



NEWFOUNDLAND & LABRADOR DENTAL BOARD 2022 ANNUAL REPORT

Board Meetings

In 2022 the Board held meetings on January 12th, April 27th, July 9th and AGM July 9th.

Dental Board Membership:

Dr. Linda Blakey	Chair
Dr. Sneha Abhyankar	Vice Chair
Dr. Sheldon Best	Dentist
Dr. Paul Hurley	Dentist
Dr. Patrick Snow	Dentist
Mr. Craig Finch	Registered Dental Technician
Mrs. Joan Lamswood	Public Representative
Mrs. Paula Parsons	Registered Dental Assistant

Registration and Licensing as of January of 2021 and 2022

	2021	2022
General Dentists	205	197
Specialists	31	33
Dental Assistants	301	304
Dental Technicians	26	25

Financial Report

2022 saw the return to regular fee structures that had been reduced in response to Covid 19 pandemic. The overall expenses and revenues will show a reduction also since the Board had turned over the contract for technical surveys and inspections to the Newfoundland and Labrador Dental Association. Biolantic Services will continue to have access to same equipment as provided by the Board. The audit of the 2021 year included the recommendation for secondary oversight of expenses and a secondary signing on cheques and the Board has agreed to look towards those possibilities in 2023.

Board Membership

In December the Board welcomed two new members Dr. Sheldon Best and Dr. Patrick Snow. We would like to express our thanks to Dr. Jerome Johnson and Dr Marina Sexton for their years of service to the

Board. The Board also lost another fine member when Mr. Martin Harty advised the Board he was no longer able to meet a commitment as a public member.

Mandatory Continuing Education

The Continuing Education Committee released new guidelines for the next 4 year cycle which includes some amendments but like the last audit will include all registrants. The IT Consultant has been commissioned by the Board to bring all registrants under on- line registration in the near future. This should be a significant undertaking requiring patience by all concerned.

Commission on Dental Accreditation of Canada (CDAC)

Currently the CDAC accredits dentistry, dental specialties, dental hygiene, dental assisting, GPR, AEGD, hospital services, and military clinics. DRAs funding to CDAC covers approximately 80% (\$650,000) of the costs of dentistry, specialties, GPR, AEGD, hospital services. Some DRAs, NLDB included, cover costs for dental assisting. 2022 was the year that CDAC focussed its efforts on becoming an independent body following its report of a Governance Review Steering Committee in June of 2022. The goal was for independence in 2023.

Standards of Practice

The Board appointed a Working Group on Botox to address the existing Botox Guidelines with the goal of developing a Standard of Practice for Botox and other Neuromodulators in 2023. The Board acknowledges the contribution of the PDBNS in the development of their Standard of Practice for Neuromodulators and other Esthetics Therapeutics. The draft of Standard of Practice no.7 will be before the Board for approval in 2023.

The Board plans to next address the Guidelines for Sedation and General Anesthesia for advancement to a Standard of Practice. A working group will be formed to do the preliminary review of existing Standards and Guidelines.

Complaints Authorization Committee Report

1. A denture wearer was uncomfortable with new denture and requested Board assistance in getting a refund. It was explained to the patient that the Board does not address problems such as compensation and refunds. The patient was advised to go back to dentist to address the problem. The dentist did try to address the problem unsuccessfully and offered a refund of the cost to the insurer for the service on the return of the denture. The Complainant refused and wanted a new denture first. The Complainant no longer maintained his insurance once he got the denture and did not agree that the insurer be reimbursed. The CAC saw this as a problem between the two parties to work out and took no further action.
2. A patient complained that because of orthodontic work done 10 years earlier she would need more orthodontic work to address an on-going tongue thrust problem. All records pertaining to previous work and her present orthodontic status were evaluated and the Committee found no

cause for undermining the previous orthodontics as the patient was advised at that time of its limitations. The CAC dismissed the allegation.

3. A patient undergoing nonessential crown and bridge treatment in the maxillary anterior region complained that the work took too long to finish and requested a refund and payment for remedial work if needed. The dentist had not promised any particular time-line and had not been advised the patient planned to make a quick exit from the province. The Complainant's father who lived out of province had paid all the costs. The Respondent made some arrangement with the father in order to get closure of the matter. The CAC took no further action as it did not deem this a disciplinary matter.
4. A patient looked to the Board for compensation as he felt the dentist should have advised him that MCP did not cover his wisdom teeth removal in hospital. His point was he was getting insurance soon and could have waited for that to kick in for payment. His assumption on MCP was incorrect but the CAC counselled the Respondent to establish a more firm and explanatory payment policy. The CAC noted that the Respondent did make a reduction in his fee.
5. A Complainant claimed the dentist caused long standing problems for her because according to her he had given her Demerol along with a local anesthetic. She contented the Demerol was the cause for months of unexplained symptoms. According to the Complainant the police had come to her for some reason and told her the dentist had given her this Demerol. A review of her dental record showed no evidence she had been given Demerol. She was given a local anesthetic of longer duration. The CAC dismissed the allegation.
6. A difficult patient was referred for treatment. Once the patient presented at the second dentist they were uncooperative under nitrous oxide and the parents/ guardians wanted him put asleep as that was what they believed would happen. Eventually, through the effort of the dentist, the patient was brought to the hospital to have the work done two days later by another practitioner. The original referral had not said that general anesthesia was requested. The second dentist was only in a position to offer nitrous /oral sedation at that time. The second dentist did try to get the patient into the hospital the same day but the hospital was over booked. Eventually he did get hospital time the next day, but the parent of the patient refused to have the patient treated by the second dentist. Eventually, another dentist agreed to add the patient to their list the following day. Unfortunately, the issue of poor communication between dental offices in the province leads to misunderstandings on available services. Parents and care givers are often of the opinion you can do either sedation or GA on any day. The CAC counselled the dentist to make great efforts to have all staff educate parents and communicate with referring dental offices on the importance of a proper referral.
7. A patient complained when he was charged a different fee for an extraction that in his opinion was similar to one done for his daughter. The patient provided information from both offices and the Registrar, seeing the information, suggested there was a discrepancy in billing and advised the

patient of the difference. The patient was advised to go back to his dentist's office with the information provided and thereafter the issue was resolved.

8. A patient who on the waiting list for a hip replacement was advised by the dentist that if that was the case a dental clearance would be required. The dental clearance resulted in several of the patient's teeth being removed. The patient, a year later, claimed that only a single extraction should have been done not the number advised. The patient was advised of dental problems six months before but had not acted on that advice long before the medical issue arose. The year following the extractions the patient had trouble with wearing a denture because there had not been any pre-prosthetic assessment or adjustment. The Complainant was now blaming the dentist who had not seen the patient after the medical clearance and the patient had gone directly to the denturist. The CAC was of the opinion that since the Complainant never returned after the clearance there was no fault with the dentist who was never approached concerning any pre-prosthetic preparation. The CAC dismissed the allegation.
9. A patient complained when he went to a dentist for removal of teeth over which a denture had been constructed. Most of those teeth were removed which had gone undiagnosed but the patient complained that not all teeth were properly removed. He went to another dentist later to finish the uncompleted work which gone undiagnosed by the first dentist. The first dentist had done two periapical radiographs (both undiagnostic as presented to the committee) while the second dentist did take a Panorex to identify the problem. The First dentist was given a CAUTION that when looking at removal of teeth for a full clearance a Panorex should be the standard for proper diagnosis.
10. A patient undergoing endodontic treatment on an upper right canine accidentally injected hypochlorite into the soft tissues beyond the apex. The dentist immediately sought the advice of an Endodontist but eventually the patient arrived at the HSC and came under the care of an Oral Surgeon who monitored the patient's progress until he was able to see an Endodontist. The CAC reviewed the case and researched the hypochlorite issue which was found it to be rare. It was the opinion of the CAC that the dentist deserved a sanction because the Committee believed the Respondent engaged in aggressive use of the hypochlorite, a toxic substance to soft tissue. Either the improper injection or improper manipulation was the likely cause of the accident. While an open apex could have been a factor if it existed, the report of the Endodontist confirmed a normal apex. The CAC therefore gave the Respondent a CAUTION as having engaged in conduct deserving of sanction.
11. A patient undergoing endodontic treatment by a general dentist had problems when in treating an upper first molar the dentist was unable to locate one canal. The patient had been referred by another general dentist. The patient was later referred to an Endodontist for remedial care and finding either a fracture or another canal. The patient requested an alternative dispute resolution for a refund. At the same time the Complainant had filed a statement of claim against the dentist and was apparently successful. The dentist settled the statement of claim and the CAC saw no reason for ADR. The dentist had advised the patient earlier at the time they completed their efforts to fill the tooth that there was a possible fourth canal, but the Complainant wanted the

Respondent to finish it. The CAC counselled the Respondent that before finishing, was the time to consult with a specialist on the missing canal, despite the patient's wish.

Nos. 12 & 13 are on-going Investigations.

12. A patient was referred to a dentist by a dental hygienist at the request of the Complainant who did not appear to have a regular dentist. On receiving all information, the CAC concluded that the final outcome of this complaint could be affected by a specialist's report on the status of the endodontic treatment. Otherwise, there is a concern about what constitutes a dental referral.
13. A 3 year-old patient was referred from a Labrador dental office to the Janeway because of the child's uncooperative behaviour. Once at the Janeway the child was treated under nitrous sedation. This case is still under investigation.

NEWFOUNDLAND & LABRADOR DENTAL BOARD

Financial Statements

Year Ended December 31, 2022

NEWFOUNDLAND & LABRADOR DENTAL BOARD

Index to Financial Statements

Year Ended December 31, 2022

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 8

INDEPENDENT AUDITOR'S REPORT

To the Members of Newfoundland & Labrador Dental Board

Opinion

I have audited the financial statements of Newfoundland & Labrador Dental Board (the Organization), which comprise the statement of financial position as at December 31, 2022, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Organization in accordance with ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

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Independent Auditor's Report to the Members of Newfoundland & Labrador Dental Board *(continued)*

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

St. John's, NL
June 29, 2023



Brian T. Scammell Professional Corporation
Chartered Professional Accountant

NEWFOUNDLAND & LABRADOR DENTAL BOARD
Statement of Financial Position
December 31, 2022

	2022	2021
ASSETS		
CURRENT		
Cash	\$ 394,496	\$ 342,776
Marketable securities	1,157,330	1,096,002
Accounts receivable	1,540	24,034
Interest receivable	17,118	-
Prepaid expenses	2,689	13,358
	\$ 1,573,173	\$ 1,476,170
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 11,780	\$ 20,253
Deferred income	325,693	308,349
	337,473	328,602
NET ASSETS	1,235,700	1,147,568
	\$ 1,573,173	\$ 1,476,170

ON BEHALF OF THE BOARD

_____ Director

_____ Director

See notes to financial statements

NEWFOUNDLAND & LABRADOR DENTAL BOARD**Statement of Revenues and Expenditures****Year Ended December 31, 2022**

	2022	2021
REVENUES		
Licensing fees and penalties	\$ 361,677	\$ 277,901
Investments	23,698	6,259
Radiation surveys	12,167	70,571
Discipline hearing penalty	658	25,500
	398,200	380,231
EXPENDITURES		
Salaries, wages and benefits	151,097	145,499
Rent	55,728	52,660
Travel and meeting - local	19,590	10,037
Insurance	14,642	15,012
Professional fees	13,948	14,379
Computer consulting fees	13,530	10,252
Radiation inspections	11,125	70,826
Grants	8,043	7,280
Office supplies and postage	6,640	9,283
Telephone	4,684	4,417
Disciplinary/investigations	3,018	51,220
Equipment purchases	2,883	2,371
Miscellaneous	2,475	1,388
Courier	1,520	1,367
Printing	733	528
Interest and bank charges	412	286
	310,068	396,805
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 88,132	\$ (16,574)

See notes to financial statements

NEWFOUNDLAND & LABRADOR DENTAL BOARD
Statement of Changes in Net Assets
Year Ended December 31, 2022

	2022		2021
NET ASSETS - BEGINNING OF YEAR	\$ 1,147,568	\$	1,164,142
EXCESS OF REVENUES OVER EXPENDITURES	88,132		(16,574)
NET ASSETS - END OF YEAR	\$ 1,235,700	\$	1,147,568

See notes to financial statements

NEWFOUNDLAND & LABRADOR DENTAL BOARD
Statement of Cash Flows
Year Ended December 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenditures	\$ 88,132	\$ (16,574)
Changes in non-cash working capital:		
Accounts receivable	22,494	(7,241)
Interest receivable	(17,118)	9,766
Prepaid expenses	10,669	(8,992)
Accounts payable	(8,473)	8,240
Deferred income	17,344	70,279
	24,916	72,052
Cash flow from operating activities	113,048	55,478
INVESTING ACTIVITIES		
Purchase of marketable securities	(876,748)	(681,278)
Proceeds on disposal of marketable securities	822,000	750,000
Interest earned on marketable securities reinvested	(6,580)	-
Cash flow from (used by) investing activities	(61,328)	68,722
INCREASE IN CASH FLOW	51,720	124,200
Cash - beginning of year	342,776	218,576
CASH - END OF YEAR	\$ 394,496	\$ 342,776

See notes to financial statements

NEWFOUNDLAND & LABRADOR DENTAL BOARD

Notes to Financial Statements

Year Ended December 31, 2022

1. PURPOSE OF THE ORGANIZATION

Newfoundland & Labrador Dental Board (the "Organization") is incorporated under the Corporations Act as a corporation without share capital that operates to protect the public and to administer the licensing of dental professionals in the Province of Newfoundland and Labrador. The Board is exempt from income taxes under Section 149 (1) of the Income Tax Act due to its not-for-profit nature.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Cash and cash equivalents

The Board's policy is to present bank balances and investments with a maturity period of three months or less from the date of acquisition under cash and cash equivalents.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, investments in equity instruments that are quoted in an active market are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Capital assets

Capital assets are recorded as expenses in the year they are acquired.

Revenue recognition

Newfoundland & Labrador Dental Board follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Licensing fees and penalties and interest revenue are recognized as earned and when collection is reasonably assured.

Contributed services

Volunteers contribute a significant amount of their time each year. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

Leases

Leases are classified as either capital or operating leases. Rental payments under operating leases are expensed as incurred.

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NEWFOUNDLAND & LABRADOR DENTAL BOARD

Notes to Financial Statements

Year Ended December 31, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

3. FINANCIAL INSTRUMENTS

The Organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Organization's risk exposure and concentration as of December 31, 2022.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization is exposed to credit risk. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Organization has a significant number of parties whom they bill which minimizes concentration of credit risk.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Board is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The Board is exposed to interest rate risk primarily through its investments. In seeking to minimize the risks from interest rate fluctuations, the Board manages exposure by seeking professional investment advice.

Unless otherwise noted, it is management's opinion that the Organization is not exposed to significant other price risks arising from these financial instruments.

4. LEASE COMMITMENTS

The Board entered into a lease for office space on October 1, 2021 for a period of five years. The approximate annual rent to the end of the lease term, exclusive of HST, is as follows:

2023	\$	53,432
2024		53,433
2025		53,434
2026		40,073
		<hr/>
	\$	200,372