

NEWFOUNDLAND & LABRADOR DENTAL BOARD

2017 Annual Report

Board Meetings:

In 2017 the Board held regular meetings September 20, 2017 and November 14, 2017.

Dental Board Membership:

Dr. Harry Simms	Chair - Dentist
Dr. Sneha Abhyankar	Vice- Chair -Dentist
Dr. Tony Bloom	Dentist
Dr. Jerome Johnson	Dentist
Dr. Robert Sexton	Dentist
Mrs. Paula Parsons	Registered Dental Assistant
Mr. Craig Finch	Registered Dental Technician
Mrs. Joan Lamswood	Public Representative
Mr. Martin Harty	Public Representative

REGISTRATION AND LICENSING as of January of 2016 and 2017

	2016	2017
General Dentists	185	183
Specialists	27	28
Dental Assistants	236	258
Dental Technicians	34	36

Financial Report

2017 saw a generally balanced report for the year with again no fee increases required. The contract in place with Biolantic Services ended Dec 2017 and the intention for 2018 is to renew and add to it. The Finance Committee must decide how the new contract will affect dental offices financially. The proposal to the Board will address QC/QA in offices outfitted for medical gases and IV sedation. Given the present culture this seems most appropriate.

There will be increased travel costs to the Board this year because of the new governance structure of CDRAF which will meet four times a year rather than twice a year. Additional costs could arise from the proposed committee structure under the new Prescription Monitoring Program.

Election Report 2017

In June the Board welcomed Dr. Bob Sexton as a new member. His election brought the Board back to its required quorum following the premature loss of Dr. Peter Sefanuto in late 2016. Because of the limited majority of dentists on the Board re-establishing a quorum can be difficult.

Board Activities 2017

Bill 25 Prescription Monitoring Program

The Act was proclaimed with Regulations to be in place by June 2018. Drafted terms of Reference for a Consultants Committee and for an Advisory Committee have been presented to the members of the Steering Committee. There will possibly be Board representation on both committees and the Advisory Committee may require invitation to the NLDA on certain occasions.

Sedation /General Anesthesia

Presently is receiving national, international and local attention. CDRAF has taken the project of coordinating all provincial guidelines into one document. Going along with this is the Board's intention to inspect office facilities and dental records governing various applications. Our guidelines state a permit is required for some modalities but this has never been enforced by previous legislation. Our new by-laws should be able to do this. For some this will mean an annual permit.

CDRAF (Canadian Dental Regulatory Authorities Federation)

Previously in this report CDRAF has been mentioned. In late 2017 the new governance structure was introduced in October but by December unfortunately the Executive Director resigned for greener pastures. Good fortune brought us Dr. Jack Gerrow who had recently retired after a long stay as Registrar of the National Dental Examining Board. The Board of the CDRAF now is constituted of ED - Dr. Gerrow and the 10 provincial Registrars. Meetings for the Board are planned for February, June, August and October 2018. There will be a General Assembly in October when representatives from DRAs will meet with the Board for an AGM.

Choosing Wisely

The Canadian Association of Hospital Dentists has produced a list of recommendations for dentists. All recommendations are provided with a rationale and are evidenced based.

The list includes topics such as :

- * use of opioids
- * use of antibiotics
- * prescribing of radiographs
- * replacing old fillings
- * removing mercury fillings

Registered Dental Assistants and Dental Technicians

With the 2017-2020 CE cycle now open for the first time dental technicians are included.

At the 2017 DARA meeting in Ottawa a project drafted by a working group was initiated to standardize Post Graduate Training programs for the Ortho and Restorative Modules. DARAs also agreed to an undertaking to rationalize and recognize movement of RDAs from another jurisdiction with qualifications generally not yet recognized in the receiving jurisdiction.

Standards of Practice

2017 saw the drafting of standards of practice as authorized in the Dental Act 2008 for the Dental Practice, The Dental Referral, The Dental Consultation and The Dental Collaboration. Anticipate these to be passed in 2018 along with some others.

Complaints Authorization Committee

2017 - Resolved Complaints

1. Patient's mother complained that the insurer would not honor claim previously approved because the codes were changed from a higher fee to a lower price code. Dental office agreed to resubmit with an explanation to the insurer and if they still refused to pay would write off the claim. Having not heard back, the assumption was that the matter was settled. However the mother was not pleased with the attitude of the staff who she felt were abusive in addition to not allowing her to discuss the situation with the dentist. In matters such as this, dental offices should remember that the patient or guardian have rights to be respected. The result was mediated by the Registrar.
2. Patient complained they were unhappy with the esthetic result of new crowns on implants. The Committee felt the dentist had done his best and felt the patient expected too much, given the various limitations the case presented. The Committee felt the dentist had worked hard to satisfy the patient and dismissed the complaint.
3. Patient complained that following a previous extraction of an upper first molar they required bone grafting to facilitate orthodontic procedures. The Committee did not see fault with the dentist as the removal was surgical in nature where a failed endodontic procedure done elsewhere had been a difficulty he did not cause. Patient claims the dentist said it would be an easy removal. The Committee did not accept this as proof or evidence of poor dentistry but if it was said, it was to reassure the patient he would do his best to make it as easy as possible. The case was dismissed.
4. Patient complained of failed endo and crown and bridge work that was done in the previous three years. The Committee found incomplete endo with a post perforation and over preparation of abutments. The Committee felt the FPD had heavy occlusion which was also a contributing

factor to its failure. The Committee found reasonable cause for sanctioning and required the dentist to undergo retraining in endodontics and fixed prosthesis before any further work in that field. The dentist agreed to follow the requirement of the Committee.

5. Patient complained that the dentist was negligent in his treatment of a tooth that later abscessed. Investigation found that the tooth had deep restoration and had been previously found suspicious by another dentist several years before. The Committee did not feel the dentist was guilty of conduct deserving of sanction and dismissed the complaint.

6. The Registrar received a complaint from a parent about issues relating to insurance coverage, the predetermination acceptance, co-payments having been paid and the receipt of a bill two months later which the complainant felt was unfair. The complaint protocol was not followed in that the complaint must be signed and the complainant was advised to do so. They did not; and so there was no further action. This is not a dismissal or closed complaint but unless proper protocol is followed it could be seen as prejudicial on the part of the Board to act.

7. A parent complained about the treatment of her daughter and the attitude of workers at an Orthodontic office. On investigation and review of the information provided, the Committee was not convinced there was enough evidence to find a reasonable cause for further action on the allegation made. The Orthodontist refunded all monies as the relationship was dissolved appropriately. The patient's treatment was followed up with another Orthodontist.

8. A patient complained that having presented for emergency care, the dentist failed to meet a reasonable standard of care by not aggressively treating a severe infection which quickly deteriorated into severe facial swelling, pain, lethargy and nausea that was only remedied with extraction by another practitioner. The Committee found that the responding dentist should have been more aggressive in their approach and should have had a more frequent follow up protocol than they did. The Committee issued a Caution to that effect. A practitioner must **make** frequent contact with patients who present with serious infections of a dental nature and if unsure seek assistance to see that infections are controlled quickly.

9. Patient complained about treatment received from an associate. The complainant was also unhappy with the response of the principal dentist to his issues. The complaint stemmed from the incorrect diagnosis as to the source of the patient's pain that had been localized to two teeth. The patient did sign for removal of a tooth that the associate considered the most likely candidate for the source of the problem. The tooth selected did in the opinion of the Committee have a very poor prognosis. Unfortunately, it was the wrong tooth despite the appearances of being the likely tooth. The preserved tooth could be salvaged with an endodontic treatment but it was not functional and required considerable prosthetic intervention at that. The Complainant was unwilling to accept these findings of the Committee. The Committee did agree that the patient deserved an apology for the incorrect removal of the tooth but it did not find reasonable grounds

that either the principal or the associate had engaged in conduct deserving of sanction and dismissed the complaint.

10. The Registrar received a letter from an anonymous general dentist regarding an advertisement on a Facebook site. The Registrar did address the matter with the respondent who was told that they had no approval from the Board and that the advertisement did not meet the rules of advertising and was misleading. The resultant mediation of the allegation did not warrant referral to the Complaint Authorization Committee as a complaint.

11. The Registrar received a complaint from a patient who had a minor fracture of a tooth following restoration. The Committee determined that although unfortunate, that hairline fractures are often undetectable at the time of restoration often leading to further loss of tooth structure or loss of a tooth which happened in this case. The Committee concluded therefore that there were not reasonable grounds that the respondent engaged in conduct deserving of sanction and dismissed the allegation.

12. The Complaints Authorization Committee met on two occasions to discuss an allegation by a patient who first said she did not want to make a formal complaint. But despite the efforts of the Registrar to mediate; the patient was unable to agree to address the failed restoration in question in an amicable fashion with the dentist. The Registrar had an independent dentist review the status of the patient's dental health which supported only that a restoration needed replacement, nothing more. The patient was not a cooperative one, and resistant to being properly examined, which was unwise on the part of the dentist and many issues were then neglected. Initially during a holiday period the dentist was away without a backup call system. It did not appear to measurably matter to the issue at hand but gave the patient another allegation despite their own repeated failure to address their dental needs properly. The Committee did find that when restorations fail in a short time, replacement should be the norm at no cost unless the possibility has been addressed with the patient. The respondent agreed to pay for the replacement. The Committee found the complainant to have had an aggressive attitude, (also noted by the independent dentist). The Committee questioned whether the complainant really wished to resolve their complaint in a reasonable manner. The Committee therefore did not find reasonable grounds existed that the dentist had engaged in conduct deserving of sanction and dismissed the allegation. The Committee noted that the dentist provided restitution and that was accepted by the complainant.

Unresolved Complaints 2017 – Further Action

1. Complaint involving series of failed implants has had a preliminary report of a finding of the CAC that the respondent did not properly diagnose the placement of implants thus leading to their failure and their loss or removal. The Committee is still investigating the matter and the dentist must meet with the Committee for counselling on future practice in implant dentistry.

2. A complaint against a dentist who failed to treat infection in an aggressive manner brought a Caution from the Committee and also failure of crown and bridge work a period of monitoring.

Resolved Complaints 2016 - 2017

1. A period of monitoring ended for a dentist who was being monitored for their referral system. Because the dentist was found to be in proper compliance, the Committee reduced the period of monitoring from two years to one year.

2. A dentist previously restricted has had the restriction lifted and reinstated to full licensure with regard to that restriction.

NEWFOUNDLAND & LABRADOR DENTAL BOARD
Financial Statements
Year Ended December 31, 2017

NEWFOUNDLAND & LABRADOR DENTAL BOARD

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Year Ended December 31, 2017

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INDEPENDENT AUDITOR'S REPORT

To the Directors of Newfoundland & Labrador Dental Board

I have audited the accompanying financial statements of Newfoundland & Labrador Dental Board, which comprise the statement of financial position as at December 31, 2017 and the statements of revenues and expenditures, changes in net assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.


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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of Newfoundland & Labrador Dental Board as at December 31, 2017 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

St. John's, NL
June 28, 2018


Brian T. Scammell Professional Corporation
Chartered Professional Accountant

NEWFOUNDLAND & LABRADOR DENTAL BOARD

Statement of Financial Position

December 31, 2017

	2017	2016
ASSETS		
CURRENT		
Cash	\$ 287,054	\$ 291,217
Marketable securities (<i>Market value \$993,202; 2016 \$860,214</i>)	993,202	860,214
Accounts receivable	9,105	40,616
Prepaid expenses	2,692	4,367
	\$ 1,292,053	\$ 1,196,414
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 14,034	\$ 11,366
Deferred income	299,183	304,769
	313,217	316,135
NET ASSETS	978,836	880,279
	\$ 1,292,053	\$ 1,196,414

ON BEHALF OF THE BOARD

_____ Director

_____ Director

NEWFOUNDLAND & LABRADOR DENTAL BOARD**Statement of Revenues and Expenditures**

Year Ended December 31, 2017

	2017	2016
REVENUES		
Licensing fees and penalties	\$ 344,715	\$ 331,417
Radiation surveys	9,533	66,373
Investment income	7,962	7,008
	362,210	404,798
EXPENDITURES		
Salaries, wages and benefits	80,793	72,562
Rent	56,641	59,123
Registrar's stipend	39,997	40,000
Grants	15,348	9,101
Travel and meeting - out of province	12,455	12,078
Radiation surveys	11,407	79,147
Computer consulting fees	8,484	4,476
Insurance	8,446	7,292
Travel and meeting - local	7,732	10,795
Office supplies and postage	6,807	6,998
Professional fees	4,770	5,917
Telephone	4,274	3,452
Equipment rentals	2,422	1,740
Courier	1,613	1,876
Miscellaneous	1,239	90
Printing	935	622
Interest and bank charges	290	494
Legal fees	-	4,070
Office inspection	-	8,525
	263,653	328,358
EXCESS OF REVENUES OVER EXPENDITURES	\$ 98,557	\$ 76,440

NEWFOUNDLAND & LABRADOR DENTAL BOARD

Statement of Changes in Net Assets

Year Ended December 31, 2017

	2017	2016
NET ASSETS - BEGINNING OF YEAR	\$ 880,279	\$ 803,839
EXCESS OF REVENUES OVER EXPENDITURES	98,557	76,440
NET ASSETS - END OF YEAR	\$ 978,836	\$ 880,279

NEWFOUNDLAND & LABRADOR DENTAL BOARD**Statement of Cash Flow****Year Ended December 31, 2017**

	2017	2016
OPERATING ACTIVITIES		
Excess of revenues over expenditures	\$ 98,557	\$ 76,440
Changes in non-cash working capital:		
Accounts receivable	31,511	(31,533)
Accounts payable	2,668	(7,435)
Deferred income	(5,586)	11,162
Prepaid expenses	1,675	(4,367)
Wages payable	-	(2,127)
	30,268	(34,300)
Cash flow from operating activities	128,825	42,140
INVESTING ACTIVITIES		
Proceeds from sale of marketable securities	-	130,000
Marketable securities	(132,988)	(182,008)
Cash flow used by investing activities	(132,988)	(52,008)
DECREASE IN CASH FLOW	(4,163)	(9,868)
Cash - beginning of year	291,217	301,085
CASH - END OF YEAR	\$ 287,054	\$ 291,217
CASH FLOW SUPPLEMENTARY INFORMATION		
Interest received	\$ -	\$ -
Interest paid	\$ 290	\$ 494
Income taxes paid	\$ -	\$ -

NEWFOUNDLAND & LABRADOR DENTAL BOARD

Notes to Financial Statements

Year Ended December 31, 2017

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 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 (ASNFPPO).

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.

(continues)

NEWFOUNDLAND & LABRADOR DENTAL BOARD

Notes to Financial Statements

Year Ended December 31, 2017

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 Board 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 Board's risk exposure and concentration as of December 31, 2017.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Board 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 Board has a significant number of parties to 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. In seeking to minimize the risks from interest rate fluctuations, the Board manages exposure through its normal operating and financing activities. The Board is exposed to interest rate risk primarily through its investments.

4. CONTINGENT LIABILITY

The Board has been named as a defendant in a legal claim. Neither the possible outcome nor the amount of loss, if any, can be reasonably estimated as at December 31, 2017. No provision with respect to this claim has been made in these financial statements.

NEWFOUNDLAND & LABRADOR DENTAL BOARD

Notes to Financial Statements

Year Ended December 31, 2017

5. LEASE COMMITMENTS

The Board entered into a lease for office space on September 9, 2016. The approximate annual rent to the end of the lease term is as follows:

	\$
2018	52,404
2019	52,404
2020	52,404
2021	39,303

6. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.