

**Newfoundland & Labrador  
Denturist Board  
2018 Report**

## ABOUT THE BOARD

As a regulatory body, The Newfoundland and Labrador Denturist Board supports the public's right to safe, competent and ethical Denturism care.

The NLDB does this by:

Setting the requirements that must be met for an individual to practice Denturism in Newfoundland and Labrador.

Issuing Certificates of Registration to Denturists who meet these professional requirements.

Once an individual has obtained a Certificate of Registration they may practice Denturism.

Establishing comprehensive Standards of Practice and policies that every Registered Denturist must follow.

Developing and administering a Quality Assurance Program that helps Registered Denturists stay current and develop their knowledge and skills throughout their careers.

Giving the public a way to raise issues and hold Registered Denturists accountable for their conduct and practice.

With the NLDB's governing body and Committees, all working to serve the public interest first, the people of Newfoundland and Labrador can have confidence in the care they receive from Registered Denturists.

## **Newfoundland and Labrador Denturist Board**

322 Memorial Drive, Clarenville NL. A5A 1P3

Phone: 709-466-3371 email: [denturistboardnl@gmail.com](mailto:denturistboardnl@gmail.com)

### **Board Members**

Jason Johnson – Chairperson

Dave Patey – Registrar

Billy Browne – Member

Bruce Strong – Lay Person

Patrick O’Keefe – Lay Person

- The National Denturist Conference and registrar’s meeting was held June 2018 in New Brunswick. The NL Board was unable to attend due to no board members were available to attend.
- Dave Patey and Billy Browne attended The Denturist Association of NL meeting June 30, 2018. The 2017 Board Report was presented to the denturist present and accepted by the denturist association. It was noted that the registrar’s position is due to expire June 2020. Members were asked for anyone interested in a position on the board should come forward.
- The clinic inspections did not get started in 2018 as the inspectors could not get everyone scheduled to participate in a timely manner. The inspection committee advised that they would get started on the west coast in early 2019.
- Two written complaints against the same denturist were received by the registrar. Both complaints received were asking to get refunded for dis satisfaction of treatment. The board advised that it cannot enforce refunds and that they would have to seek compensation from the denturist. No disciplinary action was taken in both cases.

- During a conference call held July 2018, the topic of clarity of the denturist act was discussed. Some denturist felt that there is not enough reference to the scope of practice when it comes to treatment of partial and implant supported dentures. Dave Patey advised that he had reviewed the acts of other provinces and some of them have more specifics on treatments. The topic was postponed for a later meeting with Dave to contact legislative affairs for more information on steps to make some amendments to the act.
- The two year term for the laypersons ended in 2018 but the provincial government did not advise on new appointments. Contact will be made for more information regarding new laypersons.
- Registrar Dave Patey attended a webinar with the Commission on Accreditation for Denturism on November 6, 2018. The CAD asked all provinces if they would pay a fee per denturist to help support the financial operation of the CAD. A motion was made and accepted by all provinces. Fee will be billed out January 2019.
- Payment of \$500 to Jessica Baker for board administrative duties was approved December 3<sup>rd</sup>, 2018 and paid December 20, 2018.
- Conference call held December 13, 2018 to discuss expenses for upcoming clinical inspections. Dave Patey advised that the board is still following the same guidelines for incurring expenses as per expense reimbursement policy. Jason Johnson felt that there should be a daily per diem for services completing the inspections. It was agreed that on one hundred dollars per day was acceptable.

**NEWFOUNDLAND AND LABRADOR DENTURIST BOARD**

INDEPENDENT AUDITORS' REPORT

FINANCIAL STATEMENTS

DECEMBER 31, 2018



# David N. Snow Professional Corporation

Chartered Professional Accountant

## **INDEPENDENT AUDITORS' REPORT**

To the Board of **Newfoundland and Labrador Denturist Board**

### **Report on the Financial Statements**

I have audited the accompanying financial statements of **Newfoundland and Labrador Denturist Board**, which comprise the statements of financial position as at December 31, 2018, and the statement operations and net assets 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 of 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 qualified audit opinion.

**Basis for Qualified Opinion**

The Board does not account for its revenue on an accrual basis but records revenue upon receipt of cash. These financial statements do not reflect or provide for any adjustment in relation to such.

**Qualified Opinion**

In my opinion, except for the effects described on the basis for qualified opinion paragraph, the financial statements present fairly, in all material respects the financial position of **Newfoundland and Labrador Denturist Board** as at December 31, 2018, and its financial performance for the year then ended in accordance with Canadian Accounting Standards for Not-For-Profit Organizations.



Chartered Professional Accountant

Clarenville, Newfoundland and Labrador

July 30, 2019

# NEWFOUNDLAND AND LABRADOR DENTURIST BOARD

## Statement of Financial Position

December 31, 2018	2018	2017
<b>ASSETS</b>		
Current		
Cash	<u>\$ 74,495</u>	<u>72,762</u>
<b>LIABILITIES AND MEMBERS' EQUITY</b>		
Current		
Payables and accruals	1,481	1,481
Net assets	<u>73,014</u>	<u>71,281</u>
	<u>\$ 74,495</u>	<u>72,762</u>

Approved:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

See accompanying notes



# NEWFOUNDLAND AND LABRADOR DENTURIST BOARD

## Statement of Operations and Net Assets

Year ended December 31, 2018

2018

2017

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Revenue		
Registrations	<u>\$ 6,000</u>	<u>7,196</u>
Expenses		
Office	2,410	3,318
Professional fees	1,380	1,380
Interest and bank charges	277	276
Travel	<u>200</u>	<u>1,293</u>
	<u>4,267</u>	<u>6,267</u>
Excess of revenue over expenses	1,733	929
Net assets, beginning	<u>71,281</u>	<u>70,352</u>
Net assets, ending	<u>\$ 73,014</u>	<u>71,281</u>

See accompanying notes

# NEWFOUNDLAND AND LABRADOR DENTURIST BOARD

## Notes to the Financial Statements

December 31, 2018

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### 1. Nature of operations

The Newfoundland and Labrador Denturist Board (the board) was established under the Denturists Act. The powers of the board include granting licenses in the practice of denture technology in the Province of Newfoundland and Labrador, keeping a register of persons licensed and prescribing the educational standards and other qualifications of applicants for a license.

### 2. Significant accounting policy

These financial statements have been prepared in accordance with Canadian Accounting Standards for Not-For-Profit Organizations except that revenues have not been recognized on an accrual basis on accounting.

### 3. Statement of Cash Flows

A statement of cash flows has been omitted as it would not provide additional meaningful information not readily determinable from other financial information provided.

### 4. Income Taxes

The Newfoundland and Labrador Denturist Board is a Crown entity and as such is not subject to Provincial or Federal Income Taxes.