

NEWFOUNDLAND & LABRADOR DENTAL BOARD

2018 ANNUAL REPORT

Board Meetings

In 2018 the Board held regular meetings February 3, May 9, and October 20 and AGM for 2017 February 3, and October 20, 2018 AGM.

Dental Board Membership:

Dr. Harry Simms	Chair
Dr. Jerome Johnson	Vice Chair
Dr. Tony Bloom	Dentist
Dr. Robert Sexton	Dentist
Dr. Marina 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 2017 and 2018

	2017	2018
General Dentists	183	190
Specialists	28	29
Dental Assistants	258	271
Dental Technicians	36	35

FINANCIAL REPORT

In 2018 the Newfoundland and Labrador Dental Board determined that it was appropriate to address a policy on internally restricted net assets (reserve fund) in order to ensure financial stability and to provide funds for identified expenditures in the certain areas; such as, cash flow problems for optimal timing of purchases, salary continuity and overtime expenses. Also, a reserve to meet changes in government or regulatory policy obligations, and finally funding for Board initiatives or other sourced initiatives for which the Board may be expected to accept responsibility.

2018 again saw no fee increase for registrants either for licensing or letters of standing. A new contract was signed with Biolantic services which now will include the inspection of vital monitors, nitrous oxide machines and infusion pumps all of which are mandatory requirements. There is also an optional inspection service for sterilizers. The fee structure for these services remain the responsibility of each clinic with the Board continuing to pay travel costs during the survey period.

The estimated costs for the Board for this survey was approximately \$20,000. As it is all Board equipment used in the surveys there is also a maintenance cost required from time to time with repairs and calibration of the equipment.

As reported in 2017 there were greater travel costs to the Board in 2018 for travel to CDRAF meetings under the new governance model where provincial registrars became the new executive of CDRAF.

No costs have arisen from the Prescription Monitoring Program.

There was a slight increase in salaries and the registrar's position became an employment agreement contract rather than a stipend.

ELECTIONS 2018

In June 2018 the Board welcomed Dr. Marina Sexton as a new member.

BOARD ACTIVITIES 2018

PRESCRIPTION MONITORING ACT

Legislation with an Act and Regulations were in place by June, but it has been quiet since then with most efforts made with registering dentists. Dr. Adrian Power was appointed to the Consultants Committee but to date no further action by Committee appears to have taken place.

STANDARDS OF PRACTICE

The Board has been working on a draft document for by-law "Clinic Facilities Standard". Some minor revisions will be undertaken before final approval. As experienced by OHS and the Board identification of a determination of what constitutes a clinic is problematic in the age of increased health and safety concerns.

REGISTERED DENTAL ASSISTANTS AND TECHNICIANS

The Board has agreed to an undertaking by the National Dental Assisting Examination Board and the Canadian Dental Assistants Association to conduct a National Occupational Analysis for Dental Assisting in 2019. The Board has committed support of \$2 a Registered Dental Assistant to the project. Board member Paula Parsons will work on the project also.

There has been no report on the success in how the mandatory CE is progressing for Dental Technicians. This could be a possible Board initiative.

CDRAF (Canadian Dental Regulatory Authorities Federation)

2018 saw the first year of new governance come and go. The second year has produced some roadblocks particularly around future funding for accreditation by the Commission on Dental Accreditation. Fairness commissioners of Ontario and Quebec (NS and Man also have them) have

voiced serious concerns that the process may not be transparent and accountable enough particularly. They ask if there needs to be changes around reporting to regulators and the maintenance of autonomy. Ontario and Quebec, the main contributors to the process, have refused to continue funding unless certain changes occur.

The Commissioners have also pointed to the current recognition of Specialists by the Royal College of Dentists of Canada (RCDC) also as a point of fairness given certain aspects of their process. CDRAF has subsequently, again led by Ontario and Quebec developed a working group to find other pathways to specialty recognition. There is a meeting scheduled for early June 2019 with the Deans of the dental schools to find solutions to both problems.

NDEB (NATIONAL DENTAL EXAMINING BOARD)

The NDEB is now considering taking under its mandate the examination of specialists. There is an expected cost for this that will most likely be taken on by regulators. It could become one of the paths to recognition along with RCDC exams and Board exams from other sources and possible mentorship programs.

The regular entry examinations for the national certificate continues to increase and recent numbers for 2018 are as follows:

Canadian graduates 485
Qualifying program 62
Equivalency process 325
Accredited foreign 263

Present list of dentists in our province associated with NDEB as evaluators and committee members:

Dr. Sneha Abyhankar	Dr. Derrick Batten
Dr. Tony Bloom	Dr. Maureen Bourgeois
Dr. Rehan Malik	Dr. Ian Marche
Dr. Jason Noel	Dr. Neil Power
Dr. Adrian Power	Dr. Patrick Snow
Dr. Angela Williams	Dr. Michelle Zwicker

As the number of the candidates increase the requirement for evaluators also increases. If you are interested to be involved, please contact the Registrar to discuss.

2018 REPORT OF THE COMPLAINT AUTHORIZATION COMMITTEE

File # 1

A patient made a complaint against two dentists alleging both dentists failed to gain proper informed consent for work undertaken. The issue involved a retained primary cuspid and an impacted permanent cuspid. The first dentist presented several options of possible treatment including orthodontics. The patient rejected the use of braces but formed the opinion that a removable appliance could solve the problem. The CAC was of the opinion the patient 19 years old at the time and his mother, familiar with the case, misinterpreted what a space maintainer could accomplish. The first dentist suggested a consult with a more experienced dentist in such matters to see what could be done. When the patient returned later complaining of the treatment received by the second dentist, the original dentist, without any formal report having been sent to the consulting dentist, denied any knowledge of the ultimate treatment plan. The Committee dismissed the complaint against the first dentist.

The second dentist, following the discussions with the complainant, believed that the agreed treatment plan was for removal of both teeth and later placement of an implant and a crown. This dentist pointed to the signed consent given by the patient when they filled in the health questionnaire the first day. Being without any examination or diagnosis, such proof of informed consent for the removal of the permanent cuspid, which the patient afterwards declared he did not want, did not impress the Committee. The Committee cautioned this dentist that given the rejection by the patient of the preferred treatment plan, keeping the cuspid, he should have considered a written informed consent outlining the risks and benefits to the patient of removing the impacted tooth. Informed consent is a process, not a signature prior to diagnosis and discussion with the patient and should be altered when circumstances change but even then, proceeding with the agreement of the patient to proceed.

FILE # 2

The Board received a letter of complaint regarding events that transpired at the dental office of remarks allegedly made to two children who the complainant, a guardian, stated were autistic. The guardian stated the appointment had only been for a referral to a pedodontist for on-going care. The event became a media affair. The dentist apologized saying he was only joking in any comments he may have made. Given the sensitivity of the matter, the apology and negative publicity received by the dentist the Committee decided no further action was required.

File # 3

The Board received a letter of complaint regarding extensive longstanding problems from extraction of 3 third molars (impacted) by a general dentist. The post-operative diagnosis was a dislocated temporomandibular joint. The principal dentist took over care from the associate not long after and proceeded to treat by means of a splint unsuccessfully with eventual referral of care to; a massage therapist, a physiotherapist, and specialists in the fields of Oral Radiology, Oral Medicine/Oral

Pathology and Oral Maxillofacial Surgery. Well over a year later the patient was transferred out of province for TMJ surgery.

The CAC questioned why the original dentist transferred care to the second dentist and the Committee felt that the first dentist should have continued to follow up on the patient's progress. Custodians of patient records do not OWN patients and the primary responsibility for their on-going care lies with the operating dentist. The OMF who treated this patient long after the injury occurred remarked that an earlier referral could have improved the long-term prognosis for the patient.

The Respondent, the first dentist, who had only recently inherited care of the patient offered that previously the dental record demonstrated some issue was noted as a possible TMD problem. That point, the Committee noted, should have been an alarm that removal of teeth of a difficult nature might best be done individually or by an OMF.

The Committee, deeply concerned with the overall outcome of this case, issued the Respondent a Caution related to proper case selection and informed choice to the patient especially when duty to refer is an option. The dentist has met with the Registrar and discussed future case selection

File # 4

The Board received a complaint from a parent that their child had received a severe burn during dental treatment and that treatment of the burn did not receive immediate attention. The investigation determined that a hand piece had overheated causing the burn. On review of all information the Committee found that proper protocol for first aid for burns was deficient and found reasonable cause for sanction. A Caution was given that a proper protocol must be posted at the clinic with a copy sent to the Board.

File # 5

The Board received a letter of complaint from the mother of two adults regarding the outcome of their visit to the dentist. No complaint or information was received from the two adults and it was evident that given the volume of information from the complainant and the apparent degree of the existing confrontational environment they presented to the dental office that no professional/ patient relationship could exist in the future. This position was transmitted to the complainant and the dentist involved advised on protocol. The complaint was dismissed.

File # 6

The Board received a letter of complaint of malpractice that a dentist having diagnosed the correct tooth and treated the wrong tooth. The dentist admitted their mistake and did so quite frankly. The Committee issued a Caution that the dentist must review those elements of their practice to determine how quality assurance issues such as this arise. The Committee further advised the Complainant that only legal action can remedy the unfortunate effects of malpractice.

File # 7

The Board received a letter of concern regarding dental treatment and the standard of care provided by a dentist. The patient had been advised on several occasions about a bruxism problem and its risks and the benefit of a night guard. It was agreed to construct one but as it turned out insurance would not pay for it. The Complainant stated however that besides this the dentist did not advise them of the possible option of a commercial guard, accusing the dentist of working only for financial gain. This opinion was given despite of the patient having agreed that they were happy with the dentist's service for a long time. Considering all circumstances, the CAC did not see merit in the complaint, and it was dismissed.

File # 8/9

The Board received two new complaints regarding crown and bridge work done by a dentist formerly licensed in the province. This brings to five the number of complaints against the dentist since they left the province. The Board is working with another provincial jurisdiction on remediation of this dentist and hopefully the present complaints will be the last from this source. To the best of the Board's knowledge legal action has also been taking place in each case. The possible review of the dentist's former patients being difficult to arrange as they were an associate in a large practice; the Board has confidence that should any further issues arise that information will be readily directed to us with due diligence as the principal has been very cooperative in all these matters.

NEWFOUNDLAND & LABRADOR DENTAL BOARD

Financial Statements

Year Ended December 31, 2018

INDEPENDENT AUDITOR'S REPORT

To the Directors 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, 2018, 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, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 the 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 those 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 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating 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:


(continues)

Independent Auditor's Report to the Directors 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
September 12, 2019


Brian T. Scammell Professional Corporation
Chartered Professional Accountant

NEWFOUNDLAND & LABRADOR DENTAL BOARD**Statement of Financial Position****December 31, 2018**

	2018	2017
ASSETS		
CURRENT		
Cash	\$ 304,208	\$ 287,054
Marketable securities (<i>Market value \$975,031: 2017 \$993,202</i>)	975,031	993,202
Accounts receivable	73,909	9,105
Prepaid expenses	-	2,692
	\$ 1,353,148	\$ 1,292,053
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 42,245	\$ 14,034
Deferred income	309,183	299,183
	351,428	313,217
NET ASSETS	1,001,720	978,836
	\$ 1,353,148	\$ 1,292,053

ON BEHALF OF THE BOARD_____
*Director*_____
Director

NEWFOUNDLAND & LABRADOR DENTAL BOARD**Statement of Revenues and Expenditures****Year Ended December 31, 2018**

	2018	2017
REVENUES		
Licensing fees and penalties	\$ 330,364	\$ 344,715
Radiation surveys	77,112	9,533
Investments	6,837	7,962
	414,313	362,210
EXPENDITURES		
Radiation inspections	113,471	-
Salaries, wages and benefits	105,925	80,793
Rent	53,791	56,641
Travel and meeting - local	20,050	7,732
Registrar's stipend	20,000	39,997
Travel and meeting - out of province	18,444	12,455
Grants	12,466	15,348
Insurance	8,508	8,446
Equipment purchases	7,703	-
Computer consulting fees	6,663	8,484
Professional fees	5,003	4,770
Office supplies and postage	4,682	6,807
Telephone	3,732	4,274
Advertising and promotion	3,265	-
Printing	2,122	935
Equipment rentals	2,047	2,422
Courier	1,758	1,613
Miscellaneous	972	1,239
Interest and bank charges	608	290
Repairs and maintenance	219	-
Training expense	-	11,407
	391,429	263,653
EXCESS OF REVENUES OVER EXPENDITURES	\$ 22,884	\$ 98,557

NEWFOUNDLAND & LABRADOR DENTAL BOARD**Statement of Changes in Net Assets****Year Ended December 31, 2018**

	2018	2017
NET ASSETS - BEGINNING OF YEAR	\$ 978,836	\$ 880,279
EXCESS OF REVENUES OVER EXPENDITURES	22,884	98,557
NET ASSETS - END OF YEAR	\$ 1,001,720	\$ 978,836

NEWFOUNDLAND & LABRADOR DENTAL BOARD**Statement of Cash Flows****Year Ended December 31, 2018**

	2018	2017
OPERATING ACTIVITIES		
Excess of revenues over expenditures	\$ 22,884	\$ 98,557
Changes in non-cash working capital:		
Accounts receivable	(64,804)	31,511
Accounts payable	28,211	2,668
Deferred income	10,000	(5,586)
Prepaid expenses	2,692	1,675
	(23,901)	30,268
Cash flow from (used by) operating activities	(1,017)	128,825
INVESTING ACTIVITY		
Purchase of marketable securities	18,171	(132,988)
INCREASE (DECREASE) IN CASH FLOW	17,154	(4,163)
Cash - beginning of year	287,054	291,217
CASH - END OF YEAR	\$ 304,208	\$ 287,054
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest received	\$ 6,837	\$ 7,962
Interest paid	\$ 608	\$ 290