

DENTAL BOARD OF WESTERN AUSTRALIA

ANNUAL REPORT

FOR THE YEAR ENDED

30 JUNE 2009



Dental Board of Western Australia - Board Members and Staff, October 2009.

Dr Graeme Ewers (Board Member), Dr Michael McGuinness (Board Member), Dr John R Owen (President), Dr David Neesham AO (Board Member), Dr Ron Townsend (Officer), Mr Wayne Clark (Registrar), Mrs Claire Noble (Staff), Ms Marie Matthews (Board Member), Ms Maree Crouch (Board Member), Dr Holly Edwards (Board Member), Absent – Ms Kylie Lethlean.

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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 Marie Louise Matthews
Ms Maree Crouch

REGISTRAR:

Mr Wayne Clark

SECRETARY TO REGISTRAR:

Ms Kylie Reichelt

DENTAL BOARD OF WESTERN AUSTRALIA
ANNUAL REPORT
For the year ended 30 June 2009

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PRESIDENT'S ADDRESS

On behalf of the Board, I am pleased to present the Annual Report for the year ended 30 June 2009.

This is my tenth address as President of the Board. The three year term of this Board expires on the 31st October 2009. I sincerely thank my fellow Board members, Ms Marie Matthews, consumer appointee, Ms Maree Crouch, legal appointee, and Dr's Holly Edwards, Graeme Ewers, Michael McGuinness and David Neesham OAM, for their dedication to serve.

Drs Holly Edwards, David Neesham, Graeme Ewers and Ms Maree Crouch have indicated that they do not intend to renominate. David will have completed twenty two years of membership of the Board, commencing in 1987. His knowledge of the Act, dental auxiliaries and his broad overview, has been invaluable and these skills and knowledge will be greatly missed. Holly and Graeme were appointed to the Board in 1999 at the same time as Mike. A decade of excellent attendance, contribution and support will also be missed. Maree was appointed in 2006 and has contributed to considerable change in our inquiry processes and our interaction with the State Administrative Tribunal. Her advice, guidance and sensitivities to the public's and the registrants' rights and responsibilities will also be missed.

In 1999, David and I were the only reappointed Board members. It was a steep learning curve for the then very new Board, but it soon developed into a very keen and thorough team. Thank you everyone for your commitment. Hopefully the "new" Board will be prepared for the workload and anticipated transition to National Law that will occur over the coming term.

All members of the Board would agree that it is an honour and privilege to serve, but it requires not only a very significant sacrifice of our time, but also a very real financial and time sacrifice is made by practices and our families. I take this opportunity to thank all past and present Board members and their families and staff for this very often unrecognized sacrifice.

In April 2009, Dr Ron Townsend was appointed an Officer of the Board to assist the management of public enquiries and complaints within the Board's office. This has been of great assistance to the public and the Board.

Thank you as always to our Registrar Mr. Wayne Clark and his assistants, Kylie, Claire and Kim in the offices of HLB Mann Judd, for your services.

Complaints and Inquiries

Considerable additional time has been spent throughout 2008/2009 by Board members at the State Administrative Tribunal and the Administrative Appeals Tribunal attending to a number of complex issues. For the first time in many years, the Board had to deal with matters involving allegations of serious professional misconduct. Full details have been included in pages 6 and 7 of this Annual Report. The number of complaints and disciplinary hearings continues to steadily grow. The Registrar, Mr. Wayne Clark and his staff at HLB Mann Judd continue to assist the Board with administrative and secretarial support as independent contractors.

National Registration System

Last year, I introduced to registrants details of the proposal by the Council of Australian Governments to implement a system of national registration and accreditation (NRAS) as a likely scenario, starting with national registration from the 1st July 2010. There are many well written articles in circulation, proffering comment and progression of the Scheme. Ministerial communiqués are the best way for you to be informed on the progress of this initiative. These are available at www.ahpra.gov.au. The ADAWA has kept its dental members well informed, but for those registrants who are not members of their appropriate professional organizations, you should keep informed through the above website.

This proposal has come to fruition at a rapid rate. This is not the forum to expand on the process but rather to summarize key elements of the Scheme. Initially, the Scheme will apply to all health care provider groups where there is currently registration in each State or Territory in Australia. It is proposed that other groups will follow in the "second wave". Members of the Board and the Registrar's Office have spent considerable time and resources attending meetings with the Minister, other State Registration Boards, National Representatives of the Implementation Team and the Local Transition Manager. We have, since 2006, expressed considerable concerns about the Scheme. Keeping a national Register and data base and avoiding the significant cost of implementing and maintaining a national scheme was this Board's preference. Many modifications to the original scheme have occurred and will continue to occur to ensure that public safety is paramount. A benefit of the Scheme is that there will be a National and homogenous framework to enable the dental profession to provide best practice dental care for all Australians. NSW has elected to retain its current disciplinary process.

PRESIDENT'S ADDRESS

The four major phases are; the transition process, national registration, accreditation and financial management.

A brief overview of the key elements of the Health Practitioners Registration National Law 2009 includes.

- The commencement date of the National Registration and Accreditation Scheme (NRAS) is the 1st July 2010. Considerable legislation has still to be put in place but the Implementation Team is confident this can be achieved.
- National Registers will be established and will include nine categories of registration in dentistry.
- Establishment of the Dental Board of Australia (DBA) (appointments were made in August 2009).
- The DBA has twelve members; five dentists, one dental hygienist, one dental therapist, one dental prosthetist and four community members.
- The Ministerial Council believes the NRAS will deliver improvements in the safety and quality of Australia's health services through a modernised national regulatory system for health practitioners.
- The Dental Board of Australia (DBA) will develop national standards in dentistry. Dental practitioners will be measured against these new standards and they will provide the criteria against which complaints about the delivery of dental care will be assessed. It is intended that the standards documents will be used by both practitioners and members of the public.
- The DBA will establish the registration fees for each category. It is far too early to speculate on such fees.
- The register of dental practitioners will have the divisions of dentists, dental hygienists, dental therapists, oral health therapists and dental prosthetists.
- Both general (above) and specialist registers will be available for dentistry.
- A new annual renewal date and registration process will be developed.
- The accreditation function will be independent of government for at least the first three years of the Scheme. Accreditation standards will be developed by the independent accrediting body. In the case of dentistry this will be the Australian Dental Council (ADC).
- The ADC will recommend to the DBA, in a transparent manner, the courses and training programs it has accredited and that it considers meet the requirements for registration. The final decision on whether the accreditation standards, courses and training programs are approved for the purposes of registration is the responsibility of the DBA.
- The Ministerial Council agreed on 5 March 2009 that there will be a requirement for practitioners and employers (such as hospitals) to report a registrant who is placing the public at risk of harm. Reportable conduct will include conduct that places the public at substantial risk of harm either through a physical or mental impairment affecting practice or a departure from accepted professional standards. Practitioners who are practising while under the influence of drugs or alcohol, or have engaged in sexual misconduct during practice must also be reported. This requirement will deliver a greater level of protection to the Australian public.
- Maintaining Continuing Professional Development and having Professional Indemnity Insurance will be compulsory.
- Mandatory criminal history and identity checks will apply to all health professionals registering for the first time in Australia. All other registrants will be required to make an annual declaration on criminal history matters when they renew their registration and these declarations will be audited on a random basis by an independent source. National boards will have the power to conduct ad hoc criminal history and identity checks on registrants.
- National boards will be required to register students in the health professions. Boards will decide at what point students will be required to be registered during their programs of study. This will depend on the level of risk to the public and will probably be at the commencement of students' clinical years.
- The national office of the new DBA and the Australian Health Practitioner Regulation Agency will be located in Melbourne.

PRESIDENT'S ADDRESS

- State based offices will be established to support State Boards and / or Committees of the DBA. The DBA will be responsible for all financial matters.
- Only Medicine and Nursing will have a State Boards and / or Committees in every State or Territory. The structure of State Boards and / or Committees for the Dental Profession is yet to be determined by the DBA.
- The introduction of a new State Dental Act will be required to support this National Scheme. This Act will supersede earlier deliberations on a proposed new Dental Act for Western Australia, but will incorporate many of the aspects that were in the 2005 Dental Bill.

Registrants are advised, I have been appointed to the Dental Board of Australia as a dental member for the coming three years. I have been elected to Chair the Transition and Registration Committees of the National Board.

Board Scholarships

As mentioned in last year's Report, the Board has established two Board funded scholarships. These scholarships have been possible through the sound management of the Board's affairs and an extended period of time.

The scholarships have a capital value of \$100,000 each. They will be administered by the University of Western Australia and are proposed to provide a scholarship amount of \$5,000 per annum for each scholarship, in perpetuity.

One of the scholarships is available only to graduates from the Western Australian Country based secondary education system. Both scholarships are available for situations of financial hardship and available only to students undertaking the undergraduate, Bachelor of Dental Science Degree or its equivalent, at the University of WA.

The Future

The vast majority of practitioners in Western Australia have only ever practised under the Dental Act 1939.

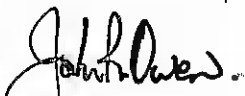
The new era of a National Law governing all health care providers will require a very significant change in your awareness to practise your profession. It is absolutely essential that you are proactive. I cannot think of another time where it has been more important for practitioners to be members of their peak professional bodies. These organizations will greatly assist practitioners to understand and abide by the requirements that will be placed on them.

In the meantime it is essential that registrants continually inform themselves of their obligations under the Dental Act 1939 while preparing for transition into the National Scheme.

The website above and repeated here, www.ahpra.gov.au, will keep you informed on National issues and developments. Please, as I have encouraged before, regularly visit the Dental Board of Western Australia's website at <http://www.dentalboard.wa.gov.au> to ensure that you are registered and to read the Annual Reports of the past five years, especially the President's address as I have endeavored to convey the areas of practise and behavior that are of the greatest concern. It is also an opportunity to cross check employed auxiliaries to ensure they have renewed their registration. Don't hesitate to check colleagues, as this is a common way that deregistered practitioners are of informed of their absence from the Register. Additionally, the Board's website will provide links to other information sites such as the Dental Board of Australia's website which I believe will be in place by the end of 2009. Such links include earlier submissions from this Board to the National registration debate.

This will be the primary pathway by which registrants and the public will be advised of the forthcoming changes.

I commend the Report.



John R. Owen

President

Dental Board of Western Australia

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2009

The Dental Board of Western Australia has pleasure in submitting its Annual Report for the year ended 30 June 2009.

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 2009 the numbers of Registered Practitioners were as follows:

Dentists	1367
Dental Therapists	270
Dental Hygienists	273
School Dental Therapists	213

2.2 Additional qualifications

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

PD1565	BOYD, Nicholas	FICD
PD557	EDWARDS, Holly	FICD
PD1225	GOONEWARDENE, Mithran	FICD
PD1569	HEITZ-MAYFIELD, Lisa	FICD
PD1430	FOSTER, Mark	FICD
PD442	KNOTT, Steven	FICD
PD993	KOCH, Brian	FICD
PD1370	LEJMANOSKI, Lena	FICD
PD696	POLI, Anthony	FICD
PD962	ROSENBERG, Ian	FICD
PD1402	TENNANT, Marc	FICD
PD1103	WALSH, Jeremiah	FICD

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2009

2.2 Additional qualifications (cont'd)

PH130	MARKS, Nichole	LA Adelaide 2008 (short course)
PD505	DEVLIN, Alistair	FICD
PD1103	WALSH, Jeremiah	Grad Dent Adelaide 2008
PD1348	SHANAHAN, Simon	FICD
PD2657	ZLATKOVIC, Djordje	Grad Dip Clin Dent (Conscious Sedation and Pain Control) Sydney 2008
		Grad Dip Dent Studies UWA 2005

2.3 Specialists

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

Endodontists (15)

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
Villegas, JC
Yu, YC

Oral & Maxillofacial Surgeons (19)

Alder, EA
Alberghini, M
Allan, BP
Bennet, KR
Bishop, RG
Booth, DR
Down, MJ
Eggleston, DJ
Greenberg, HC
Gregory, DJ
Kakulas, EG
Meara, P
Morlet-Brown, KE
Mougos, S
Purcell, CAH

Reed, BE
Rosenberg, I
Stulner-Karthigas, CPM
Williamson, RA

Orthodontists (54)

Arnold, D
Brooks, CR
Brown, G
Brudenell, G
Carrington, DR
Cayley, AS
Chan, BK
Chan, CH
Chin, JTH
Cook, RG
Daniels, CE
Dillon, PI
Faulkner, RK
Felstead, BJ
Gan, WC
Goonewardene, MS
Greenway, SA
Hall, FM

Hay, JJ
Heagney, PA
Holmes, HD
Huezo, AR
Huxtable, KR
Kandasamy, S
Kalafatas, AJ
Kwong, SS
Lam, TYW
Lee, KP
Leonard, SD
Manaf, M
Mezger, KA
Munt, P D R
Murphy, K E
Orloff, CA
Owen, JR
Pang, KW

Phatouros, A
Razza, JM
Rogers, DJ
Saicich, S
Savundra, AW
Sim, CM
Singer, S L
Southall, P J
Stamatis, JJ
Swann, JJ
Tien, PCJ
Todres, JJ
Vasudavan, S
Von Thomann, J
Wholley, CJ
Williams, VW
Wilson, DM
Wong, FCK

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2009

2.3 Specialists (cont'd)

Paediatric Dentists (7)

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

Prosthodontists (13)

Connor, JNE
Ecker, GA
Halliday, KG
Hotinski, V
Henry, PJ
Joyce, BD

Lander, ID
Lazar, E
McNamara, DC
Mincham, WA
Payne, JAB
Sharma, SJ
Shepherd, BG

Periodontists (20)

Andrews, DP
Bower, RC
Calder, DM
Childs, RJ
Creeper, F L
De Jesus, L
Gairns, SB
Gale, KM
Gill, GS
Heitz, F
McAlpine, M

Lee, TK
Mayfield, LJA
McCarthy, JF
McElhinney, B
Newnham, IA
Radny, NR
Swain, JR
Syed, M
Tan, AES

Oral Surgeon (1)

Wilkening, 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 that had been referred to SAT by the Board were finalised during the year ended 30 June 2009.

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2009

3. INQUIRIES (CONT'D)

MATTER	ORDERS
<p>1. Dr Allen Traianou</p> <p>The practitioner was found guilty of misconduct in a professional respect by reason of carelessness and impropriety in respect of:</p> <ul style="list-style-type: none">i) the provision of accounts to patients for treatment purportedly carried out that could not have been carried out or was deficient; andii) frequently not recording accurately, or at all, details of treatment provided to patients in his clinical records.	<p>The practitioner was:</p> <ul style="list-style-type: none">i) censured;ii) suspended from the Register of Dentists for six months;iii) required to provide an undertaking to the Board that, inter alia, he would not practice on his own account as a principal until he is notified in writing by the Board of the Board's approval for him to do so and attend 10 days compulsory professional education courses.iv) pay the Board's costs.
<p>2. Dr Anaud Krishnan</p> <p>The practitioner was found guilty of misconduct in a professional respect by reason of carelessness and impropriety in respect of:</p> <ul style="list-style-type: none">i) failure to properly record his administration of intravenous sedation on 64 occasions;ii) failure to properly record treatment he carried out on 123 occasions; andiii) failure to make any record of treatment on 2 occasions.	<p>The practitioner was:</p> <ul style="list-style-type: none">i) censured;ii) fined \$2,000;iii) required to provide an undertaking to the Board that, inter alia, he would keep adequate treatment notes, provide the Board with specified records on a monthly basis until the Board is satisfied his records are being satisfactorily maintained, attend 10 days compulsory professional education courses and submit his practice to external supervision, andiv) pay the Board's costs.

The Orders of the State Administrative Tribunal are published on the Tribunal's website.

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.

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2009.

3. INQUIRIES (CONT'D)

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 way of carelessness in respect of: the failure to diagnose, record and appropriately treat the Patient's advancing periodontal condition.	The practitioner was: i) Censured. ii) fined \$1,200. iii) required to provide an Undertaking to the Board that he will attend five full days of continuing education courses prior to 30 June 2009, with the courses to be selected by the Practitioner and approved by the Board before attendance.
2	The practitioner was found guilty of misconduct in a professional respect by reason of incompetence in respect of i). failing to perform and record an adequate preoperative assessment of the patient's teeth 13 and 11 in that: a) he omitted to perform and record the results of the patient's radiographic assessment and pulp testing; b) no periapical radiographs were taken of the patient's tooth 13 or tooth 11 prior to the placement of the bridge on the patient. ii) failing to provide proper treatment to the patient in respect to tooth 13 in that he failed to take adequate radiographs during root canal therapy as follows: a) no length measuring radiograph showing the apex of the root was taken; b) no master point radiograph was taken; and c) no post obturation radiograph was taken.	The practitioner was: i) censured. ii) fined \$1,000. iii) required to provide an Undertaking to the Board that: a) he will not practise in Endodontics unless he does so under the supervision of a dentist approved by the Board and under a regime of supervision approved by the Board and until such time as the practitioner demonstrates satisfactory practice in Endodontics; and b) prior to 30 June 2010 the practitioner shall complete such course or courses in radiographic techniques.
3	The practitioner was found guilty of misconduct in a professional respect by reason of incompetence on the grounds that the Practitioner completed adhesive restorations, root canal treatment, and Cerec crowns that were unsatisfactory or failed within a period of approximately two years.	The practitioner was: i) censured. ii) fined \$700.

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2009

3. INQUIRIES (CONT'D)

3.3 Other - practicing whilst unregistered

The Board initiated prosecution proceedings during the year in the Magistrates Court in respect of dentists and auxiliaries who practised whilst unregistered. Seven practitioners were fined a total of \$3,144 and ordered to pay costs totalling \$6,738. 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.

4. OTHER MATTERS BEFORE THE STATE ADMINISTRATIVE TRIBUNAL OR THE ADMINISTRATIVE APPEALS TRIBUNAL

i) Dr S Shaboodien - Application under Mutual Recognition Legislation for Registration as a Dentist and an Orthodontist

Dr Shaboodien lodged an application with the Board under Mutual Recognition Legislation for registration as a dentist and as a specialist (orthodontist) on the basis of his registration in Victoria (as an orthodontist) and in New South Wales (as a dentist restricted to the practice of orthodontics).

The Board refused to grant registration.

Dr Shaboodien initially lodged an application for review of this decision with the State Administrative Tribunal. The Tribunal found that it lacked jurisdiction to review a decision of the Dental Board of Western Australia made under the mutual recognition legislation of the Commonwealth and so dismissed the applicant's review application. The Tribunal found that the proper forum for review was the Commonwealth Administrative Appeals Tribunal.

Dr Shaboodien subsequently lodged an application for review with the Administrative Appeals Tribunal. The Tribunal affirmed the Board's decision. The Tribunal found that the activities involved in the occupation of orthodontist in Victoria are not substantially the same as the activities involved in the occupation of dentist in New South Wales and Western Australia even with the imposition of conditions.

iii) Dr G Varnavides - Application for Registration

Dr Varnavides lodged an application with the Board for registration as a Dentist. The Board refused the application on the basis that the Dentist did not satisfy the requirement in section 44 of the Dental Act 1939 that the applicant is a person of good character.

Dr Varnavides lodged an application for review of this decision with the State Administrative Tribunal. The Tribunal upheld the Board's decision.

Currently, the matter is in the Supreme Court of WA pending determination of an appeal.

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2009

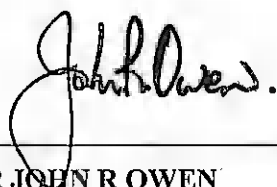
5. COUNSELLING SESSIONS

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 2009, the Board conducted 7 counselling sessions.

6. COMPLAINTS

During the year, the Board received 36 formal complaints.



DR JOHN R OWEN
PRESIDENT



WAYNE CLARK
REGISTRAR

1 December 2009



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Independent Auditor's Report

To the Registrants of Dental Board of Western Australia

We have audited the accompanying financial report of Dental Board of Western Australia, which comprises the balance sheet as at 30 June 2009, 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.

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. In Note 1 the board also state, in accordance with Accounting Standard AASB 101: Presentation of Financial Statements, that compliance with the Australian equivalents to International Financial Reporting Standards ensures that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards.

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

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and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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 complied with applicable independence requirements of Australian Professional ethical pronouncements.

Auditor's opinion

In our opinion:

- a. the financial report of 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 2009 and of its performance for the year ended on that date; and
 - ii. Complying with Australian Accounting Standards (including the Australian Accounting Interpretations); and
- b. The financial report also complies with International Financial Reporting Standards as disclosed in Note 1.

GRANT THORNTON (WA) PTY LTD



J W Vibert
Director

Perth, 1 December 2009

DENTAL BOARD OF WESTERN AUSTRALIA
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	<i>Note</i>	<i>2009</i> \$	<i>2008</i> \$
REVENUE			
Registration and licence fees		466,526	422,079
Interest		30,438	54,658
Other income		5,570	3,175
		502,534	479,912
EXPENSES			
Secretarial and administration fees		302,297	225,000
Inquiry and legal costs		136,002	103,881
Australian Dental Council		30,885	3,615
Printing, postage and stationery		27,123	18,962
Board members' fees		33,834	32,269
Other expenses		34,018	45,146
		564,159	428,873
(Deficit)/Surplus before income tax expense		(61,625)	51,039
Income tax expense	1(b)		
NET (DEFICIT)/SURPLUS ATTRIBUTABLE TO THE BOARD		(61,625)	51,039

The accompanying notes form part of these financial statements

DENTAL BOARD OF WESTERN AUSTRALIA
BALANCE SHEET
AS AT 30 JUNE 2009

	<i>Note</i>	<i>2009</i> \$	<i>2008</i> \$
CURRENT ASSETS			
Cash and cash equivalents	5	826,549	864,065
Receivables	2	17,078	20,503
TOTAL CURRENT ASSETS		843,627	884,568
TOTAL ASSETS		843,627	884,568
CURRENT LIABILITIES			
Payables	3	291,231	270,547
TOTAL CURRENT LIABILITIES		291,231	270,547
TOTAL LIABILITIES		291,231	270,547
NET ASSETS		552,396	614,021
EQUITY			
Accumulated surplus		552,396	614,021
TOTAL EQUITY		552,396	614,021

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 2009

	<i>2009</i>	<i>2008</i>
	\$	\$
Accumulated Surplus		
Balance at beginning of year	614,021	562,982
Surplus/(Deficit) for the year	(61,625)	51,039
Balance at end of year	552,396	614,021

The accompanying notes form part of these financial statements

DENTAL BOARD OF WESTERN AUSTRALIA
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	<i>Note</i>	<i>2009</i> \$	<i>2008</i> \$
Cash flows from operating activities			
Inflows from activities		507,935	434,047
Interest received		31,989	52,378
Payments to suppliers		(577,440)	(420,518)
Net cash provided by/(used in) operating activities	4	(37,516)	65,907
Net increase/(decrease) in cash held		(37,516)	65,907
Cash at the beginning of the financial year		864,065	798,158
Cash at the end of the financial year	5	826,549	864,065

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 2009

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 *insert date when known*.

The financial report of the Dental Board of Western Australia complies with all applicable Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety. Compliance with AIFRS ensures that the financial report, comprising the financial statements and notes thereto, complies with International Financial Reporting Standards (IFRS).

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.

Significant Accounting Judgements, Estimates and Assumptions

The Board has not made any significant accounting judgements, estimates or assumptions in the process of applying the Board's accounting policies for the year.

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 entirety.

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.

DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

	2009 \$	2008 \$
2. RECEIVABLES		
Goods and services tax recoverable	12,380	14,254
Accrued interest	4,698	6,249
	<u>17,078</u>	<u>20,503</u>
3. PAYABLES		
Creditors and accruals	77,416	62,073
Fees received in advance	213,815	208,474
	<u>291,231</u>	<u>270,547</u>
4. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO THE NET RESULT ATTRIBUTABLE TO THE BOARD		
Net surplus/(Deficit) after income tax	(61,625)	51,039
Changes in assets and liabilities:		
Decrease/(increase) in receivables	3,425	(11,063)
Increase/(decrease) in payables	20,684	25,931
Net cash (used by)/ provided by operating activities	<u>(37,516)</u>	<u>65,907</u>
5. CASH AND CASH EQUIVALENTS		
Cash at bank and on hand	52,563	57,531
Short-term bank deposits	773,986	806,534
	<u>826,549</u>	<u>864,065</u>
RECONCILIATION OF CASH		
Cash at the end of the financial year as shown in the Cash Flow Statement and Balance Sheet comprises:		
Cash at bank -- Cash management A/C	52,563	57,531
Cash at bank -- Term deposits	773,986	806,534
	<u>826,549</u>	<u>864,065</u>
6. AUDITORS' REMUNERATION		
Audit of the financial report	<u>2,650</u>	<u>1,840</u>

DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

7. RELATED PARTY INFORMATION

- (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 M Crouch
Dr M McGuinness
Dr D Neesham
Ms M Matthews

	2009	2008
	\$	\$
(b) Remuneration of Board Members		
Aggregate income received, or due and receivable by key management personnel	33,834	32,269

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 is not exposed to any significant interest rate risk since cash balances are maintained at variable rates and borrowings of the board are not considered significant.

c) Liquidity Risk

Liquidity risk arises from the possibility that the board might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The board manages risk through the following mechanisms:

- pre-paring forward-looking cash flow analysis in relation to its operational, investing and financing activities;
- only investing surplus cash with major financial institutions; and
- proactively monitoring the recovery of unpaid subscriptions.

DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

9. FINANCIAL INSTRUMENTS (cont'd)

The table below reflects an undiscounted contractual maturity analysis for financial assets and liabilities

Cash flows realised from financial assets reflect management's expectation as to the timing of realisation. Actual timing may therefore differ from that disclosed.

Financial liability and financial assets maturity analysis

	<i>Within 1 Year</i>		<i>1 to 5 Years</i>		<i>Over 5 Years</i>		<i>Total</i>	
	2009	2008	2009	2008	2009	2008	2009	2008
	\$	\$	\$	\$	\$	\$	\$	\$
Financial assets								
Cash and cash equivalents	52,563	57,531	-	-	-	-	52,563	57,531
Trade and other receivables	17,078	20,503	-	-	-	-	17,078	20,503
Short term deposits	773,986	806,534	-	-	-	-	773,986	806,534
Total anticipated inflows	843,627	884,568	-	-	-	-	843,627	884,568
Financial liabilities								
Trade payables and accruals	77,416	62,073	-	-	-	-	77,416	62,073
Total contractual outflows	77,416	62,073	-	-	-	-	77,416	62,073
Net (outflow)/inflow on financial instruments	766,211	822,495	-	-	-	-	766,211	822,495

d) 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 2009 and net assets as at that date would have increased or reduced by approximately \$4,156 respectively (2008: \$3,588).

e) 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.

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.

**DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

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.

11. EMPLOYEES

Number of employees at balance date

Number

Number

-

-

12. BOARD DETAILS

The principal place of business of the Board is:

2nd Floor
15 Rheola Street
WEST PERTH WA 6005

AUDITORS' DISCLAIMER

The additional financial data presented on page 23 is in accordance with the books and records of The Dental 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 2009. 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



J W Vibert
Director

Perth, 1 December 2009

DENTAL BOARD OF WESTERN AUSTRALIA
DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	2009 \$	2008 \$
INCOME		
Interest	30,438	54,658
Registration and licence fees	466,526	422,079
Fines	4,820	2,575
Other income	750	600
	502,534	479,912
Less:		
EXPENSES		
Auditors' remuneration	2,650	1,840
Australian Dental Council	30,885	3,615
Bank charges and costs	3,227	3,722
Board members' fees	33,834	32,269
Computer Costs	-	9,558
Conference expenses	12,069	15,925
Consulting Fees	3,060	-
Courier	2,542	1,904
Donations & prizes	350	175
General expenses	5,564	7,514
Inquiry & legal costs	136,002	103,881
Insurance	2,911	2,862
Printing, postage & stationery	27,123	18,962
Secretarial & administration fees	302,297	225,000
Telecommunications	1,645	1,646
	564,159	428,873
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	(61,625)	51,039



Dr John R Owen and Professor Andrew Smith on the establishments of the Dental Board of Western Australia Scholarships – October 2009.