College of Dental Surgeons of British Columbia

public protection
regulatory excellence
optimal health

Annual Report 2018/19
The mandate of the College of Dental Surgeons of British Columbia (CDSBC) is to serve and protect the public, regulating over 3,800 dentists, seven dental therapists, and nearly 6,600 certified dental assistants by:

- setting requirements for certification, registration, standards of practice and ethics
- establishing requirements for, and monitoring, continuous competency
- investigating and resolving complaints

CDSBC is governed by a board that includes dentists, certified dental assistants and members of the public 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.

Like all our annual reports, this report is submitted to the Minister of Health on behalf of the Board of the College of Dental Surgeons of BC, as required by the Health Professions Act. This annual report is unlike any other we have produced. It does remain true to the convention of providing a record of CDSBC’s activities and information during a one-year timeframe (March 1, 2018 to February 28, 2019). This was the year that CDSBC was the subject of a performance review ordered by the Minister, with the results published in a report by regulatory expert Mr. Harry Cayton (see pages 8-9).

Our aim in these pages is to set the stage for the “new” CDSBC: one that is transparent, accountable, inclusive and patient-centred. We have done this in the following ways:

- Reconfiguring content to make it accessible, using the most public-friendly language as possible.
- Publishing the results of our performance against the Standards of Good Regulation as measured in Harry Cayton’s Report.
- Sharing the brand-new principles that will guide our change of culture and priorities, and the three-year strategic plan that lays out how we will deliver on our commitment to patients, the public, registrants and key stakeholders.
- Providing evidence of the core work of any health regulator: registering qualified practitioners; setting standards of practice, ethics and competency; and investigating and resolving complaints against registrants.

As we went through the process of writing this report, we realized that some information we had been producing annually no longer aligned with our new focus, and should be discarded.

We hope readers find this report to be of value. If you have suggestions for how it could be improved, we invite you to email communications@cdsbc.org or call 604-736-3621 (1-800-663-9169 toll free in B.C.)
Our Vision
- Public protection
- Regulatory excellence
- Optimal health

Our Mission
The College of Dental Surgeons of BC protects the public and promotes health by regulating dentists, dental therapists, and certified dental assistants. It does so by establishing, monitoring, and enforcing the safe, competent and ethical practice of dentistry in B.C.

Our Values
The College of Dental Surgeons of BC demonstrates trustworthiness and promotes professional excellence by being:
- Ethical, open and transparent
- Fair and accountable
- Respectful and courteous
- Objective and evidence-informed
- Inclusive and embracing the principles of diversity, cultural safety and humility
- Patient-centred and engaged with the public
- Committed to the highest level of public awareness

Our Mandate
The College of Dental Surgeons of BC serves and protects the public, regulating dentists, dental therapists, and certified dental assistants by:
- Setting requirements for certification, registration, standards of practice and ethics
- Establishing requirements for, and monitoring, continuous competency
- Investigating and resolving complaints

Our Goals and Initiatives

Goal 1
Improve outcomes for the public through clearly stated standards of competence and conduct for dentists, dental therapists and certified dental assistants

Initiatives
We will do this by:
- Developing and maintaining patient-centred standards and guidance that are clear, consistent, enforceable and up-to-date
- Establishing effective and timely board review and oversight of standards and guidance

Goal 2
Identify and strengthen productive relationships with stakeholders

Initiatives
We will do this by:
- Sharing information and consulting broadly with the public and other stakeholders
- Actively engaging the public and patients in decision-making while being mindful of equity and diversity
- Ensuring that we provide relevant and timely information that the public needs to make informed decisions about their health care
- Communicating and collaborating effectively with key organizations and stakeholders

Goal 3
Embrace leading regulatory practices to protect the public

Initiatives
We will do this by:
- Using data and risk assessment to enhance regulatory effectiveness
- Using leading regulatory practices, such as the principles of right-touch regulation¹, to guide strategic decision-making and improve processes
- Increasing organizational capacity to anticipate and respond to external forces and future challenges with agility, resilience and openness
- Updating and implementing a comprehensive mandatory quality assurance program so that the public is well-served by safe health professionals

Goal 4
Strengthen and clarify governance to support our mandate

Initiatives
We will do this by:
- Initiating a governance review to improve our governance model, and identifying and responding to gaps and opportunities
- Developing guidelines and procedures to sustain effective relationships within and between board and staff
- Providing support for board and staff to be knowledgeable and competent in all matters of professional regulation and good governance
- Developing and implementing an annual board workplan

The College’s mandate to protect the public is set out in the Health Professions Act and is primarily accomplished through the core functions of registration, quality assurance and complaint investigation. Beyond this, the College undertakes a number of Board-supported initiatives each year. Here are some of our key activities and accomplishments in 2018/19.

In support of the Declaration of Commitment, the College started collecting two new pieces of information from registrants as part of the annual renewal process: whether they self-identify as Aboriginal (see page 14), and whether they have completed the Sen’yas Indigenous Cultural Competency Training Program. The Sen’yas cultural safety course is a facilitated online training program designed to increase knowledge, enhance self-awareness, and strengthen the skills of those who work both directly and indirectly with First Nations and Aboriginal people. CDSBC has also adopted the practice of beginning board meetings and events with a territorial acknowledgement.

The Ethics Committee updated Patient-centred Care and the Business of Dentistry to reflect a board decision that disallows mark-ups on goods and services provided by a third party when there is no value added. The revised document now also includes requirements carried over from a previous code of ethics that remain relevant to dental practice today, such as:

- A dentist who assumes responsibility for an existing treatment plan must Review the patient. They must have the skillset to undertake the treatment.
- Third parties must not prescribe or direct treatment for a patient, or otherwise compromise the treating dentist’s autonomy.
- Dentists are accountable for the work that they deliver to patients, but must not provide guarantees.

A detailed description of the changes is outlined in the spring 2019 College Update newsletter available at www.cdsbc.org.

Revisions to standards and guidance documents

The development of standards and guidelines is a fundamental responsibility of all health professional regulators and directly impacts the safety of patients and the public. The College’s goal is to improve outcomes for the public through clearly stated standards of competence and conduct for dentists, dental therapists and certified dental assistants. The following documents were revised this year:

- Dentists are accountable for the work that they deliver to patients, but must not provide guarantees.
- Providing clarity and ease of reference for dentists by consolidating a series of changes that were made to the Minimal and Moderate Sedation Services in 2015 to address the inherent ethical challenges that arise between dentistry as a business, and the obligation of dentists to put the healthcare needs of the patient above all other considerations.
- The Ethics Committee updated Patient-centred Care and the Business of Dentistry to reflect a board decision that disallows mark-ups on goods and services provided by a third party when there is no value added. The revised document now also includes requirements carried over from a previous code of ethics that remain relevant to dental practice today, such as:
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Sedation and general anaesthesia

The College has three standards and guidance documents to address the process of sedation in dentistry: minimal and moderate sedation, deep sedation, and general anaesthesia. All dentists who administer sedation, or who own a dental facility where sedation is administered, must comply with CDSBC’s requirements.

The Sedation and General Anaesthetic Services Committee made several revisions to this suite of documents to provide clarity about existing requirements and in response to new information, such as:

- Adding the requirement that all drugs and equipment necessary to perform emergency procedures be consolidated and stored in a well-organized, self-contained mobile cart or kit in a centralized location (if available at all times (minimal/moderate, deep, and general anaesthesia).

- Providing clarity and ease of reference for dentists by consolidating a series of changes that were made to the Minimal and Moderate Sedation Services in Dentistry document since the last major revision.

- Strengthening the educational requirements for dentists administering sedation whose training was obtained outside of an accredited dental school curriculum in Canada or the U.S. These are now in alignment with the requirements set by the American Dental Association (2016).

Patient-centred Care and the Business of Dentistry

The care ethical standard for registrants was developed in 2015 to address the inherent ethical challenges that arise between dentistry as a business, and the obligation of dentists to put the healthcare needs of the patient above all other considerations.

This year, the Committee amended its definition of patient-centred care to encompass the patient’s unique values, preferences, and needs.

- Patient-centred Care and the Business of Dentistry

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- Sedation and general anaesthesia

- Patient-centred Care and the Business of Dentistry

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GUIDING PRINCIPLES

In April 2019 the CDSBC Board approved a set of foundational guiding principles as part of the new strategic direction and in response to the government’s review of the College by international expert in regulation Mr. Harry Cayton.

1. Everything the College does must clearly link to protection of patients and the public. If it does not, we will stop doing it.

2. The College belongs to the public of British Columbia. Dentists do not own the College.

3. The Board recognizes and respects the professional staff as trusted partners in public protection.

4. Leadership at the board and committee level is shared between the public and health professionals regulated by the College – current and future.

5. Transparency is our default position.

6. The involvement of patients and the public in College activities is invited and expected.

7. A shift in culture is required. This means asking ourselves hard questions and moving away from old ways of thinking.
On April 11, 2019, the Minister of Health released a report called “An Inquiry into the performance of the College of Dental Surgeons of British Columbia and the Health Professions Act.” It was authored by Harry Cayton, an internationally recognized expert in professional regulation. Part 1 of the report deals with CDSBC, while Part 2 contains Mr. Cayton’s recommendations for reform of the legislative framework for the regulation of all health professionals in B.C. Mr. Cayton evaluated various aspects of CDSBC including governance, external relationships, and whether it is protecting the public. He also evaluated CDSBC’s performance against the standards of good regulation used in the U.K. (see below). Note that standards are broad outcomes. A standard that is “not met” means that CDSBC was not able to demonstrate with evidence that we met all aspects of that standard. The specific areas of concern with respect to each unmet standard can be found within the narrative of Part 1 of the report and inform the key activities proposed in the College’s Action Plan submission to the Minister in response to the Minister’s Directive. Mr. Cayton’s 21 recommendations can be found within the narrative of Part 1 of the report and inform the key activities proposed in the College’s Action Plan submission to the Minister in response to the

**Type** | **Standards** | **Not met**
--- | --- | ---
Registration | Standards and Guidance | 2/5 Standards met

The College’s Action Plan was submitted to the Minister of Health in May 2019 in response to his Directive to the Board: www.cdsbc.org/action-plan

<table>
<thead>
<tr>
<th>Type</th>
<th>Standard</th>
<th>Met / not met</th>
</tr>
</thead>
<tbody>
<tr>
<td>Standards of Practice and professional ethics reflect up-to-date practice and legislation. They prioritize patient safety and patient-centred care</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>Additional guidance helps registrants apply the regulators’ standards to specific issues, including addressing identified needs arising from patient-centred care</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>The regulator has an effective process for development of the regulator’s regulations and standards, guidelines, the regulator takes account of stakeholders’ views and experiences, external events, developments in provincial, national and international regulation, and best practice and learning from other areas of its work</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>The standards and guidance are published in accessible formats. Registrants, potential registrants, educators, patients and members of the public are able to find the standards and guidance published by the regulator and can find out about the action that can be taken if the standards and guidance are not followed</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>The regulator has a systematic approach to ensuring dental, dental therapists and CDAs are up to date and able to practice safely</td>
<td></td>
<td>not met</td>
</tr>
</tbody>
</table>

**Complaints and Discipline**

<table>
<thead>
<tr>
<th>Type</th>
<th>Standard</th>
<th>Met / not met</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anybody can raise a concern, including the regulator, about a registrant</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>Information about complaints is shared with other organizations within the relevant legal frameworks</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>The complaints process is transparent, fair, proportionate and focused on public protection</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>Complaints are dealt with as quickly as possible, taking into account the complexity and type of case and the conduct of all individuals involved. Delays do not result in harm or potential harm to patients</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>All parties to a complaint are kept updated on the progress of their case and supported to participate effectively in the process</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>All decisions at every stage of the process are well reasoned, consistent, protect the public and maintain confidence in the profession</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>The regulator has effective oversight of the work of the senior staff and effective reporting to ensure performance</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>The Board sets strategic objectives for the organization</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>The regulator’s performance and outcomes for patients and the public are used by the Board when reviewing the strategic objectives of the organization</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>The Board works cooperatively, with an appropriate understanding of the role as a governing body and members’ individual responsibilities</td>
<td></td>
<td>not met</td>
</tr>
</tbody>
</table>

**Governance**

<table>
<thead>
<tr>
<th>Type</th>
<th>Standard</th>
<th>Met / not met</th>
</tr>
</thead>
<tbody>
<tr>
<td>The regulator has an effective process for identifying, assessing, escalating and managing organizational risks, and this is communicated and reviewed on a regular basis by the senior staff and the Board</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>The regulator has clear governance policies that provide a framework within which decisions can be made transparently and in the interests of patients and the public. It has clear terms of reference for committees and working-groups and effective reporting mechanisms</td>
<td></td>
<td>not met</td>
</tr>
<tr>
<td>The regulator is transparent in the way it conducts and reports on its business</td>
<td></td>
<td>not met</td>
</tr>
</tbody>
</table>
2018/19 Board

Elected Officers
1. Dr. Peter M. Lobb, President
2. Dr. Patricia Hunter, Vice-President
3. Dr. Doug Conn, Treasurer

Dentists
4. Dr. Deborah Battrum (District 3: Southern Interior)
5. Dr. Richard Busse (District 4: Vancouver)
6. Dr. Kenneth Chow (Certified Specialist)
7. Dr. Jeffrey M. Coi (University of British Columbia, Faculty of Dentistry)
8. Dr. Dustin Holder (District 5: Vancouver Island)
9. Dr. Masoud Saidi (District 1: Fraser Valley)
10. Dr. Mark Spitz (District 2: North)

Certified Dental Assistants
11. Ms. Cathy Larson
12. Ms. Sabina Reitzik

Public Members
13. Mr. Gurdeep Bains
14. Dr. Heather Davidson, PhD
15. Ms. Dianne Doyle
16. Ms. Sabine Feulgen
17. Mr. Carl Roy
18. Mr. Neal Steinman
19. Ms. Dorothy Jennings
20. Ms. Shirley Ross
21. Dr. Lynn Stevenson, PhD

CDSBC is governed by a 23-member board that includes dentists, certified dental assistants and members of the public appointed by the provincial government. The Board is responsible for ensuring that the organization’s mandate – regulation of dentistry in the public interest – is carried out effectively and efficiently on behalf of British Columbians.

About our Registrants

Where registrants practise in B.C.

Notes: Dental totals do not include Non-Practising category of registration. Specialists are included in dentist totals and include both certified specialists and restricted to specialty registration types. CDA totals include only practising CDDAs.

*Non-hospital facilities authorized by CDSBC for the administration of deep or general anaesthesia.
Dentists

<table>
<thead>
<tr>
<th>Category</th>
<th>Count</th>
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<tbody>
<tr>
<td>Academic</td>
<td>11</td>
</tr>
<tr>
<td>Restricted to Specialty</td>
<td>44</td>
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<tr>
<td>Non-Practising</td>
<td>126</td>
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<tr>
<td>Limited</td>
<td>150</td>
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<tr>
<td>Certified Specialists</td>
<td>410</td>
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<tr>
<td>General Dentists</td>
<td>3110</td>
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</table>

Certified Specialists by Specialty

<table>
<thead>
<tr>
<th>Specialty</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Periodontics</td>
<td>65</td>
</tr>
<tr>
<td>Orthodontic &amp; Dental Facial Orthopedics</td>
<td>40</td>
</tr>
<tr>
<td>Oral &amp; Maxillofacial Surgery</td>
<td>93</td>
</tr>
<tr>
<td>Oral Medicine &amp; Pathology</td>
<td>4</td>
</tr>
<tr>
<td>Oral Radiology</td>
<td>4</td>
</tr>
<tr>
<td>Oral Medicine</td>
<td>4</td>
</tr>
<tr>
<td>Prosthodontics</td>
<td>39</td>
</tr>
<tr>
<td>Oral Pathology</td>
<td>1</td>
</tr>
<tr>
<td>Oral Radiology</td>
<td>1</td>
</tr>
<tr>
<td>Oral Medicine</td>
<td>4</td>
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Where incoming dentists received their training

<table>
<thead>
<tr>
<th>Country</th>
<th>Count</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada Total</td>
<td>50</td>
<td>114</td>
</tr>
<tr>
<td>Canada - British Columbia</td>
<td></td>
<td></td>
</tr>
<tr>
<td>International</td>
<td>114</td>
<td>100</td>
</tr>
<tr>
<td>USA</td>
<td>114</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>216</td>
<td>100</td>
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Certified Dental Assistants

<table>
<thead>
<tr>
<th>Category</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Limited</td>
<td>0</td>
</tr>
<tr>
<td>Temporary</td>
<td>9</td>
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<tr>
<td>Non-Practising</td>
<td>427</td>
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<tr>
<td>Practising</td>
<td>6138</td>
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Total 216

Where incoming CDAs received their training

<table>
<thead>
<tr>
<th>Country</th>
<th>Count</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada Total</td>
<td>412</td>
<td>279</td>
</tr>
<tr>
<td>Canada - British Columbia</td>
<td></td>
<td></td>
</tr>
<tr>
<td>International</td>
<td>279</td>
<td>301</td>
</tr>
<tr>
<td>USA</td>
<td>33</td>
<td>37</td>
</tr>
<tr>
<td>Total</td>
<td>338</td>
<td></td>
</tr>
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</table>

CDA Modules – Practising CDAs

<table>
<thead>
<tr>
<th>Module</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Orthodontic Module</td>
<td>412</td>
</tr>
<tr>
<td>Prosthodontic Module</td>
<td>38</td>
</tr>
<tr>
<td>Orthodontic &amp; Prosthodontic Module</td>
<td>412</td>
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</tbody>
</table>

Total 2267

Dental Therapists

<table>
<thead>
<tr>
<th>Category</th>
<th>Count</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>6574</td>
<td>63%</td>
</tr>
<tr>
<td>Canada Total</td>
<td>492</td>
<td>2267</td>
</tr>
<tr>
<td>Canada - British Columbia</td>
<td></td>
<td></td>
</tr>
<tr>
<td>International</td>
<td>164</td>
<td>773</td>
</tr>
<tr>
<td>USA</td>
<td>258</td>
<td>1240</td>
</tr>
<tr>
<td>Total</td>
<td>2267</td>
<td></td>
</tr>
</tbody>
</table>

<1% of our registrants are dental therapists

About our Registrants

37% of CDSBC registrants are dentists

63% of our registrants are CDAs

1% of our registrants are dental therapists

College of Dental Surgeons of British Columbia – Annual Report 2018/19
**About our Registrants**

**Age and Gender**

**Practising Dentists**

<table>
<thead>
<tr>
<th>Age Group</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 or under</td>
<td>190</td>
<td>58</td>
</tr>
<tr>
<td>31-44</td>
<td>2115</td>
<td>507</td>
</tr>
<tr>
<td>45-59</td>
<td>2011</td>
<td>507</td>
</tr>
<tr>
<td>60-74</td>
<td>273</td>
<td>3</td>
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<tr>
<td>75+</td>
<td>7</td>
<td>0</td>
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<tr>
<td>Total</td>
<td>5883</td>
<td>1514</td>
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</table>

**Practising Certified Dental Assistants**

<table>
<thead>
<tr>
<th>Age Group</th>
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</thead>
<tbody>
<tr>
<td>30 or under</td>
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<td>2090</td>
</tr>
<tr>
<td>31-44</td>
<td>1802</td>
<td>25</td>
</tr>
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<td>45-59</td>
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<tr>
<td>60-74</td>
<td>2115</td>
<td>507</td>
</tr>
<tr>
<td>75+</td>
<td>7</td>
<td>3</td>
</tr>
<tr>
<td>Total</td>
<td>6138</td>
<td>6089</td>
</tr>
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</table>

**Practising Dental Therapists**

<table>
<thead>
<tr>
<th>Age Group</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
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<td></td>
</tr>
<tr>
<td>31-44</td>
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<td>0</td>
</tr>
<tr>
<td>45-59</td>
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<td>0</td>
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<tr>
<td>75+</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>0</td>
<td>0</td>
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</table>

**Added to the Register**

<table>
<thead>
<tr>
<th>Change Type</th>
<th>Dentists</th>
<th>CDAs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Added to the register</td>
<td>24</td>
<td>167</td>
<td>190</td>
</tr>
<tr>
<td>Cancellation</td>
<td>-416</td>
<td>-416</td>
<td>-416</td>
</tr>
<tr>
<td>Net change</td>
<td>+82</td>
<td>+82</td>
<td>+82</td>
</tr>
</tbody>
</table>

**Changes to the Register**

<table>
<thead>
<tr>
<th>Change Type</th>
<th>Dentists</th>
<th>CDAs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
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<td>190</td>
</tr>
<tr>
<td>Cancellation</td>
<td>-416</td>
<td>-416</td>
<td>-416</td>
</tr>
<tr>
<td>Net change</td>
<td>+82</td>
<td>+82</td>
<td>+82</td>
</tr>
</tbody>
</table>

**Registrants who identify as an Aboriginal person**

<table>
<thead>
<tr>
<th>Change Type</th>
<th>Dentists</th>
<th>CDAs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Added to the register</td>
<td>24</td>
<td>167</td>
<td>190</td>
</tr>
<tr>
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<td>-416</td>
<td>-416</td>
<td>-416</td>
</tr>
<tr>
<td>Net change</td>
<td>+82</td>
<td>+82</td>
<td>+82</td>
</tr>
</tbody>
</table>

**Responding to Complaints**

CDSBC receives approximately 200 complaints per year against registrants from members of the public, health professionals, and others. CDSBC’s complaints and discipline process follows the legislative requirements of the Health Professions Act. The two committees overseeing this process are the Inquiry Committee and the Discipline Committee. Members of the public make up one-third of each committee.

- All complaints against registrants are accepted and investigated under the direction of the Inquiry Committee. Almost all complaints are resolved (closed) by this committee. The vast majority of complaints are resolved through a consensual process with the registrant. The complaints process is confidential, except when CDSBC is required to notify the public.
- Fewer than 2% of complaints result in a disciplinary citation, which is a notice that there will be a public hearing conducted by the Discipline Committee.

**Complaints opened**

The Inquiry Committee opened 299 complaints for investigation. This is a significant increase over the previous year, in part because of a change in how CDSBC addresses concerns about registrant advertising. As of March 1, 2018, information received regarding registrant non-compliance with the bylaw on advertising and promotional activities (Bylaw 12) were treated as complaints (see chart on page 18).

**Complaints resolved**

Panels

There was a significant increase in the number of Inquiry Committee panels appointed in this fiscal year. Panel meetings are scheduled when indicated to consider matters of particular significance. The issues considered by the panels in 2018/19 included: orthodontic complaints resulting in practice limitations (5); sedation complaints, with significant concerns regarding outcome (5); failed remediations with additional corroborating complaints (5); and to consider investigation reports received from outside investigators and to direct dispositions for these files (5). Panel meetings resulted in the direction for three disciplinary citations in 2018/19.

Complaints referred to discipline

The Discipline Committee holds hearings regarding the conduct or competence of a registrant when the Inquiry Committee directs a disciplinary citation. Panels of the Discipline Committee conduct hearings, make findings, determine the appropriate penalty if the findings are adverse, and issue written reasons for decisions.

As of March 1, 2019, information received regarding registrant non-compliance with the bylaw on advertising and promotional activities (Bylaw 12) were treated as complaints (see chart on page 18).

Complaints resolved

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

- 155 complaints were resolved (closed) by the Inquiry Committee as follows:
  - required no formal action (82) were closed with the registrant’s agreement to take steps to address concerns raised through the investigation.
  - were closed with the registrants agreement to take steps to address concerns raised through the investigation (65).

- (involving three registrants) resulted in a direction for disciplinary citation.

- (involving one registrant) that resulted in a disciplinary citation (in the previous fiscal year) were resolved by a consent order and published on the website.
The complaints process is normally confidential. The College is required to notify the public when a complaint outcome is determined by the Inquiry Committee to be a “serious matter” as defined by the Health Professions Act and/or if it is referred for formal discipline.

Dr. Bin Xu
Richmond, B.C.

A discipline hearing was held regarding Dr. Bin Xu, general dentist. The hearing involved evidence from numerous witnesses, including former patients of Dr. Xu. A panel of the Discipline Committee held a pre-hearing conference as the registrant had voluntarily withdrawn from the practice of dentistry but could not be located by the College. The panel issued an order granting an adjournment and substituted service and public notification. The decision is pending.

Dr. Larry G. Podolsky
Abbotsford, B.C.

Dr. Larry Podolsky, as the principal dentist and registered owner of the Fraser Valley Dental Specialists (FVDS) practice, acknowledged his responsibility in failing to meet the standard by allowing patients to be sedated and treated without first completing CDSBC’s mandatory inspection process required to achieve facility authorization to provide deep sedation. He signed an agreement, which directs that he: agree that deep sedation services will not be provided at the FVDS facility until it has received authorization from CDSBC, consent to a reprimand, and pay a $15,000 fine.

Dr. Ivy Kwok Suen Yu
Aldergrove, B.C.

Dr. Ivy Kwok Suen Yu, general dentist, signed an agreement acknowledging concerns with respect to her orthodontic diagnosis, treatment planning and provision of orthodontic treatments which directs that she: consent to a limitation on her practice to not provide any orthodontic services for any patient until she successfully completes a degree or equivalent qualification from a specialty program in orthodontics and dentofacial orthopedics, and obtains certification as a certified specialist in accordance with CDSBC’s Bylaws.

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The primary way CDSBC engages with patients and the public through the complaints process. We seek to improve the complaints process from the feedback received from both sides: the person who made the complaint (the complainant), and the registrant who is the subject of the complaint. We also identify specific issues that arise through complaints, and build that into our educational programs for all registrants so they can improve their practice. Recent examples:

• Complainants and registrants are invited to provide feedback on their experience with the complaint investigation process via an exit survey. The survey aims to evaluate their experience with the process, rather than the outcome of the complaint. We are also responsive to direct feedback from complainants who raise concerns: we recently updated our materials to make it more clear that complaints are not anonymous and that registrants are provided with the complaint letter in order to prepare their responses.

• Issues identified through the complaints process are regularly used to inform our educational content for registrants. Dentists have a unique opportunity to positively impact the early detection of suspicious oral lesions which may prove to be oral cancer. In response to an increase in complaints involving oral cancer, the College and BC Cancer delivered a panel discussion on the dentist’s role in screening and early detection. We also distributed educational materials to a patient’s family member who alleged the dentist’s delayed diagnosis contributed to the death of the patient. The College is working with BC Cancer to update its guidance document for the early detection of oral cancer.

To read the full publication notices, visit cdsbc.org/discipline-notices.

Learning from complaints

Right-touch regulation and risk assessment

The primary way CDSBC engages with patients and the public through the complaints process. We seek to improve the complaints process from the feedback received from both sides: the person who made the complaint (the complainant), and the registrant who is the subject of the complaint. We also identify specific issues that arise through complaints, and build that into our educational programs for all registrants so they can improve their practice. Recent examples:

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CDSBC is applying the principles of right-touch regulation1 to the complaint investigation process. Right-touch regulation is an approach to decision-making that is focused on the public interest, with the objectives of being independent, fair, transparent and proportionate. We seek to improve the complaints process from the feedback received from both sides: the person who made the complaint (the complainant), and the registrant who is the subject of the complaint. We also identify specific issues that arise through complaints, and build that into our educational programs for all registrants so they can improve their practice. Recent examples:

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2 Note that “right-touch” does not mean “light touch.” CDSBC will take timely, decisive and proportionate action when called for. Examples include when previous efforts to improve a registrant’s practice have failed, or when the registrant does not recognize CDSBC’s authority and is considered ungovernable.

In the interests of transparency about how complaints are investigated, the risk assessment tool will also promote consistency in how complaints are resolved.

To read the full publication notices, visit cdsbc.org/discipline-notices.
## Complaints Opened and Closed

### Opened

<table>
<thead>
<tr>
<th>Year</th>
<th>Opened</th>
<th>Closed</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014/15</td>
<td>280</td>
<td></td>
</tr>
<tr>
<td>2015/16</td>
<td>171</td>
<td></td>
</tr>
<tr>
<td>2016/17</td>
<td>195</td>
<td></td>
</tr>
<tr>
<td>2017/18</td>
<td>176</td>
<td></td>
</tr>
<tr>
<td>2018/19</td>
<td>299</td>
<td></td>
</tr>
</tbody>
</table>

*Starting March 1, 2018, submissions about non-compliance with CDSBC’s Bylaw Part 12 on advertising and promotional activities are handled as complaints via the College’s complaints process. Bylaw Part 12 contributes to public protection by requiring that all promotional activities are clear, verifiable, understandable, and not misleading, incomplete or deceptive.

Closed files are broken down as follows:

- Closed with no action required by registrant
- Closed with remedial action required by registrant
- Referred to discipline

### Closed

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Closed</th>
<th>Action Taken</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014/15</td>
<td>303</td>
<td>155</td>
</tr>
<tr>
<td>2015/16</td>
<td>144</td>
<td>113</td>
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<tr>
<td>2016/17</td>
<td>326</td>
<td>121</td>
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<tr>
<td>2017/18</td>
<td>299</td>
<td>115</td>
</tr>
<tr>
<td>2018/19</td>
<td>155</td>
<td>113</td>
</tr>
</tbody>
</table>

## Complaint Issues Breakdown

This chart reflects the closing issues arising from the complaints investigation process for files closed between March 1, 2018 and February 28, 2019. On average, each complaint file deals with multiple issues.

**Clinical**
- Record Keeping: 54
- Informed Consent: 44
- Diagnosis and Treatment Planning: 220

**Conduct**
- Promotional Activity: 89
- Patient Relations: 26
- Ethics: 19
- Billing: 12

**Regulatory**
- Licensing: 8
- Staff Relations: 4
- Access to Records: 3
- Criminal Charges: 3

**Health Professions Review Board**
- The Health Professions Review Board (HPRB) is an administrative tribunal that provides independent reviews of certain decisions made by B.C.’s health colleges. See page 22 for a breakdown of the applications made to the HPRB in 2018/19.
### Age of Open Complaint Files

**Total files open as of February 28, 2019:** 376

- **< 3 months:** 71 files
- **3 – 6 months:** 63 files
- **6 – 12 months:** 61 files
- **12 – 18 months:** 37 files
- **18 – 24 months:** 16 files
- **24 – 36 months:** 2 files
- **> 36 months:** 0 files

**Average file age was:** 9.6 months (293 days)

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

**Average age of closed files during this period:** 12.8 months (388 days)

#### Long-standing Complaints

There are many reasons a file may take an extended period of time to resolve, including: difficulty in obtaining reports and records; multiple practitioners and/or patients involved; complexity of the issues; the registrant’s health; availability of staff resources; involvement of legal counsel; and legal proceedings.
In order to practice safely, registrants must be fit to practise – that is, they must not be impaired by a physical or mental condition or addiction issue. CDSBC’s duty is to protect the public, and it is our obligation to take action when fitness to practise concerns are identified. The registrant will be allowed to voluntarily withdraw from practice until such time as they are determined to be fit to return.

Registrants are asked about their fitness to practise through the registration and renewal process. We strengthened this for renewal in 2019, requiring them to attest to their competence and fitness to practise. Fitness concerns may also arise through the investigation of complaints, or from the “duty to report” under the Health Professions Act (see sidebar).

In the case of a voluntary withdrawal where there are no standard of care issues, CDSBC will open a health file rather than a complaint file.

Registrants who suffer from an addiction/dependency disease have a legal/ethical obligation to cease practice immediately and to notify CDSBC. Information provided by the registrants is held in the strictest confidence.

Registrants who believe on reasonable and probable grounds that another health professional is either not competent or not fit and whose continued practice might constitute a danger to the public have a professional, ethical and legal duty to report it to their respective college, including CDSBC.

More information is available on the CDSBC website at www.cdsbc.org/addiction.

*Six lessons from State Physician Health Programs to Promote Long Term Recovery: DuPont, M.D. and Skipper, G.E. 2012; Journal of Psychoactive Drugs Vol. 44(1), 72-78

Registrants Suffering from Addiction

There is increasing recognition by health regulators that addiction is a disease for which recovery pathways exist. CDSBC helps facilitate initial independent medical assessments, treatment, and post-treatment determination of fitness to practice. The data show that success rates for health professionals who enter a structured program with rigorous standards of treatment and monitoring are high.

Registrants who suffer from an addiction/dependency disease have a legal/ethical obligation to cease practice immediately and to notify CDSBC. Information provided by the registrants is held in the strictest confidence.

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Audit Committee

The role of the Audit Committee is to advise and assist the Board on issues related to CDSBC’s financial statements, internal financial controls and annual audit. This committee works in tandem with the Finance & Audit Working group.

Members
- Mr. Gurdeep Bains, Chair (Public Member)
- Dr. Doug Conn, Vice-Chair
- Dr. Richard Buzon
- Dr. Susan K. Chow* (until June 2018)
- Mr. Dan De Vita (Public Member)* (until June 2018)
- Ms. Barb Hambly (Public Member)*
- Dr. John Hung
- Dr. Patricia Hunter*

*Finance & Audit Working Group Member

Staff support
Dr. Chris Hacker, Mr. Dan Zeng, Ms. Karen England

CDA Advisory Committee

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

Members
- Ms. Wendy Ferrister, CDA, Chair
- Ms. Sabrina Retzel, CDA, Vice-Chair
- Dr. Jeff Cai
- Mr. Dan De Vita (Public Member)
- Ms. Angela Edwards, CDA
- Ms. Susanne Feenstra, CDA
- Dr. Michael Florissant
- Dr. Anita Gehme
- Dr. Sarah He (until June 2018)
- Ms. Sherry Messenger, CDA

Staff support
Ms. Leslie Rive, Ms. Socorro Wardle

CDA Certification Committee

The role of the CDA Certification Committee is to establish minimum standards of education and experience required for certified dental assistants (CDA) to practise in B.C., review the standards set by other Canadian jurisdictions, and make recommendations to the Board regarding the recognition of other jurisdictions.

Members
- Ms. Bev Davis, CDA, Chair
- Ms. Subby Anoshahichal Pillai, CDA, Vice-Chair
- Ms. Sina Gandhi, CDA
- Mr. Oleh Ilnyckyj (Public Member)
- Dr. Alex Lieblich
- Ms. Elaine Maxwell, CDA
- Ms. Heather Slaile (Public Member)
- Dr. Alex Lieblich

Staff support
Ms. Leslie Rive, Ms. Socorro Wardle

CDSBC has 11 standing committees made up of over 120 public and registrant committee members. Committee members alternate two-year terms, coming up for renewal in June of each year. The bylaws establish the committees and lay out their membership requirements, including the requirements around how many public members are required as well as other requirements for technical membership (e.g., the requirement for two anaesthesiologists and one person with expertise in biomedical engineering to be members of the Sedation and General Anaesthetic Services Committee).

Committees assist the Board in fulfilling its statutory regulatory responsibilities and support the Board’s oversight of policy development. Regardless of their composition or purpose, all committees are expected to operate in the best interests of the public, as stated in the CDSBC Governance Manual.
Discipline Committee
The role of the Discipline Committee is to hold hearings regarding the conduct or competence of a registrant when the Inquiry Committee directs a disciplinary citation for hearing (a citation is a formal notice that lists the allegations regarding the conduct or competence of a registrant). Panels of the Discipline Committee conduct hearings, make findings, determine the appropriate penalty if the findings are adverse, and issue written reasons for decisions. All committee members are required to attend an orientation and training session before serving on a discipline panel.

Members
- Dr. David Speirs, Dentist, Chair
- Dr. Myma Hapenny, Dentist, Vice-Chair
- Dr. Josephine Chung (until June 2018)
- Dr. Karl Denk
- Dr. Fredrick Duke
- Mr. Paul Dourse (Public Member)
- Mr. Martin Gifford (Public Member)
- Ms. Dorothy Jennings (Public Member)
- Ms. Natasha Kellett, CDA
- Mr. Lars Kushner (Public Member)
- Ms. Cathy Larson, CDA
- Mr. Michael MacDougall (Public Member)
- Mrs. Catherine Monti, CDA (until June 2018)
- Ms. Sabina Rizoli, CDA
- Dr. William Rosebush
- Dr. Art Simulators
- Dr. Michael Waunwright
- Dr. Bruce Ward (until June 2018)

Staff support
Dr. Chris Hacker, Ms. Nancy Crosby

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

Members
- Dr. Reza Nouri, Chair (since July 2018)
- Dr. Ken Chow, Chair (until June 2018)
- Dr. Jason Conn, Vice-Chair
- Mrs. Nadine Bunting
- Dr. Ken Chow
- Dr. Danielle Coulson
- Dr. Bill Gaede
- Dr. Leetly Huang
- Ms. Olac Hupalo (Public Member until June 2018)
- Dr. Glenn Joyce
- Dr. Osana Kari
- Dr. Mark Keen (until June 2018)
- Mr. Gaetan Kollar (Public Member)
- Dr. Emal Schmidti
- Ms. Cynthia Shore (Public Member)
- Mr. Paul Stevens (Public Member)

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

Governance Committee
The role of the Governance Committee is to provide governance, oversight, and advice to the Board. It develops and recommends CDSBC’s approach to good governance and board effectiveness, and reviews governance policies relating to human resources.

Members
- Dr. Patricia Hunter, Chair
- Dr. Richard Busse
- Dr. Doug Conn
- Ms. Dianne Doyle
- Ms. Dorothy Jennings
- Dr. Massoud Saidi
- Dr. Mark Spitz

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

Inquiry Committee
The role of the Inquiry Committee is to accept, investigate, and resolve or otherwise dispose of complaints against registrants. In 2018/19 two in-person Inquiry Committee meetings were held, combined with full day Inquiry Committee training sessions. The training sessions were well received by committee members and focused on panel training, risk assessment, the advertising and promotions complaints process, and consideration of past history. In the future, four in-person Inquiry Committee meetings a year are planned.

Members
- Dr. Greg Card, Chair
- Dr. Mike Rachid, Vice-Chair
- Dr. Jonathan Adams
- Dr. Nariman Amiri
- Ms. Agnes Arewa, CDA
- Ms. Dorothy Jennings
- Dr. Suzanne Carlske
- Ms. Lynn Carter (Public Member)
- Dr. Berndna Chan
- Ms. Susan Chiu
- Mr. A. Thomas Cleary (Public Member)
- Ms. Barb Hambly (Public Member)
- Mr. Ahmed Hieawy
- Dr. Patricia Hunter
- Dr. Erik Hutton
- Ms. Julie Jatwal (Public Member until June 2018)
- Dr. John Lee, QC (Public Member)
- Dr. John Meredith (Public Member)
- Dr. Ellen Park
- Dr. Hamidnezhad Rezaie (until Sept. 2018)
- Dr. Andrew Shannon
- Dr. Jonathan Sustic
- Dr. Jonathan Tsang
- Ms. Marg Vandenberg (Public Member)

Staff support
Dr. Meredith Moores, Ms. Joyce Jöhnker, Ms. Michelle Singh

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

Members
- Dr. Don Anderson, Chair
- Dr. Peter洛b, Vice-Chair
- Dr. Bob Coles
- Mr. Dan De Vita (Public Member)
- Dr. Myrna Halpenny
- Ms. Lane Shupe, CDA

Staff support
Ms. Anita Wilks, Ms. Jocelyn Choo

The role of the Quality Assurance Committee is to develop and review practice standards* and other quality assurance measures that maintain and promote the competence, knowledge and professionalism of registrants.

Members
- Dr. Ash Varma, Chair
- Dr. Adam Pite, Vice-Chair
- Dr. Chris Callen
- Mr. Paul Durose (Public Member)
- Mr. James Ellsworth (Public Member)
- Dr. Andrea Estes
- Ms. Sabine Feulgen (Public Member)
- Dr. Michael Flunkert
- Dr. Alexander Hird
- Ms. Cathy Larson, CDA

Staff support
Dr. Chris Hacker, Ms. Ro’isin O’Neill, Ms. Chloe Lo, Ms. Leslie Riva

*A standards for sedation and general anaesthesia are assessed by the Sedation and General Anaesthetic Services Committee

The role of the Quality Assurance Committee continued to move forward with the Quality Assurance program update, per the charge from the Board to develop a program that will promote career-long hands-on learning, encourage collaboration among colleagues and improve treatment outcomes for patients. Seven in-person consultations were hosted around the province over the course of the year, and an open consultation was hosted online in the fall of 2018. The individual consultation comments on the proposed changes can be viewed at www.cdsbc.org/consultations.

The role of the Quality Assurance Committee is to develop and review practice standards* and other quality assurance measures that maintain and promote the competence, knowledge and professionalism of registrants.

Members
- Dr. Alexander Hird (Chair)
- Dr. Ben Baleo (until October 2018)
- Dr. Pameza Banas
- Dr. Darren Buschel (until June 2018)
- Ms. Lynn Carter (Public Member)
- Dr. Doug Cott
- Dr. Warren Emis
- Dr. Dustin Hobben
- Mr. Carl Roy (Public Member)
- Dr. Robert Stuechli
- Mr. Roger Wiebe (Public Member)

Staff support
Dr. Chris Hacker, Ms. Ro’isin O’Neill, Ms. Chloe Lo

A working group of the Quality Assurance Committee continued to move forward with the Quality Assurance program update, per the charge from the Board to develop a program that will promote career-long hands-on learning, encourage collaboration among colleagues and improve treatment outcomes for patients. Seven in-person consultations were hosted around the province over the course of the year, and an open consultation was hosted online in the fall of 2018. The individual consultation comments on the proposed changes can be viewed at www.cdsbc.org/consultations.
Where Do the Dentist Fees Go?

Most dentist registrants pay fees to each of CDSBC and the British Columbia Dental Association (BCDA)*. During renewal in 2018/19, dentists in the following categories paid $3,078, which included $1,478 to CDSBC and $1,600 (includes GST) to the BCDA, as is indicated in the chart below:

- General Dentist
- Certified Specialist
- Restricted to Specialty
- Academic
- Academic (grandparented)

The BCDA reimbursed the College $161,560 (plus applicable taxes) for the costs associated with collection of the amount equivalent to the BCDA membership fee.

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

Note 1: CDSBC paid $0.03 per dentist to the Canadian Dental Regulatory Authorities Federation ($116,843) and $173 per dentist to the Commission on Dental Accreditation of Canada ($58,728).

*Membership in the BCDA is not mandatory for registration with the College; however, an amount equivalent to the BCDA membership fee is required and is collected per the Board’s discretionary power to do so provided in the CDSBC Bylaws section 3.10, which states that “In each fiscal year, the college may collect from dentists an amount equivalent to the annual fees of an association, whether or not the dentist is a member of the association, provided that the board and the association execute a written agreement to this effect.”

Financial Overview

We are pleased to report that the 2018/19 year ended with a surplus. On the revenue side, a higher influx of new applications resulted in higher than anticipated revenue from registration/certification and new application fees. Despite increased legal expenses related to resolution of two settlements, and costs related to the government’s review of CDSBC, a surplus was maintained, due to the savings from anticipated expenses related to discipline hearings being deferred to next year, a change in the initiatives related to the proposed Quality Assurance program, and efficiencies related to IT and operations.
In preparing the consolidated financial statements, management is responsible for assessing the College’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College’s financial reporting process.

Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of our audit in accordance with Canadian generally accepted auditing standards, our responsibility is to obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College’s internal control.

We have determined the financial statements contain sufficient appropriate audit evidence to provide a basis for our opinion.

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

We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We conduct our audits in accordance with Canadian generally accepted auditing standards. Our audits include consideration of internal control as part of our audit approach in order to determine the audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College’s internal control.

We draw attention in our report to the matters related to the going concern basis of accounting, whether due to fraud or error, and to the matters related to the consolidated financial statements.

We believe that this audit evidence provides a high level of assurance that no material misstatement has been detected. However, future events or conditions may cause the College to cease to continue as a going concern.

Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College’s ability to continue as a going concern. If we conclude that a material uncertainty exists related to events or conditions that may cast significant doubt on the College’s ability to continue as a going concern, we are required to draw attention in our report to the related disclosures in the consolidated financial statements.

Fulfil our other ethical responsibilities in accordance with our relevant ethical requirements that are relevant to our audit of the consolidated financial statements.

The audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The Audit Committee is in receipt of the report of the Independent Auditors and the Management Services Report with respect to the consolidated financial statements of the College for the year then ended.
## Consolidated Statement of Financial Position

**February 28, 2019**

### ASSETS

<table>
<thead>
<tr>
<th>Category</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$13,502,617</td>
<td>$12,630,094</td>
</tr>
<tr>
<td>Temporary investments (note 4)</td>
<td>6,652,496</td>
<td>6,052,317</td>
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<tr>
<td>Accounts receivable</td>
<td>116,103</td>
<td>101,448</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>190,718</td>
<td>180,942</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td>$20,461,936</td>
<td>$18,964,801</td>
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<tr>
<td><strong>Deferred Charges</strong></td>
<td>51,809</td>
<td>65,511</td>
</tr>
<tr>
<td><strong>Other Receivables</strong></td>
<td>3,000</td>
<td>9,000</td>
</tr>
<tr>
<td><strong>Total Other Assets</strong></td>
<td>$20,461,936</td>
<td>$18,964,801</td>
</tr>
<tr>
<td><strong>Capital Assets (note 5)</strong></td>
<td>4,079,628</td>
<td>4,020,336</td>
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<tr>
<td><strong>Total Assets</strong></td>
<td>$24,596,373</td>
<td>$23,059,648</td>
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### LIABILITIES

<table>
<thead>
<tr>
<th>Category</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>$848,177</td>
<td>$1,086,029</td>
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<tr>
<td>Due to other professional bodies (note 6)</td>
<td>5,605,441</td>
<td>4,943,240</td>
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<td>Deferred revenue</td>
<td>6,527,713</td>
<td>5,711,122</td>
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<tr>
<td><strong>Total Current Liabilities</strong></td>
<td>$13,042,305</td>
<td>$11,739,411</td>
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### NET ASSETS

<table>
<thead>
<tr>
<th>Category</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted Funds</td>
<td>$2,930,040</td>
<td>$3,015,942</td>
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<tr>
<td>Operating</td>
<td>2,930,040</td>
<td>3,015,942</td>
</tr>
<tr>
<td>College Place Joint Venture</td>
<td>189,820</td>
<td>166,185</td>
</tr>
<tr>
<td>Invested in Capital Assets</td>
<td>4,079,628</td>
<td>4,020,336</td>
</tr>
<tr>
<td>Internally Restricted</td>
<td>$11,554,068</td>
<td>$11,320,237</td>
</tr>
<tr>
<td>Operating</td>
<td>11,554,068</td>
<td>11,320,237</td>
</tr>
<tr>
<td>Joint Venture Pre-Venture</td>
<td>205,352</td>
<td>306,319</td>
</tr>
<tr>
<td>Contingency Reserve</td>
<td>1,567,325</td>
<td>1,550,801</td>
</tr>
<tr>
<td>Information Technology</td>
<td>136,144</td>
<td>126,851</td>
</tr>
<tr>
<td>Office Renovations</td>
<td>75,350</td>
<td>300,496</td>
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<tr>
<td>HPA Enforcement – Legal</td>
<td>1,743,027</td>
<td>1,614,807</td>
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<tr>
<td>Wellness</td>
<td>97,333</td>
<td>133,982</td>
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<tr>
<td><strong>Total NET Assets</strong></td>
<td>$11,554,068</td>
<td>$11,320,237</td>
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</table>

See notes to consolidated financial statements

### Consolidated Statement of Operations

#### Unrestricted Funds

<table>
<thead>
<tr>
<th>Year Ended</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
</table>

#### Internally Restricted Funds

<table>
<thead>
<tr>
<th>Year Ended</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certification and registration fees</td>
<td>$4,119,264</td>
<td>$5,652,748</td>
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<tr>
<td>Application fees</td>
<td>777,442</td>
<td>680,138</td>
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<tr>
<td>Incorporation, facility inspection and</td>
<td>691,635</td>
<td>567,265</td>
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<tr>
<td>other</td>
<td>181,817</td>
<td>212,375</td>
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<tr>
<td>Interest and miscellaneous</td>
<td>690,490</td>
<td>645,176</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$6,101,204</td>
<td>$5,981,442</td>
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</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Current Year</th>
<th>Previous Year</th>
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</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>4,767,740</td>
<td>4,539,689</td>
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<tr>
<td>General and administrative (note 7)</td>
<td>444,942</td>
<td>348,962</td>
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<tr>
<td>Consulting fees</td>
<td>275,747</td>
<td>270,101</td>
</tr>
<tr>
<td>Committees</td>
<td>263,536</td>
<td>239,033</td>
</tr>
<tr>
<td>Honorariums</td>
<td>209,906</td>
<td>220,235</td>
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<tr>
<td>Professional fees</td>
<td>246,314</td>
<td>142,238</td>
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<tr>
<td>Building occupancy (note 8)</td>
<td>450,552</td>
<td>360,074</td>
</tr>
<tr>
<td>Amortization of deferred charges</td>
<td>13,411</td>
<td>19,623</td>
</tr>
<tr>
<td>Amortization of capital assets</td>
<td>321,039</td>
<td>368,782</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$7,831,321</td>
<td>$6,846,107</td>
</tr>
</tbody>
</table>

See notes to consolidated financial statements

[Consolidated Statement of Financial Position](#)
<table>
<thead>
<tr>
<th>Unrestricted Funds</th>
<th>Internally Restricted Funds</th>
<th>Year Ended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating</td>
<td>Joint</td>
<td>HPA</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Balance, Beginning of Year</td>
<td>$3,015,942</td>
<td>$166,195</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenses for year</td>
<td>677,823</td>
<td>181,577</td>
</tr>
<tr>
<td>For capital asset purchases</td>
<td>(43,898)</td>
<td>–</td>
</tr>
<tr>
<td>Other capital adjustments (note 8)</td>
<td>–</td>
<td>104,819</td>
</tr>
<tr>
<td>Contributions to Joint Venture</td>
<td>(33,432)</td>
<td>33,432</td>
</tr>
<tr>
<td>Interfund transfers</td>
<td>(719,827)</td>
<td>(229,339)</td>
</tr>
<tr>
<td>(85,902)</td>
<td>23,625</td>
<td>59,292</td>
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<tr>
<td>Balance, End of Year</td>
<td>$2,930,040</td>
<td>$189,820</td>
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</tbody>
</table>

See notes to consolidated financial statements.

Consolidated Statement of Changes in Net Assets

<table>
<thead>
<tr>
<th>Year Ended</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 28, 2019</td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td>Operating Activities</td>
</tr>
<tr>
<td>Excess of revenues over expenses</td>
</tr>
<tr>
<td>Items not involving cash</td>
</tr>
<tr>
<td>Amortization of capital assets</td>
</tr>
<tr>
<td>Amortization of deferred charges</td>
</tr>
<tr>
<td>Total</td>
</tr>
<tr>
<td>Changes in noncash working capital</td>
</tr>
<tr>
<td>Accounts receivable</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
</tr>
<tr>
<td>Deferral charges</td>
</tr>
<tr>
<td>Other receivables</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
</tr>
<tr>
<td>Deferral revenue</td>
</tr>
<tr>
<td>Total</td>
</tr>
<tr>
<td>Capital adjustment (note 8)</td>
</tr>
<tr>
<td>Total Cash Provided by Operating Activities</td>
</tr>
<tr>
<td>Cash Provided by Operating Activities</td>
</tr>
<tr>
<td>Investing Activities</td>
</tr>
<tr>
<td>Purchase of investments, net</td>
</tr>
<tr>
<td>Purchase of capital assets</td>
</tr>
<tr>
<td>Cash Used in Investing Activities</td>
</tr>
<tr>
<td>Inflow of Cash</td>
</tr>
<tr>
<td>Cash and Cash Equivalents, Beginning of Year</td>
</tr>
<tr>
<td>Cash and Cash Equivalents, End of Year</td>
</tr>
<tr>
<td>Represented by:</td>
</tr>
<tr>
<td>Cash</td>
</tr>
<tr>
<td>Investment savings accounts</td>
</tr>
<tr>
<td>Total</td>
</tr>
<tr>
<td>Total</td>
</tr>
<tr>
<td>See notes to consolidated financial statements.</td>
</tr>
</tbody>
</table>
College Place Joint Venture

Revenue and expenses from operations of the property situated at 1765 West 8 Avenue, Vancouver, BC, are reported in the College Place Joint Venture fund.

(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 purposes related to the building. This fund is comprised of the Joint Venture’s Repairs and Maintenance Reserve Fund and the College’s College Place Preservation Fund. The Contingency Reserve Fund represents amounts set aside for unanticipated or unbudgeted expenses which are consistent with the policies of the College. Any disbursements from the Contingency Reserve Fund require a special resolution of the Board.

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

The HPA Enforcement – Legal Fund represents amounts set aside to fund legal and related costs for discipline hearings, judicial reviews and prosecution of illegal/unauthorized practice matters, and challenges to registration decisions. The Whistleblower Fund represents amounts set aside to cover a number of possible contingencies, including medical assessments of registrants and continuing education for registrants recovering from medical conditions.

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

(c) Cash and cash equivalents

Cash and cash equivalents includes investment savings accounts and term deposits with a maturity period of three months or less from the date of acquisition or those that are callable at any time.

(d) Amortization

Capital assets are recorded at historical cost less accumulated amortization. Amortization is provided at the following annual rates:

- Building – 25 years straight line
- Office renovations – 25 years straight line
- Office furniture and equipment – 10 years straight line
- Computer equipment – 3 years straight line
- Office Place Joint Venture – 25 years straight line
- Office furniture and equipment – 10 – 20% declining value

Estimated useful lives for capital assets are based on expected years of benefit, or on periods of useful life if the expected benefit is shorter than 20 years.

(e) Impairment of property and equipment

Capital assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amounts of these assets exceed their estimated fair value.

(f) Revenue recognition

(i) Certification and registration fees are recognized as revenue in the period to which they relate. Deferred registration fees are recorded as accounts receivable or deferred revenue.

Revenue is recognized as revenue when services have been performed and billed.

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

(iii) Certification, facility inspection and other revenues include incorporation fees, facility inspection fees, administrative 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 deferred revenue.

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

(g) Use of estimates

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

(h) Deferred charges

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

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

The College’s financial assets that are exposed to credit risk consist of cash and cash equivalents, accounts receivable, other receivables and temporary investments. The risk associated with cash and investments is minimized as cash and investments are placed with major financial institutions and an insured credit union. The risk associated with accounts receivable is minimal given the College’s history of collecting substantially all of its outstanding accounts receivable within 30 days.

(b) Interest rate risk
Interest rate risk consists of two components:

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

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

4. TEMPORARY INVESTMENTS

The investments consist of guaranteed investment certificates and money market mutual funds held at a chartered bank and an insured credit union. The fixed income investments earn interest at 0.75% to 2.23% (2018 – 1.20% to 2.21%) per annum and mature July 17, 2019 to April 5, 2020.

5. CAPITAL ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Accumulated Amortization</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>2018</td>
</tr>
<tr>
<td>Land</td>
<td>$1,223,550</td>
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<tr>
<td>Building</td>
<td>2,016,820</td>
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<tr>
<td>Office</td>
<td>423,467</td>
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<tr>
<td>Office furniture and equipment</td>
<td>306,757</td>
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<tr>
<td>Computer equipment</td>
<td>93,014</td>
</tr>
<tr>
<td>Total</td>
<td>$4,079,628</td>
</tr>
</tbody>
</table>

6. DUE TO OTHER PROFESSIONAL BODIES

The amounts due to other professional bodies represent fees collected on behalf of the British Columbia Dental Association and grants payable to the Canadian Dental Regulatory Authorities Federation and the Commission on Dental Accreditation of Canada in furtherance of national initiatives in support of the College’s regulatory mandate. These amounts are unsecured, non-interest-bearing and remitted to these professional bodies once per year.

7. GENERAL AND ADMINISTRATIVE EXPENSES

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electronic transaction costs</td>
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<td>$276,158</td>
</tr>
<tr>
<td>Office</td>
<td>220,228</td>
<td>202,077</td>
</tr>
<tr>
<td>Printing and publications</td>
<td>44,311</td>
<td>44,028</td>
</tr>
<tr>
<td>Equipment repairs and maintenance</td>
<td>25,163</td>
<td>30,065</td>
</tr>
<tr>
<td>Staff development</td>
<td>14,762</td>
<td>15,912</td>
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<tr>
<td>Miscellaneous</td>
<td>–</td>
<td>13,975</td>
</tr>
<tr>
<td>Total</td>
<td>$886,495</td>
<td>$879,591</td>
</tr>
</tbody>
</table>
The College Place Joint Venture was formed to own and operate the property situated at 1765 West 8 Avenue. The title to this property is held in trust by 1765 West 8 Avenue Holdings Ltd. The Joint Venture provides premises for the College and the 30% investor, the College of Pharmacists of British Columbia (“CPBC”). The Joint Venture also rents space in the building to third parties.

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

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<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Entire Amount</td>
<td>College’s 70%</td>
</tr>
<tr>
<td></td>
<td>4,671,586</td>
<td>4,894,286</td>
</tr>
<tr>
<td></td>
<td>3,270,110</td>
<td>3,426,000</td>
</tr>
<tr>
<td></td>
<td>($115,366)</td>
<td>($111,435)</td>
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<tr>
<td></td>
<td>5,136,114</td>
<td>5,277,303</td>
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<td>53,203</td>
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</table>

The cash requirements of the Joint Venture are met through cash calls as required from the College and CPBC. Excess cash is distributed to the College and CPBC as cash flow permits.

Because each investor’s proportionate share of space occupied in the building is not consistent with their proportionate interest in the Joint Venture, the difference between the share of occupied space and interest in the Joint Venture of $104,819 (2018 - $116,360) is accounted for as a capital adjustment to the Operating Fund in the consolidated statement of changes in net assets.

Complaints
Dr. Meredith Moores* Acting Director of Professional Practice
Dr. Phil Buer Director of Compliance
Dr. Yi-Chieh Lin Compliance Officer
Dr. Steven Bear Complaint Investigator
Dr. Stacey Stryker Complaint Officer
Rachel Gallo Regulatory Compliance Officer

Legal
Joyce Johner* General Counsel

*Member of management team