

# **NEW SOUTH WALES DENTAL TECHNICIANS REGISTRATION BOARD**

**ANNUAL REPORT FOR THE YEAR ENDED  
30 JUNE 2009**

---



## DENTAL TECHNICIANS REGISTRATION BOARD

PO Box K599  
HAYMARKET 1238

Level 6, 477 Pitt Street  
SYDNEY 2000

Telephone: (02) 9219 0233  
Facsimile: (02) 9211 9318

---

16 October 2009

The Hon Carmel Tebbutt MP  
Deputy Premier  
Minister for Health  
Level 30, Governor Macquarie Tower  
1 Farrer Place  
SYDNEY NSW 2000

Dear Minister

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 2009 for presentation to Parliament.

Yours faithfully

A handwritten signature in cursive script, appearing to read 'Meredith Kay'.

Meredith Kay  
Chairperson

# Table of Contents

1. CHARTER .....	1
2. AIMS AND OBJECTIVES.....	1
3. ACCESS.....	1
4. BOARD MANAGEMENT AND STRUCTURE .....	2
4.1 Membership.....	2
4.1.1 Attendance at Meetings.....	3
4.1.2 Committees of the Board .....	3
4.1.3 Fees .....	3
5. REVIEW OF OPERATIONS .....	4
5.1 Appeals against Decisions of the Board .....	4
5.2 Complaints and Disciplinary Matters .....	4
5.2.1 Complaints Screening Committee .....	4
5.2.2 Board of Inquiry .....	4
5.3 Examination for Registration.....	5
5.3.1 National Examination.....	5
5.3.2 Examination Results.....	5
5.3.3 Examiners.....	5
5.3.4 Examination Policy .....	5
5.3.5 Approvals to Practise Under Section 13(2)(f) of the Act .....	5
5.4 Publications .....	5
5.5 Registration .....	6
5.5.1 Statistics .....	6
5.5.2 Standard Times for Provision of Services.....	6
5.6 Unfinancial Practitioners.....	6
5.7 Fees .....	6
5.8 Freedom of Information .....	7
5.9 Council of Regulating Authorities (CORA).....	7
5.10 Inspections .....	7
5.11 Legislative Change .....	7
5.12 Scholarships.....	7
5.13 Taking Of Impressions For Implants.....	7
5.14 Infection Control Standards .....	8
5.15 Overseas Travel .....	8
5.16 Consultancies.....	8
5.17 National Registration .....	8
5.18 Professional Indemnity Insurance.....	8
6. ADMINISTRATION .....	9

6.1	Management and Structure .....	9
6.2	Health Professionals Registration Boards Organisation Chart.....	10
6.3	NSW Health Department Code of Conduct .....	10
6.4	Ethnic Affairs Priorities Statement .....	11
6.5	Participation Rates For Women.....	12
6.6	Waste Reduction and Purchasing Policy (WRAPP) .....	13
7.	FINANCE AND BUDGET .....	14

# 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. In New South Wales, this is delivered two to three days a week over two years by Randwick College of Technical and Further Education. 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 successfully complete the Diploma in order to qualify for registration. Dental technicians who trained overseas are required to pass an examination approved or conducted by the Board.

Dental prosthetists are registered 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 and fixed 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 in New South Wales;
- 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 Dental Technicians Registration Act 1975 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 NSW Dental Board.

Associate Prof. Sybille Lechner. BDS Sydney 1956 MDS Sydney 1961 FRACDS, FPFA  
(resigned office 9 February 2009)

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

Dr Alicja Smiech. BDS (Hons) Poland 1984 FFDF

- One dental technician nominated by the Minister under section 6(3) of the Act following the termination of the NSW Dental Technicians Association.

Mr. Stephen Harold McGlynn AdvDipDP(Syd) (appointed 27 August 2008)

- 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. Keith William James Anderton. AdvDipDP(Syd)

- One solicitor nominated by the Minister for Health.

Mr. Michael Miceli. LL.M

- One dental technician nominated by the Health Services Union

Ms Ewa Jadwiga Bury. CertDP

The Board was appointed on 6 September 2006 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	10 meetings
Prof. Lechner	attended	5 meetings
Dr. Alicja Smiech	attended	9 meetings
Mr. Scott	attended	6 meetings
Mr. Tracey	attended	11 meetings
Mr. Boshier	attended	7 meetings
Mr McGlynn	attended	9 meetings
Mr Anderton	attended	10 meetings
Mr. Miceli	attended	10 meetings
Ms Bury	attended	8 meetings

Mr Reg Scott AM, who had been appointed as a founding member of the Board in 1976, tendered his letter of resignation to the Governor on 20 April 2008. Mr Scott resigned from the Board due to ill health and he passed away on 18 July 2008. Mr Stephen McGlynn was appointed to the Board vice Mr Scott on 27 August 2008 as a nominee of the Minister.

Professor Sybille Lechner, who had been appointed to the Board in August 1997 as the nominee of the NSW Dental Board, tendered her letter of resignation to the Governor on 9 February 2009. An announcement concerning Professor Lechner's replacement has not been made at the time of reporting.

#### 4.1.2 COMMITTEES OF THE BOARD

##### Complaints Screening Committee

Dr Smiech  
Mr Tracey  
Mr Boshier

##### Qualifications Committee

Mr Anderton  
Mr Boshier  
Dr Smiech

#### 4.1.3 FEES

Remuneration of part-time members of the Board, is as follows:

Chairperson	\$2,336.00 p.a.
Members	\$1,752.00 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 HCCC. 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 breaches of the Dental Technicians Registration Act and Regulations were considered by the Board.

#### **5.2.1 COMPLAINTS SCREENING COMMITTEE**

The Committee comprised two to three members of the Board and an officer from the Health Care Complaints Commission.

The Committee met on 11 occasions and considered 28 new complaints in addition to 4 matters that were carried over from the previous reporting period. The Committee noted that several of the complaints related to billing practices and work carried out under the Enhanced Primary Care Scheme. The nature of the complaints and the outcome of investigations are as follows:

#### **Nature:**

Dissatisfaction with Dental Appliance and/or	
Commercial dispute:	20
Unsatisfactory Professional Conduct:	6
Infection control	1
Unregistered	1

#### **Outcome:**

Satisfactorily resolved	14 (incl 4 from 07-08)
Referred to another body:	5
Unsubstantiated:	8
Ongoing:	5

#### **5.2.2 BOARD OF INQUIRY**

The Board did not conduct an Inquiry under Section 20 of the Dental Technicians Registration Act during the reporting period.



## **5.3 EXAMINATION FOR REGISTRATION**

### **5.3.1 NATIONAL EXAMINATION**

As reported in last year's annual report, delegates at the Council of Regulating Authorities (CORA) meeting for Dental Technicians and Dental Prosthetists in Canberra in September 2007, agreed to CORA overseeing the competency examination for overseas trained applicants for registration. The NSW, Queensland and New Zealand Registration Boards agreed to temporarily suspend their own examinations to allow the CORA exam to proceed in July of 2008.

### **5.3.2 EXAMINATION RESULTS**

In July 2008, Randwick TAFE hosted the first CORA examination to be held in NSW. All three candidates demonstrated their competency in dental technology and two (one from England and one from the Phillipines) applied for and were granted registration in NSW. The Board organised the second CORA examination at Sydney Dental Hospital in January 2009 with a total of 5 candidates participating. Three of the candidates, one from Azerbaijan, one from Germany and one from South Africa were successful and were granted registration in NSW.

### **5.3.3 EXAMINERS**

In May 2008, CORA appointed Mr John Aarts, Discipline Head, Health Sciences Dental School, University of Otago, New Zealand as its Chief Examiner. The local examiners who assisted Mr Aarts at the Sydney examinations were Messrs. Graham Key (TAFE - July 2008) and Peter Poulikakos, (Sydney Dental Hospital - January 2009).

### **5.3.4 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, those 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 language skills at the academic level before being eligible to apply for registration following success at CORA's competency examination.

### **5.3.5 APPROVALS TO PRACTISE UNDER SECTION 13(2)(f) OF THE ACT**

The Board did not receive any applications 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 PUBLICATIONS**

The following publications are available from the Board and from its website:

- Information about Registration of Dental Technicians and Dental Prosthetists in NSW
- Information about CORA's Competency Examination for Registration for Overseas Trained Applicants
- Board Policies relating to scopes of practice of Dental Technicians and Dental Prosthetists
- Professional Indemnity Insurance Information for Dental Prosthetists
- Newsletters

## 5.5 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.

### 5.5.1 STATISTICS

	2008	2009
Dental <b>technicians</b> registered as at 30 June	817	846
Dental <b>prosthetists</b> registered as at 30 June	452	468
New <b>dental technicians</b> registrations	<b>64</b>	<b>66</b>
Section 15(1)(a) <i>Recognised quals</i>	35	46
Section 15(1)(c) <i>Examination</i>	4	4
Mutual Recognition Act	25	16
New <b>dental prosthetists</b> registrations	<b>16</b>	<b>23</b>
Section 18B(1)(a) <i>Recognised quals</i>	13	19
Mutual Recognition Act	3	4
Re-registrations		
Dental <b>technicians</b>	16	19
Dental <b>prosthetists</b>	5	7
Deletions		
Dental <b>technicians</b>	47	35
Dental <b>prosthetists</b>	19	13

### 5.5.2 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.

## 5.6 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 would need to apply for re-registration as a dental technician and, where appropriate, for a practising certificate as a dental prosthetist.

## 5.7 Fees

The fees for the Board's services, as prescribed at clause 10 of the 2008 Regulations, remained unchanged as follows:

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

## 5.8 FREEDOM OF INFORMATION

During the reporting year the Board did not receive any requests for access to material under the provisions of FOI.

## **5.9 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. At CORA's annual conference, which was held in Wellington, New Zealand in September 2008, the Board agreed to provide supplementary financial support to CORA (\$7.50 per dental technician) to help it meet the additional costs associated with its attendance at meetings and preparation of submissions on national registration issues.

## **5.10 INSPECTIONS**

### **5.10.1 Random Inspections**

The Investigations and Inspections Unit undertook 46 random inspections of dental laboratories and clinics throughout the year and made 78 assessments in respect of practitioners' compliance with the provisions of the legislation. From these inspections, the Board engaged the Unit to conduct eight detailed investigations into compliance issues. 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 2008.

## **5.11 LEGISLATIVE CHANGE**

The Dental Technicians Registration Regulation 2008 commenced on 1 September 2008, replacing the 2003 Regulation. There were no amendments made to the primary Act.

## **5.12 SCHOLARSHIPS**

The Board operates a scholarship scheme, which is designed to encourage the pursuit of clinical and academic excellence by students undertaking the Advanced Diploma of Dental Prosthetics course and the Diploma of Dental Technology course conducted by NSW TAFE. Scholarships are awarded twice annually to the students who achieve the highest ranking at the conclusion of their course. The dental prosthetics scholarship is equivalent to 25% of the enrolment fee for the course, presently \$6,625, and the grant for dental technology is \$2,500. Mr Naim Abboud (July 2008) and Ms Amy Wilson (February 2009) were the recipients of the dental prosthetist's grants in 2008 – 09 and Mr Stuart Anderton was the inaugural recipient of the dental technician's grant in February 2009.

## **5.13 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.

## **5.14 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.

## **5.15 OVERSEAS TRAVEL**

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

## **5.16 CONSULTANCIES**

Throughout the year, the Board did not engage any consultants.

## **5.17 NATIONAL REGISTRATION**

In April 2007 the Council of Australian Governments (COAG) announced that a new national registration system for the registration of health professionals and the accreditation of their training and education programs would be implemented. Subsequent advice from COAG sets the date for implementation as July 2010. The system will create a single national registration and accreditation system for ten health professions: chiropractors; dentists (including dental hygienists, dental prosthetists and dental therapists); medical practitioners; nurses and midwives; optometrists; osteopaths; pharmacists; physiotherapists; podiatrists; and psychologists.

The new arrangement aims to help health professionals move around the country more easily, provide greater safeguards for the public and promote a more flexible, responsive and sustainable health workforce.

A considerable amount of work has been completed towards the development of the legislation that will underpin the national registration scheme with an exposure draft of the National Law Bill released in June 2009 for a period of consultation. During the reporting period the Board has been involved in providing advice in relation to the legislation it operates within and its input regarding the proposed draft Bill under consideration.

Further details regarding the progress and proposed timetables for national registration can be obtained from [www.nhwt.gov.au/natreg.asp](http://www.nhwt.gov.au/natreg.asp).

## **5.18 PROFESSIONAL INDEMNITY INSURANCE**

During the previous reporting period, the Health Care Liability Amendment Regulation 2001 was amended to require dental prosthetists (amongst a range of other health practitioners), to be covered by professional indemnity insurance unless they can demonstrate they are exempt in accordance with the regulations. Section 25 of the Health Care Liability Act 2001 prescribes that the Board a) must not register a person unless it is satisfied he or she will be covered by professional indemnity insurance while practising in New South Wales and b) may cancel or suspend the registration of a dental prosthetist if it is satisfied that the individual is not covered for professional indemnity insurance while practising. The declaration that forms part of the annual registration renewal proforma contains a question requiring registrants to provide details about their professional indemnity status, which enables the Board to monitor registrants' compliance with the legislation.

## **6. ADMINISTRATION**

### **6.1 MANAGEMENT AND STRUCTURE**

The Health Administration Corporation provides administrative support to 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 protection of the safety of the public and professional practice issues in New South Wales. The main 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 and impairment management provisions.

The Boards are self-funding with salaries and associated on-costs paid by the Health Administration Corporation.

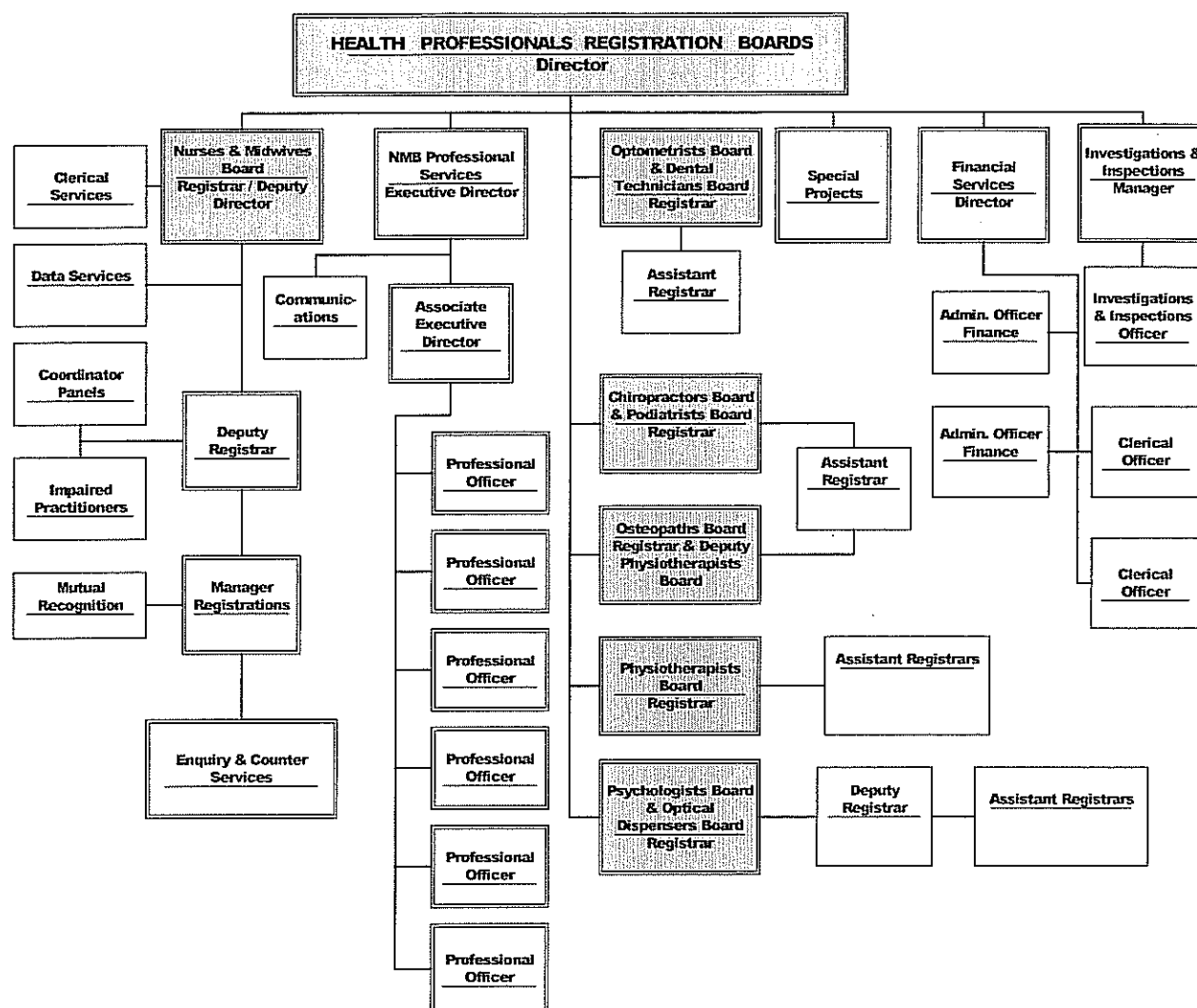
In accordance with legislation, the Health Administration Corporation paid the Boards' accounts from fees received and transmitted to the Corporation. Future expenditure for disciplinary costs, litigation and, where required, the election of Board members, has been taken into account within the Boards'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

The total administrative expenditure for all the above Boards in 2008/2009 was \$11,004,663. In the previous reporting year of 2007/2008 the total cost was \$10,089,043.

During the reporting period, staff of the Health Professionals Registration Boards, employed under Chapter 1A of the Public Sector Employment and Management Act, filled the equivalent of 63 full-time positions (including one Executive Officer position at level 2). For the previous 2 years, staff establishment levels were equivalent to 63 and 61 full-time positions respectively.

Staff of the HPRB operate within, and benefit from, the personnel policies of the Department of Health, including the Department's Code of Conduct and its occupational health practices. The Health Professionals Registration Boards are managed 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 is accessible to all HPRB employees via the Department of Health website ([www.health.nsw.gov.au](http://www.health.nsw.gov.au)).

### 6.3.1 Staff Training

The staff of the HPRB are employed under Chapter 1A of the Public Sector Employment and Management Act. The HPRB has approximately 63 staff members (the number fluctuates with casual staff being employed over busy periods) and they were able to complete a number of training courses during the reporting period.

In keeping with the principles relating to professional standards that are set out in the Code of Conduct, HPRB staff was provided with the opportunity to enhance their skills, knowledge and competence through training courses. During the year, a total of 41

employees attended training at 39 different courses. In summary, approximately 66.6% of HPRB staff received additional training at a total cost of approximately \$13,739.50. This represents a training cost of \$335.11 per staff member. (Note: some courses are provided free of cost, e.g. Fire Warden Training provided by the Building Management).

It should be noted that the total training expenditure does not include time lost (102 days) when HPRB staff attended training were not at their workstations or the salary paid whilst at training.

#### **6.4 ETHNIC AFFAIRS PRIORITIES STATEMENT**

The Health Professionals Registration Boards and the Health Administration Corporation that provides administrative support to the nine registration boards, like all New South Wales government agencies, are guided by the Principles of Multiculturalism, which are enshrined in State law. The Principles confirm the right of individuals in New South Wales to:

- fully contribute and participate in the life of the state;
- respect the culture, language and religion of others (within a legal and constitutional framework where English is the common language);
- have access to government services;
- have the linguistic and cultural assets in New South Wales recognised and promoted.

The relevant legislation for each of the registration boards establishes the protection of the safety of the NSW public by granting registration to appropriately experienced and qualified health practitioners of good standing as the board's central responsibility. The principles of multiculturalism are integrated into the activities of the boards through the following key ethnic affairs strategies:

- to facilitate the recognition and registration of overseas trained health professionals, as provided for in the legislation;
- to assist overseas trained applicants with the board's registration and documentary requirements through the provision of information, interpreters and translation services, as appropriate.

A number of initiatives are also in place to assist people from culturally and linguistically diverse backgrounds in accessing the boards' services or complying with the boards' statutory requirements. The following initiatives are jointly maintained by the nine registration boards and the administrative support body:

- promoting recognition and registration of overseas trained health professionals;
- assisting with the board's registration and documentation requirements for overseas trained applicants;
- maintaining a range of bi-lingual health professionals and/or staff employed by the HPRB;
- ensuring the use of ethnic media options for community information circulated by the board;
- ensuring that the board receives advice on matters within its jurisdiction relating to people of culturally diverse backgrounds;
- promoting a culturally diverse workforce;
- ensuring that the board is aware of the NSW Government's ongoing commitment to implementing the principles of multiculturalism.

The boards continue to ensure that, when delivering programs and services, the needs of the state's culturally diverse society are met.

### **Overseas Training - Recognition of Qualification**

The Board conducts or facilitates 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**

Clients, who make contact, either by telephone, mail, electronic media or in person, were able to access professional interpreters and translation services, if required. In addition to the external language services available, members of the HPRB staff provided assistance with translations and access to information in the following languages:

Arabic	Greek	Russian
Bosnian	Indonesian	Serbian
Cantonese	Italian	Spanish
Croatian	Malay	Turkish
Filipino (Tagalog)	Mandarin	Ukrainian
French	Polish	
German	Romanian	

## **6.5 PARTICIPATION RATES FOR WOMEN**

The NSW Government has developed a range of policies to facilitate the achievement of justice and equity for the women of NSW in all aspects of their lives - including equal access to economic and social opportunities. These policies enshrine the principles of equality of access and rights of participation as part of the core business of all government agencies.

Among the initiatives introduced by the NSW Government is the progressive increase in the number of women members on statutory boards and bodies to achieve a level of 50% of board representation. With regard to the nine boards administered by Health Professionals Registration Boards, nominations for board members are made by either the

Minister, designated nominating bodies or other mechanisms specified by the relevant legislation. Thus, where vacancies occur or when membership nominations are requested for a new board, the HPRB informs the nominating bodies of the Government's policy regarding female representation and advises of the requirement to provide equal representation.

As at 30 June 2009, the Dental Technicians Registration Board has 8 members 3 of whom are female.



With regard to access to the profession by women, the Board and HPRB cannot influence 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 220 female dental technicians, representing 26% of the total number of 846 dental technicians and 67 (or 14%) of the 486 dental prosthetists. 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 NSW Government's Waste Reduction and Purchasing Policy (WRAPP) requires all government agencies to implement plans to reduce waste and increase the purchase of recycled content materials.

Throughout the reporting period, the Health Professionals Registration Boards (HPRB) maintained its efforts to reduce waste, recycle paper products, consumables and, where possible, office equipment and to purchase consumables with a recycled content.

During the year, HPRB:

- Recycled approximately 90-95% of total paper waste;
- Recycled 100% of paper/cardboard packaging. Separated and directed packaging material to the centralised recycling systems for the building;
- Provided "wheelie" bins for recycled paper throughout the office;
- Sent 95% of toner cartridges for recycling;
- Purchased all A4 copy paper with 50% recycled content;
- Monitored purchase of office stores and equipment to ensure that where an equivalent recycled-content option was available it was selected; and
- Used email or website options to communicate information to Board members and other personnel or the profession and general public, where possible so as to reduce written communication and paper usage.

In addition, the following waste avoidance strategies remained in place:

- Provision of paper recycling containers at all workstations to divert paper from waste bins and landfill;
- Referral of clients to Board websites as the preferable alternative to supplying hard copy information packages;
- Use of double sided printing, where possible; and
- As an alternative to disposal of office equipment, parts and components are reused in-house to maintain or extend the life span of other identical equipment.

## 7. FINANCE & 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 \$230,017. This is more than the budgeted expenditure of \$215,812 as contained in last year's annual report.

### 7.3 BUDGET

The Budget in respect of the administrative operation for the period 1 July 2009 to 30 June 2010 is as follows:-

<b>INCOME</b>	<b>\$</b>
Fees	<u>167,080</u>
<b>LESS OPERATING COSTS</b>	
Bank Charges	1,200
Labour Costs	83,476
Occupancy Costs	6,993
Subsistence & Transport	13,637
Sitting Fees	11,461
Board Fees	13,587
Computer Services	14,400
Fees for Services	1,200
Legal Fees	2,141
Medical Consultancy Fees	1,200
Postage & Communications	6,106
Printing & Stationery	1,937
Room Hire	
Miscellaneous	
Subscriptions	28,800
Education & Research	
Temp Labour	<u>12,000</u>
<b>Total Variable Costs</b>	<u>198,138</u>
<b>Gross Profit</b>	<u>(31,058)</u>
<b>Less Depreciation</b>	
Depreciation	<u>2,400</u>
<b>Other Expenses/(Income)</b>	
Interest Received	<u>19,200</u>
Other Income	
<b>Operating Deficit</b>	<u><b>(14,258)</b></u>

### 7.4 EXPENSES

The 2009/2010 year's budget includes salary oncost charges which reflect provision for Superannuation.

## 7.5 PAYMENTS PERFORMANCE

The payments in respect of the Boards' administration expenditure is included in the accounts of the Health Administration Corporation. A selected sample for each quarter of the year provided the following information: -

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	98.41	1.59	0.00	0.00
December	100.00	99.66	0.34	0.00	0.00
March	100.00	100.00	0.00	0.00	0.00
June	100.00	100.00	0.00	0.00	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 4.29%p.a. on its daily bank balances. In addition an average rate of interest of 4.29%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;
- < Back-up of computer data.

## 7.8 ANNUAL REPORT COSTS

This year the Board has planned to publish 50 copies of the Annual Report at an approximate cost of \$2.88 per copy (includes GST).



GPO BOX 12  
Sydney NSW 2001

## INDEPENDENT AUDITOR'S REPORT

### Dental Technicians Registration Board

To Members of the New South Wales Parliament

I have audited the accompanying financial report of the Dental Technicians Registration Board (the Board), which comprises the balance sheet as at 30 June 2009, the income statement, statement of recognised income and expense and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

#### Auditor's Opinion

In my opinion, the financial report:

- presents fairly, in all material respects, the financial position of the Board as at 30 June 2009, and its financial performance for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations)
- is in accordance with section 41B of the *Public Finance and Audit Act 1983* (the PF&A Act) and the Public Finance and Audit Regulation 2005.

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

#### Significant uncertainty regarding the future of the Board

Without qualification to the opinion expressed above, I draw attention to Note 15 'Announcement regarding the Future of the Board', which discusses the implications of the National Registration Scheme for the Board. Until the Scheme's arrangements are finalised, there is significant uncertainty about how, when and at what value the Board's assets will be realised and its liabilities extinguished. Because of this uncertainty, the Board's financial report does not reflect any potential effects of the Scheme.

#### The Board's Responsibility for the Financial Report

The members of the Board are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the PF&A Act. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the 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 financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Board's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the members of the Board, as well as evaluating the overall presentation of the financial report.

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

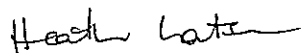
My opinion does *not* provide assurance:

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

### Independence

In conducting this audit, the Audit Office of New South Wales has complied with the independence requirements of the Australian Auditing Standards and other relevant ethical requirements. The PF&A 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 of New South Wales are not compromised in their role by the possibility of losing clients or income.



Heather Watson  
Director, Financial Audit Services

14 October 2009  
SYDNEY

# DENTAL TECHNICIANS REGISTRATION BOARD

YEAR ENDED 30 JUNE 2009

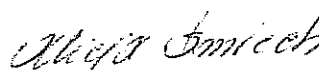
## STATEMENT BY MEMBERS OF THE BOARD

Pursuant to section 41C(1B) 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 report exhibits a true and fair view of the financial position of the Dental Technicians Registration Board as at 30 June 2009 and financial performance for the year then ended.
2. The financial report has been prepared in accordance with the provisions of Australian Accounting Standards, Accounting Interpretations, the Public Finance and Audit Act, 1983, the Public Finance and Audit Regulation, 2005, and the Treasurer's Directions.

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

  
Board Member

  
Board Member

# DENTAL TECHNICIANS REGISTRATION BOARD

## INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

	Notes	2009 \$	2008 \$
Registration Fees		174,210	141,200
Other income – Interest Received	2	35,185	48,694
Personnel services expense	6(b)	(100,895)	(95,641)
Other expenses	11	(129,122)	(89,969)
<b>Surplus/(Deficit) for the year</b>		<u>(20,622)</u>	<u>4,284</u>

To be read in conjunction with the accompanying notes to the accounts.

# DENTAL TECHNICIANS REGISTRATION BOARD

## BALANCE SHEET AS AT 30 JUNE 2009

	Notes	2009 \$	2008 \$
<b>Current Assets</b>			
Cash and cash equivalents	3	722,980	714,571
Trade and other receivables	4	2,837	4,726
<b>Total Current Assets</b>		725,817	719,297
<b>Non Current Assets</b>			
Leasehold Improvements (Make Good)		621	
Furniture and Fittings	5	2,405	4,418
Motor vehicles	5	409	570
Plant and Equipment	5	644	822
<b>Total Non Current Assets</b>		4,079	5,810
<b>Total Assets</b>		729,896	725,107
<b>Current Liabilities</b>			
Trade and other payables	7	30,058	14,669
Fees in Advance		134,880	132,967
Provisions	6(a)	14,574	8,582
<b>Total Current Liabilities</b>		179,512	156,218
<b>Non Current Liabilities</b>			
Provisions		2,117	-
<b>Total Non Current Liabilities</b>		2,117	-
<b>Total Liabilities</b>		181,629	156,218
<b>Net Assets</b>		548,267	568,889
<b>Equity</b>			
<b>Accumulated Funds</b>	8	548,267	568,889

To be read in conjunction with the accompanying notes to the accounts.



# DENTAL TECHNICIANS REGISTRATION BOARD

## STATEMENT OF RECOGNISED INCOME AND EXPENSE FOR THE YEAR ENDED 30 JUNE 2009

	Notes	2009 \$	2008 \$
<b>Total Income and Expense Recognised Directly in Equity</b>		-	-
Surplus/(Deficit) for the year		(20,622)	4,284
		<hr/>	<hr/>
<b>Total Income and Expense Recognised for the Year</b>	8	(20,622)	4,284
		<hr/>	<hr/>

To be read in conjunction with the accompanying notes to the accounts.

# DENTAL TECHNICIANS REGISTRATION BOARD

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

	Notes	2009 \$	2008 \$
<b>Cash flows from operating activities</b>			
Receipts from customers		173,680	144,111
Payments to suppliers and employees		(204,788)	(186,847)
Interest received		39,517	46,922
		<hr/>	<hr/>
<b>Net cash (Used in)/provided by Operating Activities</b>	9	8,409	4,186
 <b>Cash flows from investing activities</b>			
Payment for plant and equipment		-	(583)
		<hr/>	<hr/>
<b>Net Cash Used by Investing Activities</b>		-	(583)
		<hr/>	<hr/>
<b>Net Cash Increase/(Decrease) in cash Held</b>		8,409	3,603
 <b>Cash at Beginning of the Financial Year</b>		714,571	710,968
		<hr/>	<hr/>
<b>Cash at the End of the Financial Year</b>	3	722,980	714,571
		<hr/>	<hr/>

To be read in conjunction with the accompanying notes to the accounts.

# **DENTAL TECHNICIANS REGISTRATION BOARD**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009**

### **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 7 October 2009.

#### **b. Basis of Preparation**

The financial report is a general purpose financial report which has been prepared in accordance with applicable Australian Accounting Standards and Interpretations (which include Australian equivalents to International Financial Reporting Standards (AEIFRS)), and the requirements of the Public Finance and Audit Act and Regulation and Treasurer's Directions. The financial report has been prepared on the basis of historical cost.

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

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

#### **c. Capitalisation Thresholds**

Non-current assets purchased by the Health Professionals Registration Boards costing over \$5000 are capitalised.

#### **d. Revenue Recognition**

Revenue 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.

# **DENTAL TECHNICIANS REGISTRATION BOARD**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009**

### **e. 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 part of receivables and payables.

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.

### **f. 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.

### **g. Acquisitions of Assets**

All acquisitions of assets controlled by the Board are initially recorded at cost. Cost is the amount of cash or cash equivalents paid or the fair value of the other 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 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.

# **DENTAL TECHNICIANS REGISTRATION BOARD**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009**

### **h. 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.

### **i. 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.

### **j. 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.

### **k. 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.

### **l. 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%  
Motor Vehicles range between 26% and 29%

# DENTAL TECHNICIANS REGISTRATION BOARD

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

### m. Provision for Personnel Services

Cost charged to the Board represents a portion of the total cost charged by the Health Administration Corporation.

### n. Non Current Provision

The non current provision represents the Board's proportionate liability of the estimated make good liability of the Health Professionals Registration Boards, discounted to today's present value.

### 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. At present, Treasury is mandating not to early adopt any of the new Standards/Interpretations, as per Treasury Circular TC 09/03. As such, these new Standards/Interpretations have not been early adopted by the Board. It is considered that the implementation of these Standards will not have any material impact on the Board's financial results.

## 2. INTEREST

	2009 \$	2008 \$
Interest Revenue	35,185	48,694

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.

	2009 \$	2008 \$
Weighted Average Interest Rate	4.29%	6.31%

## 3. CASH AND CASH EQUIVALENTS

	2009 \$	2008 \$
Cash at Bank	170,250	164,571
Negotiable Certificates of Deposit	552,730	550,000
Total	722,980	714,571

# DENTAL TECHNICIANS REGISTRATION BOARD

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

### 4. RECEIVABLES

	2009 \$	2008 \$
Interest receivable	393	4,726
Other receivables	2,444	-
Total	<u>2,837</u>	<u>4,726</u>

No receivables are considered impaired.

### 5. MOTOR VEHICLES, FURNITURE AND FITTINGS, PLANT AND EQUIPMENT

The Board has an interest in plant and equipment used by all Health Professionals Registration Boards. Plant and equipment is not owned individually by the Board. The amount recognised in the financial report has been calculated based on the benefits expected to be derived by the Board.

### 6. PERSONNEL SERVICES

(a) Relates to annual leave provision.

(b) Personnel services are acquired from the Health Administration Corporation and the cost comprises of:

	2009 \$	2008 \$
Salaries	77,748	70,898
Superannuation	11,174	14,015
Annual Leave	5,991	5,101
Payroll Taxes	5,716	5,377
Workers Compensation Insurance	266	250
Total Personnel Services expense	<u>100,895</u>	<u>95,641</u>

### 7. PAYABLES

	2009 \$	2008 \$
Accrued Salaries and Oncosts	12,824	7,195
Trade Payables	17,234	7,474
Total	<u>30,058</u>	<u>14,669</u>

# DENTAL TECHNICIANS REGISTRATION BOARD

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

### 8. ACCUMULATED FUNDS (ADMINISTRATION)

	2009 \$	2008 \$
Opening Balance	568,889	564,605
Surplus/(Deficit)	(20,622)	4,284
<b>Closing Balance</b>	<u>548,267</u>	<u>568,889</u>

### 9. RECONCILIATION OF CASH

#### (a) Reconciliation of Cash

Cash at the end of the financial year as shown in the Statement of Cash Flow is reconciled to the related items in the Balance Sheet as follows:

	2009 \$	2008 \$
Cash at bank and on hand	<u>722,980</u>	<u>714,571</u>

#### (b) Reconciliation of Cash Flow from Operating Activities with Surplus

Surplus/(Deficit) from operating activities	(20,622)	4,284
Changes in assets and liabilities:		
- Decrease/(Increase) in receivables	1,890	(1,740)
- Decrease/(Increase) in prepayments/income accruals	1,913	2,880
- Increase/(Decrease) in trade creditors	15,389	(4,082)
- Increase/(Decrease) in provisions	8,109	635
- Increase/(Decrease) in non-cash expense	1,730	2,209
- Decrease/(Increase) in other financial assets	-	-
<b>Cash flows from operations</b>	<u>8,409</u>	<u>4,186</u>



# DENTAL TECHNICIANS REGISTRATION BOARD

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

### 10. 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 17<sup>th</sup> March 2006 the staff were transferred to the Government Service and are listed in Chapter 1A of the Public Sector Employment and Management Act 2002. The Health Administration Corporation continues to pay for the staff and associated oncosts.

Details of transactions accounted for through the Health Administration Corporation are detailed below in Note 11.

### 11. EXPENDITURE ACCOUNTED FOR THROUGH THE HEALTH ADMINISTRATION CORPORATION

	Notes	2009 \$	2008 \$
<b>Operating Expenses</b>			
(a) Personnel Services		100,895	95,641
<b>(b) General Expenses</b>			
Building Expenses		10,542	8,662
Subsistence & Transport		10,983	11,734
Members Fees		20,641	20,747
Fees for Service		30,025	14,429
Post & Communications		7,106	5,050
Printing & Stationery		2,014	2,503
Plant & Equipment		313	40
Miscellaneous		43,598	22,564
Audit Fees (allocation)		3,900	4,240
<b>Total General Expenses</b>		129,122	89,969
<b>Total Operating Expenses</b>		230,017	185,610

# DENTAL TECHNICIANS REGISTRATION BOARD

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

### 12. FINANCIAL INSTRUMENTS

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

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

#### (a) Financial instrument categories

Financial Assets	Note	Category	Carrying Amount	Carrying Amount
Class:			2009	2008
			\$	\$
Cash and Cash Equivalents	3	N/A	722,980	714,571
Receivables <sup>1</sup>	4	Loans and receivables (at amortised cost)	2,837	4,726
Financial Liabilities	Note	Category	Carrying Amount	Carrying Amount
Class:			2009	2008
			\$	\$
Payables <sup>2</sup>	7	Financial liabilities measured at amortised cost	30,058	14,669

Notes:

1.Excludes statutory receivables and prepayments (ie. not within scope of AASB 7)

2.Excludes statutory payables and unearned revenue (ie. not within scope of AASB 7)

#### (b) Credit Risk

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

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

# DENTAL TECHNICIANS REGISTRATION BOARD

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

### Authority Deposits

The Board has placed funds on deposit with the Commonwealth Bank. These deposits are fixed term deposits, the interest rate payable by Commonwealth Bank is negotiated initially and is fixed for the term of the deposit. The deposits at balance date were earning an interest rate of 3.04%, while over the year the weighted average interest rate was 4.29%. None of these assets are past due or impaired.

### (c) Liquidity risk

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

All payables are current and will not attract interest payments.

## 13. COMMITMENTS

Rental Charges	2009	2008
	\$	\$
Less than 1 year	7,658	7,638
Between 1 and 5 years	3,251	19,411
Total	<u>10,909</u>	<u>27,049</u>

Included in total commitments are GST input credits of \$1200 (2007-08 \$2,459)

# DENTAL TECHNICIANS REGISTRATION BOARD

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

### 14. BANK ACCOUNTS

The Board operates one bank account:

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
Operating Account*	170,250	164,571
	<u>170,250</u>	<u>164,571</u>

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

### 15. ANNOUNCEMENT REGARDING THE FUTURE OF THE BOARD

The accounts of the Dental Technicians Registration Board as at 30 June 2009 have been prepared on a going concern basis.

The Council of Australian Governments signed the Inter-governmental Agreement for a National Registration and Accreditation Scheme for Health Professions currently registered in all jurisdictions. Aspects of the transition to a National Registration and Accreditation Scheme – due to occur on 1 July 2010 – are still unresolved. The key aspect still to be resolved is what functions, staff and funds of the Board will transition to the national registration board and what functions, staff and funds will be retained. Resolution of this issue is being undertaken at a Ministerial level, and therefore is largely outside the control of the Board.

End of Audited Financial Report

## INDEX

Access.....	1	Legislative Change.....	7
Administration.....	9	Membership.....	2
Aims and Objectives.....	1	National Registration .....	8
Appeals Against Decisions of the Board	4	Overseas Travel.....	7
Board Management and Structure .....	2	Participation Rates For Women.....	12
Charter .....	1	Professional Indemnity Insurance .....	8
Complaints and Disciplinary Matters .....	4	Publications.....	5
Consultancies.....	8	Registration .....	6
Council of Regulating Authorities (CORA)		Review of Operations .....	4
.....	7	Scholarships.....	7
Ethnic Affairs Priorities Statement.....	11	Taking Impressions For Implants .....	7
Examination For Registration .....	5	Unfinancial Practitioners.....	6
Fees .....	6	Waste Reduction and Purchasing Policy	
Finance and Budget .....	14	.....	13
Freedom of Information .....	6		
Infection Control Standards.....	7		
Inspections .....	7		