



**CDSBC**

College of Dental Surgeons  
of British Columbia

#PublicProtection  
#DentalRegulation  
#Transparency  
**#Transformation**  
#Performance  
#OralHealth

Annual Report 2019/20

# Our Promise is to Protect Patients and the Public

What does it mean to be a modern regulator? We think it starts with our values, including our commitment to transparency, fairness, accountability, and inclusivity. It also means bringing the public into our decision-making processes, and creating and upholding clear and up-to-date standards of competence and conduct for the dental professionals we regulate. This requires role clarity: a board to provide oversight, a professional staff team to do the work of regulation — and a respectful partnership between them. In 2019/20, this became our new reality.

The theme of this report is transformation because we could think of no better way to describe the past year. Quite simply, we re-imagined what it means to be an effective and trustworthy regulator, one that above all, serves and protects the public of this province.



Mr. Carl Roy, Board Chair



Dr. Chris Hacker, Registrar/CEO

## About CDSBC

The mandate of the College of Dental Surgeons of British Columbia (CDSBC) is to serve and protect the public, regulating 6,600 certified dental assistants, seven dental therapists, and over 3,900 dentists.

*The College of Dental Surgeons of BC's offices are located on the traditional, ancestral and unceded territory of the Coast Salish Peoples, represented today by the Musqueam, Squamish and Tsleil-Waututh Nations.*



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## 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 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 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 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 regulation<sup>1</sup>, 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

<sup>1</sup> Professional Standards Authority, (2015). Right-touch regulation. Available at: [www.professionalstandards.org.uk/what-we-do/improving-regulation/right-touch-regulation](http://www.professionalstandards.org.uk/what-we-do/improving-regulation/right-touch-regulation)

Following the external review of CDSBC that was published in April 2019, CDSBC committed to making significant changes to improve our regulatory performance, build better relationships within and outside the organization, and take specific actions to renew our focus on the safety of patients and the public. This commitment is demonstrated through an **Action Plan** submitted to the Minister of Health in May 2019. The Action Plan includes 32 action items that will result in improvements to governance, transparency and accountability.

## At the end of the 2019/20 year we had:

- ✓ Created a smaller Board that is composed of 50% public members, and led by a board chair elected from within the Board
- ✓ Changed the election rules so that all health professions we regulate can vote for all elected board positions
- ✓ Identified specific competencies that board members should have, and built those into the eligibility requirements for board elections
- ✓ Invited public and registrant participation at board meetings and at the annual general meeting
- ✓ Created bylaws for a new committee structure that will promote better decision-making, with more public members and appointments based on specific skill sets and experiences
- ✓ Fixed gaps in committee structure with new committees to address practice and ethical standards (Standards and Guidance Committee) and to seek to prevent professional misconduct, including that of a sexual nature (Patient Relations Committee)
- ✓ Added a risk assessment framework to the complaints intake process, with high-risk complaints prioritized
- ✓ Improved the complaints process to increase independence of the Inquiry Committee and enhanced documentation of decisions at every stage
- ✓ Promoted independence from influence of professional organizations, including new requirements for election eligibility, and a published register of interests for board members
- ✓ Published better information about the fees we collect from dentists on behalf of the British Columbia Dental Association
- ✓ Changed Bylaws (in September 2019) to determine that collection of fees from dentists on behalf of the BCDA must cease by February 28, 2022
- ✓ Made changes to structures and practices to enhance the contributions of certified dental assistants and dental therapists
- ✓ Provided role clarity for Board and staff, and implemented a Board/Staff development plan to ensure a relationship based on mutual trust and respect

## Work is well underway to:

- ✓ Obtain meaningful feedback on the complaints process, which will be used to improve the patient experience
- ✓ Develop a risk register for identifying, assessing, escalating and managing organizational risks
- ✓ Improve data collection to measure our performance and effectiveness in protection of patients and the public
- ✓ Ensure that standards and guidance are up to date, prioritize patient safety, and are published in accessible formats
- ✓ Increase our collaboration with the three other colleges that regulate oral health professionals



Detailed information about our progress can be found in our Action Plan progress report: [www.cdsbc.org/Pages/action-plan-progress-report.aspx](http://www.cdsbc.org/Pages/action-plan-progress-report.aspx).



# CDSBC Board

Partway through the 2019/20 fiscal year, the Minister of Health requested that the Board take specific actions “to begin shifting the culture of CDSBC and enable the entire organization to be wholly focused on service and protection of the public” including improvements to the Board’s governance structure. In response, the Board changed its size and composition and made the necessary bylaw amendments.

The key changes were:

- reducing board size from 21 members to 12, with half public members and half elected members
- removing the roles of president, vice-president and treasurer, regional representation and other specialist representative positions
- creating the position of Board Chair, to be elected from within the Board
- allowing the possibility for dental therapists to run for election to the Board
- changing the election rules so that certified dental assistants, dental therapists, and dentists can vote for all elected board positions

CDSBC’s 12-member board was announced on September 19, 2019. The Board elected public member Mr. Carl Roy as its chair.

## ▶ Board Chair

- Mr. Carl Roy (public board member)

## ▶ Elected Board Members

- Dr. Richard Busse
- Dr. Doug Conn
- Ms. Cathy Larson, CDA
- Dr. Maico (Mike) Melo
- Ms. Sabina Reitzik, CDA
- Dr. Richard Wilczek

## ▶ Public Board Members

- Dr. Heather Davidson, PhD
- Ms. Dianne Doyle
- Ms. Barb Hambly
- Ms. Shirley Ross
- Dr. Lynn Stevenson, PhD

**In anticipation of the amended bylaws coming into force on September 16, 2019 nine board members graciously resigned so that CDSBC would be compliant with the direction provided by the Minister of Health to reduce the size of the Board. Thank you to the following individuals for their service on the CDSBC Board in 2019:**

- Mr. Gurdeep Bains (public)
- Mr. Oleh Ilnyckyj (public)
- Dr. Masoud Saidi (elected)
- Dr. Ken Chow (elected)
- Ms. Dorothy Jennings (public)
- Dr. Brandon Schiffner (elected)
- Dr. Jeff Coil (elected)
- Dr. Peter Lobb (elected)
- Mr. Neal Steinman (public)

# BC Public Advisory Network

CDSBC is one of seven health colleges that partnered on a pilot program to encourage more comprehensive and meaningful public engagement on important issues related to healthcare regulation in B.C. This is called the BC Public Advisory Network (BC-PAN).

The goal of the BC-PAN is to gather feedback from members of the public and stakeholders, and was modelled after a similar initiative in Ontario. The public advisors who joined the BC-PAN are patients and caregivers with different experiences in the healthcare system, and represent diversity of gender, age, ethnic heritage, geography, and health status.

There were two meetings of the BC-PAN in the pilot year. Topics were provided by the college partners, and a professional facilitator guided the discussion. The public advisors considered topics such as:

- What makes someone trust/not trust a health professional?
- What can regulators do to encourage someone with concerns about a boundary violation to come forward?
- What do you need to feel confident that your health care provider is up to date?
- What elements of health regulation does the public need to be aware of?
- How can regulators’ websites be improved?
- When it comes to complementary/alternative therapies, how can regulators ensure public protection without being a barrier to progress?

The BC-PAN will help to guide the development of professional standards and policies, strategic priorities, and communications directed at the public.

The pilot, which was led by the College of Physicians and Surgeons of BC, was a success and has now moved to the operational stage. Additional public members will be recruited and we will have the opportunity to increase the meeting frequency.

For more information and a list of college partners visit: [www.bcpa.ca/](http://www.bcpa.ca/)



**Standing (left to right):** Margaret Jones-Bricker, Terry Browne, Shawna Bennett, Dianne Johnson, Richard Wang, Emanuela Silvestri, John Sherber

**Sitting (left to right):** Annie Danilko, Elena Kanigan, Jodi Gray

**Absent:** Marty Lingg

# Progress on the Declaration of Commitment to Cultural Safety and Humility

*Our Declaration of Commitment to Cultural Safety and Humility is an important step towards advancing cultural safety and humility among regulated health professionals who are involved in the delivery of health services to First Nations and Aboriginal people in British Columbia.*

The Declaration has three main pillars:

- Creating a climate for change
- Engaging and enabling stakeholders
- Implementing and sustaining change

The Declaration is also signed by the First Nations Health Authority (FNHA) and the Ministry of Health. The full text is available at [www.cdsbc.org/declaration-of-commitment](http://www.cdsbc.org/declaration-of-commitment).



## Complete or in progress

- Incorporating cultural humility into day-to-day operations
- Cultural safety and humility are included in the 2019-22 strategic plan
- Gathering data about the number of regulated health professionals who identify as Aboriginal (First Nations, Métis or Inuit)
- Reviewing the complaints processes with a lens of cultural safety and humility
- Working to expand diversity on the Board and committees by increasing the number of participating individuals identifying as Indigenous
- Promoting the San'yas Indigenous Cultural Competency Training and ongoing learning by registrants
- Supporting board, committee and staff members to complete the San'yas Indigenous Cultural Competency Training
- Engaging with the First Nations Health Authority (FNHA)

## About Our Registrants

### Where registrants practise in B.C.

#### OUTSIDE B.C.

Certified Dental Assistants – 96  
Dental Therapists – 0  
Dentists – 66  
Specialists – 13  
Sedation/GA Facilities\* – 0

#### NORTH (District 2)

Certified Dental Assistants – 325  
Dental Therapists – 3  
Dentists – 164  
Specialists – 13  
Sedation/GA Facilities\* – 6

#### SOUTHERN INTERIOR (District 3)

Certified Dental Assistants – 1015  
Dental Therapists – 0  
Dentists – 461  
Specialists – 53  
Sedation/GA Facilities\* – 10

#### VANCOUVER ISLAND (District 5)

Certified Dental Assistants – 1116  
Dental Therapists – 3  
Dentists – 530  
Specialists – 67  
Sedation/GA Facilities\* – 19

#### VANCOUVER (District 4)

Certified Dental Assistants – 1959  
Dental Therapists – 0  
Dentists – 1842  
Specialists – 231  
Sedation/GA Facilities\* – 21

#### FRASER VALLEY (District 1)

Certified Dental Assistants – 1637  
Dental Therapists – 1  
Dentists – 760  
Specialists – 93  
Sedation/GA Facilities\* – 8

*Dentist totals do not include non-practising category of registration. Specialists are included in dentist totals and includes both certified specialists and restricted to specialty registration types. CDA totals include only practising CDAs.*

*\*non-hospital facilities authorized by CDSBC for the administration of deep sedation or general anaesthesia (GA).*

## Certified Dental Assistants

Limited

6

Temporary

30

Non-Practising

445

Practising

6148



6629

Certified Dental Assistants

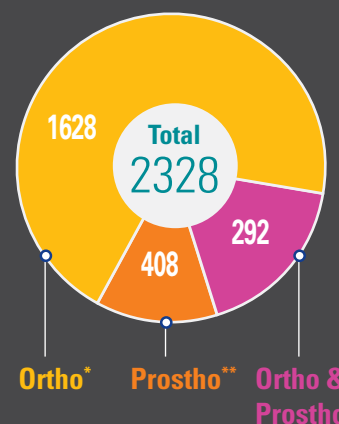
63% of our registrants are CDAs

### Where incoming CDAs received their training



Total 375

### CDA Modules – Practising CDAs



#### \*Orthodontic Module

Refers to CDAs who are qualified to perform orthodontic assistant duties after completing an orthodontic module at an accredited program that is recognized in B.C.

#### \*\*Prosthodontic Module

Refers to CDAs who are qualified to perform expanded prosthodontic duties after completing a prosthodontic module at an accredited program that is recognized in B.C.

## Dental Therapists



7

<1% of our registrants are dental therapists

Dental therapists deliver a range of preventative and treatment-focused oral health services under the supervision of a dentist. Dental therapists provide care in First Nations and Inuit communities, particularly in remote and isolated locations. All dental therapists are employed by the First Nations Health Authority (FNHA).



*"Cultural safety for me is compassionate care. Supporting individuals on their journey to wellness, recognizing that they are doing what they can, when they can, the best that they can...Culturally safe care can be slow, but the development of those trusted relationships is truly essential when supporting traumatized individuals on their path to wellness."*

Ms. Kim Trottier, Dental Therapist, incoming CDSBC Board Member

### Communities Served by Dental Therapists

Ahousaht Anahim Lake (COHI only\*) Ulkatcho Bella Coola Canim Lake Canoe Creek Cooks Ferry Cowichan Dog Creek Dzawada'enuxw (Kingcome Inlet) Esketemc Fort Rupert (Port Hardy) Gitanmaax Gitsegukla Gitwangak Glen Vowell Gold river mowachaht Gwasala (Port Hardy) Hagwilget Homolco and Campbell River (Port Hardy; COHI only\*) Hupacasth Huu-ay-aht Iskut Kanaka Bar Kispiox Kitsumkalum Kyuquot Lytton Malahat and Halalt Nicomen Nitinaht Penelakut Quatsino (Port Hardy) Sai'kuz Siska Skwah Soda Creek Sto:lo (Aitchelitz, Leq'a:mel, Matsqui, Shxw:ay, Skowkale, Squiala, Sumas, Tzeachten, Yakweawioose) Sts'ailes Stz'uminus Sugarcane Takla Telegraph Creek Tsartlip, Tseycum Ucluelet Witset Yekooche

\*The **Children's Oral Health Initiative** is an early childhood tooth decay prevention program for children aged 0-7, their parents and caregivers and pregnant women, delivered to communities by a dental therapist or dental hygienist and a COHI aide

### My dad's unbelievable story, untold by him

In this video, Connie Paul, Teltitelwet/Yetta, from Tsartlip First Nation reflects upon the experience of her father, Benny Paul, during his time at Kuper Island residential school. This illustrates how trauma can influence generations of healthcare clients. "People have to heal with dignity, or they will not heal at all," says Ms. Paul. This video was developed by the First Nations Health Authority and was first screened at a cultural safety and humility workshop for over 150 oral health professionals.

The video contains sensitive content about residential school experiences and could be triggering for some viewers. For more information about this story, please visit [www.fnha.ca/](http://www.fnha.ca/).





## Dentists

Academic  
13

Restricted to Specialty  
48

Non-Practising  
128

Limited  
151

Certified Specialists  
422

General Dentists  
3189



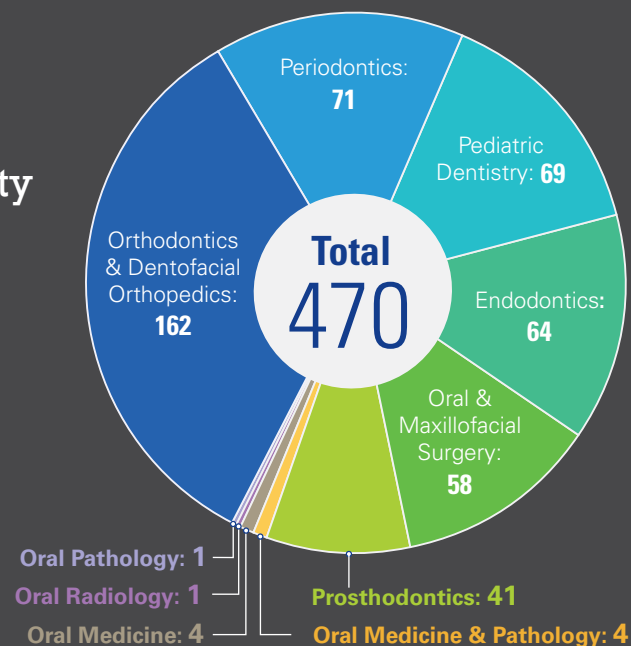
# 3951

Total Dentists

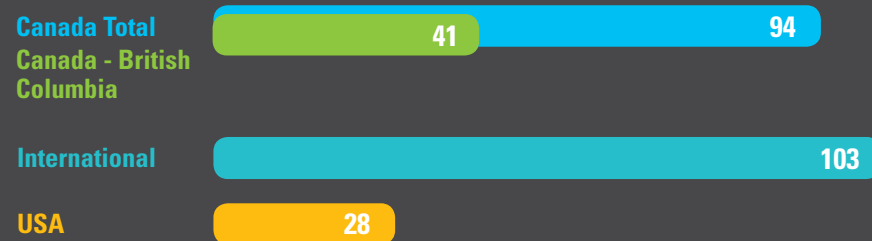
37% of CDSBC registrants are dentists

### Certified Specialists by Specialty

Includes 5 specialists with multiple specialties



### Where incoming dentists received their training



Total 225

## Age and Gender

### Practising Certified Dental Assistants

AGE	Male	Female	Total
30 or under	21	1415	1436
31-44	27	2150	2177
45-59	10	1969	1979
60-74	0	552	552
75+	0	4	4
<b>Total</b>	<b>58</b>	<b>6090</b>	<b>6148</b>

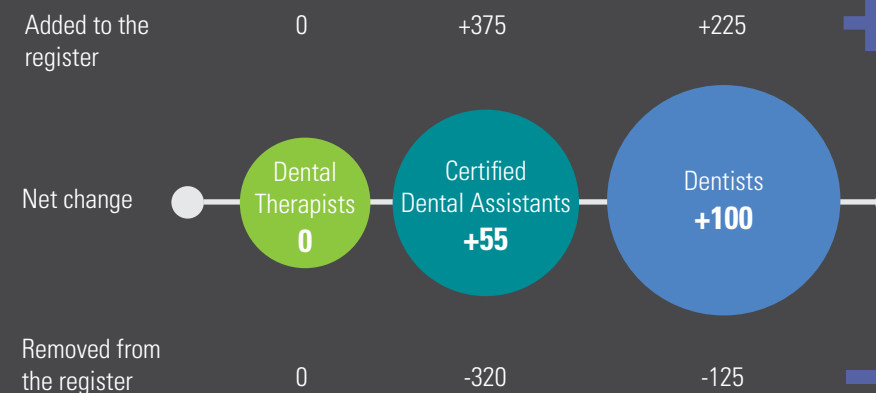
### Practising Dental Therapists

AGE	Male	Female	Total
30 or under	0	0	0
31-44	0	2	2
45-59	2	1	3
60-74	0	2	2
75+	0	0	0
<b>Total</b>	<b>2</b>	<b>5</b>	<b>7</b>

### Practising Dentists

AGE	Male	Female	Total
30 or under	113	102	215
31-44	722	623	1344
45-59	904	514	1419
60-74	604	171	775
75+	64	6	70
<b>Total</b>	<b>2407</b>	<b>1416</b>	<b>3823</b>

### Changes to the Register



### Certified Dental Assistants

204

### Dental Therapists

3

### Dentists

27

TOTAL  
234

### Registrants who identify as an Aboriginal person

As part of the Declaration of Commitment to Cultural Safety and Humility, CDSBC asked our registrants (starting in 2018/19) whether they identify as an Aboriginal person (First Nations, Métis, or Inuit).



# Responding to Complaints

CDSBC receives complaints 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 that oversee 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 by consent with the registrant. The complaints process is confidential, except when CDSBC is required to notify the public (see "public notification," below).
- A small percentage (~2%) of complaints result in a disciplinary citation, which is a notice that there will be a public hearing in front of the Discipline Committee.

## Complaints opened

The Inquiry Committee opened 244 complaints for investigation.

## Complaints resolved

227

complaints were resolved (closed) by the Inquiry Committee as follows:

132

required no formal action

90

were closed with the registrant's agreement to take steps to address concerns raised through the investigation

5

resulted in a direction for disciplinary citation (notice of discipline hearing)

## Panels

In early 2020, the Inquiry Committee moved to a panel process for consideration of all complaint files (this process was formally adopted shortly after fiscal year end). This was done in pursuit of an improved complaints process that is in line with leading regulatory practices and in support of the Action Plan and CDSBC's 2019-22 Strategic Plan. In the past, the smaller panel meetings were reserved for a narrow range of matters, with the majority of files going to the full committee. An all-panel approach increases the efficiency of the Inquiry Committee by allowing each panel to focus on fewer files rather than the former practice of the full Inquiry Committee considering a very large number of files. During the 2019/20 year, the Inquiry Committee directed five citations (involving four registrants).

## 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 for hearing. Panels of the Discipline Committee conduct hearings, make findings, determine the appropriate penalty if the findings are adverse, and issue written reasons for decisions.

The Discipline Committee must hear and determine a matter set for hearing. A hearing is set after the Inquiry Committee directs a disciplinary citation against a registrant. Hearings are open to the public. No discipline hearings were conducted in 2019/20; however, discipline and penalty decisions were issued for Dr. Bin Xu (following a hearing the year prior; see page 15 for details).

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.

# Regulatory Action

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* (HPA) and/or if it is referred for formal discipline.

## Dr. Bin Xu

Richmond, B.C.

A discipline decision was issued in June 2019 regarding Dr. Bin Xu, general dentist. The Discipline Panel found a concerning pattern of deficiencies in the treatment Dr. Xu provided to his patients, and found he was practising dentistry incompetently. The Discipline Panel found that:

*"taken together, the issues with Dr. Xu's practice, including his practice of billing up front and not completing treatment, the fact that he took advantage of elderly and vulnerable patients and the nature of his dealing with both his patients and the College are very serious and crossed a serious ethical threshold."*

Dr. Xu's conduct overall was characterized as professional misconduct.

Following the release of the decision, a panel of the CDSBC Discipline Committee issued a penalty decision in December 2019 immediately cancelling the registration of Dr. Bin Xu. He must pay a fine of \$50,000 and \$48,117 towards the costs of CDSBC's investigation.

He is not permitted to apply for reinstatement for five years. If he does apply, he will be required to complete all years of a general dentistry program and complete the National Dental Examining Board examination. In the event that Dr. Xu is reinstated with the College, the panel imposed further conditions on his dental practice, including supervision, and he is not allowed to directly or indirectly participate in billing or receive fees for services.

Dr. Xu failed to participate in the penalty decision, despite being asked to provide submissions.

## Dr. Kyle Nawrot

Abbotsford, B.C.

Following an investigation by CDSBC, the Inquiry Committee (which oversees investigations) directed that a citation (notice of disciplinary hearing) be issued against Dr. Nawrot. A discipline hearing in Vancouver had been scheduled for March 2020, but was cancelled when Dr. Nawrot made admissions and proposed a resolution under s.37.1 of the HPA.

Dr. Nawrot admitted to professional misconduct in that, with respect to a number of patients, in that he provided treatment and procedures that were unnecessary, excessive, inappropriate, and/or not supported by a diagnosis; administered sedative agents that went beyond minimal sedation (which he was not qualified to provide); provided treatment that fell below the College's expected standards; billed inappropriately for treatments; failed to maintain adequate records in accordance with the College's expected standard for recordkeeping; and submitted insurance claims for treatment when such treatment was unnecessary, not indicated, and/or where the documented treatment did not meet the criteria for payment.

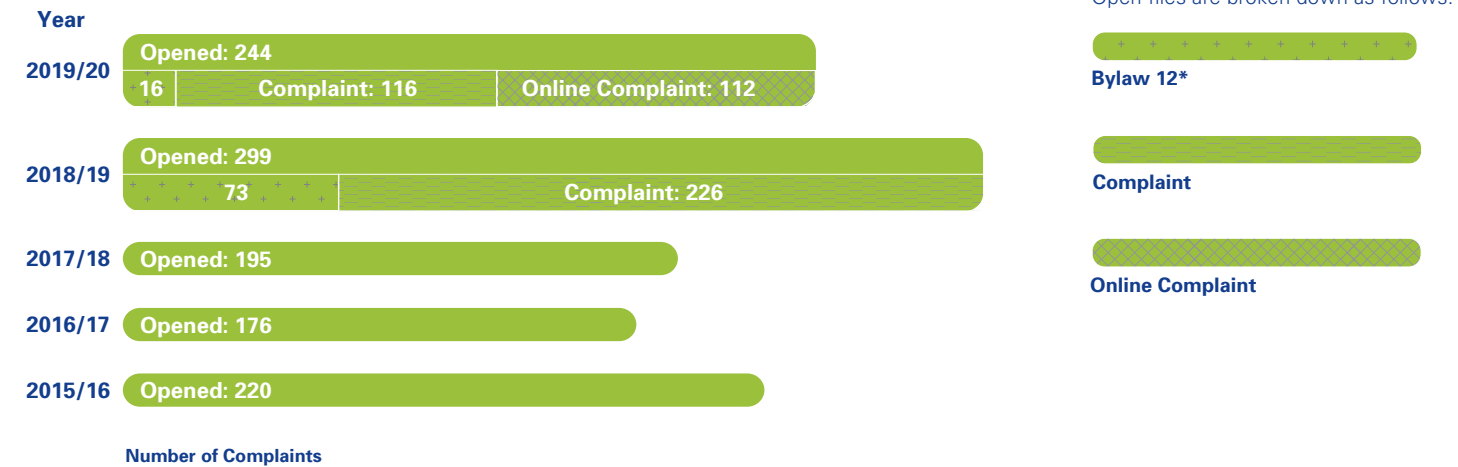
In February 2020, a panel of the inquiry committee issued an order stating that:

- Dr. Nawrot is reprimanded
- Dr. Nawrot is suspended for a period of nine months (February 4 to November 3, 2020), during which time he cannot earn money from the profession or be involved in any aspect of patient care
- Dr. Nawrot complete an education and remediation program prior to returning to practice (and mentorship and monitoring following his return to practice)
- Dr. Nawrot will have a limit on his practice so he cannot provide any sedation until he completes a course and mentorship, and the College has inspected his office and is satisfied that adequate sedation monitoring, practices and emergency response measures are in place
- Dr. Nawrot pay a fine of \$30,000 and \$4,000 to CDSBC towards the costs of the investigation.

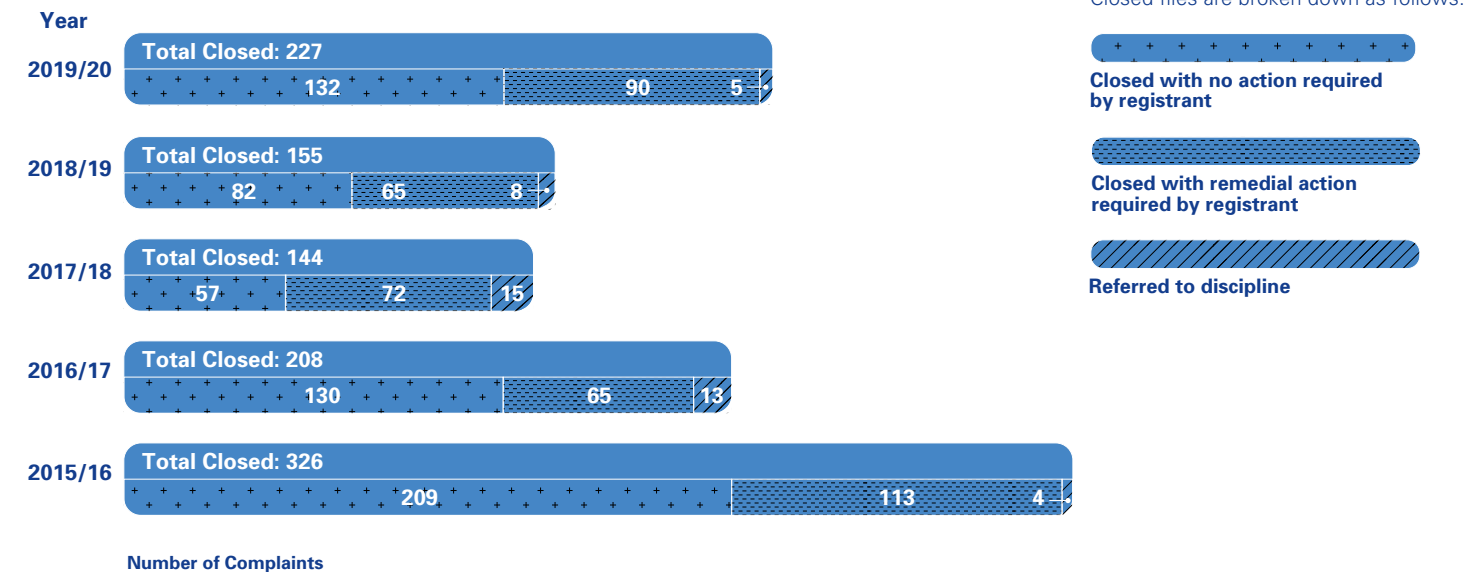
To read the full publication notices, visit [cdsbc.org/discipline-notices](https://cdsbc.org/discipline-notices).

# Complaints Opened and Closed

## Opened



## Closed



\*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.

### Complaints about CDAs

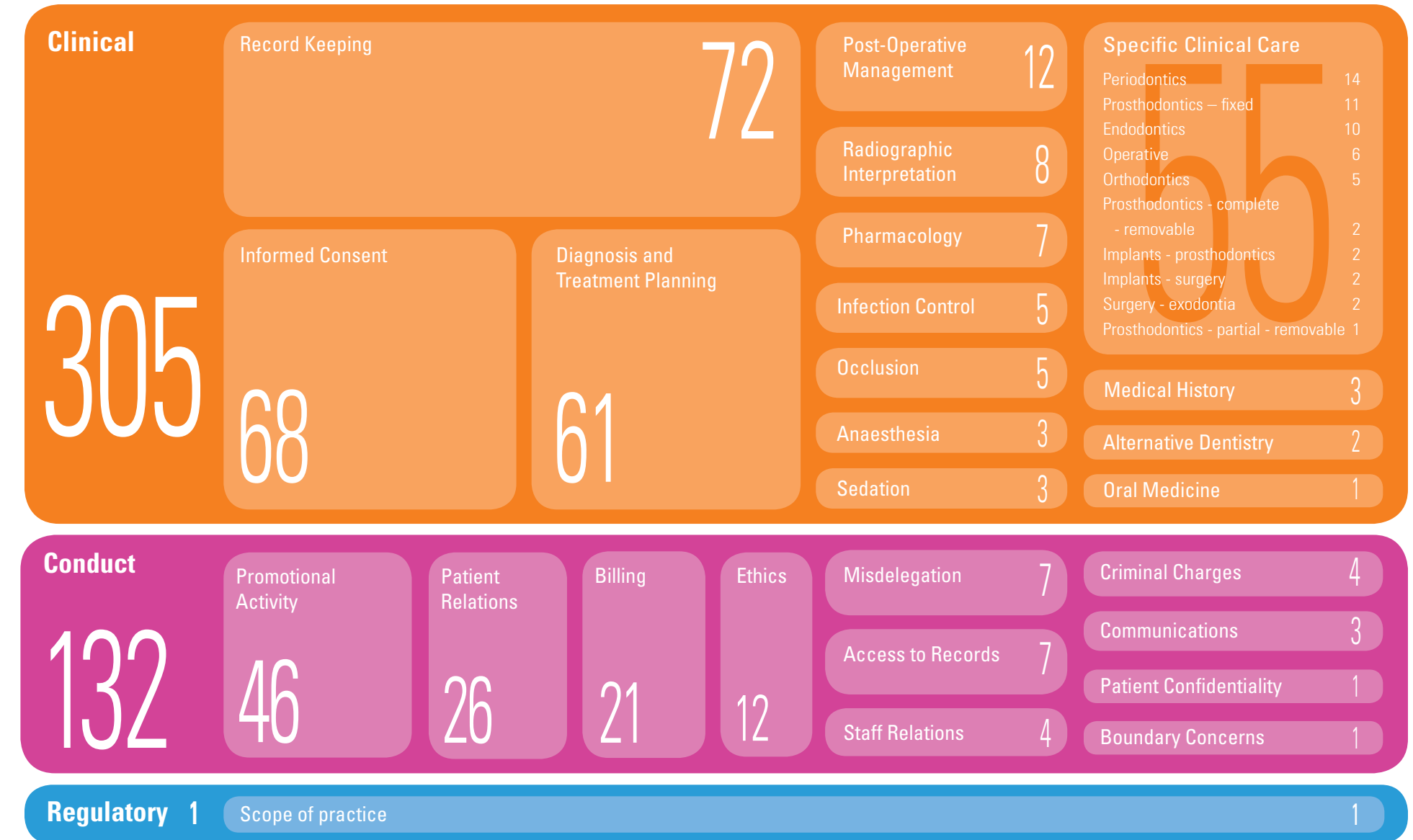
The majority of complaints received are about dentists. In 2019/20, 14 complaints were about certified dental assistants, with 11 being opened and three closed.

### Health Professions Review Board

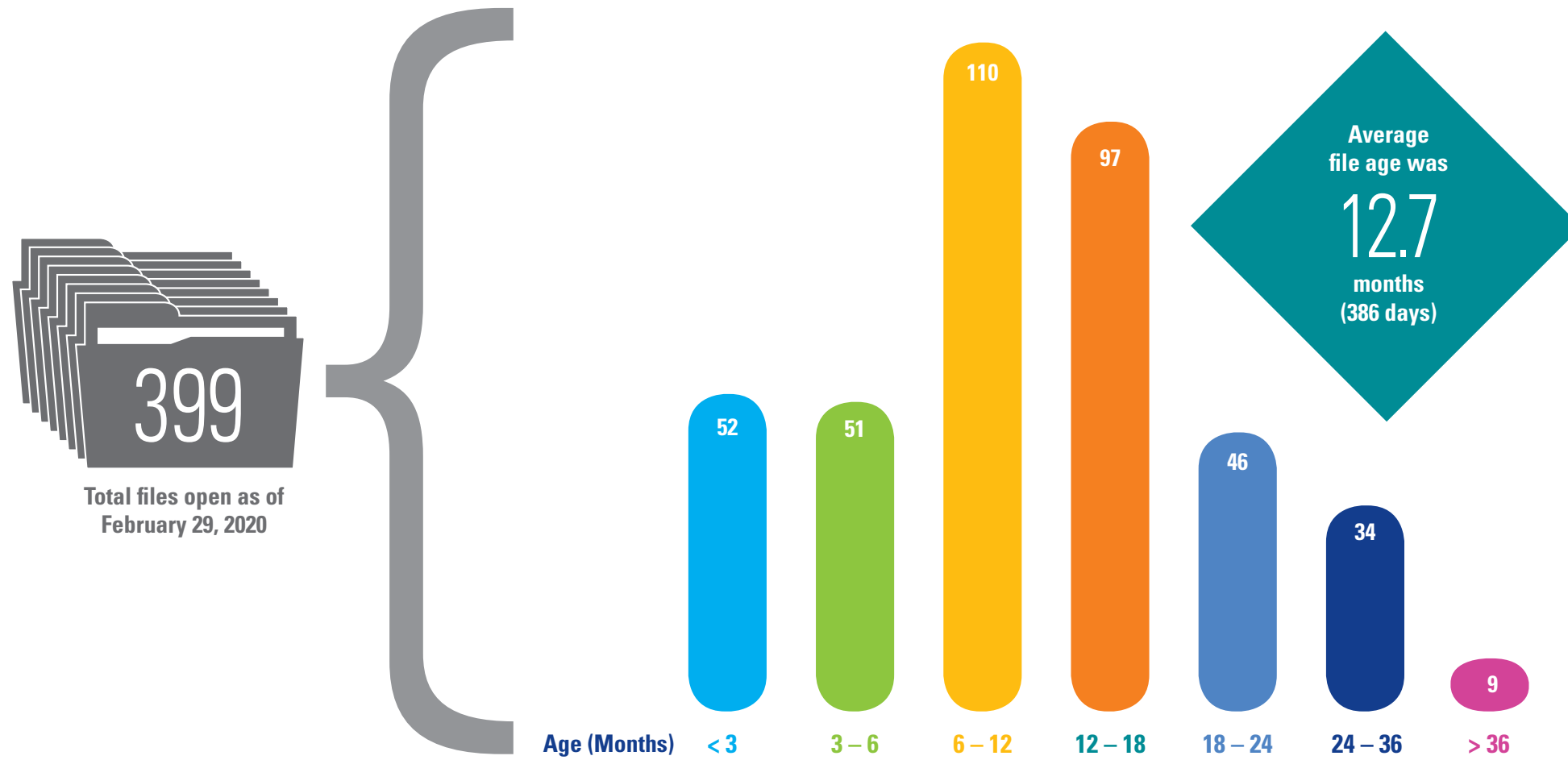
The Health Professions Review Board (HPRB) is an administrative tribunal that provides independent reviews of certain decisions made by B.C.'s health colleges. See page 20 for a breakdown of the applications made to the HPRB in 2019/20.

# Complaint Issues Breakdown

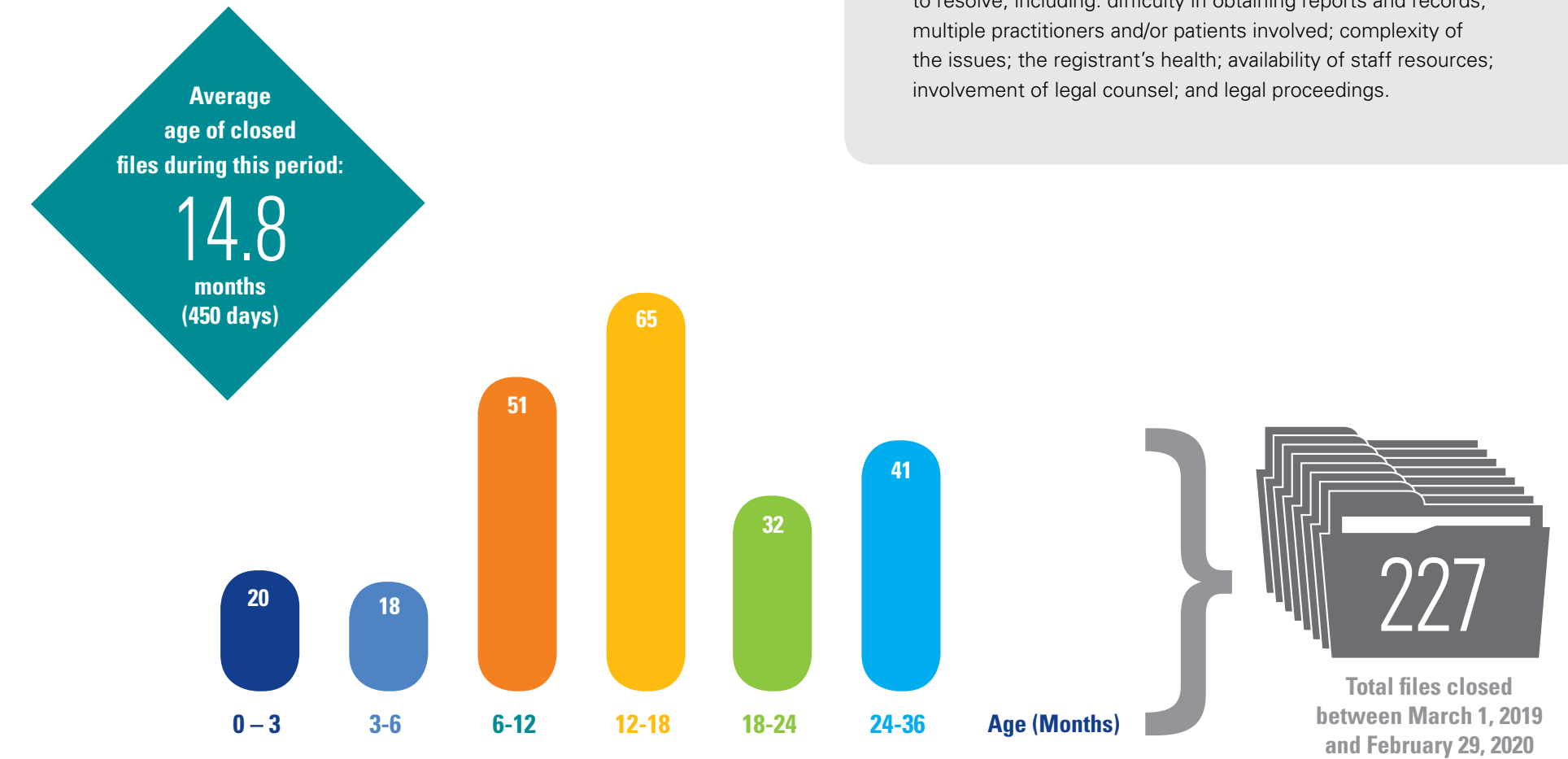
This chart reflects the closing issues arising from the complaints investigation process for files closed between March 1, 2019 and February 29, 2020. On average, each complaint file deals with multiple issues.



## Age of Open Complaint Files



## How Long Does It Take to Resolve Complaints?



### 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.

# Health Professions Review Board

The Health Professions Review Board (HPRB) was established by the provincial government to provide an independent review of certain decisions made by B.C.'s health regulators on appeal by the complainant and/or the registrant. There are two types of review for complaints matters:

Disposition	Timeliness
Complainants who are dissatisfied about the outcome of their complaint can apply for a review. The review will look at whether CDSBC's investigation was adequate, and whether its decision was reasonable.	Either the complainant or the registrant can ask for a review if CDSBC is unable to resolve the complaint within the anticipated time period.

HPRB decisions are available online at [www.hprb.gov.bc.ca/decisions](http://www.hprb.gov.bc.ca/decisions).

The applications for review by the HPRB of complaint files closed by the committee in the fiscal year were as follows:



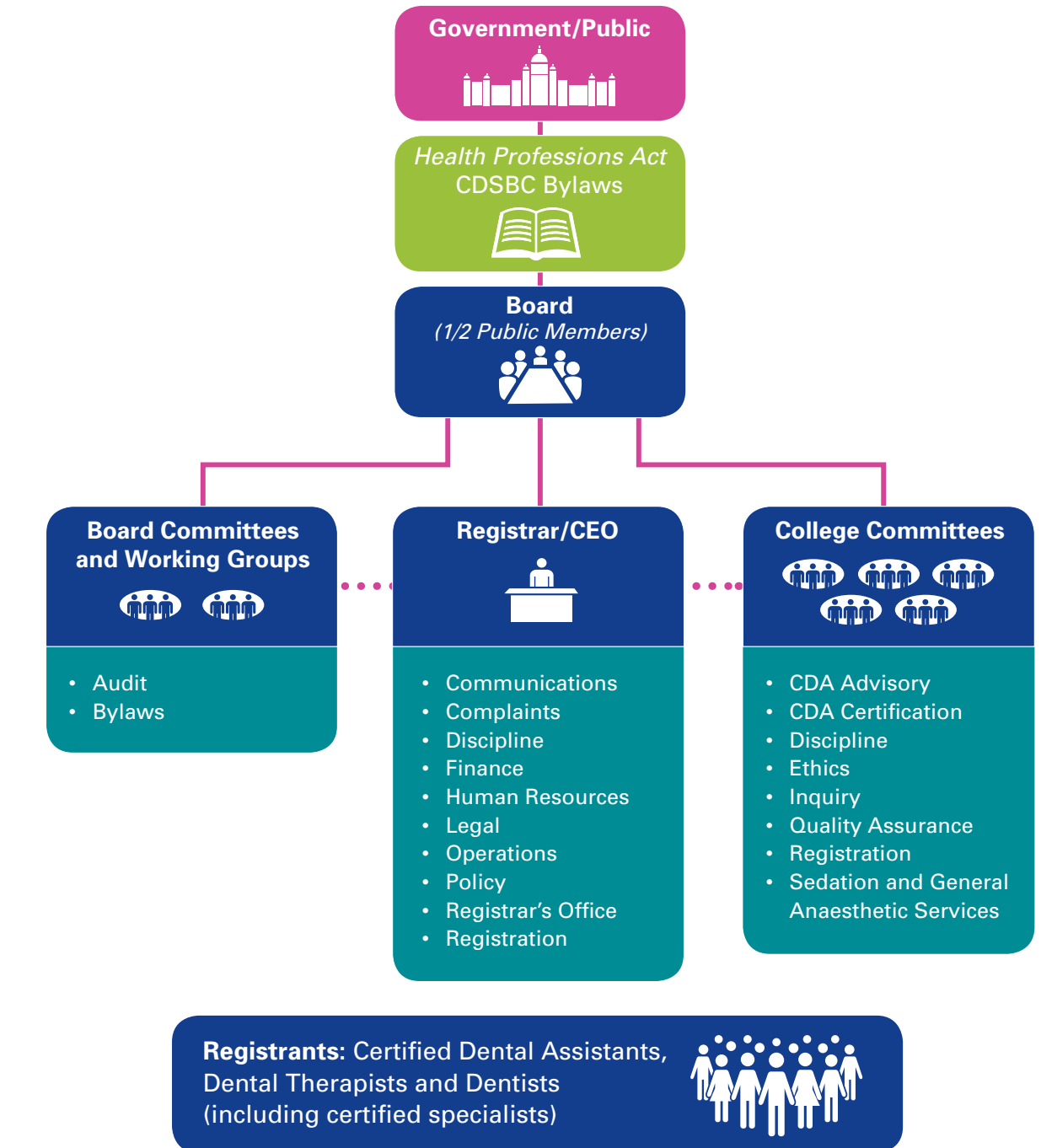
# How We Work

As of February 29, 2020

CDSBC is one of 20 health regulators in BC, and one of four that regulate oral health care professionals. In November 2019, an all-party steering committee on modernization of health professionals published a **proposal** to modernize the way health professionals are regulated. The proposal includes amalgamation of the four dental regulators:

- College of Dental Hygienists of BC
- College of Dental Technicians of BC
- College of Dental Surgeons of BC
- College of Denturists of BC

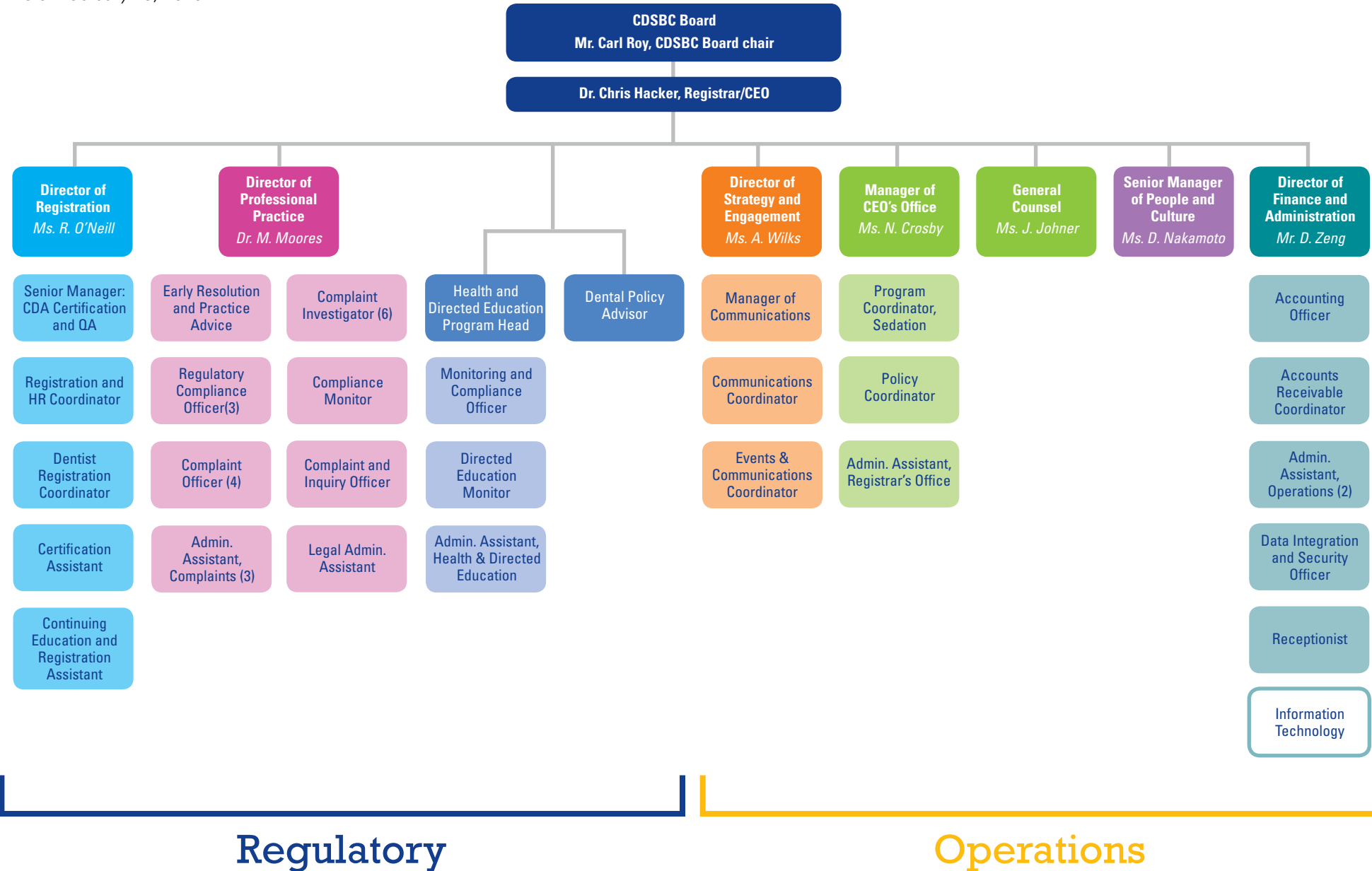
Under the proposal, there would be a single regulatory college for all of BC's oral health professionals.





# Organizational Structure

As of February 29, 2020



# Bylaws for a New Committee Structure

The regulation of dentistry in BC is shared by members of the public and dental professionals who work side-by-side on our committees to protect patients and the public.

Over the past year, we re-designed our committees to reflect our over-arching commitment to protecting patients and the public. A new committee structure was approved by the Board in 2019/20 as part of a 32-item Action Plan that CDSBC is implementing in response to recommendations from the Cayton Report for strengthening our regulatory performance.

CDSBC began this fiscal year with 11 standing committees made up of a mix of public and registrant committee members, and completed it with nine after the governance and nominations committees were dissolved mid-way through the year. The new committee structure noted above will be fully implemented in the second half of 2020, once the amendments to bylaw 4 are filed. The 10 committees outlined in the new CDSBC committee structure and amended bylaws are:



The committee membership listing on pages 24-28 reflects the committee structure that was in place throughout the 2019/20 fiscal year, ending February 29, 2020.

# Committee Membership

## 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. Richard Busse, Vice-Chair
- Dr. Doug Conn\*
- Ms. Barb Hambly\* (Public Member)
- Dr. John Hung

*\*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 (CDAs) and make recommendations to the Board.

This committee will be dissolved in July 2020.

### Members

- Ms. Wendy Forrieter, CDA, Chair (until December 2019)
- Ms. Sabina Reitzik, CDA, Vice-Chair (until December 2019)
- Dr. Jeff Coil (until September 2019)
- Mr. Dan De Vita (Public Member until December 2019)
- Ms. Angela Edwards, CDA (until December 2019)
- Ms. Susanne Feenstra, CDA (until December 2019)
- Dr. Michael Flunkert (until April 2019)
- Dr. Anita Gartner (until December 2019)
- Ms. Sherry Messenger, CDA (until December 2019)

### Staff support

Ms. Leslie Riva, 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 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. Subbu Arunachalam Pillai, CDA, Vice-Chair
- Ms. Sima Gandha, CDA
- Mr. Oleh Ilnyckyj (Public Member until September 2019)
- Dr. Alex Lieblich
- Ms. Elaine Maxwell, CDA
- Ms. Shirley Ross (Public Member)
- Ms. Heather Slade (Public Member)

### Staff support

Ms. Leslie Riva, Ms. Socorro Wardle

# Committee Membership

## 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. Myrna Halpenny, Dentist, Vice-Chair
- Dr. Karl Denk
- Dr. Frederic Duke
- Mr. Paul Durose (Public Member)
- Mr. Martin Gifford (Public Member)
- Mr. Lars Kushner (Public Member)
- Ms. Cathy Larson, CDA (until September 2019)

- Mr. Michael MacDougall (Public Member)
- Ms. Sabina Reitzik, CDA (until September 2019)
- Dr. William Rosebush
- Dr. Charity Siu
- Dr. Bert Smulders
- Mr. Anthony Soda (Public Member)
- Dr. Michael Wainwright

### 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 (until December 2019)
- Dr. Jason Conn, Vice-Chair
- Dr. Ken Chow
- Dr. Danielle Coulson
- Dr. Will Gaede (until December 2019)
- Dr. Leetty Huang
- Dr. Glenn Joyce
- Dr. Oxana Korj (until December 2019)
- Mr. Gaetan Royer (Public Member until December 2019)
- Dr. Ernst Schmidt (until December 2019)
- Ms. Cynthia Shore (Public Member)
- Mr. Paul Stevens (Public Member)

### Staff support

Dr. Peter Stevenson-Moore, Ms. Karen England

# Committee Membership

## Governance Committee

The role of the Governance Committee was to provide governance, oversight, and advice to the Board. It developed and recommended CDSBC's approach to good governance and board effectiveness, and reviewed governance policies relating to human resources.

### Members

- Dr. Richard Busse
- Dr. Doug Conn
- Ms. Dianne Doyle
- Ms. Dorothy Jennings
- Dr. Masoud Saidi

### Staff support

Dr. Chris Hacker, Ms. Nancy Crosby,  
Ms. Joyce Johner

*Note: The Governance Committee is technically a working group and was dissolved in June 2019.*

## Inquiry Committee

The role of the Inquiry Committee is to accept, investigate, and resolve or otherwise dispose of complaints against registrants.

### Members

- Dr. Greg Card, Chair
- Dr. Mike Racich, Vice-Chair
- Dr. Jonathan Adams
- Dr. Nariman Amiri
- Ms. Agnes Arevalo, CDA
- Dr. Anthony Bellusci (since September 2019)
- Ms. Nadine Bunting, CDA (until September 2019)
- Dr. Suzanne Carlisle
- Ms. Lynn Carter (Public Member)
- Dr. Bertrand Chan
- Dr. Susan Chow
- Mr. A. Thomas Clarke (Public Member)
- Mr. Brad Daisley (Public Member)
- Dr. Robert Elliott
- Ms. Barb Hambly (Public Member until September 2019)
- Dr. Ahmed Hieawy

- Dr. Patricia Hunter
- Dr. Erik Hutton
- Ms. Cindy McCaw (since September 2019)
- Mr. Seth McDonough (Public Member since July 2019)
- Ms. Charlene McLaughlin (Public Member since September 2019)
- Mr. John Meredith (Public Member)
- Dr. Ellen Park (until November 2019)
- Dr. Donald Ross (since September 2019)
- Mr. Gaetan Royer (Public Member since July 2019)
- Dr. Andrew Shannon
- Dr. Jonathan Suzuki
- Dr. Jonathan Tsang
- Ms. Marg Vandenberg (Public Member)
- Mr. John Taylor Wilson (Public Member since September 2019)
- Dr. Linda Xing (since July 2019)

### Staff support

Dr. Meredith Moores, Ms. Joyce Johner,  
Ms. Michelle Singh

# Committee Membership

## Nominations Committee

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

### Members

- Dr. Don Anderson, Chair (until March 2019)
- Dr. Peter Lobb, Vice-Chair (until June 2019)
- Dr. Bob Coles (until March 2019)
- Mr. Dan De Vita (Public Member until June 2019)
- Dr. Myrna Halpenny (until June 2019)
- Ms. Lane Shupe, CDA (until June 2019)

### Staff support

Ms. Anita Wilks, Ms. Jocelyn Chee

*Note: This committee was dissolved in June 2019 after the CDSBC awards policy was repealed by the Board when it was determined that the existing policy was not directly tied to public protection.*

## Quality Assurance

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.

*\*Standards for sedation and general anaesthesia are assessed by the Sedation and General Anaesthetic Services Committee*

### Members

- Dr. Ash Varma, Chair
- Dr. Adam Pite, Vice-Chair
- Dr. Chris Callen
- Dr. Heather Davidson (Public Member)
- Mr. Paul Durose (Public Member)
- Mr. James Ellsworth (Public Member)
- Dr. Andrea Esteves
- Ms. Sabine Feulgen (Public Member until May 2019)

- Dr. Michael Flunkert (until April 2019)
- Dr. Alexander Hird
- Ms. Cathy Larson, CDA
- Dr. Laura Turner
- Dr. David Vogt

### Staff support

Dr. Chris Hacker, Ms. Róisín O'Neill,  
Ms. Melody Edgett, Ms. Leslie Riva

# Committee Membership

## Registration Committee

The role of the Registration Committee is to grant registration with CDSBC to dentists and dental therapists in accordance with the *Health Professions Act* and CDSBC Bylaws, and to review and monitor registration requirements under legislation/policy.

### Members

- Dr. Alexander Hird (Chair)
- Dr. Dustin Holben (Vice-chair)
- Dr. Pamela Barias
- Ms. Lynn Carter (Public Member)
- Dr. Doug Conn
- Dr. Warren Ennis
- Mr. Carl Roy (Public Member)
- Dr. Robert Staschuk
- Mr. Roger Wiebe (Public Member)

### Staff support

Dr. Chris Hacker, Ms. Róisín O’Neill and Ms. Chloe Lo

## Sedation & General Anaesthetic Services Committee

The role of the Sedation & General Anaesthetic Services Committee is to review the sedation and general anaesthetic standards, and to assess compliance with those standards.

### Members

- Dr. Tobin Bellamy, Chair
- Dr. Maico Melo, Vice-Chair
- Dr. Torin Barr (since July 2019)
- Dr. Dean Burrill, Anaesthesiologist
- Dr. Brian Chanpong
- Dr. Jason Chen
- Dr. Jason Choi (since July 2019)
- Dr. Ben Kang
- Dr. James Kim, Anaesthesiologist (until February 2020)
- Dr. Oxana Korj (since July 2019)
- Dr. Stephen Malfair

- Dr. Kerim Ozcan (since July 2019)
- Dr. Myrna Pearce
- Dr. Lyle Pidzarko
- Dr. Gerald Pochynok
- Dr. Masoud Saidi
- Dr. Bradford Scheideman
- Dr. David Sowden
- Dr. Leon Xu, Biomedical Engineer
- Dr. Scott Yamaoka

### Staff support

Dr. Chris Hacker, Dr. Peter Stevenson-Moore, Ms. Ruby Ma

# Why Most Dentists Pay Two Fees at Renewal

At renewal in 2019/20, dentists in most classes registered with the College paid two fees when renewing their registration. Dentists in all registration categories except for Limited (education; armed services and government), Limited (post-graduate), Limited (research), Limited (volunteer) and Non-practising, pay fees to both the CDSBC and the British Columbia Dental Association (BCDA). For renewal in 2019, the fee breakdown was as follows:

$$\begin{array}{r} \text{CDSBC } \$1,598 \\ + \text{ BC DENTAL ASSOCIATION } \$1,600^* \\ \hline = \text{ TOTAL } \$3,198 \end{array}$$

The BCDA reimbursed the College \$167,000 (plus applicable taxes) for the costs associated with the collection of the amount equivalent to the BCDA membership fee at renewal and registration.

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

*\*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 3.09, which states that “...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.”*

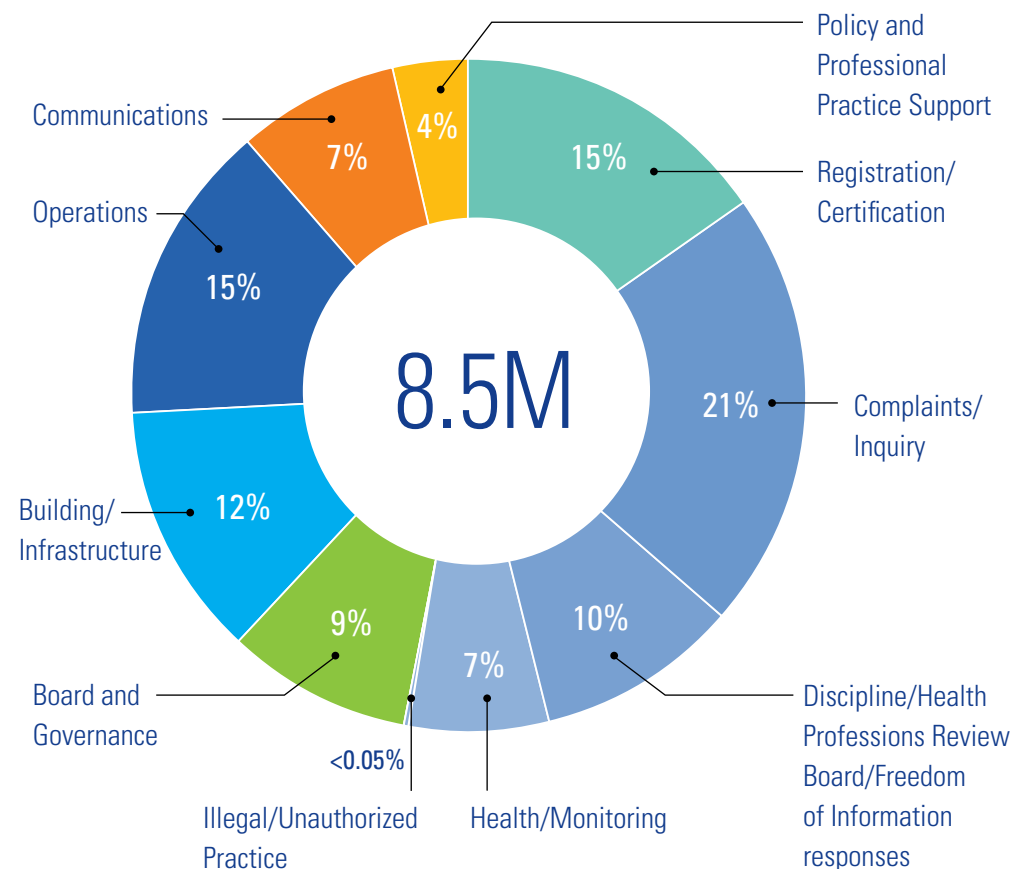
*The Canadian Dental Association (CDA) is a federation of Canada’s provincial and territorial dental associations and, as such, dentists are not members. However, the BCDA transfers a portion of the equivalent fees received from registrants of CDSBC, to the CDA such that individual members of the association have access to the CDA’s programs and services. Bylaw change in September 2019 has determined that collection of fees from dentists on behalf of the BCDA must cease by February 28, 2022.*



# Expenditures by Function

For the year ended February 29, 2020

Expenditures by Function	\$ (in thousands)	%
Registration/Certification	1,307	15
Complaints/Inquiry	1,821	21
Discipline/Health Professions Review Board/ Freedom of Information Responses	823	10
Health/Monitoring	600	7
Illegal/Unauthorized Practice	4	<0.05
Board and Governance	763	9
Building/Infrastructure	1,025	12
Operations	1,251	15
Communications	646	7
Policy and Professional Practice Support	308	4
<b>Total</b>	<b>\$8,548</b>	<b>100%</b>



# Consolidated Financial Statements

29 February 2020

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## Independent Auditors' Report

### TO THE BOARD OF COLLEGE OF DENTAL SURGEONS OF BRITISH COLUMBIA

#### Opinion

We have audited the consolidated financial statements of College of Dental Surgeons of British Columbia (the "College"), which comprise:

- the consolidated statement of financial position as at February 29, 2020;
- the consolidated statement of operations for the year then ended;
- the consolidated statement of changes in net assets for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- the notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the College as at February 29, 2020, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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 auditors' 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 an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 our 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 College'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 College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We 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 we identify during our audit.

*Smythe LLP*

**Chartered Professional Accountants**  
Vancouver, British Columbia  
June 10, 2020

1700 - 475 Howe St.  
Vancouver, B.C. V6C 2B3  
T: 604 687 1231  
F: 604 688 4675  
smythecpa.com

### Approved by the Board:



Board Chair



Board Member

### ASSETS

#### Current

	February 29, 2020	February 28, 2019
Cash and cash equivalents	\$ 14,316,685	\$ 13,502,617
Temporary investments (note 4)	7,578,601	6,652,498
Accounts receivable	149,097	116,103
Prepaid expenses	202,302	190,718

**22,246,685** 20,461,936

#### Deferred Charges

#### Other Receivables

#### Capital Assets (note 5)

**38,199** 51,809  
**–** 3,000  
**3,893,730** 4,079,628

**\$ 26,178,614** \$ 24,596,373

### LIABILITIES

#### Current

Accounts payable and accrued liabilities	\$ 879,014	\$ 848,177
Due to other professional bodies (note 6)	6,368,723	5,666,415
Deferred revenue	6,595,388	6,527,713

**13,843,125** 13,042,305

### NET ASSETS

#### Unrestricted

Operating	4,534,836	2,930,040
College Place Joint Venture	197,080	189,820

#### Invested in Capital Assets

#### Internally Restricted

Joint Venture Preservation	295,990	285,352
Contingency Reserve	2,009,062	1,967,325
Information Technology	97,944	186,144
Office Renovations	–	75,399
HPA Enforcement – Legal	1,227,639	1,743,027
Wellness	79,208	97,333

**12,335,489** 11,554,068

**\$ 26,178,614** \$ 24,596,373

See notes to consolidated financial statements

# Consolidated Statement of Operations

	Unrestricted Funds			Internally Restricted Funds						Year Ended	
	Operating	College Place Joint Venture	Invested in Capital Assets	Joint Venture Preservation	Contingency Reserve	Office Renovations	Information Technology	HPA Enforcement – Legal	Wellness	February 29, 2020	February 28, 2019
<b>Revenues</b>											
Certification and registration fees	\$ 6,811,737	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	\$ –	<b>\$ 6,811,737</b>	\$ 6,119,264
Application fees	834,793	–	–	–	–	–	–	–	–	<b>834,793</b>	777,442
Incorporation, facility assessment and other	761,894	–	–	–	–	–	–	–	–	<b>761,894</b>	691,635
Interest and miscellaneous	231,180	–	–	–	41,737	–	–	–	–	<b>272,917</b>	212,375
Rental	–	539,958	–	–	–	–	–	–	–	<b>539,958</b>	600,490
	8,639,604	539,958	–	–	41,737	–	–	–	–	<b>9,221,299</b>	8,401,206
<b>Expenses</b>											
Salaries and benefits	5,057,618	–	–	–	–	–	–	–	–	<b>5,057,618</b>	4,767,740
General and administrative (note 7)	980,253	–	–	–	–	–	–	–	–	<b>980,253</b>	886,496
Consulting fees	227,002	–	–	–	–	–	–	–	–	<b>227,002</b>	448,942
Meetings and travel	178,963	–	–	–	–	–	–	–	–	<b>178,963</b>	276,747
Committees	318,074	–	–	–	–	–	–	–	–	<b>318,074</b>	262,134
Honorariums	149,698	–	–	–	–	–	–	–	–	<b>149,698</b>	208,996
Professional fees	234,187	–	–	–	–	–	–	–	–	<b>234,187</b>	240,314
Building occupancy (note 8)	–	420,640	–	–	–	–	–	–	–	<b>420,640</b>	405,502
Amortization of deferred charges	–	13,610	–	–	–	–	–	–	–	<b>13,610</b>	13,411
Amortization of capital assets	–	–	346,239	–	–	–	–	–	–	<b>346,239</b>	321,039
	7,145,795	434,250	346,239	–	–	–	–	–	–	<b>7,926,284</b>	7,831,321
<b>Restricted Fund Expenses</b>											
Office renovation	–	–	–	–	–	–	–	–	–	–	13,168
Information technology	–	–	–	–	–	–	88,200	–	–	<b>88,200</b>	69,301
HPA Enforcement – Legal	–	–	–	–	–	–	–	515,388	–	<b>515,388</b>	345,737
Wellness	–	–	–	–	–	–	–	–	18,125	<b>18,125</b>	12,667
	–	–	–	–	–	–	88,200	515,388	18,125	<b>621,713</b>	440,873
<b>Excess (Deficiency) of Revenues over Expenses for Year</b>	\$ 1,493,809	\$ 105,708	\$ (346,239)	\$ –	\$ 41,737	\$ –	\$ (88,200)	\$ (515,388)	\$ (18,125)	<b>\$ 673,302</b>	\$ 129,012

See notes to consolidated financial statements

# Consolidated Statement of Changes in Net Assets

	Unrestricted Funds			Internally Restricted Funds						Total	
	Operating	College Place Joint Venture	Invested in Capital Assets	Joint Venture Preservation	Contingency Reserve	Office Renovations	Information Technology	HPA Enforcement – Legal	Wellness	February 29, 2020	February 28, 2019
<b>Balance, Beginning of Year</b>	\$ 2,930,040	\$ 189,820	\$ 4,079,628	\$ 285,352	\$ 1,967,325	\$ 75,399	\$ 186,144	\$ 1,743,027	\$ 97,333	<b>\$11,554,068</b>	\$ 11,320,237
Excess (deficiency) of revenues over expenses for year	1,493,809	105,708	(346,239)	–	41,737	–	(88,200)	(515,388)	(18,125)	<b>673,302</b>	129,012
For capital asset purchases	(62,148)	–	160,341	(22,794)	–	(75,399)	–	–	–	–	–
Other capital adjustments (note 8)	108,119	–	–	–	–	–	–	–	–	<b>108,119</b>	104,819
Contributions to Joint Venture											
Preservation	–	(33,432)	–	33,432	–	–	–	–	–	–	–
Interfund transfers	65,016	(65,016)	–	–	–	–	–	–	–	–	–
	1,604,796	7,260	(185,898)	10,638	41,737	(75,399)	88,200	(515,388)	(18,125)	<b>781,421</b>	233,831
<b>Balance, End of Year</b>	4,534,836	\$ 197,080	\$ 3,893,730	\$ 295,990	\$ 2,009,062	\$ –	\$ 97,944	\$ 1,227,639	\$ 79,208	<b>\$12,335,489</b>	\$ 11,554,068

See notes to consolidated financial statements

	Year Ended	
	February 29, 2020	February 28, 2019
<b>Operating Activities</b>		
Excess of revenues over expenses	\$ 673,302	\$ 129,012
Items not involving cash		
Amortization of capital assets	346,239	321,039
Amortization of deferred charges	13,610	13,411
	<b>1,033,151</b>	463,462
Changes in non-cash working capital		
Accounts receivable	(32,994)	(14,655)
Prepaid expenses	(11,584)	(9,776)
Deferred charges	–	291
Other receivables	3,000	6,000
Accounts payable and accrued liabilities	30,837	(236,862)
Due to other professional bodies	702,308	723,175
Deferred revenue	67,675	816,581
Capital adjustment (note 8)	108,119	104,819
	<b>867,361</b>	1,389,573
<b>Cash Provided by Operating Activities</b>	<b>1,900,512</b>	1,853,035
<b>Investing Activities</b>		
Purchase of investments, net	(926,103)	(600,181)
Purchase of capital assets	(160,341)	(380,331)
<b>Cash Used in Investing Activities</b>	<b>(1,086,444)</b>	(980,512)
<b>Inflow of Cash</b>	<b>814,068</b>	872,523
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>13,502,617</b>	12,630,094
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 14,316,685</b>	\$ 13,502,617
<b>Represented by:</b>		
Cash	\$ 1,242,554	\$ 1,222,997
Investment savings accounts	13,074,131	12,279,620
	<b>\$ 14,316,685</b>	\$ 13,502,617

See notes to consolidated financial statements

## 1. NATURE OF OPERATIONS

College of Dental Surgeons of British Columbia (the “College”) was formed to protect the public interest in matters relating to dentistry. The College is governed by the *Health Professions Act* as of April 3, 2009, and, prior to April 3, 2009, the College administered the *Dentists Act*.

The College is a not-for-profit organization established under the *Dentists Act* (1908), and is exempt from income tax under section 149(1)(c) of the *Income Tax Act*.

## 2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the College were prepared in accordance with Canadian accounting standards for not-for-profit organizations (“ASNPO”) and include the following significant accounting policies.

### (a) College Place Joint Venture (the “Joint Venture”)

The College accounts for its 70% interest in the Joint Venture by proportionately consolidating the Joint Venture in these financial statements. All transactions between the College and the Joint Venture are eliminated on consolidation.

### (b) Net assets

#### (i) Unrestricted

Unrestricted net assets represents cumulative excess of revenues over expenses since inception, net of amounts recorded in the below categories, and is segregated between the operations of the College and the Joint Venture.

#### *Operating*

Revenue and expenses for operations and administration are reported in the operating fund.

#### *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.

#### (ii) 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.

#### (iii) Internally restricted

The Joint Venture Preservation Fund represents amounts set aside for future projects 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 objectives 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 of complaints and discipline processes, investigation and prosecution of illegal/unauthorized practice matters, and challenges to registration decisions.

The Wellness 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 cashable at any time.

#### (d) Amortization

Capital assets are recorded at historical cost less accumulated amortization. Amortization is provided on the basis of estimated useful lives at the following annual rates:

##### *College of Dental Surgeons of British Columbia*

Building	– 25 years straight line
Office renovations	– 10 years straight line
Office furniture and equipment	– 10 years straight line
Computer equipment	– 3 years straight line

##### *College Place Joint Venture*

Building	– 25 years straight line
Office furniture and equipment	– 10 – 20% declining value

#### (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 fiscal year to which they relate. Deferred revenue represents such amounts received in advance of the year to which they relate.

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

- (iii) Incorporation, facility assessment and other revenues include incorporation fees, facility assessment fees, administration and reinstatement fees. Incorporation, facility assessment 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 revenues, 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, 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.

#### (c) Liquidity risk

Liquidity risk is the risk that the College will encounter difficulty in meeting obligations associated with financial liabilities.

The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and amounts due to other professional bodies. Cash flow from operations provides a substantial portion of the College's cash requirements. Additional cash requirements are provided by the College's reserves.

### 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 2.20% (2019 – 0.75% to 2.23%) per annum and mature April 6, 2020 to January 25, 2021.

## 5. CAPITAL ASSETS

	Cost	Accumulated Amortization	February 29, 2020	February 28, 2019
Land	\$ 1,223,550	\$ –	\$ 1,223,550	\$ 1,223,550
Building	4,946,822	3,079,996	1,866,826	2,016,820
Office renovations	1,892,417	1,465,016	427,401	433,487
Office furniture and equipment	1,137,513	837,923	299,590	306,757
Computer equipment	930,296	853,933	76,363	99,014
	\$ 10,130,598	\$ 6,236,868	\$ 3,893,730	\$ 4,079,628

The College has determined there are no indications of impairment.

## 6. DUE TO OTHER PROFESSIONAL BODIES

The amounts due to other professional bodies represents 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

	February 29, 2020	February 28, 2019
Electronic transaction costs	\$ 335,090	\$ 316,833
Office	312,009	293,828
Printing and publications	128,194	191,599
Staff development	106,408	25,163
Equipment repairs and maintenance	57,304	44,311
Miscellaneous	41,248	14,762
	\$ 980,253	\$ 886,496

## 8. COLLEGE PLACE JOINT VENTURE

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:

	February 29, 2020		February 28, 2019	
	Entire Amount	College's 70%	Entire Amount	College's 70%
Capital assets	\$ 4,481,328	\$ 3,136,930	\$ 4,671,586	\$ 3,270,110
Other assets	602,924	422,047	580,094	406,066
Liabilities	(112,824)	(78,977)	(115,566)	(80,896)
Net Assets	\$ 4,971,428	\$ 3,480,000	\$ 5,136,114	\$ 3,595,280
Revenues from third parties	\$ 1,046,361	\$ 732,453	\$ 1,087,155	\$ 761,009
Amortization	(242,262)	(169,583)	(241,858)	(169,301)
Other expenses	(600,914)	(420,640)	(579,288)	(405,502)
	\$ 203,185	\$ 142,230	\$ 266,009	\$ 186,206
Cash flows resulting from				
Operations	\$ 442,960	\$ 310,072	\$ 459,524	\$ 321,667
Investing	(32,563)	(22,794)	–	–
Financing	(367,871)	(257,510)	(407,261)	(285,083)
	\$ 42,526	\$ 29,768	\$ 52,263	\$ 36,584

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 College's share of occupied space and interest in the Joint Venture of \$108,119 (2019 – \$104,819) is accounted for as a capital adjustment to the Operating Fund in the consolidated statement of changes in net assets.

## 9. SUBSEQUENT EVENT

Subsequent to year-end, the outbreak of the novel strain of coronavirus, specifically identified as "COVID-19," has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and physical distancing, have caused material disruption to business globally resulting in an economic slowdown. Global equity markets have experienced significant volatility and weakness. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of the government and central bank interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the College in future periods.



Questions? Get in touch using our contact form at:

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