illegal dental practice out of a bedroom in a residence at 4319 Southwood Street in Burnaby. It is estimated he saw several hundred clients in unsanitary conditions described as “filthy.” CDSBC obtained an order for search and seizure and removed Mr. Wu’s dental equipment and supplies in July.

As Mr. Wu was already subject to a court order preventing him from practising dentistry, the College brought contempt proceedings against him in BC Supreme Court. Associate Chief Justice Cullen found that Mr. Wu’s conduct was serious and “implicated[d] the health and safety of members of the public.” He sentenced Mr. Wu to three months in jail, and ordered him to pay some of CDSBC’s costs. Mr. Wu subsequently also pled guilty to tax evasion in relation to his illegal practice.

**Hua Zheng Huang**
Following the media coverage of the Wu case, the College received a tip that Hua Zheng Huang was practising dentistry illegally at 2508 Adanac Street in Vancouver. CDSBC obtained a search and seizure order and confiscated Mr. Huang’s dental equipment and supplies. Mr. Huang subsequently consented to a court order prohibiting him from practising dentistry and requiring him to pay $5,000 towards the College’s costs.

**Vladimir Shapoval**
Mr. Shapoval had a dental operatory in his home at 3209 Salt Spring Avenue in Coquitlam. CDSBC had taken action against him in 2006, resulting in a BC Supreme Court order prohibiting him from practising dentistry. The College believed he had resumed practising during a follow-up investigation, obtained a search and seizure order, removed Mr. Shapoval’s dental equipment and supplies, and brought contempt proceedings against him in BC Supreme Court.

In her judgment, Madam Justice Fitzpatrick stated “…Mr. Shapoval has twice now intentionally practiced dentistry in flagrant violation of the legislation and also has now been found to be acting in violation of the 2006 court order…These are grave offences given the public health issues involved.”

Vladimir Shapoval was sentenced to 45 days in jail and ordered to pay $35,000 of CDSBC’s costs.

The dental equipment and supplies that were seized and deemed suitable for patient care were donated to dental clinics in Abbotsford and Kamloops that provide services to low-income individuals in those communities.

More information on these illegal practitioners, including links to the Supreme Court’s full decisions in the Wu and Shapoval cases, is available at www.cdsbc.org/illegal-practitioners.
Ethics Committee

Members

Dr. Ken Chow, Chair
Dr. Brian Wong, Vice-Chair
Ms. Nadine Bunting, CDA
Mr. Paul Durose, Public Member (until Sept. 2013)
Dr. Leetty Huang
Dr. Mark Kwon
Mr. Richard Lemon, Public Member
Dr. Reza Nouri
Mr. Gaetan Royer, Public Member
Dr. Peter Stevenson-Moore
Dr. Chiku Verma

Role

Develops and recommends changes to the standards of professional ethics applicable to registrants. This includes CDSBC’s Code of Ethics and Advertising and Promotional Activities, Bylaws and Guidelines.

MEETINGS: 3

“Despite increasing pressures on the dental professional and dental practice, adherence to the Code of Ethics will always ensure patient-centred care.”

Dr. Ken Chow, Chair

Key Activities

Promotional Activities Bylaws and Guidelines

The College receives a great deal of communication from registrants who are concerned about the advertising and promotional activities of their colleagues. CDSBC tries to address these concerns outside of the formal complaints process, referring files to that process only when cooperation is not forthcoming.

At the direction of the Board, the Committee drafted revisions to CDSBC Bylaws 12.02 (limitations on promotional activity) and 12.05 (references to qualifications), as well as to the guidelines that support them. The updates reflect the priorities of protection of the public, clarity, simplicity, and flexibility. The revised bylaws will provide a more firm ground on which to stand when taking enforcement activities, focusing on those instances where CDSBC could reasonably take action recognizing Charter rights and obligations and changing social mores.

The proposed Bylaws and Guidelines were posted for a 90-day public consultation period. The Committee is revising the documents based on the feedback received and anticipates that the final versions will be submitted for Board approval later in 2014.
Quality Assurance Committee

**Members**

Dr. Ash Varma, Chair  
Dr. Adam Pite, Vice-Chair  
Dr. Ben Balevi  
Mr. Paul Durose, Public Member  
Ms. Catherine Baranow, CDA  
Dr. Andrea Esteves  
Ms. Julie Johal, Public Member  
Dr. Ira Sy  
Ms. Michelle Rosko, CDA (until Sept. 2013)  
Ms. Sylvia Stephens, Public Member  
  (until Sept. 2013)  
Dr. Bhasker Thakore  
Dr. Jan Versendaal  
Dr. David Vogt (PhD), Public Member

**Role**

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

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

**MEETINGS: 5**

“QA Committee members are dedicated individuals who devote their time and effort to promote professionalism and excellence in practice. I thank them for their insight, commitment and contributions.”  

*Dr. Ash Varma, Chair*

**Key Activities**

**Obstructive Sleep Apnea (OSA)**

This document addresses the role of the dentist in the treatment of OSA with oral appliances. It was posted for public consultation, and submitted by the Committee for Board approval. It will be published in spring 2014.

**Cone Beam Computed Tomography (CBCT) – Radiation Exposures**

The use of X-rays in dental radiology is governed by Health Canada’s *Safety Code 30*. A number of the radiation protection provisions in the Code also apply to three-dimensional dental imaging (CBCT). In recognition of its increased use by dentists, the Committee is considering whether additional guidance to practitioners is required.

**Study Clubs**

Study clubs, involving peer-to-peer learning, are highly recommended by the College as a way for registrants to maintain currency of practice. The Committee has recommended changes to the study club approval process and application form.

**Pacific Dental Conference (PDC) Course Eligibility**

This annual conference offers attendees more than 150 sessions on topics related to dentistry and wellness. The Committee reviewed and confirmed the PDC sessions that registrants may claim for continuing education credit.
Sedation and General Anaesthetic Services Committee

**Members**

Dr. David Sowden, Chair  
Dr. Tobin Bellamy, Vice-Chair  
Dr. Martin Aidelbaum  
Dr. Ben Balevi  
Dr. Brian Chanpong  
Dr. Michael Henry  
Dr. Larry Kahn, Anaesthesiologist  
Mr. Gordon McConnell, Biomedical Engineer  
Dr. John McGaw (until Sept. 2013)  
Dr. Maico Melo  
Dr. Francis Ping, Anaesthesiologist  
Dr. Andrew Sawka, Anaesthesiologist  
(until Oct. 2013)  
Dr. Richard Wilczek  
Dr. Scott Yamaoka

**Role**

To review standards for the administration of sedation and general anaesthesia and to assess compliance at dental offices where sedation and general anaesthetic services are provided.

**Key Activities**

**Minimal and Moderate Sedation Document**

This technical document outlines the requirements for dentists who administer minimal or moderate sedation in their practices. See sidebar on page 27.

**Approval of Qualifications**

The Committee approved 15 applications from dentists to register their qualifications to provide moderate sedation, eight applications to provide deep sedation, and 10 applications to provide general anaesthesia.

**Facility Inspections**

The Committee received 31 new applications from dentists for authorization to provide deep sedation services at their facilities. The Committee approved 17 of these, while 14 are still undergoing the inspection process.

The Committee received six new applications from dentists for authorization to provide general anaesthetic services at their facilities. The Committee approved two of these, while four are still undergoing the inspection process.

**MEETINGS:**

- 5 Committee meetings
- 2 Minimal and Moderate Sedation Working Group meetings
- 3 Committee and Working Group meetings

“The Minimal and Moderate Sedation Standards and Guidelines are nearing completion. The Committee looks forward to working with the dentists of British Columbia as we start to implement the document.”

*Dr. David Sowden, Chair*
The Draft *Minimal and Moderate Sedation Services in Dentistry (Non-Hospital Facilities)* document was approved by the Board for public consultation in the spring of 2013. The College received over 100 feedback submissions including comments from general dentists, certified specialists, CDAs, dental societies and study clubs, and medical professionals.

The feedback was collated and then reviewed by the Minimal and Moderate Sedation Working Group and the Sedation and General Anaesthetic Services Committee. The revised document was returned to the Board and on February 21, 2014, was approved in principle. At time of writing, the document is being edited and will return to the Board for final approval in May 2014.

**Key Changes**

The revisions are intended to improve public safety. What remains unchanged is that any dentist providing sedation beyond minimal sedation must have their qualifications registered and approved by CDSBC, and may only provide sedation to the level for which they are approved.

The key changes are summarized here:

- Dentists providing moderate sedation will now be required to maintain certification in Advanced Cardiac Life Support (ACLS) or an appropriate equivalent.
- Dentists who have facilities where moderate sedation is administered are responsible for ensuring their facility is registered with CDSBC.
- Facilities where parenteral moderate sedation is administered must pass an inspection conducted by CDSBC.
- Dentists who administer moderate sedation must complete no fewer than six hours of continuing education in the area of sedation and/or anaesthesia during their three-year continuing education cycle. Courses in Basic Life Support (BLS) do not qualify; ACLS or Pediatric Advanced Life Support (PALS) are acceptable.
- Certified Dental Assistants assisting in moderate sedation will now be required to hold current Dental Anaesthesia Assistant National Certification Examination (DAANCE), Oral and Maxillofacial Surgery Anaesthesia Assistants Program (OMAAP), or such other training approved by CDSBC.

The Sedation and General Anaesthetic Services Committee recognizes that the new document will impact the resources required by dental offices that offer sedation, and required by the College in administering them. The Committee’s position is that these changes are in keeping with CDSBC’s mandate of protection of the public.
Wellness Program

CDSBC’s wellness program provides assistance to registrants dealing with issues of physical or mental health or addiction. Fears around regulatory consequences, social stigma, loss of business and loss of esteem are incredibly powerful drivers that may prevent affected practitioners from seeking treatment. These fears are unfounded, and there is a pathway back to safe practice through the wellness program.

Formalized in 2013, the wellness program protects the public while managing these cases as health files. Registrants who suffer from drug or alcohol abuse or addiction will not be referred to the complaints and discipline process if the following conditions are met:

- They voluntarily remove themselves from practice
- They follow their recovery treatment plan as determined by an addiction medicine specialist
- They return to monitored practice only after receiving medical clearance to do so.

For renewal in 2014/15, all registrants were required to confirm that they are aware of CDSBC’s wellness program and of the ethical obligation to immediately cease practice and notify the College in confidence if they are medically or physically unfit to practise.

“I took part in CDSBC’s wellness program related to addictions. The College’s comprehensive approach allowed me to gain some excellent education regarding addiction which in turn helped with my recovery. I am back at work and happier than ever.”

Anonymous dentist

Minimizing Disruptions to the Practice

CDSBC has been working with our partner organizations to ensure continuity while the practitioner is in recovery. CDSPi (the insurance provider for dentists in B.C.) offers practice interruption insurance, while the British Columbia Dental Association assists in identifying dentist locums who can operate the practice on a temporary basis. This ensures that patients continue to receive care and that other members of the dental team maintain their employment while the practitioner is undergoing treatment.

Safe Practice for Registrants with a Blood-Borne Disease

The requirements for registrants who are infected/affected with Hepatitis B, Hepatitis C, and HIV are set out in the College’s Blood-Borne Pathogen Policy (2013). The policy is based on extensive evidence-based literature that demonstrates that the risk of transmission is extremely low when standard universal precautions are used.

For more information visit www.cdsbc.org/cdsbc-wellness-program and www.cdsbc.org/blood-borne-pathogen-policy.
Board 2013/14

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

**ELECTED OFFICERS**

Dr. Peter Stevenson-Moore, President
Dr. David Tobias, Vice-President
Dr. Erik Hutton, Treasurer

**CERTIFIED DENTAL ASSISTANTS**

Ms. Elaine Maxwell
Ms. Sherry Messenger

**DENTISTS**

Dr. Ben Balevi (District 4: Vancouver)
Dr. Darren Buschel (District 3: Southern Interior)
Dr. Dustin Holben (District 5: Vancouver Island)
Dr. Kerim Ozcan (District 2: North)
Dr. Jonathan Suzuki (Certified Specialist)
Dr. Jan Versendaal (District 1: Fraser Valley)
Dr. Eli Whitney (University of British Columbia Faculty of Dentistry)

**PUBLIC MEMBERS**

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

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

**BACK ROW** (L-R): Mr. Samson Lim, Mr. David Pusey, Mr. Dan De Vita, Ms. Melanie Crombie, Dr. Jan Versendaal, Dr. Eli Whitney, Dr. Jonathan Suzuki, Ms. Sherry Messenger, Dr. Dustin Holben, Dr. Kerim Ozcan, Dr. Darren Buschel, Dr. Ben Balevi

**FRONT ROW** (L-R): Ms. Julie Johal, Dr. Erik Hutton, Mr. Jerome Marburg (Registrar/CEO), Dr. Peter Stevenson-Moore, Dr. David Tobias, Ms. Elaine Maxwell

**Absent:** Mr. Richard Lemon
Public Members’ Report

In 2012, the Board and staff of the College of Dental Surgeons of BC set strategic goals to determine the organization’s future direction. The goals focus on the protection of the public and the enhancement of the practice and professionalism of B.C.’s dentists, certified dental assistants – and now dental therapists – as well as on effective Board governance. In 2013, the organization concentrated on operationalizing the strategic goals and has made good progress towards their achievement.

Protection of the public was a particular focus in the past year. The College took decisive legal action against three individuals practising dentistry who were not registered as dentists by the College. One in particular was using dirty equipment and sub-standard materials that placed his clients at increased risk for bacterial and viral infections. With the help of the media, the College and the Fraser Heath Authority notified his clients of the potential health risks they may have been exposed to and what actions they needed to take to protect themselves.

The College worked toward enhancing the practice and professionalism of our registrants by approving standards for minimal and moderate dental sedation outside of a hospital setting, and a Blood-Borne Pathogen Policy that provides for the safe practice of dentistry by registrants who have a blood-borne disease. The College delivered complaint avoidance and recordkeeping workshops at locations throughout the province, and bylaw changes and guidelines for advertising and promotion by dentists were drafted and approved for public consultation.

The Board of the College of Dental Surgeons is committed to effectively regulating dentistry in British Columbia. We have examined our governance practices and have implemented a new Code of Conduct for Board and Committee members in the past year. A review of the College bylaws is currently underway to ensure that they support the important work of the organization.

The College Board is made up of elected members of the dental profession and appointed public members who bring experience in finance, governance, law, and business management. Each Board member contributes their expertise to the robust decision making of the Board, and to the working committees of which they are members. This is an effective Board that is fulfilling its mandate of public protection.
Governance Committee*

**Members**

Dr. David Tobias, Chair  
Ms. Melanie Crombie, Public Member  
Dr. Erik Hutton  
Mr. Richard Lemon, Public Member  
Dr. Kerim Ozcan

**Role**

Develops and recommends CDSBC’s approach to good governance and Board effectiveness, and reviews CDSBC’s governance policies relating to human resources and their effective implementation.

**Meetings:** 3

“**Our implementation of an updated Code of Conduct for the Board, as well as our own self-evaluation procedures, make this Committee a vibrant part of our improved governance.**”

*Dr. David Tobias, Chair*

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**Key Activities**

**Code of Conduct for Board and Committee Members**

Board and committee members are required to demonstrate a high standard of conduct, and to exercise their powers and discharge their responsibilities under all enactments in the public interest. The Committee updated the Code of Conduct, a document signed by each Board and committee member as evidence of their commitment to uphold the public interest in all their activities.

**Human Resources (HR) Manual Review**

The Committee reviewed CDSBC’s HR Manual and determined that CDSBC meets the Employment Standards Act, and complies with the Privacy Act and the Freedom of Information and Protection of Privacy Act.

**Expense Policy and Honorarium Review**

The Board has directed that CDSBC’s Expense Policy be reviewed at least every three years. The Committee made several updates to the policy, which were approved by the Board. In addition to changes to meal allowances and honorariums, the revised policy includes a requirement that registrants who serve on the Board or committees may claim honorariums only when meeting time takes them away from their usual professional time.

**Board Skills Matrix**

In keeping with CDSBC’s governance plan, this Committee has developed a board matrix that will help to identify the desired combination of skills and experience for Board members, and will help identify any gaps that should be filled as vacancies arise.

**Board Self-Assessment**

The Committee has developed a self-assessment tool to ensure Board effectiveness and appropriate focus on policy-making.

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*This is technically a working group that will officially become a committee when CDSBC’s bylaw revisions are approved by government.*
Nominations Committee

**Members**

Dr. Bob Coles, Chair  
Dr. Ash Varma, Vice-Chair  
Dr. Myrna Halpenny  
Ms. Lane Shupe, CDA  
Dr. Peter Stevenson-Moore  
Ms. Tracey Wimperly, Public Member

**Role**

To oversee the CDSBC awards program, and to assist the Board to fill any elected Board member positions for which no valid nominations are received.

**MEETINGS:** 2

**“The awards program recognizes our volunteers for their energy and exceptional service to the College. Their work supports the Board and is vital to the success of the organization.”**

Dr. Bob Coles, Chair

**Key Activities**

All elected Board positions had candidates in the 2013/14 year.

**2014 Award Winners**

The College’s awards program recognizes extraordinary volunteers who make a significant contribution to the organization. Each year, the Committee reviews the College’s full volunteer roster, along with any nominations received by members of the profession, and recommends a list of award nominees to the Board for approval. The 2014 award winners were:

**Honoured Member Award**

Dr. Jim Brass (posthumous)  
Dr. Arnold Steinbart

**Distinguished Service Award**

Mr. Paul Durose  
Dr. John Gercsak  
Dr. Michael Henry  
Mr. Gordon McConnell

**Award of Merit**

Dr. Martin Aidelbaum  
Dr. Fernanda Almeida  
Dr. Tobin Bellamy  
Dr. Brian Chanpong  
Dr. Michael Racich  
Mr. Anthony Soda  
Dr. David Sowden  
Dr. David Zaparinuk

These individuals were honoured at a ceremony on March 6, 2014.
CDSBC’s 2014 Award Recipients

BACK ROW (L-R): CDSBC Registrar/CEO Mr. Jerome Marburg, Mr. Anthony Soda, Dr. Martin Aidelbaum, Dr. Tobin Bellamy, Dr. David Sowden, Dr. Michael Henry, Mr. Gordon McConnell, Dr. Brian Chanpong, CDSBC President Dr. Peter Stevenson-Moore

FRONT ROW (L-R): Mr. Paul Durose, Dr. Arnold Steinbart, Dr. Fernanda Almeida, Mrs. Susan Brass and Ms. Lindsay Margenau (on behalf of Dr. Jim Brass), Dr. John Gercsak, Dr. Michael Racich

Absent: Dr. David Zaparinuk

Dr. Arnold Steinbart (centre) receives the College’s Honoured Member Award from President Peter Stevenson-Moore (left) and Registrar/CEO Jerome Marburg (right).
## Audit Committee*

### Members

- Mr. Samson Lim, Chair
- Dr. Erik Hutton, Vice-Chair
- Mr. Anthony Soda, Chair (until Sept. 2013)
- Dr. Bob Coles
- Dr. David Zaparinuk (until Sept. 2013)

### Role

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

**MEETINGS:** 4

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> "Given the ever-increasing volatility and complexity of today’s operating environment, the oversight role of the Audit Committee in the College continues to grow and evolve."

*Mr. Samson Lim, Chair*

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*This Committee works in tandem with the Finance and Audit Working Group and all activities highlighted here refer to the activities of both. When the bylaw change is approved by government, the Committee will be renamed “Finance and Audit Committee.” Members of the Finance and Audit Working Group include members of the Audit Committee and Dr. David Tobias, Dr. Darren Buschel, and Mr. Dan De Vita.*

### Key Activities

#### Budget Oversight

One of the primary roles of the Audit Committee is to provide oversight and advice to management on formulation of the annual budget and financial plans. The Committee works with management to formulate the annual budget, and reviews monthly financial statements to ensure the College remains on track.

#### Audit

The Committee works with management to retain and instruct independent auditors to annually review the financial performance and reporting of the organization. As part of its duties, the Committee meets separately with the auditors to ensure there are no impediments to the performance of their duties. The Committee reports that management routinely provides full, frank disclosure and fully cooperates with the audit process.

#### Investment Policy

The Committee approved an updated investment policy, which governs the investment of CDSBC’s excess cash and short-term funds.

#### Expense Claim Review

The Committee regularly reviews the expenses of the Registrar/CEO and of Board members.
Treasurer’s Report

On behalf of the Board of the College of Dental Surgeons of BC, I am happy to report that the organization remains in good financial health. Our auditors also report that our financial matters are being well handled.

The Health Professions Act requires as a matter of law that the College investigate all complaints received in writing. The legislation allows for review through the Health Professions Review Board, which may demand further investigation, or may substitute its decision for that of the College if it determines our investigation has not been adequate. This means not only that complaints must be investigated, but also that those investigations must be thorough. All of this comes at an unavoidable cost.

The privilege of self-regulation and monopoly rights of practice require that we are diligent in the complaints and discipline function, and we must fund it appropriately. While the vast majority of complaints can be resolved in fairly short order, the more serious and complex cases require significant resources to resolve. Resolution of complaints remains our single largest cost driver (refer to page 36 for a breakdown of CDSBC’s expenses).

In addition to investigating complaints about our own registrants, the Health Professions Act gives the College the responsibility of investigating complaints about the illegal practice of dentistry. Doing so is expensive, and involves both investigative and legal costs as well as significant staff time. In 2013/14, the College took action against three illegal practitioners (see page 23), resulting in total costs of approximately $270,000. The courts ordered the respondent to pay costs to the College in all three cases, and thus far we have been able to collect on some of these funds.

“Resolution of complaints is our single biggest cost driver.”

The College continues to refine its processes and procedures for financial management and reporting. Our objectives are openness and transparency of reporting, and to establish and maintain appropriate funds and resources for the full range of regulation and operational functions. Registrants and the public are better able to see and understand the College’s activities through clearer presentation of financial statements.

A review of the financial statements reveals the necessity of recent fee increases to fund the privilege of self-regulation. The Board is satisfied that the College’s expenditures reflect the organization’s long-term strategic plan. Full details are available in the financial statements that follow.

Dr. Erik Hutton
Treasurer
WHERE DO THE FEES GO?

2013/14 Expenditures by Function

CDSBC 54%

Professional Regulation 40%

CDSBC

Professional Regulation

BCDA*

9%

9%

14%

16%

46%

47%

34%

12%

7%

Professional Regulation

CDSBC

Professional Regulation

BCDA*

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Professional Regulation

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# Consolidated Financial Statements

February 28, 2014

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<th>Page</th>
</tr>
</thead>
<tbody>
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<td>Consolidated Schedule of General and Administrative Expenses</td>
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</tr>
</tbody>
</table>
Independent Auditors’ Report

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

We have audited the accompanying consolidated financial statements of the College of Dental Surgeons of British Columbia, which comprise the consolidated statement of financial position as at February 28, 2014 and the consolidated statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

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

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

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

Opinion
In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the College of Dental Surgeons of British Columbia as at February 28, 2014 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Smythe Ratcliffe LLP
Chartered Accountants
Vancouver, British Columbia
May 13, 2014
### Consolidated Statement of Financial Position

Year Ended February 28

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$11,208,964</td>
<td>$11,534,681</td>
</tr>
<tr>
<td>Short-term investment (note 4)</td>
<td>1,009,629</td>
<td>–</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>45,525</td>
<td>36,911</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>152,722</td>
<td>112,274</td>
</tr>
<tr>
<td></td>
<td>12,416,840</td>
<td>11,683,866</td>
</tr>
<tr>
<td><strong>Deferred Charges</strong></td>
<td>157,243</td>
<td>61,590</td>
</tr>
<tr>
<td><strong>Capital Assets</strong> (note 5)</td>
<td>4,498,712</td>
<td>4,625,568</td>
</tr>
<tr>
<td></td>
<td><strong>$17,072,795</strong></td>
<td><strong>$16,371,014</strong></td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities (note 6)</td>
<td>$593,946</td>
<td>$681,936</td>
</tr>
<tr>
<td>Due to other professional bodies (note 7)</td>
<td>4,209,605</td>
<td>4,434,950</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>4,910,099</td>
<td>4,206,331</td>
</tr>
<tr>
<td>Current portion of obligations under capital leases (note 8)</td>
<td>23,370</td>
<td>40,352</td>
</tr>
<tr>
<td></td>
<td>9,737,020</td>
<td>9,363,569</td>
</tr>
<tr>
<td><strong>Obligations Under Capital Leases</strong> (note 8)</td>
<td>37,086</td>
<td>57,325</td>
</tr>
<tr>
<td></td>
<td><strong>9,774,106</strong></td>
<td><strong>9,420,894</strong></td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Unrestricted</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>1,394,320</td>
<td>1,495,670</td>
</tr>
<tr>
<td>College Place Joint Venture</td>
<td>190,924</td>
<td>(63,900)</td>
</tr>
<tr>
<td><strong>Invested in Capital Assets</strong></td>
<td>4,438,256</td>
<td>4,527,881</td>
</tr>
<tr>
<td><strong>Internally Restricted</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Joint Venture Preservation</td>
<td>187,646</td>
<td>61,262</td>
</tr>
<tr>
<td>Contingency Reserve</td>
<td>542,653</td>
<td>535,461</td>
</tr>
<tr>
<td>Office Renovations</td>
<td>62,403</td>
<td>54,564</td>
</tr>
<tr>
<td>Information Technology</td>
<td>95,924</td>
<td>83,821</td>
</tr>
<tr>
<td>HPA Enforcement – Legal</td>
<td>386,563</td>
<td>255,361</td>
</tr>
<tr>
<td></td>
<td><strong>7,298,689</strong></td>
<td><strong>6,950,120</strong></td>
</tr>
<tr>
<td></td>
<td><strong>$17,072,795</strong></td>
<td><strong>$16,371,014</strong></td>
</tr>
</tbody>
</table>

See notes to consolidated financial statements

Approved on behalf of the Board:

President  
Treasurer
## Consolidated Statement of Operations

### Year Ended February 28

<table>
<thead>
<tr>
<th>Revenues</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Certification and registration fees</td>
<td>$4,730,330</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$4,730,330</td>
</tr>
<tr>
<td>Rental</td>
<td>–</td>
<td>541,743</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>541,743</td>
</tr>
<tr>
<td>Application fees</td>
<td>500,552</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>500,552</td>
</tr>
<tr>
<td>Incorporation, facility inspection and other</td>
<td>380,255</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>380,255</td>
</tr>
<tr>
<td>Interest and miscellaneous</td>
<td>82,996</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>90,624</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>5,694,133</td>
<td>541,743</td>
<td>–</td>
<td>7,628</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>6,243,504</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>3,057,319</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>3,057,319</td>
</tr>
<tr>
<td>General and administrative (schedule)</td>
<td>693,372</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>693,372</td>
</tr>
<tr>
<td>Building occupancy (note 9)</td>
<td>–</td>
<td>348,639</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>348,639</td>
</tr>
<tr>
<td>Meetings and travel</td>
<td>209,595</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>209,595</td>
</tr>
<tr>
<td>Honorariums</td>
<td>166,878</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>166,878</td>
</tr>
<tr>
<td>Consulting fees</td>
<td>165,158</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>165,158</td>
</tr>
<tr>
<td>Committees</td>
<td>144,517</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>144,517</td>
</tr>
<tr>
<td>Professional fees</td>
<td>122,552</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>122,552</td>
</tr>
<tr>
<td>Amortization of deferred charges</td>
<td>–</td>
<td>27,058</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>27,058</td>
</tr>
<tr>
<td>Amortization of capital assets</td>
<td>–</td>
<td>–</td>
<td>297,536</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>297,536</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>4,559,391</td>
<td>375,697</td>
<td>297,536</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>5,232,624</td>
</tr>
</tbody>
</table>

### Restricted Fund Expenses

| HPA Enforcement - Legal | – | – | – | – | – | – | – | 753,798 | 338,260 |
| Information technology | – | – | – | – | – | – | 99,805 | 99,805 | 68,123 |
| Office renovations | – | – | – | – | 12,597 | – | – | 12,597 | 24 |

### Excess (Deficiency) of Revenues over Expenses for Year

|  |  |  |  | $144,680 |  |  |
|  | $1,134,742 | $166,046 | $(297,536) | $ | $7,628 | $(12,597) | $(99,805) | $(753,798) | $(752,444) |

See notes to consolidated financial statements
## Consolidated Statement of Changes in Net Assets

**Year Ended February 28**

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Internally Restricted Funds</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th>HPA Enforcement – Legal</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Operating</td>
<td>College Place</td>
<td>Joint Venture</td>
<td>Invested in Capital Assets</td>
<td>Joint Venture Reserve</td>
<td>Contingency Reserve</td>
<td>Office Renovations</td>
<td>Information Technology</td>
<td></td>
</tr>
<tr>
<td><strong>Balance, Beginning of Year</strong></td>
<td>$1,496,670</td>
<td>$(63,900)</td>
<td>$4,527,881</td>
<td>$61,262</td>
<td>$535,461</td>
<td>$54,564</td>
<td>$83,821</td>
<td>$255,361</td>
<td><strong>$6,950,120</strong></td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenses for year</td>
<td>1,134,742</td>
<td>166,046</td>
<td>(297,536)</td>
<td>–</td>
<td>7,628</td>
<td>(12,597)</td>
<td>(99,805)</td>
<td>(753,798)</td>
<td><strong>144,680</strong></td>
</tr>
<tr>
<td>For capital asset purchases</td>
<td>(35,198)</td>
<td>(81,699)</td>
<td>161,989</td>
<td>–</td>
<td>–</td>
<td>(45,092)</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>For capital lease repayment</td>
<td>(45,922)</td>
<td>–</td>
<td>45,922</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Capital adjustments (note 9)</td>
<td>103,602</td>
<td>63,146</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td><strong>166,748</strong></td>
</tr>
<tr>
<td>Contributions to Joint Venture Preservation</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>37,141</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Interfund transfers</td>
<td>(1,258,574)</td>
<td>107,331</td>
<td>–</td>
<td>89,243</td>
<td>(436)</td>
<td>20,436</td>
<td>157,000</td>
<td>885,000</td>
<td>–</td>
</tr>
<tr>
<td></td>
<td>(101,350)</td>
<td>254,824</td>
<td>(89,625)</td>
<td>126,384</td>
<td>7,192</td>
<td>7,839</td>
<td>12,103</td>
<td>131,202</td>
<td><strong>348,569</strong></td>
</tr>
<tr>
<td><strong>Balance, End of Year</strong></td>
<td>$1,394,320</td>
<td>$190,924</td>
<td>$4,438,256</td>
<td>$187,646</td>
<td>$542,653</td>
<td>$62,403</td>
<td>$95,924</td>
<td>$386,563</td>
<td><strong>$7,298,689</strong></td>
</tr>
</tbody>
</table>

See notes to consolidated financial statements.
Consolidated Statement of Cash Flows

Year Ended February 28

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenses</td>
<td>$144,680</td>
<td>$(752,444)</td>
</tr>
<tr>
<td>Items not involving cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amortization of capital assets</td>
<td>297,536</td>
<td>313,689</td>
</tr>
<tr>
<td>Amortization of deferred charges</td>
<td>27,058</td>
<td>6,536</td>
</tr>
<tr>
<td></td>
<td>469,274</td>
<td>(432,219)</td>
</tr>
<tr>
<td>Changes in non-cash working capital</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>(18,243)</td>
<td>(3,232)</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>(40,448)</td>
<td>16,150</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>(87,990)</td>
<td>273,424</td>
</tr>
<tr>
<td>Due to other professional bodies</td>
<td>(225,345)</td>
<td>1,044,141</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>703,768</td>
<td>1,429,020</td>
</tr>
<tr>
<td></td>
<td>331,742</td>
<td>2,759,503</td>
</tr>
<tr>
<td><strong>Cash Provided by Operating Activities</strong></td>
<td>801,016</td>
<td>2,327,284</td>
</tr>
<tr>
<td><strong>Investing Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Redemption (purchase) of short-term investment, net</td>
<td>(1,000,000)</td>
<td>2,000,000</td>
</tr>
<tr>
<td>Purchase of capital assets</td>
<td>(161,989)</td>
<td>(361,420)</td>
</tr>
<tr>
<td>Deferred charges</td>
<td>(122,711)</td>
<td>(68,126)</td>
</tr>
<tr>
<td><strong>Cash Provided by (Used in) Investing Activities</strong></td>
<td>(1,284,700)</td>
<td>1,570,454</td>
</tr>
<tr>
<td><strong>Financing Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repayment of capital lease obligations</td>
<td>(45,922)</td>
<td>(41,174)</td>
</tr>
<tr>
<td>Capital adjustments</td>
<td>166,748</td>
<td>–</td>
</tr>
<tr>
<td>Tenant contributions to Joint Venture Preservation</td>
<td>37,141</td>
<td>–</td>
</tr>
<tr>
<td><strong>Cash Provided by (Used in) Financing Activities</strong></td>
<td>157,967</td>
<td>(41,174)</td>
</tr>
<tr>
<td><strong>Inflow (Outflow) of Cash</strong></td>
<td>(325,717)</td>
<td>3,856,664</td>
</tr>
<tr>
<td>Cash and Cash Equivalents, Beginning of Year</td>
<td>11,534,681</td>
<td>7,678,117</td>
</tr>
<tr>
<td><strong>Cash and Cash Equivalents, End of Year</strong></td>
<td>$11,208,964</td>
<td>$11,534,681</td>
</tr>
<tr>
<td>Represented by:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$9,191,457</td>
<td>$9,153,026</td>
</tr>
<tr>
<td>Term deposits</td>
<td>2,017,507</td>
<td>2,381,655</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$11,208,964</td>
<td>$11,534,681</td>
</tr>
</tbody>
</table>

See notes to consolidated financial statements
Notes to Consolidated Financial Statements

1. NATURE OF OPERATIONS

The 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 of 1900, and is exempt from income tax under section 149 of the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

(b) Net assets

(i) Invested in capital assets

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

(ii) Internally restricted

The Joint Venture Preservation Fund represents amounts set aside for future projects related to the building. This fund is comprised of the Joint Venture’s Repairs and Maintenance Reserve Fund and the College’s College Place Preservation Fund. The College Place Preservation Fund was established by the Board during the year.

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

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

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

During the year, the Disciplinary Hearing Fund was renamed the HPA Enforcement - Legal Fund. The purpose of this fund is to cover legal and related costs for discipline hearings, judicial reviews of complaints and discipline processes, and investigation and prosecution of illegal practice matters.

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

(iii) Unrestricted

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

(c) Cash and cash equivalents

Cash and cash equivalents includes term deposits with a maturity period of three months or less from the date of acquisition or those that are cashable at any time.
(d) Deferred charges

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

(e) Capital assets

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

- Building: 25 years
- Office renovations: 10 years
- Office furniture and equipment: 10 years
- Computer equipment: 3 years
- Assets under capital lease: over the term of the lease

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

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

During the year, the College revised its estimate of the useful life of its office furniture and equipment, computer and office equipment, and office renovations to 10 years, 3 years and 10 years, respectively, using the straight-line method. Previously, these capital assets were amortized using the declining-balance basis at annual rates of 10%, 33% and 10%, respectively. The effect of this change in estimate has been accounted for on a prospective basis.

(f) Leases

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

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

(g) Revenue recognition

(i) Certification and registration fees are recognized as revenue in the fiscal year to which they relate. Deferred revenue represents such amounts received in advance of the year to which they relate.

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

(iii) Incorporation, facility inspection and other include incorporation fees, facility inspection fees, administration and reinstatement fees. Incorporation, facility inspection and other revenues are recognized as revenue when services have been rendered and billed.

(iv) Rental revenues received through the College’s 70% interest in the Joint Venture are recorded on a month-to-month basis as rents become due. Rental revenues from leases with rent steps are accounted for on a straight-line basis over the term of the lease.

(v) Interest revenue is recognized based on the passage of time according to the terms of the instrument giving rise to the revenue.

(h) Use of estimates

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

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

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

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

3. FINANCIAL INSTRUMENTS

(a) Credit risk

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

The College’s financial assets that are exposed to credit risk consist of cash, accounts receivable and short-term investment. The risk associated with cash and the short-term investment is minimized, as cash and the short-term investment are placed with a major financial institution. 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 short-term investments to the extent the market interest rate differs from the interest rate of the investments.

(c) Liquidity risk

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

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

4. SHORT-TERM INVESTMENT

The short-term investment is a guaranteed investment certificate held at a chartered bank. The investment earns interest at 1.65% per annum and matures July 30, 2014.
5. CAPITAL ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Cost</th>
<th>Accumulated Amortization</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$1,223,550</td>
<td>$0</td>
<td><strong>$1,223,550</strong></td>
<td>$1,223,550</td>
</tr>
<tr>
<td>Building</td>
<td>4,624,938</td>
<td>2,211,031</td>
<td><strong>2,413,907</strong></td>
<td>2,463,151</td>
</tr>
<tr>
<td>Office renovations</td>
<td>1,533,280</td>
<td>1,091,367</td>
<td><strong>441,913</strong></td>
<td>491,015</td>
</tr>
<tr>
<td>Office furniture and equipment</td>
<td>832,512</td>
<td>593,305</td>
<td><strong>239,207</strong></td>
<td>262,255</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>622,474</td>
<td>502,795</td>
<td><strong>119,679</strong></td>
<td>87,910</td>
</tr>
<tr>
<td></td>
<td><strong>8,836,754</strong></td>
<td><strong>4,398,498</strong></td>
<td><strong>4,438,256</strong></td>
<td><strong>4,527,881</strong></td>
</tr>
<tr>
<td>Assets under capital lease</td>
<td>217,405</td>
<td>156,949</td>
<td><strong>60,456</strong></td>
<td><strong>97,677</strong></td>
</tr>
<tr>
<td></td>
<td><strong>$9,054,159</strong></td>
<td><strong>$4,555,447</strong></td>
<td><strong>$4,498,712</strong></td>
<td><strong>$4,625,558</strong></td>
</tr>
</tbody>
</table>

6. GOVERNMENT REMITTANCES

Included in accounts payable and accrued liabilities are government remittances payable of $188 (2013 - $168,701).

7. DUE TO OTHER PROFESSIONAL BODIES

The amounts due to other professional bodies represents fees collected on behalf of the British Columbia Dental Association and grants payable to CDRAF and CDAC in furtherance of national initiatives in support of the College’s regulatory mandate. These amounts are unsecured and non-interest-bearing.

8. OBLIGATIONS UNDER CAPITAL LEASES

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

Future minimum lease payments under the capital leases are as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>$28,140</td>
</tr>
<tr>
<td>2016</td>
<td>$31,980</td>
</tr>
<tr>
<td>2017</td>
<td>$7,995</td>
</tr>
</tbody>
</table>

Amount representing interest (7,659)

Present value of minimum capital lease payments 60,456
Current portion of obligations under capital leases (23,370)

$37,086
9. JOINT VENTURE ACCOUNTING

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

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

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Entire Amount</td>
<td>College’s 70%</td>
</tr>
<tr>
<td>Capital assets</td>
<td>$ 5,214,881</td>
<td>$ 3,650,416</td>
</tr>
<tr>
<td>Other assets</td>
<td>498,649</td>
<td>349,055</td>
</tr>
<tr>
<td>Liabilities</td>
<td>(84,814)</td>
<td>(59,370)</td>
</tr>
<tr>
<td>Net Assets</td>
<td>$ 5,628,716</td>
<td>$ 3,940,101</td>
</tr>
<tr>
<td>Revenues from third parties</td>
<td>$ 918,443</td>
<td>$ 642,910</td>
</tr>
<tr>
<td>Revenue from the College</td>
<td>–</td>
<td>$ 272,343</td>
</tr>
<tr>
<td>Amortization</td>
<td>(229,019)</td>
<td>(160,313)</td>
</tr>
<tr>
<td>Other expenses</td>
<td>(492,268)</td>
<td>(344,587)</td>
</tr>
<tr>
<td></td>
<td>$ 197,156</td>
<td>$ 138,010</td>
</tr>
<tr>
<td>Cash flows resulting from</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operations</td>
<td>$ 226,733</td>
<td>$ 158,713</td>
</tr>
<tr>
<td>Investing</td>
<td>(288,844)</td>
<td>(202,191)</td>
</tr>
<tr>
<td>Financing</td>
<td>42,069</td>
<td>29,448</td>
</tr>
<tr>
<td></td>
<td>$ (20,042)</td>
<td>(14,030)</td>
</tr>
</tbody>
</table>

In prior years, the College paid rent to the Joint Venture based on the square footage of space that the College occupied. Beginning March 1, 2013, the College and co-venturer decided to no longer charge rent on their portion of occupied space. Cash requirements in the Joint Venture are met through cash calls as required and excess cash is distributed as cash flow permits.

Because each venturer’s proportionate share of space occupied in the building is not consistent with their proportionate interest in the Joint Venture, the difference between the share of occupied space and interest in the Joint Venture of $103,602 is accounted for as a capital adjustment to the Operating Fund in the Statement of Changes in Net Assets.

During the year ended February 28, 2013, the Joint Venture amended certain GST and HST returns. This resulted in refunds to the tenants of the Joint Venture. The amount attributable to the College of $63,146 was accounted for as a capital adjustment to the College Place Joint Venture Fund in the Statement of Changes in Net Assets.

10. COMPARATIVE FIGURES

Certain comparative figures were reclassified to conform to the presentation adopted in the current year.
## Consolidated Schedule of General and Administrative Expenses

Year Ended February 28

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office</td>
<td>$305,485</td>
<td>$289,352</td>
</tr>
<tr>
<td>Electronic transaction costs</td>
<td>192,768</td>
<td>150,711</td>
</tr>
<tr>
<td>Printing and publications</td>
<td>132,598</td>
<td>218,417</td>
</tr>
<tr>
<td>Equipment repairs and maintenance</td>
<td>38,980</td>
<td>52,140</td>
</tr>
<tr>
<td>Staff development</td>
<td>18,455</td>
<td>22,728</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>5,086</td>
<td>7,677</td>
</tr>
<tr>
<td></td>
<td><strong>$693,372</strong></td>
<td><strong>$741,025</strong></td>
</tr>
</tbody>
</table>
Staff

As of February 28, 2014

REGISTRAR/CEO’S OFFICE
Jerome Marburg, Registrar/CEO
Nancy Crosby, Manager of CEO’s Office
Tracey Ong, Events and Communications Coordinator
Jannah Rulfs, Sedation Program Coordinator
Adam Swetman, Administrative Assistant

COMMUNICATIONS
Anita Wilks, Senior Manager of Communications
Bethany Benoit-Kelly, Communications Specialist
Sonia Visconti, Communications Coordinator

COMPLAINTS
Carmel Wiseman, Director of Professional Regulation
Dr. Phil Barer, Complaint Investigator
Rochelle Blaak, Administrative Assistant
(on mat. leave)
Julie Boyce, Complaints Paralegal
Greg Cavouras, Staff Lawyer
Dr. Sigrid Coil, Complaint Investigator
Rachel Gallo, Complaint Officer
Dr. Chris Hacker, Complaint Investigator
Stephanie LeSeelleur, Complaint Officer
Allison Maharaj, Complaint Officer
Dr. Cathy McGregor, Remediation and Monitoring
Dr. Alex Penner, Complaint Investigator
Moninder Sahota, Complaint Officer
Michelle Singh, Complaint Officer (on mat. leave)
Dr. Garry Sutton, Early Resolution and Practice Advice
Christina Wong, Complaint Officer

FINANCE AND ADMINISTRATION (OPERATIONS)
Dan Zeng, Senior Manager of Finance and Administration
Julie Anderson, Receptionist
Karen England, Administrative Assistant
Flora Lee, Accounting Officer
James Spencer, Data and Information Integrator

REGISTRATION AND HUMAN RESOURCES
Sandra Harvey, Director of Registration and Human Resources
Evelyn Chen, Administrative Assistant
Debbie Minton, CDA Certification Assistant
Leslie Riva, Manager, Continuing Education and CDA Certification
Karen Walker, Dentist Registration Officer