



Dental Council of New South Wales
Annual Report 2011

Dental Council of New South Wales

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The Hon. Jillian Skinner MP
Minister for Health
Minister for Medical Research
Level 31, Governor Macquarie Tower
1 Farrer Place
Sydney NSW 2000

Dear Minister

We are pleased to present the Annual Report on behalf of the Dental Council of New South Wales for the period 1 July 2010 to 30 June 2011, for presentation to the Parliament pursuant to the requirements of the *Annual Reports (Statutory Bodies) Act 1984*.

The Council was granted a one month extension of time to 30 November 2011 to submit this Report under section 13 (3) of the *Annual Reports (Statutory Bodies) Act 1984*. The approval was given on the understanding that this is the Council's first report since the establishment of the National Registration and Accreditation Scheme, which has impacted the timely submission of the financial statements and annual report.

During the period from 1 July 2010 to 30 June 2011, the Dental Council of New South Wales commenced its role under the *Health Practitioner Regulation National Law (NSW)*. The Dental Council manages complaints and notifications about the conduct, performance or health of dental practitioners and students. This includes dentists, dental specialists, dental hygienists, dental prosthetists, oral health therapists and dental therapists. The Dental Council also provides advice to your Department on matters related to the role of the Dental Council.

The Dental Council's inspectors have visited 59 dental practices during the reporting period. When the Dental Council receives a complaint concerning infection control, the inspector visits and reports to the Executive Officer.

The Dental Council has held 34 inquiries following complaints made by patients concerning dental treatment, 31 pursuant to s 53 *Dental Practice Act 2001*, and three inquiries pursuant to Subdivision 5 of the *Law (NSW)*. Of these, unsatisfactory professional conduct was established in 13 matters and the dental practitioners had conditions placed on their practice. One dentist was referred to the Health Care Complaints Commission alleging professional misconduct with a recommendation that the matter be referred to a Tribunal. Following a s 150 hearing before the Dental Council, one dentist was suspended.

The Dental Tribunal did not hear any matters during the reporting year. The year was a busy and active year for the Dental Council and the Dental Council members acknowledge and support the contribution made by the Executive Officer and her staff. In addition to regular services the staff have dealt with the issues associated with the transition to the National Registration Scheme, which commenced on 1 July 2010 in accordance with the provisions of the *Law (NSW)*.

Yours sincerely

Dr John Lockwood AM
President

Professor Iven Klineberg AM RFD
Deputy President

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About the Council

The Dental Council of New South Wales is a statutory body which was established on 1 July 2010 under the *Health Practitioner Regulation National Law (NSW) No 86a* (the Law) with the commencement of the health professionals' National Registration and Accreditation Scheme. Through the Scheme, responsibility for registering health practitioners and accrediting educational programs transferred to National Boards. Health professionals no longer need to hold multiple registrations in the same profession and uniform registration standards apply across all jurisdictions. The National Boards are supported by the Australian Health Practitioner Regulation Agency (AHPRA) which has an office in each State and Territory including New South Wales (NSW).

The Council manages complaints and notifications about the conduct, performance or health of dental practitioners and students. This includes:

- dentists
- dental specialists
- dental hygienists
- dental prosthetists
- oral health therapists
- dental therapists.

Charter

The Council is a statutory body constituted pursuant to the Law to exercise the powers, authorities, duties and functions imposed by the Law.

Aims and Objectives

The purpose of the Council is to act in the interests of the public by ensuring that registered dental practitioners are fit to practise and students are fit to have contact with members of the public whilst they undertake approved programs of study.

The Council manages a range of programs, services and procedures to achieve this purpose. As a result, members of the public can be reassured that registered dental practitioners are required to maintain proper and appropriate standards of conduct and professional performance.

The Council is one of 10 Councils that manage complaints about the performance, conduct and health of health professionals in NSW. The staff

of the Health Professional Councils Authority (HPCA) provides secretariat support to the Councils to administer the Law.

Council Membership

Under Clause 8 of the Savings and Transitional provisions contained at Schedule 5A of the Law, members of the former Dental Board and the Dental Technicians Licensing Board transitioned as members to the Dental Council of New South Wales upon commencement of the Law on 1 July 2010.

Membership of the Council is prescribed pursuant to Part 1 Schedule 5C of the Law.

The Council consists of 13 members appointed by the Governor, of whom:

(1) five are to be local dentists elected, in accordance with the NSW regulations, by local dentists:

Dr John Lockwood AM BDS FICD

Adj Assoc Professor John Dale AO BDS, MDS, DDS(Tor)

Adj Assoc Professor Christopher Griffiths AM RFD BDS DPH (Dent), FICD

Adj Assoc Professor John Highfield BDS DDS(Tor), MSc(Lond) FICD

Dr Penny Burns BDS (Hons) (*appointed 11 August 2010*)

(2) eight are to be appointed by the Governor in accordance with subclause (2).

The appointed members are to be:

(a) one person nominated by the Minister, being an officer of the Department of Health or an employee of a public health organisation:

Ms Leanne O'Shannessy BA, LLB

(b) one dentist nominated by the Minister, being a registered dentist involved in conducting approved programs of study for the dental profession:

Professor Iven Klineberg AM RFD BSc MDS PhD(Lond) FRACDS FICD FDSRCS(Lond, Edin)

(c) one dentist nominated by the Minister:

Dr Anna Enno BDS

(d) one dental prosthetist nominated by the Minister:

Mr Stephen McGlynn (*appointed 11 August 2010*)

(e) one dental auxiliary nominated by the Minister:

Ms Virginia Faber-Castell Assoc Deg in Dental Hygiene

(f) two persons, who are not registered under this Law in the dental profession, nominated by the Minister to represent the community:

Ms Norah McGuire

Mr Michael Miceli Dip Law, LLM

(g) one Australian lawyer nominated by the Minister:

Mr Charles Vandervord LLB

The current term of office for all Council members expires on 30 June 2012. The President and Deputy President of the Council are prescribed pursuant to Part 2 Schedule 5C of the Law:

President Dr John Lockwood AM

Deputy President Professor Iven Klineberg AM RFD

Attendance at Council Meetings

The Council met on 11 occasions on the first Friday of each month. The Council did not meet in January 2011.

Attendance at meetings is as follows:

Name	Meetings
Dr John Lockwood AM	10
Dr Penny Burns	8
Adj Assoc Professor John W Dale AO	11
Dr Anna Enno	9
Mrs Virginia Faber-Castell	7
Adj Assoc Professor Christopher Griffiths AM	9
Adj Assoc Professor John E Highfield	9
Professor Iven Klineberg AM	10
Ms Norah McGuire	9
Mr Stephen McGlynn	10
Mr Michael Miceli	7
Ms Leanne O'Shannessy	7
Mr Charles Vandervord	10

Remuneration

The members of the Council were remunerated as follows:

Chairperson \$6119 per annum

Members \$3739 per annum

Committees of the Council

Pursuant to s 41F of the Law, the Council may establish committees to assist it with the exercise of its functions. Members of committees need not be Council members.

Finance and Audit Committee

Dr John Lockwood (*Convenor*)

Ms Leanne O'Shannessy

Mr Charles Vandervord

Education and Research Committee

Professor Iven Klineberg

Adj Assoc Professor John Highfield

Dr Penny Burns

Dental Technicians Education Account Committee

The Dental Technicians Education Account has been established in accordance with Schedule 5A Clause 21 of the Law for purposes relating to the education of dental technicians. Money in the Account must be expended by 2013 after which the Account will be closed.

The Committee must consist of at least two members who are dental technicians and no more than two members who are dentists. The five members are:

Mr Stephen McGlynn (*Chairperson, dental prosthetist*)

Dr Anna Enno (*dentist*)

Mr Brett Davis (*dental prosthetist*)

Ms Julie Robb (*dental technician*)

Mr Marc Rondeau (*dental technician*)

The Committee held two meetings during the reporting year and is currently considering submissions from organisations for funding relating to the education of dental technicians.

Statutory Committees

Part 8 of the Law prescribes the statutory committees that support the Council in undertaking its regulatory activities to protect the public. The activities and decisions of these bodies are reported in the section Regulatory Activities below.

Dental Tribunal

The Tribunal is established under s 165 and comprises four members. The Chairperson or Deputy Chairperson is an Australian lawyer appointed by the Governor. For each Tribunal hearing the three other members are appointed by the Council.

Chairperson

Ms Joanne Muller

Deputy Chairpersons

Mr Thomas Kelly

Mr Cedric Vass

The Tribunal did not convene during the year.

Assessment Committee

Assessment Committees are established under s 172A and comprise four members appointed by the Minister. Three are health practitioners who are registered in the same profession as the practitioner who is the subject of proceedings, and one person who is not a registered health practitioner.

There are two Assessment Committees. The first Committee was appointed for the period 1 August 2007 to 30 June 2012, with the following members:

Adj Assoc Professor William Dawes

Dr Brian Duncan (*until 31 December 2010*)

Dr Leone Hutchinson

Dr Philip Kinsella

Ms Shirley Shaw

This Committee met 13 times during the reporting period.

The second Committee was appointed on 23 February 2011 for a four year term. Its members are:

Dr Sabrina Manickam

Dr Christine Biscoe

Mr Martin Dunn

Mrs Frances Taylor

This Committee met three times during the reporting period.

Executive Officer

Ms Sue Hardman was appointed as the Executive Officer to the Council as established under section 41Q of the Law.

Legislative Changes

The *Dental Practice Act 2001* was repealed with effect from 1 July 2010. The *Health Practitioner Regulation National Law (NSW) No 86a* (the Law) commenced on 1 July 2010.

During the reporting period the NSW Parliament passed a number of minor amendments to the Law. In the same reporting period the Governor approved a number of amendments to the *Health Practitioner Regulation (New South Wales) Regulation 2010*.

Health Practitioner Regulation National Law (NSW) No 86a

1. Amendments made by the *Statute Law (Miscellaneous Provisions) Act (No 2) 2010*:

An amendment to the definition of “protected report” in s 138(1) to address an oversight that inadvertently omitted reports prepared under s 152B from the definition.

A consequential transitional amendment was also required in Schedule 5A.

2. Amendments made by the *Health Services Amendment (Local Health Networks) Act 2010*:

Amendments were made to clauses 6(2)(i), 7(2)(a), 8(2)(a) and 9(2)(a) of Schedule 5C to reflect the replacement of Area Health Services with Local Health Networks.

3. Amendments made by the *Health Services Amendment (Local Health Districts and Boards) Act 2011*:

Amendments were made to clauses 6(2)(i), 7(2)(a), 8(2)(a) and 9(2)(a) of Schedule 5C to reflect the replacement of Local Health Networks with Local Health Districts.

Health Practitioner Regulation (New South Wales) Regulation 2010

1. Amendments made by the *Statute Law (Miscellaneous Provisions) Act (No 2) 2010*:

An amendment was made to clause 17(1)(b) to amend an incorrect cross reference to the *NSW Trustee and Guardian Act 2009*.

2. Amendments made by the *Health Practitioner Regulation (New South Wales) Amendment (Savings and Transitional) Regulation 2010*:

Amendments of a savings and transitional nature were made as follows:

- (a) amendment of clause 22(2)(b) to ensure that a delegation made by a former Board under a repealed Act continues in force under the Law until 1 January 2013
- (b) insertion of clause 23 which provides that a registered health practitioner may apply for a review of conditions imposed on the health practitioner's registration by a former Board under a repealed Act (i.e. a repealed NSW health professional registration Act) or by a Council
- (c) insertion of clause 24 which provides that if, immediately before the commencement of the Law, a former Board had started but not completed dealing with a complaint about a registered health practitioner by an inquiry under a repealed Act the inquiry is to continue under the repealed Act but is to be conducted by the relevant Council.

3. Amendments made by the *Statute Law (Miscellaneous Provisions) Act 2011*:

An amendment was made to clause 21 to correct an incorrect reference to "authorised officer" with the correct term "authorised person".

Amendments were made to clauses 24(3) and (5) to correct typographical errors by replacing the term "this Law" with "the Law".

4. Amendments made by the *Health Practitioner Regulation (New South Wales) Amendment (Savings and Transitional) Regulation 2011*:

Clause 25 was inserted in the Regulation in order to address concerns about possible defects in the appointments of some members of any State Boards of the National Boards.

Regulatory Activities

The primary responsibility of the Council, in conjunction with the HCCC, is to protect the public by managing the performance, conduct and health concerns relating to registrants practising and students training in NSW.

Statistics

Registrants	2010	2011
Total number of dental practitioners*	6,087	5,619
*includes dentists, dental hygienists, dental prosthetists, dental specialists, dental therapists and oral health therapists		
Complaints/Notifications		
Complaints open as at 1 July 2010		190
New complaints received during 2010/2011		669
Complaints closed during 2010/2011		653
Complaints open as at 30 June 2011		206
Total complaints managed during the reporting period		859

National Registration

From 1 July 2010 responsibility for the registration of dental practitioners passed to the Dental Board of Australia under the National Registration and Accreditation Scheme. This Board and the nine other National Boards are responsible for registering health practitioners and students and for deciding the requirements for registration.

Dental practitioners include dentists, dental hygienists, dental prosthetists, dental specialists, dental therapists and oral health therapists. Registration of dental technicians ceased on 1 July 2010.

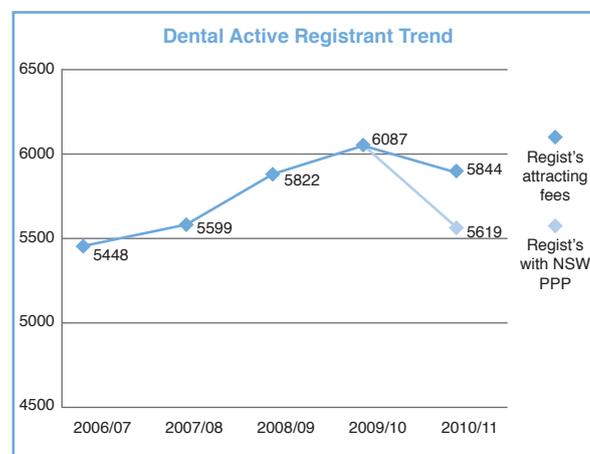
The National Boards also develop and approve standards, codes and guidelines for the respective health profession and approve accredited programs of study which provide the necessary qualification for registration.

Further information about the operations of the Dental Board can be obtained on the Australian Health Practitioner Regulation Agency (AHPRA) website (www.ahpra.gov.au).

Registrations in NSW

At 30 June 2011, there were 5,619 dental registrants whose principal place of practice was in NSW. This represents 30.7% of the total number of dental practitioners registered under the Scheme across Australia. Data for the current reporting year is supplied by AHPRA.

The graph below provides information about the number of registered dental practitioners in NSW from 2006/2007 to 2010/2011. The data for all years are inclusive of registered dental prosthetists and exclude dental technicians who are no longer registered under the national scheme.



There was a 7.7% decrease in the number of active registrants in 2010/2011 (468 registrants) compared to the active registrations in 2009/2010. This reduction is due to a number of factors including:

- general attrition due to relocations or retirements
- under the National Scheme practitioners need register only in their principal place of practice but can practise anywhere in Australia. Under the former scheme, practitioners had to register in every State or Territory in which they wished to practise. Consequently, practitioners who have a principal place of practice in another State or Territory but were previously registered in NSW are not reflected in the 2010/2011 NSW registration volume
- some former registrants may have elected not to renew their registration because they were no longer practising and did not meet recency of practice or continuing education standards.

The Council is responsible for the regulation of dental practitioners who provide services in NSW. A number of registrants did not identify a principal place of practice (for example, registrants living overseas). For the purpose of distributing registration fees to the Council, AHPRA allocates one third of these registrants to NSW. Consequently, the fees received by the Council were for 5,844 registrants.

Student registration also commenced in February 2011. The number of student registrants was not available at this time but will be reported in future years. Under the Law only complaints and notifications about conduct and health may be made against students.

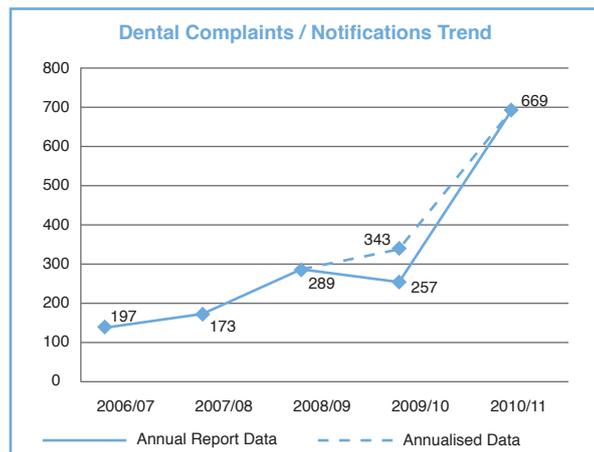
Complaints and Notifications

Any person may make a complaint or notification against a registered health professional or student. A complaint may be made to the HCCC, the Council, or AHPRA.

The Law and the *Health Care Complaints Act 1993* require the Council and the HCCC to advise each other about complaints received and to consult concerning the course of action to be taken. A complaint made to the Council is deemed to be also made to the HCCC, and vice versa.

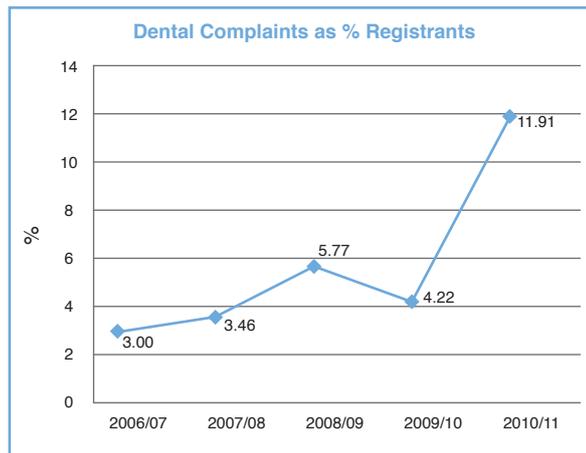
There have been 669 new notifications in NSW during the reporting period.

The following graph indicates the trend in new complaints received since 2006/2007 and indicates a large increase in the volume of complaints over the past year. Complaints or notifications were received in relation to 520 dental practitioners; of these, 149 NSW practitioners had two or more complaints lodged about them.

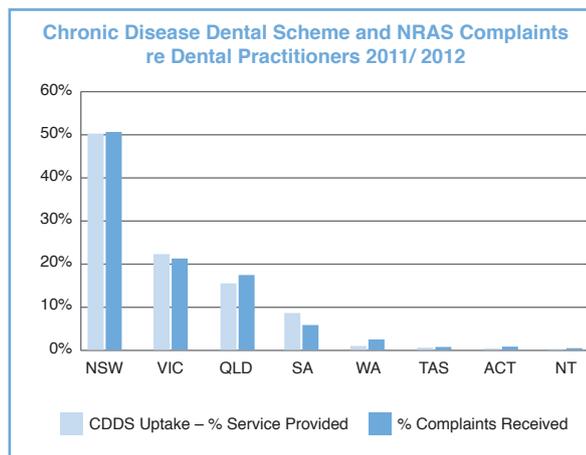


Note: The 2009/2010 Dental Board of NSW Annual Report covered the nine month period 1 October 2009 to 30 June 2010.

The graph below shows the level of complaints as a percentage of the number of registered dental practitioners in NSW. The number of complaints received compared to the number of dental practitioners registered in NSW is about 12%.



Whilst there is no definitive reason for the increase in complaints, the Council postulates that it may be associated with the promotion and uptake of the Commonwealth's Chronic Disease Dental Scheme (CDDS) in NSW. There is a strong correlation between the volume of services provided through the CDDS and the complaint volumes in most jurisdictions, as illustrated in the graph below. NSW accounted for 50.1% of services provided in the scheme and 50.6% of complaints. Anecdotally, it appears that the CDDS has been more strongly promoted by general practitioners and dental practitioners in NSW compared to other jurisdictions.



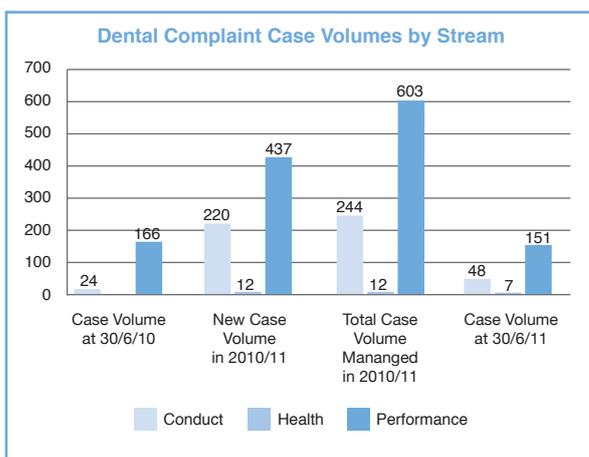
Mandatory Notifications

The Law requires health practitioners, employers and education providers to make mandatory notifications to AHPRA if they believe the registered practitioner or student has behaved in a way that constitutes notifiable conduct or has an impairment. AHPRA then refers the matter to the Council.

There were no mandatory notifications during this year.

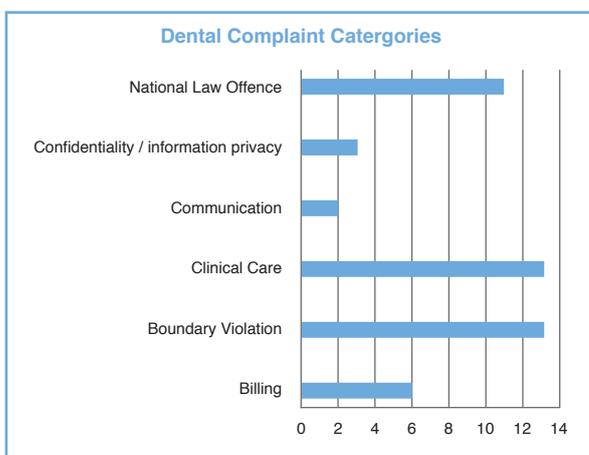
Complaints Management

Complaints and notifications relate to the conduct, health or performance of a practitioner. In some instances, more than one stream may be applicable however one stream was identified as the primary stream based on the seriousness of the matter. The volumes of complaints by the primary stream for each complaint were as follows:

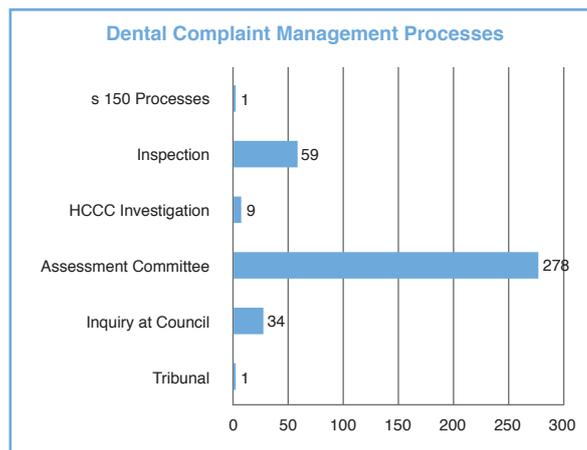


A decision is made by the Council (in consultation with the HCCC) about whether the matter is to be managed by the Council or by the HCCC. Sometimes this decision is deferred until further assessment or investigation is carried out. Information on the processes for making and managing complaints is available on the HPCA website (www.hpca.nsw.gov.au).

The following categories of complaint were managed during the year:



Of notifications managed in 2010/2011, 46% (n=382) were referred to other legislated committees or adjudicating bodies other than regular Council meetings. The number of matters referred to different actions is provided below.



Following an assessment of each complaint, the HCCC and the Council determine if the matter should be dismissed or that the matter requires some form of action. A complaint may be dismissed if the matter falls outside the jurisdiction of the Council or the HCCC, it does not raise issues of sufficient seriousness to warrant further action or the parties have resolved the matter. When action is taken for a notification, further assessment or investigation occurs into the health, performance, or conduct of the registrant. Subsequently, some registrants may also be referred for further inquiry by an adjudication body such as a Tribunal, Panel or Committee as a result of the assessment/ investigation.

During the year 653 complaints were closed with the primary outcome as follows:

No further action	178
Discontinued following consultation with the HCCC	156
Council investigated and ordered practitioner to refund treatment costs (includes 6 ordered not to pursue outstanding fees)	95
Resolved by the HCCC	75
Complaints related to advertising discontinued (with 15 referred to AHPRA)	59
Withdrawn	37
Conciliated	30
Ordered to refund treatment costs following Council Inquiry	13
Closed as it was found the practitioner did not provide the treatment complained about	4
Council ordered re-treatment to be provided at no cost to the patient	3
Referred to another agency	3

Health

A health notification may be self-reported or lodged by third parties and most commonly raise concerns that a registrant may have a physical or mental impairment, disability, condition or disorder (including substance abuse or dependence) that detrimentally affects or is likely to detrimentally affect their capacity to practise safely (or for students, to undertake clinical training). All complaints are treated as allegations until they can be substantiated.

If the Council reasonably believes a registered dental practitioner or student has an impairment which may detrimentally affect the person's capacity to practise safely, the Council may require them to undergo an examination by another registered health practitioner. The fee charged by the registered health practitioner for conducting the examination is at the expense of the Council.

The Council may decide to refer the registrant to an Impaired Registrants Panel to inquire into the matter and obtain reports and other information from any source it considers appropriate.

The Panel may counsel the registrant or, on the recommendation of the Panel, the Council may counsel the registrant, impose conditions on the registration, or suspend the registration if the Council is satisfied the practitioner or student has voluntarily agreed to the conditions.

Complaints open as at 1 July 2010	4
Complaints received during the reporting period	8
Complaints closed during the reporting period	2
Complaints referred to AHPRA Victoria	1
Complaints open at the end of the reporting period	9

Assessment Committee

The Council may refer a complaint to the Assessment Committee if the HCCC has decided not to investigate the complaint, or following an investigation has decided not to refer the complaint to a Tribunal. The Council may also direct the Committee to require that a practitioner undergo skills testing.

The Committee must investigate complaints referred to it and encourage the complainant and the practitioner to settle the complaint by consent. A complainant and the practitioner are not entitled to be legally represented at an appearance before a Committee.

The Committee may obtain the medical, legal, financial or other advice it thinks necessary or desirable to enable it to exercise its functions. Advice obtained by the Committee may not, unless otherwise ordered by the Council, be admitted or used in civil proceedings before a court and a person may not be compelled to produce the advice or to give evidence in relation to the advice in civil proceedings.

Performance

Performance issues generally relate to concerns about the standard of clinical performance, that is, whether the knowledge, skill or judgement possessed, or care exercised, by the practitioner is significantly below the standard reasonably expected of a practitioner of an equivalent level of training or experience.

At the beginning of the reporting period, 34 matters were being investigated by an Assessment Committee. An additional 211 matters were referred to the Committees for investigation. The Committees also considered 33 requests for file reviews. Of the matters investigated, the Council considered the Committees' recommendations and determined the following:

- four complaints were settled by consent
- one complaint was withdrawn by the patient following a full refund by the dental practitioner during the course of the investigation
- for 85 complaints a refund of part or all of the treatment costs by the dental practitioner was recommended. Of these, in five complaints dental practitioners received a letter of censure regarding compliance with the Dental Board of Australia's policies, codes and guidelines
- for six complaints it was recommended that the dental practitioner should not pursue outstanding fees
- one complaint was found to have been sustained however a refund was not recommended as the patient was treated by a public oral health service and had not paid for treatment
- one complaint was found to have been sustained but a refund was not recommended as the dentist had agreed to pay the patient's costs

- for two complaints the Committee recommended that the dentist provide retreatment to the patient at no cost
- three complaints were upheld with a recommendation that the patient be referred to another body to recover the costs
- for 34 complaints the Committee recommended that the complaint be dealt with by inquiry at a meeting of the Council as a complaint of unsatisfactory professional conduct under Subdivision 5 of the Law. Of these, 27 also included a recommendation to direct a refund to the patient and two included a recommendation that the dentist should not pursue outstanding fees
- one complaint had a recommendation that it be dealt with as a complaint of professional misconduct. This complaint was initially dealt with at an inquiry at a meeting of the Council as a complaint of unsatisfactory professional conduct under Subdivision 5 of the Law. Subsequently following further investigation, the Committee recommended the complaint be dealt with as one of professional misconduct.

For the remaining 82 complaints, the Committee recommended that they be dismissed with no further action taken, as on examination there was no evidence of unsatisfactory professional conduct.

Twenty five complaints were still under investigation by the Committees at the end of the reporting period.

During the year no matters were referred to a Performance Review Panel.

Conduct

Conduct issues generally relate to behavioural acts or omission and often go to the question of character.

There were 59 complaints involving advertising which allegedly breached the *Dental Guidelines for Advertising of Regulated Health Services* issued by the Dental Board of Australia. Dental practitioners received a letter of censure regarding compliance with the Dental Board of Australia's policies, codes and guidelines. Since May 2011 all advertising matters have been referred to AHPRA for management.

Six complaints related to allegations concerning sexual misconduct. All of these matters are currently being investigated by the HCCC. One dental practitioner has conditions imposed by the Council on his practice as a dentist in Australia which will remain in place while the complaint is under investigation. One dental practitioner had his registration suspended in accordance with the provisions of s 150 of the Law.

Two complaints are being investigated by the HCCC following allegations concerning fraud. One complaint relates to a dentist who has not complied with conditions on his practice. The complaint has been referred to the HCCC for investigation.

Council Inquiry

Complaints may be dealt with by way of disciplinary proceedings held at a meeting of the Council, including caution or reprimand, imposition of conditions on registration, order assessments or some other action.

During the reporting period there were 34 inquiries conducted against a registered dental practitioner.

Dental Tribunal

The Dental Tribunal deals with serious complaints that may lead to suspension or deregistration, appeals against Council decisions regarding disciplinary matters and appeals against decisions of the National Board in relation to registration matters.

The Tribunal's decisions are published in full on the Australasian Legal Information Institute (AustLII) website (www.austlii.edu.au).

No hearings were conducted during this year and one new matter was referred to the Tribunal which will be heard during the next reporting period. Reasons for decision were published in the matter of Mr George Pegios, which was heard in the previous year.

Appeals

There were no appeals lodged during the reporting period.

Protective Orders (s 150)

The Council must exercise its powers to either suspend a practitioner's registration or to impose conditions upon the practitioner's practice if it is satisfied that such action is appropriate for the

protection of the health or safety of the public or is otherwise in the public interest.

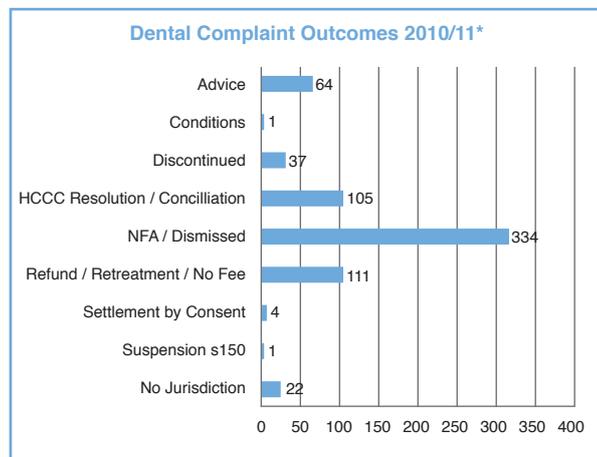
One dental practitioner had his registration suspended in accordance with the provisions of s 150.

Referred to Another Agency

Three complaints were received which were outside of the Council’s jurisdiction and these matters have been referred to the appropriate agencies.

Complaint Outcomes

The outcomes of complaints closed or subject to a s 150 inquiry in 2010/2011 are summarised in the graph below.

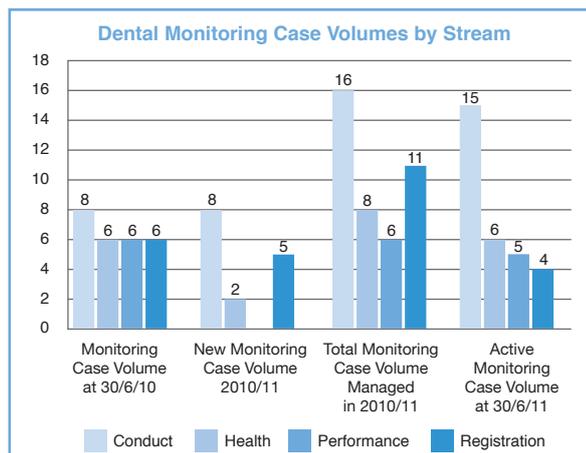


*Some matters resulted in more than one outcome.

Monitoring and Compliance of Orders and Conditions

When a complaint about performance, health or conduct is proven, conditions on a registration may sometimes be required to allow registrants to safely remain in practice.

A key focus of the Council’s activity relates to monitoring and compliance of conditions on practice. The Council tracks conditions on a database which also facilitates communication with AHPRA and the Dental Board of Australia about the conditions. Consequently, during 2010/2011 effective working relationships with both organisations were established to facilitate compliance monitoring across all three organisations.



As of 30 June 2011, there were 30 cases being monitored by the Council.

Education and Research

Section 41S of the Law allows the Council to establish an Education and Research Account. Money in the account may be expended by the Council for or towards any purpose relating to education and research about the health, performance and/or conduct of registered dental practitioners or students and for meeting any administrative costs incurred with respect to the account.

The Council has agreed to participate in and contribute to an Australian Research Council (ARC) research proposal in partnership with the University of Sydney, the Medical, Psychology, Pharmacy and Nursing and Midwifery Councils and AHPRA NSW. The project is a comparative study of the notifications and complaint systems of NSW compared with other States, and will be undertaken over the next three years.

Overseas Travel

There was no overseas travel during the reporting period.

Promotion of Council Activities

The Dental Council maintains a website which is updated on a regular basis (www.dentalcouncil.nsw.gov.au) and is the principal medium for disseminating information to registrants and students.

The Annual Report is accessible on the website.

Management and Administration

Shared Services

The Health Professional Councils Authority (HPCA) is an administrative unit of the Health Administration Corporation (HAC). It was established on 1 July 2010 to provide secretariat and corporate services to the NSW health professional Councils to support their regulatory responsibilities. The HPCA replaces the Health Professionals Registration Boards (HPRB), which was abolished on 30 June 2010.

The HPCA currently supports 10 Councils:

- Chiropractic Council of New South Wales
- Dental Council of New South Wales
- Medical Council of New South Wales
- Nursing and Midwifery Council of New South Wales
- Optometry Council of New South Wales
- Osteopathy Council of New South Wales
- Pharmacy Council of New South Wales
- Physiotherapy Council of New South Wales
- Podiatry Council of New South Wales
- Psychology Council of New South Wales

Each Council's Executive Officer and support staff provide secretariat services to enable it to fulfil its statutory role in regulating NSW health practitioners. In addition the HPCA coordinates shared administrative, financial, legal and policy services across all of the Councils to assist them to meet their legislative and policy requirements as statutory bodies.

On behalf of the Councils, the HPCA liaises with AHPRA regarding financial, registration and reporting matters; with the HCCC on complaints management issues; and with the Department of Health on human resources and providing advice and responses to the Minister for Health and the Director-General on regulatory matters and appointments.

This coordinated approach provides efficiencies through shared services that would be costly for small bodies like the Councils, to implement on their own. It also allows Councils to direct their attention to protection of the public by concentrating on their core regulatory functions.

Access to Information - GIPA

On 1 July in 2010, the *Government Information (Public Access) Act 2009* (GIPA Act) commenced, repealing and replacing the *Freedom of Information Act 1989*. There were three requests for information under GIPA. The information was

such that it would have been provided to the individual in the normal process of assessing the notification.

The Council is committed to providing access to information, and has published a Publication Guide and other information in compliance with the GIPA Act, which is accessible on our website.

Privacy

The Council is subject to the provisions of the *Privacy and Personal Information Protection Act 1998* and the *Health Records and Information Privacy Act 2002*.

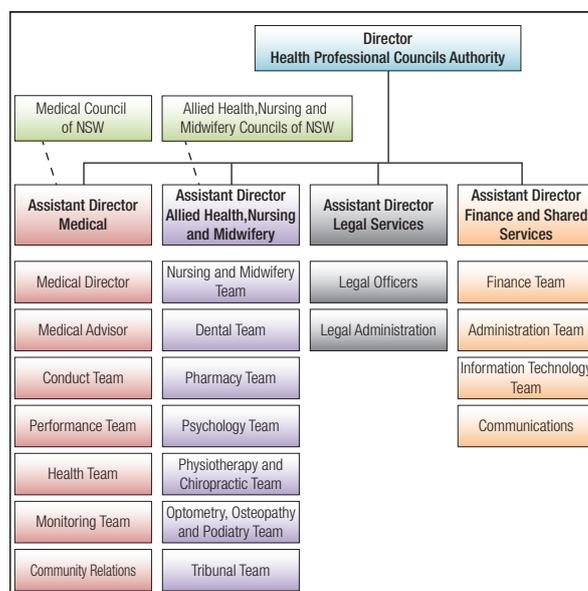
No complaints regarding privacy matters were received during the reporting period.

Human Resources

Section 41C (2) of the Law prescribes that a Council cannot employ staff. The HPCA staff who support the Council are employed under Chapter 1A of the *Public Sector Employment and Management Act 2002*.

As at 30 June 2011 there were 89 permanent full-time and 11 temporary full-time positions. On 1 July 2010, three staff of the former independent Dental Board of NSW transferred and provide secretariat support directly to the Council

HPCA Organisation Chart as at June 2011



The HPCA adopts NSW Department of Health personnel policies and practices and ensures that staff have access to these policies through the Department of Health intranet.

Learning and Development

A priority for the HPCA in 2010/2011 has been to ensure that all staff receive appropriate induction to the Department of Health and their roles as public sector employees, in particular those staff who transferred from the previously independent Boards.

Staff participated in the Department of Health Orientation Program, which included familiarisation with the structure and functions of the Department; the NSW Health Code of Conduct and discussion of conflict of interest and fraud prevention issues.

The Department's Coaching and Performance System (CAPS) has been introduced to identify skills needs and is assisting staff and managers to align individual staff strengths with organisational goals. All staff have access to the Department's learning and development program to support their training needs and professional development, and during the year staff attended a range of courses.

Priorities for 2011/2012 include extensive training in the new case management system being implemented and ongoing records management and TRIM training.

A learning and development program is also being developed to address the information and training needs of secretariat staff and members of Council, Committees, Panels and Tribunals. The program will focus on developing knowledge of the Law, Council's regulatory responsibilities and processes to protect the public. It will comprise in-house training and use of external expertise.

Staff also have access to the Department of Health's Employee Assistance program. Converge International provides confidential, professional counselling services to staff and their immediate families.

Industrial Relations Policies and Practices

The HPCA maintained a harmonious industrial environment throughout the year. There were no industrial disputes and the transition of staff from the HPRB, and secondment of former registration staff to AHPRA was achieved through extensive consultation and open communication. The HPCA implements the NSW Department of Health industrial relations policies and practices.

Equal Employment Opportunity (EEO)

The HPCA has a strong commitment to equal employment opportunity (EEO) and recruits and employs staff on the basis of merit. This provides a diverse workforce and a workplace culture where people are treated with respect.

The Council also implements EEO principles and anti-discrimination practices in its activities and the membership of its committees and adjudicating bodies to ensure access and equity regarding representation and participation in Council activities.

As at 30 June 2011, the Council had 13 members, including five female members.

Occupational Health and Safety

In accordance with the *Occupational Health and Safety Act (NSW) 2000* and the *Occupational Health and Safety Regulation (NSW) 2001*, the HPCA maintains its commitment to the health, safety and welfare of staff and visitors to the workplace.

An Occupational Health and Safety Committee is in place, and hazard monitoring and mitigation is undertaken continuously. Membership of the Committee is being reviewed and terms of reference are being prepared. Selected staff attended first aid and fire warden training.

Multicultural Policies and Services Programs

The Council applies the NSW Government's Principles of Multiculturalism and ensures that information and services are available to meet the diverse language needs of the people of NSW.

The Council and the HPCA websites provide advice on how to access translating and interpreting services in 19 languages for people making an inquiry or a complaint about a health practitioner. A number of HPCA staff are also able to provide assistance in translating and interpreting in a range of languages.

Responsibility for the registration and accreditation of overseas trained health professionals rests with the National Board. The Council supports the National Board's commitment to providing opportunities for overseas trained health practitioners to be registered and practice in Australia. The following strategies are in place to address the Principles of Multiculturalism:

- Ensuring the use of ethnic media to disseminate Council information
- Promoting a culturally diverse workforce, membership of Committees and participation in the Council’s regulatory activities
- Maintaining ongoing commitment to the Principles of Multiculturalism and the requirements of relevant legislation and Government policy.

Disability Action Plan

The Council supports the NSW Government’s Disability Policy Framework and the Principles outlined in Schedule 1 of the *Disability Services Act 1993*.

The HPCA maintains a range of strategies to implement these requirements including:

- Workplace assessment and adjustments to support staff and members of Council and its adjudicating bodies with a disability
- Assistance from external providers to prepare and coordinate return to work plans for staff with work related injuries and/or temporary disabilities
- Provision of ergonomic furniture and equipment for all staff, including those requiring workplace adjustment
- Access to disabled washrooms, including access for clients and others participating in Council business, hearings and Tribunals
- A TTY service available for the hearing impaired
- Installation of a hearing loop in Tribunal hearing rooms.

Waste Reduction and Purchasing Policy (WRAPP)

The HPCA manages implementation of the NSW Government’s WRAPP on behalf of the Council. During the year the HPCA maintained efforts to reduce waste, recycle paper products, consumables and equipment, and to purchase resources with recycled content, with the following results:

- Purchased all A4 copy paper with 50% recycled content
- Recycled 95% of total paper waste
- Recycled 100% of paper/cardboard packaging; separated and directed packaging

material to the building’s centralised recycling systems

- Provided paper recycling containers at each workstation to divert paper from waste bins and landfill
- Increased the number of wheelie bins for recycled paper placed throughout the office
- Sent 100% of toner cartridges for recycling.

The following waste avoidance strategies are in place:

- Scrap recycled paper diverted for use as message pads and note taking
- Increased use of email for internal communication and with Council members
- Clients referred to Council websites for access to publications and other information as an alternative to providing hard copy documents
- Increased use of double-sided printing where possible
- Inclusion of “please consider the environment before printing” note on email communications.

From July 2011, the HPCA will participate in the Sydney Central Recycling Program, being implemented by the owners of the Pitt Street building. The Program aims to improve recycling activity with increased use of centrally located colour-coded bins.

Consultants

The 10 health professional Councils together commissioned three consultancies to assist with the transition to the new regulatory regime and the distribution of financial and shared services being provided through the HPCA.

The Council made the following contribution to these consultancies:

Engagements costing less than \$50,000

Service Provided	No	Cost inc. GST \$
Financial management	2	2,872
Governance and administration	1	382
Total	3	3,254

Insurance

The Council's insurance activities are conducted by the HPCA through the NSW Department of Health's insurance cover through the NSW Treasury Managed Fund, and include:

- legal liability - public liability, professional indemnity, product liability
- Comprehensive Motor Vehicle Insurance Policy
- Personal Accident Policy for volunteer workers
- property coverage
- workers compensation.

Risk Management

Identification of risk for the HPCA and the Council has been a priority during the year. A risk register has been prepared and an internal audit plan developed for implementation from 2011/2012, which will focus on the HPCA's shared services.

NSW Treasury has granted the Council an exemption from the Internal Audit and Risk Policy (TPP09-05) on the grounds that it is a small agency for which the administrative and cost burden of full compliance would be prohibitive.

In November 2010, the Internal Audit Bureau (IAB) undertook a high level review of the HPCA's governance and policy processes. A comprehensive policy framework has been developed and ongoing monitoring of compliance and reporting is being implemented. The framework enables compliance risks to be managed and supports the Council in meeting these obligations.

Other risk management activities include:

- regular preventive maintenance programs on plant and equipment
- security entry and alarm system in place for access to HPCA premises
- computer system Disaster Recovery Plan
- back-up and off-site storage of computer data
- implementation of the TRIM records management system and a new case management system to better monitor and manage Council's regulatory responsibilities and hence improve public safety.

During 2011/2012 the HPCA will establish an Audit and Risk Committee with Council participation, with an independent Chair and representative membership.

Annual Report Costs

The Council printed 60 copies of the Annual Report at an approximate cost of \$66 per copy (GST inc.).

Financial Management

The HPCA provides financial management services to the Council including the payment of accounts, budget preparation and monitoring and coordination of regular financial reporting to the Council.

HPCA staff work with AHPRA on behalf of the Council to determine practitioner fees and the regulatory component of those fees paid to the Council to enable it to undertake its regulatory functions.

During 2011/2012 the HPCA will work with Councils to develop an overall funding model to ensure the equitable distribution of shared costs and staffing resources across all Councils.

Format

The accounts of the Council's administrative operations, as well as Education and Research activities, together with the Independent Auditor's Report are set out in the Financial Statements included in this Annual Report.

Performance

The accounts in respect of the Council's administrative operating expenditure for the year show expenditure of \$1,032,030.

Investment Performance

The Council earned an average rate of interest of 3.15% p.a. on its daily bank balances with the National Australia Bank.

Budget

The budget in respect of the administrative operation for the period 1 July 2011 to 30 June 2012 is as follows:

	\$
Revenue	
Fees	1,225,202
Less Operating Costs	
Bank charges	203
Labour costs	591,417
Occupancy costs	42,024
Subsistence and transport	3,979
Sitting fees	133,932
Council fees	50,987
Council member election costs	30,000
Computer services	14,440
Fees for services	217,876
Legal fees	52,000
Postage and communications	4,578
Printing and stationery	14,066
Miscellaneous	5,194
Temporary labour	79,120
Total Operating Costs	1,239,816
Gross Profit/(Loss)	(14,614)
Other Income/Expenses	
Depreciation	(22,478)
Interest received	94,056
Operating Profit/(Deficit)	56,964

Response to Audit Report Findings

The Council provides the following response to significant issues identified by the Audit Office of NSW in the audit of the Council's financial statements, in accordance with s 7(1)(ia) of the *Annual Reports (Statutory Bodies) Act 1984*.

Financial statements submitted late

The financial statements were due for submission to the Audit Office of NSW on 11 August 2011 but were submitted on 16 August 2011, five days after the statutory deadline; however NSW Treasury granted the Council an extension to 18 August 2011.

Recognition and Disclosure inadequacies

Following the abolition of the Dental Board on 30 June 2010, its assets and liabilities were transferred to the Dental Council. As a restructured entity the Council was required to present comparative accounts. One of the large accounting firms was engaged to assist the Council with preparation of the accompanying disclosure notes and financial statements for this first year. Specifically the firm was engaged to provide accounting advisory services in relation to certain transactions being:

1. Letter of advice regarding the accounting and disclosure implications of the restructuring of the Council on 1 July 2010; and
2. Accounting assistance in relation to various year-end matters including disclosure review of the Council's financial statements as at 30 June 2011; accounting treatment of building leases including related make good provisions; and review of cash flow disclosures in the 2011 financial statements in respect of specific transactions.

The Audit Office of NSW was not satisfied that the disclosure notes prepared by the accounting firm met required accounting standards in respect to the accounting and disclosure implications of the establishment of the Council on 1 July 2010. The accounting firm subsequently amended the equity transfer disclosure note to the Audit Office of NSW' satisfaction.

The auditors also identified nine instances of monetary misstatements which have been corrected in the financial statements as approved by the Council and published in this Annual Report.

The HPCA is currently reviewing processes to improve the quality of the 2012 financial statements.

Use of cash from other Councils to finance operations of other Councils

During its first financial year the HPCA followed the practice put in place by the former Health Professionals Registration Boards, whereby cash received by the HPCA on behalf of the Councils has been held in a common account. A full reconciliation was conducted at the end of the financial year. In future the HPCA will reconcile cash on a quarterly basis and seek formal approval under s 10 of the *Public Authorities (Financial Arrangements) Act 1987* if over the course of a financial year cash is required to finance operations of another Council.

Recognition of Assets

The 10 health professional Councils share and jointly pay for a common secretariat, premises (with the exception of the Medical Council) and a range of assets. The costs are apportioned across the Councils and the Councils with fewer registrants contribute comparatively smaller amounts to the overall costs. Where the total value of an asset is more than \$5,000, and where the Councils collectively meet the

cost of a single asset, the asset is consistently capitalised although the portion a smaller Council contributes to that asset may be less than \$5,000. The Audit Office of NSW has noted that amounts of less than \$5,000 are being recognised in financial statements. However it would be incorrect to simultaneously capitalise and expense the same assets across different statutory accounts. The only other alternative available to the Council is to recognise all assets, including items over \$5,000 as expenses in the financial statements. This would also be deemed to be a misstatement. The HPCA on behalf of the 10 health professional Councils, including the Dental Council, will seek approval from the Chief Financial Officer of the Ministry of Health to vary the accounting policy for the treatment of shared assets.

Amortisation of intangible assets

In line with the comments made by the external auditors intangible assets will be amortised over a longer period of time.

The need for a Service Level Agreement

The Council and the HPCA agree with comments by the external auditor about the need to establish relevant service level agreements and will act on this advice.

Accounts payable performance report

The consolidated accounts payable performance report for the HPCA is as shown below:

Aged Analysis at end of Each Quarter

Quarter	Current (within due date) \$	Less than 30 days overdue \$	Between 30 to 60 days overdue \$	Between 60 to 90 days overdue \$	More than 90 days overdue \$
September	3,156,302	31,173	25,789	16,382	0
December	1,151,215	839,503	-218	248	0
March	1,454,399	7,080	0	1,645	0
June	1,282,574	1,001	0	-34	0

Accounts paid on time within each quarter

Quarter	Accounts paid on time			Total amount paid
	Target %	Actual %	\$	
September	100	97.7	3,156,302	3,229,647
December	100	57.8	1,151,215	1,990,748
March	100	99.4	1,454,399	1,463,124
June	100	99.9	1,282,574	1,283,542



Independent Auditor's Report

Dental Council of New South Wales

To Members of the New South Wales Parliament

I have audited the accompanying financial statements of the Dental Council of New South Wales (the Council), which comprises the statement of financial position as at 30 June 2011, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information.

Auditor's Opinion

In my opinion, the financial statements:

- give a true and fair view of the financial position of the Council as at 30 June 2011, and of its financial performance for the year then ended in accordance with Australian Accounting Standards
- are in accordance with section 41B of the Public Finance and Audit Act 1983 (the PF&A Act) and the Public Finance and Audit Regulation 2010.

My opinion should be read in conjunction with the rest of this report.

The Council's Responsibility for the Financial Statements

The members of the Council are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the PF&A Act and for such internal control as the members of the Council determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I conducted my audit in accordance with Australian Auditing Standards. Those standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements 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 members of the Council, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

My opinion does *not* provide assurance:

- about the future viability of the Council
- that it has carried out its activities effectively, efficiently and economically
- about the effectiveness of its internal control
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

Independence

In conducting my audit, I have complied with the independence requirements of the Australian Auditing Standards and other relevant ethical pronouncements. The PF&A Act further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their role by the possibility of losing clients or income.



Peter Barnes
Director, Financial Audit Services

21 November 2011
SYDNEY

DENTAL COUNCIL OF NEW SOUTH WALES

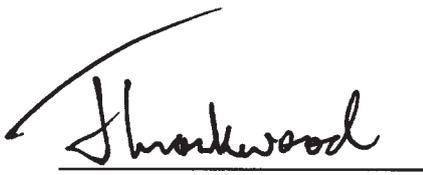
PERIOD ENDED 30 JUNE 2011

STATEMENT BY MEMBERS OF THE COUNCIL

Pursuant to section 41C(1B) *Public Finance and Audit Act 1983*, and in accordance with the resolution of the members of the Dental Council of New South Wales, we declare on behalf of the Council that in our opinion:

1. The accompanying financial statements exhibit a true and fair view of the financial position of the Dental Council of New South Wales as at 30 June 2011 and financial performance for the year then ended.
2. The financial statements have been prepared in accordance with the provisions of Australian Accounting Standards, Accounting Interpretations, the *Public Finance and Audit Act 1983*, the *Public Finance and Audit Regulation 2010*, and the Treasurer's Directions.

Further, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.



Council Member

Date: 16 NOV. 2011.



Council Member

Date: 15. 11. 11



Dental Council of New South Wales

Statement of Comprehensive Income
for the Year Ended 30 June 2011

	Notes	2011 \$
EXPENSES		
Personnel services	3	(392,459)
Other operating expenses	4	(639,571)
Education and Research expenses	5	(147,860)
Total Expenses		<u>(1,179,890)</u>
REVENUE		
Registration fees		1,080,279
Other revenue		4,217
Interest revenue	6	94,124
Total Revenue		<u>1,178,620</u>
Gain/(Loss) on disposal of assets		<u>961</u>
Surplus/(Deficit) for the year		<u>(309)</u>
Other comprehensive income		<u>-</u>
Total comprehensive income for the year		<u>(309)</u>

The accompanying notes form part of these financial statements.



Dental Council of New South Wales

Statement of Financial Position
as at 30 June 2011

	Notes	2011 \$
ASSETS		
Current Assets		
Cash and cash equivalents	7	2,400,479
Receivables	8	<u>73,950</u>
Total Current Assets		<u>2,474,429</u>
Non-Current Assets		
Leasehold improvements	9	7,557
Motor vehicles	9	1,872
Plant and equipment	9	2,958
Intangibles	10	<u>4,628</u>
Total Non-Current Assets		<u>17,015</u>
Total Assets		<u>2,491,444</u>
LIABILITIES		
Current Liabilities		
Payables	11	251,386
Fees in advance		475,506
Provisions	12	<u>51,769</u>
Total Current Liabilities		<u>778,661</u>
Non-Current Liabilities		
Provisions	12	<u>5,771</u>
Total Non-Current Liabilities		<u>5,771</u>
Total Liabilities		<u>784,432</u>
Net Assets		<u>1,707,012</u>
EQUITY		
Accumulated Funds		<u>1,707,012</u>
Total Equity		<u>1,707,012</u>

The accompanying notes form part of these financial statements.



Dental Council of New South Wales

Statement of Changes In Equity
for the Year Ended 30 June 2011

	Notes	2011 \$
TOTAL ACCUMULATED FUNDS		
Balance at 1 July 2010		-
Transfer in of net assets due to restructure	18	1,719,051
Transfer in of net assets from Dental Technicians Registration Board		482,611
Payment to Department of Health (As part of arrangement of structure)	18 (a)(i)	<u>(494,341)</u>
Restated transfer balance as at 1 July 2010		774,860
Surplus/(deficit) for the year		(309)
Other comprehensive income		<u>-</u>
Balance at 30 June 2011		<u>1,707,012</u>

The accompanying notes form part of these financial statements.



Dental Council of New South Wales

Statement of Cash Flows
for the Year Ended 30 June 2011

	Notes	2011 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments		
Suppliers and employees		(1,248,586)
Total Payments		(1,248,586)
Receipts		
Receipts from members		1,312,378
Interest received		87,385
Total Receipts		1,399,763
Net Cash Flows from Operating Activities	13	151,177
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of plant and equipment		2,181
Purchases of plant and equipment		(34,836)
Net Cash Flows from Investing Activities		(32,656)
CASH FLOWS FROM FINANCING ACTIVITIES		
Transfer of net assets from Dental Technicians Registration Board		482,611
Proceeds from restructure of previously abolished Board	18	2,417,979
Australian Health Practitioner Regulation Agency as per Government Gazette no 90	18	(124,291)
Payment to NSW Department of Health (owner) as per Government Gazette no 90	18	(494,341)
Net Cash Flows from Financing Activities		2,281,958
Net Increase/(Decrease) in cash		2,400,479
Opening cash and cash equivalents		-
Closing cash and cash equivalents	7	2,400,479

The accompanying notes form part of these financial statements.



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity

The Dental Council of New South Wales ("The Council") as a not-for-profit reporting entity with no cash generating units, performs the duties and functions contained in the *Health Practitioner Regulation National Law (NSW) No 86a*. The Council was established under Part 5A 41B of the *Health Practitioner Regulation National Law (NSW) No 86a*.

These financial statements have been authorised for issue by the Council on 16 November 2011.

The *Dental Practice Act 2001* was repealed on 1 July 2010. As a result the Dental Board was abolished on the same day. In accordance with the *Health Practitioner Regulation National Law (NSW) No 86a*, the assets and liabilities of the Board were transferred to the newly established Dental Council of New South Wales as equity.

b. Basis of Preparation

The Council has adopted the going concern basis in the preparation of the financial statements.

The financial statements are general purpose financial statements and have been prepared in accordance with applicable Australian Accounting Standards (which include Australian Accounting Interpretations), and the requirements of the Public Finance and Audit Act and Regulation and the Treasurer's Directions. The financial statements have been prepared on the basis of historical cost.

Judgements, key assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest dollar and are expressed in Australian currency.

c. Statement of Compliance

The Council's financial statements and notes comply with Australian Accounting standards, which include Australian Accounting Interpretations.

d. Income Recognition

Income is measured at the fair value of the consideration or contribution received or receivable.

The National Registration and Accreditation Scheme for all health professionals commenced on 1 July 2010. The former registration Boards in NSW were all abolished and registration and accreditation functions became the responsibility of the new National Boards established under the National scheme. NSW opted out of the complaint handling component of the National scheme and the health professional Councils were established in NSW effective from 1 July 2010 to manage the complaints function in a co-regulatory arrangement with the NSW Health Care Complaints Commission.

Under Section 26A of the *Health Practitioner Regulation National Law (NSW)* the complaints element of the registration fees payable during 2011 by NSW health practitioners was decided by the Council established for that profession subject to approval by the Minister for Health.

The Council, under the *Health Practitioner Regulation National Law (NSW)*, shall receive fees on a monthly basis from the Australian Health Practitioner Regulation Agency (AHPRA) being the agreed NSW complaints element for the 2011 registration fee.

Fees are progressively recognised as income by the Council as the annual registration period elapses. Fees in advance represent deferred income at balance date.

Interest income is recognised as it is accrued, taking into account the effective yield on the financial asset as set out in AASB 139 *Financial Instruments: Recognition and Measurement*.

e. Accounting for the Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except where that amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included.



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

Cash flows are included in the statement of cash flow on a gross basis. The GST components of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO are classified as operating cash flows.

f. Insurance

The Council's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government agencies. The expense (premium) is determined by the Fund Manager based on past experience.

g. Assets

i. Acquisitions of Assets

All acquisitions of assets controlled by the Council are initially recorded at cost. Cost is the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Australian Accounting Standards.

The cost of assets recognised in the financial statements has been calculated based on the benefits expected to be derived by the Council.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and revenues at their fair value at the date of acquisition.

Fair value is the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms-length transaction.

Where payment for an item is deferred beyond normal credit terms, its cost is the cash price equivalent, i.e. the deferred payment amount is effectively discounted at an asset-specific rate.

ii. Capitalisation Thresholds

The Health Professional Councils Authority (HPCA) acquires all assets on behalf of the Council. Assets that cost over \$5,000 at the time of purchase by the HPCA are to be capitalised. These capitalised assets costs are then allocated to the Council using an appropriate allocation method.

iii. Impairment of Property, Plant and Equipment

As a not-for-profit entity with no cash generating units, the Council is effectively exempted from AASB 136 Impairment of Assets and impairment testing. This is because AASB 136 modifies the recoverable amount test to the higher of fair value less costs to sell and depreciated replacement cost. This means that, for an asset already measured at fair value, impairment can only arise if selling costs are material. Selling costs are regarded as immaterial.

iv. Maintenance

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a component of an asset in which case the costs are capitalised and depreciated.

h. Intangibles

Intangible assets that are acquired have finite useful lives and are measured at cost less accumulated amortisation and accumulated impairment losses.

Fair value is the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms-length transaction.

Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount is less than its carrying amount the carrying amount is reduced to recoverable amount and the reduction is recognised as an impairment loss.

The Council recognises intangible assets only if it is probable that future economic benefits (synonymous with the notion of service potential) will flow to the Council and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition.

Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

All research costs are expensed. Development costs are only capitalised when certain criteria are met. The useful lives of intangible assets are assessed to be finite.

Intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for the Council's intangible assets, the assets are carried at cost less any accumulated amortisation.

The Council's intangible assets are amortised using the straight line method over a period of two to four years. In general, intangible assets are tested for impairment where an indicator of impairment exists. However, as a not-for-profit entity with no cash generating units, the Council is effectively exempted from impairment testing.

i. Depreciation and Amortisation

Depreciation and amortisation is provided for on a straight-line basis for all depreciable assets and amortisable intangible assets so as to write off the amounts of each asset as it is consumed over its useful life to the Council. Depreciation and amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Depreciation rates used are as follows:

- Plant and Equipment 25%
- Furniture and Fittings 16%
- Motor Vehicles range between 25% - 29%
- Leasehold Improvements 4%

Amortisation rates used are as follows:

- Software 50%

j. Loans and Receivables

Loans and receivables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method, less an allowance for any impairment of receivables. Short-term receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial. An allowance for impairment of receivables is established when there is objective evidence that the Council will not be able to collect all amounts due. The amount of the allowance is the difference between the assets carrying amount and the present value of the estimated future cash flows, discounted at the effective interest rate. Bad debts are written off as incurred.

k. Payables

These amounts represent liabilities for goods and services provided to the Council and other amounts, including interest. Payables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method. Short-term payables with no stated interest rates are measured at the original invoice amount where the effect of discounting is immaterial.

l. Provision for Personnel Services

Personnel services are acquired from the Health Administration Corporation.

Liabilities for salaries and wages (including non-monetary benefits), annual leave and paid sick leave that fall due wholly within 12 months of the reporting date are recognised and measured in respect of employees' services up to the reporting date at undiscounted amounts based on the amounts expected to be paid when the liabilities are settled.

Liabilities for annual leave are recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' service up to that date including appropriate oncosts.

Annual leave benefits, payable later than 12 months, have been measured at the present value of estimated cash flows to be made for those benefits in accordance with AASB 119 *Employee Benefits*.



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than benefits accrued in the future.

The outstanding amount of payroll tax, workers compensation and superannuation guarantee contributions, which are consequential to employment, are recognised as expenses where the employee entitlements to which they relate have been recognised.

All employees receive the Superannuation Guarantee levy contribution. All superannuation benefits are provided on an accumulation basis - there are no defined benefits. Contributions are made by the entity to an employee superannuation fund and are charged as an expense when incurred.

m. Provision for Make Good

Provisions include the Council's proportionate liability of the estimated make good liability of the Dental Council of New South Wales, discounted to today's present value.

n. Equity Transfers

The transfer of net assets between NSW public sector agencies is designated as a contribution by owners by NSW Treasury Policy and Guidelines Paper TPP09-03 and recognised as an adjustment to 'Accumulated Funds'. This treatment is consistent with Australian Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities.

Transfers arising from an administrative restructure between Government departments are recognised at the amount at which the asset was recognised by the transferor Government department immediately prior to the restructure. In most instances this will approximate fair value. All other equity transfers are recognised at fair value.

o. Adoption of New and Revised Accounting Standards

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 July 2011, and have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Dental Council of New South Wales, except for AASB 9 *Financial Instruments*, which becomes mandatory for the 2014 financial statements and could change the classification and measurement of financial assets. The Council does not plan to adopt this standard early and the extent of the impact has not been determined.

2. EQUITY - ACCUMULATED FUNDS

The accumulated funds include all current year funds and the transfer of net assets of the abolished Board due to the restructure.



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

3. PERSONNEL SERVICES

Personnel services are acquired from the Health Administration Corporation and the cost is calculated as follows:

	2011 \$
Salaries and wages	313,173
Superannuation	61,612
Payroll taxes	17,595
Workers compensation insurance	79
	<u>392,459</u>

4. EXPENDITURE MANAGED ON BEHALF OF THE COUNCIL THROUGH THE HEALTH ADMINISTRATION CORPORATION

The Council's accounts are managed by the Health Administration Corporation. Executive and administrative support functions are provided by the Health Professional Councils Authority, which is an administrative unit of the Health Administration Corporation. The Health Administration Corporation has determined the basis of allocation of material costs to the Council.

Salaries and associated oncosts are paid by the Health Administration Corporation. Staff are employed in the Government Service and are listed in Chapter 1A of the *Public Sector Employment and Management Act 2002*. The Health Administration Corporation continues to pay for the staff and associated oncosts.

Details of transactions managed on behalf of the Council through the Health Administration Corporation are detailed below:

	Notes	2011 \$
(i) Personnel services		
Personnel services	3	<u>392,459</u>
(ii) Other operating expenses		
Dental Tribunal expenses		161,487
Rent and building expenses		50,390
Subsistence and transport		9,212
Council fees		50,281
Sitting fees		57,387
Funding contributions		4,000
Fees for service		35,408
Postage and communication		8,076
Printing and stationery		7,888
Depreciation and amortisation	9-10	22,783
Equipment and furniture		2,902
Contracted labour		207,205
General administration expenses		7,052
Auditor's remuneration		15,500
Total expenditure		<u>639,571</u>
Total operating expenses		<u>1,032,030</u>



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

5. EDUCATION AND RESEARCH

The Council is responsible for the administration of the Education and Research account. The Minister for Health may determine that a set amount of funds out of the fees received to be transferred to the Education and Research account.

i. Education and Research expenses

	2011 \$
Grants	100,000
Other expenses	47,860
Total (excluding GST)	147,860

ii. Education and Research account

	Notes	2011 \$
Opening balance		-
Transfer of assets due to restructure		964,869
Interest		25,987
		990,856
Outgoings		(47,860)
Closing balance	7	942,996

6. INTEREST

	2011 \$
Interest revenue	94,775
Interest expense (discount unwind on make good)	(651)
	94,124

The interest received, was paid under a Special Interest Arrangement with the bank which applied to all daily balances of bank accounts administered on behalf of all health professional Councils by the Health Administration Corporation. In addition to daily balances receiving interest at a rate revised each week, the bank also waived normal bank fees payable such as transaction fees, dishonoured cheques fees, and charges applicable to overseas drafts.

	2011 %
Weighted Average Interest Rate	3.15

The interest expense is for the discount unwind on the make good provision during the year.



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

7. CURRENT ASSETS - CASH AND CASH EQUIVALENTS

	2011 \$
Cash at bank	1,944,934
Cash at bank - held by HPCA*	<u>455,545</u>
	<u>2,400,479</u>

* This is cash held by the Health Professional Councils Authority, an administrative unit of the Health Administration Corporation, on behalf of the Council for its operating activities.

The Council operates the bank accounts shown below:

	Notes	2011 \$
Operating account**		1,001,938
Education and Research account**	5	<u>942,996</u>
		<u>1,944,934</u>

** managed by the Health Professional Councils Authority, an administrative unit of the Health Administration Corporation.

8. CURRENT ASSETS - RECEIVABLES

	2011 \$
Other receivables	9,532
Interest receivable	22,553
Trade receivables	<u>41,865</u>
	<u>73,950</u>

No receivables are considered impaired.

The trade receivables include monies that AHPRA has collected from registrants as at 30 June 2011 and has remitted the monies to HPCA in July 2011.



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

9. NON-CURRENT ASSETS - PROPERTY, PLANT AND EQUIPMENT

The Council has an interest in property, plant and equipment used by all health professional Councils. Plant and equipment is not owned individually by the Council. The amounts recognised in the financial statements have been calculated based on the benefits expected to be derived by the Council.

	Leasehold Improvements 2011 \$	Motor Vehicles 2011 \$	Furniture & Fittings 2011 \$	Plant & Equipment 2011 \$	Total 2011 \$
At 1 July 2010 - fair value					
Transfer of net assets due to restructure	-	-	-	1,062	1,062
Transfer of net assets of Dental Technicians Registration Board	134	561	519	2,629	3,843
Net carrying amount	134	561	519	3,691	4,905
At 30 June 2011 - fair value					
Gross carrying amount	7,602	2,295	-	8,529	18,426
Accumulated depreciation and impairment	(45)	(423)	-	(5,571)	(6,039)
Net carrying amount	7,557	1,872	-	2,958	12,387

Reconciliation

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the current reporting period is set out below:

	Leasehold Improvements 2011 \$	Motor Vehicles 2011 \$	Furniture & Fittings 2011 \$	Plant & Equipment 2011 \$	Total 2011 \$
Year ended 30 June 2011					
Net carrying amount at start of year	134	561	519	3,691	4,905
Additions	8,086	1,735	-	3,235	13,056
Disposals	-	(158)	-	(1,062)	(1,220)
Depreciation	(663)	(266)	(519)	(2,906)	(4,354)
Net carrying amount at end of year	7,557	1,872	-	2,958	12,387

Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

10. INTANGIBLE ASSETS

The Council has an interest in intangible assets used by all health professional Councils. The asset is not owned individually by the Council. The amounts recognised in the financial statements have been calculated based on the benefits expected to be derived by the Council.

	Work in progress 2011 \$	Intangibles 2011 \$	Total 2011 \$
At 1 July 2010 - fair value			
Transfer of net assets due to restructure	-	-	-
Transfer of net assets of Dental Technicians Registration Board	-	4,062	4,062
Net carrying amount	-	4,062	4,062
At 30 June 2011 - fair value			
Gross carrying amount	2,850	20,207	23,057
Accumulated amortisation and impairment	-	(18,428)	(18,428)
Net carrying amount	2,850	1,779	4,629
Year ended 30 June 2011			
Net carrying amount at start of year	-	4,062	4,062
Additions	2,850	16,145	18,995
Disposals	-	-	-
Amortisation	-	(18,428)	(18,428)
Net carrying amount at end of year	2,850	1,779	4,629

11. CURRENT LIABILITIES - PAYABLES

	2011 \$
Accrued personnel services	5,119
Trade and other payables	246,267
	251,386



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

12. CURRENT LIABILITIES - PROVISIONS

Personnel services are acquired from the Health Administration Corporation.

	2011 \$
Current	
Personnel Services	51,769
	<u>51,769</u>
Non-Current	
Make good	5,771
	<u>5,771</u>

13. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET COST OF SERVICES

	2011 \$
Net cash used on operating activities	(309)
Depreciation and amortisation	22,783
Net gain/(loss) on sale of plant and equipment	(961)
Changes in assets and liabilities:	
Decrease/(Increase) in receivables	246,450
Decrease/(Increase) in prepayments	(25,958)
Increase/(Decrease) in payables	(33,729)
Increase/(Decrease) in provisions	(57,100)
Net Cash Flows from Operating Activities	<u>151,177</u>



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

14. FINANCIAL INSTRUMENTS

The Council's main risks arising from financial instruments are outlined below, together with the Council's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout the financial statements.

The Council has overall responsibility for the establishment and oversight of risk management and reviews and agrees on policies for managing each of these risks.

i. Financial instrument categories

Financial Assets	Note	Category	Carrying Amount 2011 \$
Class:			
Cash and Cash Equivalents	7	N/A	2,400,479
Receivables ¹	8	Loans and receivables (measured at amortised cost)	64,418
Financial Liabilities	Note	Category	Carrying Amount 2011 \$
Class:			
Payables ²	11	Financial liabilities (measured at amortised cost)	251,386

Notes:

1. Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7).
2. Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7).

ii. Credit risk

Credit risk arises when there is the possibility of the Council's debtors defaulting on their contractual obligations, resulting in a financial loss to the Council. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment).

Credit risk arises from the financial assets of the Council, including cash, receivables, and authority deposits. No collateral is held by the Council. The Council has not granted any financial guarantees.

Cash

Cash comprises cash on hand and bank balances held by the Council and the HPCA on behalf of the Council. Interest is earned on the daily bank balances.

Receivables - trade debtors

All trade debtors are recognised as amounts receivable at balance date. Collectability of trade debtors is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. An allowance for impairment is raised when there is objective evidence that the entity will not be able to collect all amounts due. This evidence includes past experience, and current and expected changes in economic conditions and debtor credit ratings. No interest is earned on trade debtors. The Council is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors.

Authority deposits

The Council had placed funds during the year on deposit at call with the National Bank. These deposits are fixed term deposits, the interest rate payable by National Bank.



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

iii. Liquidity risk

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in Treasurer's Direction 219.01. If trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. Treasurer's Direction 219.01 allows the Minister to award interest for late payment.

All payables are current and will not attract interest payments.

iv. Market risk

The Council does not have exposure to market risk on financial instruments.

15. COMMITMENTS

i. Operating lease commitments

Future non-cancellable operating lease rentals not provided for and payable:

	2011 \$
Less than 1 year	44,957
Between 1 and 5 years	215,437
Total (including GST)	260,394

ii. Capital commitments

Aggregate capital expenditure for the acquisition of a Monitoring and Complaints System and leasehold improvements at Level 6 477 Pitt Street office contracted for at balance date and not provided for:

	2011 \$
Less than 1 year	9,187
Between 1 and 5 years	-
Total (including GST)	9,187

16. RELATED PARTY TRANSACTIONS

The Council has only one related party, being the Health Professional Councils Authority (HPCA), an administrative unit of the Health Administration Corporation.

The Council's accounts are managed by the Health Administration Corporation. Executive and administrative support functions are provided by the HPCA, which is an administrative unit of the Health Administration Corporation. All accounting transactions are carried out by HPCA on behalf of the Council.

17. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There are no material unrecorded contingent assets and liabilities as at 30 June 2011.



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

18. EQUITY TRANSFERS

As a result of the commencement of the *Health Practitioner Regulation National Law (NSW) No. 86a*, assets and liabilities of the Dental Board of New South Wales were transferred to the newly established Dental Council of New South Wales on 1 July 2010, and the former Dental Board of New South Wales was abolished.

The establishment of the Council and the transfer of assets and liabilities referred to above was classified as a restructure of administrative arrangements and accounted for in accordance with NSW Treasury's Accounting Policy: Contribution by owners made to wholly owned Public Sector Entities (TPP09-03) as a contribution by owners. Assets and liabilities were transferred at book values at 30 June 2010 per transferor entities as these book values were considered reasonable approximations of fair value to the Council, with a net credit to Equity of \$1,719,051.

Comparative disclosures are required by TPP09-03 to facilitate a comparison of the operating results and financial position to the previous year.

The comparative Statement of Comprehensive Income of the Council set out below includes adjustments to align the prior year's comparatives to the functions transferred to the Council.

Statement of Comprehensive Income

	30 June 2010*	Acquisition Adjustments	Total
	\$	\$	\$
Fees	911,883	(181,123) (1)	730,760
Other income	300,000		300,000
Interest revenue	71,702		71,702
Personnel services expense	(456,760)	135,246 (2)	(321,514)
Other expenses	(558,686)		(558,686)
Education and Research expenses	(277,265)		(277,265)
Deficit for the Year	(9,126)	(45,877)	(55,003)

(* per prior year statutory accounts)

Adjustments:

1. Adjustment to recognise fee revenue relating to registration function not transferred to new Council.
2. Adjustment to recognise expenses relating to registration function not transferred to new Council.



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

The comparative Statement of Financial Position at 30 June 2010 acquired by the Council on 1 July 2010 is set out below.

Statement of Financial Position	30 June 2010*
	\$
CURRENT ASSETS	
Cash and cash equivalents	2,417,979
Trade and other receivables	320,400
Leasehold improvements	-
Motor vehicles	-
Furniture and fittings	-
Plant and equipment	1,062
Intangibles	-
TOTAL CURRENT ASSETS	2,739,441
NON-CURRENT ASSETS	
TOTAL NON-CURRENT ASSETS	-
TOTAL ASSETS	2,739,441
CURRENT LIABILITIES	
Trade and other payables	285,115
Fees in advance	625,755
Make good provisions	70,715
Short-term provisions	38,805
TOTAL CURRENT LIABILITIES	1,020,390
NON-CURRENT LIABILITIES	
Long-term provisions	-
TOTAL NON-CURRENT LIABILITIES	-
TOTAL LIABILITIES	1,020,390
NET ASSETS	1,719,051
EQUITY	
Accumulated funds	1,719,051
TOTAL EQUITY	1,719,051

(* per prior year statutory accounts)



Dental Council of New South Wales

Notes to and Forming Part of the Financial Statements
for the Year Ended 30 June 2011

Transactions and adjustments recognised on 1 July 2010 as a result of the restructure were as follows:

- a) The New South Wales Government Gazette No 90, dated 2 July 2010 ordered that the Council make the following payments:
 - i) An amount of \$494,341 to the NSW Department of Health in respect of an unrecorded liability for the Council's contribution towards the national registration implementation costs. This was treated as a transaction with owners and debited to Equity, and subsequently paid on 2 September 2010; and
 - ii) An amount of \$124,291 to the Australian Health Practitioner Regulation Agency being the estimated registration fees component of total fees received in advance by the former Board as at 30 June 2010. This amount was reclassified from Fees in Advance to Trade and Other Payables, and subsequently paid on 14 March 2011.
- b) Net adjustments to increase make-good provisioning by \$3,517 in respect of the fair value of leasing arrangements acquired.

End of Audited Financial Statements

NOTES

NOTES

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