About CDSBC

The mandate of the College of Dental Surgeons of British Columbia (CDSBC) is to serve and protect the public by ensuring the ongoing competence and good conduct of its registrants. CDSBC registers, certifies and regulates more than 3,500 dentists, eight dental therapists and nearly 6,400 certified dental assistants.

CDSBC is governed by an 18-member Board that includes dentists, certified dental assistants and six public members appointed by the provincial government. There are 11 committees that concentrate on key areas of Board responsibility and help the Board carry out its work. The day-to-day operations are managed by the Registrar/CEO.

About this Report

This report describes the College’s work and activities from 1 March 2014 to 28 February 2015. It highlights major accomplishments and reflects the commitment and dedication of CDSBC Board, volunteers, staff and stakeholders who devote their time and expertise to deliver on the College’s duty to protect the public.

Cover photos

1. Dr. Adam Pite
2. Mr. Samson Lim, CA, and Dr. Pamela Barias
3. Ms. Nadine Bunting, CDA
4. Dr. Eli Whitney (left) and Dr. Rob Staschuk
5. Dr. Kenneth Chow
6. Dr. Peter Stevenson-Moore (left) and Dr. Ash Varma
7. Dr. Leetty Huang
8. Dr. Ben Balevi, Ms. Sherry Messenger, Ms. Melanie Crombie and Dr. Jan Versendaal
9. Dr. Josephine Chung
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CDSBC Strategic Plan

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, dental therapists 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 processes 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
Year in Review

Keeping Patients Safe

New standards for Minimal and Moderate Sedation

The administration of sedation is an integral part of many dental practices. The Minimal and Moderate Sedation Working Group, made up of general dentists and certified specialists, worked over several years to revise the previous guidelines to assist dentists in the delivery of safe and effective minimal and moderate sedation. The document went through extensive revisions, several Board reviews, and public consultation that elicited more than 100 submissions.

The final document, *Minimal and Moderate Sedation Services in Dentistry (Non-hospital Facilities)*, was published to the profession in the summer of 2014.

The bottom line is that the College today is doing a much better job of resolving complaints – and doing so more quickly than in the recent past.

Go to page 10 to learn how a complaint is resolved.

Putting Patients First

Addressing concerns about “corporatization” of dentistry

There are growing concerns about business arrangements that may prioritize the pursuit of profit over patient care. (Although this is commonly attributed to “corporate” dentistry, problems can arise in any business model.) Until recently there was no College document that explicitly addressed the inherent ethical challenges of the dual role of a dentist as a treating health professional and as a business person.

CDSBC believes that the public is best served when decision-making is patient-centred. A task force of the Ethics Committee drafted a document – *Principles of Patient-Centred Care and the Business of Dentistry* – that outlines registrants’ ethical obligation to put the oral health care needs of their patients first and foremost. The document was posted for consultation in spring 2015 and is intended to become a standard for the profession in B.C. by June 2015.

Resolving Complaints More Quickly

It can be stressful for any registrant to deal with a complaint. Because closing complaints efficiently and working through the backlog of older complaints are key priorities, CDSBC has added significant staff resources to the complaints team over the past year.

The results have been encouraging. We have reduced the average age of open complaint files by about six weeks – to 10.5 months – and closed significantly more files (303) than we opened (280). This improvement comes at a time when the number of complaints continues to rise.
Fiscal Responsibility
Over the past few years, CDSBC has taken action to better manage its assets and financial resources and to replenish its reserves and contingency funds. The College has realized cost savings in a number of operational areas. Further efficiencies are anticipated, with every business function having undertaken rigorous core process mapping and analysis. Our financial prudence resulted in a $1.1 million surplus at fiscal year end. The majority of the surplus is earmarked for the College’s reserves, while the remainder will help to defray the (highly variable) costs associated with hearing and enforcement actions. See the Treasurer’s Report and Financial Statements (starting on page 31) for more information.

Face Time with our Registrants
Digital communications have their place, but some things – like discussions about issues facing the profession, and efforts to build the knowledge and professionalism of current and future registrants – warrant face-to-face engagement. This year CDSBC:

- Added a new course “Trust me, I’m a dental professional” to our list of continuing education opportunities for dental professionals. The course outlines registrants’ responsibilities to deliver ethical and professional patient-centred care.
- Delivered courses to audiences in the Fraser Valley, Kamloops, Kelowna and Vancouver (2).
- Led presentations on recordkeeping, ethics and professionalism at UBC Dentistry.
- Participated in a panel discussion regarding concerns about corporate dentistry, hosted by the Chinese-Canadian Dental Society of BC.

Helping the Public Make Informed Healthcare Decisions
CDSBC participated in the second year of a joint campaign by the more than 20 health regulators in B.C. called “Our purpose, your safety.” It featured online and bus shelter advertising, as well as public service announcements on Global TV. The campaign included several opinion pieces that ran in mainstream and ethnic media.

The campaign seeks to raise public awareness about which health professions are regulated, the regulator’s role in promoting public safety, why it is important to choose a regulated health provider, and what can be done if you have concerns about a regulated health professional.
My role as President of CDSBC has given me the opportunity to engage with many of my fellow dentists, and to hear their views and questions with regard to College policies and activities.

These interactions have shown me that there remains a misconception about the role of the College compared to that of the British Columbia Dental Association (BCDA). A small group of my colleagues – competent, respected, long-standing members of the profession – tell me they think the College has “swung too far” towards protecting the public and away from “what dentists want.”

CDSBC and the BCDA have a history of collaborating on many issues of import to the profession. However, it is important to remember that each organization has a distinct role. The College’s role is to protect the public, while the BCDA’s role is to advocate for dentists. Our interests are aligned, but not identical.

The College must meet the requirements set out by government in the Health Professions Act and in the CDSBC Bylaws. The College is charged with setting standards for entry, competence, ethics and behaviour. That is where our emphasis has been in recent years, and where it needs to be, as evidenced by the various ethical and clinical standards and guidelines CDSBC has published.

Some of the recent policy decisions made by the Board have not been easy because they are a departure from long-established practices. But I am proud of the decisions our Board has made to bring this profession in line with evidence-based dentistry and modern standards.

One flashpoint is the question of practitioner-patient boundaries, and specifically whether dentists should be “allowed” to treat their spouses despite the fact that the legislation in this province does not allow for any regulated health professional to have sexual relations with patients. The Board takes the view that the issue is not one of sexual conduct, but rather the ethical obligation to provide objective care, and to ensure patient autonomy and informed consent for every one of our patients. Just as there are laws in place to protect the most vulnerable members of society, the College’s policies must take into account the power imbalance between dentists and their patients. Otherwise, some patients might be vulnerable to receiving a lower standard of care.

For that reason the Board unanimously adopted the boundaries policy, which states that a doctor-patient relationship is not appropriate if there is – or may be – an impediment to any one of the requirements for objective care, patient autonomy and the ability to provide full and free informed consent.

Self-regulation is a responsibility and privilege that has been given to regulated health professionals by the government on behalf of the public of British Columbia. As a regulator, CDSBC must be vigilant in differentiating between what is good for the public, and what is good for the profession. If we don’t, we run the risk of losing the privilege of self-regulation, as has happened in other jurisdictions.

Dr. David L. Tobias, DMD
President
This was another busy and exciting year for the College of Dental Surgeons of BC and for its public representatives. Public appointees are present at the board and committee level, helping to ensure that transparency and accountability are paramount and that the public interest is protected in every facet of the day-to-day life of the College. Your public representatives combine a mix of business, legal, and accounting expertise to provide leadership and continuity on the Board.

The College is a fiscally responsible organization; fees collected are put to work to enhance the professionalism of registrants, while making dentistry safe for the public. But protection of the public comes at a cost, particularly when it comes to responding to complaints. The College continues to take decisive action to make sure that all complaints are investigated and resolved in a timely manner.

The increasing numbers of complaints we have seen in recent years may be the "new normal." We have to be even more vigilant and proactive in dealing with the public. This starts with how dentists communicate/relate to their patients and continues through to timely, fair and effective processes and procedures for resolving complaints received.

Since protection of the public is the goal, it can only be accomplished by being at the top of the game, both technologically and academically. Continuing professional education is the key to staying relevant and up to date with the profession. Continuing professional education remains a priority for the College. In 2014 it introduced a new course, "Trust me, I’m a dental professional: Dentistry, ethics, law and the media" to supplement the series of courses it now offers on a regular basis.

As public representatives, we admire the dedication and professionalism of our board colleagues, of staff, and of the dentists, certified specialists, dental therapists and certified dental assistants who form the nucleus of the profession. The fact that there are candidates seeking election to the 2015/16 CDSBC Board tells us that there are interested and engaged registrants who want to contribute at the board level.

It is a distinct pleasure and honour to serve as public members on the Board of a strong, healthy college that has a single mandate: protection of the public.
Overview

The College’s mandate is to serve and protect the public and to act at all times in the public interest. We fulfill that mandate by setting entry standards for practice; establishing, monitoring and enforcing standards of conduct and care; establishing and monitoring quality assurance measures; providing standards and guidelines to assist professionals in their practice; and resolving complaints made against dentists, dental therapists and certified dental assistants.

Resolving complaints

Like all other regulated professions, dentistry continues to see a rising number of complaints. The public and registrants should clearly understand the College’s process for resolving complaints. There remain misconceptions about how the process unfolds and about what a remedial approach actually looks like. One way we are responding is by adding significantly more content about how complaints are resolved in the pages that follow, and on our new website due to be launched in the coming months.

To address the issues of timeliness and backlog, we have hired more complaints staff and improved our processes. I am pleased to report that, while resolving complaints remains our single largest cost driver, we are seeing a return on our investments in this area. We have reduced the average age of open complaints files by about six weeks, and closed significantly more complaints than we opened. This does not even take into account the hundreds of issues that are resolved by College staff before a formal complaint is made.

While this is a positive start, we remain committed to doing more and to continuous improvement of our systems, processes and procedures. We recognize that being the subject of a complaint can cause stress and anxiety for the practitioner, much like going to the dentist does for some patients. We at the College recognize our job is a necessary one for the health of the profession and one we must do with as much compassion and care for all parties as is possible.

Improving efficiency

Just as we have been seeking to improve our efficiency in resolving complaints, we have taken concerted action to find efficiencies throughout our operations. We have completed business process mapping analysis for all of our core business functions.

The world is going increasingly electronic, and the College is no different. A risk analysis review highlighted some vulnerabilities in our information management practices. We have refined our approach to information management, and implementation is underway – on time and on budget.

As part of this work, we have also invested in upgrades to our IT assets – from upgrading the technology infrastructure for the building to undertaking a substantial redesign of the College website to make it more user friendly for registrants and the public alike.
Registration and licensing

Along with complaint resolution, registration and licensing is a core business function. The trend towards greater labour mobility within Canada and reductions in trade and labour barriers around the world have important implications for how we admit practitioners. Along with our national colleagues, we are working with third-party assessors and schools to refine how dental education, registration and certification requirements are defined and assessed.

The College is proud to be part of the conversation, both nationally and globally. We have strengthened our working relationships at the national level. We have also taken an active role in the International Society of Dental Regulators and have participated on a committee tasked with drafting the bylaws for that organization. This work has the potential to blossom into a major global forum for analysis and discussion of best practices for regulation.

Practitioner wellness

A healthy and vibrant profession is in the public interest. To that end, we have worked to introduce and/or update practical standards and guidelines to assist the profession in delivering safe, ethical care. At the same time, in collaboration with our colleagues at the British Columbia Dental Association (BCDA), we continued to support and improve our wellness programs so that practitioners facing health issues – including those dealing with addiction or dependency – have viable options for treatment and are supported in their safe return to practice.

Recovery statistics for healthcare professionals who participate in healthcare-specific recovery programs are extremely high. We see that reflected in our programs. If you or anyone you know is struggling, please encourage them to contact the College, or Dr. John Palmer at the Dental Profession Advisory Program, a free, confidential counselling program offered by the BCDA that is available to dentists, dental staff, and their families.

Right-Touch Regulation

The College strives for “right-touch regulation” – applying the minimum regulatory force in order to meet our mandate of protecting the public while supporting the professionalism, ethics and quality care provided by the nearly 10,000 dentists, dental therapists and certified dental assistants we regulate. Above all, we want our registrants to be the best practitioners they can be, and so our approach to resolving complaints is remedial, not punitive. Our success in defending our complaint resolution decisions in front of the Health Professions Review Board is one indicator that we are moving in the right direction. Another indicator is our continued work with our colleagues at the BCDA, as well as our engagement with the registrant community and other stakeholders in developing bylaws, standards and guidelines.

“We want our registrants to be the best practitioners they can be.”

We don’t claim to be perfect. But we are committed to self-reflection and welcome honest conversations about how we can be a better regulator. With the dedication and effort of the College Board, our numerous committees, and the amazing staff team I have the pleasure of leading, we are doing exactly that.

Jerome Marburg, LL.B, MBA
Registrar and Chief Executive Officer
### HOW A COMPLAINT IS RESOLVED

The steps outlined below are for general information only. Exceptions may apply.

#### COMPLAINTS PROCESS
(normal confidentiality)

<table>
<thead>
<tr>
<th>STEP 1</th>
<th>CDSBC Receives a Written Complaint</th>
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<tr>
<td><strong>CDSBC investigates all complaints related to the conduct or competence of dentists, dental therapists and certified dental assistants.</strong></td>
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<tr>
<td><em>Complaints that are trivial frivolous vexatious or made in bad faith are dismissed.</em></td>
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<th>STEP 2</th>
<th>Preliminary Evaluation</th>
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<td>The complaints team conducts a preliminary evaluation and recommends one of three options for consideration by the Inquiry Committee:</td>
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<td>(a) dismissal (e.g., purely financial matters)</td>
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<td>(b) early resolution (e.g., relatively simple complaints)</td>
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<td>(c) investigation (and assignment to a Complaint Investigator)</td>
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<th>STEP 3</th>
<th>Inquiry Committee Review</th>
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<tr>
<td>The Inquiry Committee consists of dentists, certified dental assistants, and members of the public.</td>
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<tr>
<th>STEP 4</th>
<th>Investigation</th>
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<td>The complaints team reviews the complaint and decides next steps, if any.</td>
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<td>This step may include telephone conversations, in-person interviews, and gathering of dental records, X-rays, models, and more.</td>
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<th>STEP 5</th>
<th>Complaints Team Prepares Report with Recommendations</th>
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<td>The complaints team prepares a report for resolution.</td>
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<td>Resolution options include:</td>
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<td>(a) close the complaint with no action taken, or with some recommendations/best practice advice, or</td>
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<tr>
<td>(b) ask the registrant to sign an agreement to take certain steps to improve their practice (such as taking certain courses to improve skills) or to be mentored by another registrant for a period of time.</td>
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<tr>
<th>STEP 6</th>
<th>Complaints Team Prepares Report with Recommendations</th>
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<tr>
<td>The complaint letter is forwarded to the registrant, who has the opportunity to respond. The registrar’s response is also provided to the complainant.</td>
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#### DISCIPLINE PROCESS
(normal public)

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<thead>
<tr>
<th>STEP 6</th>
<th>Inquiry Committee Decision</th>
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<tbody>
<tr>
<td>The Inquiry Committee receives the report and recommendations for resolution and makes its decision.</td>
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<tr>
<td>This is a collaborative process with the registrant. The registrant has the opportunity to discuss any concerns identified and the proposed resolution. The registrant:</td>
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<tr>
<td>• can agree, or</td>
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<tr>
<td>• can provide an alternative resolution proposal for the Inquiry Committee to consider (and can ask for a meeting with a panel of the Inquiry Committee.)</td>
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<tr>
<th>STEP 7</th>
<th>Inquiry Committee Directs the Registrar to Issue a Citation</th>
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<tr>
<td>The Inquiry Committee directs that a citation be issued against the registrant.</td>
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<td>A citation is a formal document that lists the allegations against the registrant and provides notice that there will be a public hearing before the Discipline Committee.</td>
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<tr>
<th>STEP 8</th>
<th>Citation</th>
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<tr>
<td>After a citation is issued, the registrant can resolve the citation.</td>
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<tr>
<td>Remedial not Punitive</td>
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<tr>
<td>If concerns about a registrant’s practice are identified, CDSBC takes a remedial and collaborative approach to resolving these concerns. All complaints resolved without a citation happen by consent.</td>
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<th>STEP 9</th>
<th>A Committee-Driven Process</th>
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<tr>
<td>In the event that a complaint proceeds to a discipline hearing, the Discipline Committee will determine the resolution.</td>
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*For simplicity, the terms Inquiry Committee and Discipline Committee are used here to refer to either panels or meetings of the whole committee.*
SAMPLE COMPLAINT SUMMARIES

Below are four examples of the types of complaints we receive and how they are investigated and resolved. They are intended to illustrate the complaints process (see pages 10-11). All investigations are directed and overseen by CDSBC’s Inquiry Committee.

Lack of Professional Courtesy

Dentist A complained about a letter she received from Dentist B, which criticized the quality of care Dentist A had provided to a patient and demanded that she pay for the cost of re-treating the patient.

The patient had visited Dentist B for a second opinion after receiving treatment from Dentist A. Dentist B told the college that he was shocked by what he felt was substandard treatment. He said that he sent the letter rather than contacting Dentist A to discuss his concerns because he did not think a discussion with Dentist A would have been helpful and he wanted to ensure that the patient would not have to pay the cost for him to re-do Dentist A’s work. He acknowledged that he could have been more tactful.

The investigation of Dentist A’s complaint also revealed concerns with Dentist B’s recordkeeping and informed consent procedures. Dentist B signed an agreement acknowledging the concerns about informed consent and recordkeeping and agreed to take CDSBC’s online Dental Recordkeeping and Tough Topics in Dentistry (informed consent) courses. He also confirmed that in the future if he has any concerns about treatment provided by another dentist, he will discuss those concerns directly with the other dentist before taking any other steps.

Second complaint file opened

Dentist A’s original complaint was about the critical letter she received from Dentist B; however, during the course of the investigation, concerns about Dentist A’s recordkeeping, diagnostic competence and treatment planning for fixed prosthodontics were raised and a separate investigation was initiated.

The Inquiry Committee was concerned that Dentist A had allowed the patient to dictate the treatment plan, even though it went against her professional judgment and she was aware that the treatment would likely fail. The patient records did not include informed consent discussions and lacked sufficient detail for such a complex case.

Dentist A signed a Memorandum of Agreement and Understanding to take CDSBC’s online Dental Recordkeeping and Tough Topics in Dentistry (informed consent) courses, join a clinical prosthodontic study club, and undergo monitoring and chart reviews.

Confusion about Consent

A mother of a sixteen-year-old patient complained that the dentist did not consult her before delivering treatment that was not fully covered by her dental insurance plan.

The dentist had recommended that the teenage patient have two of her wisdom teeth extracted. He said that the patient told him that it was not necessary to consult with her mother before he provided the treatment. The dentist performed the extractions but the dental insurance provider did not cover the full cost of the treatment.

The dentist was reminded that although the patient was old enough to consent to treatment, her parents should have been informed because they were paying for it. Informed consent discussions were not included in the patient chart.

The dentist signed an agreement acknowledging the concerns and agreeing to take CDSBC’s online Dental Recordkeeping and Tough Topics in Dentistry (informed consent) courses.
**SAMPLE COMPLAINT SUMMARIES**

**Unethical Billing**

Following an audit, a dental insurer reported concerns about a dentist’s billing practices to CDSBC, noting that he billed excessive amounts for a patient with unlimited dental coverage.

Two separate pre-authorizations were made on the same day of the patient’s endodontic (root canal) procedure through the insurer’s automated telephone inquiry system. Because the patient had an unlimited coverage plan, the procedure was approved automatically and the dental office received full payment.

The investigation raised concerns about inaccurate billing codes, the dentist’s endodontic competence, and recordkeeping. The dentist said his staff have the discretion to bill according to the complexity of the procedure, his expertise and the length of time involved. The dentist felt a higher bill was reasonable given that the procedure took longer than usual, but investigators questioned whether the additional billing was in line with the extended length of the treatment.

The dentist acknowledged the ethical issues with his billing practices and agreed that it was his responsibility to oversee and ensure the accuracy of the billing process. He signed a Memorandum of Agreement and Understanding to complete a professional ethics course, undergo monitoring and chart reviews, review the Dental Recordkeeping Guidelines, and take CDSBC’s online Dental Recordkeeping course.

**Search for a Perfect Smile**

A patient complained that her front teeth were not perfectly aligned following orthodontic treatment.

The orthodontist confirmed that the patient had been pleased with the aesthetics when the braces were initially removed, but returned two months later concerned about the alignment of the upper front teeth with the center of her face (the midline). The orthodontist discouraged further treatment and suggested she take some extra time to think about it or seek a second opinion. The patient sought a second opinion from another orthodontist, who initially discouraged further treatment, but ultimately carried out an additional orthodontic treatment plan.

The Inquiry Committee did not find any evidence that the initial orthodontic treatment was substandard. The “before and after” photos provided by the patient did not support her complaint, as her teeth appeared to be perfectly aligned.

Although there was no finding of wrong-doing, the orthodontist found it to be a learning experience. He agreed that in the future he would have his patients approve the aesthetics prior to removing the braces and he would record their approval in the patient chart. The complaint was closed without any action taken.

“I’d just like to thank you again for your hard work, your professionalism, and also your collegial attitude throughout these proceedings. No one likes having to go through the complaint process, but I appreciated that you helped me through it and made it as positive an experience as possible. I truly hope the patient has all of her needs met.”

* A dentist who was the subject of a complaint
COMPLAINTS RESOLUTION STATISTICS: ISSUES ON CLOSING

Complaints Closed 1 March 2014 to 28 February 2015

<table>
<thead>
<tr>
<th>Issue</th>
<th>10/11</th>
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<th>12/13</th>
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<td>Diagnosis and Treatment Planning</td>
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<tr>
<td>Patient Communications</td>
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<td>Informed Consent</td>
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<td>Prosthodontics (fixed, partial removable, complete removable, implants)</td>
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</tr>
<tr>
<td>Implant Surgery</td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Other Issues (e.g., pharmacology, orthodontics, periodontics, infection control)</td>
<td></td>
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</tbody>
</table>

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

COMPLAINT FILE BREAKDOWN

Beginning in 2012/13, 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.
Discipline Activities

Discipline Hearings

Less than two percent of complaints result in a citation being issued. A citation is a formal document issued at the direction of the Inquiry Committee that lists the allegations against the registrant and provides notice that there will be a formal public hearing before a panel of the Discipline Committee.

Discipline Committee panels conducted hearings in the following matters:

Dr. Michal Kaburda, White Rock, B.C.

The panel found that Dr. Kaburda, a certified specialist in Oral and Maxillofacial Surgery, committed professional misconduct by refusing to provide records to a patient and refusing to respond to correspondence from CDSBC. The panel imposed the following penalty: a reprimand; immediate suspension from the practice of dentistry for a period of six months; an order to produce a complete copy of the complainant’s records to CDSBC, and if he does not, his suspension will continue until this requirement is met; and payment of a fine and costs to CDSBC.

Uday Jobanputra, Burnaby, B.C.

The panel found that former registrant Uday Jobanputra committed multiple instances of professional misconduct and unprofessional conduct relating to his treatment of staff, patients, and the public. His registration as a dentist with CDSBC was cancelled; he must pay $38,000 in costs; and he may not apply for reinstatement before 1 March 2017 (with conditions).

Dr. Bobby Rishiraj, Kamloops, B.C.

The first part of a discipline hearing regarding Dr. Bobby Rishiraj, certified specialist in Oral and Maxillofacial Surgery, was held in 2014/15. The allegations include that Dr. Rishiraj administered deep sedation on numerous occasions when he was only registered for moderate sedation, and that he did not adequately monitor patients under sedation. The panel’s decision will be published when it is available.

Discipline Resolutions

In the case below, the complaint was resolved by consent with the registrant after a citation was issued, thus avoiding the need for a discipline hearing.

Leslie Winick, Surrey and Fort St. John, B.C.

Mr. Winick earlier avoided a citation by withdrawing from practice and resigning his registration with CDSBC. When he indicated that he wanted to return to practice, the citation was issued. The matter was resolved in May 2014 when he admitted to incompetent practice and unprofessional conduct, and agreed to a reprimand; a fine; and pledged not to apply for reinstatement before 15 August 2014. If reinstated with CDSBC, he will be subject to a number of limits and conditions on his practice.

More information about these cases, and all of CDSBC’s discipline activities, is available at www.cdsbc.org/public-notification-disciplinary-actions.

Illegal Practice

Chao Ming Guan, Vancouver, B.C.

CDSBC took legal action against Chao Ming Guan of Vancouver after being alerted that he was running an illegal practice from his residence. Mr. Guan consented to a permanent injunction by the BC Supreme Court that prohibits him from practising dentistry and using any name or title (in any language) that implies that he is a registrant of, or associated with, CDSBC. Mr. Guan also consented to an order requiring him to pay a portion of the College’s costs, and the forfeiture to CDSBC of dental supplies and equipment seized from his residence.

The College also took action against two other individuals for the illegal practice of dentistry, Wei Ming (Margaret) Du and Valentyn Uvarov. These cases were resolved after year end; more information is available at www.cdsbc.org/illegal-practice.
WHERE DENTISTS AND CERTIFIED SPECIALISTS PRACTISE IN B.C.

- **OUTSIDE BC**
  - All Dentists: 55
  - Specialists: 11

- **District 1 (FRASER VALLEY)**
  - All Dentists: 414
  - Specialists: 42

- **District 2 (NORTH)**
  - All Dentists: 1,598
  - Specialists: 198

- **District 3 (SOUTHERN INTERIOR)**
  - All Dentists: 637
  - Specialists: 75

- **District 4 (VANCOUVER)**
  - All Dentists: 159
  - Specialists: 12

- **District 5 (VANCOUVER ISLAND)**
  - All Dentists: 55
  - Specialists: 11

- **All Dentists - 511**
  - Specialists - 63

- **All Dentists - 1,598**
  - Specialists - 198

- **All Dentists - 637**
  - Specialists - 75
### General Dentists
- **Total:** 3515
  - **General Dentists:** 2830
  - **Certified Specialists:** 379
  - **Non-practising:** 141
  - **Restricted to Specialty:** 22
  - **Limited:** 11

#### Certified Specialists by Specialty
- **Total:** 407
  - **Orthodontics and Dentofacial Orthopedics:** 54
  - **Periodontics:** 36
  - **Pediatric Dentistry:** 55
  - **Oral and Maxillofacial Surgery:** 57
  - **Endodontics:** 54
  - **Prosthodontics:** 55
  - **Oral Medicine & Pathology:** 57
  - **Oral Radiology:** 58

Includes 6 specialists with multiple specialties

### Where Incoming Dentists Received Their Training
- **1 March 2014 to 28 February 2015**

<table>
<thead>
<tr>
<th>Region</th>
<th># of Registrants</th>
</tr>
</thead>
<tbody>
<tr>
<td>BC</td>
<td>32</td>
</tr>
<tr>
<td>Other Provinces in Canada</td>
<td>38</td>
</tr>
<tr>
<td>USA</td>
<td>37</td>
</tr>
<tr>
<td>International</td>
<td>49</td>
</tr>
</tbody>
</table>
### PRACTISING DENTISTS – AGE AND GENDER

<table>
<thead>
<tr>
<th>Age Group</th>
<th>Female</th>
<th>Male</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Age: 30 or under</td>
<td>74</td>
<td>85</td>
<td>159</td>
</tr>
<tr>
<td>Age: 31–44</td>
<td>502</td>
<td>639</td>
<td>1141</td>
</tr>
<tr>
<td>Age: 45-60</td>
<td>427</td>
<td>969</td>
<td>1396</td>
</tr>
<tr>
<td>Age: Over 60</td>
<td>80</td>
<td>598</td>
<td>678</td>
</tr>
</tbody>
</table>

**Total Practicing Dentists:** 3374

### CHANGES TO THE REGISTER

1 March 2014 to 28 February 2015

**DENTISTS**

- Added to the register: + 156
- Removed from the register: – 68
- Net: + 88

**CERTIFIED DENTAL ASSISTANTS**

- Added to the register*: + 343
- Removed from the register: – 329
- Net: 14

**DENTAL THERAPISTS**

- Added to the register: 0
- Net: 0

*Includes new, temporary and temporary-provisional certifications

### WHAT IS A DENTAL THERAPIST?

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. Dental therapists in B.C. must be employed by the First Nations Health Authority and may only provide services to First Nations communities under the supervision and direction of a dentist in good standing.
The vast majority of certified dental assistants have practising certification:

**5892**
Practising

**498**
Non-practising

7
Temporary

0
Limited

Total: 6397

---

**CDA MODULES – PRACTISING CERTIFIED DENTAL ASSISTANTS**

- **ORTHO**: 1495
- **PROSTHO**: 390
- **ORTHO AND PROSTHO**: 249

---

**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.

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

<table>
<thead>
<tr>
<th>Age</th>
<th>Male</th>
<th>Female</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 or under</td>
<td>14</td>
<td>1455</td>
<td>1469</td>
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<tr>
<td>31-44</td>
<td>12</td>
<td>2027</td>
<td>2039</td>
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<tr>
<td>45-60</td>
<td>8</td>
<td>2136</td>
<td>2144</td>
</tr>
<tr>
<td>Over 60</td>
<td>0</td>
<td>240</td>
<td>240</td>
</tr>
<tr>
<td>Total</td>
<td>34</td>
<td>5858</td>
<td>5892</td>
</tr>
</tbody>
</table>

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**WHERE CERTIFIED DENTAL ASSISTANTS RECEIVED THEIR TRAINING**

1 March 2014 to 28 February 2015

<table>
<thead>
<tr>
<th>Region</th>
<th># of Registrants</th>
</tr>
</thead>
<tbody>
<tr>
<td>BC</td>
<td>282</td>
</tr>
<tr>
<td>Other Provinces in Canada</td>
<td>37</td>
</tr>
<tr>
<td>USA</td>
<td>2</td>
</tr>
<tr>
<td>International</td>
<td>22</td>
</tr>
</tbody>
</table>
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. David Tobias, President
Dr. Erik Hutton, Vice-President
Dr. Kerim Ozcan, 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. Mark Spitz (District 2: North)
Dr. Pamela Barias (Certified Specialist)

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

Absent: Dr. Ben Balevi

BACK ROW (L-R): Ms. Melanie Crombie, Mr. Dan de Vita, Mr. David Pusey, Mr. Richard Lemon, Dr. Dustin Holben, Dr. Jan Versendaal, Ms. Elaine Maxwell, Dr. Eli Whitney, Dr. Darren Buschel, Mr. Samson Lim, Ms. Sherry Messenger

FRONT ROW (L-R): Ms. Julie Johal, Dr. Mark Spitz, Dr. Erik Hutton, Dr. David Tobias, Mr. Jerome Marburg (Registrar/CEO), Dr. Kerim Ozcan, Dr. Pamela Barias

Absent: Dr. Ben Balevi
Audit Committee*

Members
Mr. Samson Lim, CA, Chair (Public Member)
Dr. Kerim Ozcan, Vice-Chair
Dr. Bob Coles (until August 2014)
Dr. Peter Stevenson-Moore

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

MEETINGS: 4

Key Activities
The Audit Committee has four main activities:
• Review CDSBC’s monthly financial statements
• Review the annual audited financial statements and auditor’s report and recommend them for Board approval
• Review the annual budget as prepared by staff and recommend it for Board approval
• Review the expense claim forms of Board members and the Registrar/CEO to ensure compliance with policies

“The Audit Committee has had an active year evolving management reporting and enhancing oversight on a broad range of financial and risk matters.”
Mr. Samson Lim, Chair

*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, 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, President (ex-officio), Dr. Erik Hutton, Dr. Darren Buschel, and Mr. Dan De Vita.
CDA Advisory Committee

Members
Ms. Sherry Messenger, CDA, Chair
Ms. Susanne Feenstra, CDA, Vice-Chair
Ms. Yasmine Banzon (until September 2014)
Mr. Dan De Vita, Public Member
Ms. Wendy Forrieter, CDA
Dr. Patricia Hunter
Ms. Elaine Maxwell, CDA
Dr. Rob Staschuk
Dr. Eli Whitney

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

MEETINGS: 0

CDA Certification Committee

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

Key Activities
Certification
Applications for certification that do not meet the criteria set out in the CDSBC Bylaws are referred to the CDA Certification Committee. The Committee considered and approved one application for certification as a practising CDA.

MEETINGS: 1

“It has been a pleasure and honour to work with Committee members and College support staff. These folks are a committed group who fulfill their responsibilities wholeheartedly and objectively, always in the interest of public safety.”

Ms. Rosie Friesen, Chair
Discipline Committee

Members

Dr. Josephine Chung, Chair  
Dr. Bruce Ward, Vice-Chair  
Ms. Leona Ashcroft, Public Member  
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

Role

To hold hearings regarding the conduct or competence of a registrant if the Inquiry Committee directs a citation for hearing. The Discipline Committee conducts hearings, makes findings, determines the appropriate penalty, and issues written reasons for its decisions. The Discipline Committee holds hearings in panels of three; every panel includes one public member.

MEETINGS: 1 orientation session; 3 discipline panel hearings

Committee members must attend an orientation and training session before serving on a discipline panel. This took place on 27 February 2015, and featured an interactive session led by independent legal counsel and a representative from the BC Council of Administrative Tribunals.

Discipline Panel Hearings and Decisions

There were three discipline hearings in 2014/15. More information about the cases below is available on page 15 and on the CDSBC website.

Uday Jobanputra

On 30 July 2014, a discipline panel issued its decision in the matter of Uday Jobanputra (a former registrant). The panel found that Mr. Jobanputra had committed unprofessional conduct and professional misconduct. On 5 December 2014, the panel issued its penalty decision: that Mr. Jobanputra’s registration be cancelled, that he may not re-apply for reinstatement for three years (upon the fulfillment of certain conditions), and that he pay $38,000 towards the hearing costs.

Dr. Michal Kaburda

On 15 October 2014, a discipline panel issued its decision in the matter of Dr. Michal Kaburda, certified specialist in oral and maxillofacial surgery. The panel found that Dr. Kaburda had committed professional misconduct. On 9 January 2015, the panel issued its penalty decision: that Dr. Kaburda be reprimanded, that he pay a fine of $10,000, that his registration be suspended for six months (continuing until he complies with certain conditions), and that he pay $15,000 towards the hearing costs.

Dr. Bobby Rishiraj

On 12-14 November 2014 and 26-27 January 2015, a discipline panel conducted a hearing regarding Dr. Bobby Rishiraj, a certified specialist in Oral and Maxillofacial Surgery. The Panel has not yet issued its decision.

“Our dedicated committee members and support staff work together to maintain the integrity of the profession and protect the safety of the public.”

Dr. Josephine Chung, Chair
Ethics Committee

Members

Dr. Ken Chow, Chair
Dr. Brian Wong, Vice-Chair
Ms. Nadine Bunting, CDA
Dr. Brad Forster
Dr. Leetty Huang
Dr. Mark Kwon
Mr. Richard Lemon, Public Member
Dr. Reza Nouri
Mr. Gaetan Royer, Public Member
Dr. Mark Spitz
Dr. Peter Stevenson-Moore
Dr. Chiku Verma
Dr. Jonathan Visscher
Mr. Oleh Ilnyckyj, Miller Thomson (Advisor)

Role

Develops and recommends changes to ethical standards applicable to registrants.

MEETINGS: 4

Key Activities

Advertising and Promotional Activities Bylaws

The Ethics Committee has re-drafted Part 12 of CDSBC’s Bylaws, which addresses the requirements for advertising and promotional activities by registrants. The proposed bylaw attempts to strike the balance between Charter rights of free speech and the regulator’s responsibility to protect the public.

The essential elements include:

- a requirement for dentists to identify in their advertising whether they are general dentists or specialists;
- restrictions on how registrants can refer to their non-dental degrees and continuing education courses;
- a prohibition on the advertising of free or discounted services and rewards programs, which may induce the public to seek unnecessary treatments or procedures;
- preservation of the ability to provide pro-bono services to those in need; and
- a requirement to clearly identify the names of registrants who own, provide services, and/or derive income at a dental office.

The fully revised Part 12 was approved by the Board for a second 90-day consultation period. Provided that no substantive issues arise, the proposed Part 12 of the CDSBC Bylaws will be filed with the Ministry of Health after the close of the consultation period.

Patient-Centred Care and the Business of Dentistry

With the number of group practices on the rise, concerns have been raised that “corporatization,” or a business-centric model, may be adversely affecting patient care. The Committee struck a task force to consider the issue and provide recommendation to the Board on possible responses to the corporatization concerns. In September 2014, Board and Ethics Committee members attended a workshop on this topic, which resulted in the draft document, Principles of Patient-Centred Care and the Business of Dentistry. The document was published for public consultation from 19 March – 6 May 2015.

Once approved by the Board, it will become part of CDSBC’s standards & guidelines series for the profession.

“The Code of Ethics is what our profession is bound by in any related activity to protect the patients’ best interest and care, first and foremost. The Ethics Committee continues to strive for patient-centred care and to uphold the doctor-patient relationship without interference in any practice model.”

Dr. Ken Chow, Chair
Governance Committee*

Members
Dr. Erik Hutton, Chair  
Dr. Ben Balevi  
Ms. Melanie Crombie, Public Member  
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: 0
This Committee met via email discussion as it is preparing to rewrite the suite of “Executive Limitations” policies. These policies are one of the ways through which the Board exercises its due diligence functions to ensure management compliance with the Board’s policies.

Although CDSBC approved a new governance model in 2012, this aspect of governance was not fully addressed. In September 2015, the Committee will review all governance material to ensure CDSBC continues to use current best practices in governance.

*Technically a working group that will officially become a committee when CDSBC’s bylaw revisions are approved.
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
Mr. A. Thomas Clarke, 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. Ellen Park
Dr. Michael Racich
Dr. Jonathan Suzuki
Ms. Agnes Yngson, CDA

Role

To accept, investigate, resolve or otherwise dispose of complaints.

MEETINGS: 10 full Inquiry Committee meetings; 19 panel meetings

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

"Another record year was set by the Inquiry Committee both in files opened and closed. Much work was again accomplished by this hard-working group of individuals."

Dr. Scott Stewart, Chair

Key Activities

Complaint Resolution (For more information about how complaints are resolved, see pages 10-11.)

The Inquiry Committee received 280 new complaints and closed 303. 154 files were resolved with no formal action required. For 146 complaint files, the Committee requested the registrant enter into an agreement* with CDSBC to take remedial or other action. Two matters that were resolved by agreement without a citation were considered serious matters under the Health Professions Act and therefore required publication on the CDSBC website.

Citations

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

- One citation was resolved by agreement.
- One hearing that was scheduled for fall 2014 was rescheduled by agreement at the dentist’s request.
- A citation was authorized against a registrant in October 2014.
- Two citations previously authorized by the Inquiry Committee proceeded to hearings and were concluded.
- One citation resulted in a discipline hearing. The facts portion of the hearing concluded, but no decision has yet been issued.

Illegal Practice

The Committee oversaw the investigation and authorized the College to bring court proceedings involving three illegal dentists: Wei Ming (Margaret) Du of Vancouver, Chao Ming Guan of Vancouver, and Valentyn Uvarov of Surrey. More information is included on page 15 and on the CDSBC website.

Judicial Reviews

The College’s Judicial Review of an HPRB decision was successful in the Supreme Court (College of Dental Surgeons of British Columbia v. Health Professions Review Board, 2014 BCSC 1841). The HPRB has appealed that decision. The appeal has not yet resolved.

A Judicial Review brought by a dentist in 2013 has not concluded.

*Either a letter or Memorandum of Agreement and Understanding
Nominations Committee

Members

Dr. Peter Stevenson-Moore, Chair
Dr. Bob Coles, Vice-Chair
Ms. Melanie Crombie, Public Member
Ms. Lane Shupe, CDA
Dr. David Tobias
Dr. Ash Varma

Role

To oversee the CDSBC awards program, and to recruit dentists or certified dental assistants to fill any elected Board member positions for which no valid nominations are received.

MEETINGS: 2

Key Activities

2015 AWARD WINNERS

The College’s awards program recognizes extraordinary volunteers who make a significant contribution to the organization. The Nominations Committee reviewed the College’s full volunteer roster, along with nominations received by members of the profession, and recommended a list of award nominees to the Board. The Board approved the nominees, and these individuals were honoured at a ceremony on 5 March 2015 in Vancouver.

Honoured Member Award
Dr. Myrna Halpenny

Distinguished Service Award
Dr. Peter Stevenson-Moore

Award of Merit
Dr. Josephine Chung
Dr. Alexander Hird
Dr. Francis Ping
Dr. William Rosebush
Dr. Jonathan Suzuki
Dr. Brian Wong

Special Group Award
Minimal and Moderate Sedation Working Group: Dr. Michael Henry (Chair), Dr. Geoff Grant, Dr. David Sowden, Dr. Mark Spurr, Dr. Bruce Ward

“One of the most rewarding aspects of working on this committee is the opportunity to recognize those who have made significant contributions of time and expertise to the College. Our registrants have good reason to be very grateful for their efforts.”

Dr. Peter Stevenson-Moore, Chair
Quality Assurance Committee

Members

Dr Ash Varma, Chair
Dr. Adam Pite, Vice Chair
Dr. Ben Balevi
Ms. Catherine Baranow, CDA
Mr. Paul Durose, Public Member
Dr. Andrea Esteves
Ms. Julie Johal, Public Member
Dr. Ira Sy
Dr. Bhasker Thakore
Dr. Jan Versendaal
Dr. David Vogt, 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: 4

Key Activities

Standards for Dental Radiography

Radiographs in dentistry (i.e. X-rays) are necessary for the evaluation and diagnosis of many oral conditions and diseases, but the benefits must be weighed against the risks of radiation. The Committee reviewed the literature in other jurisdictions in order to prepare a document that outlines the College’s expectations for registrants when using dental radiographs – including the use of cone beam computed tomography (CBCT) in dentistry. This is a newer form of radiograph that provides three-dimensional images.

The Committee’s draft document on dental radiography was approved by the Board for public consultation. Once finalized, it will be published under the CDSBC Standards & Guidelines series.

Pacific Dental Conference (PDC) Course Eligibility

The annual Pacific Dental Conference offers attendees more than 150 sessions on topics related to dentistry and wellness. Each year, the Committee reviews and confirms the sessions that registrants may claim for continuing education credit.

Enhancing Competency

All health regulators in B.C. have a quality assurance program to ensure registrants demonstrate ongoing competency in their area of practice. The College’s current quality assurance program has been in place for a number of years. The Board has charged the Committee to review the current process in light of public expectation of health professions and best practices in quality assurance. To begin this work, the Committee and Board attended a Quality Assurance/Quality Improvement workshop in February 2015, led by experts in the field of quality assurance and adult learning.

“The Quality Assurance Committee develops guidelines and standards of care for the profession. The Committee is also looking at ways in which registrants can have access to and be involved in ongoing, quality continuing professional development.”

Dr. Ash Varma, Chair
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. Dustin Holben
Dr. Kerim Ozcan
Mr. Dave Pusey, Public Member

Role

To grant registration with CDSBC to dentists in accordance with the Health Professions Act and CDSBC Bylaws, and to review and monitor registration requirements under legislation/policy.

MEETINGS: 4 meetings; 1 hearing

Key Activities

Applications for Initial Registration or Renewal

The Committee considered four applications in 2014/15:

• Dentist requesting renewal with limitations (2)
• Dentist did not meet quality assurance requirements (1)
• Dentist requesting Full Registration with limitations (1)

All four were approved by the Committee.

Registration Hearing

The Registration Committee held a hearing on an application for reinstatement as a general dentist. After receiving extensive written evidence and submissions, the Committee convened for two days in January 2015 for oral evidence and submissions. The applicant did not satisfy the Committee that he meets the requirements for reinstatement; his application was denied. (The decision was issued in April 2015).

“I cannot say enough about this talented and dedicated group of volunteers who serve at the entryway to the profession, making fair and clear decisions regarding those seeking the privilege of treating the public.”

Dr. Alexander Hird, Chair
Sedation and General Anaesthetic Services Committee

Members

Dr. David Sowden, Chair
Dr. Tobin Bellamy, Vice-Chair
Dr. Martin Aidelbaum
Dr. Ben Balevi (until August 2014)
Dr. Brian Chanpong
Dr. Michael Henry
Dr. Larry Kahn, Anaesthesiologist
Dr. James Kim, Anaesthesiologist
Mr. Gordon McConnell, Biomedical Engineer
Dr. Maico Melo
Dr. Francis Ping, Anaesthesiologist
(until September 2014)
Dr. Richard Wilczek
Dr. Scott Yamaoka

Role

To review the sedation and general anaesthetic standards, and to assess compliance with those standards at dental offices where sedation is provided.

Key Activities

New Sedation Standards

The Committee completed the work of updating the standards for minimal and moderate sedation in dentistry. The new document was published to the profession in August 2014.

Approval of Qualifications

The Committee approved 17 applications from dentists to register their qualifications to provide moderate sedation and one application to provide general anaesthesia.

Facility Inspections

The Committee inspected and approved 17 new facilities to provide deep sedation services, and inspected and approved six new facilities to provide general anaesthetic services.

As of 28 February 2015 there are 47 authorized deep sedation facilities and one travelling deep sedation provider group. There are 21 authorized general anaesthesia facilities. All deep sedation and general anaesthesia facilities are inspected every three years; between inspections, they are required to submit a detailed annual self-assessment for review by the Committee.

The Committee is developing an inspection protocol for moderate parenteral (IV) sedation facilities.

“The safe administration of sedation is an integral part of many dental practices. The new standards for Minimal and Moderate Sedation will continue to be rolled out with a staged approach to inspections of moderate parenteral facilities.”

Dr. David Sowden, Chair
On behalf of the Board of the College of Dental Surgeons of BC, I am pleased to report that our organization remains in a very solid financial position. Thanks in no small part to prudent fiscal management, the year-end sees us with a $1.1 million surplus against budget. The surplus enables us to replenish spent reserves and contingency funds from previous years where some core costs were not adequately budgeted and resourced. At current rates we expect to replenish reserves one year ahead of anticipated schedule.

Since 2012, CDSBC has taken steps to better forecast and monitor its expenditures, including putting into place some explicit accounting and budgeting measures to deal with the College’s core business functions. There has been a particular emphasis on controlling operational costs, where we have a high degree of management control.

“The surplus enables us to replenish spent reserves and contingency funds… we expect to replenish reserves one year ahead of anticipated schedule.”

Setting aside the fees we collect on behalf of the British Columbia Dental Association, salaries and benefits represent CDSBC’s largest expense category. This is not surprising; the role of the College is one of intellectual endeavour and to do it well requires good quality human capital. However, our salary cost as a percentage of budget falls well within the parameters of our peer organizations across North America. We strive to strike the right balance between hiring permanent employees and retaining external consultants to carry out our responsibilities.

For example, using in-house legal counsel has reduced our legal costs for dealing with Health Professions Review Board appeals by approximately 30 percent.

Resolving complaints in accordance with the provisions of the Health Professions Act remains our single largest cost driver. This becomes ever more apparent as the number of complaints against registrants continues to rise – we opened 280 in the past year alone. By using our resources wisely, we closed more complaints (303) than were opened – for the second year in a row. This is a positive trend on which to build.

For 2014/15 we had set aside $796K in anticipation of hearings and enforcement actions. We budget conservatively in this area, knowing that while some cases expected to go to hearing may settle, others may take longer than anticipated. We were pleased to be able to settle a number of discipline cases without need of a hearing, and one large case we anticipated being heard this fiscal year was delayed. We also managed to resolve three illegal practice cases more quickly than anticipated and recovered some of our costs through fines.

The Board is satisfied with the College’s financial performance for the year past and is supportive of the expenditures planned for the year ahead. Full details are available in the financial statements that follow.

Dr. Kerim M. Özcan, B.Sc., DDS, FRCD (C)
Treasurer
WHERE DO THE FEES GO?

Complaints – 13%
Discipline/HPRB/FOI** – 6%
Health/monitoring – 2%
Illegal Practice – 2%

BCDA* 45%
Professional Regulation 8%
Operations 5%
Registration/Certification 5%

* BCDA Membership fee applies to dentists holding full registration with CDSBC

** Health Professions Review Board/Freedom of Information responses

Board and Governance
Communications
Infrastructure
Grants/Scholarships
## Consolidated Financial Statements

28 February 2015

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<th>Page</th>
</tr>
</thead>
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<td>44</td>
</tr>
</tbody>
</table>
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, 2015 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 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, 2015 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 14, 2015

Smythe Ratcliffe LLP is a member firm of both the PKF International Limited network and PKF North America, which are, respectively, a network and an association of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.
## Consolidated Statement of Financial Position

### Year Ended February 28

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</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>$10,906,149</td>
<td>$11,208,964</td>
</tr>
<tr>
<td>Temporary investments (note 4)</td>
<td>$3,496,565</td>
<td>$1,009,629</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>$65,975</td>
<td>$45,525</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>$162,480</td>
<td>$152,722</td>
</tr>
<tr>
<td></td>
<td>$14,631,169</td>
<td>$12,416,840</td>
</tr>
<tr>
<td><strong>Deferred Charges</strong></td>
<td>132,736</td>
<td>157,243</td>
</tr>
<tr>
<td><strong>Capital Assets</strong> (note 5)</td>
<td>$4,396,215</td>
<td>$4,498,712</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current</strong></td>
<td>$10,602,043</td>
<td>$9,737,020</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>$615,989</td>
<td>$593,946</td>
</tr>
<tr>
<td>Due to other professional bodies (note 6)</td>
<td>$4,678,840</td>
<td>$4,209,605</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>$5,281,352</td>
<td>$4,910,099</td>
</tr>
<tr>
<td>Current portion of obligations under capital leases (note 7)</td>
<td>$25,862</td>
<td>$23,370</td>
</tr>
<tr>
<td></td>
<td>$10,609,838</td>
<td>$9,774,106</td>
</tr>
<tr>
<td><strong>Obligations Under Capital Leases</strong> (note 7)</td>
<td>$7,795</td>
<td>$37,086</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>$2,316,785</td>
<td>$1,394,320</td>
</tr>
<tr>
<td>College Place Joint Venture</td>
<td>$301,035</td>
<td>$190,924</td>
</tr>
<tr>
<td><strong>Invested in Capital Assets</strong></td>
<td>$4,362,558</td>
<td>$4,438,256</td>
</tr>
<tr>
<td><strong>Internally Restricted</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Joint Venture Preservation</td>
<td>$280,971</td>
<td>$187,646</td>
</tr>
<tr>
<td>Contingency Reserve</td>
<td>$550,759</td>
<td>$542,653</td>
</tr>
<tr>
<td>Office Renovations</td>
<td>–</td>
<td>$62,403</td>
</tr>
<tr>
<td>Information Technology</td>
<td>$43,401</td>
<td>$95,924</td>
</tr>
<tr>
<td>HPA Enforcement – Legal</td>
<td>$694,773</td>
<td>$386,563</td>
</tr>
<tr>
<td></td>
<td>$8,550,282</td>
<td>$7,298,689</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$19,160,120</td>
<td>$17,072,795</td>
</tr>
</tbody>
</table>

See notes to consolidated financial statements

Approved by the Board:

President
Treasurer
# Consolidated Statement of Operations

**Year Ended February 28**

<table>
<thead>
<tr>
<th>Unrestricted Funds</th>
<th>Internally Restricted Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating</strong></td>
<td><strong>College Place</strong></td>
</tr>
<tr>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>2015</strong></td>
<td><strong>2014</strong></td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
</tr>
<tr>
<td>Certification and registration fees</td>
<td>$5,810,533</td>
</tr>
<tr>
<td>Application fees</td>
<td>596,660</td>
</tr>
<tr>
<td>Rental</td>
<td>-</td>
</tr>
<tr>
<td>Incorporation, facility inspection and other</td>
<td>499,336</td>
</tr>
<tr>
<td>Interest and miscellaneous</td>
<td>108,134</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>7,014,663</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
</tr>
<tr>
<td>Salaries and benefits</td>
<td>3,402,694</td>
</tr>
<tr>
<td>General and administrative (schedule)</td>
<td>755,246</td>
</tr>
<tr>
<td>Building occupancy (note 8)</td>
<td>-</td>
</tr>
<tr>
<td>Meetings and travel</td>
<td>231,811</td>
</tr>
<tr>
<td>Consulting fees</td>
<td>190,768</td>
</tr>
<tr>
<td>Honorariums</td>
<td>184,488</td>
</tr>
<tr>
<td>Professional fees</td>
<td>178,431</td>
</tr>
<tr>
<td>Committees</td>
<td>145,844</td>
</tr>
<tr>
<td>Loss on disposal of capital asset</td>
<td>-</td>
</tr>
<tr>
<td>Bad debts (note 8)</td>
<td>-</td>
</tr>
<tr>
<td>Amortization of deferred charges</td>
<td>-</td>
</tr>
<tr>
<td>Amortization of capital assets</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>5,089,282</td>
</tr>
<tr>
<td><strong>Excess (Deficiency) of Revenues over Expenses for Year</strong></td>
<td>$1,925,381</td>
</tr>
</tbody>
</table>

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>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Operating</td>
<td>College Place</td>
<td>Invested in Capital Assets</td>
<td>Joint Venture</td>
</tr>
<tr>
<td><strong>Balance, Beginning of Year</strong></td>
<td>$1,394,320</td>
<td>$190,924</td>
<td>$4,438,256</td>
<td>$187,646</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenses for year</td>
<td>1,925,381</td>
<td>171,177</td>
<td>(341,021)</td>
<td>–</td>
</tr>
<tr>
<td>For capital asset purchases</td>
<td>(79,781)</td>
<td>–</td>
<td>238,591</td>
<td>–</td>
</tr>
<tr>
<td>For capital lease repayment</td>
<td>(26,799)</td>
<td>–</td>
<td>26,799</td>
<td>–</td>
</tr>
<tr>
<td>Capital adjustments - Due from joint venturer (note 8)</td>
<td>–</td>
<td>27,678</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Other capital adjustments</td>
<td>83,036</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Contributions to Joint Venture Preservation</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>32,568</td>
</tr>
<tr>
<td>Interfund transfers</td>
<td>(979,372)</td>
<td>(88,744)</td>
<td>(67)</td>
<td>60,757</td>
</tr>
<tr>
<td><strong>Balance, End of Year</strong></td>
<td>$2,316,785</td>
<td>$301,035</td>
<td>$4,362,556</td>
<td>$280,971</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>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess of revenues over expenses</td>
<td>$1,108,968</td>
<td>$144,680</td>
</tr>
<tr>
<td>Items not involving cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amortization of capital assets</td>
<td>306,496</td>
<td>297,536</td>
</tr>
<tr>
<td>Amortization of deferred charges</td>
<td>24,507</td>
<td>27,058</td>
</tr>
<tr>
<td>Loss on disposal of capital assets</td>
<td>34,525</td>
<td>–</td>
</tr>
<tr>
<td>Bad debts</td>
<td>6,662</td>
<td>–</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,481,158</strong></td>
<td><strong>469,274</strong></td>
</tr>
<tr>
<td>Changes in non-cash working capital</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>(91)</td>
<td>(18,243)</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>(9,758)</td>
<td>(40,448)</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>22,043</td>
<td>(87,990)</td>
</tr>
<tr>
<td>Due to other professional bodies</td>
<td>469,235</td>
<td>(225,345)</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>371,253</td>
<td>703,768</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>852,682</strong></td>
<td><strong>331,742</strong></td>
</tr>
<tr>
<td><strong>Cash Provided by Operating Activities</strong></td>
<td><strong>2,333,840</strong></td>
<td><strong>801,016</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Investing Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of investments, net</td>
<td>(2,486,936)</td>
<td>(1,000,000)</td>
</tr>
<tr>
<td>Purchase of capital assets</td>
<td>(238,524)</td>
<td>(161,989)</td>
</tr>
<tr>
<td>Deferred charges</td>
<td>–</td>
<td>(122,711)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>(2,725,460)</strong></td>
<td><strong>(1,284,700)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Financing Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repayment of capital lease obligations</td>
<td>(26,799)</td>
<td>(45,922)</td>
</tr>
<tr>
<td>Capital adjustments</td>
<td>83,036</td>
<td>166,748</td>
</tr>
<tr>
<td>Tenant contributions to Joint Venture Preservation</td>
<td>32,568</td>
<td>37,141</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>88,805</strong></td>
<td><strong>157,967</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Outflow of Cash</strong></td>
<td><strong>(302,815)</strong></td>
<td><strong>(325,717)</strong></td>
</tr>
<tr>
<td><strong>Cash and Cash Equivalents, Beginning of Year</strong></td>
<td><strong>11,208,964</strong></td>
<td><strong>11,534,681</strong></td>
</tr>
<tr>
<td><strong>Cash and Cash Equivalents, End of Year</strong></td>
<td><strong>$10,906,149</strong></td>
<td><strong>$11,208,964</strong></td>
</tr>
</tbody>
</table>

**Represented by:**

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$10,144,980</td>
<td>$9,191,457</td>
</tr>
<tr>
<td>Investment savings accounts</td>
<td>761,169</td>
<td>0</td>
</tr>
<tr>
<td>Short-term deposits</td>
<td>0</td>
<td>2,017,507</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$10,906,149</strong></td>
<td><strong>$11,208,964</strong></td>
</tr>
</tbody>
</table>

See 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 (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 consolidated 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 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.

The HPA Enforcement - Legal Fund represents amounts set aside to fund legal and related costs for discipline hearings, judicial reviews of complaints and discipline processes, 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 investment savings accounts and term deposits with a maturity period of three months or less from the date of acquisition or those that are cashable at any time.

(d) 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) Amortization

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  3 - 5 years

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.

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

(iv) Rents earned through the College’s 70% interest in the Joint Venture on a month-to-month basis are recognized as they become due. Rents from leases with rent steps are accounted for on a straight-line basis over the term of the lease. The difference between the contractual amounts due and the straight-line rental revenue recognized is recorded as accounts receivable or payable.

(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 investments. The risk associated with cash and investments is minimized as cash and investments are placed with major financial institutions and an insured credit union. The risk associated with accounts receivable is minimal given the College’s history of collecting substantially all of its outstanding accounts receivable within 30 days.

(b) Interest rate risk

Interest rate risk consists of two components:

(i) To the extent that payments made or received on the College’s monetary assets and liabilities are affected by changes in prevailing market interest rates, the College is exposed to interest rate cash flow risk.

(ii) To the extent that market rates differ from the interest rates on the College’s monetary assets and liabilities, the College is exposed to interest rate price risk.

The College is exposed to interest rate price risk on its cash equivalents and investments to the extent the market interest rate differs from the interest rate of the investments.

c) Liquidity risk

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

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

4. TEMPORARY INVESTMENTS

The investments consist of guaranteed investment certificates held at a chartered bank and an insured credit union. The investments earn interest at 1.39% to 2.00% (2014 – 1.65%) per annum and mature July 10, 2015 to January 14, 2016.
5. CAPITAL ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Cost</th>
<th>Accumulated Amortization</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$1,223,550</td>
<td>$0</td>
<td>$1,223,550</td>
<td>$1,223,550</td>
</tr>
<tr>
<td>Building</td>
<td>4,624,938</td>
<td>2,343,918</td>
<td>2,281,020</td>
<td>2,413,907</td>
</tr>
<tr>
<td>Office renovations</td>
<td>1,638,611</td>
<td>1,130,787</td>
<td>507,824</td>
<td>441,913</td>
</tr>
<tr>
<td>Office furniture and equipment</td>
<td>868,334</td>
<td>623,650</td>
<td>244,684</td>
<td>239,207</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>669,914</td>
<td>564,434</td>
<td>105,480</td>
<td>119,679</td>
</tr>
<tr>
<td>Total</td>
<td>9,025,347</td>
<td>4,662,789</td>
<td>4,362,558</td>
<td>4,438,256</td>
</tr>
<tr>
<td>Assets under capital lease</td>
<td>217,405</td>
<td>183,748</td>
<td>33,657</td>
<td>60,456</td>
</tr>
<tr>
<td>Total</td>
<td>$9,242,752</td>
<td>$4,846,537</td>
<td>$4,396,215</td>
<td>$4,498,712</td>
</tr>
</tbody>
</table>

6. DUE TO OTHER PROFESSIONAL BODIES

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

7. 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>2016</td>
<td>$31,980</td>
</tr>
<tr>
<td>2017</td>
<td>$7,995</td>
</tr>
</tbody>
</table>

Amount representing interest (6,318)

Present value of minimum capital lease payments 33,657

Current portion of obligations under capital leases (25,862)

$ 7,795
8. 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>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Entire Amount</td>
<td>College's 70%</td>
</tr>
<tr>
<td>Capital assets</td>
<td>$5,022,293</td>
<td>$3,515,605</td>
</tr>
<tr>
<td>Other assets</td>
<td>691,067</td>
<td>483,746</td>
</tr>
<tr>
<td>Liabilities</td>
<td>(113,460)</td>
<td>(79,422)</td>
</tr>
<tr>
<td>Net Assets</td>
<td>$5,599,900</td>
<td>$3,919,929</td>
</tr>
<tr>
<td>Revenues from third parties</td>
<td>$963,604</td>
<td>$674,523</td>
</tr>
<tr>
<td>Amortization</td>
<td>(227,599)</td>
<td>(159,318)</td>
</tr>
<tr>
<td>Other expenses</td>
<td>(525,028)</td>
<td>(367,520)</td>
</tr>
<tr>
<td></td>
<td>$210,977</td>
<td>$147,685</td>
</tr>
<tr>
<td>Cash flows resulting from Operations</td>
<td>$474,932</td>
<td>$332,452</td>
</tr>
<tr>
<td></td>
<td>46,524</td>
<td>32,567</td>
</tr>
<tr>
<td>Financing</td>
<td>(286,319)</td>
<td>(200,423)</td>
</tr>
<tr>
<td></td>
<td>$235,137</td>
<td>$164,596</td>
</tr>
</tbody>
</table>

The cash requirements of the Joint Venture are met through cash calls as required by the College and co-venturer. Excess cash is distributed to the College and co-venturer 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 $110,714 (2014 $103,602) is accounted for as a capital adjustment to the Operating Fund in the consolidated statement of changes in net assets.
## Consolidated Schedule of General and Administrative Expenses

Year Ended February 28

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office</td>
<td>$ 274,915</td>
<td>$ 305,485</td>
</tr>
<tr>
<td>Electronic transaction costs</td>
<td>251,228</td>
<td>192,768</td>
</tr>
<tr>
<td>Printing and publications</td>
<td>123,707</td>
<td>132,598</td>
</tr>
<tr>
<td>Equipment repairs and maintenance</td>
<td>69,338</td>
<td>38,980</td>
</tr>
<tr>
<td>Staff development</td>
<td>31,375</td>
<td>18,455</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>4,683</td>
<td>5,086</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 755,246</strong></td>
<td><strong>$ 693,372</strong></td>
</tr>
</tbody>
</table>
As of 28 February 2015

REGISTRAR/CEO’S OFFICE
Jerome Marburg, Registrar & Chief Executive Officer
Nancy Crosby, Manager of CEO’s Office
Krista Fairweather, Sedation Program Coordinator
Adam Swetman, Administrative Assistant
Greg Cavouras, Staff Lawyer & Senior Policy Analyst

COMMUNICATIONS
Anita Wilks, Director of Communications
Bethany Benoît-Kelly, Communications Specialist
Jocelyn Chee, Communication and Event Assistant

COMPLAINTS
Carmel Wiseman, Deputy Registrar
Dr. Phil Barer, Complaint Investigator
Julie Boyce, Complaints Paralegal
Dr. Sigrid Coil, Complaint Investigator
Kelly Cornell, Complaint Officer
Rachel Gallo, Complaints Paralegal
Dr. Chris Hacker, Complaint Investigator
Rochelle Herron, Administrative Assistant
Lilian Leung, Administrative Assistant, Complaints
Stephanie LeSeelleur, Complaint Officer
Allison Maharaj, Articling Student
Dr. Cathy McGregor, Remediation and Monitoring
Dr. Sujay Mehta, Complaint Investigator
Dr. Meredith Moores, Complaint Investigator
Christina Wong, Complaint Officer
Dr. Alex Penner, Complaint Investigator
Moninder Sahota, Monitoring and Compliance Officer
Michelle Singh, Complaint Officer
Dr. Garry Sutton, Early Resolution and Practice Advice
Christina Wong, Complaint Officer

FINANCE AND ADMINISTRATION
Dan Zeng, Director 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
Róisín O’Neill, Director of Registration & Human Resources
Evelyn Chen, Administrative Assistant
Debbie Minton, CDA Certification Assistant
Leslie Riva, Senior Manager: CDA Certification and Quality Assurance
Karen Walker, Dentist Registration Officer
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SEDATION
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