

DENTAL BOARD OF WESTERN AUSTRALIA
ANNUAL REPORT

FOR THE YEAR ENDED

30 JUNE 2006

OFFICE OF THE BOARD

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<http://www.dentalboard.wa.gov.au/>

BOARD MEMBERS:

Dr John Owen (President)
Dr Holly Edwards
Dr Graeme Ewers
Dr Michael McGuinness
Dr David Neesham
Ms Leonie Forrest
Ms Marie Louise Matthews

REGISTRAR:

Mr Wayne Clark

SECRETARY TO REGISTRAR:

Ms Kylie Reichelt

DENTAL BOARD OF WESTERN AUSTRALIA
ANNUAL REPORT
For the year ended 30 June 2006

TABLE OF CONTENTS

	PAGE
President's Report	(1)
Board's Report	(4)
Independent Audit Report	(10)
Income Statement	(12)
Balance Sheet	(13)
Statement of Changes in Equity	(14)
Cash Flow Statement	(14)
Notes to the Financial Statements	(15)
Detailed Income and Expenditure Statement	(19)

PRESIDENT'S ADDRESS

On behalf of the Board, I am pleased to present the Annual Report for the year ended 30 June 2006.

The Board has had another very busy year with most monthly meetings being of 5-6 hours duration. I sincerely thank my fellow Board members, Ms Marie Matthews, consumer representative, Ms Leonie Forrest, legal representative, and Dr's Holly Edwards, Graeme Ewers, Michael McGuinness and David Neesham for their dedication and constructive consensus when debating the ever changing complex circumstances and issues that continue to arise.

The Board continues to be professionally managed by the Board's Registrar, Mr Wayne Clark and his staff at HLB Mann Judd. Despite the large workload, the Board functions smoothly as a team. With an anticipated increase from seven to eleven Board Members under the Dental Act 2005, maintaining this enviable level of cooperation will be a challenge.

It is important to acknowledge the assistance offered by all external parties to the Board, especially over the past year, including government agencies such as the Legal & Legislative Services Division of the Department of Health, the State Administrative Tribunal (SAT) and other organizations, in particular, the Executive of ADA (WA Branch), the Australian Dental Council, the other six State/Territory Dental Boards and the New Zealand Dental Council.

Considerable time over the past twelve months has been spent assisting, advising and interacting with the Legal & Legislative Services Division of the Department of Health with regard to the drafting of the Dental Bill 2005. During this period the Board has continued to develop policy and guidelines in preparation for refining the Regulations and Rules to support the new Act. Areas that have received considerable attention include Continuing Professional Development, closely monitoring the Victorian Model, Compulsory Professional Indemnity Insurance, National Infection Control Protocols and Guidelines, Registration of Day and Dental Surgeries, Anaesthesia and Conscious Sedation, Licensing of Practitioners providing Sedation, use of Botox in Dental Practice, Student Registration and a myriad of other issues.

The outcome of all these issues will depend on the final wording in the assented Act, the regulations to the Act which are in the process of being written and the responsibilities and powers extended to the Board under the new Act.

Failure to pay registration fees

As advised in last year's report, the Minister approved an increase in registration (license fees) and other Board fees as of the 1st January 2006. Also in that report I drew to your attention that sixty (60) registrants had been removed from the Register for non payment of the annual fees.

Again, this year eighty four (84) registrants were removed for the same reason. Such removals in prior years were: 2004, (61); 2003, (5); 2002, (20); 2001, (33) and 2000 (21). In my seven years as President, I have specifically raised the Board's concern regarding this matter in the 2000 and 2005 Annual Reports and again now in 2006. The Board considers this a very serious matter and an unacceptable and unnecessary risk to the public of Western Australia. This recently culminated in a Dentist being censured and fined the sum of \$1,500 for practising for sixteen months without a License.

Advertising issues

The Board has noted that significantly differing and often incorrect methods of use of the courtesy title "Dr", qualifications, and the advertising of practise in specific and/or specialist areas, have developed within the Dental Profession.

1. Use of courtesy title “Dr”

A registered dentist or approved dental specialist may use the title “Dr” before their name in the following situations:

- i. All professional material approved by the Board. This includes all practice stationery, signage and promotional material.
- ii. In strict association with the title “dentist”, “dental surgeon”, “dental practitioner”, “general dental practitioner”, or one of the prescribed dental specialist titles. Currently there are seven specialist titles prescribed being, Oral Surgeon, Endodontist, Periodontist, Oral and Maxillofacial Surgeon, Orthodontist, Paediatric Dentist and Prosthodontist.
- iii. There must be no possibility of misleading the public or colleagues that the user is a medical practitioner or has knowledge or experience other than that of a dentist or dental specialist in their approved field.

2. Practise in Specific and/or Specialist Areas

- i. It is a requirement that a specialist limits his or her practise to their approved specialist area.
- ii. Where the practitioner is not recognised by the Board as a specialist in that area, the practitioner is not entitled to use the specialist title prescribed in Rule 23 of the Dental Board Rules 1973.
- iii. The Board has no objection to a general dental practitioner limiting their practise to a specific or specialist area of practise. Should a general dental practitioner limit their practise to a specific area of dentistry or specialist area, the Board requires the use of the phrase, for example, “Practise limited to Endodontics” or “Practise limited to Implant Dentistry”. It is not acceptable to the Board for the dentist to use or advertise that limitation by way of the expression, for example, “Oral Surgery”, “Cosmetic Dentistry” or “Oral Pathology” etc. If the “Dr” title is also utilised, then all matters in Item 1 must also be strictly adhered to.
- iv. Should a practitioner limit their practise to a specific area or specialist area and operate more than one surgery, it is not acceptable for the practitioner to conduct one surgery on such a limited basis and another surgery as a general dentist. The Board’s expectation is that the practitioner’s entire professional practise is limited to that area. It is important to realize that the public’s likely perception/expectation may be that the practitioner has greater clinical expertise in a specific area of dentistry and thus could expect a higher standard of care in that area than would be provided by a general practitioner. Professionally, we know that is not necessarily the case, however, the Board does consider the complainants’ perception when investigating complaints.
- v. Should a general dentist limit their practise to a specialist area, the use of the term specialist or specialising is only to be used by an approved specialist in conjunction with the use of title as detailed in Rule 23.
- vi. The use of the titles “cosmetic dentist” or “aesthetic dentist” or similar, are not permitted under Rule 23.

3. Qualifications and Websites

A practitioner may follow his or her name with any qualification, but preferably, relevant to their dental education and their dental practice. This could include University qualifications such as B.Sc(Qld), B.D.Sc. (WA), M.B.A. or Grad Dip (SA) etc, College Diplomas or Fellowships such as F.D.S.R.C.S.(Eng), overseas entrance examinations, Australian Dental Council Examination (ADC), Honorary Fellowships and Awards as such as A.O., F.A.D.I (Fellow Academy Dentaire International), F.I.C.D (Fellow International College of Dentists) etc. It is not unusual for some Practitioners to follow their Qualification/s with the year in which they were received. This is acceptable.

It is important to note, that only qualifications and awards applied to and approved by the Board, being primarily university and college degrees and diplomas, demonstrated associated qualifications, ADEC/ADC/NZDREX certificates and historically, the honorary, F.I.C.D, will be entered into the Register.

Of paramount importance is that the public must not be misled or the qualification/s claimed be false. The use of, for example, a PhD from Nigeria, if not at least equivalent to an Australian qualification, could be misleading. It is not acceptable, for example, to use a registered overseas speciality where the practitioner has not satisfied the requirements for specialist recognition in W.A. or where the title is not currently available in W.A.

The Dental Act 1939 is silent on websites and thereby, it is acceptable to use websites but subject to all of the above. All statements on the site must be accurate and current. If testimonials are used, they must not be fictitious. The Board may request the practitioner, or in a large practice, the principal/owner, to produce the originals of any testimonials with the patient's contact details and signed consent for the testimonial to be used.

Records

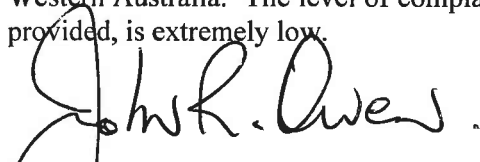
The poor quality of dental record keeping continues to disappoint the Board. The standard of records is often a supplementary matter when allegations of Professional Misconduct have been made. Poor records are careless at best, but incompetent if endemic in the registrant's practise of dentistry. Record keeping has been previously raised in my President's Addresses in 2000, 2001, 2005 and now again in 2006. All Boards must work on the principle "if it is not written/recorded, it didn't happen". In particular the Board continues to be unimpressed with computerized records. They generally lacked content, detail and often, accurate chronology. It is not acceptable to write records days or weeks after treatment is provided. Fabrication of records is obviously a very serious matter. In the Dental Bill 2005, the penalty for making a false statement to the Board can involve a fine of up to \$24,000 and /or imprisonment for up to two (2) years.

Finally, with regards standards of record keeping, the current Board has made concessions for records earlier than 2000 as it could be argued that standards before then were not expected to be as high as today. Future Boards are not bound to extend this same concession. The Board's Publication entitled "Guideline for Dental Records" was circulated in 2000 and is available on the Board's website. Please also remember, the Statute of Limitations regarding patient records requires records to be retained and able to be produced on demand by any authority, including the Dental Board, for certain periods of time. In the case of an adult, the period is 7 years after the treatment is provided. In the case of a child, the period is 7 years from the patient reaching the age of majority. As the age of majority is 18, this requires a practitioner to retain the records until the patient's 25th birthday. The Board is concerned at the lack of appreciation some retiring, relocating, locum or associate practitioners have for this issue when they sell, close, move interstate, relinquish control or possibly, eventually, corporatise their practices. Some Practitioners take detailed photographic or digital / scanned copies to assist with both storage and recovery of all records. This is acceptable to the Dental Board of WA, presuming the quality, completeness and overall approach towards these valuable and often irreplaceable records is done in a professional manner.

The term of the current members of the Board expires on 31st October 2006. The Board appointed from this date will be dissolved and a new, larger Board will be appointed when the Dental Act 2005 receives assent. Hopefully this will occur late this year, but is more probable to occur during 2007.

I believe it is essential registrants continually familiarise themselves with their obligations under the Dental Act and not wait for Board action to be required. Registrants should regularly visit the Board's website at <http://www.dentalboard.wa.gov.au/>, in particular the section on Dental Alerts. For example, latest correspondence to the Board from the Australian Drug Evaluation Committee (ADEC) has recently been posted on the Board's Website.

I take this opportunity to commend the profession for providing high quality dental care for the public of Western Australia. The level of complaint to the Board in percentage terms, to the number of dental services provided, is extremely low.



John R. Owen
President
Dental Board of Western Australia

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2006

The Dental Board of Western Australia has pleasure in submitting its Annual Report for the year ended 30 June 2006.

1. THE BOARD

1.1 Members of the Board

The members of the Board as at the date of this Report are:-

Dr John Owen (President)
Dr Holly Edwards
Dr Graeme Ewers
Dr Michael McGuinness
Dr David Neesham
Ms Leonie Forrest
Ms Marie Louise Matthews

The above members of the Board other than Ms Matthews were appointed by the Minister of Health for a three year term on 14 October 2003, expiring on 31 October 2006. Ms Matthews was appointed on 7 December 2004 for a term expiring on 31 October 2006.

1.2 Board Meetings

Eleven meetings of the Board were held during the year.

2. THE REGISTER

2.1 Statistics

Registration of Dentists, Dental Therapists, School Dental Therapists and Dental Hygienists

As at 30 June 2006 the numbers of Registered Practitioners were as follows:

Dentists	1,206
Dental Therapists	276
Dental Hygienists	206
School Dental Therapists	205

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2006

2.2 Additional qualifications

The following additional qualifications were recorded in the Register during the year.

PD 2379	CHIN, Jeremy	BSc Canada 1991
PD 1947	KANDASAMY, Sanjivan	FRCS (Edin) 2005, BSc Dent WA 2004
PD 577	NEWNHAN, Ian	FICD

2.3 Specialists

The Register records the following specialists as at the date of this report:

Endodontists (11)

Abbott, PVA
Cardaci, SC
Castro Salgado, J
Davis, MF
Hansen, MG
Intaralaks, S
Lee, MT
Sakalo, L
Sandler, AB
Silbert, TM
Yu, YC

Oral & Maxillofacial Surgeons (16)

Adler, EA	Greenberg HC
Alberghini, M	Gregory, DJ
Allan, BP	Kakulas, EG
Bennet, KR	Morlet-Brown KE
Bishop, RG	Purcell, CAH
Booth, DR	Reed, BE
Down, MJ	Rosenberg, I
Eggleston, DJ	Williamson, RA

Orthodontists (55)

Arnold, D	Goonewardene, MS	Manaf, M
Brogan, WF	Greenway, SA	Mezger, KA
Brooks, CR	Grusd, H	Murphy, KE
Brudenell, G	Hall, FM	Orloff, CA
Carrington, DR	Hay, JJ	Owen, JR
Cayley, AS	Heagney, PA	Pang, KW
Chan, BK	Holmes, HD	Razza, JM
Chan, CH	Huezo, AR	Rogers, DJ
Chin, JTH	Huxtable, KR	Saicich, S
Cook, RG	Kalafatas, AJ	Savundra, AK
Deves, PM	Kandasamy, S	Savundra, AW
Dillon, PI	Kwong, SS	Scott, CR
Faulkner, RK	Lam, TYW	Sim, CM
Felstead, BJ	Lee, KP	Singer, SL
Gan, WC	Leonard, SD	Southall, PJ

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2006

Orthodontists (Cont'd)

Stamatis, JJ
Swann, JI
Tien, PCJ
Todres, JI
Von Thomann, J
Wholley, CJ
Williams, VW
Wilson, DM
Wong, FCK

Paediatric Dentists (6)

Camacho, JMD
Gregory, PJ
Johnston, T
Readman, PM
William, V
Winters, JC

Prosthodontists (11)

Connor, JNE	Lazar, E
Ecker, GA	McNamara, DC
Halliday, KG	Mincham, WA
Henry, PJ	Payne, JAB
Johnson, CM	Shepherd, BG
Lander, ID	

Periodontists (17)

Andrews, DP	Lee, TK
Bower, RC	Mayfield, LJA
Calder, DM	McCarthy, JF
Childs, RJ	McElhinney, B
De Jesus, L	Newnham, IA
Gairns, SB	Radny, NR
Gale, KM	Swain, JR
Heitz, F	Tan, AES
Hinton, M	

3. INQUIRIES

3.1 State Administrative Tribunal

The State Administrative Tribunal commenced operations in January 2005. The penalties that can be imposed by the State Administrative Tribunal ("SAT") are similar to the penalties that can be imposed by the Board with the exception being that the SAT can order that a practitioner be suspended from or struck off the Register. The Board no longer has these powers.

As at 1 July 2005, the Board had referred two matters to the State Administrative Tribunal. No additional matters were referred to SAT during the year ended 30 June 2006.

One of these matters was heard by SAT during the year.

DENTAL BOARD OF WESTERN AUSTRALIA
BOARD'S REPORT
For the year ended 30 June 2006

3. INQUIRIES (CONT'D)

Inquiry (No 1)

Allegations

Misconduct in a professional respect by:

- i) recommending and subsequently undertaking a course of orthodontic treatment that no dentist acting with due care and skill in the field of orthodontics would have recommended or undertaken.
- ii) recommending a treatment plan which included the extraction of teeth 14 and 24 where the patient's tooth 22 was congenitally missing and no prosthetic replacement of tooth 22 had been discussed with the patient.

Decision

The practitioner pleaded guilty to the allegations.

The Practitioner was:

- i) fined \$2,000;
- ii) required to enter into a regime of supervised practice;
- iii) required to undertake the Australian Orthodontic Board Certification Programme; and
- iv) in addition to meeting the costs of ii) and iii) above, to pay the costs of the Inquiry of \$15,000.

3.2 Matters dealt with by the Board

Under Section 30 of the Dental Act 1939, where the Board is of the opinion that a proceeding before the State Administrative Tribunal is not warranted by the nature of the allegations, the Board may deal with the matter, provided the Board has afforded the person concerning the option of the matter being heard before the State Administrative Tribunal. The Board may deal with the matter by imposing one or more of the following penalties:

- *censure;*
- *impose conditions limiting practice;*
- *impose a fine of up to \$2,500; and*
- *require the dentist to contribute towards the costs of the proceedings.*

DENTAL BOARD OF WESTERN AUSTRALIA**BOARD'S REPORT***For the year ended 30 June 2006*

3. INQUIRIES (CONT'D)**3.2 Matters dealt with by the Board Cont'd)**

The Board dealt with the following matters on this basis during the year.

MATTER		PENALTY
1	Misconduct in a professional respect with respect to the following treatment: i) Extraction of two of the patient's wisdom teeth without pre-treatment prophylactic antibiotic cover, as requested by the patient and as advised by his Medical Practitioner. ii) Failure to take sufficient and competent radiographs iii) Lack of skill and care in the extraction of a tooth by way of failure to take a radiograph of the tooth prior to extraction, snapping the tooth at the gingival level and damaging an adjacent tooth to an extent that it required removal.	The practitioner was: i) Fined \$2,500; and ii) Required to enter into an undertaking that he will not perform oral surgery until he has the Board's approval in writing following the satisfactory completion of a course of training or a period of supervised practice.
2	Misconduct in a professional respect by permitting a Dental Therapist to undertake an act of dentistry in circumstances where the employing dentist did not: i) First examine the patient; ii) Otherwise establish whether the act of Dentistry to be performed by the Dental Therapist was an act of Dentistry that a Dental Therapist was permitted to undertake; and iii) Ensure that the act of Dentistry was undertaken under the direction and control of a dentist.	The practitioner was: i) Censured ii) Fined \$400.
3	Misconduct in a professional respect as a Dental Therapist by performing an act of dentistry, namely the re-cementing with panavia cement of a Patient's dislodged post/crown, which was not an act of dentistry permitted to be performed by a Dental Therapist under Schedule 2 of the Dental Act.	The practitioner was: i) Censured ii) Fined \$400, but the fine was suspended.
4	Misconduct in a professional respect by undertaking diagnosis and treatment without taking radiographs and failing to keep adequate clinical records.	The practitioner was: i) Censured ii) Fined \$2,000.
5	Misconduct in a professional respect due to a practitioner: i) Using the term "specialist" when the Practitioner was not an approved dental specialist; and ii) Using the phrase "specialist in implantology" when implantology is not one of the specialities listed in Rule 23 of the Dental Board Rules 1973.	The practitioner was: i) Censured; ii) Fined \$200; and iii) Required to enter into an undertaking with respect to any future use of the term "Specialist".
6	Misconduct in a professional respect by; i) Failing to diagnose a patient's underlying TMJ disorder and the development of positive occlusal awareness; and ii) Failing to refer the patient to a specialist Prosthodontist for assessment and assistance, and continuing to further change the occlusal surfaces of the patient's mandibular posterior teeth.	The practitioner was: i) Censured ii) Fined \$750.

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2006

4. COUNSELLING SESSIONS

Where there is insufficient evidence for the Board to deal with a matter or refer the matter to the State Administrative Tribunal pursuant to Section 30 of the Act but there are grounds for the counselling of the practitioner in relation to the practitioner's professional conduct, the Board will arrange for the dentist to be counselled.

During the year ended 30 June 2006, the Board conducted two counselling sessions.

5. COMPLAINTS

During the year, the Board received 47 formal complaints.



DR JOHN R OWEN
PRESIDENT

16 October 2006



WAYNE CLARK
REGISTRAR

DENTAL BOARD OF WESTERN AUSTRALIA

ANNUAL REPORT

For the year ended 30 June 2006

INDEPENDENT AUDIT REPORT

For the year ended 30 June 2006

TO THE REGISTRANTS OF THE DENTAL BOARD OF WESTERN AUSTRALIA

SCOPE

The financial report and Board's responsibility

The financial report comprises the Income Statement, Balance Sheet, Cash Flow Statement and Accompanying Notes to the Financial Statements for The Dental Board Of Western Australia for the year ended 30 June 2006.

The Board is responsible for the preparation and fair presentation of the financial report in accordance with the Dental Act 1939. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We conducted an independent audit in order to express an opinion to the registrants of the Dental Board. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Dental Act 1939 and compliance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Board's financial position, and of its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.


While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion, the financial report of the Dental Board Of Western Australia presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of The Dental Board Of Western Australia as at 30 June 2006, and the results of its operations and its cash flows for the year then ended.

BENTLEYS MRI PERTH PTY LTD

JW VIBERT
Director

Dated at West Perth, Western Australia this 31st day of October 2006

DENTAL BOARD OF WESTERN AUSTRALIA
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2006

	<i>Note</i>	<i>2006</i> \$	<i>2005</i> \$
REVENUE			
Registration and licence fees		308,615	222,972
Inquiry costs recovered		9,529	58,217
Interest		27,694	24,742
Other income		10,274	2,972
		356,112	308,903
EXPENSES			
Secretarial and administration fees		206,730	172,652
Inquiry and legal costs		29,442	85,674
Australian Dental Council		22,088	16,815
Printing, postage and stationery		12,962	9,291
Board members' fees		17,297	14,903
Other expenses		18,807	17,432
		307,326	316,767
Surplus/(deficit) before income tax expense		48,786	(7,864)
Income tax expense	1(a)	-	-
Net surplus/(deficit) attributable to the Board		48,786	(7,864)

The accompanying notes form part of these financial statements

DENTAL BOARD OF WESTERN AUSTRALIA
BALANCE SHEET
AS AT 30 JUNE 2006

	<i>Note</i>	<i>2006</i> \$	<i>2005</i> \$
CURRENT ASSETS			
Cash and cash equivalents		636,869	460,216
Receivables	2	9,074	51,091
TOTAL CURRENT ASSETS		645,943	511,307
TOTAL ASSETS		645,943	511,307
CURRENT LIABILITIES			
Payables	3	220,204	134,354
TOTAL CURRENT LIABILITIES		220,204	134,354
TOTAL LIABILITIES		220,204	134,354
NET ASSETS		425,739	376,953
EQUITY			
Accumulated surplus		425,739	376,953
TOTAL EQUITY		425,739	376,953

The accompanying notes form part of these financial statements

DENTAL BOARD OF WESTERN AUSTRALIA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2006

	2006 \$	2005 \$
Accumulated Surplus		
Balance at beginning of year	376,953	384,817
Surplus/(deficit) for the year	48,786	(7,864)
Balance at end of year	425,739	376,953

DENTAL BOARD OF WESTERN AUSTRALIA
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2006

	<i>Note</i>	2006 \$	2005 \$
Cash flows from operating activities			
Inflows from activities		486,266	282,159
Interest received		28,255	25,215
Payments to suppliers		(337,868)	(355,514)
Net cash (used in)/provided by operating activities	4	176,653	(48,140)
Net (decrease)/increase in cash held		176,653	(48,140)
Cash at the beginning of the financial year		460,216	508,356
Cash at the end of the financial year		636,869	460,216

The accompanying notes form part of these financial statements

DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Dental Act 1939.

The financial report covers the Dental Board of Western Australia as an individual entity. The Board is incorporated in Western Australia under the Dental Act 1939. The financial report was authorised for issue on 16 October 2006.

The following is a summary of the basis of preparation and the material accounting policies adopted by the Board in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

Basis of Preparation

The Board has prepared financial statements from 1 July 2005 in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS).

This financial report is the first financial report of the Board prepared in accordance with AIFRS.

The adoption of AIFRS did not result in any amendments to the Board's accounting policies or any restatement of comparative balances. The Board has therefore not presented a reconciliation of the adjustments arising on transition from previous Australian GAAP to AIFRS in this report.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

Accounting Policies

a) Income and Expense Recognition

Licence fees are brought to account as income on a time expiry basis under the accruals method of accounting.

Inquiry costs recoverable are brought to account as income in the financial year in which the Board issues a notice to a registered Dentist under which any Inquiry costs are recoverable.

Expenses are brought to account under the accruals method of accounting in the year incurred.

b) Taxation

The income of the Dental Board of Western Australia is exempt from tax pursuant to Section 24AQ of the Income Tax Assessment Act 1997.

c) Goods and Services Tax

Revenue and expenditure is stated net of the amount of the goods and services tax (GST).

DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006

	2006 \$	2005 \$
2. RECEIVABLES		
Reimbursement of Inquiry costs due	9,960	46,971
Less: Allowance for impairment	(9,960)	(5,000)
	-	41,971
Goods and services tax recoverable	7,403	6,888
Accrued interest	1,671	2,232
	9,074	51,091
3. PAYABLES		
Creditors and accruals	25,659	27,729
Fees received in advance	194,545	106,625
	220,204	134,354
4. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO THE NET RESULT ATTRIBUTABLE TO THE BOARD		
Net surplus/(deficit) after income tax	48,786	(7,864)
Non cash flows in surplus		
(Decrease)/increase in allowance for impairment	4,960	(2,334)
Changes in assets and liabilities:		
Decrease/(increase) in receivables	37,057	(28,088)
Increase/(decrease) in payables	85,850	(9,854)
Net cash (used by)/ provided by operating activities	176,653	(48,140)
5. AUDITORS' REMUNERATION		
Audit of the financial report	1,000	1,000
Other services	-	-

DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006

6. KEY MANAGEMENT PERSONNEL

- (a) The names of the persons who were members of the Dental Board of Western Australia at any time during the financial year and are considered to be key management personnel are:-

Dr J R Owen
Dr H Edwards
Dr G Ewers
Ms L Forrest
Dr M McGuinness
Dr D Neesham
Ms M Matthews

	2006	2005
(b) Remuneration	\$	\$
Aggregate income received, or due and receivable by key management personnel	17,297	14,903

7. SEGMENT REPORTING

The Board operates as a statutory registration body within Western Australia.

8. FINANCIAL INSTRUMENTS

a) Interest Rate Risk

The Board's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

	<i>Weighted Average Effective Interest Rate</i>		<i>Floating Interest Rate</i>		<i>Fixed Interest Rate Maturing Within 1 Year</i>		<i>Non Interest Bearing</i>	
	2006	2005	2006	2005	2006	2005	2006	2005
	%	%	\$	\$	\$	\$	\$	\$
FINANCIAL ASSETS								
Cash	2.00	2.00	16,869	30,216	-	-	-	-
Short Term Deposits	5.50	5.48	-	-	620,000	430,000	-	-
Receivables			-	-	-	-	9,074	51,091
TOTAL FINANCIAL ASSETS			16,869	30,216	620,000	430,000	9,074	51,091
FINANCIAL LIABILITIES								
Payables			-	-	-	-	25,659	27,729

DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006

8. FINANCIAL INSTRUMENTS (cont'd)

b) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any allowances for impairment, as disclosed in the balance sheet and notes to the financial statements.

The Board does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Board.

c) Net Fair Values

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes to the financial statements.

9. EMPLOYEES

Number

Number

Number of employees at balance date

-

-

10. BOARD DETAILS

The principal place of business of the Board is:

2nd Floor

15 Rheola Street

WEST PERTH WA 6005

DENTAL BOARD OF WESTERN AUSTRALIA
DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2006

	2006 \$	2005 \$
INCOME		
Interest	27,694	24,742
Registration and licence fees	308,615	222,972
Fines	9,489	2,552
Other income	785	420
Inquiry costs recovered	9,529	58,217
	356,112	308,903
Less:		
EXPENSES		
Auditors' remuneration	1,050	1,000
Australian Dental Council	22,088	16,815
Bank charges and costs	7,059	2,361
Board members' fees	17,297	14,903
Conference expenses	318	3,543
Courier	2,220	1,821
Donations & prizes	250	175
General expenses	3,072	4,521
Inquiry & legal costs	29,442	85,674
Insurance	2,908	2,908
Printing, postage & stationery	12,962	9,291
Secretarial & administration fees	206,730	172,652
Telecommunications	1,930	1,103
	307,326	316,767
OPERATING SURPLUS / (DEFICIT) FOR THE YEAR	48,786	(7,864)