

DENTAL BOARD OF WESTERN AUSTRALIA

ANNUAL REPORT

FOR THE PERIOD ENDED

17 OCTOBER 2010

**DENTAL BOARD OF WESTERN AUSTRALIA
ANNUAL REPORT
FOR THE PERIOD ENDED 17 OCTOBER 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

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

FOR THE PERIOD ENDED 17 OCTOBER 2010

The Dental Board of Western Australia has pleasure in submitting its Annual Report for the period ended 17 October 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
Ms Bronwyn Davies (Appointed 24 August 2010)
Dr Martin Glick (Appointed 24 August 2010)
Ms Marie Louise Matthews
Dr John Owen
Dr Gerard Parkinson

The other members of the Board during the period ended 17 October 2010 were as follows:

Ms Natasha Owen-Conway (Appointed 17 November 2009 and resigned 9 July 2010)

1.2 Board Meetings

Five 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 17 October 2010 the numbers of Registered Practitioners were as follows:

Dentists	1,427
Dental Therapists	275
Dental Hygienists	301
School Dental Therapists	220

2.2 Additional qualifications

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

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

DENTAL BOARD OF WESTERN AUSTRALIA
BOARD'S REPORT
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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 (57)

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-Karthigas, CPM
Williamson, RA

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

**DENTAL BOARD OF WESTERN AUSTRALIA
BOARD'S REPORT
FOR THE PERIOD ENDED 17 OCTOBER 2010**

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. DISCIPLINARY MATTERS

All disciplinary matters that were addressed by the Board in the period 1 July 2010 to 17 October 2010 were reported in the Board's report for the year ended 30 June 2010 that was issued on December 2010.

**DENTAL BOARD OF WESTERN AUSTRALIA
BOARD'S REPORT
FOR THE PERIOD ENDED 17 OCTOBER 2010**

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 period ended 17 October 2010, the Board conducted 3 counselling sessions.

5. COMPLAINTS

During the period, the Board received 13 formal complaints.

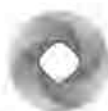
6. CESSATION OF ACTIVITIES & TRANSFER OF THE BOARD FUNDS

With effect from 18 October 2010, the activities of the Board were transferred to the Podiatry Board of Australia. 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 Podiatry Board of Australia.


DR MICHAEL MCGUINNESS
PRESIDENT


WAYNE CLARK
REGISTRAR

DATE: *22 August 2011*



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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 17 October 2010, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the period ended on that date, a summary of significant accounting policies and other explanatory notes to the financial statements and the statement by the Registrar.

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



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accounting policies used and the reasonableness of accounting estimates made by the Board, 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 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 The Dental Board of Western Australia
 - i gives a true and fair view, in all material respects, the Board's financial position as at 17 October 2010 and of its performance and cash flows for the period 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, 22 August 2011

**DENTAL BOARD OF WESTERN AUSTRALIA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 17 OCTOBER 2010**

	<i>Note</i>	<i>17 October 2010</i>	<i>30 June 2010</i>
		\$	\$
REVENUE			
Registration and license fees		148,719	458,550
Interest		3,477	19,202
Other income		7,440	5,726
		159,636	483,478
EXPENDITURE			
Secretarial and administration fees		126,011	331,316
Inquiry and legal costs		2,329	99,953
Australian Dental Council		-	55,220
Printing, postage and stationery		1,291	30,294
Board members' fees		8,556	26,507
Complaints officer		7,572	31,835
Scholarships and donations		-	235,000
Other expenses		8,906	35,930
		154,665	846,055
Surplus/(Deficit) before income tax expense		4,971	(362,577)
Income tax expense	1(b)	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		4,971	(362,577)

The accompanying notes form part of these financial statements

DENTAL BOARD OF WESTERN AUSTRALIA
STATEMENT OF FINANCIAL POSITION
AS AT 17 OCTOBER 2010

	<i>Note</i>	<i>17 October 2010</i> \$	<i>30 June 2010</i> \$
CURRENT ASSETS			
Cash and cash equivalents	5	296,946	422,995
Receivables	2	71,082	44,876
TOTAL CURRENT ASSETS		368,028	467,871
TOTAL ASSETS		368,028	467,871
CURRENT LIABILITIES			
Payables	3	173,238	278,052
TOTAL CURRENT LIABILITIES		173,238	278,052
TOTAL LIABILITIES		173,238	278,052
NET ASSETS		194,790	189,819
EQUITY			
Accumulated surplus		194,790	189,819
TOTAL EQUITY		194,790	189,819

The accompanying notes form part of these financial statements

DENTAL BOARD OF WESTERN AUSTRALIA
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 17 OCTOBER 2010

	<i>17 October 2010</i> \$	<i>30 June 2010</i> \$
Accumulated Surplus		
Balance at beginning of period	189,819	552,396
Surplus/(Deficit) for the period	4,971	(362,577)
Balance at end of period	194,790	189,819

The accompanying notes form part of these financial statements

DENTAL BOARD OF WESTERN AUSTRALIA
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 17 OCTOBER 2010

	<i>Note</i>	<i>17 October 2010</i>	<i>30 June 2010</i>
		\$	\$
Cash flows from operating activities			
Inflows from activities		51,215	499,568
Interest received		4,882	22,495
Payments to suppliers		(182,146)	(690,617)
Scholarships and donations		-	(235,000)
Net cash provided by/(used in) operating activities	4	(126,049)	(403,554)
Net increase/(decrease) in cash held		(126,049)	(403,554)
Cash at the beginning of the financial year		422,995	826,549
Cash at the end of the financial year	5	296,946	422,995

The accompanying notes form part of these financial statements

**DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 17 OCTOBER 2010**

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 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.

**DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 17 OCTOBER 2010**

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 period, 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 had no impact on the recognition, measurement and disclosure of transactions.

g) Accounting period

With the effect from 18 October 2010, the activities of the Board were transferred to the Dental Board of Australia and the assets and liabilities of the Board transferred to the Australian Health Practitioner Agency (Refer to Note 13). This annual report is therefore for the period 1 July 2010 to 17 October 2010. The comparative balances are for the year ended 30 June 2010.

**DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 17 OCTOBER 2010**

	17 October 2010	30 June 2010
	\$	\$
2. RECEIVABLES		
Goods and services tax recoverable	9,901	20,359
Accrued interest	-	1,405
Accounts receivable	61,181	23,112
	<u>71,082</u>	<u>44,876</u>
3. PAYABLES		
Creditors and accruals	81,075	51,945
Fees received in advance	92,163	226,107
	<u>173,238</u>	<u>278,052</u>
4. CASH FLOW INFORMATION		
Recognition of cash flow from operations with net surplus/(deficit) after tax		
Net surplus/(deficit) after income tax	4,971	(362,577)
Changes in assets and liabilities:		
Decrease/(increase) in receivables	(26,206)	(27,798)
Increase/(decrease) in payables	(104,814)	(13,179)
Net cash (used by)/ provided by operating activities	<u>(126,049)</u>	<u>(403,554)</u>
5. CASH AND CASH EQUIVALENTS		
Cash at bank and on hand	296,946	22,995
Short-term bank deposits	-	400,000
	<u>296,946</u>	<u>422,995</u>
RECONCILIATION OF CASH		
Cash at the end of the financial year comprises:		
Cash at bank – Cash management account	296,946	22,995
Cash at bank – Term deposits	-	400,000
	<u>296,946</u>	<u>422,995</u>
6. AUDITORS' REMUNERATION		
Audit of the financial report	3,800	3,000

DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 17 OCTOBER 2010

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 period and are considered to be key management personnel are:-

Dr J R Owen
 Dr M McGuinness
 Ms M Matthews
 Dr N Burman
 Dr G Parkinson
 Ms N Owen-Conway
 Ms Bronwyn Davies
 Dr Martin Glick

	<i>17 October 2010</i>	<i>30 June 2010</i>
(b) Remuneration of Board Members	\$	\$
Aggregate income received, or due and receivable by key management personnel	8,556	26,507

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 PERIOD ENDED 17 OCTOBER 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>17</i>	<i>30 June</i>	<i>2011</i>	<i>2010</i>	<i>2011</i>	<i>2010</i>	<i>17</i>	<i>30 June</i>
	<i>October</i>	<i>2010</i>					<i>October</i>	<i>2010</i>
	<i>2010</i>						<i>2010</i>	
	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>
Financial assets								
Cash and cash equivalents	296,946	22,995	-	-	-	-	296,946	22,995
Trade and other receivables	71,082	44,876	-	-	-	-	71,082	44,876
Short term deposits	-	400,000	-	-	-	-	-	400,000
Total anticipated inflows	368,028	467,871	-	-	-	-	368,028	467,871
Financial liabilities								
Trade payables and accruals	81,075	51,945	-	-	-	-	81,075	51,945
Total contractual outflows	81,075	51,945	-	-	-	-	81,075	51,945
Net (outflow)/inflow on financial instruments	286,953	415,926	-	-	-	-	286,953	415,926

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 PERIOD ENDED 17 OCTOBER 2010**

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

AUDITORS' DISCLAIMER

The additional financial data presented on page 21 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 17 October 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



J W Vibert
Director – Audit & Assurance

Dated 22 August 2011
Perth, Western Australia

DENTAL BOARD OF WESTERN AUSTRALIA
DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD ENDED 17 OCTOBER 2010

	<i>17 October 2010</i>	<i>30 June 2010</i>
	\$	\$
REVENUE		
Interest	3,477	19,202
Registration and licence fees	148,719	458,550
Fines	7,240	2,820
Other income	200	2,906
	<u>159,636</u>	<u>483,478</u>
Less:		
EXPENDITURE		
Auditors' remuneration	3,800	3,000
Australian Dental Council	-	55,220
Bank charges and costs	254	3,800
Board members' fees	8,556	26,507
Board scholarships	-	235,000
Conference expenses	-	8,711
Consulting Fees	-	2,490
Courier	419	2,525
Complaints officer	7,572	31,835
Donations & prizes	-	350
General expenses	4,230	9,650
Inquiry & legal costs	2,329	99,953
Insurance	-	2,735
Printing, postage & stationery	1,291	30,294
Secretarial & administration fees	126,011	331,316
Telecommunications	203	2,669
	<u>154,665</u>	<u>846,055</u>
OPERATING SURPLUS/(DEFICIT) FOR THE PERIOD	<u>4,971</u>	<u>(362,577)</u>