



Dental Board  
of Queensland

**final  
annual  
report**  
2009-10



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#### Public availability of annual report

Copies of this final annual report are publicly available at [www.healthregboards.qld.gov.au/publications](http://www.healthregboards.qld.gov.au/publications) and at no cost by contacting the Office as follows:

Ms Helen Davey  
Executive Support Officer

Telephone: (07) 3225 2509

In writing: GPO Box 2438, Brisbane Qld 4001

Fax: 3225 2507

Email: [daveyh@healthregboards.qld.gov.au](mailto:daveyh@healthregboards.qld.gov.au)

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# Foreword

The Hon Paul Lucas MP  
Deputy Premier and Minister for Health  
Parliament House  
BRISBANE QLD 4000

Dear Deputy Premier

I have pleasure in submitting the final Annual Report and Financial Statements of the former Dental Board of Queensland (the Board) for the year ended 30 June 2010.

This final Annual Report outlines the activities and achievements of the former Dental Board of Queensland, which was repealed with effect from 1 July 2010.

My appreciation is extended to all members of the Board and its committees for their efforts during the year.

I certify that this Annual Report complies with the prescribed requirements of the Financial Accountability Act 2009 and the Financial and Performance Management Standard 2009, and the detailed requirements set out in the Annual Report requirements for Queensland Government Agencies. A checklist outlining the annual reporting requirements can be found at <http://www.healthregboards.qld.gov.au/publications.htm>.

The Board also records its appreciation for the administrative and operational support provided by the staff of the Office of Health Practitioner Registration Boards (the Office) in assisting the Board to fulfill its statutory functions and obligations.



A handwritten signature in black ink, appearing to read 'Ralph Neller', written in a cursive style.

Ralph Neller  
Former Chairperson  
17 November 2010





# Constitution, goals and functions

## Constitution

The Dental Board of Queensland (the Board) was constituted under section 9 of the *Dental Practitioners Registration Act 2001* ("the Registration Act") as a body corporate with perpetual succession.

The Board was subject to the provisions of the *Health Practitioner Registration Boards (Administration) Act 1999*, the *Health Practitioners (Professional Standards) Act 1999* ("the Professional Standards Act") and the *Financial Accountability Act 2009*.

## Goals

Consistent with section 7(1) of the Registration Act, the Board's primary goals were:

- to protect the public by ensuring health care is delivered by registrants in a professional, safe and competent way;
- to uphold standards of practice within the profession; and
- to maintain public confidence in the profession.

## Functions

The Board was directly responsible for the administration of the Registration Act and the *Dental Practitioners Registration Regulation 2001*.

The Board's major functions were set out in section 11 of the Registration Act as follows:

- to assess applications for registration;
- to register persons who satisfy the requirements for registration;
- to monitor and assess whether registrants comply with any conditions of registration;
- to keep a register of, and records relating to, registrants;
- to promote high standards of practice of the profession by registrants;
- to develop or adopt programs for the continuing professional education of registrants and encourage their participation in the programs;
- to develop or adopt training programs in the practice of the profession that are relevant to a person's eligibility for registration;
- to confer and cooperate with interstate regulatory authorities;
- to confer and cooperate with entities engaged in the development of national policies about the regulation of the profession;
- to confer and cooperate with the following entities about the education of persons in the practice of the profession:
  - > educational institutions; and
  - > entities responsible for accrediting courses or accrediting institutions to educate persons for the profession;
- to inform registrants and the public about the operation of the legislative scheme in its application to the profession;
- to examine and advise the Minister about the operation of the legislative scheme in its application to the profession;
- to monitor and enforce compliance with this Act;
- to undertake research, relevant to the legislative scheme, into the regulation of the profession;
- to collect and give to persons information about the practice of the profession by registrants; and
- to perform other functions given to the Board under the Registration Act or another Act.

In addition, the Board had a variety of functions under the Professional Standards Act. Those functions were listed under section 11 of that Act as follows:

- to receive complaints about its registrants and, if appropriate, refer the complaints to the Health Quality and Complaints Commissioner;
- to consult and cooperate with the Commissioner in investigating and disciplining its registrants and in relation to complaints about impaired registrants;
- to immediately suspend, or impose conditions on the registration of its registrants if the registrants pose a serious potential risk to the wellbeing of vulnerable persons;
- to conduct investigations, whether because of complaints or on its own initiative, about the conduct and practice of its registrants;
- to deal with disciplinary matters relating to its registrants that can be addressed satisfactorily through advising, cautioning and reprimanding;
- to bring disciplinary proceedings relating to its registrants before Panels or the Tribunal;
- to implement orders of Panels or the Tribunal relating to the Board's registrants;
- to establish health assessment committees to assess the health of registrants who may be impaired and make decisions about impaired registrants;
- to monitor its registrants' compliance with conditions imposed, or other disciplinary action taken, or undertakings entered into under this Act;
- to cancel or suspend, or impose conditions on its registrants' registration as a result of action taken under a foreign law;
- to consult and cooperate with other boards, foreign regulatory authorities and other relevant entities about the investigation and disciplining of its registrants and the management of its registrants who are impaired; and
- to exercise other functions given to the Board under the Act.



## Membership of the Board

Membership of the Board during 2009-10 consisted of the following 11 members appointed in accordance with the membership categories specified in section 15 of the Registration Act.

### Registrant members

Ms Jennifer Bishop	Cert Dent Thy, Dental Therapists Academic Upgrade Course
Dr Robert McCray	BDSc, FFPA, FICD, FADI [Deputy Chairperson]
Dr Ralph Neller	BDSc, BBus (HlthAdmin), FICD [Chairperson]
Dr Bruce Newman	BDSc, GCCLinDent, MDSc, GCM
Ms Gloria Silcock	Cert of Proficiency GDC, Dent Hyg Exam NSW
Dr Susan Upham	BDSc, FICD
Professor Laurence Walsh	BDSc, PhD, DDSc, GCEd, FFOP(RCPA), FICD, FADI

### Public members

Dr Fay O'Donnell	BA, BEcon, MA, GradDipMgmt, PhD
Ms Myra Pincott	AO

### Lawyer

Mr Stuart Unwin	BA, LLB
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The Board members' term of appointment expires on 16 May 2011.

Also, Dr Donald Anning was a non-Board member who assisted the Board by attending eight meetings of the Complaints Advisory Committee.

The membership of each Advisory Committee during 2009-10 was as follows:

### Advisory Committee on Registrations (nine meetings)

J Bishop  
S Ivanovski  
G Silcock  
S Upham  
L Walsh  
R Neller (ex officio)

### Advisory Committee on Policies and Administration (three meetings)

R Neller  
R McCray  
S Unwin

### Complaints Advisory Committee (11 meetings)

D Anning (non-Board member)  
J Bishop (when dental auxiliary matters are being considered)  
F O'Donnell  
R McCray  
R Neller (ex officio)

### Advisory Committee on Finance (nil meetings)

B Newman  
R Neller (ex officio)

### Advisory Committee on Advertising (nil meetings)

B Newman  
S Ivanovski  
R Neller (ex officio)

### Health Assessment and Monitoring Committee (11 meetings)

R McCray  
M Pincott  
G Silcock  
R Neller (ex officio)

### Grants Committee (two meetings)

R Neller  
R McCray  
J Bishop  
M Pincott  
S Unwin  
L Walsh

## Board and committee meetings

Regular ordinary meetings of the Board were convened as required and generally held at least monthly on the first Tuesday of each month at 5.00pm in a boardroom at the Office of Health Practitioner Registration Boards.

The Board held 11 Board meetings during 2009-10. In addition, the Board's advisory committees held a Total of 36 meetings during the year. Attendance by Board members at these Board and committee meetings is shown in the following table.

Members	Ordinary meetings	Committee meetings
J Bishop	11	11
S Ivanovski	11	8
R Neller	11	6
B Newman	10	-
F O'Donnell	10	9
R McCray	10	24
M Pincott	11	12
G Silcock	10	18
S Unwin	11	5
S Upham	10	9
L Walsh	7	9

## The Register

The Board maintained a Register of dentists, dental specialists and dental auxiliaries pursuant to section 11(d) of the Registration Act.

Due to the Board ceasing to exist after June 30 under the Registration Act, when statistics are usually compiled, the figures shown here have been compiled prior to the beginning of the 2010 renewal period for the professions.





As at 1 May 2010, the Register contained:

- 2,812 registered dentists comprising:
  - > 2,752 general registrants;
  - > 12 provisional general registrants;
  - > 41 special purpose registrants;
  - > one short term general registrant; and
  - > six deemed registrations;
- 317 registered dental specialists comprising:
  - > 309 general and specialist registrations;
  - > four dental specialists; and
  - > four general and provisional specialist registrations; and
- 749 registered dental auxiliaries comprising:
  - > 122 dental hygienists (including two provisional);
  - > 234 dental therapists; and
- 393 persons with dual registration as dental hygienists and dental therapists (including three with provisional dental auxiliary registration and two with deemed registration).

During 2009-10 to 1 May 2010, 300 new registrations (238 dentists, one dental specialist and 61 dental auxiliaries) were processed by the Board.

Of the 300 new registrants, 118 registrants (97 dentists and 21 dental auxiliaries), were processed under mutual recognition legislation. Of these 118 mutual recognition registrants, 90 registrants (79 dentists and 11 dental auxiliaries) lodged a registration notice pursuant to the provisions of the *Mutual Recognition (Queensland) Act 1992* ("MR Act") on the basis of holding current registration in another Australian State or Territory, while 28 registrants (18 dentists and 10 dental auxiliaries) lodged a registration notice pursuant to the provisions of the *Trans-Tasman Mutual Recognition (Queensland) Act 2003* on the basis of holding current registration in New Zealand.

An analysis of the registration database as at 1 May 2010 provides the following information.

#### Gender

- 68% of dentists were male and 32% were female;
- 81.5% of dental specialists were male and 18.5% were female; and
- 6% of dental auxiliaries were male and 94% were female.

#### Age groupings

Age grouping	% of dentists	% of dental specialists	% of dental auxiliaries
Under 25 yrs	3.0	-	7.0
25 - 34 yrs	28.0	11.0	25.0
35 - 44 yrs	22.0	24.5	29.5
45 - 54 yrs	23.0	30.5	35.0
55 yrs and over	24.0	34.0	3.5
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

#### Geographical distribution

Geographical distribution	% of dentists	% of dental specialists	% of dental auxiliaries
Within Brisbane	40.5	54.5	30.5
Elsewhere in south east Queensland	32.0	22.5	43.0
<b>Total within south east Queensland (postcodes 4000 to 4399 and 4500 to 4581)</b>	<b>72.5</b>	<b>77.0</b>	<b>73.5</b>
Elsewhere in Queensland	16.0	9.0	24.0
Outside Queensland	11.5	14.0	2.5
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

The geographical statistics are based on an analysis of postcode addresses of the registrants as shown on the Register. In some cases, the Register address differs from the practice address of a registrant. Registrants with addresses outside Queensland have chosen to retain Queensland registration even though, in most cases, they do not currently practise their profession in Queensland.

## Administrative structure

Administrative and operational support for the Board's day to day operations was provided by the Office of Health Practitioner Registration Boards (the Office) under a service agreement between the Board and the Office. The Board was one of 12 health practitioner registration Boards receiving such support from the Office which is constituted under the *Health Practitioner Registration Boards (Administration) Act 1999*. The Office has a permanent staff establishment of 50.6 full-time equivalent positions (as at 30 June 2010) and a variable number of temporary positions.

However, due to the introduction of the national registration scheme, after July 2010 the Office will only service four health practitioner registration Boards: medical radiation technologists, dental technicians, occupational therapists and speech pathologists.

Members of the staff of the Office with primary responsibilities for the administrative tasks of the Board as at 30 June 2010 were:

Executive Officer	Mr Michael Demy-Geroe
Principal Co-ordinator	Mr Peter Collie
Registration Assessment Officer	Ms Billee Johnston



The Principal Co-ordinator is assigned the task of handling and managing the day to day administrative affairs of the Board (and other health practitioner registration Boards) under the direction of the Executive Officer and the Directors, Board Support and Advice and Registration Services.

Other Office staff support the Board with services in human resource management, financial management, information technology, counter enquiries, records management, investigation of complaints about registrants, health assessment and monitoring of impaired practitioners and general administrative assistance.

Further information regarding the interrelationship between the Board and the Office is provided in the Office annual report.

## Access

Due to the transition to the national registration scheme, after 30 June 2010 the Dental Board of Queensland ceased to exist under the Registration Act.

The Board was previously located at:  
Level 8, 160 Mary Street  
Brisbane QLD 4000

Regulation of the profession will transition to the Dental Board of Australia which is located at:

Level 18  
179 Turbot Street  
BRISBANE QLD 4000

### Correspondence to the national Board should be addressed to:

AHPRA  
Dental Board of Australia  
GPO Box 9958  
BRISBANE QLD 4001

### Board communication links are:

Telephone: 1300 419 495  
E-mail: [chair@dentalboard.gov.au](mailto:chair@dentalboard.gov.au)  
Website: [www.dentalboard.gov.au](http://www.dentalboard.gov.au)

Copies of this annual report and the annual report of the Office of Health Practitioners Registration Boards are accessible to members of the public at the Office and on the Office's website. The Office is located at:

Level 19  
179 Turbot Street  
Brisbane  
QLD 4000

Website: [www.healthregboards.qld.gov.au](http://www.healthregboards.qld.gov.au)

## Review of activities and operations

### Registration Act

The Registration Act was amended during 2009-10 by:

- *Health Legislation (Restriction on Use of Cosmetic Surgery for Children and Another Measure) Amendment Act 2008* No. 57 pts 1, 4 which included convictions for offences against section 213B of

the *Public Health Act 2005* (relating to performing a cosmetic procedure on a child) as a matter that can be taken into account when considering an applicant's criminal history when determining the applicant's fitness to practise the profession;

- *Queensland Civil and Administrative Tribunal (Jurisdiction Provisions) Amendment Act 2009* No. 24 ss 1-2, ch 7 pt 2, which inserted provisions for the new Queensland Civil and Administrative Tribunal which replaced the previous Health Practitioners Tribunal;
- *Health and Other Legislation Amendment Act 2009* No. 44 ss 1, 2(3), pt 3, which:
  - > extended the maximum period of provisional general registration to 12 months;
  - > inserted provisions so that if the board failed to make a decision on an application to review the imposition of conditions on general registration, the conditions are taken to be confirmed rather than removed; and
  - > inserted extensive provisions allowing for the cancellation of general registration where information or a document given was, or became, materially false, or where the registrant ceases to have, or does not have, the qualifications necessary for registration.

### Registration Regulation

The *Dental Practitioners Registration Regulation 2001* was amended during 2009-10 by:

- *Health Legislation Amendment Regulation (No. 1) 2010* SL No. 73 pts 1, 3, which:
  - > extended the general registration period starting 1 July 2009 to 1 July 2010, and stated the following registration period starts on 2 July 2010, in order to accommodate the introduction of the national registration scheme;
  - > inserted into Schedule 1 (Qualifications for general registration) "Bachelor of Oral Health (Dental Science) and Graduate Diploma of Dentistry, Griffith University";
  - > inserted into Schedule 2A (Qualifications for dental auxiliary registration), part 1:
    - Bachelor of Oral Health  
University of Sydney
    - Bachelor of Oral Health (Oral Health Therapy)  
Griffith University
    - Bachelor of Oral Health Science  
La Trobe University;
  - > inserted into Schedule 2A (Qualifications for dental auxiliary registration), part 2:
    - Bachelor of Oral Health  
University of Newcastle
    - Bachelor of Oral Health  
University of Sydney
    - Bachelor of Oral Health (Oral Health Therapy)  
Griffith University
    - Bachelor of Oral Health Science  
La Trobe University;

- *Health Legislation Amendment Regulation (No. 2) 2010 SL No. 74 pts 1, 3, which:*
  - > increased fees payable under the Registration Act in line with movements in the Consumer Price Index - details of the fees now applicable are provided in the "Fees" section of this report; and
  - > made consequential amendments to the period of registration and removed references to restoration fees in order to accommodate the implementation of the national registration scheme; and
- *Health Legislation Amendment Regulation (No. 3) 2010 SL No. 81 pts 1–2, which inserted in Schedule 2 (Qualifications for specialist registration):*
  - > entry for dento-maxillofacial radiology, column 2 "Doctor of Clinical Dentistry (Dento-Maxillofacial Radiology), University of Queensland";
  - > entry for endodontics, column 2 "Doctor of Clinical Dentistry (Endodontics), University of Queensland" and "Doctor of Clinical Dentistry in Endodontics, University of Melbourne";
  - > entry for oral pathology and oral medicine, column 2 "Doctor of Clinical Dentistry (Oral Medicine / Oral Pathology), University of Queensland";
  - > entry for orthodontics, column 2 "Doctor of Clinical Dentistry (Orthodontics), University of Queensland" and "Doctor of Clinical Dentistry in Orthodontics, University of Melbourne";
  - > entry for paedodontics / paediatric dentistry, column 2 "Doctor of Clinical Dentistry (Paediatric Dentistry), University of Queensland" and "Doctor of Clinical Dentistry in Paediatric Dentistry, University of Melbourne";
  - > entry for periodontics, column 2 "Doctor of Clinical Dentistry (Periodontics), University of Queensland" and "Doctor of Clinical Dentistry in periodontics, University of Melbourne"; and
  - > entry for prosthodontics, column 2 "Doctor of Clinical Dentistry in prosthodontics, University of Melbourne".

## Professional standards

The Queensland Board will cease to exist under the Registration Act after 30 June 2010, when statistics are usually compiled. To expedite production of this report prior to the cessation of the Board, the data shown here has been compiled prior to the 30 June 2010 conclusion of the 2009-10 reporting period.

## Complaints under the Registration Act

During 2009-10, the Board received 18 new complaints and dealt with them under the Registration Act.

- Ten complaints related to advertising by registrants. In response to five of those complaints, the Board issued reminder letters to the registrants advising the advertising requirements of the Registration Act.

The Board determined, with respect to the other five complaints, that there was insufficient evidence of a breach of the Registration Act to take any further action.

- Three complaints related to registrants practising unregistered. After considering the registrants' submissions, the Board issued letters to the registrants reminding them of the importance of maintaining current registration.
- Five complaints were received concerning non-registrants advertising teeth whitening services. The Board wrote to those involved expressing concern about teeth whitening being performed by unregistered persons who are unqualified in the diagnosis and treatment of conditions of the teeth and mouth. The Board, in consultation with regulatory authorities in other jurisdictions, is continuing to investigate and review evidence of the safety of teeth whitening treatments.

The Board spent \$257.24 on investigations under Part 5 of the Registration Act 2001 during 2009-10.

## Complaints under the Professional Standards Act

The following tables and supporting information provide summary information in relation to the Board's handling of complaints, investigations, and disciplinary proceedings under the Professional Standards Act during 2009-10.

During 2009-10, the Board received 69 new complaints. The following table outlines the source and nature of the complaints and information received.

The data in this table includes complaints as well as other information received, as a Board can determine to investigate a matter on the basis of information received which is not in the form of a complaint.

Source of complaint / information	Number received 2009-10	Nature of complaints
Consumer or consumer's representative	59	Incompetence (3) Inadequate treatment (44) Over-servicing (1) Poor communication (6) Lack of consent (2) Incorrect diagnosis (1) Unnecessary treatment (2)
Other entity	8	Practising unregistered (2) Infection control (2) Inadequate treatment (2) Inadequate records (1) Prescribing medication (1)
Referred by HQCC	2	incompetence (2)
<b>Total</b>	<b>69</b>	



All new complaints were assessed to determine whether the complaint appears to provide a ground for disciplinary action and, if so, whether the complaint should be first investigated.

The following table outlines the outcome of assessment for new complaints received during 2009-10.

Outcome of assessed complaints	Number of complaints
Closed after assessment	4
Investigated	33
Referred to HQCC	31
Referred to another entity	1
<b>Total</b>	<b>69</b>

## Investigations under the Professional Standards Act

The following table outlines the number of investigation conducted during 2009-10.

	Number
Investigations open at 1 July 2009	16
Investigations commenced in 2009-10	33
Investigations completed in 2009-10	29
Ongoing investigations	20
<b>Total costs</b>	<b>\$9608.82</b>

The following table reports the primary issue identified in each complaint that gave rise to an investigation commenced during 2009-10.

Nature of investigations commenced	Number
Incompetence	5
Infection control	2
Lack of consent	1
Prescribing medication	1
Inadequate treatment	24
<b>Total</b>	<b>33</b>

The following table reports the outcome of investigations completed in 2009-10.

Outcome of investigations completed	Number
No further action after investigation	15
Undertakings given to the Board by the registrant	2
Disciplinary proceedings commenced – Board	12
<b>Total</b>	<b>29</b>

## Disciplinary proceedings

The following table outlines the number of disciplinary proceedings conducted during 2009-10.

Type of proceeding	Board level	PCR/P	QCAT	Total
Disciplinary proceedings ongoing at 1 July 2009	5	0	1	6
Disciplinary proceedings commenced in 2009-10	13	0	3	16
Disciplinary proceedings completed in 2009-10	10	0	1	11
Disciplinary proceedings ongoing at 30 June 2010	8	0	3	11

Level	Issue	Results
Board	1 x consent to treatment	3 x advised
	1 x treatment plan	4 x caution
	6 x competence	1 x caution and undertakings
	2 x record keeping	1 x reprimand and undertakings
	2 x unprofessional conduct	1 x registrant deceased
QCAT	1 x appeal against registration conditions imposed under s.59 of the HPPSA	1 x appeal upheld

The Board did not arrange for health assessments of any registrant during an investigation under Part 5 of the Professional Standards Act during 2009-10.

## Undertakings

The Board resolved, under section 118 of the Professional Standards Act, to enter into undertakings with two registrants about their professional conduct or practice. The Board also entered into undertakings with two registrants about their professional conduct or practice under section 165(2)(b) of the Professional Standards Act. The Board did not enter into any undertakings with registrants about their professional conduct or practice under sections 176(2)(a) or 299(2)(c) of the Professional Standards Act in 2009-10. Copies of the undertakings were provided to the Health Quality and Complaints Commissioner under section 379(5) of the Professional Standards Act.

## Health, assessment & monitoring

The Board's Health Assessment and Monitoring program managed impaired registrants, in accordance with Part 7 of the Professional Standards Act.

Where a registrant suffers from a medical condition that may adversely affect their ability to safely and competently practise the profession, the Board could arrange for a health assessment by an appropriately qualified medical practitioner.

During 2009-10, the Board commenced six health assessments under Part 7 of the Professional Standards Act.

The Board could also require a new applicant for registration to undergo a health assessment under the Registration Act to ensure a known health condition does not compromise their practice. No such assessments were conducted under the Registration Act in 2009-10.

During 2009-10, the Board spent \$6,543 on health assessments conducted under section 271 of the Professional Standards Act.

Many registrants enter into undertakings following a health assessment which will allow the Board to monitor their health and ensure that their medical condition does not affect their professional performance. It is usual for a registrant to be monitored for two to four years.

The Board monitors such conditions as mental illness and substance abuse and has established monitoring tools such as supervised practice and a urine drug screening program to ensure that its impaired registrants deliver health care in a professional, safe and competent way.

As at 30 June 2010, the Board was monitoring four registrants who had provided the Board with undertakings such as attending for treatment with a psychiatrist, working under supervision and attending for regular independent health reviews.

Occasionally the Board's Health Assessment and Monitoring program conducted investigations on behalf of the Board where the ground for the investigation is possible impairment.

There were no investigations conducted on impairment grounds during 2009-10.

If a registrant failed to cooperate during a health assessment or the registrant and the Board can not agree on what undertakings are required to allow the Board to monitor the registrant's health, the Board must establish a health assessment committee.

The committee's function was to assess the registrant's health, make a finding as to whether the registrant is impaired and make recommendations to the Board. If the registrant was found impaired by the committee, it may impose conditions on the registrant.

The Board did not need to establish a health assessment committee during 2009-10.

## Ministerial authorisations

During 2009-10, the Board did not receive from the Minister for Health any authorisations under section 392 of the Professional Standards Act or section 218 of the Registration Act for a person performing functions under those Acts to disclose information acquired in the performance of those functions about another person's affairs.

## Ministerial directions

Section 37(1)(a) of the Registration Act and section 13(5) of the Professional Standards Act require the Board to include in its annual report copies of all written Ministerial directions given in the public interest to the Board during the financial year. The Board did not receive any directions during 2009-10.

## Legislative compliance

Queensland Health's *Legislative Compliance Policy and Implementation Standard* requires a statement in an annual report by a legislation Custodian concerning the Board's compliance with the Registration Act and Professional Standards Act.

To the best of the knowledge of the Custodian, during the course of the last financial year there have been no breaches by the Board of either the Registration Act or Professional Standards Act.

## Criminal history checking

Mandatory criminal history checking of all new applications made under the Registration Act was commenced on 1 July 2009. The following statistics report on the outcomes of this scheme from 1 July 2009 to 20 May 2010.

	Dental Board	Average across 12 Boards
	73	245
Applications received	374	245
Applications checked	238	169
Positive criminal history Identified	6	4.5
Conditions imposed	0	< 1
Undertakings imposed	0	< 1
Applications refused	0	< 1
Applications pending (further information required)	0	< 1
Additional processing time (days) due to external checking - positive	6	10
Additional processing time (days) due to external checking - negative	2	2

The results from criminal history checking across all Boards returned a wide variety of offence types. It is important to note that some of these offences were charges only. Offence types include:

- drunk and disorderly, drink driving, public nuisance;
- assault;
- grievous bodily harm;
- drug possession / related drug offences;
- theft;
- fraud;
- burglary; and/or
- shoplifting.

There were a number of cases considered by the Board where further information or explanation was sought, including referring the applicant for a health assessment.



No applications were refused or conditions / undertakings imposed solely on the basis of criminal history.

The criminal history checking process was reviewed after six months of operation and an additional separation/ checking mechanism was implemented. This has helped to ensure files are not released from the criminal history section inadvertently or incorrectly, and do not become confused with files at other stages of registration processing.

## Council of Australian Governments: National registration and accreditation

During 2009-10, much energy was focussed on preparation for transition to the national scheme. A draft Services, Assets and Liabilities (SALT) Heads of Agreement between the Board and AHPRA was completed and submitted for due diligence review. The final Agreement is based on the financial principles set down by Ministers for financial transition and the guidelines agreed by governments in relation to the transfer of funds of the existing registration bodies to the credit of the national board for the profession.

The *Health Practitioner Regulation National Law Act 2009* passed through the Queensland Parliament and received Assent on 3 November 2009. Subsequently the *Health Legislation (Health Practitioner Regulation National Law) Amendment Act 2010* received Assent on 21 April 2010. This Act provides for consequential, administrative and transitional amendments to the various pieces of legislation associated with the existing regulatory scheme. With the passage of this final piece of Queensland legislation, the process of transferring responsibility for administering ten health professions to the National Registration and Accreditation Scheme for the health professions is well advanced, and will take effect from 1 July 2010. Regulation of the dentistry profession will thereafter become the responsibility of the new national Board for the profession and the Australian Health Practitioner Regulation Agency (AHPRA), and the Dental Board of Queensland ceases to exist.

The new national board for the profession met for the first time on 19 and 20 September 2009 and has since finalised guidelines, registration standards and related matters necessary for implementation of the national law for the profession. Substantial efforts were devoted by the Board and its staff during 2009-10 to ensuring the legislative and policy arrangements proposed in consultation papers issued from the national board were properly analysed and addressed.

## Grants, projects and conference partnership

Consistent with the Board's commitment to promoting and monitoring a high standard of dentistry in Queensland, the Board has provided funding for grants.

During 2009-10, the Board approved the following research grants:

- \$6,758 for an Early Career grant by for the project *Assessment of formaldehyde release and the*

*physicochemical properties of some current root canal cements (AH26, AH Plus, Real Seal and EndoRez and a new prototype cement)* submitted by Basil Athanassiadis, Paul Abbott and John McNamara of the School of Dentistry, University of Queensland;

- \$10,650 for a Novice grant for the project *Acid tooth wear in children in south east Queensland: impact of asthma medications* submitted by Sandra McFarlane, Aaron Williams and William Young of the Ipswich Hospital Dental Clinic;
- \$19,949 for an Early Career grant for the project *Investigation of the cellular and molecular processes associated with implant induced bone growth* submitted by Jelena Vlacic-Zischke and Stephen Hamlet of the School of Dentistry and Oral Health, Griffith University;
- \$30,000 for a Research Implementation grant for the project *Improving oral health-quality of life among residents at a residential aged-care facility through oral health education, risk assessment, prevention and management plan* submitted by Annetta Tsang, Kitty Chow, Wayne Mills and Bruce Curtis of the School of Dentistry, University of Queensland;
- \$30,665 for an Experienced Researcher grant for the project *Isolation of oral epithelial stem cells from normal and dysplastic oral mucosa* submitted by Camile Farah, Borjana Simanovic and Jodi Saunus of the School of Dentistry, University of Queensland;
- \$32,280 for an Experienced Researcher grant for the project *Molecular validation of autofluorescence and narrow band imaging of oral cancer resection margins* submitted by Camile Farah, Martin Batstone, Phan Nguyen and Jodi Saunus of the School of Dentistry, University of Queensland;
- \$57,411 for an Experienced Researcher grant for the project *Assessment of the radiographic and radiology skills of dentists, BOH graduates, final year dental students and final year BOH students in relation to rotational panoramic* submitted by Paul Monsour, Deanne Gannaway and Alison Butt of the School of Dentistry, University of Queensland;
- \$60,000 for an Experienced Researcher grant for the project *A longitudinal investigation of mutans and non-mutans streptococcal species in children aged 0-24 months* submitted by Kathryn Plonka, Wan Kim Seow, Trevor Holcombe and Margaret Pukallus of the Logan-Beaudesert Oral Health Services;
- \$60,000 for an Experienced Researcher grant for the project *Risk assessment and preventive strategies for children at high risk for early childhood caries* submitted by Wan Kim Seow, Trevor Holcombe and Leah Hobbs of the School of Dentistry, University of Queensland; and
- \$8,822 for a Novice grant for the project *Randomised clinical trial comparing DBBM vs. BCP with and without autogenous bone deficient maxillary sinuses for the purpose of dental implant placement* submitted by Jamil Alayan and Stephen Hamlet who are in private practice in Brisbane.

A grant of \$90,000 was awarded to the Australian Dental Association (New South Wales Branch) for the purchase of 3,600 copies of a Medical Emergencies in Dentistry DVD which were provided to registrants in December 2009. The Board has received positive feedback about the high quality of the DVD's contents.

In relation to grants approved during the previous reporting year, being:

- \$48,800 to conduct research to locate world's best practice procedures and guidelines for credentialing in dentistry, in both the public and private sectors, and provide an analysis of this material, with recommendations for systems which would be suitable for dental practitioners in the Queensland context, awarded to Susan Buchanan - a draft final report was provided to the Board in March 2010 and the Board is considering the report and will provide recommendations to the Dental Board of Australia; and
- \$200,000 (comprising \$100,000 for 2008-09 and \$100,000 for 2009-10) to support continuing professional development programs currently provided or to assist in the development of new programs to the combined professional associations (Australian Dental Association (Queensland Branch), Dental Hygienists Association of Australia Inc Queensland Branch and Dental and Oral Health Therapist Association of Queensland Inc) - payment of this grant has been made and oral health conventions have been held on 20 to 22 August 2009 in Cairns, 29 April to 1 May 2010 in Cairns and will be held on 23-25 September 2010 in Coolumb.

## Codes of practice

The Board has developed the following codes of practice pursuant to the provisions of section 374 of the Professional Standards Act:

- *Code of Practice #1 Practice of dentistry by dental therapists and dental hygienists;*
- *Code of Practice #2 Sourcing of dental technical services by dental practitioners; and*
- *Code of Practice #3 General anaesthesia and conscious sedation as an adjunct to the practice of dentistry.*

In relation to the Board's review of *Code #1* which was ongoing during the previous year, the Deputy Premier and Minister for Health raised for consideration whether dental auxiliaries may also be supervising registrants for dental auxiliaries and the Board's advice was that such a proposal would require an amendment to the Registration Act. The Office of the Deputy Premier and Minister for Health subsequently advised that, because of the commencement of the National Registration and Accreditation Scheme from 1 July 2010, it would not be considered practical to make amendments to the Registration Act which would have such a limited lifespan.

As a result, the Board decided to take no further action in relation to the review of *Code #1*.

In relation to the Board's review of *Code #3* which was commenced during 2009-10, after consultation, the Board advised the Deputy Premier and Minister for Health that, given the National Registration and Accreditation Scheme was to commence from 1 July 2010, no amendments were recommended for *Code #3*.

## Functions of dental auxiliaries

The Board's *Code of Practice #1 Practice of dentistry by dental therapists and dental hygienists* provides for functions that may be performed by dental auxiliaries who have undertaken training in those functions as part of the coursework requirement for their academic qualifications.

Consequently, the Board placed conditions on the registration of dental auxiliary registrants where necessary to exclude any general functions for which they had not been formally trained.

As at 1 May 2010, nine registered dental auxiliaries had conditions on their registration.

## Australian Dental Council

The operations of the Australian Dental Council (ADC) were funded by the participating dental Boards from around Australia. The Queensland Board contributed \$58,261.50 to the ADC for 2009-10. This contribution was based on 3,531 Queensland registrants as at March 2010 at \$15.00 per registrant plus the Goods and Services Tax.

The Board was represented at meetings of the ADC held on 19 and 20 November 2009 and 10 and 11 June 2010 in Melbourne, Victoria by Board Chair Ralph Neller, the Board's nominated director of the ADC.

The major topics considered at the ADC meetings were:

- accreditation matters;
- overseas trained dentists;
- national uniformity Issues;
- National Registration and Accreditation Scheme;
- dental workforce and ADC assessment processes;
- international relations; and
- dental prosthetists.

Meeting of Presidents and Registrars of the Dental Boards of Australia and New Zealand

On 28 July 2009 in Melbourne, Principal Coordinator Peter Collie attended a meeting of the National Standards in Dentistry Working Group which prepared draft national standards for consideration by the Dental Boards of Australia and New Zealand for endorsement prior to being provided to the Dental Board of Australia for consideration.

On 24 and 25 March 2010 in Melbourne, Board Chair Ralph Neller and Principal Coordinator Peter Collie attended the 28th Conference of Presidents and Registrars of Dental Boards of Australia and New Zealand, hosted by the Dental Board of South Australia.

The Presidents and Registrars meeting considered the following major topics:



- national registration and accreditation;
- hygienists and therapists - assessment and accreditation of courses;
- dental prosthetists - assessment and accreditation of courses;
- teeth whitening; and
- standards, codes and guidelines of, and delegation of powers from the Dental Board of Australia.

## Board representation at other forums

In addition to the ADC and the Presidents and Registrars meetings, the Board contributed to other forums during 2009-10.

- In August 2009, Board Chair Ralph Neller represented the Board at the School of Dentistry, University of Queensland's prizes night.
- In September 2009, Board Chair Ralph Neller addressed the oral health therapy final year students at the School of Dentistry and Oral Health, Griffith University about the legislation and the Board and the National Registration and Accreditation Scheme.
- In September 2009, Board members Bruce Newman and Susan Upham attended an ADC forum concerning the assessment of overseas trained dental specialists in Melbourne.
- In September 2009, Board Chair Ralph Neller addressed the dental students at the School of Medicine and Dentistry, James Cook University and local dentists in Cairns about the legislation and the Board and the National Registration and Accreditation Scheme.
- In October 2009, Board member Susan Upham attended a meeting of the International Dental Graduates Assessment Processes Review Committee in Melbourne.
- In March 2010, Board Chair Ralph Neller attended a meeting of the International Dental Graduates Assessment Processes Review Committee in Melbourne.
- From 30 April to 1 May 2010, Board Chair Ralph Neller attended an ADC forum concerning the assessment of overseas trained dentists in Melbourne.
- In May 2010, Board Chair Ralph Neller attended a meeting of the International Dental Graduates Assessment Processes Review Committee in Canberra.

## Policies

During 2009-10, the Board undertook the following activities in relation to Board policies:

- withdrew *Board Policy No.12, Declaration by registrants of medical conditions under section 70(5) (a) of the Registration Act during registration renewal periods* because it was about an administrative activity which is now being undertaken by the OHPRB;

- reviewed *Board Policy No.16, Qualifications for dental auxiliary registration under sections 133C(1) (b) and (c) of the Registration Act* - however, in anticipation of the release of a consultation draft qualifications for registration standard by the Dental Board of Australia (released in October 2009), the Board decided to take no further action;
- reviewed *Board Policy No.17, Qualifications for approval of additional functions under section 139A(2)(d)(ii)(B) of the Registration Act* and approved amendments to include further approved accredited dental therapy and dental hygiene qualifications;
- amended *Board Policy No.18, Vital bleaching by dental therapists and dental hygienists*;
- amended *Board Policy and Procedure No.19, Special purpose registration of dentists under Queensland Public Sector Dental Workforce Scheme (PSDW Scheme)*;
- amended *Board Policy and Procedure, Criminal history checking: Application policy*;
- amended the Board's *English Language Proficiency Policy*;
- did not proceed with development of a new Board policy about special purpose registration for the special purpose activities to study or train at postgraduate level, teach, engage in research and give clinical demonstrations. In anticipation of the release of a consultation draft limited (special purpose) registration standard by the Dental Board of Australia (released in October 2009), the Board decided to take no further action.

## Continuing professional development

During 2009-10, the Board recognised, for the purposes of section 227 of the Registration Act, the continuing professional development (CPD) program conducted by the Dental and Oral Health Therapist Association of Queensland Inc.

Under section 227, the Board may develop or recognise a program for the continuing professional education of registrants. While completion of the program is not mandatory, under section 227(4) a registrant who has satisfied the requirements of a Board recognised program may advertise this fact.

## Specialist registration

A dental specialist may be registered in Queensland under the Registration Act or mutual recognition legislation.

The Registration Act required that a dental specialist must first register as a dentist to be eligible for registration as a dental specialist.

Mutual recognition provides that a person registered in another State or Territory is eligible for registration in an equivalent occupation in the other States and Territories.

As a result of an entitlement for dental specialists holding non-registrable dentist qualifications but a registrable specialist qualification being registered in Victoria under mutual recognition, there are now six dental specialists



registered in Queensland who are not registered as dentists.

## Newsletters

In December 2009, the Board distributed a newsletter to inform registrants of Board activities and issues relevant to the profession. Major topics dealt with in the newsletter included:

- national registration update: advice to registrants;
- on-line renewal and restoration;
- teeth whitening update;
- national law bill enacted in Qld;
- Ministerial Council update;
- Qld members join national board;
- national board meets;
- 2008-09 registration data;
- 2008-09 professional standards data;
- reminder - Board recognises CPD programs; and
- registrant information kit.

In May 2010, the Board distributed a registration renewal information bulletin to inform registrants of issues relevant to the profession. Major topics dealt with in the Bulletin were:

- key dates;
- renew on-line, on time;
- Bundaberg dental clinic update;
- Renew now to transition registration; and
- AHPRA April info.

## Board prize in oral pathology and oral medicine

During 2009-10, the Board allocated funding for the following Board prizes:

- a \$1,000 cash prize to be awarded to the final year student in first attempt achieving clinical excellence in the field of prosthodontics under the Graduate Diploma in Dentistry provided by the School of Dentistry and Oral Health, Griffith University - the Board has sponsored this annual prize since 2009; and
- a \$1,000 cash prize to be awarded to the University of Queensland Year 4 BSc student, for the highest mark in the first attempt in Oral Diagnostics Sciences II, provided by the School of Dentistry, University of Queensland. The Board has sponsored this annual prize since 1997.

## Office submissions

During 2009-10, the Board considered submissions from the Office of Health Practitioner Registration Boards regarding policy options and other matters as follows:

- on-line renewal and e-mail population update;

- SALT agreements;
- mandatory criminal history checking – policy;
- criminal history checking – guidelines and Queensland Police Service process;
- *Criminal History Screening Bill: Consultation Paper*; and
- advance funding to AHPRA.

## Australian Health Ministers' Advisory Council stakeholder forum

On 10 July 2009, Board Chair Ralph Neller and Board Deputy Chairperson Robert McCray attended a stakeholder forum on the National Registration and Accreditation Implementation Scheme for health professionals.

The forum was addressed by the Hon Mr Paul Lucas, Deputy Premier and Minister for Health and featured presentations by Dr Andrew Wilson, Deputy Director-General Queensland Health, and by Dr Louise Morauta and Mr Christopher Robertson, both of the National Registration and Accreditation Project.

## Service agreement

During 2009-10, the Board continued to receive services under its service agreement with the Office of Health Practitioner Registration Boards. This administrative and operational support for the Board will cease after 30 June 2010 due to the transition to the national registration scheme.

## Strategic plan

During 2009-10, the Board, as required by its current strategic plan for 2007-11, continued preparatory works for the introduction of national registration. These activities are set out in detail in the "Council of Australian Governments: National registration and accreditation" section above.

## Overseas travel

During 2009-10, no overseas travel was undertaken.

## Consultancies

The Board did not engage any consultants during 2009-10 and consequently had no expenditure on consultancies for the year.

## Fees

The Board's activities are funded mostly through fees payable by registrants in relation to registration. Such fees are exempt from the Goods and Services Tax (GST) under the provisions of Division 81 of the *A New Tax System (Goods and Services Tax) Act 1999*.

As at 30 June 2010, the fees prescribed under the *Dental Practitioners Registration Regulation 2001* were as follows:





Fee Type		Amount (\$)
1	Application fee for general registration, special purpose registration or dental auxiliary registration for:	
	(a) less than five weeks	nil
	(b) more than five weeks	130.00
2	Application fee for specialist registration for:	
	(a) less than five weeks	nil
	(b) more than five weeks	154.00
3	Registration fee for general registration or special purpose registration:	
	(a) for a period of registration of less than five weeks	nil
	(b) for a period of registration of more than five weeks but not more than 3 months	77.00
	(c) for a period of registration of more than 3 months but not more than 5 months	128.00
4	Registration fee for specialist registration:	
	(a) for a period of registration of less than five weeks	nil
	(b) for a period of registration of more than five weeks but not more than 3 months	26.00
	(c) for a period of registration of more than 3 months but not more than 5 months	43.00
5	Registration fee for dental auxiliary registration:	
	(a) for a period of registration of less than five weeks	nil
	(b) for a period of registration of more than five weeks but not more than 3 months	65.00
	(c) for a period of registration of more than 3 months but not more than 5 months	108.00
6	Application for review of conditions	129.00
7	Replacement of certificate of registration	32.00
8	Certified copy of certificate of registration	32.00
9	Copy of the register or part of it - for each page	0.55

## Board Code of Conduct

Under the *Public Sector Ethics Act 1994*, the Board was responsible for establishing a code of conduct for Board members to set the standard of conduct fundamental to good public administration. The Board's *Code of Conduct* was published on the Board's website and all new members were given training in the *Code* during

their induction to the Board prior to the dissolution of the Board under the Registration Act in July 2010.

## Statement of Reasons: *Judicial Review Act 1991*

Under section 32 of the *Judicial Review Act 1991*, a person who is aggrieved by an administrative decision is entitled to request from the decision maker a written Statement of Reasons in relation to the decision. The Board did not receive any such requests during 2009-10.

## Right to Information

The *Right to Information Act 2009* (RTI Act) gives the community a right to apply for access to documents held by government agencies, including the Dental Board. The *Information Privacy Act 2009* (IP Act) is related to the RTI Act as it also allows individuals to apply for access or amendment to documents, but only if the documents contain their own personal information. These acts replaced the *Freedom of Information Act 1992* (FOI Act) as at 1 July 2009.

Due to the necessity to wind up the Board's activities prior to it ceasing to exist after 30 June 2010, the following reporting information is up to 21 May, 2010.

Two applications for access to documents under the FOI Act were carried over from 2008-09.

During the period 1 July 2009 to 21 May 2010, the Board received three applications under the RTI Act and one application under the IP Act for access to documents. There were no applications for amendment of personal information. Five applications were finalised by 21 May 2010.

The five applications finalised during the period 1 July 2009 to 21 May 2010 required examination of 303 documents from the Board's records for decision making purposes. Of these, full or partial access was granted to 264 documents.

There were no applications for internal review of decisions on release of documents. The internal review officers of the Dental Board are Dr Ralph Neller, in his capacity as Chair of the Dental Board and Mr Michael Demy-Geroe in his capacity as Executive Officer.

No applications for external review were lodged with the Office of the Information Commissioner (Qld) following decisions on access to Board documents.

Section 201 of the RTI Act and section 18 of the FOI Act require the Board to publish a Statement of Affairs annually, setting out a range of information about the Board, including details of the categories of documents it holds and the arrangements for obtaining access to such documents. That Statement is provided as a supplement at the end of this report.

## Privacy of information held by the Board

During 2009-10, the Queensland Government introduced the *Information Privacy Act 2009* (IP Act) which includes Information Privacy Principles (IPPs) which are listed in Schedule 3 of the IP Act. A copy of the *Information Privacy Act 2009* can be accessed at [www.legislation.qld.gov.au](http://www.legislation.qld.gov.au).

Though the Board would cease to exist after 30 June 2010 because of the introduction of national registration, the Office of Health Practitioner Registration Boards was committed to ensuring that all personal information held during 2009-10 was managed with integrity and in accordance with the 11 IPPs, to ensuring that all such "personal information" held in its records was treated with respect and confidentiality and the Office did not knowingly disclose any "personal information" unlawfully. The Office's *Privacy Plan* outlines the types of personal information collected and which continues to be stored by the Office.

The *Privacy Plan* applies to the collection, management and use of personal information. The IP Act defines "personal information" as "information or an opinion, including information or an opinion forming part of a database, whether true or not, and whether recorded in a material form or not, about an individual whose identity is apparent, or can reasonably be ascertained".

Examples of personal information include a person's name, address, date of birth or phone number. The IP Act covers information held in paper or electronic records and may extend to body samples or biometric data.

Also listed in the Office's *Privacy Plan* are:

- types of personal information held by the Office of Health Practitioner Registration Boards (example client-related records, employee records, financial management systems information);
- registers managed by the Office;
- contractual arrangements with external bodies;
- how long each type of record is kept;
- accessing and amending personal information; and
- complaint and review procedures.

A copy of the Office's *Privacy Plan* can be obtained by:

- writing to the Manager (Records Management), Office of Health Practitioner Registration Boards, GPO Box 2438, Brisbane Q 4001; or
- accessing the Board's website at [www.healthregboards.qld.gov.au](http://www.healthregboards.qld.gov.au).

Any further enquiries regarding information that was subject to the IP Act and which was previously held by the Board should be referred to the Dental Board of Australia at the address listed under "Access" earlier in this report.

## Annual report supplement: Statement of affairs and publication scheme

### Introduction

It is a requirement under section 201 of the *Right to Information Act 2009* and section 18 of the *Freedom of Information Act 1992* that an agency must publish, at intervals of not more than one year, an up to date statement of the affairs of the agency. In accordance with that section, this supplement contains information not already included elsewhere in this annual report that the Board is required to publish every year about its affairs.

### The effect of the Board's functions on members of the public

During 2009-10, the registration and disciplinary functions of the Board reduced risks to public health and safety by:

- ensuring only appropriately qualified and fit persons may be registered; and
- requiring that proper professional standards are maintained by its registrants.

Documents held by the Office during the reporting year included:

- client-related records;
- employee records; and
- information systems records (i.e. databases - financial, EDRMS, public registers).

The Board's publication scheme during 2009-10 included:

- annual reports: 2003-04 to 2008-09;
- dental bulletins nos.9 to 15;
- newsletters: June 2009 and December 2009;
- management documents:
  - > *Code of Conduct for Board members*; and
  - > *Strategic Plan 2007-11*;
- policies:
  - > *Policy No. 1 Prescribed particulars registered under mutual recognition*;
  - > *Policy No. 4 Infection Control Guidelines*;
  - > *Policy No. 5 Complaints about dental registrants*;
  - > *Policy No. 7 Registration of overseas trained dentists holding the ADC certificate*;
  - > *Policy No. 9 Dental practitioners and blood borne viruses*;
  - > *Policy No. 14 Qualifications for general registration*;
  - > *Policy No. 15 Qualifications for specialist registration*;
  - > *Policy No. 16 Qualifications for dental auxiliary registration under sections 133C(1)(b) and (c) of the Dental Practitioners Registration Act 2001*;
  - > *Policy No. 17 Qualifications for approval of additional functions under section 139A(2)(d)(ii) (B) of the Dental Practitioners Registration Act 2001*;
  - > *Policy No. 18 Vital bleaching by dental therapists and dental hygienists*;
  - > *Policy No. 19 Public Sector Dental Workforce Scheme*;
  - > *Policy No. 20 Dental appliance therapy for the treatment of sleep disorders*;
  - > *Policy No. 21 Research grants*; and
  - > *Policy No. 22 Dental records*;
- codes of practice:
  - > *Code of Practice #1 - Practice of dentistry by dental therapists and dental hygienists*;
  - > *Code of Practice #2 - Sourcing of dental technical services by dental practitioners*; and
  - > *Code of Practice #3 - General anaesthesia and conscious sedation as an adjunct to the practice of dentistry*; and
- guidelines:



- > Guidelines on referrals by dental practitioners;
- > Guideline: Supervised practice (for other than health reasons);
- > *Guidelines on the practice of dentistry by dental therapists and dental hygienists – nitrous oxide;*
- > *Guidelines on the treatment of family members by dental practitioners;* and
- > *Guidelines on use of soft tissue cosmetic injections by dental practitioners.*

As the Board ceases to exist after 30 June 2010 because of the introduction of national registration, any further enquiries concerning information or documentation previously held by the Board should be referred to the Dental Board of Australia at the address listed under "Access" earlier in this report.

This annual report of the Board is still available at the Office free of charge from the address listed under "Access" earlier in this report.

## Risk Management and Accountability

Board Committees: - Committees were established by the Board (see Board and committee meetings) in accordance with the Registration Act. Committees functioned under specific terms of reference and had no delegation to make binding decisions. Board Committees only made recommendations which were submitted to the full Board for review and determination. The Board also delegated some routine administrative decisions to the Executive Officer or another person approved by the Executive Officer who had the requisite standing in the Office, in line with the limitations set out in the legislation.

Agreement for Support Services – As required under the *Health Practitioner Boards (Administration) Act 1999*, the Board and the Executive Officer entered into a Service Agreement which required the parties to work together and support the development of the most efficient and cost effective mechanism to deliver administrative and operational support .

Under the Agreement, the Office was obligated to: (a) ensure statutory compliance; (b) achieve appropriate quality standards in service delivery; (c) ensure staff were properly trained; and (d) pursue alternative service delivery options where appropriate in order to meet the Board's needs.

The Agreement contained accountability and governance measures which enabled the Board to monitor performance. The Executive Officer was required to provide a financial statement on a monthly basis to the Board as soon as possible after the end of each month itemising moneys collected, managed and disbursed under that part of the Budget entitled Service Agreement Related Expenses. The statement provided details of expenditure in each cost category showing expenditure in the past month, the year to date, and variance from estimates.

The Executive Officer also provided a monthly statement detailing expenditure by the Board from those of its funds that were managed by the Office, and identified in the Budget attached to the Service Agreement as "Direct Board Related". The statement provided details of expenditure in each cost category showing expenditure in the past month, the year to date, and variance from estimates. The financial statement itemised income received by the Board during the immediate past month,

year to date and variance from Budget estimates of income.

Additionally, The Executive Officer provided a performance report to the Board for each six month period. The report included: (a) Office achievement against operational objectives; (b) actual performance in delivery against agreed performance standards; (c) progress on special projects; (d) variances; (e) major events or breakdowns; (f) non-compliance of the Board or the Office with their obligations set out in the Agreement; and (g) other issues for discussion.

## Summary of financial performance

The Board funded its activities from its retained surplus funds within an operational budget which showed a surplus at the end of the reporting period.

The Board's funding is fully sourced from monies received from its registrants, and it receives no funding from elsewhere. The funds are primarily expended on administrative costs such as salaries and accommodation expenses, and also significantly, legal expenses and other costs associated with the boards' professional standards maintenance function.

Registration fees have been benchmarked at a level adequate to meet the Board's obligations under the legislative scheme for health practitioner regulation. The fees are reviewed and adjusted annually in line with CPI movement. CPI increases of registration fees were approved in April 2010.

The Board conducts its operational activities in a manner calculated to minimize its costs and risks in relation to its liabilities and contingent liabilities. The internal auditors have reported their satisfaction that the current internal controls and systems are acceptable for the size and nature of the Board's operations and that there is a high level of compliance with Board internal controls, policies, procedures and statutory requirements.

## External scrutiny

The Queensland Audit Office advised that there were no significant issues arising from their audit. The Boards were not subject to any reports of any parliamentary committees, the Crime and Misconduct Committee, the Queensland Ombudsman or the Coroner.

## Towards Q2

The Board contributed to the Government's Q2 aim: *Healthy Queensland – Making Queenslanders Australia's healthiest people* by having included in their legislative goals the protection of the public by ensuring health care is delivered in a professional, safe and competent way, upholding standards of practice within the professions, and maintaining public confidence in the professions.

## Whistleblowers Protection Act 1994

No public interest disclosures were received by the Board during the reporting year.

## Governance - human resources

All members of the Board are appointed by the Governor-in-Council, and the Board does not employ any staff directly. All administrative, record keeping, information

systems and financial services of the Board are provided by the Office under a service agreement.

## Information systems and recordkeeping

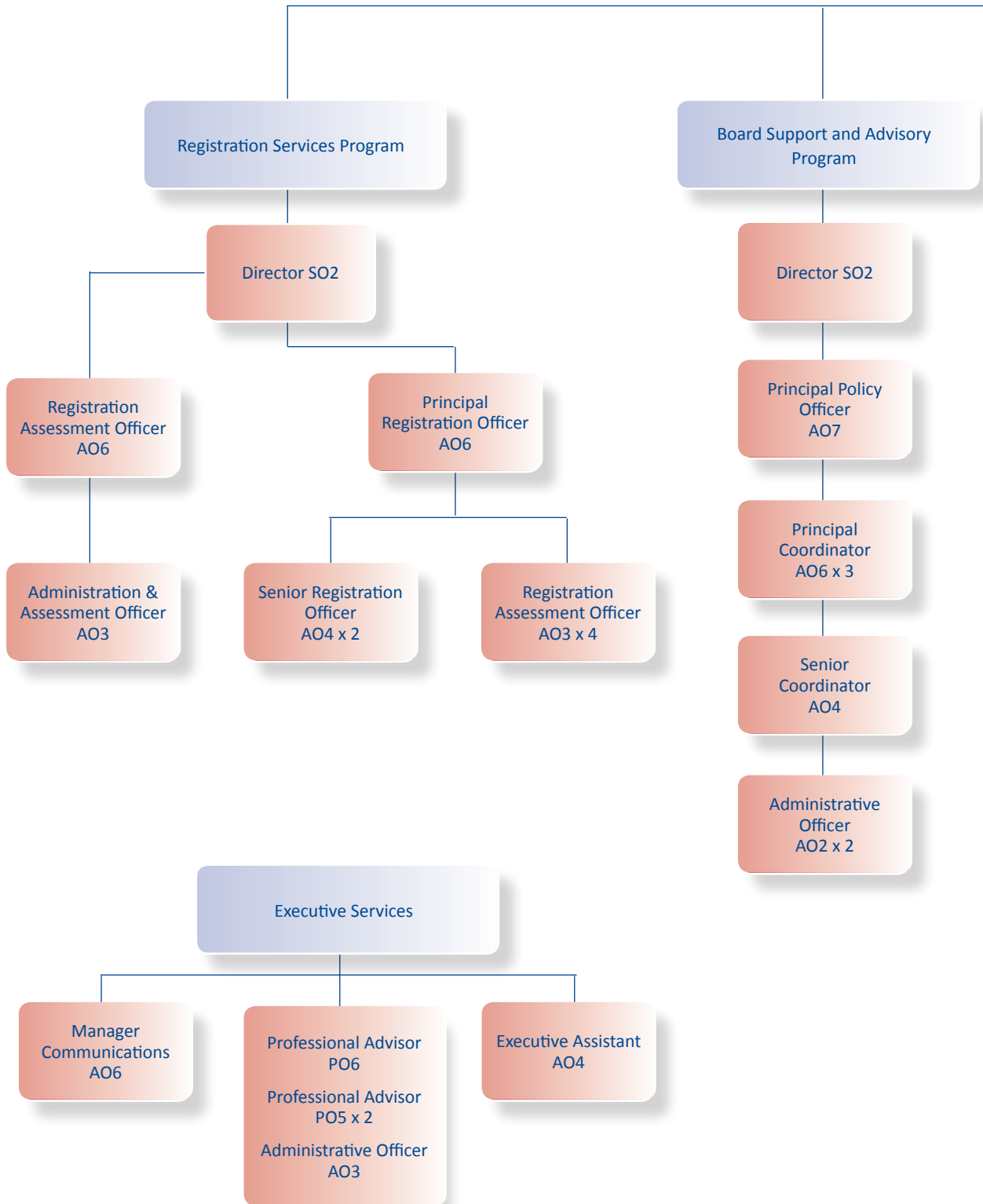
Under its Service Agreement with the Office, the Office provided all administrative support to the Board including information systems and record keeping. Consistent with the *Public Records Act 2002, Information Standard 40: Recordkeeping* and *Information Standard 31: Retention and Disposal of Public Records*, the Office has adopted the following policies:

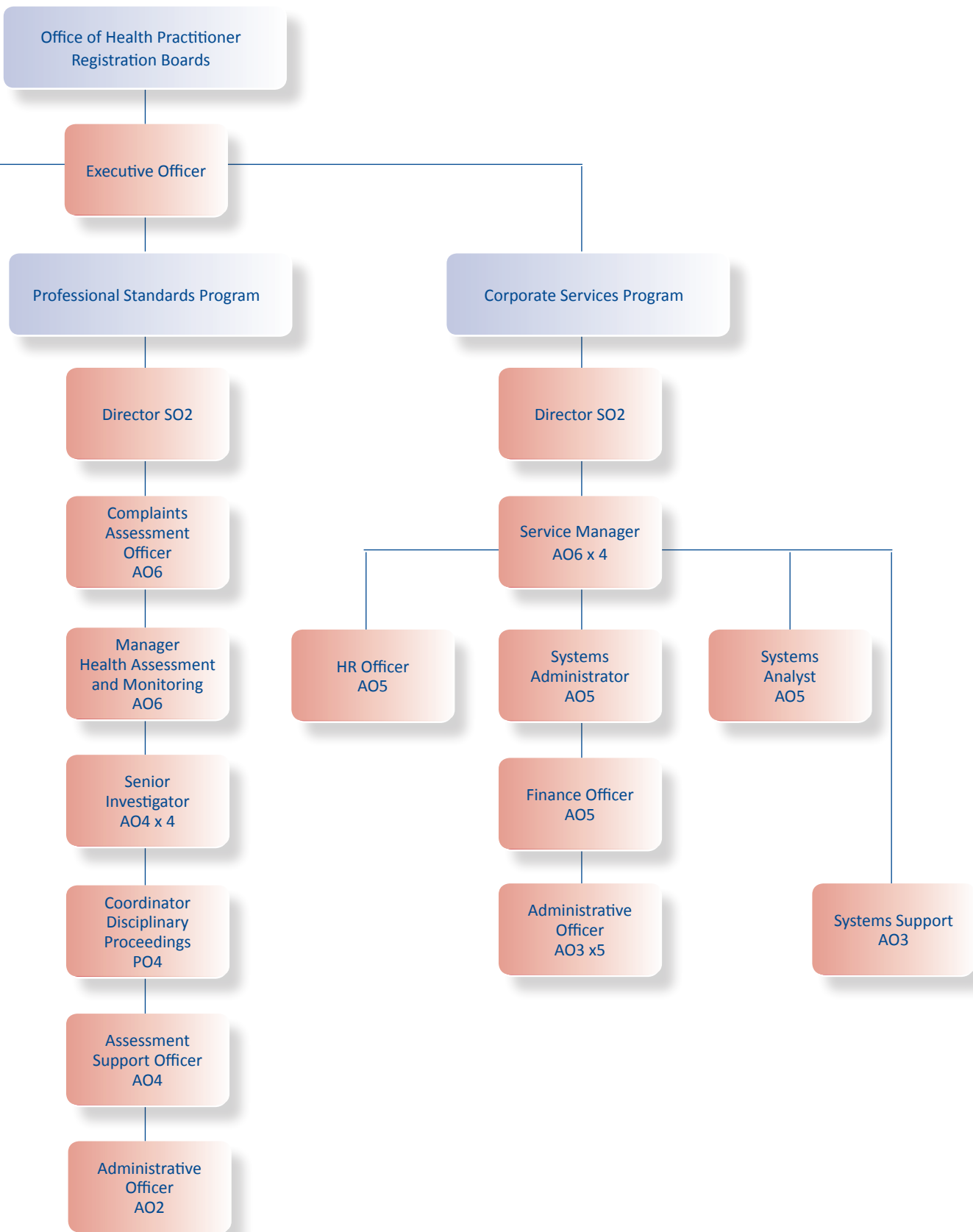
- *Vital Records Policy*, which provides a quick reference guide, consistent with the stages of information, for the management control of vital records within the Office, and provide definitions for vital, important and routine records. In addition, issues of corporate responsibility and “best practice” for the various stages of information management are also provided;
- *Records Management Policy*, which aims to:
  - > foster an organisational culture that recognises the strategic importance and the enduring value of records as critical assets of the organisation, essential to facilitate the provision of administrative, operational support and meet business, legislative and accountability requirements; and
  - > to develop, implement and maintain standardised recordkeeping practices that promote the sharing of knowledge and support evidence-based decision making to deliver high quality administrative services; and
  - > Managing Emails – Public Records Policy and Procedure, which advises all staff of the Office and Board members of their obligations in relation to managing emails that are public records.

In addition, the Office has implemented the TRIM electronic document and records management system to provide for the long-term retention of information. All staff have been trained in the operation of TRIM and trained in the Office’s *Data Entry Standards (TRIM) Policy*.



# Organisational chart









# Financial report for the year ended 30 June 2010

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THE DENTAL BOARD OF QUEENSLAND

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2010

	NOTE	2010 \$	2009 \$
<b>Revenue</b>			
Registration and other fees	2	596,759	1,084,836
Fines and legal cost recoveries		-	32,530
Grant income		-	123,592
Interest revenue		93,234	143,238
Other revenue		2,560	16,180
<b>Total Revenue</b>		<b>692,553</b>	<b>1,400,376</b>
<b>Expenses</b>			
Administration expenses	3	237,718	227,332
Service agreement expenditure	4	727,577	714,803
Grants - Australian Dental Council		103,335	-
Grants - Seminars and education		2,409	-
Grants - Other		624,841	153,301
AHPRA reserve funds transfer		328,631	-
Queensland Health - Surplus employee payment		137,136	-
Loss on transfer of net assets to AHPRA	17	1,425,220	-
<b>Total Expenses</b>		<b>3,586,867</b>	<b>1,095,436</b>
<b>Operating Result</b>		<b>(2,894,314)</b>	<b>304,940</b>
<b>Total Comprehensive Income</b>		<b>(2,894,314)</b>	<b>304,940</b>



The accompanying notes form part of these financial statements.

THE DENTAL BOARD OF QUEENSLAND

STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2010

	NOTE	2010 \$	2009 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	-	2,763,834
Trade and other receivables	6	-	40,376
Other current assets	7	-	102,354
<b>TOTAL CURRENT ASSETS</b>		-	<b>2,912,564</b>
<b>TOTAL ASSETS</b>		-	<b>2,912,564</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	-	18,250
<b>TOTAL CURRENT LIABILITIES</b>		-	<b>18,250</b>
<b>TOTAL LIABILITIES</b>		-	<b>18,250</b>
<b>NET ASSETS</b>		-	<b>2,894,314</b>
<b>EQUITY</b>			
Accumulated surplus / (deficit)		-	2,894,314
<b>TOTAL EQUITY</b>		-	<b>2,894,314</b>



The accompanying notes form part of these financial statements.



THE DENTAL BOARD OF QUEENSLAND

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2010

	2010	2009
	\$	\$
ACCUMULATED SURPLUS BALANCE AT BEGINNING OF THE YEAR	2,894,314	2,589,374
<i>Operating Result</i>	<u>(2,894,314)</u>	<u>304,940</u>
BALANCE AT END OF THE YEAR	<u>-</u>	<u>2,894,314</u>



The accompanying notes form part of these financial statements.



THE DENTAL BOARD OF QUEENSLAND

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2010

	NOTE	2010 \$	2009 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i>Receipts</i>			
Receipts from customers		623,902	1,279,360
Interest received		93,440	142,238
GST input tax credits from ATO		<u>146,512</u>	<u>95,132</u>
		<u>863,854</u>	<u>1,516,730</u>
<i>Payments</i>			
Supplies and services		<u>(2,209,691)</u>	<u>(1,318,638)</u>
		<u>(2,209,691)</u>	<u>(1,318,638)</u>
<b>NET CASH (USED IN) / PROVIDED BY OPERATING ACTIVITIES</b>	<b>11</b>	<u>(1,345,837)</u>	<u>198,092</u>
Net increase / (decrease) in cash held		(1,345,837)	198,092
Cash at the beginning of the year		<u>2,763,834</u>	<u>2,565,742</u>
Transfer of cash to new AHPRA	<b>17</b>	<u>(1,417,097)</u>	<u>-</u>
<b>CASH AT THE END OF THE YEAR</b>	<b>12</b>	<u><u>-</u></u>	<u><u>2,763,834</u></u>



The accompanying notes form part of these financial statements.



## THE DENTAL BOARD OF QUEENSLAND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

#### OBJECTIVES OF THE BOARD

The Dental Board of Queensland is constituted under Section 9 of the *Dental Practitioners Registration Act 2001* as a body corporate with perpetual succession. The Board is subject to the provisions of the *Health Practitioner Registration Boards (Administration) Act 1999*, the *Health Practitioners (Professional Standards) Act 1999*, the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*.

The principal objectives of the Board are to protect the public by ensuring health care is delivered by registered practitioners in a professional, safe and competent way, uphold standards of practice within the profession, and maintain public confidence in the profession.

On 26 March 2008 the Council of Australian Governments executed an Intergovernmental Agreement to establish a single national scheme encompassing the registration and accreditation functions for 10 health professions including dental (including the profession of a dentist, dental therapist, dental hygienist, dental prosthetist or oral health therapist), to commence 1 July 2010.

As a result of this agreement, legislation titled *Health Legislation (Health Practitioner Regulation National Law) Amendment Act 2010* was enacted and assented to by the Queensland Parliament on 21 April 2010. As per section 123 of this act the *Dental Practitioners Registration Act 2001* is repealed with effect from 1 July 2010.

The Australian Health Practitioners Regulation Agency (AHPRA) is the national Agency responsible for regulation of the health professions in Australia from 1 July 2010. The services, assets and liabilities of the Dental Board of Queensland were transitioned through AHPRA to the Dental Board of Australia, established under the *Health Practitioner Regulation National Law Act 2008*. To effect this transfer the Dental Board of Queensland and AHPRA entered into a Services, Assets and Liabilities Transfer (SALT) Agreement.

Consequently, this is the final financial report of the Dental Board of Queensland.

#### NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

##### (a) Basis of accounting

The financial report is a general purpose financial report that has been prepared in accordance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2009* and Australian Accounting Standards (including Australian Interpretations).

As stated above, the Dental Board of Queensland was abolished on 1 July 2010. Consequently it is no longer a going concern and the going concern basis of accounting is not applicable.

Under the arrangements for the discontinuing of the former Dental Board of Queensland, the net assets were transferred to the Dental Board of Australia on 30 June 2010 for nil consideration and no additional liabilities arose from discontinuance. The book value of the net assets transferred to the Dental Board of Australia of \$1,425,220 has been recognised as an expense in the Statement of Comprehensive Income. Detailed disclosures of the balances transferred to Dental Board of Australia are included in Note 17. As a consequence, the Board has no assets or liabilities to disclose in the Statement of Financial Position as at 30 June 2010.



## THE DENTAL BOARD OF QUEENSLAND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

#### NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### **(a) Basis of accounting (continued)**

The financial report has been prepared under the historical cost convention except where stated.

The accounting policies set out as follows, have been consistently applied to all years presented.

##### **(b) Revenue recognition**

###### Registration and other fees

Revenue from annual registration fees and other fees are recognised on receipt. Application fees and registration fees are levied in accordance with the *Dental Practitioners Registration Regulation 2001*. Under this legislation, the registration period finishes at 30 June each year. Registrants who do not renew their registration are removed from the Board's register.

Under this legislation, after 1 July 2010 the general registration period begins on 2 July 2010 and ends on 30 November 2010.

###### Interest revenue

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the financial asset.

###### Grant revenue

Grants that are non-reciprocal in nature are recognised as revenue in the year in which the Board obtains control over them.

##### **(c) Employee benefits**

Employee benefits are recognised in the Office of Health Practitioner Registration Boards (OHPRB) financial statements. The Board receives all administrative and operational support from the OHPRB and pays for this support on a bi-annual basis.

##### **(d) Accommodation**

The Board was located in premises rented by the OHPRB from the Department of Public Works. Accommodation costs are paid by the OHPRB and reimbursed by the Board through a service agreement.

##### **(e) Cash and cash equivalents**

For financial reporting purposes, cash includes all cash at bank, on hand and deposits at call with financial institutions.

##### **(f) Trade and other receivables**

Trade and other receivables are recognised at the amounts due at the time of service delivery. The terms of trade are 60 days from the date of invoice. Collectability of debtors is reviewed on an ongoing basis. A provision for impairment is raised where doubt as to collection exists. Debts which are known to be uncollectable are written off.



## THE DENTAL BOARD OF QUEENSLAND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

#### NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### **(g) Trade and other payables**

Trade and other payables are recognised as liabilities for goods and services provided to the Board prior to the end of the financial year and which are unpaid. The amounts are non-interest bearing, unsecured and are normally paid within 30 days of recognition.

##### **(h) Taxation**

The activities of the Board are exempt from Commonwealth taxation except for Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). GST credits receivable from and GST payable to the Australian Taxation Office are recognised.

##### **(i) Insurance**

The Board has a Directors and Officers liability insurance for the Board Members.

##### **(j) Goods and services tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. 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 in the Statement of Financial Position are shown inclusive of GST.

##### **(k) Roundings and comparatives**

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest dollar. Where required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

##### **(l) Judgements**

The Board has made no estimates, assumptions or judgements which may cause material adjustments to the carrying amounts of assets and liabilities transferred to the new Board.

##### **(m) Issuance of financial statements**

The financial statements are authorised for issue by the former Chairperson and the former Executive Officer at the date of signing the Certificate of the former Dental Board of Queensland.

##### **(n) Financial instruments**

The Board does not enter into transactions for speculative purposes, nor for hedging. Apart from cash and cash equivalents, the Board holds no financial assets classified at fair value through profit or loss. All other disclosures relating to the measurement and financial risk management of financial instruments held by the Board are included in Note 16.





THE DENTAL BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010

	2010	2009
	\$	\$
<b>NOTE 2 REGISTRATION &amp; OTHER FEES</b>		
Annual registration fees	500,020	1,016,201
Application fees	49,994	48,498
Restoration fees	<u>46,145</u>	<u>18,137</u>
	<u>596,159</u>	<u>1,084,836</u>
<b>NOTE 3 ADMINISTRATION EXPENSES</b>		
General operating expenses	70,169	61,355
Board members remuneration & expenses	78,203	84,586
Conference expenses - Board	648	2,262
Conference expenses - Staff	991	3,175
Function costs	126	854
Health assessment expenses	11,018	13,227
Investigation expenses	12,977	6,839
Legal expenses	<u>63,586</u>	<u>55,034</u>
	<u>237,718</u>	<u>227,332</u>
<b>NOTE 4 SERVICE AGREEMENT EXPENDITURE</b>		
Service agreement - Salaries	560,669	529,167
Service agreement - Non-salaries	<u>166,908</u>	<u>185,636</u>
	<u>727,577</u>	<u>714,803</u>
<b>NOTE 5 CASH AND CASH EQUIVALENTS</b>		
Cash at bank	-	43,911
At call deposits	<u>-</u>	<u>2,719,923</u>
	<u>-</u>	<u>2,763,834</u>
<b>NOTE 6 TRADE AND OTHER RECEIVABLES</b>		
Accrued interest	-	200
Other debtors	-	1,001
GST receivable	-	24,349
Receivable from OHPRB	<u>-</u>	<u>20,820</u>
	<u>-</u>	<u>46,370</u>



THE DENTAL BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010

	2010 \$	2009 \$
<b><u>NOTE 7 OTHER CURRENT ASSETS</u></b>		
Prepayments	-	102,354
<b><u>NOTE 8 TRADE AND OTHER PAYABLES</u></b>		
Payable to OHPRB	-	11,713
Trade creditors	-	6,537
	-	18,250

**NOTE 9 KEY MANAGEMENT PERSONNEL COMPENSATION**

Names of Board Members who have held office during the financial year are:

Jennifer Bishop	Myra Pincott
Robert McCray	Gloria Silcock
Ralph Neller	Stuart Unwin
Bruce Newman	Susan Upham
Fay Margaret O'Donnell	Laurence Walsh
Saso Ivanovski	

**Remuneration of key management personnel for year ended 30 June 2010:**

Key management personnel comprise the members of the Board whom have authority and responsibility for planning, directing and controlling the activities of the Board. The remuneration paid to the Board Members are in the nature of short-term employee benefits and consist of meeting fees which are set by Governor in Council. In addition, Board Members may be reimbursed travel and accommodation costs incurred in the course of their duties as members of the Board.

Total short-term employee benefits paid to all Board Members during the year was \$62,034 (2009: \$67,185). No other benefits were paid to or accrued by Board Members.

**Transactions with Board Members as Registrants**

The Board Members who are Registrants, paid registration fees to the Board which are within normal Registrants' relationships on terms and conditions no more favourable than those which it is reasonable to expect would have been adopted if dealing with the Board Member at arm's length in the same circumstances.

**NOTE 10 COMMITMENTS**

The Board had no commitments at 30 June 2010.



THE DENTAL BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010

<u>NOTE 11 CASH FLOW INFORMATION</u>	2010 \$	2009 \$
Reconciliation of Operating Result (used in) / provided by operating activities:		
Operating Result	(2,894,314)	304,940
Adjustments for non-cash items:		
Transfer of net assets to new Board	1,425,220	-
Change in assets and liabilities*		
(Increase) / Decrease in receivables	14,851	7,337
(Increase) / Decrease in prepayments	102,354	(100,364)
Increase / (Decrease) in payables	<u>6,052</u>	<u>(13,821)</u>
<b>Net cash (used in) / provided by operating activities</b>	<b><u>(1,345,837)</u></b>	<b><u>198,092</u></b>

\*Changes in assets and liabilities per Note 17 Transfer of Net Assets to the Dental Board of Australia.

NOTE 12 RECONCILIATION OF CASH AND CASH EQUIVALENTS

For the purpose of the Statement of Cash Flows, the Board considers cash to include cash on hand and at bank, and liquid investments. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

Cash at bank	-	43,911
At call deposits	<u>-</u>	<u>2,719,923</u>
	<u>-</u>	<u>2,763,834</u>

NOTE 13 RELATED PARTY TRANSACTIONS

The Office of the Health Practitioner Board (OHPRB), an independent statutory body was established to provide administrative and operational support to the Board. A service agreement has been signed between the two entities. During the year the Board paid \$727,577 (2009: \$714,803) to OHPRB towards cost of services rendered under this agreement.

NOTE 14 CORPORATE INFORMATION

Principal Place of Business and Registered Office:  
Level 8, Forestry House, 160 Mary Street, BRISBANE QLD 4000

No of Employees: 2010: Nil (2009: Nil).

NOTE 15 AUDITOR'S REMUNERATION

The auditor's remuneration is not directly paid by the Board. Remuneration is paid through a service level agreement with OHPRB (the service provider). For details of auditor's remuneration for the year ended 30 June 2010 refer to OHPRB's Financial Statements.



THE DENTAL BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010

**NOTE 16 FINANCIAL INSTRUMENTS**

The main risks arising from the Board's financial instruments are interest rate risk, credit risk and liquidity risk. The Board uses different methods to measure different types of risk to which it is exposed. These methods include sensitivity analysis in the case of interest rate risks and ageing analysis for credit risk. The Board reviews and approves policies for managing each of these risks to maintain a consistent level of quality across the Board which includes the minimisation of risk. The policies for managing each of the Board's risks are summarised below and remain unchanged from the prior year.

The Board holds the following financial instruments:

	2010	2009
	\$	\$
<b>Financial assets</b>		
Cash and cash equivalents	-	2,763,834
Trade and other receivables	-	46,376
	<u>-</u>	<u>2,810,210</u>
<b>Financial liabilities</b>		
Trade and other payables	-	18,250
	<u>-</u>	<u>18,250</u>

**Credit risk**

Credit risk is the risk of financial loss to the Board if a member or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Board's receivables from members.

The maximum exposure to credit risk at the reporting date is the carrying amount of the financial assets as summarised above.

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Credit evaluations are performed on all members requiring credit over a certain amount. The Board does not require collateral in respect of financial assets. Investments are allowed only in liquid securities and only with counterparties that have a credit rating equal to or better than an approved rating. There are no significant concentrations of credit risk within the Board.

The ageing of the Board's trade receivables at the reporting date was:

	2010	2009
	\$	\$
	Gross	Gross
Not past due (current)	-	46,376
Past due (30 day ageing)	-	-
Past due (31 - 60 day ageing)	-	-
Past due (60+ day ageing)	-	-
	<u>-</u>	<u>46,376</u>

Based on historic default rates, the Board believes that no impairment allowance is necessary in respect of receivables not past due or past due by up to 60 days. For those receivables outstanding more than 60 days each debtor has been individually analysed and a provision for impairment established accordingly as necessary.



THE DENTAL BOARD OF QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2010

**NOTE 16 FINANCIAL INSTRUMENTS (CONTINUED)**

**Liquidity risk**

Liquidity risk is the risk that the Board will not be able to meet its financial obligations as they fall due. Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities. The Board aims to maintain flexibility in funding by keeping sufficient committed credit lines available to meet the requirements.

The following are the contractual maturities of financial liabilities, including estimated interest payments and excluding the impact of netting agreements:

30 June 2010

Note	2010 Payable in			Total \$
	<1 year \$	1-5 years \$	>5 years \$	
<b>Non-derivative financial liabilities</b>				
Trade and other payables	-	-	-	-

30 June 2009

Note	2009 Payable in			Total \$
	<1 year \$	1-5 years \$	>5 years \$	
<b>Non-derivative financial liabilities</b>				
Trade and other payables	8	18,250	-	18,250

**Market risk**

(a) Foreign exchange risk

Foreign exchange risk arises when future commercial transactions and recognised assets and liabilities are denominated in a currency that is not the entity's functional currency. The Board is not exposed to foreign exchange risk.

(b) Interest rate risk

The Board manages its exposure to interest rate fluctuation by continuously monitoring its debt and interest cover ratio to ensure any significant movement would not have a material impact on the performance of the Board. The Board does not engage in any significant transactions which are of a speculative nature.

At the reporting date the interest rate profile of the Board's interest-bearing financial instruments was:

	30 June 2010		30 June 2009	
	Effective interest rate	Balance \$	Effective interest rate	Balance \$
<b>Variable rate instruments</b>				
Cash assets	1.73%	-	3.44%	2,763,834

**Interest rate sensitivity**

The Board has quantified the impact of a +/-50 basis points change in interest rates on the 30 June 2010 and 30 June 2009 cash balances and determined that there would be no material impact on the surplus for those years.

**Fair values**

The carrying values of financial assets and liabilities are assumed to approximate their fair values due to their relatively short-term nature.



## THE DENTAL BOARD OF QUEENSLAND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2010

#### NOTE 17 TRANSFER OF NET ASSETS TO THE DENTAL BOARD OF AUSTRALIA

As referred to in Note 1(a) the Dental Board of Queensland was abolished and net assets were transferred to the Dental Board of Australia on 30 June 2010, through the Australian Health Practitioners Regulation Agency (AHPRA), for nil consideration as at that date. Prior to making any accounting adjustments relating to the transfer, the book values of the assets and liabilities transferred were recorded in the Dental Board of Queensland as follows:

<b>STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2010</b>	<b>2010 \$</b>	<b>2009 \$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	1,417,997	2,763,834
Trade and other receivables	31,525	46,376
Other current assets	-	102,354
<b>TOTAL CURRENT ASSETS</b>	<b>1,449,522</b>	<b>2,912,564</b>
<b>TOTAL ASSETS</b>	<b>1,449,522</b>	<b>2,912,564</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	24,302	18,250
<b>TOTAL CURRENT LIABILITIES</b>	<b>24,302</b>	<b>18,250</b>
<b>TOTAL LIABILITIES</b>	<b>24,302</b>	<b>18,250</b>
<b>NET ASSETS</b>	<b>1,425,220</b>	<b>2,894,314</b>
<b>EQUITY</b>		
Accumulated surplus / (deficit)	1,425,220	2,894,314
<b>TOTAL EQUITY</b>	<b>1,425,220</b>	<b>2,894,314</b>



## THE DENTAL BOARD OF QUEENSLAND

### CERTIFICATE OF THE FORMER DENTAL BOARD OF QUEENSLAND

This final general purpose financial report has been prepared pursuant to section 62(1)(a) of the *Financial Accountability Act 2009* (the Act), relevant sections of the *Financial and Performance Management Standard 2009* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the final financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the abolished Dental Board of Queensland for the final financial year ended 30 June 2010, and of the financial position of the Board at the end of that year.



Michael Demy-Geroe  
Former Executive Officer  
Date: 6/10/10



Ralph Neller  
Former Chairperson  
Date: 13/09/10



## INDEPENDENT AUDITOR'S REPORT

To the Minister of the former Dental Board of Queensland

### Report on the Final Financial Report

I have audited the accompanying final financial report of the former Dental Board of Queensland which comprises the statement of financial position as at 30 June 2010, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the final period ended on that date, a summary of significant accounting policies, other explanatory notes and certificates given by the former Chairperson and former Executive Officer.

#### *The Former Board's Responsibility for the Final Financial Report*

The former Board is responsible for the preparation and fair presentation of the final financial report in accordance with prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the final financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on the final financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. These auditing standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance whether the final financial report is free from material misstatement.

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

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



### *Independence*

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can only be removed by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

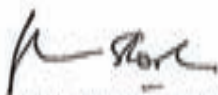
### *Auditor's Opinion*

In accordance with s.40 of the *Auditor-General Act 2009* –

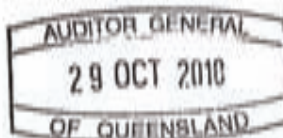
- (a) I have received all the information and explanations which I have required; and
- (b) In my opinion –
  - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
  - (ii) the final financial report has been drawn up so as to present a true and fair view, in accordance with the prescribed accounting standards of the transactions of the former Dental Board of Queensland for the final period 1 July 2009 to 30 June 2010 and of the financial position as at the end of that final period.

### *Emphasis of Matter – Abolishment of Dental Board of Queensland*

Without qualification to the opinion expressed above, attention is drawn to the disclosures under Objectives of the Board and Note 1(a) in the final financial report which identifies that pursuant to s.123 of the *Health Legislation (Health Practitioner Regulation National Law) Amendment Act 2010*, the former Dental Board of Queensland was abolished with effect on 1 July 2010 following the transfer of its functions to the new Dental Board of Australia on 1 July 2010. In accordance with the Services, Assets and Liabilities Transfer Agreement signed by the former Board and the Australian Health Practitioners Regulation Agency, the net assets were transferred to the new Board for nil consideration. Consequently, the final financial report records all assets and liabilities balances at nil to represent their value to the former Board. Accordingly, the final financial report has not been prepared on a going concern basis.



G G POOLE FCPA  
Auditor-General of Queensland



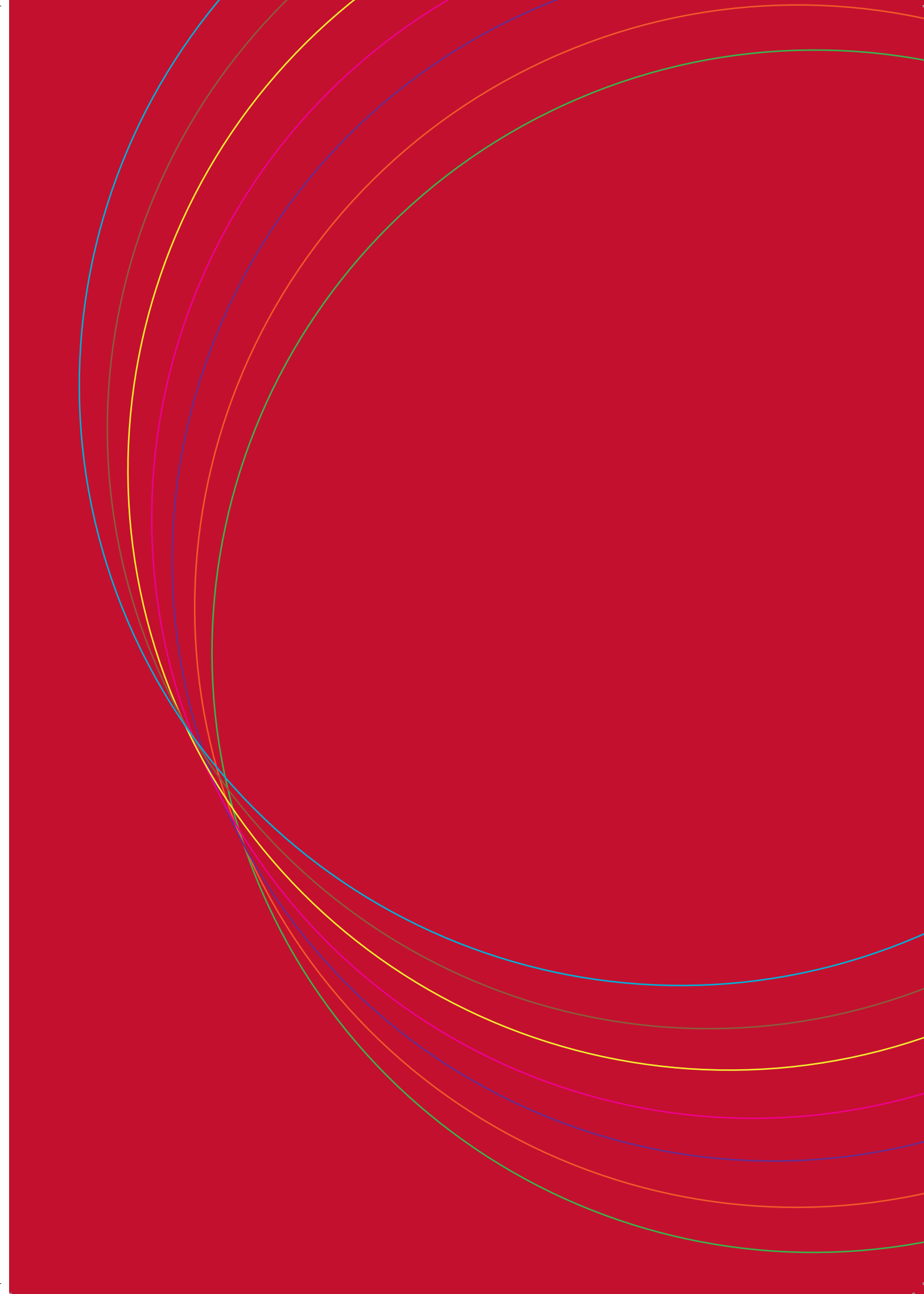
Queensland Audit Office  
Brisbane



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## Notes







Dental Board  
of Queensland