

NEW SOUTH WALES DENTAL TECHNICIANS REGISTRATION BOARD

**ANNUAL REPORT FOR THE YEAR ENDED
30 JUNE 2004**



NEW SOUTH WALES

DENTAL TECHNICIANS REGISTRATION BOARD

PO Box K599
HAYMARKET 1238

Level 2, 28-36 Foveaux St
SURRY HILLS 2010

Telephone: (02) 9219 0233
Facsimile: (02) 9281 2030

1 July 2004

The Hon Morris Iemma MP
Minister for Health
Level 33, Governor Macquarie Tower
1 Farrer Place
SYDNEY NSW 2000

Dear Mr Iemma

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 2004 for presentation to Parliament.

Yours faithfully

Reg Scott
Board Member

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DENTAL TECHNICIANS REGISTRATION BOARD

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 presently 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 are still required to pass the 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> | <i>Postal</i> |
| | Level 2 | PO Box K599 |
| | 28-36 Foveaux Street | Haymarket NSW 1238 |
| | Surry Hills NSW 2010 | |

| | | | |
|------------|----------------|-----------|--|
| Telephone: | (02) 9219 0233 | E-mail: | dtech@doh.health.nsw.gov.au |
| Facsimile: | (02) 9281 2030 | Internet: | www.dtechreg.health.nsw.gov.au |

Hours: 8.30 a.m. - 5.00 p.m., Monday to Friday. (*Cashier services cease at 4.30 p.m.*)

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. Janet Mary Anderson
BHA (Hons) 1983
AFACHSE
(1 July 2003 – 29 August 2003)

Mr Michael von Kolpakow
MBA UTS 1992
BA SAIT 1979
(3 September 2003 – 30 June 2004)

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 United Dental Hospital, Sydney.

Dr. Harold Clive Champion
BDS Sydney 1956
(1 July 2003 – 29 August 2003)

Dr Alicja Smiech
BDS (Hons) Poland 1984
FFDF
(3 September 2003 – 30 June 2004)

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.

Ms. Lisa Anne Culkin
DipDT Sydney 2001
(1 July 2003 – 29 August 2003)

Mr Derek William Tracey JP
Craftsman's Certificate DT 1981
(3 September 2003 – 30 June 2004)

Two dental technicians nominated by the Minister for Health.

Mr. Graham James Key
AdvDipDP Sydney 2000
DipTeach Tech Sydney 1983

Mr. Robert Ashley Boshier
DTRB Examination 1976

One solicitor nominated by the Minister for Health.

Mr. Michael Miceli
Solicitors Admission Board Sydney 1976
Masters of Law Sydney 1999

One dental technician nominated by the Health and Research Employees' Association of New South Wales.

Mr. Kenneth Alfred Iles
RFD MIMFT

The Board was appointed on 3 September 2003 for a three-year term.

4.1.1 ATTENDANCE AT MEETINGS

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

| | | |
|-------------------|----------|-------------|
| Ms. Anderson | attended | 0 meetings |
| Mr. von Kolpakow | attended | 7 meetings |
| Mr. Boshier | attended | 11 meetings |
| Dr. Champion | attended | 2 meetings |
| Dr. Alicja Smiech | attended | 6 meetings |
| Prof. Lechner | attended | 10 meetings |
| Mr. Scott | attended | 10 meetings |
| Ms. Culkin | attended | 2 meetings |
| Mr. Tracey | attended | 9 meetings |
| Mr. Key | attended | 8 meetings |
| Mr. Miceli | attended | 9 meetings |
| Mr. Iles | attended | 11 meetings |

4.1.2 COMMITTEES OF THE BOARD

Complaints Screening Committee

| | |
|-------------------|-----------------------|
| (to 29 August 03) | (from 3 September 03) |
| Mr. Boshier | Mr. Scott |
| Ms. Culkin | Mr. Key |
| Mr. Scott | Mr. Iles |

Qualifications Committee

| | |
|-------------------|-----------------------|
| (to 29 August 03) | (from 3 September 03) |
| Dr. Champion | Prof. Lechner |
| Ms. Culkin | Mr. Key |
| Mr. Key | Mr. Scott |
| Mr. Scott | |

4.1.3 FEES

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

| | |
|-------------|----------------|
| | Current fee |
| Chairperson | \$2200.00 p.a. |
| Members | \$1650.00 p.a. |

5. REVIEW OF OPERATIONS

5.1 APPEALS AGAINST DECISIONS OF THE BOARD

There were no appeals lodged against 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. Boshier and Scott and Ms Culkin between July and September 2003, then Messrs Scott, Key and Iles from October through to June 2004. An officer of the HCCC attended the meetings for the purpose of consultation.

The Committee met on 9 occasions and considered 12 new complaints, as follows.

| | |
|---------------------------------------|---------------|
| Dissatisfaction with Dental Appliance | 12 complaints |
| <i>Outcomes</i> | |
| Conciliation | 3 |
| Direct Resolution | 3 |
| Inspection | 1 |
| Investigation | 1 |
| Dismissed | 4 |

5.2.2 BOARD

The Board considered 4 additional new complaints, as follows:

- Advertising - 2 complaints *Outcome:* Warning letters
- Practice by Unregistered persons - 1 complaint *Outcome:* Investigation
- Technician dealing direct with Public - 1 complaint *Outcome:* Dismissed

5.3 EXAMINATION FOR REGISTRATION

5.3.1 EXAMINATION RESULTS

The Board conducted two examinations at the United Dental Hospital with a total of 28 candidates participating. 11 of the 23 candidates who undertook the full examination were successful. All 5 candidates who sat for a re-examination were successful. Of the 11 candidates who passed the full examination, 5 had graduated from Sydney Institute of Technology and 6 had qualified interstate or overseas.

5.3.2 EXAMINERS

Mr. Christiaan Claassens continued in the position of Chief Examiner. Other examiners during the year included Messrs. John Georges and Martin Dunn.

5.3.3 EXAMINATION POLICY

The Board has adopted a new policy regarding applicants for registration who trained overseas in a language other than English. Effective from mid 2004, such applicants will be 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, who undertook their training overseas but who had failed the Board's examination, to practise under supervision pursuant to section 13(2)(f) of the Act.

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 2004 | 711 |
| Dental prosthetists registered as at 30 June 2004 | 412 |
| New DT registrations | 52 |
| Section 15(1)(a) <i>Recognised quals</i> | 5 |
| Section 15(1)(c) <i>Examination</i> | 11 |
| Mutual Recognition Act | 36 |
| New DP registrations | 8 |
| Section 18B(1)(a) <i>Recognised quals</i> | 7 |
| Mutual Recognition Act | 1 |

| | | |
|---------------------|----|----|
| Re-registrations | | 28 |
| DT re-registrations | 18 | |
| DP re-registrations | 10 | |
| Deletions | | 53 |
| DT deletions | 30 | |
| DP deletions | 23 | |

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 60 days.

5.5 UNFINANCIAL PRACTITIONERS

The Board informed Dental Technicians and Dental Prosthetists who 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 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 held their annual conference in Brisbane on 25 and 26 March 2004. Messrs Boshier, Key and Scott attended on the Board's behalf. A significant outcome from the meeting was the decision to advance the draft protocols for assessing overseas trained applicants for registration, with the aim of having a common approach in all Australian and New Zealand jurisdictions.

5.9 INSPECTIONS

5.9.1 RANDOM INSPECTIONS

An inspector 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 Regulation 1998.

5.9.2 ROUTINE INSPECTIONS

The Board's inspector has conducted routine inspections in accordance with the Board's policy and inspection checklist.

5.10 LEGISLATIVE CHANGE

The Dental Technicians Registration Regulation 1998 was repealed on 1 September 2003 and replaced by the 2003 Regulation. Links to the Dental Technicians Registration Act and Regulation are provided in the Board's website.

5.10.1 PROPOSED AMENDMENTS

The Board continued in its endeavour to have the principal 1975 Act and its associated Regulation reviewed and amended.

5.11 LICENSING AND REGISTRATION (UNIFORM PROCEDURES) BILL 2002

As at the end of the reporting period, there have been no further developments.

5.12 TAKING OF IMPRESSIONS FOR IMPLANTS

The Board refined and promulgated 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

No overseas travel was undertaken on the Board's behalf.

5.16 CONSULTANCIES

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 established by the following Acts:

-

Chiropractors Act 2001

Dental Technicians Registration Act 1975

Nurses and Midwives Act 1991

Optical Dispensers Act 1963

Optometrists Act 2002

Osteopaths Act 2001

Podiatrists Act 1989

Physiotherapists Registration Act 2001

Psychologists Act 2001

The Boards as statutory bodies deal with professional issues under their respective Acts. The functions of the Boards include the determination of health 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 and performed within their commitment of service. Registration notices were issued expeditiously and routine renewals were processed within five (5) days of receipt.

In accordance with legislation, the Boards' accounts were paid by the Health Administration Corporation from fees received and transmitted to the Corporation.

Within the Boards' accumulated funds recognition has been given for future expenditure for refurbishment and relocation, the election of Board members (where required) litigation and disciplinary costs.

The total administrative expenditure for all the above Boards in 2003/2004 was \$6,430,981 compared with \$6,631.435 in 2002/2003.

For the reporting year the staff of the Health Professionals Registration Boards filled the equivalent of 53 full time positions (including one executive officer position at level 2). For each of the preceding 2 years the staff establishment was the equivalent of 52 full-time positions.

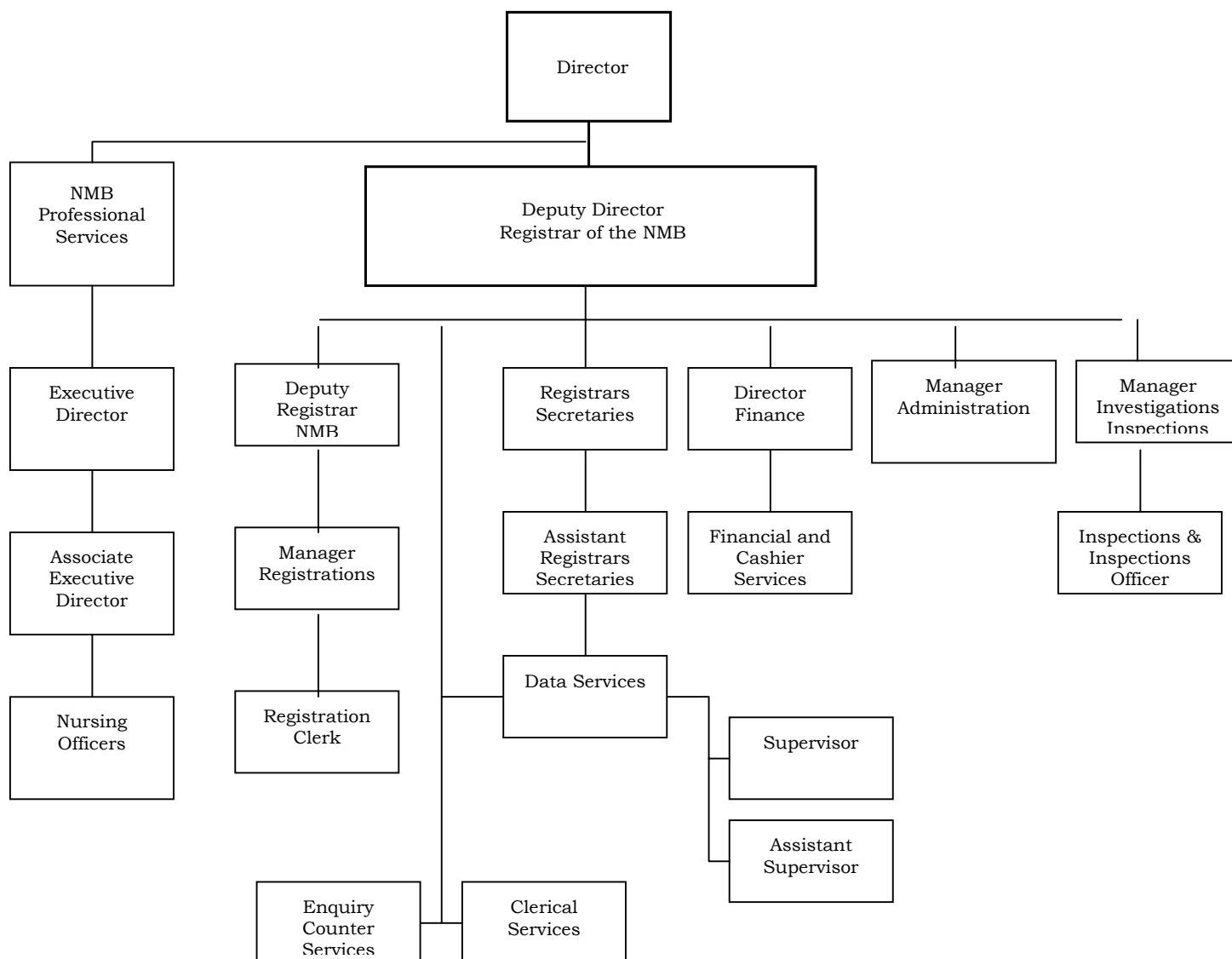
Staff as employees of the Corporation derive the benefits of the personnel policies of the Department of Health including occupational practices and are subject to the Department's Code of Conduct. The performance of the Corporation in respect of the Boards' staff relating to: -

- (i) personnel policies
- (ii) industrial relations policies/procedures
- (iii) occupational health and safety including details of work related injuries

is reported in the Department of Health's Annual Report.

The Boards are managed by Mr J Tzannes (Director) and Mr R Dwyer (Deputy Director) for the Corporation.

6.2 HEALTH PROFESSIONALS REGISTRATION BOARDS ORGANISATION CHART



6.3 NSW HEALTH DEPARTMENT CODE OF CONDUCT

Board staff adhere to the Health Department's Code of Conduct, which remains unchanged from the previous reporting year.

6.4 ETHNIC AFFAIRS PRIORITIES STATEMENT

The Dental Technicians Registration Board is one of nine health professional boards administered by the Health Professionals Registration Boards (HPRB) on behalf of the Health Administration Corporation. The Board in conjunction with the HPRB undertakes a number of initiatives to support our culturally diverse population under the key areas of social justice, economic and cultural opportunities.

These initiatives include to:

- (i) promote the recognition and registration of overseas trained health professionals
- (ii) assist overseas trained applicants to register
- (iii) increase the number and range of bilingual health professionals employed by HPRB
- (iv) ensure ethnic media is used in any information languages sponsored by the Board
- (v) ensure the Board receives advice on matters relating to people of culturally diverse backgrounds
- (vi) promote use of culturally diverse workforce
- (vii) ensure the Board is aware of the Government's commitment to implementing the principles of multiculturalism as set out in section 3 of the Community Relations Commission and Principles of Multiculturalism Act 2000

Overseas Training - Recognition of Qualifications

The Board conducts practical examinations for applicants who have trained outside of New South Wales seeking registration as a dental technician or dental prosthetist in New South Wales.

Following successful completion of the examination and subject to statutory good character requirements registration is granted.

Interpreter and Translation Services

Professional interpreters and translation services are made available on an as required basis. HPRB staff are also able to provide assistance in the following languages: Arabic, French, German, Greek, Filipino (Tagalog), Romanian, Russian, Singhalese, Spanish, Turkish, Cantonese, Hokkien, Hindi and Punjabi.

Key Strategies

The EAPS statement developed in consultation with the former Ethnic Affairs Commission, now the Community Relations Commission, includes initiatives relating to the Dental Technicians Registration Board under the key result areas of social justice, community harmony, economic and cultural opportunities.

Within the legislative framework pathways for the registration of overseas trained professionals were applied.

The main initiatives of the existing statement remain the key strategies for 2004-2005. These are to: -

- (i) promote the recognition and registration of overseas trained health professionals as provided for in legislation, and
- (ii) assist overseas trained applicants through the provision of information, interpreters and translation services, as required, to register.

6.5 NSW GOVERNMENT ACTION PLAN FOR WOMEN

The principle of equality of access and rights of participation are the cornerstones of the NSW Government's philosophy in relation to women.

Central to the core business of all government agencies is the promotion of the position of women in all aspects of society.

The focus is on women with the least access to social and economic resources. The key objectives are to eradicate violence against women, to improve the health and quality of life of women and to provide the responsive environment for women to participate fully in the economic social and educational life of our society.

The Government is committed to ensuring that membership of Boards reflects the broader community and that in filling current vacancies consideration is given, inter-alia, to the nomination of female representatives. It is the Government's intention to progressively increase the number of women on Boards to 50% of Board representation. It is recognised that not all nominations to Boards are made by the Minister. Nominating bodies are advised of the Government's policy in relation to female representation when vacancies occur or when nominations for a new Board are requested.

Of the 9 members, the Board currently has 2 female members.

Whilst the Board is not responsible for the promotion of access to the profession for women it is in a position to indicate the number of women who have satisfied registration requirements and who currently hold an authority to practise.

For the reporting year the number of female registered Dental Technicians was 172 (24.2% of total registrants) as compared with 157 (23.9% for the previous reporting year). The number of female Dental Prosthetists was 48 (11.7% of total registrants) as compared with 43 (11.1% for the previous reporting year).

These figures vary during the reporting period in line with the changing status of registrants during renewal periods.

6.6 WASTE REDUCTION AND PURCHASING POLICY (WRAPP)

Throughout the reporting period, the Health Professionals Registration Boards (HPRB) strived to reduce waste, purchased consumables containing increased amounts of recycled content, and recycled its paper products and consumables and office equipment.

During the reporting period, HPRB :

Purchased all white paper with 60% recycled content and all envelopes with at least 70% recycled content;

Recycled 88% of total paper waste;

Recycled 100% of paper/cardboard packaging;

All toner cartridges were sent for recycling.

Avoidance of waste was ensured through various Board practices including :

Message and note taking on scrap recycled paper;

Increased use of internal emails;

Paper recycling containers at all desks for later transfer to recycling bins, avoiding usage of waste paper baskets and decreasing waste to landfill;

Double sided printing;

Promotion of website usage to clients, as an alternative to hard copy information packages.

During the reporting period, HPRB sent 11 computers (CPUs) and 7 monitors for recycling in accordance with environmental requirements and as per the NSW Government's ReConnect.nsw Computer Program guidelines.

NSW Waste Avoidance & Resource Recovery Strategy 2003, that was introduced towards the end of previous reporting period, was implemented during this reporting period. HPRB is committed to achieving sustainable waste minimisation and resource recovery targets by:

Critically considering waste management issues associated with the Boards' operational responsibilities; and

Monitoring facilities, product and usage patterns, to enable strategic updates to the Boards' plan.

7. FINANCE AND BUDGET

7.1 FORMAT

In order to comply with statutory and audit requirements the Board's fees received and transmitted to the Health Administrative Corporation are shown as the only entries in the Statement of Income and Expenditure. The income and expenditure for administrative purposes appear in the accounts of the Department of Health for the Health Administration Corporation. Details of the administrative operations are also contained in the notes to the audited accounts set out in the annual report.

7.2 PERFORMANCE

The accounts in respect of the Board's administrative operations for the year showed expenditure of \$163,722. This compares with the budgeted expenditure of \$150,504 as shown in last year's annual report.

7.3 BUDGET

The Budget in respect of the administrative operation for the period 1 July 2003 to 30 June 2004 is as follows:-

| | |
|---------------|----------------|
| | \$ |
| INCOME | |
| Fees | 127,516 |
| Interest | 28,084 |
| Total | <u>155,600</u> |

EXPENDITURE

| | |
|-----------------------------------|-----------------|
| Salaries & Associated Staff Costs | 71,038 |
| Building Expenses | 2,953 |
| Subsistence & Transport | 10,793 |
| Members Fees | 16,061 |
| Fees for Service | 12,932 |
| Post & Communications | 4,180 |
| Printing & Stationery | 2,196 |
| Plant & Equipment | 19 |
| Education & Research | - |
| Miscellaneous | 56,242 |
| Depreciation | 280 |
| Total | <u>176,694</u> |
| Operations Deficit | <u>(21,094)</u> |

7.4 EXPENSES

The 2003/2004 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 | 74.74 | 19.21 | 6.05 | - |
| December | 100.00 | 83.38 | 15.39 | 1.23 | - |
| March | 100.00 | 65.55 | 22.55 | 10.53 | 1.37 |
| June | 100.00 | 84.75 | 12.75 | 2.08 | 0.42 |

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 4.25%p.a. on its daily bank balances. In addition an average rate of interest of 4.73%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 330 copies of the Annual Report at an approximate cost of \$3.40 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:

- (a) presents fairly the Dental Technicians Registration Board's financial position as at 30 June 2004 and its financial performance and cash flows for the year ended on that date, in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, and
- (b) complies with section 41B of the *Public Finance and Audit Act 1983* (the Act).

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

The Board's Role

The financial report is the responsibility of the Board of the Dental Technicians Registration Board. It consists of the statement of financial position, the statement of financial performance, the statement of cash flows and the accompanying notes.

The Auditor's Role and the Audit Scope

As required by the Act, I carried out an independent audit to enable me 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 and Assurance Standards and statutory requirements, and I:

- evaluated the accounting policies and significant accounting estimates used by the Board in preparing the financial report, and
- examined a sample of the evidence that supports the amounts and other 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 the Board had not fulfilled their reporting obligations.

My opinion does *not* provide assurance:

- about the future viability of the Dental Technician Registration 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.

P.K. Brown

P.K. Brown FCPA
Director of Audit

SYDNEY
14 October 2004

7.10 STATEMENT BY MEMBERS OF THE BOARD

DENTAL TECHNICIANS REGISTRATION BOARD

YEAR ENDED 30 JUNE 2004

STATEMENT BY MEMBERS OF THE BOARD


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 fees received on behalf of the Health Administration Corporation as at 30 June 2004 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 Consensus views, other authoritative pronouncements for the Australian Accounting Standards Board, the Public Finance and Audit Act, 1983, the Public Finance and Audit (General) Regulation, 1995, 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.

 R. J. Leung OAM

12.10.04
Date



12.10.04
Date

7.11 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2004

DENTAL TECHNICIANS REGISTRATION BOARD

| | | 2004 \$ | 2003 \$ |
|---|--------------|------------|------------|
| CURRENT ASSETS | NOTES | | |
| Accrued expenses to be paid by Health Administration Corporation | 1.4 & 4 | 14,275 | 35,613 |
| TOTAL ASSETS | | 14,275 | 35,613 |
| CURRENT LIABILITIES | | | |
| Accrued expenses | 1.4 & 4 | 14,275 | 35,613 |
| TOTAL LIABILITIES | | 14,275 | 35,613 |
| Accumulated Funds | | - | - |
| TOTAL EQUITY | | - | - |

The statement of financial position should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2004

| | NOTES | 2004 \$ | 2003 \$ |
|--|--------------|--------------------|--------------------|
| Income | | | |
| Value of services provided and costs met by Health Administration Corporation | 3 | 131,270 | 163,722 |
| | | <hr/> 131,270 | <hr/> 163,722 |
| Expenditure | | | |
| Expenses from ordinary activities | 3 | 131,270 | 163,722 |
| | | <hr/> 131,270 | <hr/> 163,722 |
| Surplus/(Deficit) for the year from ordinary activities | | - | - |
| Total revenues, expenses and valuation adjustments other than with owners as owners | | - | - |
| Total changes in equity other than those resulting from transactions with owners as owners | | <hr/> - <hr/> | <hr/> - <hr/> |

The statement of financial performance should be read in conjunction with the accompanying notes.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2004

1. ACCOUNTING POLICIES

- 1.1 The Dental Technicians Registration Board performs the duties and functions contained in the Dental Technicians Registration Act 1975 and its financial affairs are administered by the Health Administration Corporation.
- 1.2 The Board's financial report is a general purpose financial report which has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus views, other authoritative pronouncements of the Australian Accounting Standards Board, the Public Finance and Audit Act, 1983, and the Treasurer's Directions. An accrual basis of accounting has been adopted. The statement of financial position has been prepared on an historical cost basis and does not take into account changing money values.
- 1.3 The assets held by the Board represent a commitment by Health Administration Corporation to pay expenses on behalf of the Board and the liability represents expenses incurred but not yet paid by Health Administration Corporation. Both assets and liabilities relating to the Dental Technicians Registration Board are recorded in the financial statements of the Department of Health (Health Administration Corporation).
- 1.4 All income and expenditure of the Board's operations, including those transactions accounted for through the Health Administration Corporation (HAC) (See Note 3), are prepared on an accrual basis.

The expenses paid by HAC on behalf of the Board, are not included in the Statement of Cashflows as they are not a cashflow of the Board.

2. TRANSMISSION OF FEES

The Dental Technicians Registration Board is required by statute to collect fees from its registrants and transmits the monies to the Health Administration Corporation. The Corporation may pay out from such monies the amounts required to meet the costs incurred in the administration or execution of the Act establishing the Board. An amount of \$132,448 (\$134,634 in 2003) was transmitted this year. The figures relate to actual figures as distinct from accrual figures.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2004

3. EXPENDITURE ACCOUNTED FOR THROUGH THE HEALTH ADMINISTRATION CORPORATION

Expenditure in respect of the Board's operations form part of the accounts of the Department of Health for the Health Administration Corporation. The Health Administration Corporation has determined which costs are allocated to the Board and the basis of allocation. The costs may not include all costs associated with running the Board.

Details of transactions accounted for through the Health Administration Corporation are as follows:

| | 2004 \$ | 2003 \$ |
|-----------------------------------|------------|------------|
| Expenditure | | |
| Salaries & Associated Staff Costs | 60,077 | 61,649 |
| Building Expenses | 2,668 | 2,270 |
| Subsistence & Transport | 9,080 | 10,517 |
| Members Fees | 19,950 | 15,654 |
| Fees for Service | 12,835 | 10,605 |
| Post & Communications | 2,499 | 4,074 |
| Printing & Stationery | 2,385 | 2,140 |
| Plant & Equipment | 409 | 256 |
| Miscellaneous | 20,033 | 54,557 |
| Audit Fees (allocation) | 1,334 | 2,000 |
| | <hr/> | <hr/> |
| Total | 131,270 | 163,722 |
| | <hr/> | <hr/> |

As at 30 June 2004 the Health Administration Corporation recorded cash and investments of \$689,246 (\$674,656 in 2003) held in relation to this Board.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2004

4. 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. The financial asset of the Board is a receivable of \$14,275 (\$35,613 in 2003). The financial liability represents accrued expenses of \$ 14,275 (\$35,613 in 2003).

There is no interest rate risk on the above items.

5. CONSULTANCY CHARGES

The Health Administration Corporation arranged for consultancy services on behalf of the boards it administered during the year. The Dental Technicians Registration Board's share of these consultancy costs was \$nil (\$nil in 2003/2004).

6. SUBSEQUENT EVENTS

None to report.

7. TRANSITION TO AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (AIFRS)

1. Management of Transition

The Health Administration Corporation (HAC) will apply the Australian Equivalents to International Financial Reporting Standard (AIFRS) from the reporting period beginning 1 July 2005.

The HAC is managing the transition to the new standards by allocating internal resources and/or engaging consultants to analyse the pending standards and Urgent Issues Group Abstracts to identify key areas regarding policies, procedures, systems and financial impacts affected by the transition.

As a result of this exercise, the Health Service has taken the following steps to manage the transition to the new standards:-

- The HAC Finance Staff is overseeing the transition.
- The following phases that need to be undertaken have been identified:
 - determination of opening values as at 1 July 2004 and full year comparatives for 2004/05
 - preparation of 2005/06 accounts in accordance with AIFRS
 - determination of specific policy changes and the accounting effect thereof

Work in each of these phases will be progressed in accordance with timetables to be advised by NSW Health.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2004

NSW Treasury is assisting agencies to manage the transition by developing policies, including mandates of options; presenting training seminars to all agencies; providing a website with up-to-date information to keep agencies informed of any new developments; and establishing an IAS Agency Reference Panel to facilitate a collaborative approach to manage the change.

2. Key Differences in Accounting Policies

The HAC is aware of a number of differences in accounting policies that may arise from adopting AIFRS. Some differences arise because AIFRS requirements are different from existing AASB requirements. Other differences could arise from options in AIFRS. To ensure consistency at the whole of government level, NSW Treasury has advised the options it is likely to mandate, and will confirm these during 2004-05. This disclosure reflects these likely mandates.

The HAC accounting policies may also be affected by a proposed standard designed to harmonise accounting standards with Government Finance Statistics (GFS). This standard is likely to change the impact of AIFRS and significantly affect the presentation of the income statement. However, the impact is uncertain, because it depends on when this standard is finalised and whether it can be adopted in 2005-06.

Based on current information, the following key differences in accounting policies are expected to arise from adopting AIFRS:

- ☐ *AASB 1 First-time Adoption of Australian Equivalents to International Financial Reporting Standards* requires retrospective application of the new AIFRS from 1 July 2004, with limited exemptions. Similarly, *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* requires voluntary changes in accounting policy and correction of errors to be accounted for retrospectively by restarting comparatives and adjusting the opening balance of accumulated funds. This differs from current Australian requirements, because such changes must be recognised in the current period through profit or loss, unless a new standard mandates otherwise.
- ☐ *AASB 117 Leases* requires operating lease contingent rentals to be recognised as an expense on a straight-line basis over the lease term rather than expensing in the financial year incurred.
- ☐ *AASB 1004 Contributions* applies to *not-for-profit entities* only. Entities will either continue to apply the current requirements in AASB 1004 where grants are normally recognised on receipt, or alternatively apply the proposals on grants included in ED 125 *Financial Reporting by Local Governments*. If the ED 125 approach is applied, revenue and/or expense recognition will be delayed until the agency supplies the related goods and services (where grants are in-substance agreements for the provision of goods and services) or until conditions are satisfied.

End of Audited Financial Statements

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