

**DENTAL BOARD OF WESTERN AUSTRALIA**

**ANNUAL REPORT**

**FOR THE YEAR ENDED**

**30 JUNE 2008**

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# OFFICE OF THE BOARD

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***ADDRESS:***

2nd Level  
15 Rheola Street  
WEST PERTH WA 6005

***POSTAL ADDRESS:***

PO Box 263  
WEST PERTH WA 6872

***TELEPHONE:***

(08) 9321 8499

***FACSIMILE:***

(08) 9481 4940

***WEBSITE***

<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 Marie Louise Matthews  
Ms Maree Crouch

***REGISTRAR:***

Mr Wayne Clark

***SECRETARY TO REGISTRAR:***

Ms Kylie Reichelt

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**ANNUAL REPORT**  
*For the year ended 30 June 2008*

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# PRESIDENT'S ADDRESS

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On behalf of the Board, I am pleased to present the Annual Report for the year ended 30 June 2008.

The Board has had another busy year with monthly meetings being of 5-6 hours duration with preparation time approximately the same. I sincerely thank my fellow Board members, Ms Marie Matthews, consumer representative, Ms Maree Crouch, legal representative, and Dr's Holly Edwards, Graeme Ewers, Michael McGuinness and David Neesham for their dedication to serve. Considerable additional time has been spent by members at SAT assisting with serious matters and reviewing cases. The Registrar, Mr. Wayne Clark and his staff at HLB Mann Judd continue to assist the Board with administration and secretarial support.

An exceptional effort was made by the Registrar's office and Ms Kylie Reichelt in assisting the Board host the 25<sup>th</sup> Conference of Dental Board Presidents and Registrars, held at the Sheraton on the 17<sup>th</sup> August 2007. It was a great honor to Chair the Conference and assist with the very valuable outcomes that were achieved. The last time Perth hosted this event was the 15<sup>th</sup> Conference in 1990. The 26<sup>th</sup> Conference was held in Sydney on the 9<sup>th</sup> August 2008 and the 27<sup>th</sup> Conference will again be in Perth on the 11<sup>th</sup> March 2009, just prior to the 33<sup>rd</sup> Australian Dental Congress and Exhibition.

It is important to acknowledge the assistance offered by all external parties to the Board, especially the Board's Lawyers, government agencies such as the Legal & Legislative Services Division of the Department of Health, the State Administrative Tribunal (SAT) and others including but not limited to the Executive of ADA (WA Branch), the Australian Dental Council, the other six State/Territory Dental Boards and the New Zealand Dental Council.

Unfortunately, progression of the Dental Bill 2005 stalled in the Upper House and with the State Election called, the Bill has now lapsed. However the Board continues to develop policy and guidelines in preparation for refining the Regulations and Rules to support a very much needed new Act. The Dental Act 1939 in many areas is out of step with the other Australian Dental Acts and the Community's and the Profession's modern expectations.

Registration (license) fees and other Board fees were increased from the 1<sup>st</sup> January 2006. They have not increased since this date and the Board continues to function well with the fees generated. Board members receive approximately 5% of the Board's annual income. No fee increase will occur in 2009 and no increase is anticipated for 2010.

Recently, considerable informal discussion has occurred on increasing the number and amounts of Awards the Board supports within the profession and the community. It is intended to formalize these discussions during the next reporting year.

## **Failure to pay registration fees**

The Board is pleased that the number of Registrants who failed to renew their licenses, yet continued to practise, decreased considerably this year. The failure to renew often results from failing to advise the Registrar's office of a change in address on moving residence or traveling overseas for an extended period or in the case of female registrants, maternity leave. On removal from the Register, which usually happens early in each calendar year, the Board's policy is to advise the Health Insurance Commission which controls the provision of provider numbers and major Health Funds. This is after the Australian Dental Association, the Dental Therapy and Hygiene Association and Dental Health Services have been advised.

Dentist removals from the register for non renewal were 14 this year, The record for past years is 2007, (24), 2006, (84), 2005, (60), 2004, (61); 2003, (5); 2002, (20); 2001, (33) and 2000 (21).

Of increasing concern this year was the number of Dental Hygienists, Dental Therapists and School Dental Therapists, practicing without a license. As this group do not have Provider numbers, do not directly invoice the public or Health Funds and have a low membership rate in their Associations, they simply disappear until detected by complaints to the Board or following enquiry by employers.

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Employers / supervisors are responsible for ensuring their employees are registered. Several Registrants have been prosecuted in the Magistrates Court which has handed down fines ranging from \$150-\$400, plus significant costs, but by far the most important aspect is that these individuals now have a criminal record unless the Magistrate records it as “spent”.

Although re-registration with the Board is a formality in most cases, this may affect you in many other ways such as insurance policy declarations for Professional Indemnity and other Insurances, overseas travel (visa applications etc), standing for Parliament or sitting on Government Boards or bodies.

The Board considers these to be very serious matters and an unacceptable and unnecessary risk to the public of Western Australia.

### **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 2008. All Australian Dental Registration Boards work on the principle “if it is not written/recorded, it didn’t happen”.

Some of the record keeping deficiencies observed by the Board include:

- failure to record clinical findings;
- failure to record general and periodontal charting;
- failure to assess the occlusion in complex Prosthodontic and Orthodontic cases;
- failure to record alternate treatment options;
- minimal evidence of attempts at providing informed consent
- absence of essential maintenance protocols;
- medical histories non existent or considerably out of date; and
- failure to record details of materials used, local anesthetic and antibiotic prescriptions.

These record keeping practises are often just the tip of the problem. Poor records often go hand in hand with poor diagnosis and case assessment and standard of subsequent treatment.

For the first time that I can remember, this year a dentist was found guilty of incompetence in respect of his record keeping, case assessment, treatment plan and management of the Patient’s complex dental problem. This is detailed further in the cases report later in this Report.

### **National Registration System**

The proposal by the Council of Australian Governments to implement a system of national registration and accreditation is a likely scenario, starting with national registration from the 1<sup>st</sup> July 2010. There are many well written articles in circulation, proffering comment and progression of this ideal as suggested by the National Productivity Commission.

I believe it is essential registrants continually familiarize themselves with their obligations under the Dental Act and not wait for Board action to be required. Registrants and Dentists who employ auxiliaries should regularly visit the Board’s website at <http://www.dentalboard.wa.gov.au> to ensure they are registered; their employees are registered and respond to any recent Dental Alerts that may be listed.

I commend the Report.

**John R. Owen**

**President**

**Dental Board of Western Australia**

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# DENTAL BOARD OF WESTERN AUSTRALIA

## BOARD'S REPORT

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*For the year ended 30 June 2008*

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*The Dental Board of Western Australia has pleasure in submitting its Annual Report for the year ended 30 June 2008.*

### 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 Maree Crouch  
Ms Marie Louise Matthews

The above members of the Board were appointed by the Minister of Health for a three year term on 7 November 2006, expiring on 31 October 2009.

#### 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 2008 the numbers of Registered Practitioners were as follows:

Dentists	1371
Dental Therapists	274
Dental Hygienists	245
School Dental Therapists	206

#### 2.2 Additional qualifications

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

PD 2499 VASUDAVAN, Silabalon	M.Orth.RCS (Edin). 2007
PD 1181 HERBERT, John	Grad Dip Clin Dent Sydney 2007 FRACDS 2004

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# DENTAL BOARD OF WESTERN AUSTRALIA

## BOARD'S REPORT

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*For the year ended 30 June 2008*

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### 2.3 Specialists

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

#### Endodontists (16)

Abbott, PVA  
Cardaci, SC  
Castro Salgado, J  
Davis, MF  
Hansen, MG  
Heffer, R  
Hsu, HS  
Intaralaks, S  
Jensen, AL  
Lee, MT  
Sakalo, L  
Sandler, AB  
Silbert, TM  
Souter, N  
Villegas, JC  
Yu, YC

#### Oral & Maxillofacial Surgeons (18)

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

#### Orthodontists (55)

Arnold, D	Hay, JJ	Phatouros, A
Brooks, CR	Heagney, PA	Razza, JM
Brudenell, G	Holmes, HD	Rogers, DJ
Carrington, DR	Huezo, AR	Saich, S
Cayley, AS	Huxtable, KR	Savundra, AW
Chan, BK	Kandasamy, S	Sim, CM
Chan, CH	Kalafatas, AJ	Singer, S L
Chin, JTH	Kwong, SS	Skilton, J W
Cook, RG	Lam, TYW	Southall, P J
Daniels, CE	Lee, KP	Stamatis, JJ
Deves, PM	Leonard, SD	Swann, JI
Dillon, PI	Manaf, M	Tien, PCJ
Faulkner, RK	Mezger, KA	Todres, JI
Felstead, BJ	Munt, P D R	Vasudavan, S
Gan, WC	Murphy, K E	Von Thomann, J
Goonewardene, MS	Orloff, CA	Wholley, CJ
Greenway, SA	Owen, JR	Williams, VW
Hall, FM	Pang, KW	Wilson, DM
		Wong, FCK

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# DENTAL BOARD OF WESTERN AUSTRALIA

## BOARD'S REPORT

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*For the year ended 30 June 2008*

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### 2.3 Specialists (cont'd)

#### Paediatric Dentists (6)

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

#### Prosthodontists (13)

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

#### Periodontists (20)

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

### 3. INQUIRIES

#### 3.1 State Administrative Tribunal

Disciplinary matters that have the potential to result in a practitioner being suspended or struck off the Register are required to be referred by the Board to the State Administrative Tribunal (SAT). Additionally, in respect of lesser matters, a practitioner can elect for the SAT to hear a matter rather than the matter being dealt with by the Board under the disciplinary powers given to the Board in the Dental Act 1939. (Refer to 3.2 below). The penalties that can be imposed by the 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 does not have the power to Order that a practitioner be suspended from or struck off the Register.

Two matters were referred to SAT during the year ended 30 June 2008 and were not finalised by that date.



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# DENTAL BOARD OF WESTERN AUSTRALIA

## BOARD'S REPORT

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*For the year ended 30 June 2008*

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### 3. INQUIRIES (CONT'D)

#### 3.2 Matters dealt with by the Board under the Board's "Informal Inquiry" powers

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 concerned 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 practise;*
- *Impose a fine of up to \$2,500; and*
- *Require the dentist to contribute towards the costs of the proceedings.*

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

MATTER		PENALTY
1	The practitioner was found guilty of misconduct in a professional respect by reason of: <ul style="list-style-type: none"><li>i. Incompetence in respect of his record keeping, case assessment, treatment plan and management of the complainant's complex dental problems; and</li><li>ii. Carelessness in providing an overlay bridge to the complainant that was not able to withstand the occlusal and incisal forces to which it was subjected.</li></ul>	The practitioner was: <ul style="list-style-type: none"><li>i. Fined \$1,500</li><li>ii. Ordered to enter into an undertaking to attend 15 days of continuing education courses to be completed by no later than 31 December 2009.</li></ul>
2	The practitioner was found guilty of misconduct in a professional respect by way of carelessness in respect of recommending that a patient with generalized chronic periodontal disease have a Maryland Bridge to replace a missing tooth.	The practitioner was: <ul style="list-style-type: none"><li>i) Fined \$500</li><li>ii) Ordered to enter into an Undertaking to attend 3 days of continuing education courses applicable to the area of crown and bridge and periodontics, prior to December 2008.</li></ul>

#### 3.3 Other - practicing whilst unregistered

The Board initiated prosecution proceedings during the year in the Magistrates Court in respect of a dental practitioner who practised whilst unregistered. The practitioner was fined \$150 and ordered to pay costs of \$110.20. The Board's policy is to initiate such actions against any dentist or auxiliary who practises whilst unregistered. The Board draws practitioners' attention to the matter that practicing whilst unregistered may jeopardise a practitioner's insurance cover.

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**BOARD'S REPORT**  
*For the year ended 30 June 2008*

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**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 2008, the Board conducted 3 counselling sessions.

**5. COMPLAINTS**

During the year, the Board received 31 formal complaints.

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**DR JOHN R OWEN**  
**PRESIDENT**

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**WAYNE CLARK**  
**REGISTRAR**

**20 October 2008**

Grant Thornton (WA) Pty Ltd  
ACN: 008 928 130  
ABN: 25 276 407 950  
Level 1  
10 Kings Park Road  
West Perth WA 6005  
PO BOX 570  
West Perth WA 6872  
T +61 8 9480 2000  
F +61 8 9322 7787  
E [admin@gtwa.com.au](mailto:admin@gtwa.com.au)  
W [www.grantthornton.com.au](http://www.grantthornton.com.au)

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE REGISTRANTS OF DENTAL BOARD OF WESTERN AUSTRALIA**

#### **Report on the financial report**

We have audited the accompanying financial report of the Dental Board of Western Australia, which comprises the balance sheet as at 30 June 2008, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the Registrar.

#### **The Board's and Registrar's responsibility for the Financial Report**

The Board and Registrar are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Dental Act 1939. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### **Auditor's responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards, which require us to comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board members, as well as evaluating the overall presentation of the financial report.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Independence**

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

## **Auditor's opinion**

In our opinion, the financial report of the Dental Board of Western Australia is in accordance with the Dental Act 1939, including

- i giving a true and fair view of the entity's financial position as at 30 June 2008 and of its performance for the year ended on that date; and
- ii complying with Australian Accounting Standards (including the Australian Accounting Interpretations).

GRANT THORNTON (WA) PTY LTD  
Chartered Accountants

J W VIBERT  
Director

Date 11<sup>th</sup> November 2008

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2008**

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	<i>Note</i>	2008 \$	2007 \$
REVENUE			
Registration and licence fees		422,079	406,426
Interest		54,658	37,419
Other income		3,175	4,458
		479,912	448,303
EXPENSES			
Secretarial and administration fees		225,000	206,226
Inquiry and legal costs		103,881	11,868
Australian Dental Council		3,615	27,315
Printing, postage and stationery		18,962	15,125
Board members' fees		32,269	23,173
Other expenses		45,146	27,353
		428,873	311,060
Surplus before income tax expense		51,039	137,243
Income tax expense	1(a)	-	-
Net surplus attributable to the Board		51,039	137,243

The accompanying notes form part of these financial statements

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**BALANCE SHEET**  
**AS AT 30 JUNE 2008**

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	<i>Note</i>	2008 \$	2007 \$
CURRENT ASSETS			
Cash and cash equivalents	5	864,065	798,158
Receivables	2	20,503	9,440
TOTAL CURRENT ASSETS		884,568	807,598
TOTAL ASSETS		884,568	807,598
CURRENT LIABILITIES			
Payables	3	270,547	244,616
TOTAL CURRENT LIABILITIES		270,547	244,616
TOTAL LIABILITIES		270,547	244,616
NET ASSETS		614,021	562,982
EQUITY			
Accumulated surplus		614,021	562,982
TOTAL EQUITY		614,021	562,982

The accompanying notes form part of these financial statements

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**DENTAL BOARD OF WESTERN AUSTRALIA  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2008**

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	2008 \$	2007 \$
<b>Accumulated Surplus</b>		
Balance at beginning of year	562,982	425,739
Surplus for the year	51,039	137,243
Balance at end of year	614,021	562,982

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**DENTAL BOARD OF WESTERN AUSTRALIA  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2008**

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	<i>Note</i>	2008 \$	2007 \$
<b>Cash flows from operating activities</b>			
Inflows from activities		434,047	444,820
Interest received		52,378	35,121
Payments to suppliers		(420,518)	(318,652)
<b>Net cash provided by operating activities</b>	4	65,907	161,289
Net increase in cash held		65,907	161,289
Cash at the beginning of the financial year		798,158	636,869
<b>Cash at the end of the financial year</b>		864,065	798,158

The accompanying notes form part of these financial statements

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# **DENTAL BOARD OF WESTERN AUSTRALIA**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 JUNE 2008**

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#### **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, Australian Accounting 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 19 November 2007.

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 financial report of the Dental Board of Western Australia as an individual entity complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entity.

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

##### **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).

##### **d) Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less.



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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

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	2008 \$	2007 \$
<b>2. RECEIVABLES</b>		
Goods and services tax recoverable	14,254	5,471
Accrued interest	6,249	3,969
	20,503	9,440
<b>3. PAYABLES</b>		
Creditors and accruals	62,073	44,935
Fees received in advance	208,474	199,681
	270,547	244,616
<b>4. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO THE NET RESULT ATTRIBUTABLE TO THE BOARD</b>		
Net surplus after income tax	51,039	137,243
Changes in assets and liabilities:		
Decrease/(increase) in receivables	(11,063)	(366)
Increase/(decrease) in payables	25,931	24,412
Net cash (used by)/ provided by operating activities	65,907	161,289
<b>5. CASH AND CASH EQUIVALENTS</b>		
Cash at bank and on hand	57,531	24,864
Short-term bank deposits	806,534	773,294
	864,065	798,158
<b>6. AUDITORS' REMUNERATION</b>		
Audit of the financial report	1,840	1,200
Other services	-	-

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

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**7. 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

	2008	2007
	\$	\$
(b) <b>Remuneration</b>		
Aggregate income received, or due and receivable by key management personnel	32,269	23,175

**8. SEGMENT REPORTING**

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

**9. FINANCIAL INSTRUMENTS**

*a) Capital Risk Management*

The Board's management of capital risk is by way of holding cash funds in a major Australian banking institution that is regulated by APRA. Funds that are surplus to immediate operating requirements are held in fixed interest term deposits with a maturity date of no more than 1 year.

*b) 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>	
	2008	2007	2008	2007	2008	2007	2008	2007
	%	%	\$	\$	\$	\$	\$	\$
FINANCIAL ASSETS								
Cash	1.55	1.25	57,531	24,864	-	-	-	-
Short Term Deposits	7.65	6.02	-	-	806,534	773,294	-	-
Receivables				-	-	-	20,503	9,440
TOTAL FINANCIAL ASSETS			57,531	24,864	806,534	773,294	20,503	9,440
FINANCIAL LIABILITIES								
Payables			-	-	-	-	62,073	44,935

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

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**9. FINANCIAL INSTRUMENTS (cont'd)**

**c) *Interest Rate Sensitivity Analysis***

The sensitivity analysis below has been determined on the basis of the change in interest rates taking place at the beginning of the financial year and held constant during the reporting period. At the reporting date, if interest rates had been 50 basis points higher or lower and all other variables were held constant, the Boards net surplus for the year ended 30 June 2008 and net assets as at that date would have increased or reduced by approximately \$4,156 respectively (2007: \$3,588).

**d) *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.

**e) *Liquidity Risk***

The Board manages liquidity risk by monitoring forecast cash flows and ensuring that adequate cash funds are maintained.

**f) *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.

**10. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS**

At the date of this report, there were a number of Accounting Standards and Interpretations that were issued but not yet effective, however the Board anticipates that the adoption of these Standards and Interpretations in future reporting periods will have no material impact on the Board.

<b>11.</b>	<b>EMPLOYEES</b>	<i>Number</i>	<i>Number</i>
	Number of employees at balance date	-	-

**12. BOARD DETAILS**

The principal place of business of the Board is:

2<sup>nd</sup> Floor  
15 Rheola Street  
WEST PERTH WA 6005

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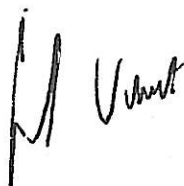
## AUDITORS' DISCLAIMER

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The additional financial data presented on page 20 is in accordance with the books and records of The Dental Registration Board of Western Australia which have been subject to the auditing procedures applied in our statutory audit of the Board for the period ended 30 June 2008. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy of reliability is given.

In accordance with our Firm policy, we advise that neither the Firm nor any member or employee of the Firm undertakes responsibility arising in any way whatsoever to any person in respect of such data, including any errors or omissions therein, arising through negligence or otherwise however caused.

**GRANT THORNTON (WA) PTY LTD**  
**Chartered Accountants**



**J. W. Vibert**  
**Director**

Dated  
Perth, Western Australia

**DENTAL BOARD OF WESTERN AUSTRALIA**  
**DETAILED INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2008**

	2008 \$	2007 \$
<b>INCOME</b>		
Interest	54,658	37,419
Registration and licence fees	422,079	406,426
Fines	2,575	3,340
Other income	600	1,118
Inquiry costs recovered	-	-
	479,912	448,303
<b>Less:</b>		
<b>EXPENSES</b>		
Auditors' remuneration	1,840	1,200
Australian Dental Council	3,615	27,315
Bank charges and costs	3,722	3,776
Board members' fees	32,269	23,173
Computer Costs	9,558	-
Conference expenses	15,925	5,718
Courier	1,904	2,889
Donations & prizes	175	300
General expenses	7,514	8,487
Inquiry & legal costs	103,881	11,868
Insurance	2,862	2,624
Printing, postage & stationery	18,962	15,125
Secretarial & administration fees	225,000	206,226
Telecommunications	1,646	2,359
	428,873	311,060
<b>OPERATING SURPLUS FOR THE YEAR</b>	51,039	137,243