

NEW SOUTH WALES DENTAL TECHNICIANS REGISTRATION BOARD

**ANNUAL REPORT FOR THE YEAR ENDED
30 JUNE 2006**



DENTAL TECHNICIANS REGISTRATION BOARD

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5 October 2006

The Hon John Hatzistergos MLC
Minister for Health
Level 31, Governor Macquarie Tower
1 Farrer Place
SYDNEY NSW 2000

Dear Mr Hatzistergos

Pursuant to the provisions of the Annual Reports Act 1984, I have pleasure in submitting this Annual Report of the New South Wales Dental Technicians Registration Board for the year ended 30 June 2006 for presentation to Parliament.

The current Act does not make provision for a Code of Conduct. Nonetheless, the Board drafted a set of principles to guide and inform dental prosthetists about their responsibilities towards record keeping and the standards against which their professional and ethical performance will be measured and sought feedback late in the year from professional associations and interstate registration boards. Publication of the documents will occur at the end of the consultative period.

The Board welcomed news of your approval to open the Act for review and looks forward to participating in that process.

The term of the Board will expire on 2 September 2006. I would therefore like to record my appreciation to my fellow Board members and to the Board Secretary and Assistant Secretary for their dedication and support throughout the past twelve months. I would also like to acknowledge the valuable service that retiring member Ken Iles gave to the Board over the past eleven and a half years.

Yours faithfully

Meredith Kay
Chairperson

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1. CHARTER

The Dental Technicians Registration Board is established under the provisions of the Dental Technicians Registration Act 1975 to exercise the powers, authorities, duties and functions necessary for carrying the provisions of the Act into effect.

Dental technicians are involved in all aspects of the construction of removable and fixed appliances to restore function to the human mouth. There have been a number of technological advances in this area however, it is still a craft oriented profession as all such appliances are made largely by hand to a clinician's prescription. Training for the profession is a nationally approved Diploma of Dental Technology code 3051. This is delivered two to three days a week over two years. The students are required to be employed in an approved dental laboratory when not attending TAFE and they must accrue 3500 hours of paid employment and pass the Diploma in order to gain registration in NSW. Students who completed all previous courses or dental technicians who trained overseas are required to pass the practical examination conducted by the Dental Technicians Registration Board.

Dental prosthetists are dental technicians who have undertaken a further two years part time study in the Advanced Diploma of Dental Prosthetics. Minimum entry level is registration as a dental technician in NSW and completion of a Diploma in Dental Technology or an upgrade to the Diploma as stated in the National Health Training Package. Dental prosthetists are qualified to deal directly with the public for the construction of removable prosthetic appliances.

2. AIMS AND OBJECTIVES

- o To maintain a register of qualified dental technicians and an index of qualified dental prosthetists entitled to practise in New South Wales;
- o To arrange examinations and determine the standards to be achieved in those examinations for eligibility to practise as dental technicians or dental prosthetists;
- o To promote the establishment of courses of training for persons wishing to become dental technicians or dental prosthetists in New South Wales;
- o To inquire into the competence of registered dental technicians and dental prosthetists to practise, and suspend or cancel registration or practising certificates, where appropriate.

3. ACCESS

Address:	<i>Street</i> Level 6 477 Pitt Street SYDNEY NSW 2000	<i>Postal</i> PO Box K599 Haymarket NSW 1238
Telephone:	(02) 9219 0233	E-mail: dtech@hprb.health.nsw.gov.au
Facsimile:	(02) 9211 9318	Internet: www.dtechreg.health.nsw.gov.au
Hours:	8.30 a.m. - 5.00 p.m., Monday to Friday. (<i>Cashier services cease at 4.30 p.m.</i>)	

4. BOARD MANAGEMENT AND STRUCTURE

4.1 MEMBERSHIP

Membership of the Board is prescribed under section 6 of the Act and comprises nine members, as follows.

- One person, not being a registered dentist or a registered dental technician, nominated by the Minister for Health and appointed by the Governor as Chairperson.

Ms Meredith Kay Cert DTherapy, Cert HR, GradDip Hlth Sc Ed

- One dentist nominated by the Dental Board.

Associate Prof. Sybille Katherine Lechner BDS Sydney 1956 MDS Sydney 1961
FRACDS, FPFA

- One dentist nominated by the Board of the Sydney Dental Hospital.

Dr Alicja Smiech BDS (Hons) Poland 1984 FFDF

- One dental technician nominated by the Dental Technicians Association of New South Wales.

Mr. Reginald Francis Scott OAM

- One dental technician nominated by the Australian Commercial Dental Laboratories Association of New South Wales.

Mr. Derek William Tracey JP Craftsman's Certificate DT 1981

- Two dental technicians nominated by the Minister for Health.

Mr. Robert Ashley Boshier AdvDipDP(Syd)

Mr. Graham James Key AdvDipDP(Syd) DipTech(Syd) DipTeach(Tech)

- One solicitor nominated by the Minister for Health.

Mr. Michael Miceli LL.M

- One dental technician nominated by the Health Services Union

Mr. Kenneth Alfred Iles RFD MIMFT

The Board was appointed on 3 September 2003 for a term of three years.

4.1.1 ATTENDANCE AT MEETINGS

The Board met on 11 occasions, usually on the fourth Thursday of each month.

Ms Kay	attended	11 meetings
Mr. Boshier	attended	10 meetings
Dr. Alicja Smiech	attended	6 meetings
Prof. Lechner	attended	9 meetings
Mr. Scott	attended	7 meetings
Mr. Tracey	attended	8 meetings
Mr. Key	attended	9 meetings
Mr. Miceli	attended	8 meetings
Mr. Iles	attended	11 meetings

4.1.2 COMMITTEES OF THE BOARDComplaints Screening Committee

Mr. Scott
Mr. Key
Mr. Iles

Qualifications Committee

Mr. Key
Mr. Scott
Prof. Lechner

4.1.3 FEES

Remuneration of part-time members of Boards and Committees, is as follows:

	Current fee
Chairperson	\$2266.00 p.a.
Members	\$1700.00 p.a.

5. REVIEW OF OPERATIONS

5.1 APPEALS AGAINST DECISIONS OF THE BOARD

No appeals were lodged with the District Court against any decisions of the Board.

5.2 COMPLAINTS AND DISCIPLINARY MATTERS

The Health Care Complaints Act 1993 requires the Board and the Health Care Complaints Commission (HCCC) to advise each other of complaints received and to consult concerning the resolution of complaints. A complaint made to the Board is deemed to be also made to the HCCC, and vice-versa.

To assist in the administrative arrangements to implement the requirements of the Act, the Board had established a Complaints Screening Committee to consider complaints and consult with the Commission. The Board delegated to the Committee the authority to make decisions relating to complaints on its behalf. Complaints concerning the provision of services by dental technicians and dental prosthetists were considered by the Committee, and complaints concerning alleged breaches of the Dental Technicians Registration Act and Regulations were considered by the Board.

5.2.1 COMPLAINTS SCREENING COMMITTEE

The Committee comprised three members of the Board, Messrs. Scott, Key and Iles. An officer of the HCCC attended the meetings for the purpose of consultation.

The Committee met on 10 occasions and considered 23 new complaints, in addition to 10 matters that had been carried over from the previous period. The nature of the complaints and the outcome of investigations were as follows:

Dissatisfaction with Dental Appliance/Or Commercial dispute:		25 cases
Unable to resolve	5	
Assisted resolution:	11	
Referral to other body:	5	
Direct Resolution:	0	
Ongoing:	2	
Unsubstantiated:	2	
Unsatisfactory Professional Conduct:		8 cases
Ongoing:	1	
Unsubstantiated:	3	
Referral to other body:	3	
To Board of Inquiry:	1	

5.2.2 BOARD OF INQUIRY

The Board conducted an Inquiry under Section 20 of the Dental Technicians Registration Act into a complaint that a registrant who was alleged to have committed fraud at his place of employment, was not of good character. The decision of the Board was not delivered prior to the end of the reporting period.

5.3 EXAMINATION FOR REGISTRATION

5.3.1 EXAMINATION RESULTS

The Board conducted two examinations at Sydney Dental Hospital in July 2005 and February 2006 with a total of 9 candidates participating. Two of the candidates, one from Poland and the other from South Africa, were successful.

5.3.2 EXAMINERS

Mr. Emmanuel Belivanis was appointed to the position of Chief Examiner in June 2005. The other examiners who served during the year were Messrs. John Georges and Bill Lawton and Mesdames Helen Fragakis and Jennifer Smith. The Board has adopted a practice of appointing different examiners to each examination.

5.3.3 EXAMINATION POLICY

The Board has maintained its policy regarding applicants for registration who trained overseas in a language other than English. Effective from mid 2004, such applicants have been required to demonstrate their competence in the English language by achieving a minimum pass mark of 6 in each of IELTS' four academic language skills before being eligible to sit the Board's examination.

5.3.4 APPROVALS TO PRACTISE UNDER SECTION 13(2)(f) OF THE ACT

The Board granted approval to two applicants for registration to practise under supervision pursuant to section 13(2)(f) of the Act (i.e. in circumstances where they had undertaken their training overseas, but had failed the Board's examination).

5.4 REGISTRATION

The Board maintained the Register of dental technicians and Index of dental prosthetists as required under the provisions of sections 14 and 18A of the Act.

5.4.1 STATISTICS

Dental technicians registered as at 30 June 2006	756
Dental prosthetists registered as at 30 June 2006	439

New DT registrations	75
----------------------	----

Section 15(1)(a)	<i>Recognised quals</i>	20
Section 15(1)(c)	<i>Examination</i>	2
Mutual Recognition Act		53

New DP registrations	26
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Section 18B(1)(a)	<i>Recognised quals</i>	10
Mutual Recognition Act		16

Re-registrations	23
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DT re-registrations	17
DP re-registrations	6

Deletions	70
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DT deletions	53
DP deletions	17

5.4.2 STANDARD TIMES FOR PROVISION OF SERVICES

The Board provided an efficient response to applicants for registration, and in doing so complied with relevant sections of the Act by processing applications within 30 days.

5.5 UNFINANCIAL PRACTITIONERS

The Board informed Dental Technicians and Dental Prosthetists whose names had been removed from the Register for non-payment of their annual practising fee, that should they intend to practise in New South Wales they will need to apply for re-registration as a dental technician and, where appropriate, for a practising certificate as a dental prosthetist.

5.6 Fees

The fees charged for the Board's services were unchanged as follows.

	<u>Dental Technician</u>	<u>Dental Prosthetist</u>
	\$	\$
Registration Fee	120	240
Re-registration Fee	120	240
Annual Roll Fee	80	160
Inspection of the Register	10	
Inspection of the Index		10

5.7 FREEDOM OF INFORMATION

There were no applications under the Freedom of Information Act for information held by the Board.

5.8 COUNCIL OF REGULATING AUTHORITIES (CORA)

The Council of Regulating Authorities (CORA) for Dental Technicians and Dental Prosthetists consists of delegates from all regulating bodies, educational institutions and professional associations in Australia and New Zealand. The Board contributes to the operating costs of CORA by remitting a capitation fee of \$15.00 per dental prosthetist. Throughout the year, the Board contributed to CORA's development of an examination process that will be employed in all Trans-Tasman jurisdictions to assess the skills of overseas trained applicants for registration. CORA's annual conference is due to be held in Queensland in August/September 2006.

5.9 INSPECTIONS

5.9.1 RANDOM INSPECTIONS

Inspectors appointed by the Board undertook random inspections, and made assessments in respect of practitioners and their compliance with the provisions of the Dental Technicians Registration Act 1975. Random inspections have become a regular feature of the Board's compliance strategy.

All practitioners are expected to operate in accordance with the provisions of the Act. A particular focus was placed on ensuring that practitioners were compliant with infection control guidelines, as set out in the Dental Technicians Registration Regulation 2003.

5.10 LEGISLATIVE CHANGE

In May 2005, the Minister announced that there will be a complete review of the Act. The Board has been pressing for such a review for a considerable period of time and sees this as an opportunity to strengthen some of the disciplinary provisions. The Board also recognises that the review may result in the de-registration of dental technicians in this state.

5.11 GUIDELINES

Throughout the year, the Board continued to compile a range of general principles to guide and inform registrants about their professional and ethical responsibilities in the delivery of services within their scope of practice. The guidelines will also serve disciplinary committees and the Dental Technicians Registration Board in their consideration of whether an act or omission constitutes a matter requiring sanction. Feedback from stakeholders has been positive and the Board intends publishing the Guidelines in the coming months.

5.12 TAKING OF IMPRESSIONS FOR IMPLANTS

The Board reaffirmed its policy that a dental prosthetist, with appropriate training and/or experience, may be involved in the planning and construction of implant retained over-dentures in co-operation with a dentist and may deal directly with the public to take impressions and construct such dentures, once healing of implant/abutment sites is complete.

5.13 INFECTION CONTROL STANDARDS

The Board distributed copies of the ACDLA/ACT WorkCover/ADPA Occupational Health and Safety guidelines for Dental Technicians and Dental Prosthetists to all new registrants.

5.14 PUBLICATIONS

Existing publications available from the Board:

- Registration of dental technicians in NSW
- Joining Instructions (relating to the Board's examination for registration)
- Memoranda to Dental Technicians and Dental Prosthetists
- Newsletters
- ACDLA/ACT WorkCover/ADPA Occupational Health and Safety guidelines for Dental Technicians and Dental Prosthetists

5.15 OVERSEAS TRAVEL

Throughout the year, none of the Board members undertook overseas travel on the Board's behalf.

5.16 CONSULTANCIES

Throughout the year, no consultants were engaged by the Board.

6. ADMINISTRATION

6.1 MANAGEMENT AND STRUCTURE

The Health Administration Corporation manages the accounts and employs the staff required to administer the Health Professionals Registration Boards (HPRB) created by the following legislation:

Chiropractors Act 2001

Dental Technicians Registration Act 1975

Nurses and Midwives Act 1991

Optical Dispensers Act 1963

Optometrists Act 2002

Osteopaths Act 2001

Physiotherapists Act 2001

Podiatrists Act 2003

Psychologists Act 2001

Under the provisions of their respective Acts, the Boards are established as the statutory bodies to deal with professional issues in New South Wales. The principal functions of the Boards include the determination of professional standards, qualifications and experience required for registration and the maintenance of professional and ethical standards through the administration of disciplinary provisions.

The Boards are self-funding with salaries and associated on-costs paid by the Health Administration Corporation. From 17 March 2006, the staff of the HPRB were transferred to the Government Service and are listed in Chapter 1A of the Public Sector Management Act 2002.

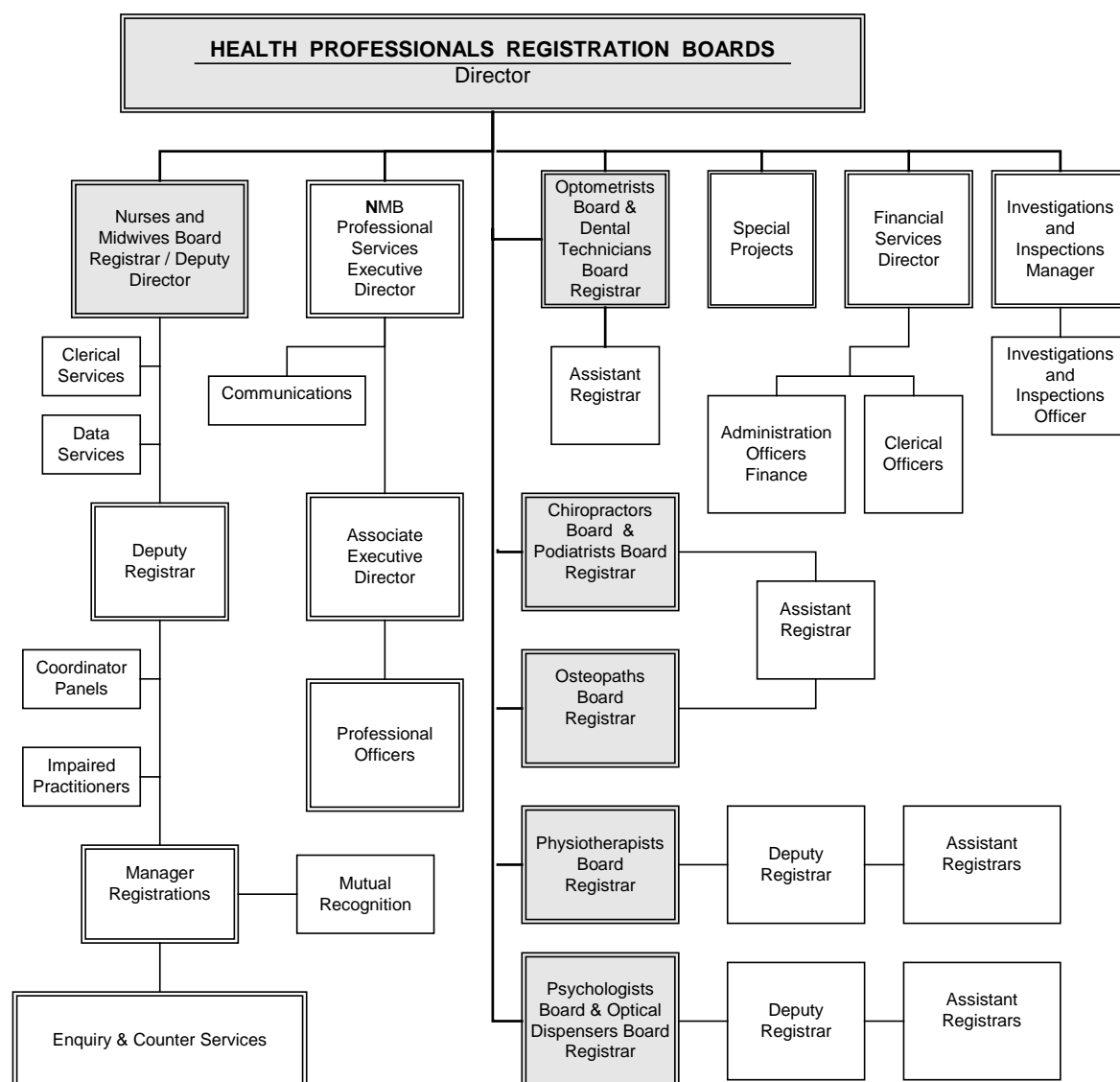
In accordance with legislation, the Health Administration Corporation paid the Boards' accounts from fees received and transmitted to the Corporation. Future expenditure for disciplinary costs, litigation and, where required, the election of Board members, has been taken into account within the Boards' accumulated funds.

The total administrative expenditure for all of the Boards during 2005/2006 was \$8,675,704. In the previous year 2004/2005 the total cost was \$7,443,721.

Staff of the Health Professionals Registration Boards filled the equivalent of 57 full-time positions. For the previous 2 years, staff establishment levels were equivalent to 55 and 53 full-time positions respectively.

As employees of the Corporation, HPRB staff operate within and benefit from the personnel policies of the Department of Health, including occupational practices. The Boards are managed for the Corporation by Mr J Tzannes, Director, and Mr R Dwyer, Deputy Director.

6.2 HEALTH PROFESSIONALS REGISTRATION BOARDS ORGANISATION CHART



Secretary
Michael Jaques

Assistant Secretary
Christine Gursen

6.3 NSW HEALTH DEPARTMENT CODE OF CONDUCT

Employees of the Boards comply with the Department of Health Code of Conduct, which provides direction in relation to standards of conduct and prevention of corruption, maladministration and waste. The Code, which was reviewed and re-issued in October 2005, is accessible to all HPRB employees via the Department of Health website (www.health.nsw.gov.au).

6.3.1 STAFF TRAINING

In keeping with the principles relating to professional standards that are set out in the Code of Conduct, the HPRB provided staff with the opportunity to enhance their skills, knowledge and competence through training courses. During the year, a total of 31 employees attended training at 28 different courses. In summary, approximately 62% of HPRB staff received additional training at a cost of approximately \$284 per staff member.

6.4 ETHNIC AFFAIRS PRIORITIES STATEMENT

The nine boards administered by the Health Professionals Registration Boards (HPRB), on behalf of the Health Administration Corporation, implement the principles of multiculturalism through two key ethnic affairs strategies and a number of initiatives. Under the provisions of the legislation that established the Boards, the primary responsibility of the boards is protection of the safety of the NSW public by granting registration to appropriately experienced and qualified persons of good standing. Thus, the key strategies for the Boards are:

1. To promote the recognition and registration of overseas trained health professionals as provided for in the legislation, and
2. To assist overseas trained applicants with the Board's registration and documentation requirements through the provision of information, interpreters and translation services, as appropriate.

The Boards jointly maintain initiatives developed to assist people from both culturally and linguistically diverse backgrounds, who make contact with the Board. These initiatives include:

1. Promoting the recognition and registration of overseas trained health professionals,
2. Assisting overseas trained applicants to register in NSW,
3. Maintaining a range of bilingual health professionals/ staff employed by the HPRB,
4. Ensuring ethnic media is used for community information circulated by the Board,
5. Ensuring that the Board receives advice on matters within its jurisdiction relating to people of culturally diverse backgrounds,
6. Promoting a culturally diverse workforce,
7. Ensuring that the Board is aware of the Government's commitment to implementing the principles of multiculturalism.

During the year these key strategies and initiatives have continued to assist the Board's multicultural clients to access the services provided by it. The ongoing relevance and appropriateness of the strategies and supporting initiatives are considered as legislative and policy changes affecting the Board's operations occur.

Overseas Training - Recognition of Qualification

The Board conducts practical examinations for overseas trained applicants who are seeking registration as a dental technician. Following successful completion of the examination, applicants of good character are eligible to apply for registration.

In addition, under the provisions of the Mutual Recognition (NSW) Act 1992 and the Trans Tasman Mutual Recognition (NSW) Act 1996, overseas trained health professionals with current registration in another Australian state or territory or in New Zealand are able to apply for registration in NSW based on their registration status and good standing.

Interpreter and Translation Services

During the year, clients who made contact either by telephone, mail, electronic media or in person, were able to access professional interpreters and translation services as required. In addition, HPRB staff members were available to provide assistance in the following languages:

Arabic	Bangladeshi	Filipino (Tagalog)
French	German	Greek
Polish	Romanian	Russian
Spanish	Turkish	Ukrainian

6.5 NSW GOVERNMENT ACTION PLAN FOR WOMEN

Through its Action Plan for Women, the NSW Government has sought to ensure that the principles of equality of access and rights of participation for women are central to the core business of all government agencies. The key objectives of the Action Plan are to eliminate violence against women, to improve the health and quality of life of women and to provide a responsive environment that enables women to participate fully in the economic, social and educational life of society.

One of the ways in which the Government has sought to advance the involvement of women is through its initiative of progressively increasing the number of women members on statutory boards and bodies to 50% board representation. In relation to the HPRB, nominations to boards are made by the Minister and nominating bodies or other mechanisms stipulated by the relevant legislation. Where vacancies occur or when membership nominations are requested for a new board, nominating bodies are advised of the Government's policy regarding female representation. As at 30 June 2006, the Board has nine members, three of whom are female.

With regard to access to the profession for women, the Board and the HPRB are not responsible for influencing the participation levels of women. However, the Board's registration records provide an indication of the number of female registrants at the end of the financial year. At the time of reporting, the register records a total of 187 female registrants, being 25% of the total registrants, as compared to 179 female registrants representing 25% for the previous year. It should be noted that these figures vary during the course of the year as the status of registrants alters within the renewal periods.

6.6 WASTE REDUCTION AND PURCHASING POLICY (WRAPP)

The Waste Reduction and Purchasing Policy (WRAPP) introduced by the NSW Government requires all government agencies to implement plans to reduce waste and increase the purchase of recycled content materials. Agencies must also provide advice in their Annual Reports on the progress and achievements of these WRAPP plans.

With regard to its WRAPP plan activities, during the year the HPRB maintained the strategies that were developed to achieve improvements in waste reduction, volumes for recycling of paper products, consumables and office equipment and an increased ratio of consumables containing recycled content.

The following waste avoidance strategies continued to operate during 2005-2006:

- Use of email to communicate within HPRB, with Board members, other personnel and clients, where appropriate;

- Use of recycled paper as message pads and for note taking, extending the life of the material prior to recycling;

- Use of double sided printing where possible;

- Allocation of paper recycling containers at all workstations to divert paper from waste bins and landfill;

- Referral of clients to Board websites as the preferred alternative to supplying hard copy information packages;

- Direction of defunct office equipment for recycling.

- Re-use in-house of components and parts to maintain or extend the life span of current equipment, where possible.

Having relocated to new office premises in the previous reporting period, the HPRB has consolidated its waste management and recycling arrangements throughout the year. This has in part been through liaison with the building's management and involvement in schemes to divert cardboard and recyclable packaging material as well as certain types of beverage containers from the waste stream. The HPRB anticipates participation with other initiatives being developed for the building tenants, which aim to achieve an 80% recycling target for waste from the building.

In summary, for the 2005-2006 financial year, the HPRB:

- Purchased all A4 copy paper with 50% recycled content;

- Recycled more than 90% of its total waste paper;

- Directed 100% of cardboard and packaging materials for recycling;

- Provided "wheelie" bins throughout the office for recycled paper that could not be re-used within the office;

- Maintained desk-side recycling bins at all work-stations to promote active recycling;

- Diverted 90% of toner cartridges to a recycling service.

Over the past year, higher activity levels for the Boards and their associated Committees coupled with an increase in the number of training courses presented by the Boards has resulted in greater quantities of paper and toner cartridges being purchased and subsequently recycled. While it is anticipated that this trend will continue for the coming year, it is also expected that there will be some reduction in the activity rates.

7. FINANCE AND BUDGET

7.1 FORMAT

The accounts of the Board's Administrative operations as well as Education & Research activities are contained in the independent audit report as set out in the annual report.

7.2 PERFORMANCE

The accounts in respect of the Board's administrative operating expenditure for the year showed expenditure of \$164,696. This compares with the budgeted expenditure of \$195,188 as contained in last year's annual report.

7.3 BUDGET

The Budget in respect of the administrative operation for the period 1 July 2006 to 30 June 2007 is as follows:-

	\$
INCOME	
Fees	139,828
Interest	35,589
Total	<u>175,417</u>
EXPENDITURE	
Salaries & Associated Staff Costs	92,181
Building Expenses	6,063
Subsistence & Transport	11,151
Members Fees	20,427
Fees for Service	20,333
Post & Communications	5,700
Printing & Stationery	3,692
Plant & Equipment	210
Education & Research	0
Miscellaneous	19,367
Depreciation	<u>2,117</u>
Total	<u>181,241</u>
Operations Deficit	<u>(5,824)</u>

7.4 EXPENSES

The 2006/2007 year's budget includes salary oncost charges which reflect deferred liability provisions for superannuation.

7.5 PAYMENTS PERFORMANCE

A selected sample for each quarter of the year provided the following information in respect of the Board's administration operations: -

Quarter	Accounts paid on time		Less Than 30 days overdue (%)	Between 30 to 60 days overdue (%)	More than 90 days overdue (%)
	Target %	Actual %			
September	100.00	60.34	37.55	2.12	0.00
December	100.00	48.45	42.52	8.93	0.00
March	100.00	79.26	12.86	7.37	0.00
June	100.00	31.23	67.80	0.97	0.00

No interest was paid on late payments.

7.6 INVESTMENT PERFORMANCE

The Board through a Special Interest Arrangement with the Commonwealth Bank of Australia earned an average of 5.04%p.a. on its daily bank balances. In addition an average rate of interest of 5.51%p.a. was earned on investments held in Negotiable Certificates of Deposit.

7.7 INSURANCE AND RISK MANAGEMENT

Insurance activities were undertaken by the Department of Health Insurance cover, as follows:

- < Industrial Special Risks Policy to cover all buildings, plant and contents;
- < Comprehensive Motor Vehicle Insurance Policy;
- < Public/Liability Insurance Policy;
- < Personal Accident Policy.

Risk Management were as follows:-

- < Regular preventive maintenance programs on all plant and equipment;
- < Security alarm system for premises occupied by the Board;
- < Security entry system for access to the Board's building during office hours;
- < Disaster Recovery Plan for the computer system;
- < Off site back-up of computer data.

7.8 ANNUAL REPORT COSTS

This year the Board has planned to publish 100 copies of the Annual Report at an approximate cost of \$2.91 per copy (includes GST).

7.9 INDEPENDENT AUDIT REPORT



GPO BOX 12
Sydney NSW 2001

INDEPENDENT AUDIT REPORT DENTAL TECHNICIANS REGISTRATION BOARD

To Members of the New South Wales Parliament

Audit Opinion

In my opinion, the financial report of the Dental Technicians Registration Board (the Board):

- presents fairly the Board's financial position as at 30 June 2006 and its performance for the year ended on that date, in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia, and
- complies with section 41B of the *Public Finance and Audit Act 1983* (the Act) and the *Public Finance and Audit Regulation 2005*.

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

Scope

The Financial Report and Board's Responsibility

The financial report comprises the balance sheet, income statement, statement of changes in equity, cash flow statement and accompanying notes to the financial statements for the Board, for the year ended 30 June 2006.

The members of the Board are responsible for the preparation and true and fair presentation of the financial report in accordance with the Act. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

I conducted an independent audit in order to express an opinion on the financial report. My audit provides *reasonable assurance* to Members of the New South Wales Parliament that the financial report is free of *material* misstatement.

My audit accorded with Australian Auditing Standards and statutory requirements, and I:

- assessed the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Board in preparing the financial report, and
- examined a sample of evidence that supports the amounts and disclosures in the financial report.

An audit does *not* guarantee that every amount and disclosure in the financial report is error free. The terms 'reasonable assurance' and 'material' recognise that an audit does not examine all evidence and transactions. However, the audit procedures used should identify errors or omissions significant enough to adversely affect decisions made by users of the financial report or indicate that Board members had not fulfilled their reporting obligations.

My opinion does *not* provide assurance:

- about the future viability of the Board,
- that it has carried out its activities effectively, efficiently and economically, or
- about the effectiveness of its internal controls.

Audit Independence

The Audit Office complies with all applicable independence requirements of Australian professional ethical pronouncements. The Act further promotes independence by:

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



M P Abood, CPA
Director, Financial Audit Services

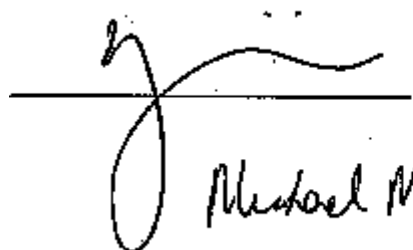
SYDNEY
17 November 2006

7.10 STATEMENT BY MEMBERS OF THE BOARD**YEAR ENDED 30 JUNE 2006**


Pursuant to the Public Finance and Audit Act, 1983, and in accordance with the resolution of the members of the Dental Technicians Registration Board, we declare on behalf of the Board that in our opinion:-

- 1 The accompanying financial statements exhibit a true and fair view of the financial position of the Dental Technicians Registration Board as at 30 June 2006 and transactions for the year then ended.
2. The statements have been prepared in accordance with the provisions of Australian Accounting Standards, Urgent Issues Group Interpretations, the Public Finance and Audit Act, 1983, the Public Finance and Audit (General) Regulation, 2005, and the Treasurer's Directions.

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



Michael Meehan



7.11 INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2006

	NOTES	2006 \$	2005 \$
Revenue			
Registration Fees		139,828	129,115
Interest	2	35,589	32,923
Total Revenue		<u>175,417</u>	<u>162,038</u>
Expenses			
Operating Expenses	10(a)&(b)	<u>164,696</u>	<u>154,639</u>
Total Expenses		<u>164,696</u>	<u>154,639</u>
Profit/(loss) for the year		<u>10,721</u>	<u>7,399</u>

The Income Statement should be read in conjunction with the accompanying notes.

7.12 BALANCE SHEET As At 30 JUNE 2006

	Notes	2006 \$	2005 \$
Current Assets			
Cash and Cash Equivalents	3	703,870	692,475
Receivables	4	4,214	4,445
Total Current Assets		708,084	696,920
Non Current Assets			
Furniture and Fittings	5(a)	8,364	10,090
Plant and Equipment	5(a)	334	500
Total Non Current Assets		8,698	10,590
Total Assets		716,782	707,510
Current Liabilities			
Payables	6	22,035	24,897
Fees in Advance		124,255	122,507
Provision for Personnel Services	5(b)	6,632	6,967
Total Current Liabilities		152,922	154,371
Total Liabilities		152,922	154,371
Net Assets		563,860	553,139
Equity			
Accumulated Funds	7	563,860	553,139

The Balance Sheet should be read in conjunction with the accompanying notes.

Statement Of Changes In Equity for the year ended 30 June 2006

	Notes	2006 \$	2005 \$
Total Income and Expense Recognised Directly in Equity		-	-
Profit/(Loss) for the year		10,721	7,399
		<hr/>	<hr/>
Total Income and Expense Recognised for the Year		10,721	7,399
		<hr/>	<hr/>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Cash Flow Statement for the Year ended 30 June 2006

	Notes	2006 \$	2005 \$
Cash flows from operating activities			
Receipts			
Fees and other income		140,795	133,919
Interest received		36,601	30,573
Payments			
Operating Expenses		(165,815)	(142,909)
Net cash flows from operating activities	8	11,581	21,583
Cash flows from investing activities			
Payments for plant and equipment		(186)	(11,257)
Proceeds from sales of plant and equipment		-	-
Net Cash Flows from investing activities		(186)	(11,257)
Net increase/(decrease) in cash held		11,395	10,326
Cash and cash equivalents at the beginning of the financial year		692,475	682,149
Cash and cash equivalents at the end of the financial year	3	703,870	692,475

The Cash Flow Statement should be read in conjunction with the accompanying notes.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006

1. ACCOUNTING POLICIES

a. Reporting Entity

The Dental Technicians Registration Board as a reporting entity performs the duties and functions contained in the *Dental Technicians Registration Act 1975*. The Board's financial affairs are administered by the Health Administration Corporation. These financial statements have been authorised for issue by the Board on 15 November 2006.

b. Basis of Preparation

The financial report is a general purpose financial report which has been prepared in accordance with applicable Australian Accounting Standards (which include Australian equivalents to International Financial Reporting Standards (AIFRS)), and the requirements of the Public Finance and Audit Act and Regulation and Treasurer's Directions. Plant and equipment, assets held for sale and financial assets held for trading and available for sale are measured at fair value. Other financial statement items are prepared in accordance with the historical cost convention.

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

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

c. Statement of Compliance

The Board's financial report complies with Australian Accounting Standards, which include the Australian equivalents to International Financial Standards (AIFRS). This is the first financial report prepared based on AIFRS and comparatives for the year ended 30 June 2005 have been restated accordingly, except as stated below.

In accordance with AASB 1 First-time Adoption of Australian Equivalents to International Financial Reporting Standards and Treasury Mandates, the date of transition to AASB 132 Financial Instruments: Disclosure and Presentation and AASB 139 Financial Instruments: Recognition and Measurement was deferred to 1 July 2005. As a result, comparative information for these two Standards is presented under the previous Australian Accounting Standards which applied to the year ended 30 June 2005.

Reconciliations of AIFRS equity and surplus or deficit for 30 June 2005 to the balances reported in the previous AGAAP 2004/2005 financial report are detailed in Note 17.

d. Financial Instruments Accounting Policy

Cash and cash equivalents are measured at fair value with interest revenue accrued as earned such that the fair value is reflected at no less than the amount payable on demand. Receivables are not quoted in an active market and are measured at fair value. This accounting treatment is identical to AGAAP which was the basis of preparation figures for 2004/05.

e. Capitalisation Thresholds

Non-current assets costing over \$5000 are capitalised.

f. Income Recognition

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

Registration Fees are progressively recognised as revenue by the Board as the annual registration period elapses.

Interest revenue is recognised as it is accrued, taking into account the effective yield on the financial asset.

g. Goods and Services Tax

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

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

The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the Balance Sheet.

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

h. Insurance

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

i. Acquisitions of Assets

The cost method of accounting is used for the initial recording of all acquisitions of assets controlled by the Dental Technicians Board. Cost is the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Australian Accounting Standards.

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

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

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

j. Impairment of Property, Plant and Equipment

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

k. Maintenance

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

l. Receivables

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

m. Payables

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

n. Depreciation

Depreciation is provided for on a straight line basis for all depreciable assets so as to write off the depreciable amounts of each asset as it is consumed over its useful life to the Board.

Depreciation rates used are as follows:

Equipment 25%

Furniture and Fittings 16%

o. Accounting standards issued but not yet operative

At the reporting date, a number of Accounting Standards adopted by the AASB had been issued but are not yet operative and have not been early adopted by the Board. The following is a list of these standards:

AASB 7 – Financial Instruments: Disclosure (issued August 2005)

AASB 119 – Employee Benefits (issued December 2004)

AASB 2004-3 – Amendments to Australian Accounting Standards (issued December 2004)

AASB 2005-1 – Amendments to Australian Accounting Standards (issued May 2005)

AASB 2005-5 – Amendments to Australian Accounting Standards (issued June 2005)

AASB 2005-9 – Amendments to Australian Accounting Standards (issued September 2005)

AASB 2005-10 – Amendments to Australian Accounting Standards (issued September 2005)

AASB 2006-1 – Amendments to Australian Accounting Standards (issued January 2006)

The initial application of these standards will have no impact on the financial results of the Board. The Standards are operative for annual reporting periods beginning on or after 1 January 2006.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006

2. INTEREST

	2006 \$	2005 \$
Interest Income	<u>35,589</u>	<u>32,923</u>

The interest received from the Commonwealth Bank of Australia, was paid under a Special Interest Arrangement with the Bank which applied to all daily balances of bank accounts of all Health Professional Boards . In addition to daily balances receiving interest at a rate revised each week, the Bank also waived normal bank fees payable such as transaction fees, dishonoured cheques fees and charges applicable to overseas drafts. The average interest rate earned for the year was 5.04% p.a. (4.83% p.a. in 2004/2005).

3. CASH AND CASH EQUIVALENTS

	2006 \$	2005 \$
Cash at Bank	153,870	342,475
Negotiable Certificates of Deposit	<u>550,000</u>	<u>350,000</u>
Total	<u>703,870</u>	<u>692,475</u>

4. RECEIVABLES

	2006 \$	2005 \$
Interest receivable	3,021	4,035
GST Entitlement	-	410
Conference Advance	1,193	-
Total	<u>4,214</u>	<u>4,445</u>

5. (a) Furniture and Fittings

Plant and Equipment

Plant and equipment is not owned individually by the Board. The amount recognised in the financial report has been calculated based on the benefits derived by the Board.

(b) Provision for Personnel Services

Relates to the Annual Leave Provision.

6. PAYABLES

	2006	2005
	\$	\$
Salaries and Oncosts	5,348	5,023
General Purchases	14,799	18,169
GST	1,888	1,705
Total	<u>22,035</u>	<u>24,897</u>

7. ACCUMULATED FUNDS

	2006	2005
	\$	\$
Total accumulated funds at the beginning of the year	553,139	545,740
Profit/(Loss) for the year	10,721	7,399
Total accumulated funds at the end of the year	<u>563,860</u>	<u>553,139</u>

8. NOTES TO THE CASH FLOW STATEMENT

8.1 Reconciliation of profit/(Loss) for the year to cash flows from operating activities.

	2006	2005
	\$	\$
Profit/(Loss) for the year	10,721	7,399
Depreciation	2,078	1,314
(Increase)/Decrease in receivables	231	(2,786)
(Decrease)/increase in Provision for Personnel Services	(335)	1,216
(Decrease)/Increase in payables	(2,862)	9,200
Increase/(decrease) in fees in advance	1,748	5,240
Net cash provided by/(used in) operating activities	<u>11,581</u>	<u>21,583</u>

8.2 For the purposes of the Cash Flow Statement, cash and cash equivalents include cash in the Bank and investments in Negotiable Certificates of Deposit with the Commonwealth Bank.

9. EXPENDITURE MANAGED THROUGH THE HEALTH ADMINISTRATION CORPORATION

The Board's accounts are managed by the Health Administration Corporation. The Health Administration Corporation has determined the allocation of costs to the Board and the basis of allocation. The costs may not include all costs associated with running the Board.

Salaries and associated oncosts are paid by the Health Administration Corporation. As from 17th March 2006 the staff were transferred to the Government Service and are listed in Chapter 1A of the Public Sector Management Act 2002. The Health Administration Corporation continues to pay for the staff and associated oncosts.

Details of transactions accounted for through the Health Administration Corporation are detailed below in Note 10.

10. EXPENDITURE ACCOUNTED FOR THROUGH THE HEALTH ADMINISTRATION CORPORATION

	2006 \$	2005 \$
Operating Expenses		
(a) Personnel Services		
Salaries & Associated Staff Costs	<u>79,850</u>	<u>63,163</u>
(b) General Expenses		
Building Expenses	7,628	4,944
Subsistence & Transport	10,848	12,173
Members Fees	19,871	27,788
Fees for Service	18,308	13,318
Post & Communications	5,545	3,053
Printing & Stationery	2,132	2,493
Plant & Equipment	203	997
Miscellaneous	18,840	25,309
Audit Fees (allocation)	<u>1,471</u>	<u>1,401</u>
Total General Expenses	<u>84,846</u>	<u>91,476</u>
Total Operating Expenses	<u><u>164,696</u></u>	<u><u>154,639</u></u>

11. FINANCIAL INSTRUMENTS

Financial instruments give rise to positions that are a financial asset of either the Board or its counterpart and a financial liability (or equity instrument) of the other party. They include negotiable certificates of deposit, cash at bank, receivables and payables. All classes of financial instruments, including revenue, expenses or other cash flows arising from financial instruments, are recognised at cost on an accrual basis.

In accordance with Australian Accounting Standard AAS33, information is disclosed regarding interest rate risk and credit risk of financial instruments. All amounts are carried in the accounts at net fair value which is considered to be the same as the carrying amount in the balance sheet.

Interest rate risk affects cash at bank and investments where the value of these instruments is subject to fluctuation due to changes in market interest rates.

The Board's exposure to interest rate risk and the effective interest rates of financial instruments at year end are:

	2006 \$	2005 \$
Cash at floating interest rates	153,870	342,475
Negotiable Certificates of Deposit at fixed rates	550,000	350,000
Receivables at non-interest bearing	4,214	4,445
Payables at non interest bearing	22,035	24,897

It is not considered that the receivables are subject to a credit risk.

12. CONSULTANCY CHARGES

The Health Administration Corporation arranges for consultancy services on behalf of the boards it administers. During 2005/2006 consultancy costs was nil (\$1,993 in 2004/2005).

13. SUBSEQUENT EVENTS

None to report.

14. CONTINGENT LIABILITIES

None to report.

15. COMMITMENTS

Rental Charges	\$ 2006	\$ 2005
Less than 1 year	6,399	5,342
Between 1 and 5 years	22,773	21,040
Later than 5 years	-	-
Total	<u>29,172</u>	<u>26,382</u>

The total commitments for 2005-06 include input tax credits of \$2,652 (\$2,398 in 2004/05).

16. BANK ACCOUNTS

The Board operates one bank account:

	\$ 2006	\$ 2005
Operating Account*	153,870	342,475
	<u>153,870</u>	<u>342,475</u>

* managed by the Health Administration Corporation on the Board's behalf

17. IMPACT OF ADOPTING AUSTRALIAN EQUIVALENTS TO IFRS

The Dental Technicians Registration Board has applied the Australian Equivalents to International Financial Reporting Standards (AEIFRS) from 2005/2006.

The Dental Technicians Registration Board has determined the key area where changes in accounting policies impact the financial report. Some of these impacts arise because AEIFRS requirements are different from previous AASB requirements (AGAAP). Other impacts arise from options in AEIFRS. To ensure consistency at the whole of government level, NSW Treasury has advised agencies of options it has mandated for the NSW Public Sector. The impacts disclosed below reflect Treasury's mandates and policy decisions.

The impacts of adopting AIEFRS on total equity and surplus/(deficit) as reported under previous AGAAP are shown below. There are no material impacts on the Board's cash flows.

Reconciliation of equity under previous Standards (AGAAP) to equity under AIEFRS

	\$ 30 June 05	\$ 1 July 04
Total equity under AGAAP	553,139	545,740
Total Equity under AIEFRS	553,139	545,740

Reconciliation of surplus/(deficit) under previous standards (AGAAP) to profit/(loss) under AIEFRS:

Year ended 30 June 2005	\$
Surplus/(deficit) under AGAAP	7,399
Profit/(loss) under AIEFRS	7,399

End of Audited Financial Statements

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