

**DENTAL BOARD OF WESTERN AUSTRALIA**

**ANNUAL REPORT**

**FOR THE YEAR ENDED**

**30 JUNE 2010**

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# OFFICE OF THE BOARD

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***BOARD MEMBERS:***

Dr Michael McGuinness (President)  
Dr Neil Burman  
Ms Bronwyn Davies  
Dr Martin Glick  
Ms Marie Louise Matthews  
Dr John Owen  
Dr Gerard Parkinson

***REGISTRAR:***

Mr Wayne Clark

***SECRETARY TO REGISTRAR:***

Mrs Kylie Lethlean

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**DENTAL BOARD OF WESTERN AUSTRALIA  
ANNUAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2010**

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## PRESIDENT'S ADDRESS

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On behalf of the Dental Board of Western Australia I am pleased to present the annual report for the year ended 30<sup>th</sup> June 2010. Considerable changes have occurred in the membership of the Board during the last twelve months. I acknowledge and sincerely thank retiring Board members, Ms Vanessa Lok, Ms Natasha Owen-Conway, Dr David Neesham OAM, Dr Holly Edwards, Dr Graeme Ewers and Ms Maree Crouch for their dedication and diligence during their time as Board members. David Neesham served as a member of the Board for twenty two years. His knowledge and counsel will be missed by future Boards and I thank him for his enormous contribution.

I am delighted to welcome four new Board members, Dr Neil Burman, Ms Bronwyn Davies, Dr Martin Glick and Dr Gerard Parkinson who have been appointed to replace the retiring Board members. The new Board members joined three reappointed members, Ms Marie Louise Matthews, Dr John Owen AM and myself to form the Dental Board of Western Australia. I wish to especially acknowledge the leadership of Dr Owen as President of the Board since 1999 and a Director of the ADC until 2002. His tireless energy and enthusiasm for the profession is to be admired. John's retirement as President will enable him to spend more time on his interests and projects in the Kimberly and as a Member of the Dental Board of Australia. John remains a very supportive and hard working Board member. Marie Mathews has been an outstanding Community Representative with a good understanding of community expectations but she also has a strong business background.

I wish to pay tribute to our Registrar Wayne Clarke who has been with the Dental Board since 1995. His dedication and service to the Board has been outstanding. Always approachable, well organised and good humoured even under pressure. I thank you Wayne and your staff Kylie, Claire and Kim for all your hard work. The Dental Board has been well served by the staff of HLB Mann Judd.

In 2009 Dr Ron Townsend was appointed an Officer of the Board to assist in the area of enquiries and complaints which he has done extremely well. The Board thanks Ron for his dedication and commitment to the activities of the Board.

Finally I would like to thank the families of the Board members and the staff at their practices who are largely unacknowledged for the support they give Board members.

### **COMPLAINTS AND ENQUIRIES**

With the move to national registration and accreditation (NRAS) considerable effort has been made to resolve as many outstanding issues as possible during the last year of this Board. Thirty six complaints were received by the Board up until 30<sup>th</sup> June 2010. Thanks to all the Board members and especially the newly appointed members for embracing the work load from day one of their appointment. The Board's complaint file has been reduced considerably by their efforts.

#### 1. State Administration Tribunal (SAT)

A list of SAT matters is included in this report at 3.1. Five SAT matters have been concluded in the last twelve months compared to two matters in the previous year.

#### 2. Matters dealt with by the Board under the Board "informal enquiry" powers

Two matters were dealt with since the Board's previous report.

#### 3. Counselling Sessions

Seven counselling sessions were conducted by the Board during the year ending 30<sup>th</sup> June 2010.

I thank the ADA WA CEO Dr Stuart Gairns and the Complaints Officers in relation to handling complaints made against members of the ADA.

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# PRESIDENT'S ADDRESS

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## NATIONAL REGISTRATION SYSTEM

On October 1<sup>st</sup> 2010 the Board was advised that the Government Gazette has today published that the Health Practitioner Regulation National Law (WA) Act 2010 has been proclaimed from the 18<sup>th</sup> October 2010. In anticipation of this occurring the Board held its last meeting on Monday 11<sup>th</sup> October 2010. The first meeting of the West Australian Dental Board as it was originally called was held on the 25<sup>th</sup> February 1895 and the first dental bill proclaimed in 1894. For 115 years the Dental Board has served the public and the profession of Western Australia. I would like to pay tribute to all the past Board members for their contribution to the public and profession of our State. Personally I feel this is a very sad day and only hope that the new arrangements will be as enduring as the past and present Boards.

Much has been written about (NRAS) in previous Board reports by Dr Owen and by the ADA both State and Federally. In the 2009 Board report the issue was comprehensively covered and I refer you back to that report as (NRAS) is now a reality. If you are not an ADA WA Member then I refer you to the [www.ahpra.gov.au](http://www.ahpra.gov.au) website. The comments made at the end of the 2009 report under the heading "The Future" are very relevant today and I commend that report to you. It will be unacceptable to the Board for a Registrant to say I don't know anything about the changes. I urge you to go to the Boards website and follow the links to other sites such as the Dental Board of Australia website.

Dr Michael F. McGuinness

President



Dental Board of Western Australia

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**DENTAL BOARD OF WESTERN AUSTRALIA  
BOARD'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2010**

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*The Dental Board of Western Australia has pleasure in submitting its Annual Report for the year ended 30 June 2010.*

**1. THE BOARD**

**1.1 Members of the Board**

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

Dr Michael McGuinness (President)  
Dr Neil Burman (Appointed 17 November 2009)  
Ms Bronwyn Davies (Appointed 24 August 2010)  
Dr Martin Glick (Appointed 24 August 2010)  
Ms Marie Louise Matthews  
Dr John Owen  
Dr Gerard Parkinson (Appointed 17 November 2009)

The other members of the Board during or since the year ended 30 June 2010 were as follows:

Ms Vanessa Lok (Appointed 17 November 2009 and resigned 2 May 2010)  
Ms Natasha Owen-Conway (Appointed 17 November 2009 and resigned 9 July 2010)  
Dr David Neesham (Term expired on 31 October 2009)  
Dr Holly Edwards (Term expired on 31 October 2009)  
Dr Graeme Ewers (Term expired on 31 October 2009)  
Ms Maree Crouch (Term expired 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 2010 the numbers of Registered Practitioners were as follows:

Dentists	1,412
Dental Therapists	268
Dental Hygienists	298
School Dental Therapists	218

**2.2 Additional qualifications**

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

PD2238	SHARMA, Sanjeev	FRADCS
PD2645	ABREU, Lyndon Paul	Master of Dental Public & Primary Health

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**DENTAL BOARD OF WESTERN AUSTRALIA  
BOARD'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2010**

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**2.2 Additional qualifications (continued)**

PD2499	VASUDAVAN, Sivabalan	Master of Public Health
PD1836	JOYCE, Brendon	Dr of Clinical Dentistry
PD1769	SARMIDI, Roy	PostGradDip Clin Dentistry
PD1103	WALSH, Jeremiah	FRACDS

**2.3 Specialists**

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

**Endodontists (15)**

Abbott, PV  
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

**Orthodontists (56)**

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

**Oral & Maxillofacial Surgeons (19)**

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

Rosenberg, I  
Smith, AC  
Stulner-Karthigasu, CPM  
Williamson, RA

Saicich, S  
Savundra, AW  
Sim, CM  
Singer, S L  
Southall, P J  
Stamatis, JJ  
Sugiarto, PD  
Swann, JI  
Tien, PCJ  
Todres, JI  
Vasudavan, S  
Von Thomann, J  
Wholley, CJ  
Williams, VW  
Wilson, DM  
Wong, FCK

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**DENTAL BOARD OF WESTERN AUSTRALIA  
BOARD'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2010**

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**2.3 Specialists (cont'd)**

**Oral & Maxillofacial Radiologist (1)**

Koong, B Y K

**Oral Surgeon (1)**

Wilkening, M

**Paediatric Dentists (7)**

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

**Prosthodontists (13)**

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

**Oral Pathologist (2)**

Booth, D R  
Boyd, N M

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

**Periodontists (21)**

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

**Specialist in Oral Medicine (3)**

Balasubramaniam, R  
Davies, G R  
Frydrych, A 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.

The following matters were finalised since the date of the previous report of the Board.



**DENTAL BOARD OF WESTERN AUSTRALIA  
BOARD'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2010**

**3. INQUIRIES (CONT'D)**

MATTER	ORDERS
<p><b>1. Dr Allen Traianou</b></p> <p>The practitioner admitted misconduct in a professional respect by reason of carelessness or incompetence as follows:</p> <p>i) Following cessation of his suspension from the Dental Register on 18 May 2009 the practitioner practiced in breach of an undertaking made to the Board by practising on his own account as a principal and in circumstances other than as an employee in a practice approved by the Board.</p> <p>ii) Between 10 August 2009 and 20 August 2009 the practitioner prepared six temporary crowns for a patient in circumstances where:</p> <ul style="list-style-type: none"> <li>i. crown preparations underneath the temporary crowns had been completed on sub gingival calculus as well as dentine;</li> <li>ii. the treatment compromised an already broken-down dentition;</li> <li>iii. the temporary crowns had been made in one piece, making interproximal cleaning impossible;</li> <li>iv. the temporary crowns did not fit well and the practitioner filled the gaps with a flowable restorative material that had been allowed to flow without guidance; and</li> <li>v. the practitioner failed to adequately anaesthetise the patient immediately prior to preparing her teeth for crowns.</li> </ul> <p>iii) The practitioner failed to advise the patient that anterior aesthetic treatment was likely to fail due to labial migration of her teeth.</p>	<p>The practitioner was:</p> <ul style="list-style-type: none"> <li>i) Struck off the Dental Register.</li> <li>ii) Ordered to pay the Board's costs in the sum of \$7,500.</li> </ul>

**DENTAL BOARD OF WESTERN AUSTRALIA  
BOARD'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2010**

**3. INQUIRIES (CONT'D)**

<p><b>2. Dr Anand Krishnan</b></p> <p>The practitioner admitted misconduct in a professional respect by reason of carelessness or incompetence as follows:</p> <ul style="list-style-type: none"> <li>i) During a period of approximately 13 months, the practitioner failed to record the quantity of intravenous sedation (IV sedation) administered in the notes of any patients;</li> <li>ii) Breached an undertaking given to the Board.</li> <li>iii) During a period of approximately three months, administered IV sedation to four patients 30 minutes or more after those patients' preoperative blood pressure, heart rated and blood oxygen saturation had been taken.</li> </ul>	<p>The practitioner was:</p> <ul style="list-style-type: none"> <li>i) Censured by the Tribunal.</li> <li>ii) Required to provide a written undertaking not to perform nor assist in or supervise the administration of IV Sedation for a period of at least 12 months.</li> <li>iii) Required to completed an approved IV sedation (conscious sedation) approved course.</li> <li>iv) Fined \$2,000.</li> <li>v) Ordered to pay the Board's costs in the sum of \$8,000.</li> </ul>
<p><b>3. Dr Anand Krishnan</b></p> <p>The practitioner admitted misconduct in a professional respect by reason of carelessness as follows:</p> <ul style="list-style-type: none"> <li>i) Cementing post and core crowns to four teeth without first completing the root canal treatment.</li> <li>ii) Not checking the patient's notes.</li> <li>iii) Not deleting an incorrect record of treatment.</li> <li>iv) Charging the patient with inserting gutta percha into four teeth when he had not done so.</li> <li>v) Charging the patient for three radiographs that he had not taken.</li> </ul>	<p>The practitioner was:</p> <ul style="list-style-type: none"> <li>i) Censured by the Tribunal.</li> <li>ii) Required to provide a written undertaking to the Board to complete an approved course of study in maintaining records of dental treatment and provide the Board with written confirmation that the course is complete.</li> <li>iii) Fined \$2,000.</li> <li>iv) Ordered to pay the Board's costs in the sum of \$5,000.</li> </ul>

**DENTAL BOARD OF WESTERN AUSTRALIA  
BOARD'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2010**

**3. INQUIRIES (CONT'D)**

<p><b>4. Dr Michael Draper</b></p> <p>The practitioner admitted misconduct in a professional respect by reason of carelessness and/or incompetence as follows:</p> <ul style="list-style-type: none"> <li>i) Failure to properly prepare a treatment plan for bridge and crown work.</li> <li>ii) Failure to carry out series of dental treatments including crown and bridge work in a competent manner.</li> <li>iii) Failure to carry out a series of dental treatments including endodontics, periodontal treatment, application of veneers and bridge work in a competent manner.</li> <li>iv) Failed to maintain complete and accurate records.</li> </ul>	<p>The practitioner was:</p> <ul style="list-style-type: none"> <li>i) Struck off the Register.</li> <li>ii) Fined \$2,000.</li> <li>iii) Ordered to pay the Board's costs in the sum of \$5,000.</li> </ul>
<p><b>5. Dr Laurel Cetinic-Dorol</b></p> <p>The practitioner admitted there was a proper cause for disciplinary action in that the practitioner was convicted of offences in the District Court of Western Australia relating to burglary and attempting to pervert the course of justice.</p>	<p>The practitioner was:</p> <ul style="list-style-type: none"> <li>i) Censured.</li> <li>ii) Required to practice as only an employed dentist with an employer approved by the Board with no rights to private practice until December 2012.</li> <li>iii) Required to give an undertaking to remain employed by Dental Health Services as a dentist for at least four days a week until 31 December 2012.</li> <li>iv) Required to enter into supervised practice with Dental Health Services whereby the employer shall provide to the Board at no less than three monthly intervals a report on the practitioner's professional conduct.</li> <li>v) Fined \$2,000.</li> <li>vi) Ordered to pay the Board's costs in the sum of \$10,000.</li> </ul>

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

**DENTAL BOARD OF WESTERN AUSTRALIA  
BOARD'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2010**

**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 since the Board's previous report:

<b>MATTER</b>	<b>PENALTY</b>
<p><b>1</b> The practitioner was found guilty of misconduct in a professional respect by reason of carelessness on the grounds that the practitioner:</p> <p>i) omitted to take a periapical radiograph and/or diagnostic cast prior to the preparation of the patient's teeth 11 and 21 for full coverage crowns; and</p> <p>ii) failed to provide proper treatment and/or service to the patient as follows:</p> <p>a) the crowns on teeth 11 and 21 were over contoured on the labial surface.</p> <p>b) the crowns on teeth 11 and 21 were over contoured on the palatal surface.</p> <p>c) the colour match for crowns 11 and 21 was too light as compared with the patient's natural surrounding teeth.</p>	<p>The practitioner was:</p> <p>i) Censured.</p> <p>ii) Required to provide an Undertaking to the Board to attend a total of five full days of continuing education courses prior to 31 December 2010 in the areas of radiography, diagnostic assessment, treatment planning and record keeping, with the courses being selected by the practitioner and approved by the Board before attendance.</p>

**DENTAL BOARD OF WESTERN AUSTRALIA  
BOARD'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2010**

**3. INQUIRIES (CONT'D)**

<p><b>2</b> The practitioner was found guilty of misconduct in a professional respect by reason of carelessness on the grounds that the practitioner failed to provide an adequate standard of care in respect of the following:</p> <ul style="list-style-type: none"> <li>i) Inadequate standard of restorative care in what were essentially basic restorations.</li> <li>ii) Failure to diagnose an internal tooth fracture in a tooth.</li> <li>iii) Failure to respond to the patient's complaint on a timely basis.</li> <li>iv) Failure to provide adequate information to the patient regarding a more satisfactory restorative solution for a tooth in view of the internal fracture and extensive tooth destruction in that tooth.</li> </ul>	<p>The practitioner was required to undertake a course of re-education at the Oral Health Centre of Western Australia (OHCWA) in the area of Operative Dentistry.</p>
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**4. OTHER MATTERS BEFORE THE STATE ADMINISTRATIVE TRIBUNAL OR THE ADMINISTRATIVE APPEALS TRIBUNAL**

**i) Dr G Varnavides - Application for Registration**

In the Board's report for the year ended 30 June 2009 the Board reported the following:

- i) 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.
- ii) Dr Varnavides lodged an application for review of this decision with the State Administrative Tribunal. The Tribunal upheld the Board's decision.
- iii) Dr Varnavides lodged an appeal with the Supreme Court of WA.

Since the Board's last report Dr Varnavides withdrew his appeal to the Supreme Court of WA.

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**DENTAL BOARD OF WESTERN AUSTRALIA  
BOARD'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2010**

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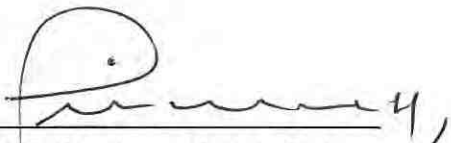
**5. COUNSELLING SESSIONS**

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 2010, the Board conducted 7 counselling sessions.

**6. COMPLAINTS**

During the year, the Board received 36 formal complaints.



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**DR MICHAEL MCGUINNESS  
PRESIDENT**



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**WAYNE CLARK  
REGISTRAR**

| December 2010



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## **Independent Auditor's Report To the Registrants of the Dental Board of Western Australia**

We have audited the accompanying financial report of the Dental Board of Western Australia (the "Board"), which comprises the statement of financial position as at 30 June 2010, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes to the financial report.

### **Responsibility of the Board and Registrar 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 statements that are 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 controls relevant to the Board's and Registrar's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board and Registrar, as well as evaluating the overall presentation of the financial report.



# Grant Thornton

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 applicable independence requirements of the Accounting Professional and Ethical Standards Board.

## **Auditor's Opinion**

In our opinion,

- a the financial report of Dental Board of Western Australia
  - i presents fairly, in all material respects, the Board's financial position as at 30 June 2010 and of its performance and cash flows for the year then ended ; and
  - ii Complies with Australian Accounting Standards (including the Australian Accounting Interpretations) and the relevant legislation.

GRANT THORNTON AUDIT PTY LTD  
Chartered Accountants

J W Vibert  
Director –Audit & Assurance

Perth ~~30~~ November 2010

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2010**

	<i>Note</i>	<i>2010</i>	<i>2009</i>
		\$	\$
<b>REVENUE</b>			
Registration and license fees		458,550	466,526
Interest		19,202	30,438
Other income		5,726	5,570
		483,478	502,534
<b>EXPENDITURE</b>			
Secretarial and administration fees		331,316	302,297
Inquiry and legal costs		99,953	136,002
Australian Dental Council		55,220	30,885
Printing, postage and stationery		30,294	27,123
Board members' fees		26,507	33,834
Complaints officer		31,835	-
Scholarships and donations		235,000	-
Other expenses		35,930	34,018
		846,055	564,159
Deficit before income tax expense		(362,577)	(61,625)
Income tax expense	1(b)	-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<b>(362,577)</b>	<b>(61,625)</b>

The accompanying notes form part of these financial statements

**DENTAL BOARD OF WESTERN AUSTRALIA**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2010**

	<i>Note</i>	<i>2010</i> \$	<i>2009</i> \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	422,995	826,549
Receivables	2	44,876	17,078
<b>TOTAL CURRENT ASSETS</b>		<b>467,871</b>	<b>843,627</b>
<b>TOTAL ASSETS</b>		<b>467,871</b>	<b>843,627</b>
<b>CURRENT LIABILITIES</b>			
Payables	3	278,052	291,231
<b>TOTAL CURRENT LIABILITIES</b>		<b>278,052</b>	<b>291,231</b>
<b>TOTAL LIABILITIES</b>		<b>278,052</b>	<b>291,231</b>
<b>NET ASSETS</b>		<b>189,819</b>	<b>552,396</b>
<b>EQUITY</b>			
Accumulated surplus		189,819	552,396
<b>TOTAL EQUITY</b>		<b>189,819</b>	<b>552,396</b>

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 2010**

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	<i>2010</i>	<i>2009</i>
	\$	\$
<b>Accumulated Surplus</b>		
Balance at beginning of year	552,396	614,021
Deficit for the year	(362,577)	(61,625)
Balance at end of year	<u>189,819</u>	<u>552,396</u>

The accompanying notes form part of these financial statements

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2010**

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	<i>Note</i>	2010 \$	2009 \$
<b>Cash flows from operating activities</b>			
Inflows from activities		499,568	507,935
Interest received		22,495	31,989
Payments to suppliers		(690,617)	(577,440)
Scholarships and donations		(235,000)	-
<b>Net cash provided by/(used in) operating activities</b>	4	(403,554)	(37,516)
Net increase/(decrease) in cash held		(403,554)	(37,516)
Cash at the beginning of the financial year		826,549	864,065
<b>Cash at the end of the financial year</b>	5	422,995	826,549

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 2010**

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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 30 November 2010.

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 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) Income Tax**

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 THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2010**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**e) Trade and Other Payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the registration board during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

**f) Adoption of New and Revised Accounting Standards**

During the current year, the registration board has adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory.

The adoption of these Standards has impacted the recognition, measurement and disclosure of certain transactions. The following is an explanation of the impact the adoption of these Standards and Interpretations has had on the financial statements of Dental Board of Western Australia.

**AASB 101: Presentation of Financial Statements**

In September 2007, the Australian Accounting Standards Board revised AASB 101, and as a result there have been changes to the presentation and disclosure of certain information within the financial statements. Below is an overview of the key changes and the impact on the association's financial statements.

*Disclosure impact*

Terminology changes — the revised version of AASB 101 contains a number of terminology changes, including the amendment of the names of the primary financial statements.

Reporting changes in equity — the revised AASB 101 requires all changes in equity arising from transactions with owners in their capacity as owners to be presented separately from non-owner changes in equity. Owner changes in equity are to be presented in the statement of changes in equity, with non-owner changes in equity presented in the statement of comprehensive income. The previous version of AASB 101 required that owner changes in equity and other comprehensive income be presented in the statement of changes in equity.

Statement of comprehensive income — the revised AASB 101 requires all income and expenses to be presented in either one statement — the statement of comprehensive income, or two statements — a separate income statement and a statement of comprehensive income. The previous version of AASB 101 required only the presentation of a single income statement.

The association's financial statements now contain a statement of comprehensive income.

Other comprehensive income — the revised version of AASB 101 introduces the concept of 'other comprehensive income' which comprises of income and expense that are not recognised in profit or loss as required by other Australian Accounting Standards. Items of other comprehensive income are to be disclosed in the statement of comprehensive income. Entities are required to disclose the income tax relating to each component of other comprehensive income. The previous version of AASB 101 did not contain an equivalent concept.

**DENTAL BOARD OF WESTERN AUSTRALIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2010**

	2010	2009
	\$	\$
<b>2. RECEIVABLES</b>		
Goods and services tax recoverable	20,359	12,380
Accrued interest	1,405	4,698
Accounts receivable	23,112	-
	44,876	17,078
<b>3. PAYABLES</b>		
Creditors and accruals	51,945	77,416
Fees received in advance	226,107	213,815
	278,052	291,231
<b>4. CASH FLOW INFORMATION</b>		
<b>Recognition of cash flow from operations with net deficit after tax</b>		
Net deficit after income tax	(362,577)	(61,625)
Changes in assets and liabilities:		
Decrease/(increase) in receivables	(27,798)	3,425
Increase/(decrease) in payables	(13,179)	20,684
	(403,554)	(37,516)
<b>5. CASH AND CASH EQUIVALENTS</b>		
Cash at bank and on hand	22,995	52,563
Short-term bank deposits	400,000	773,986
	422,995	826,549
<b>RECONCILIATION OF CASH</b>		
Cash at the end of the financial year comprises:		
Cash at bank – Cash management account	22,995	52,563
Cash at bank – Term deposits	400,000	773,986
	422,995	826,549
<b>6. AUDITORS' REMUNERATION</b>		
Audit of the financial report	3,000	2,650

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2010**

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**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  
 Dr N Burman  
 Dr G Parkinson  
 Dr V Lok  
 Ms N Owen-Conway

	2010	2009
<b>(b) Remuneration of Board Members</b>	\$	\$
Aggregate income received, or due and receivable by key management personnel	26,507	33,834

**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 arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows.

**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:

- holding the Board's assets largely in cash; and
- only investing surplus cash with major financial institutions.



**DENTAL BOARD OF WESTERN AUSTRALIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2010**

**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>	
	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Financial assets</b>								
Cash and cash equivalents	22,995	52,563	-	-	-	-	22,995	52,563
Trade and other receivables	44,876	17,078	-	-	-	-	44,876	17,078
Short term deposits	400,000	773,986	-	-	-	-	400,000	773,986
<b>Total anticipated inflows</b>	<b>467,871</b>	<b>843,627</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>467,871</b>	<b>843,627</b>
<b>Financial liabilities</b>								
Trade payables and accruals	51,945	77,416	-	-	-	-	51,945	77,416
<b>Total contractual outflows</b>	<b>51,945</b>	<b>77,416</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,945</b>	<b>77,416</b>
<b>Net (outflow)/inflow on financial instruments</b>	<b>415,926</b>	<b>766,211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>415,926</b>	<b>766,211</b>

**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 statement of financial position 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) Net Fair Values**

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

**DENTAL BOARD OF WESTERN AUSTRALIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2010**

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

*f) Sensitivity analysis*

The following table illustrates sensitivities to the board's exposures to changes in interest rates and equity prices. The table indicates the impact on how profit and equity values reporting at the end of the reporting period would have been affected by changes in the relevant risk variable that management considers to be reasonably possible. These sensitivities assume that the movement in a particular variable is independent of other variables.

	<b>Profit</b>	<b>Equity</b>
	<b>\$</b>	<b>\$</b>
<b>Year ended 30 June 2010</b>		
+/- 2% in interest rates	7,252	3,796
<b>Year ended 30 June 2009</b>		
+/- 2% in interest rates	1,233	11,048

No sensitivity analysis has been performed on foreign exchange risk, as the board is not exposed to foreign currency fluctuations.

**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**

	<i>Number</i>	<i>Number</i>
Number of employees at balance date	1	-

**12. SUBSEQUENT EVENTS**

*Transfer of Board's Assets and Liabilities*

Under Section 295 of the Health Practitioner Regulation National Law Act 2009, the assets and liabilities of the Board as at 18 October 2010 were transferred to the Australian Health Practitioner Agency on that day. The funds are to be kept by the Agency in an Agency Fund for the Dental Board of Australia.

**13. BOARD DETAILS**

The principal place of business of the Board is:

Level 4  
 130 Stirling Street  
 PERTH WA 6000

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## AUDITORS' DISCLAIMER

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The additional financial data presented on page 28 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 2010. 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 AUDIT PTY LTD**  
**Chartered Accountants**

**DENTAL BOARD OF WESTERN AUSTRALIA**  
**DETAILED INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2010**

	<i>2010</i>	<i>2009</i>
	\$	\$
<b>REVENUE</b>		
Interest	19,202	30,438
Registration and licence fees	458,550	466,526
Fines	2,820	4,820
Other income	2,906	750
	<u>483,478</u>	<u>502,534</u>
<b>Less:</b>		
<b>EXPENDITURE</b>		
Auditors' remuneration	3,000	2,650
Australian Dental Council	55,220	30,885
Bank charges and costs	3,800	3,227
Board members' fees	26,507	33,834
Board scholarships	235,000	-
Conference expenses	8,711	12,069
Consulting Fees	2,490	3,060
Courier	2,525	2,542
Complaints officer	31,835	-
Donations & prizes	350	350
General expenses	9,650	5,564
Inquiry & legal costs	99,953	136,002
Insurance	2,735	2,911
Printing, postage & stationery	30,294	27,123
Secretarial & administration fees	331,316	302,297
Telecommunications	2,669	1,645
	<u>846,055</u>	<u>564,159</u>
<b>OPERATING DEFICIT FOR THE YEAR</b>	<u>(362,577)</u>	<u>(61,625)</u>