

NEWFOUNDLAND & LABRADOR DENTAL BOARD



OFFICE OF THE REGISTRAR

June 22, 2024

The Honourable Minister Tom Osborne
Minister of Health & Community Services
Government of Newfoundland & Labrador
P.O. Box 8700, West Block, Confederation Building
St. John's, NL
A1B 4J6

Dear Minister Osborne:

Please find enclosed the 2023 Annual Report of the Newfoundland and Labrador Dental Board and a copy of the 2023 Financial Statements.

Sincerely,

A handwritten signature in dark ink, appearing to read "P. O'Brien".

Dr. Paul O'Brien, D.D.S.
Secretary - Registrar

Attach.



NEWFOUNDLAND & LABRADOR DENTAL BOARD

2023 ANNUAL REPORT



NEWFOUNDLAND & LABRADOR DENTAL BOARD 2023 ANNUAL REPORT

Board Meetings

In 2023 the Board held meetings on February 23rd, October 25th, November 18th and the Annual General Meeting – November 18th, 2024.

Dental Board Membership:

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

Registration and Licensing as of January of 2022 and 2023

	2022	2023
General Dentists	197	201
Specialists	33	34
Dental Assistants	304	298
Dental Technicians	25	24

Financial Report:

Fees for 2023 remained the same with no increase in any of the existing requirements. As the transfer of responsibility for radiation survey monitoring has been successfully accomplished with the NLDA, the Board hopes to address the matter of sedation surveys in dental offices.

Following the advice of the Board's auditor, a Treasurer has been appointed from the Board membership and a policy of co-signing disbursements has been initiated.

At the request of the Board members the initiative of creating a Continuing Education (CE) Portal has been undertaken with the initial draft presented to Board Members on August 11, 2023. A pilot project is now underway using Board members as participants. The future costs and difficulties are yet to be determined.

Canadian Dental Regulatory Authority Federation:

The Board is happy to report that the Competency Profile for a Beginning Practitioner has been revised and approved by each province following the work of parties to the Working Group.

The Commission on Dental Accreditation of Canada has of January 2023 become an independent body.

The Royal College of Dentists of Canada has resumed its position of examiner for dental specialists with oversight of the National Dental Examining Board.

Dental Therapy:

The College of Dentistry of the University of Saskatchewan has reinstated the Dental Therapy program and annually will admit 28 students to the program. The purpose of the program is to recruit and sponsor students to study and then undertake return of service agreements with the sponsoring agencies on graduation.

Eligible agencies include:

- First Nations and Inuit Communities
- Indigenous Governments and Territorial Governments
- Federal, Provincial, and Territorial Governments
- Regional Health Authorities.

Legislation:

The specialty recognition of Dental Anesthesia by the CDRAF and support of the NLDB was reported to the Minister in the Spring of 2023. The Minister responded and a meeting was held with Department officials in June 2023 to discuss the possibility of specialist recognition by legislative amendments. Going forward the Board has been advised to monitor the situation nationally and at this time it can be reported that many provinces are presently reviewing and that Ontario and B.C. both have appropriate legislation in place. The CDAC and RCDC are also active in pursuing accreditation of programs that may arise in Canada and proper examinations in Canada.

Standards of Practice:

The Board is presently reviewing standards for sedation, scanning, remote dentistry and dental assistant supervision. A standard of Practice for the use of Botulinum Toxin A and Esthetic Therapies was approved with a registry for approval initiated in 2023.

Access to Care Issue:

In March of 2023 the Office of the Citizen's Representative contacted the Board regarding a matter wherein inmates at HMP were systematically being denied dental service at dental offices. A request was made by the Registrar for specific instances or that complaints be directed to the

attention of the Board in proper through the Complaint Process, but no complaints were received. A protocol must be beyond hearsay wherein specific allegations can be investigated.

Report from the Complaints Authorization Committee:

Each year the CAC attempts to remain current and going forward will report decisions made in that calendar year only. Otherwise, 2023 was a very challenging year with several initiatives addressed including:

- The end of in office monitoring following disciplinary decision of 2021.
- The successful appeal to the Supreme Court of NL of a CAC decision of the Law society.
- A decision (Jinnah and the Alberta Dental College) by the Alberta Supreme Court suggesting that self-regulation means accepting most if not all the costs of disciplinary actions with few exceptions. This would appear contrary in principle to existing legislation wherein transgressors might expect to pay a significant level of the costs particularly when found guilty of serious professional misconduct.
- An agreement by the Board to a Consent Order of the Court that the NLDB, a non-party to a court action, to provide investigators notes from a previous CAC decision, to help parties resolve a Court action between the two parties.
- A Notice of Appeal to the Trial Division of the Supreme Court related to a decision of dismissal of an allegation by the CAC. Once court documents were provided to the Court, the Notice of Appeal was very soon withdrawn.

Complaints:

In 2023 there were 9 formal complaints investigated and a decision made during the year and 2 others that will require further investigation in 2024. The following are summaries of the 9 which include limited information into the nature of each complaint and the decision.

1. A patient, after a difficult extraction complained about the fee which the CAC determined was acceptable and dismissed this allegation. The Complainant based her allegation on an opinion she was given at a Medical Clinic that antibiotics, rather than an extraction, should have been done initially. The CAC dismissed this allegation as without foundation. The CAC did however Caution the Respondent for leaving the part of root that was later removed by another practitioner. Properly confirming the root by radiograph and advising the Complainant of its presence should have been done. Finally, the Respondent was Counselling that a review of the Complainant's previous history of dry socket along with the complicated removal could have been significant for prescribing post-op antibiotics.

2. The Board received a complaint from a woman who had left the province soon after receiving treatment which included 4 dental removals. The Complainant was originally directed to the Respondent by the Association of New Canadians for treatment under the Interim Federal Health Program to address immediate treatment needs. The Complainant was given a Complete Examination, advised of the outcome of the exam, and given several days to decide on going forward. The treatment plan properly addressed first, the most serious concern, which was the 4 teeth requiring either endodontic therapy or extraction. The 4 extractions were done and later the Complainant asserted the treatment plan was deemed incorrect by an Ontario dentist who viewed

the dental record of the Complainant which was forwarded from N.L. The allegation made was that the 4 teeth involved were healthy teeth. The CAC requested the name of the Ontario dentist, but that information was withheld by the Complainant as they said it addressed privacy issues and a reluctance by the Ontario dentist to get involved. This excuse found no approval with the CAC. Further on review of the dental record the CAC found that the 4 teeth involved were seriously compromised with one being completely unrestorable. The CAC dismissed the allegation but counselled the Respondent to ensure that when treating persons where competency or language barriers may exist to record and document the process of informed consent carefully with an interpreter when needed.

3. A three-year-old patient travelled to St. John's for examination, diagnosis and treatment and the parent, the Complainant, believed that general anesthesia was to be the modality used for the treatment and was disturbed that nitrous oxide and local anesthesia only was possible on the day in question. The Complainant was offered an option of general anesthesia on another day but chose to proceed regardless. The outcome was not a happy one for the child.

Behavior management techniques were used, but it is outside of the Committee to determine if they were appropriate in this instance. The CAC did however Counsel the Respondent that the use of such procedures indeed be a last resort especially if there is a reason to believe the child may be a poor subject.

4. The Complainant requested a refund of fees following dissatisfaction with treatment of her daughter's Temporomandibular Joint Dysfunction. The patient was treated remotely during much of the treatment period, and this proved unsatisfactory for both parties. The Complainant was advised of the limitations of the CAC to direct compensation but did Counsel the Respondent that in Remote care, having a written PROTOCOL, should be provided to the patient.

5. A complaint was filed stating that the Complainant was not properly informed about matters related to his dental treatment by the Respondent. He claimed he was told that his problem with a tooth was "an easy fix" that subsequently required a root canal. The Complainant further stated he was not advised the dentist was not a specialist and that he was later advised by another dentist that his tooth would require a crown.

The CAC expressed concern that the Complainant was "referred" by an independent dental hygienist who was not competent to make a dental referral that was outside their scope of practice. As no collaborative relationship existed between the dentist and the dental hygienist this was not a proper "referral" and further the dental hygienist requested a response to the referral. It was appropriate protocol for the dental hygienist to advise the Complainant to seek dental care and not make a "referral". Dentists should not accept a referral from people not qualified to make a diagnosis.

The Respondent, on first seeing the patient, was given a common complaint of "a toothache" but did not establish the source of the toothache and determine if its management be identifying if its origin was of pulpal or peri-radicular.

The Standards of Practice include the following pre-requisites before initiating endodontic therapy and include estimating costs and necessary restorative follow-up and, once the patient is informed of all elements they are explained the option of referral.

The Respondent was Cautioned and Counselling to access and apply the Standards of Practice for Endodontics in their practice.

6. An allegation was filed with the CAC regarding failed endodontic therapy on an upper molar. The provider, a general dentist, eventually referred the Complainant to an Endodontist for remediation when the Complainant continued to experience problems. The Complainant requested a refund or compensation because of the failed molar endodontics and remedial treatment costs. The subsequent investigation revealed that the Respondent failed to identify a fourth canal but instead of seeking specialist advice completed the therapy but advised the Complainant that a fourth canal was possible. The later referral to the Endodontist however was based on the Respondent's erroneous belief there was a potential fracture to the treated tooth. The CAC did not believe that the Respondent engaged in conduct deserving of sanction but advised in future that they recommend referral advising patients of the necessity of specialist review when there is any question of the possible future existence of problems. In this instance the Complainant filed a statement of claim against the Respondent and was satisfied when the Respondent accepted financial responsibility and paid costs.

7. A Complainant filed a complaint following the dislodgement of a temporary crown while eating a sandwich with damage to the prepared abutment. The Complainant's request of the Board was to assist, on their behalf compensation for a replacement of the tooth. The Complainant was advised that the Board does not have the authority to provide for such options.

On investigation the CAC learned of the existence of a fact sheet provided for management of temporary crowns which clearly the Complainant did not follow. The CAC believes the dental record revealed that the Complainant became abusive on returning to the dental office to address their problem. The Respondent refunded all monies received and the parties ended the relationship with the Complainant, however filing a complaint with the Board.

The CAC saw no reason to believe the Respondent engaged in conduct deserving of sanction and dismissed the allegation.

8. A Complainant filed a complaint regarding the charging of a fee related to extra expenses of Covid-19. They filed the complaint against their dental provider and requested the Board act by demanding the NLDA to remove a procedure code from the Fee Guide related to this expense. On investigation there was no evidence the dental office made such a charge, and the CAC dismissed the complaint as a misunderstanding arising from conversations between the Complainant and the dental office staff involved.

9. A Complainant filed a complaint that a specialist charged a fee for consultation that was unnecessary and superfluous. Further the Complainant demanded an apology that the specialist would not return her phone messages related to some undisclosed problem long after treatment was completed for discussion about this problem along with issues to do with why a consultation was necessary. On investigation it was revealed the Complainant was referred regarding another tooth (confirmed by the referral) but on arriving at the specialist's office, wanted attention to another tooth with no referral. She said she was advised of this problem by several other dentists and she determined that the specialist did not require to perform an examination or form a diagnosis. The Complainant said the specialist should have called around for advice from one of these dentists on how to proceed. The specialist, however, preferred to accept the responsibility of

examining, diagnosing, and treating those patients whom he ultimately treats. This approach was at first not challenged until days later when claims reimbursement may have become a problem for the Complainant. At that time on calling the dental office the Complainant refused to be triaged and demanded direct communication with the specialist as the Complainant alleged the triage person would make a mistake communicating her problem with the specialist. The CAC believed the specialist provided proper care, deserved to be paid a fee for preparation prior to treatment. The patient, in refusing triage, the CAC believed this behavior to be unreasonable and insulting to office personnel. The CAC did not believe the Respondent engaged in conduct deserving of sanction and dismissed the allegation.

N.B. The Complainant in article 9 filed a Notice of Appeal with the Trial Division of the Supreme Court NL. Following the Board Response to the Appeal the Complainant withdrew their Appeal.

NEWFOUNDLAND & LABRADOR DENTAL BOARD

Financial Statements

Year Ended December 31, 2023

NEWFOUNDLAND & LABRADOR DENTAL BOARD

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Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Members of Newfoundland & Labrador Dental Board

Opinion

I have audited the financial statements of Newfoundland & Labrador Dental Board (the "Organization"), which comprise the statement of financial position as at December 31, 2023, 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, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

(continues)

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

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

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

St. John's, NL
June 22, 2024



Brian T. Scammell Professional Corporation
Chartered Professional Accountant

NEWFOUNDLAND & LABRADOR DENTAL BOARD**Statement of Financial Position****December 31, 2023**

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 363,996	\$ 394,496
Marketable securities	1,294,291	1,157,330
Accounts receivable	275	1,540
Interest receivable	39,583	17,118
Prepaid expenses	1,225	2,689
	\$ 1,699,370	\$ 1,573,173
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 28,873	\$ 11,780
Deferred revenue	339,487	325,693
	368,360	337,473
NET ASSETS	1,331,010	1,235,700
	\$ 1,699,370	\$ 1,573,173

LEASE COMMITMENTS (Note 4)

ON BEHALF OF THE BOARD_____
Director_____
Director

See notes to financial statements

NEWFOUNDLAND & LABRADOR DENTAL BOARD**Statement of Revenues and Expenditures****Year Ended December 31, 2023**

	2023	2022
REVENUES		
Licensing fees and penalties	\$ 375,339	\$ 361,677
Investments	59,433	23,698
Botox registrations	800	-
Discipline hearing penalty	-	658
Radiation surveys	-	12,167
	435,572	398,200
EXPENSES		
Salaries, wages and benefits	172,751	151,097
Rent	54,480	55,728
Legal and disciplinary	21,009	11,045
Travel and meeting - local	20,508	19,590
Computer consulting fees	15,981	13,530
Insurance	15,566	14,642
Grants	10,841	8,043
Accounting fees	6,869	5,921
Radiation inspections	5,243	11,125
Office supplies and postage	5,054	6,640
Telephone	4,944	4,684
Equipment purchases	3,107	2,883
Courier	1,187	1,520
Printing	921	733
Advertising and promotion	889	-
Interest and bank charges	678	412
Travel and meeting - out of province	600	-
Miscellaneous	(366)	2,475
	340,262	310,068
EXCESS OF REVENUES OVER EXPENSES	\$ 95,310	\$ 88,132

See notes to financial statements

NEWFOUNDLAND & LABRADOR DENTAL BOARD**Statement of Changes in Net Assets****Year Ended December 31, 2023**

	2023	2022
NET ASSETS - BEGINNING OF YEAR	\$ 1,235,700	\$ 1,147,568
EXCESS OF REVENUES OVER EXPENSES	95,310	88,132
NET ASSETS - END OF YEAR	\$ 1,331,010	\$ 1,235,700

See notes to financial statements

NEWFOUNDLAND & LABRADOR DENTAL BOARD**Statement of Cash Flows****Year Ended December 31, 2023**

	2023	2022
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 95,310	\$ 88,132
Changes in non-cash working capital:		
Accounts receivable	1,265	22,494
Interest receivable	(22,465)	(17,118)
Accounts payable	17,093	(8,473)
Deferred revenue	13,794	17,344
Prepaid expenses	1,464	10,669
	11,151	24,916
Cash flow from operating activities	106,461	113,048
INVESTING ACTIVITIES		
Purchase of marketable securities	(2,208,982)	(883,328)
Proceeds on disposal of marketable securities	2,072,021	822,000
Cash flow used by investing activities	(136,961)	(61,328)
INCREASE (DECREASE) IN CASH FLOW	(30,500)	51,720
Cash - beginning of year	394,496	342,776
CASH - END OF YEAR	\$ 363,996	\$ 394,496

See notes to financial statements

NEWFOUNDLAND & LABRADOR DENTAL BOARD

Notes to Financial Statements

Year Ended December 31, 2023

1. PURPOSE OF THE ORGANIZATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Cash and cash equivalents

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

Financial instruments

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

Capital assets

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

Revenue recognition

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

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

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

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

Contributed services

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

Leases

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

Measurement uncertainty

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

NEWFOUNDLAND & LABRADOR DENTAL BOARD

Notes to Financial Statements

Year Ended December 31, 2023

3. FINANCIAL INSTRUMENTS

The Organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Organization's risk exposure and concentration as of December 31, 2023.

Credit risk

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

Market risk

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

Interest rate risk

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

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

4. LEASE COMMITMENTS

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

2024	\$	46,462
2025		46,462
2026		34,846
		<hr/>
	\$	<u>127,770</u>

5. COMPARATIVE FIGURES

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