Dental Council
Te Kaunihera Tiaki Niho

Annual Report

2018/2019

Dentistry • Oral health therapy • Dental hygiene
Dental therapy • Dental technology • Clinical dental technology

ANNUAL REPORT 1 APRIL 2018 – 31 MARCH 2019

Safe oral health care for New Zealand

The Dental Council is pleased to present this report for the year ended 31 March 2019 to the Minister of Health.

This report is required by section 134 of the Health Practitioners Competence Assurance Act 2003.

Throughout this report:

- dentists, dental specialists, oral health therapists, dental hygienists, dental therapists, orthodontic auxiliaries, dental technicians and clinical dental technicians are collectively referred to as oral health practitioners or practitioners
- the Health Practitioners Competence Assurance Act 2003 is referred to as the Act
- the Dental Council is referred to as the Council
- annual practising certificates are referred to as APCs.

Dental Council
Te Kaunihera Tiaki Niho

Contents

Report from the Chair and Chief Executive

Health governance and regulation work together to keep the New Zealand public safe. Within the context of New Zealand's wider regulatory environment, the Dental Council is tasked with ensuring the public receives safe and effective oral health care from all practitioners.

Standards Framework for Oral Health Practitioners

To assist oral health practitioners and minimise risk of harm for patients, the Council introduced the *Standards Framework for Oral Health Practitioners* (the framework) in 2015. The framework describes expected minimum standards of ethical conduct as well as clinical and cultural competence that the public can expect when receiving oral health care and treatment in New Zealand.

Practitioners' knowledge and compliance with the framework is a fundamental requirement for our practitioner registration and recertification processes, together with an annual declaration of compliance from each practitioner.

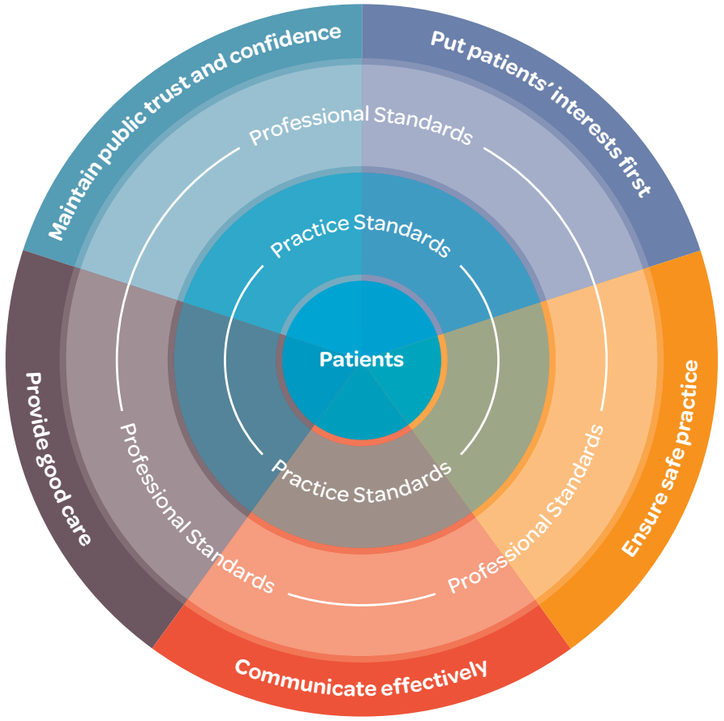
The framework details the expected standards and provides guidance to practitioners on a range of clinical matters through its practice standards. The framework is the foundation for practitioners in regular practice reviews. The Council uses it as an assessment measure when a practitioner's conduct, competence or fitness to practise is in question. And the framework also provides a guide for the work of the Health Practitioners Disciplinary Tribunal, the Health and Disability Commissioner (the HDC), and the Courts.

Since introducing the framework, we have worked collaboratively with practitioners across all disciplines, professional associations, employers, and educators to help practitioners understand their obligations and meet the ethical, professional and practice standards described.

Most practitioners understand the framework and their obligations, and some have even used the framework to improve their practice and attain best practice standards. However, for some practitioners, a greater knowledge and understanding of the standards contained in the framework is still required.

> "...it is now timely for practitioners to take another look at their own and their oral health team's practice to ensure they are all meeting the framework's minimum standards."

Since the framework was introduced nearly five years ago, it is now timely for practitioners to take another look at their own and their oral health team's practice to ensure they are all meeting the framework's minimum standards. We encourage practitioners to assess where they can make changes or improvements to their practice to exceed those standards for their own professional benefit, and the benefit of their patients.



Strategic and work priorities

Strategic projects in 2018/19

In the 2018/19 year, Council focussed on delivering two major strategic projects – developing and implementing the new integrated IT system, and completing the recertification review.

We are pleased to report that the new IT system is now in place for all practitioners, and Council has made online services available for registration, annual practising applications and other requirements. In developing the IT system, we have been mindful to keep it simple and easy to use for practitioners whilst improving our own efficiency.

While staff and practitioners adjust to working with the new IT system, work continues to embed and complete resulting changes to workflow and business processes within the Council. We are also working on maximising the functionality of the system and fully utilising the additional features available.

At the same time, the recertification review has been completed and the focus has shifted to planning for the implementation of a new recertification programme. We were extremely pleased with the high levels of interest and quality of feedback received from practitioners and other stakeholders throughout all phases of the recertification review.

Thank you to everyone who contributed and engaged constructively in this consultation process. Your feedback has helped us shape the new recertification programme. We look forward to continuing work with stakeholders, improving and professionalising our recertification system and minimising the risk of harm to the public.

Strategic priorities for the year ahead

To ensure the Council completes the final stages of the IT system and recertification projects, and to put in place the new requirements of the Health Practitioners Assurance Competence Amendment Act enacted in April 2019 (the amendment Act), the Council has extended the current 2015–2020 strategic plan until 2021. This means Council's other strategic priorities will remain unchanged until 2021.

Recertification

As noted, implementing the new recertification programme is the major strategic priority in the coming year. Council and staff will be working intensively over the next 18 months to have the new programme in place by late 2020 and to ensure practitioners are well-prepared for the changes required.

In the coming months we will develop the operational design for recertification with reference to both the Council's and practitioners' perspectives. Understanding the professional differences and how practitioners will achieve what we ask of them will be key to ensuring a fit for purpose and future-proof operational framework.

The amendment Act

The amendment Act requires us to make some operational changes to accommodate its new provisions. Key changes are that Council will be subject to five-yearly independent performance reviews and is required to prepare a new "naming" policy for publishing its decisions, including names of practitioners, to provide greater transparency and confidence for the public.

The amendment Act also requires us to focus more on cultural competencies that will enable effective and respectful interaction with Māori (see below).

The final key amendment allows Council to receive complaints directly from the public. Previously Council was required to direct these to the HDC and would only investigate these if required to do so by the HDC.

Cultural competence

We will progress the cultural competence project in the coming year.

Our existing ethical principles set out in our standards framework require practitioners to respect patients' cultural values. We also have in place two other relevant practice standards: cultural competence, and best practice when providing care to Māori patients and their whanau.

> "...implementing the new recertification programme is the major strategic priority in the coming year."

We will seek to define cultural competence more broadly, review our existing practice standards and competencies and consider whether they remain fit for purpose, develop the cultural competence of Council itself, and focus on our legal and ethical obligations under the Treaty of Waitangi. Te Aō Marama will be a key partner throughout the project and we will also seek the views of subject-matter experts, our practitioner and sector stakeholders and other interested groups.

Other work priorities

Our work programme also includes several other priorities that will interest many practitioners:

- completing the consultation on removing the age limit for restorative activities of the oral health therapy scope of practice
- tracking the proposed Therapeutic Products Bill which is currently under development by the Ministry of Health and proposed to replace the Medicines Act
- reviewing the dental hygiene scope of practice around supervision requirements for administering local anaesthesia
- reviewing the medical emergencies and professional working relationships practice standards
- reviewing the joint Australia/New Zealand accreditation standards.

Retaining our focus on risk areas

A key principle of our strategic plan is positioning the Council as a right-touch, risk-based regulator. To achieve safe oral health care for New Zealand and ensure oral health professionals are safe, competent and fit to practise, Council's approach is to make decisions and take actions proportionate to the risk identified.

Risks that the Council manages fall into two main areas. First, those related to practitioner's competence and conduct, and second, risks that relate to our internal and operational systems and processes. To identify where the greatest risks lie, we are developing a framework to assess the nature and likelihood of risk in each of these areas and to establish the Council's tolerance levels. This approach and focus on areas of greatest risk will continue to inform the design of the new recertification system as well as other aspects of Council's work.

Council appointments

Andrew Gray was appointed Council Chair in February 2019 having held the position of Deputy Chair of Council since 2015.

On behalf of all the Council, we'd like to extend our thanks to Robin Whyman, who held the position of Council Chair from 2015. Robin provided strong leadership and professional judgment to ensure the IT and recertification review projects were completed during his tenure. He also provided guidance and support throughout the challenges of the Kaikoura earthquake, ensuring Council staff were kept safe (and remain safe) throughout the extended period of disruption to our office accommodation in Wellington.

The term of appointment for several Council members has now expired or will soon expire. Pending the Minister of Health's announcement of new Council appointments, the current membership will continue.

Thanks

And finally, thanks to all our Council members and staff for their time, dedication and expertise. We also acknowledge and thank everyone who helped the Council during the year—those who served on committees, examiners, assessors and supervisors, and those who provided remedial education and support services to practitioners. The support and advice you provide to Council and practitioners greatly benefits the entire oral health sector and the quality of care available to the New Zealand public.

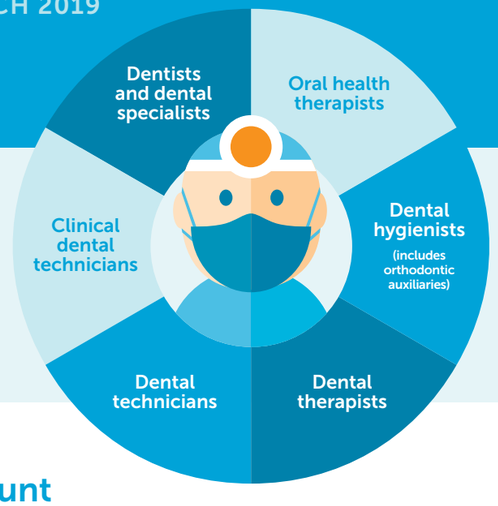
We would also like to acknowledge the Dental Board of Australia, the Australian Dental Council, the National Dental Examining Board of Canada, the Commission on Dental Accreditation (Canada) and the Dental Council of Ireland for their ongoing collaboration — the joint work we do benefits the public and practitioners around the world.

Andrew Gray
CHAIR

Marie Warner
CHIEF EXECUTIVE

At a glance

FROM 1 APRIL 2018 TO 31 MARCH 2019



6 oral health professions regulated

Individual practitioner count

4,855 individual oral health practitioners were registered

4,079 individual registered practitioners held APCs

Overall registrations

5,425 entries on the public register

for practitioners registered in one or more scopes of practice

4,554 APCs issued to practitioners

allowing them to practice across 6 professions and 21 scopes of practice

Additions and removals

309 new registrations granted

70% practitioners qualified in New Zealand

281 practitioners removed from the register

4,733 APC applications received and processed

We received **198 complaints**

167 received from patients

Practitioner cases managed

24 competence notifications received

24 new health notifications received

19 health programmes managed in total

Competence reviews

8 new **14** managed in total

Competence programmes

6 new **21** managed in total

7 **new cases** referred to a professional conduct committee for investigation

12 cases managed **in total**

15 new oversight cases ordered

5 new supervision orders made

20 oversight cases managed in total

14 supervision cases managed

2 **cases** referred to the Health Practitioners Disciplinary Tribunal

What we do

The Council is a responsible authority established by the Health Practitioners Competence Assurance Act 2003.

The Dental Council's Strategic Plan 2015–2021

Our vision

Safe oral health care for New Zealand.

Our purpose

To protect public health and safety by ensuring oral health professionals are safe, competent and fit to practise.

Our five strategic priorities

(described under the following headings)

- standards
- engagement
- lifelong practitioner competence
- a capable organisation
- governance.

Oral health professions and practitioners

Under the Act, the Council regulates six oral health professions.

- Dentistry
- Oral health therapy
- Dental hygiene
- Dental therapy
- Dental technology
- Clinical dental technology

Dentistry

DENTISTS AND DENTAL SPECIALISTS

Dentists are trained to assess, diagnose, manage, treat and prevent diseases, disorders or conditions that affect teeth, the gums and mouth.

Dentists qualify after completing a five-year university degree in New Zealand. Overseas-trained dentists complete equivalent or approved qualifications in other countries.

Dental specialists are dentists who hold additional recognised qualifications in one of the following specialist areas:

- endodontics
- oral and maxillofacial surgery
- oral medicine
- oral pathology
- oral surgery
- orthodontics
- paediatric dentistry
- periodontics
- prosthodontics
- public health or community dentistry
- restorative dentistry
- special needs dentistry.

Oral health therapy

ORAL HEALTH THERAPISTS

Oral health therapists qualify by completing a three-year degree. They are trained to assess, diagnose, manage, treat and provide preventive oral health care for their patients.

The restorative activities on teeth performed by oral health therapists are limited to patients up to the age of 18.

Oral health therapists provide oral health education, disease prevention and oral health promotion to individuals and communities with a focus on oral health as an integral part of general health.

Oral health therapists work as part of a dental team and consult with a dentist or dentist specialist about their work where required.

Dental hygiene

DENTAL HYGIENISTS AND ORTHODONTIC AUXILIARIES

Dental hygienists qualify and train to provide non-surgical treatment of gum diseases. They guide their patients on how to look after their teeth and gums and improve or maintain good oral health and hygiene.

Dental hygienists work in a dental practice as part of a dental team.

Orthodontic auxiliaries hold a recognised qualification and are directly supervised by a dentist or orthodontist in a dental practice or clinic. As well as helping with orthodontic treatment they provide oral hygiene education and advice on the care and maintenance of orthodontic appliances.

Dental therapy

DENTAL THERAPISTS

Dental therapists qualify and train to promote and maintain oral health and provide basic and preventative dental care for children and adolescents up to the age of 18.

The Council has registered a small number of dental therapists who are able to provide some care to adults.

Dental therapists work in school, community and hospital dental clinics and private practices and consult with one or more dentists about their work.

Dental technology

DENTAL TECHNICIANS

Dental technicians design, make and repair dental appliances such as dentures, crowns, bridges and mouth guards as prescribed by a dentist, dental specialist, clinical dental technician or medical practitioner.

The accredited dental technology programme in New Zealand is a three-year degree offered at the University of Otago.

Clinical dental technology

CLINICAL DENTAL TECHNICIANS

Clinical dental technicians design, make and repair dental appliances and prostheses prescribed by a dentist or other health practitioner. They can work as independent practitioners and deal directly with the public to make and fit oral appliances under specific conditions. When providing partial dentures directly to their patients, clinical dental technicians require an oral health certificate from a dentist or dental specialist.

To qualify as a clinical dental technician, a registered dental technician must successfully complete a one-year full-time or two-year part-time accredited postgraduate programme in clinical dental technology after their three-year undergraduate degree.

Our roles and functions

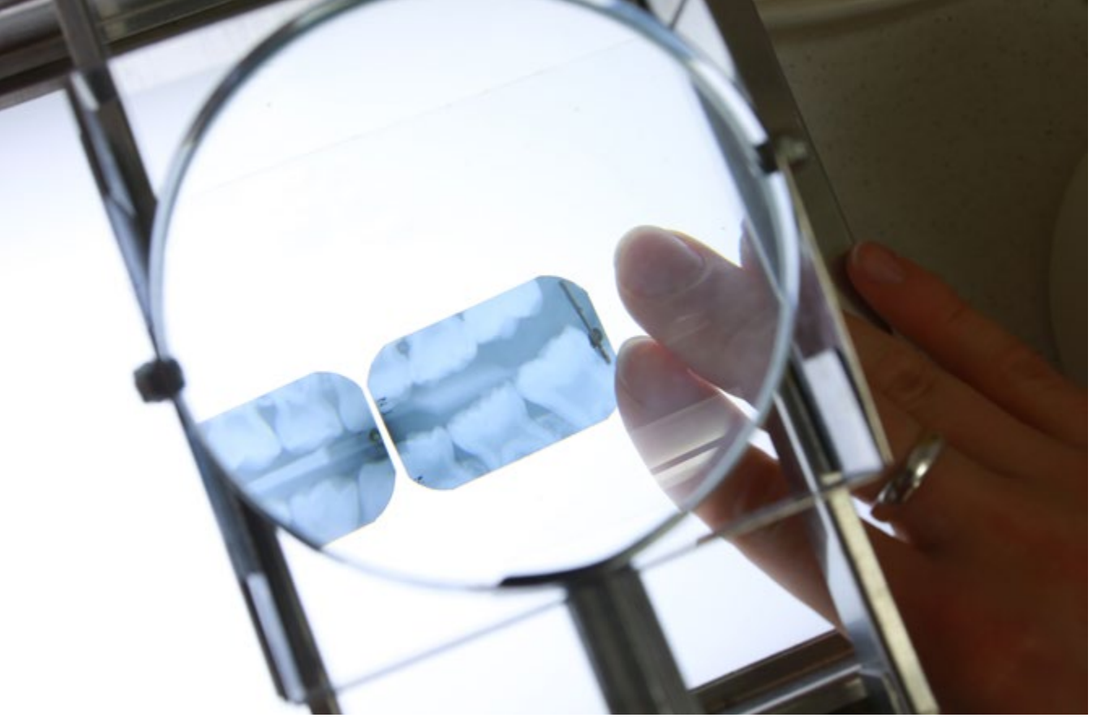
The Act defines our role and functions. Our primary purpose is to protect the health and safety of the New Zealand public by making sure oral health practitioners are competent and fit to practise.

We are responsible for:

- setting standards for entry to the register of oral health practitioners
- registering oral health practitioners
- recertifying all practising oral health practitioners each year
- setting standards of clinical and cultural competence and ethical conduct to be met by all oral health practitioners
- reviewing and remedying the competence of oral health practitioners where concerns have been identified
- investigating the health of oral health practitioners where concerns have been raised about their performance, and taking appropriate action.

As part of these functions and responsibilities we:

- develop and maintain minimum practice standards that all oral health practitioners must meet
- issue APCs to oral health practitioners who have maintained their competence and fitness to practise
- manage oral health practitioners suffering from health issues that may affect their practice
- place conditions on, or restrict, a practitioner's scope of practice or suspend their practising certificate if that is appropriate to protect the health and safety of the public
- maintain and publish a register of all registered oral health practitioners, including those not currently practising
- set accreditation standards and competencies for each of the oral health professions
- monitor and accredit oral health programmes to ensure the quality of education and training is appropriate
- set scopes of practice within which oral health practitioners may practise
- prescribe qualifications for each scope of practice.



Who we are

The Council is appointed by the Minister of Health. It has 10 members:

The Council oversees the strategic direction of the organisation, monitors management performance and implements the requirements of the Act.

The Council is supported by its staff, who are responsible for delivering the Council's statutory functions, implementing the strategic direction and managing the projects required to support the Council's goals in the regulation of oral health practitioners in New Zealand.

The Council held 17 Council meetings in the year to 31 March 2019, five of which were teleconferences.

The Council

Andrew Gray
Chair (from Feb 2019)
Oral health practitioner

- Dentist
- Director Defence Health / Surgeon General, New Zealand Defence Force
- Queen's Honorary Dental Surgeon

Appointed September 2013
Current term ends September 2019

John Aarts
Deputy Chair (from Feb 2019)
Oral health practitioner

- Clinical dental technician and registered in implant overdentures scope of practice
- Senior lecturer at the University of Otago and course convenor for the Postgraduate Diploma in Clinical Dental Technology
- Consultant for the School of Dentistry Clinic

Appointed December 2012
*Current term ends December 2018**

Karen Ferns
Layperson

Appointed December 2015
*Current term ends December 2018**

Kate Hazlett
Layperson

Appointed April 2010
Current term ends April 2019

Michael Holdaway
Oral health practitioner

- Dentist – practising in a dental practice in Ashburton

Appointed July 2017
Current term ends July 2020

Jocelyn Logan
Oral health practitioner

- Dentist – associate in a dental practice in Thames

Appointed December 2015
*Current term ends December 2018**

Charlotte Neame
Oral health practitioner

- Dental hygienist – practising in a dental practice in Palmerston North

Appointed December 2015
*Current term ends December 2018**

Gillian Tahi
Oral health practitioner

- Dental therapist
- Team leader, Auckland Regional Dental Service and Waitemata District Health Board

Appointed December 2015
*Current term ends December 2018**

Wendy Tozer
Layperson

First appointed July 2009
*Current term ends December 2018**

Robin Whyman
Oral health practitioner

- Dental specialist in public health dentistry and general dentist
- Chief Medical and Dental Officer at the Hawke's Bay District Health Board

Appointed June 2011
Current term ends June 2020

* As at 31 March 2019, appointment remains pending replacement by the Minister of Health.

Professional committees

FOUR COUNCIL COMMITTEES OPERATED DURING 2018/19

Audit and risk management committee

Brent Kennerley (Chair – independent member, partner Grant Thornton Chartered Accountants)

Robin Whyman (ex officio) until February 2019

Andrew Gray (ex officio) from February 2019

John Aarts

Karen Ferns

Continuing professional development advisory committee

John Aarts (Chair, dental and clinical dental technician)

Andrew Gray (dentist)

Charlotte Neame (dental hygienist)

Gillian Tahi (dental therapist)

Australian Dental Council / New Zealand Dental Council accreditation committee

Professor Mike Morgan (Chair)

John Aarts (New Zealand member)

Associate Professor Werner Bischof (Australian member)

Jan Connolly (Australian member)

Jeffrey Ding (Australian member)

Anthony Evans (Australian member)

Associate Professor Lyndie Foster Page (New Zealand member)

Andrew Gray (New Zealand member, ex officio as Chair of Dental Council) from February 2019

Professor Mark Gussy (Australian member)

Chris Handbury (Australian member)

Robin Whyman (New Zealand member, ex officio as Chair of Dental Council) until February 2019

Transmissible major viral infections panel

Robin Whyman (Chair) until February 2019

Andrew Gray (Chair) from February 2019

Ed Gane (hepatologist)

Kate Hazlett (lay member)

Mark Thomas (infectious diseases physician)

Council staff

AS AT 31 MARCH 2019

Chief Executive	Marie Warner
Executive Assistant/Council Secretary	Lagi Asi
Registrar	Mark Rodgers
Deputy Registrar	Alicia Clark
Legal and Special Projects Advisor	Valentina Vassiliadis
Case Manager	Kelly Tunnicliffe
Senior Registration and Recertification Officer	Kirsten Millar
Registration and Recertification Officer	Courtney Lowe
Registration and Recertification Officer	Shoshannah Samson
Business and Planning Manager	Tracy Tutty
Corporate Accountant	Joanne Binns
Management Accountant	Rab Morton
Business and Finance Assistant	Karen Zhu
IT Business Analyst	Samuel Major
Standards and Accreditation Manager	Suzanne Bornman
Senior Policy and Research Analyst	Mereana Ruri
Communications and Engagement Specialist	Ana Matsis
Standards Administration Assistant	Sarah Griffiths

Professional advisors

Dentists	Dexter Bambery
Therapists	Marijke van der Leij Conway
Hygienists	Rachael Gibson
Technicians	Barry Williams

Registration and practising certificates

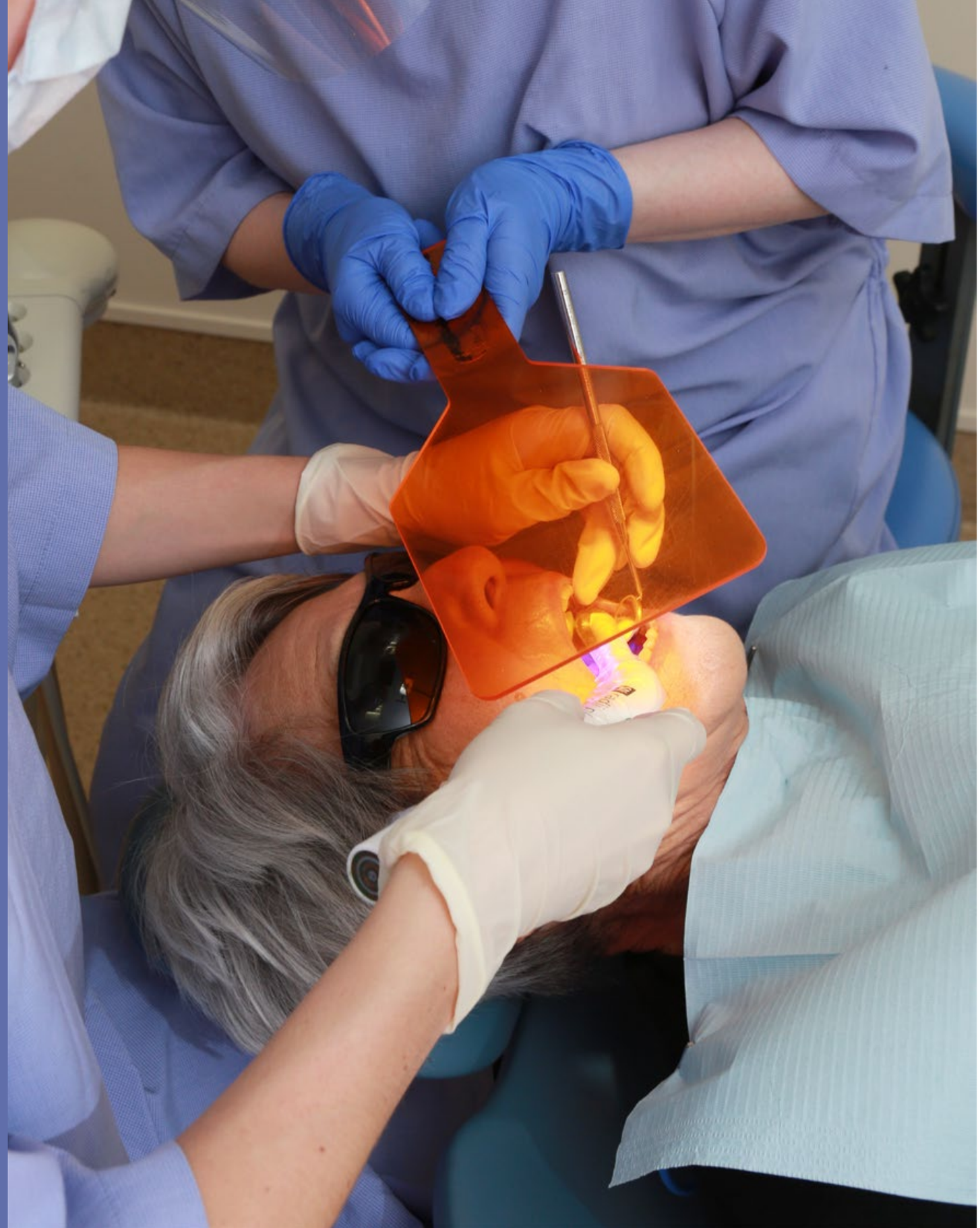
All oral health practitioners working in New Zealand must be registered and hold a current annual practising certificate (APC).

Registering practitioners and issuing APCs are two core functions performed by the Council.

Registration – the Council must ensure that all practitioners it registers are fit for registration and meet the standards required to practise competently.

Issuing APCs – once a practitioner is registered, and before granting them an APC, the Council must be satisfied each year that the practitioner has maintained their competence.

The public register is available on our website so anyone can view a practitioner's qualifications, the scopes in which they are registered to practise, the status of their APC and any conditions or limitations placed on their practice. Information on the register is updated daily.



Registration

The Council regulates oral health practitioners in six professions.

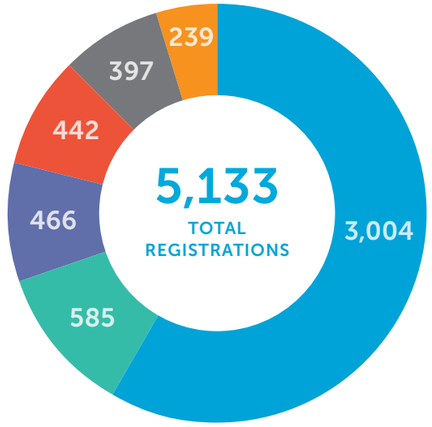
- **Dentists and dental specialists**
- **Oral health therapists**
- **Dental hygienists (includes orthodontic auxiliaries)**
- **Dental therapists**
- **Dental technicians**
- **Clinical dental technicians**

4,855 **individual practitioners** were registered*

These individuals held **5,133** registrations across **six professions**†

REGISTERED PRACTITIONERS BY PROFESSION

	2018/19	2017/18
Dentists and dental specialists	3,004	2,936
Oral health therapists	585	517
Dental hygienists	466	477
Dental therapists	442	508
Dental technicians	397	407
Clinical dental technicians	239	238‡



* This figure includes 7 practitioners whose registered status is suspended but has not been removed.

† Some individuals were registered in more than one profession. As at 31 March 2019, 278 individuals were dual registered (239 dental technician and clinical dental technician, 35 dental hygienist and dental therapist, 2 dentist and dental therapist, 1 dentist and dental technician, 1 dental technician and oral health therapist).

‡ All clinical dental technicians (CDTs) must also be registered as dental technicians (DTs). In previous annual reports, CDTs and DTs were not reported separately. For example, a combined figure of 407 was reported in the 2017/18 Annual Report of which 238 were DTs dual registered as CDTs, and 169 were registered as DTs only.

Registration by scope of practice

Practitioners can register in one or more of 21 scopes of practice. Practitioners can only practise in a scope if they are both registered and hold a current APC in that scope.

Individual practitioners can be registered in more than one profession and in multiple scopes of practice.

Within some professions, individuals are registered more than once to account for their various scopes of practice. The detailed breakdown of registrations in each scope of practice is shown on page 23.

REGISTRATIONS BY SCOPE OF PRACTICE

	2018/19	2017/18*
Dentists and dental specialists	3,260	3,201
Oral health therapists	585	517
Dental hygienists	477	488
Dental therapists	451	518
Dental technicians	397	407
Clinical dental technicians	255	254

5,425 registrations were held across the **6 professions** and **21 scopes of practice**†

* Comparative numbers were not provided in the 2017/18 Annual Report but are included here.

† Some individuals were dual registered, and some were also registered in more than one scope of practice. For example, the 2018/19 figure of 255 clinical dental technician (CDT) registrations includes 239 CDTs registered in the Clinical Dental Technology scope of practice only, and 16 CDTs who are also registered in the Implant Overdentures scope of practice.

Annual practising certificates

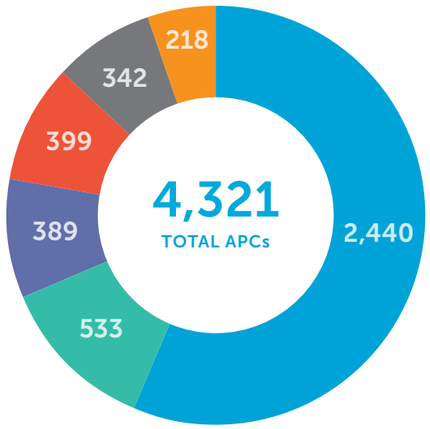
To practise in New Zealand, a practitioner must be registered and hold a current APC for each scope in which they practise.

Overall, a total of 4,554 APCs were held across the 21 scopes of practice (individuals may hold a single APC covering more than one scope of practice*). Not all registered practitioners hold APCs. The detailed breakdown of APCs in each scope of practice is shown on page 23.

4,079
individual practitioners **were registered** and held
4,321 APCs

ANNUAL PRACTISING CERTIFICATES BY PROFESSION

	2018/19	2017/18
Dentists and dental specialists	2,440	2,417
Oral health therapists	533	493
Dental hygienists	389	386
Dental therapists	399	425
Dental technicians	342	352†
Clinical dental technicians	218	–



* As at 31 March 2019, 242 individuals who held APCs were dual registered (218 dental technician and clinical dental technician, 22 dental hygienist and dental therapist, 1 dentist and dental technician, 1 dental technician and oral health therapist).

† In previous annual reports, clinical dental technicians (CDTs) and dental technicians (DTs) were not reported separately. In 2017/18, a combined figure of 352 CDTs and DTs holding APCs was reported. Data for CDTs only holding APCs in 2017/18 is not available.

Breakdown of registrations and APCs in each scope of practice

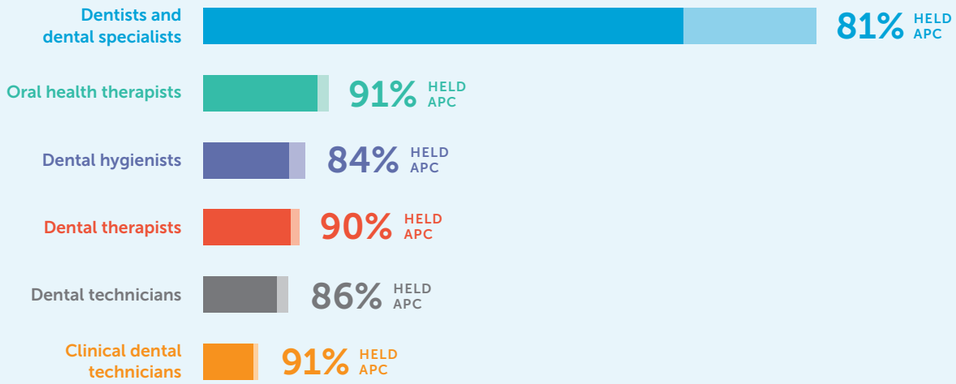
NUMBER OF REGISTRATIONS AND APCs HELD BY SCOPE OF PRACTICE	Registrations*		APCs held†	
	2018/19	2017/18	**2018/19**	2017/18‡
Profession – Dentistry				
General dental practice	**2,860**	2,813	**2,326**	2,316
Endodontic specialist	**37**	40	**24**	28
Oral and maxillofacial surgery specialist	**53**	51	**42**	43
Oral medicine specialist	**6**	7	**5**	5
Oral pathology specialist	**10**	9	**6**	6
Oral surgery specialist	**11**	10	**8**	7
Orthodontic specialist	**129**	123	**109**	107
Paediatric specialist	**29**	24	**21**	19
Periodontic specialist	**42**	40	**32**	32
Prosthodontic specialist	**36**	36	**31**	30
Public health dentistry specialist	**26**	26	**21**	22
Restorative dentistry specialist	**9**	10	**5**	8
Special needs dentistry specialist	**12**	12	**10**	10
Total – Dentistry	**3,260**	3,201	**2,640**	2,633
Profession – Oral health therapy				
Oral health therapy practice	**585**	517	**533**	493
Total – Oral health therapy	**585**	517	**533**	493
Profession – Dental hygiene				
Dental hygiene practice	**349**	367	**293**	303
Orthodontic auxiliary practice	**128**	121	**106**	101
Total – Dental hygiene	**477**	488	**399**	404
Profession – Dental therapy				
Dental therapy practice	**442**	508	**399**	425
Adult care in dental therapy practice	**9**	10	**9**	10
Total – Dental therapy	**451**	518	**408**	435
Profession – Dental technology				
Dental technology practice	**397**	407	**342**	352
Total – Dental technology	**397**	407	**342**	352
Profession – Clinical dental technology				
Clinical dental technology practice	**239**	238	**218**	220
Implant overdentures in clinical dental technology practice	**16**	16	**14**	15
Total – Clinical dental technology	**255**	254	**232**	235
TOTAL	**5,425**	5,385	**4,554**	4,552

* Some individuals are dual registered and some are also registered in more than one scope of practice.

† APCs are issued to each practitioner by profession and for each scope of practice. Individuals may hold a single APC covering more than one scope of practice.

‡ Comparative numbers were not provided in the 2017/18 Annual Report but are included here.

Comparing practitioners who are registered with those holding an APC



The number of registrations is higher than the number of practitioners who hold an APC. This can be for various reasons, for example, practitioners can choose to take time away from their practice for travel, study or family commitments. In these cases, practitioners can retain their registration but not hold an APC for all or part of a practising year.

	Registered	Held APC
Dentists and dental specialists	3,260	2,640
Oral health therapists	585	533
Dental hygienists	477	399
Dental therapists	451	408
Dental technicians	397	342
Clinical dental technicians	255	232
TOTAL	**5,425**	**4,554**

Annual applications for APCs

Practitioners are required to apply for an APC annually. To obtain an APC each year, practitioners need to file an application and assure the Council that they have maintained their competence and fitness to practise.

4,733 APC applications were received

by scope of practice from individuals intending to practise*

By issuing an APC, we confirm to the public of New Zealand that a practitioner has met the standards the Council sets. If Council is not satisfied that a practitioner meets those standards, Council may:

- decline an APC application
- set an individual recertification programme
- impose conditions on the practitioner's scope of practice.

In some cases, practitioners are deemed to hold an APC until a final decision is made.

OUTCOMES FROM ANNUAL APPLICATIONS FOR APCs BY PROFESSION

	Received	Approved	Pending	Deemed†
Dentists and dental specialists	2,673	2,670	2	1
Oral health therapists	607	604	3	–
Dental hygienists	421	416	5	–
Dental therapists	404	399	4	–
Dental technicians	373	367	6	–
Clinical dental technicians	255	250	5	–
TOTAL	**4,733**	**4,706**	**25**	**1**

* One practitioner may submit multiple applications depending on the number of scopes they wish to practise in.

† An APC can be deemed to be in force pending it being approved or declined by the Registrar.

Additions to the register

Every year, the Council receives applications for registration in New Zealand from New Zealand graduates, practitioners who have completed additional training in New Zealand and overseas-trained practitioners.

Applications for registration and outcomes

The Council managed
369 registration applications*

346
were **new** applications

23
were applications **brought forward** from 2017/18

298
practitioners were registered in **one or more scopes of practice**

RESULTING IN
309 **scope of practice registrations** being granted†

In the **remaining 60** applications **12** applicants were **not registered**

IN 2 CASES
the application period lapsed or the application was withdrawn

IN 3 CASES
applicants were not considered competent to practise under section 15(1)(c) of the Act

IN 7 CASES
qualifications were deemed not equivalent to a prescribed qualification under section 15(2) of the Act

48 **applications remain pending**

* One practitioner may submit multiple applications, depending on the number of scopes they wish to register in.

† Including 5 cases where registration was granted with conditions.

Applications for registration based on New Zealand and overseas qualifications

Many oral health professionals practising in New Zealand qualified in another country. However, the same registration standards apply to all practitioners, regardless of whether they trained and gained their qualifications in New Zealand or overseas.

Overseas-qualified practitioners wanting to practise in New Zealand either need qualifications that have been prescribed by the Council or have qualifications and experience that are assessed as being equivalent to a prescribed qualification.

Practitioners with full registration in Australia are generally entitled, as of right, to register in a similar scope of practice in New Zealand under the Trans-Tasman Mutual Recognition legislation.

Breakdown by country of qualification for registrations granted

REGISTRATIONS WITH NEW ZEALAND OR OVERSEAS QUALIFICATIONS* (BY PROFESSION)

	Qualified in NZ		Qualified overseas		Percentage qualified in NZ	
	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18
Dentists and dental specialists	95	101	75	100	56%	50%
Oral health therapists	75	70	2	0	97%	100%
Dental hygienists	16	11	14	15	53%	42%
Dental therapists	0	5	0	2	n/a	71%
Dental technicians	21	30	4	6	84%	83%
Clinical dental technicians†	12	–	1	–	92%	–

* A registration may be based on more than one qualification.

† In previous annual reports, clinical dental technicians (CDTs) and dental technicians (DTs) were not reported separately. In 2017/18, combined figures of 30 and 6 CDTs and DTs qualified in New Zealand and overseas respectively were reported. Data for CDTs only qualified in New Zealand and overseas in 2017/18 is not available.

30%
qualified overseas

70%
qualified in New Zealand

Registration through the Trans-Tasman Mutual Recognition Act 1997

The Trans-Tasman Mutual Recognition Act 1997 (TTMR) recognises Australian and New Zealand registration standards as equivalent. This allows registered oral health practitioners to work in either country.

Under the TTMR, if a practitioner is registered in Australia they are entitled (subject to a limited right of refusal) to be registered in the same occupation in New Zealand.

24 applications received
for registration in New Zealand **under the TTMR**

REGISTRATIONS UNDER TTMR BY PROFESSION

	Received		Approved		Carried forward to next year	
	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18
Dentists and dental specialists	22	20	20	20	2	–
Oral health therapists	–	–	–	–	–	–
Dental hygienists	1	1	1	1	–	–
Dental therapists	–	2	–	2	–	–
Clinical dental technicians	1	1	1	1	–	–
TOTAL	24	24	22	24	2	–

Individual assessment applications

Under the Act, applicants with non-prescribed qualifications (qualifications not formally recognised by the Council) who consider their education and experience to be equivalent to a prescribed qualification can apply to the Council for individual consideration of their eligibility for registration.

39 new received in 2018/19
12 more than 2017/18
22 brought forward from 2017/18

INDIVIDUAL ASSESSMENT APPLICATIONS BY PROFESSION

	Brought forward from previous year		Received		Approved		Declined		Withdrawn or lapsed		Pending	
	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18
	18	5	33	24	19	13	7	4	2	–	23	12
	1	–	2	–	3	–	–	–	–	–	–	–
	3	–	1	2	3	–	1	–	–	–	–	2
	–	–	–	–	–	–	–	–	–	–	–	–
	–	–	3	1	2	1	–	–	–	–	1	–
	–	–	–	–	–	–	–	–	–	–	–	–
TOTAL	22	5	39	27	27	14	8	4	2	–	24	14

Dentists and dental specialists · Oral health therapists · Dental hygienists
Dental therapists · Dental technicians · Clinical dental technicians

Removal of exclusions

Oral health therapists, dental hygienists, dental therapists and orthodontic auxiliaries can apply to remove exclusions from their scopes of practice, by providing evidence that they have successfully completed a Council-approved training course. These exclusions relate to areas of their scope of practice not covered in their formal education and training.

The Council approved removal of 30 exclusions

REMOVAL OF EXCLUSIONS APPROVED	2018/19	2017/18
Dental hygiene and orthodontic auxiliary scopes of practice		
Orthodontic procedures	**1**	1
Local anaesthesia	**1**	8
Extra-oral radiography	**1**	6
Intra-oral radiography	**1**	6
Dental therapy scope of practice		
Pulpotomies	**7**	–
Stainless steel crowns	**18**	1
Radiography	**–**	–
Diagnostic radiography	**1**	–
TOTAL	**30**	22

Registration-related supervision

The Council uses supervision orders to protect public safety by ensuring practitioners are fit and competent to practise in a variety of situations, such as when a practitioner is returning to practice after more than three years out of practice. Under supervision, a practitioner's performance is monitored and reported to the Council by an approved peer.

The Council managed
24 practitioners under supervision

REGISTRATION-RELATED SUPERVISION	2018/19	2017/18	2016/15
New supervision cases	**8**	4	8
Existing supervision cases	**16**	18	20
TOTAL MANAGED	**24**	22	28
Practitioners leaving supervision	**9**	6	10
Practitioners remaining under supervision	**15**	16	18

REGISTRATION-RELATED SUPERVISION BY PROFESSION	2018/19	2017/18	2016/17
Dentists and dental specialists	**9**	11	8
Oral health therapists	**–**	–	–
Dental hygienists	**7**	6	8
Dental therapists	**4**	2	4
Dental technicians and clinical dental technicians	**4**	3	8
TOTAL	**24**	22	28

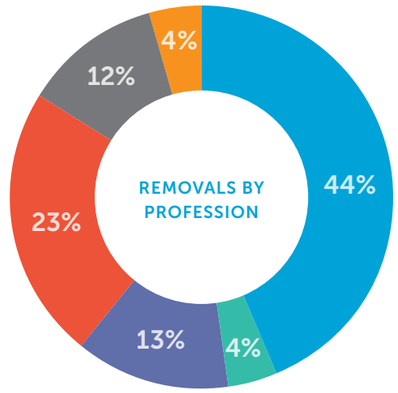
Removals from the register

281 practitioners were removed from the register

- **193** **voluntarily requested removal** under sections 142 or 144(3) of the Act
- **83** had their registration cancelled under section 144(5) because **the Council was unable to contact them**
- **5** were removed on **notification of death**

REMOVALS FROM THE REGISTER BY PROFESSION

	2018/19	2017/18
Dentists and dental specialists	**123**	117
Oral health therapists	**12**	9
Dental hygienists	**36**	44
Dental therapists	**65**	46
Dental technicians	**33**	12*
Clinical dental technicians	**12**	–
TOTAL	**281**	228



* In previous annual reports, clinical dental technicians (CDTs) and dental technicians were not reported separately. Data for CDTs only who were removed in 2017/18 is not available.

Competence, fitness to practise and recertification

The Council's role is to protect public health and safety by ensuring oral health professionals are competent and fit to practise. Practitioners are required to answer questions about their practice and physical and mental condition when they apply for an APC. They must also sign a declaration to confirm they are competent in their scopes of practice, remain fit to practise and meet the recertification requirements.

Tools are available under the Act for the Council to use when it becomes aware of a practitioner who is failing to meet the required standard of competence or who has health issues that affect their ability to practise safely.

Competence

Under the Act, we may review an oral health practitioner's competence at any time or in response to concerns about their practice.

The Council does not deal with concerns about a practitioner's competence as a disciplinary matter (unlike other jurisdictions). We do not seek to establish guilt or fault or bring charges against a practitioner in relation to competence. Rather, the Council's approach is to review, remediate and educate wherever possible.

Competence notifications

A concern or complaint about a practitioner's competence can be raised by:

- a patient
- a colleague
- an employer
- the Ministry of Health
- the Accident Compensation Corporation
- the Health and Disability Commissioner (HDC).

COMPETENCE NOTIFICATIONS BY SOURCE

Source	Health Practitioners Competence Assurance Act 2003 – section	2018/19	2017/18	2016/17
Oral health practitioner	34(1)	8	15	11
Health and Disability Commissioner	34(2)	5	2	6
Employer	34(3)	–	2	2
Other		11	13	5
TOTAL		**24**	32	24

The Council received 25 percent less notifications in 2018/19 than the previous year.

Outcomes of competence notifications

When it receives a notification or expression of concern about a practitioner's competence, the Council makes initial inquiries, usually through its professional advisors. Once we better understand the situation, we may decide to:

- take no further action
- make recommendations to the practitioner
- order a competence review.

If the Council orders a competence review and has grounds to believe the practitioner may pose a risk of serious harm to the public, it can make an interim order to suspend the practitioner or restrict their scope of practice, and/or place their practice under supervision.

A single notification can result in multiple outcomes that span an extended period.

OUTCOMES OF COMPETENCE NOTIFICATIONS*

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	Existing		New		Closed		Still active	
		2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18
Initial inquiries	36	–	–	9	17	9	17	–	–
Initial inquiries pending	36	7	5	1	7	7	5	1	7
Preliminary assessments		–	–	4	3	4	3	–	–
Preliminary assessment pending		–	–	2	–	–	–	2	–
TOTAL inquiries and preliminary assessments		7	5	16	27	20	25	3	7
No further action		–	–	5	5	5	5	–	–
Notification of risk of harm to public	35	9	7	3	4	4	2	8	9
Orders concerning competence	38	30	19	19	13	14	2	35	30
Interim suspension/ conditions	39	6	6	6	4	5	4	7	6
Competence programme	40	15	9	6	6	8	1	13	14
Individual recertification programme	41	1	3	–	–	1	2	–	1
Unsatisfactory results of competence or recertification programme	43	1	1	1	–	2	–	–	1
Competence review		6	7	8	8	7	9	7	6
Other action		2	–	14	5	9	3	5	2
Voluntarily removed from register		–	–	2	1	2	1	–	–
Outcome of inquiry pending		5	2	–	5	5	2	–	5

* Some notifications result in more than one outcome.

Competence reviews

The Council will order a competence review if it believes a practitioner may be operating below the required standards.

The objective of a competence review is to assess a practitioner's competence and, if a deficiency is found, to put in place the appropriate training, education and safeguards to support and help the practitioner meet the standards while ensuring they are safe to practise.

A competence review committee, comprising a layperson and at least two professional peers of the practitioner, undertakes the competence review.

The practitioner's competence is measured against the Council's minimum standards, and the competence review committee provides a formal report to the Council.

COMPETENCE REVIEWS

	2018/19	2017/18	2016/17	2015/16	2014/15
New competence reviews	8	9	7	4	7
Existing practitioners in competence review	6	7	4	5	3
TOTAL CASES MANAGED	14	16	11	9	10
Practitioners leaving competence review	7	10	4	5	5
Practitioners left in competence review	7	6	7	4	5

COMPETENCE REVIEWS MANAGED, BY PROFESSION

	2018/19	2017/18	2016/17	2015/16	2014/15
Dentists and dental specialists	13	15	9	7	9
Dental therapists	–	1	1	1	–
Dental hygienists and dental therapists	–	–	1	1	–
Dental technicians and clinical dental technicians	1	–	–	–	1
TOTAL	14	16	11	9	10

Competence programmes

If the Council believes a practitioner fails to meet the required standard of competence after a competence review, it can order the practitioner to undertake a competence programme.

A competence programme is an educational programme designed to address the practitioner's specific competence issues. It may require the practitioner to:

- pass exams or an assessment
- complete a period of practical training or experience
- have their clinical records examined by another practitioner
- undertake a period of supervised practice.

The aim of a competence programme, and any other orders made, is to produce the best possible outcome for the practitioner while keeping the public safe.

Many programmes were followed by an assessment and frequently in conjunction with an order that the practitioner practise under supervision.

The Council ordered

6 practitioners to undertake a competence programme

The Council managed

21 competence programmes in 2018/19

8 practitioners left their competence programme

5 practitioners met requirements
and their programmes ended

2 practitioners were removed from the register
so their programmes ended

1 practitioner voluntarily removed themself
from the register after the Council determined they had not satisfied requirements of their programme

COMPETENCE PROGRAMMES

	2018/19	2017/18	2016/17	2015/16	2014/15
New competence programmes	**6**	6	1	3	1
Existing competence programmes	**15**	11	10*	10*	11*
TOTAL CASES MANAGED	**21**	17	11	13	12
Practitioners leaving competence programmes	**8**	2	0	3	2
Remaining competence programmes	**13**	15	11*	10*	10*

* One dentist was ordered to complete two competence programmes.

COMPETENCE PROGRAMMES MANAGED, BY PROFESSION

	2018/19	2017/18	2016/17	2015/16	2014/15
Dentists and dental specialists	**19***	15*	10*	11*	11*
Oral health therapists	**–**	–	–	–	–
Dental hygienists	**–**	–	–	–	–
Dental therapists	**2**	2	1	2	1
Dental technicians and clinical dental technicians	**–**	–	–	–	–
TOTAL	**21**	17	11	13	12

* One dentist was ordered to complete two competence programmes.

Fitness to practise

At the time of registration, an applicant must be able to demonstrate their fitness to practise and satisfy the Council that they meet several standards.

These standards relate to conduct, the ability to speak and understand English well enough to protect the health and safety of the public, and mental or physical conditions that prevent the applicant from performing the functions of their profession.

Health

Oral health practitioners, like anyone else, get ill and suffer injury. If a practitioner develops a physical or mental health problem, it may affect their ability to practise safely, endangering patients and the public. Such health conditions could include alcohol or drug dependence, psychiatric disorders, a temporary stress condition, an infection with a transmissible disease, physical disabilities or certain illnesses or injuries.

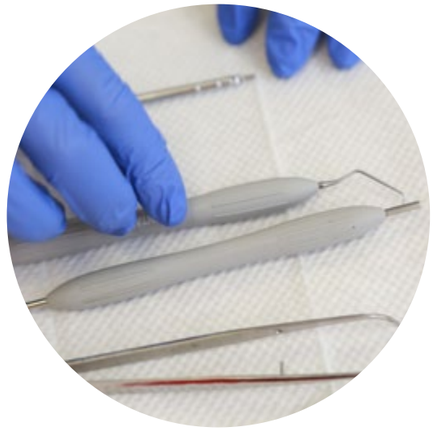
Health practitioners, employers, or people in charge of an organisation that provides health services are legally obliged to notify the Council if there is any reason to believe that an oral health practitioner is unable to perform the functions required for the practice of their profession.

To protect the health and safety of the public, the Act sets out a regime for the notification and management of practitioner health issues. This is a formal regime that permits the Council to require a practitioner to undergo medical assessments and, where appropriate, to suspend a practitioner's registration or place conditions on their scope of practice. The Council uses this regime in more severe cases where less formal measures are not appropriate, or the practitioner is not prepared to enter into a voluntary undertaking.

Where the health and safety of the public is not otherwise compromised, and where the practitioner is prepared to cooperate, the Council may use more informal voluntary undertakings.

In all cases, the Council consults with relevant medical practitioners, who act in an independent advisory capacity. Cases are handled in a compassionate and non-judgemental way, with the emphasis being on a swift return to safe practice.

A rehabilitation programme for an impaired practitioner may include limiting the practitioner's practice to certain procedures, requiring the practitioner to work under supervision, carrying out laboratory tests and/or medical reports, participating in support groups or working with a mentor.



SOURCE AND NUMBER OF NOTIFICATIONS OF INABILITY TO PERFORM REQUIRED FUNCTIONS DUE TO MENTAL OR PHYSICAL (HEALTH) CONDITION

Source	Health Practitioners Competence Assurance Act 2003 – section	Existing		New		Closed		Still active	
		2018/19	2017/18	**2018/19**	2017/18	**2018/19**	2017/18	**2018/19**	2017/18
Health service	**45(1)(a)**	**–**	–	**–**	–	**–**	–	**–**	–
Health practitioner	**45(1)(b)**	**1**	1	**–**	–	**1**	–	**–**	1
Employer	**45(1)(c)**	**–**	–	**1**	–	**–**	–	**1**	–
Medical Officer of Health	**45(1)(d)**	**–**	–	**–**	–	**–**	–	**–**	–
Any person	**45(3)**	**–**	–	**–**	1	**–**	1	**–**	–
Person involved with education	**45(5)**	**–**	–	**–**	–	**–**	–	**–**	–
Self–notification		**–**	–	**23***	4	**19**	4	**4**	–
Other regulatory authority		**–**	–	**–**	–	**–**	–	**–**	–
Professional conduct committee	**80(2)(b)**	**–**	–	**–**	1	**–**	1	**–**	–
TOTAL		**1**	1	**24**	6	**20**	6	**5**	1

* Includes self-notification via APC renewal that was not previously captured.

OUTCOMES OF NEW HEALTH NOTIFICATIONS

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	2018/19	2017/18
No further action		**12**	–
Order medical examination	49	**1**	1
Conditions	48	**–**	1
Restrictions imposed	50	**–**	–
Voluntary undertaking		**–**	3
Still under review		**6**	–
Alteration of scope	21	**–**	–
Other action		**5**	1
TOTAL		**24**	6

Note: A notification can result in one or more outcomes.

HEALTH PROGRAMMES

	2018/19	2017/18	2016/17	2015/16	2014/15	2013/14
New health programmes	**1**	3	8	12	2	11
Existing practitioners in health programmes	**18**	21	16	12	16	12
TOTAL MANAGED	**19**	24	24	24	18	23
Practitioners leaving health programmes	**4**	6	3	8	6	7
Practitioners in health programmes	**15**	18	21	16	12	16

During 2018/19, one new health programme was established by the Council. This resulted in 19 health programmes being managed during the reporting period. Four practitioners had left their health programmes at the end of the period.

Competence-related supervision and oversight

Supervision and oversight are statutory tools provided to help us ensure that practitioners are fit and competent to practise and do not pose a risk of harm to the public.

The Council may make an order of supervision in a variety of situations, including:

- where a practitioner is returning to practice after more than three years out of practice
- where a practitioner is suffering from a health condition
- as an interim measure while a competence review is being conducted
- following a failure to satisfy the requirements of a competence programme.

The Council made five orders involving supervision relating to competence during the reporting period. The practitioners subject to those orders joined nine others already practising under supervision. The nature of the supervision varies according to the needs of the practitioner but is focused at all times on maintaining public safety.

SUPERVISION ORDERS RELATING TO COMPETENCE

	2018/19	2017/18	2016/17	2015/16
New supervision cases	**5**	5	1	2
Existing supervision	**9**	7	7	10
TOTAL MANAGED	**14**	12	8	12
Practitioners leaving supervision	**4**	3	1	5
Practitioners in supervision	**10**	9	7	7

SUPERVISION ORDERS RELATING TO COMPETENCE, BY PROFESSION

	2018/19	2017/18	2016/17	2015/16	2014/15
Dentists and dental specialists	**12**	10	7	10	12
Oral health therapists	**–**	–	–	–	–
Dental hygienists	**–**	–	–	–	–
Dental therapists	**2**	2	1	2	1
Dental technicians and clinical dental technicians	**–**	–	–	–	–
TOTAL	**14**	12	8	12	13

Oversight is defined by the Act to mean:

"... professional support and assistance provided to a practitioner by a professional peer for the purposes of professional development."

The nature of oversight varies according to the needs of the individual practitioner but is focused at all times on maintaining public safety.

Oversight is provided by a mentor according to the needs of an individual practitioner.

Fifteen new oversight cases were ordered during 2018/19, while five practitioners were subject to oversight orders from the previous year. Four practitioners were released from oversight in 2018/19.

OVERSIGHT

	2018/19	2017/18	2016/17	2015/16
New oversight cases	**15**	1	7	1
Existing oversight cases	**5**	6	1	3
TOTAL MANAGED	**20**	7	8	4
Practitioners leaving oversight	**4**	2	2	3
Practitioners in oversight	**16**	5	6	1

OVERSIGHT BY PROFESSION

	2018/19	2017/18	2016/17	2015/16
Dentists and dental specialists	**18**	7	7	3
Oral health therapists	**2**	–	–	–
Dental hygienists	**–**	–	–	–
Dental therapists	**–**	–	1	1
Dental technicians and clinical dental technicians	**–**	–	–	–
TOTAL	**20**	7	8	4

Recertification

Recertification is a statutory process used to revalidate practitioners' competence and fitness to practise. Our recertification system is a fundamental tool for ensuring lifelong practitioner competence.

To continue to practise in New Zealand, practitioners must renew their APCs each year. As part of this renewal process, they declare their compliance with standards set by the Council, their competence to practise and any health conditions or other issues that may affect their fitness to practise.

The Council declines applications for an APC renewal if it is not satisfied that the practitioner is competent and fit to practise. Alternatively, it may require a practitioner to undertake an individual recertification programme or impose conditions on the practitioner's scope of practice.

Practice standards compliance audit process

Following the APC renewal cycles, 10 percent of each practitioner group is randomly selected to complete a questionnaire on compliance with our practice standards. From this group, we randomly select a number of practitioners for visits, to confirm compliance. We refer to these visits as "practice audits". We follow up on any issues arising from the questionnaire.

Recertification programmes

We set a recertification programme for each profession under section 41 of the Act. This currently requires practitioners to complete a specified number of hours of continuing professional development and peer contact activities over a four-year cycle.

At the end of each four-year cycle, 10 percent of each practitioner group is randomly selected for an audit of their continuing professional development activities.

Practitioners who do not satisfactorily complete the programme may be required to undertake an individual recertification programme, have their scope of practice altered by changing the health services they are permitted to perform, have conditions imposed on their scope of practice or have their registration suspended.

Individual recertification programmes

Individual recertification programmes are designed to ensure practitioners are competent to practise within their scope of practice. Similar in nature to competence programmes, they have a narrower focus on training and instruction and are typically used where a practitioner has a specific identified competence issue to be addressed.

During the reporting period, the Council ordered two new individual recertification programmes, meaning three were managed in total. Two practitioners successfully completed their programmes within the reporting period.

INDIVIDUAL RECERTIFICATION PROGRAMMES

	2018/19	2017/18	2016/17	2015/16	2014/15
New individual programmes	**2**	0	1	2	5
Existing programmes	**1**	3	5	8	5
TOTAL MANAGED	**3**	3	6	10	10
Practitioners leaving programme	**2**	2	3	5	2
Practitioners in programme	**1**	1	3	5	8

INDIVIDUAL RECERTIFICATION PROGRAMMES MANAGED, BY PROFESSION

	2018/19	2017/18	2016/17	2015/16	2014/15
Dentists and dental specialists	**3**	3	5	9	9
Oral health therapists	**–**	–	–	–	–
Dental hygienists	**–**	–	–	–	–
Dental therapists	**–**	–	1	1	1
Dental technicians and clinical dental technicians	**–**	–	–	–	–
TOTAL	**3**	3	6	10	10

Complaints and discipline

The Council works with the Health and Disability Commissioner (HDC) to ensure the public and oral health practitioners have access to a fair and responsive complaints and discipline process.

The Code of Health and Disability Services Consumers' Rights establishes the rights of health consumers and the duties of health service providers.

Oral health practitioners must respect patient rights and follow the principles of ethical conduct set by the Council in its Standards Framework. Failing to provide good care or behaving in a way that shows a lack of professional integrity are matters of conduct.

Complaints

The Council's primary responsibility when receiving a complaint is the protection of the health and safety of the public. We receive complaints from many different sources, and the actions we take depend on the nature of the complaint and who has made it.

The Council is mandated to respond directly to complaints from other health professionals, the HDC and employers.

While the Council receives telephone complaints from the public, it is not mandated to respond to these formally. We will always listen and then either refer the complainant to the HDC or provide information or other avenues available to them. It is then up to the complainant to either take formal action or refer back to the practitioner involved.

Complaints fall into two broad categories:

- those that allege the practice or conduct of a practitioner has affected a patient
- those that do not directly involve a patient – these could relate to a practitioner practising outside of their scope of practice, practising without an APC, having committed a disciplinary offence or being convicted by the courts.

Complaints that allege a patient has been affected must be made to the HDC. When the Council receives one of these complaints, it immediately refers it to the HDC, which may refer the complaint back to the Council for consideration.

Those notifications or complaints received by the Council that do not directly involve a patient, and those referred back to it by the HDC, are reviewed on a case-by-case basis. Each notification or complaint is assessed, and we decide whether it should be handled as a competence, conduct or health issue.

The Council received 198 complaints during 2018/19, with most (167) coming from consumers.

COMPLAINTS FROM VARIOUS SOURCES AND OUTCOMES

Source	Complaints 2018/19	Outcomes 2018/19					Complaints 2017/18
		Not yet assessed	No further action	Other action	Referred to professional conduct committee	Referred to the Health and Disability Commissioner	
Consumer	**167**	–	153	–	–	14	146
Health and Disability Commissioner	**5***	1	1	3	–	–	9
Oral health practitioner	**8†**	2	1	4	1	–	18‡
Other health practitioner	**4^**	1	–	3	1	–	1
Courts notice of conviction	**2**	–	–	1	1	–	0
Employer	**1**	1	–	–	–	–	4
Self-notifications	**2^**	1	–	1	1	–	5
Other	**9**	1	1	6	1	–	9
TOTAL	**198**	**7**	**156**	**18**	**5**	**14**	192

* Five Health and Disability Commissioner complaints relate to four different practitioners.

† Eight oral health practitioner complaints relate to six practitioners.

‡ Eighteen complaints from oral health practitioners relate to 14 practitioners, of the nine of these that resulted in other action, three related to a single practitioner.

^ Some complaints had more than one outcome.

Discipline

Referrals to a professional conduct committee

A professional conduct committee (PCC) is a statutory committee appointed to investigate when issues of practitioner conduct arise. It is independent of the Council.

The Council will refer a case to a PCC in two situations. The first is when we are notified that a practitioner has been convicted of an offence in court. Certain offences automatically trigger a PCC investigation, as do convictions that are punishable by imprisonment for three months or longer.

The second situation is where the Council considers that information it holds raises questions about a practitioner's conduct or the safety of the practitioner's practice.

The Council may refer these questions to a PCC in response to a complaint referred to the Council by the HDC, or the Council may do so on its own initiative.

A PCC comprises two professional peers of the practitioner and a layperson. A PCC may make recommendations to the Council or lay charges against the practitioner before the Health Practitioners Disciplinary Tribunal (HPDT).

In 2018/19, the Council referred seven practitioners to PCCs, while five existing cases from 2017/18 were also managed this year. The outcomes are set out in the table below.

PROFESSIONAL CONDUCT COMMITTEE CASES

Nature of issue	Source	2018/19	Outcomes
Concerns about standards of practice			
Notification of conviction for drink driving offence	1 – District Court 1 – Self-notification	2	1 – Outcome pending 1 – No further action
Conduct	4 – HDC 2 – Employer 1 – Regulatory authority 1 – Self-notification or patients 2 – Other practitioner	10*	2 – HPDT 7 – Outcomes pending 1 – Counselled
TOTAL CASES		**12**	

* Some professional conduct committee cases were existing cases with the outcome pending from 2017/18, finalised this year.

PROFESSIONAL CONDUCT COMMITTEES

	2018/19	2017/18	2016/17	2015/16
New professional conduct committee (PCC) cases	**7**	6	6	7
Existing PCC cases	**5**	5	3	1
TOTAL CASES MANAGED	**12**	11	9	8
PCC finalised	**4**	6	4	5
Practitioners remaining	**8**	5	5	3

PROFESSIONAL CONDUCT COMMITTEES, MANAGED BY PROFESSION

	2018/19	2017/18	2016/17	2015/16
Dentists and dental specialists	**9**	6	5	5
Oral health therapists	**–**	–	–	–
Dental hygienists	**–**	1	1	1
Dental therapists	**1**	–	–	–
Dental hygienist and dental therapist	**–**	1	1	1
Dental technicians and clinical dental technicians	**2**	3	2	1
TOTAL	**12**	11	9	8

Health Practitioners Disciplinary Tribunal

The HPDT hears and decides disciplinary charges brought against registered health practitioners. Charges may be brought by a PCC or the Director of Proceedings of the HDC office.

The tribunal operates independently of the Council – its members are appointed by the Minister of Health, but its costs are met by the Council.

For each disciplinary proceeding, the HPDT comprises a chair and deputy chair (barristers or solicitors) and four members, three of whom must be from the same profession as the practitioner under investigation, and one a layperson.

During 2018/19, PCCs appointed by the Council laid charges against two practitioners before the HPDT. One case was finalised, with the charge being withdrawn. One outcome was still pending at the end of the reporting year.

One case laid by a PCC from the 2017/18 reporting period was finalised within this period. This practitioner was censured, fined and required to pay costs.

HEALTH PRACTITIONERS DISCIPLINARY TRIBUNAL CASES

	2018/19	2017/18	2016/17	2015/16
New HPDT cases	**2**	4	1	1
Existing HPDT cases	**1**	1	1	1
TOTAL CASES MANAGED	**3**	5	2	2
HPDT finalised	**2**	4	1	1
Practitioners remaining	**1**	1	1	1

Appeals and judicial reviews

Decisions of the Council may be appealed to the District Court. No decisions were appealed during the reporting period.

Practitioners may also seek to judicially review decisions of the Council in the High Court. Essentially, this involves the Court assessing whether, in making a decision, the Council has acted fairly, followed its own policies and processes, and that these are reasonable.

One practitioner started judicial review proceedings against the Council during the reporting period. The outcome was still pending at the end of the reporting year.

Examinations and accreditation

The Council's responsibility is to protect public safety by ensuring all registered practitioners are competent to practise, regardless of where they were educated and trained.

A significant portion of New Zealand's oral health workforce is made up of practitioners who gained their primary qualifications overseas. Accordingly, the Council makes registration examinations available for oral health practitioners who do not hold New Zealand-prescribed qualifications.

The Council is also responsible for accrediting educational institutions and prescribing qualifications that will produce graduates who are competent to practise in their chosen profession and scope of practice.

Examinations

Eligible candidates can take a registration examination to fully assess their skills and competence and ensure they meet the standards required of New Zealand-qualified practitioners. A pass in one of the Council's registration examinations is a prescribed qualification for registration in New Zealand.

Registration examinations are available for dentistry, dental specialties, dental hygiene, dental therapy, oral health therapy and dental technology.

Since 2015, the New Zealand Dentist Registration Examination (NZDREX) – the registration examinations for dentists who do not have a prescribed qualification – has been provided by the National Dental Examining Board of Canada (NDEB). A pass in these examinations enables these candidates to register as a dentist in New Zealand.

All NZDREX candidates enrol directly into the NDEB equivalency process.

The dental hygiene and dental therapy examinations are held at the Auckland University of Technology. The examinations involve one written and one clinical component each year.

In 2018, one dental therapy candidate and one dental hygiene candidate sat but did not pass the written components, so they were unable to proceed to the clinical components.

One dental therapy candidate and one dental hygiene candidate sat and passed the written components. These two candidates proceeded to the clinical components but did not pass.

One dental hygiene candidate who had passed the written component in an earlier year sat only the clinical component but did not pass. This candidate has now exceeded the maximum attempts so is no longer eligible to apply for registration by examination.

No registration examinations were held for dental specialists or dental technicians.

Accreditation

The Council monitors and accredits all New Zealand-prescribed qualifications. Through regular and scheduled reviews, we assure the quality of education and promote ongoing improvements in the programmes offered.

In New Zealand and Australia, all accredited programmes are assessed against the joint Dental Council (NZ)/Australian Dental Council accreditation standards for dental practitioner programmes. A joint accreditation committee advises on the accreditation and monitoring of educational programmes in both countries, to ensure common standards are applied. Each country makes their own accreditation decisions.

The joint accreditation standards set the benchmark and expectations against which we assess education and training programmes for accreditation. Underpinning the standards are professional competencies that graduates must achieve to complete their studies and register as oral health practitioners.

The programmes are monitored and reviewed by annual reports or cyclical five- or seven-year reviews. Any programme changes are highlighted and monitored if required.

Monitoring

Quarterly reporting by the University of Otago has continued in the latter stages of it building its new dental school. The faculty reports on areas of risk for patient safety, delivery of the educational programmes, and student experiences. The report also closely monitors staffing and any impact on teaching and clinical hours as a result of disruptions, and how these are recovered. Regular interaction with staff and students and visits to the school support the reports and mean individuals can raise any concerns directly with the Council.

Accreditation reviews during 2018/19

The Council conducted the following accreditation visits during 2018/19. The full accreditation reports are available on our website under *Resources and publications – Education*.

Royal College of Pathologists of Australasia Fellowship of the Faculty of Oral and Maxillofacial Pathology

In April 2018 a joint accreditation review of the Royal College of Pathologists of Australasia Fellowship of the Faculty of Oral and Maxillofacial Pathology programme was undertaken with the Australian Dental Council.

The programme met all the accreditation standards and was accredited for five years until 31 December 2023.

University of Otago postgraduate programmes

In July 2018 we completed an accreditation review of 12 University of Otago postgraduate programmes:

1. Doctor of Clinical Dentistry – Endodontics
2. Doctor of Clinical Dentistry – Oral and maxillofacial surgery
3. Doctor of Clinical Dentistry – Oral pathology
4. Doctor of Clinical Dentistry – Oral medicine
5. Doctor of Clinical Dentistry – Orthodontics
6. Doctor of Clinical Dentistry – Paediatric dentistry
7. Doctor of Clinical Dentistry – Periodontology
8. Doctor of Clinical Dentistry – Prosthodontics
9. Doctor of Clinical Dentistry – Special needs dentistry
10. Doctor of Clinical Dentistry – Oral surgery
11. Master of Community Dentistry
12. Postgraduate Diploma in Clinical Dental Technology.

Historically, the accreditation of postgraduate programmes did not include representatives across all the disciplines. In 2018, the process was significantly strengthened by including two representatives from each discipline under review in the site evaluation team: one senior Australian academic (except for oral and maxillofacial surgery, who was from the United States of America) and one New Zealand dental specialist. A core team, led by two co-chairs, reviewed all the generic accreditation standards, while the discipline representatives focused on the individual programmes.

This review was the first where the Dental Council (NZ)/Dental Board of Australia dental specialist competencies were used as a benchmark for the dental specialist curriculums and assessment processes.

The review had the following results:

Eight postgraduate programmes (**Doctor of Clinical Dentistry in endodontics, oral pathology, oral surgery, orthodontics, periodontology, prosthodontics, Master of Community Dentistry and Postgraduate Diploma in Clinical Dental Technology**) met all the accreditation standards and were granted accreditation until 31 December 2023 with conditions to be met over the next two years.

The **Doctor of Clinical Dentistry – Paediatric dentistry** was granted accreditation for the full five-year term, until 31 December 2023, with a condition requiring increased hospital-based paediatric patient management and more complex cases for students.

The **Doctor of Clinical Dentistry – Special needs dentistry** programme was accredited for a shorter period to 31 March 2020. Serious concerns were raised by the review team about:

- the volume and complexity level of clinical exposure
- insufficient supervision of students, particularly during outplacement
- robustness and fairness of the final examination process.

The **Doctor of Clinical Dentistry – Oral medicine** programme was accredited for a shorter period to 31 December 2019. Significant concerns were raised by the review team about the:

- structure of the programme to assure appropriate baseline medical knowledge and patient-management experience to attain the oral medicine competencies
- breadth and depth of clinical opportunities across the full oral medicine scope of practice.

The conditions placed on the programmes are closely monitored. If the conditions on the special needs dentistry and oral medicine programmes are met, then their accreditation periods will be extended to align with the other postgraduate programmes.

The **Doctor of Clinical Dentistry – Oral and maxillofacial surgery** was declined accreditation. The review team was concerned by serious deficiencies in areas of this programme including:

- requirements for medical training
- instructional and clinical teaching
- student assessment
- the lack of contemporary review and international benchmarking.

The faculty indicated it intends to resubmit the oral and maxillofacial surgery programme for re-accreditation once the deficiencies have been addressed.

New Zealand Association of Orthodontists – Orthodontic Auxiliary Training Programme

In August 2018 we completed an accreditation review of the New Zealand Association of Orthodontists – Orthodontic Auxiliary Training Programme.

This programme met all the accreditation standards and was granted accreditation for five years, until December 2023. Suggested improvements were made, to ensure the programme continues to meet the accreditation standards.

Auckland University of Technology – Bachelor of Health Science in Oral Health

In September 2018 we completed an accreditation review of the Auckland University of Technology – Bachelor of Health Science in Oral Health.

This programme met all the accreditation standards and was granted accreditation until December 2023. However, several quality improvement suggestions have been made to improve programme delivery and ensure it continues to meet the accreditation standards. Given the increased Year 1 student intake planned for 2019, a particular focus was on ensuring appropriate resourcing, including educators and clinical supervisors, and clinical material.

The Council is working closely with the programme to ensure teaching and clinical experiences remain appropriate and safe.

Accreditation reviews in 2019/20

The following University of Otago undergraduate programmes are scheduled for accreditation review in September 2019:

- Bachelor of Dental Surgery
- Bachelor of Oral Health
- Bachelor of Dental Technology

The review team will again comprise the core group assessing the accreditation standards common across the three programmes, with the profession-specific members assessing the programme-specific components, such as curriculum and clinical exposure.

We have also invited observers from international accreditation bodies, including the General Dental Council (UK), Dental Council of Ireland, Commission on Dental Accreditation of Canada and the Commission on Dental Accreditation (USA). They will observe the Council's accreditation process rather than the programmes.

STATUS OF NEW ZEALAND ACCREDITED ORAL HEALTH PROGRAMMES AS AT 31 MARCH 2019

Title	Provider	Status	Expiry date
Bachelor of Dental Surgery (BDS)	University of Otago	Full accreditation for seven years	31/12/2019
Bachelor of Dental Surgery (Honours) (BDS (Hons))	University of Otago	Full accreditation for seven years	31/12/2019
Master of Community Dentistry (MComDent)	University of Otago	Full accreditation for five years	31/12/2023
Doctor of Clinical Dentistry (DClinDent) • Endodontics • Oral pathology • Oral surgery • Orthodontics • Periodontology • Prosthodontics	University of Otago	Full accreditation for five years	31/12/2023
Doctor of Clinical Dentistry (DClinDent) • Paediatric dentistry	University of Otago	Accreditation with a condition	31/12/2023
Doctor of Clinical Dentistry (DClinDent) • Oral medicine	University of Otago	Accreditation with conditions	31/12/2019
Doctor of Clinical Dentistry (DClinDent) • Special needs dentistry	University of Otago	Accreditation with conditions	31/03/2020
Fellowship in Oral and Maxillofacial Surgery	Royal Australasian College of Dental Surgeons	Accreditation with a condition	31/12/2022
Fellowship in Oral and Maxillofacial Pathology	Royal College of Pathologists of Australasia	Full accreditation for five years	31/12/2023
Bachelor of Oral Health (BOH)	University of Otago	Full accreditation for five years	31/12/2019
Bachelor of Health Science in Oral Health BHSc (Oral Health)	Auckland University of Technology	Full accreditation for five years	31/12/2023
Bachelor of Dental Technology (BDentTech)	University of Otago	Full accreditation for five years	31/12/2019
Bachelor of Dental Technology (Honours) (BDentTech (Hons))	University of Otago	Full accreditation for five years	31/12/2019
Postgraduate Diploma in Clinical Dental Technology (PGDipCDTech)	University of Otago	Full accreditation for five years	31/12/2023
Certificate of Orthodontic Assisting	New Zealand Association of Orthodontists: Orthodontic Auxiliary Training Programme	Full accreditation for five years	31/12/2023

Our financials

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STAPLES RODWAY

INDEPENDENT AUDITOR'S REPORT TO THE READERS OF DENTAL COUNCIL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

The Auditor-General is the auditor of the Dental Council. The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Staples Rodway Audit Limited, to carry out the audit of the financial statements of the Dental Council on his behalf.

Opinion

We have audited the financial statements of the Dental Council that comprise the the statement of financial position as at 31 March 2019, the statement of comprehensive revenue & expenses, the statement of changes in net assets and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Dental Council present fairly, in all material respects:

- its financial position as at 31 March 2019; and
- its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Reporting Standards Reduced Disclosure Regime

Our audit was completed on 15 July 2019. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Dental Council and our responsibilities relating to the financial statements and we explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the Auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council for the financial statements

The Council is responsible for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council is responsible on behalf of the Dental Council for assessing the Dental Council's ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate the Dental Council or to cease operations, or there is no realistic alternative but to do so.

The Council's responsibilities arise from the Health Practitioners Competence Assurance Act 2003.

Responsibilities of the auditor for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit 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 Council's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the governing body.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the governing body and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Dental Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Dental Council to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibility arises from the Public Audit Act 2001 and section 134(1) of the Health Practitioners Competence Assurance Act 2003.

Independence
We are independent of the Dental Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1(Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Dental Council.

Chrissie Murray
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand

Financial statements

Statement of comprehensive revenue and expenses

FOR THE YEAR ENDED 31 MARCH 2019

	Note	2019 $	2018 $
Revenue from non-exchange transactions			
Annual practising certificate fees	5	3,262,712	3,159,855
Disciplinary levies	5	415,441	375,367
Discipline fines/costs recovered		6,100	59,650
		3,684,253	3,594,872
Revenue from exchange transactions			
Interest on investments		62,352	70,248
Sale of dental register extracts		2,289	2,032
Certificate of good standing fees		6,931	9,030
Registration fees		354,435	296,476
Retention on dental register (non-practising) fees		95,469	73,284
Restoration to dental register fees		475	932
New Zealand dental registration examination fees		17,594	7,239
Competence and fitness to practise programme contributions		50,148	27,259
Recertification programme contributions		2,148	472
Accreditation contributions		168,441	37,499
Insurance proceeds		224,109	–
		984,391	524,471
Total revenue		**4,668,644**	**4,119,343**
Expenses as per schedules	6		
Administration expenses		2,761,916	2,269,852
Council project and profession expenses		1,516,599	1,709,120
Total expenditure		**4,278,515**	**3,978,972**
Total surplus/(deficit) for the year		**390,129**	**140,371**
Other comprehensive revenue and expenses		–	–
Total comprehensive revenue and expenses for the year		**390,129**	**140,371**

Signed for and on behalf of Council members who authorised these financial statements for issue on 15 July 2019.

These financial statements should be read in conjunction with the notes to the financial statements.

Andrew Gray
CHAIR

John Aarts
DEPUTY CHAIR

Statement of financial position

AS AT 31 MARCH 2019

	Note	2019 $	2018 $
Current assets			
Cash and cash equivalents	8	1,438,103	1,478,843
Short-term investments	9	2,100,000	2,100,000
Receivables from exchange transactions	10	87,302	38,303
Receivables from non-exchange transactions	10	8,483	37,540
Prepayments		56,914	93,747
		3,690,802	3,748,433
Non-current assets			
Intangible assets	11	1,515,952	12,063
Property, plant and equipment	12	90,041	206,709
Work in progress	13	99,048	883,509
		1,705,041	1,102,281
Total assets		**5,395,843**	**4,850,714**
Current liabilities			
Accounts payable	18	196,347	594,137
Provision for onerous lease	14	51,906	–
Other liabilities	18	194,323	8,472
Revenue in advance		1,144,008	1,222,865
Employee entitlement	18	187,404	161,785
Goods and services tax payable	18	140,306	135,464
		1,914,294	2,122,723
Long-term liabilities			
Provision for onerous lease	14	363,429	–
		363,429	–
Total liabilities		**2,277,723**	**2,122,723**
Net assets		**3,118,120**	**2,727,991**
Equity			
Operational reserves – profession		1,223,298	1,213,432
Disciplinary reserves – profession		869,693	646,201
Capital asset reserve – Council		1,025,129	868,358
Total net assets attributable to the owners of the controlling entity		**3,118,120**	**2,727,991**

Statement of changes in net assets

FOR THE YEAR ENDED 31 MARCH 2019

	Note	Capital asset reserve $	Disciplinary reserve $	Operational reserve $	Total equity $
Opening balance 1 April 2018	15	868,358	646,201	1,213,432	2,727,991
Surplus/(deficit) for the year	15	156,771	223,492	9,866	390,129
Other comprehensive revenue		–	–	–	–
Closing equity 31 March 2019		**1,025,129**	**869,693**	**1,223,298**	**3,118,120**
Opening balance 1 April 2017	15	685,628	484,284	1,417,708	2,587,620
Surplus/(deficit) for the year	15	182,730	161,917	(204,276)	140,371
Other comprehensive revenue		–	–	–	–
Closing equity 31 March 2018		**868,358**	**646,201**	**1,213,432**	**2,727,991**

Statement of cash flows

FOR THE YEAR ENDED 31 MARCH 2019

	Note	2019 $	2018 $
Cash flows from operating activities			
Receipts			
Receipts from annual practising certificate fees and disciplinary levies (non-exchange)		3,641,378	3,824,112
Receipts from other non-exchange transactions		6,100	88,518
Receipts from exchange transactions		859,715	410,610
Interest received		62,653	84,974
		4,569,846	4,408,214
Payments			
Payments to suppliers and employees		3,812,420	3,915,238
		3,812,420	3,915,238
Net cash flows from operating activities		**757,426**	**492,976**
Cash flows from investing activities			
Receipts			
Sale of property, plant and equipment		–	–
Net withdrawal of short-term investments		–	760,000
		–	760,000
Payments			
Purchase of property, plant and equipment and intangibles		795,550	748,353
Net investments in short-term investments		–	–
		795,550	748,353
Net cash flows from investing activities		**(795,550)**	**11,647**
Net increase/(decrease) in cash and cash equivalents		(38,124)	504,623
Cash and cash equivalents at 1 April		1,478,843	974,220
Cash and cash equivalents at 31 March		**1,440,719**	**1,478,843**
This is represented by:			
ANZ Bank Account		**1,440,719**	**1,478,843**
Less uncleared deposits		(2,616)	–
Total excluding uncleared deposits		**1,438,103**	**1,478,843**

Notes to the financial statements

FOR THE YEAR ENDED 31 MARCH 2019

1. Reporting entity

The Dental Council (the Council) is a body corporate constituted under the Health Practitioners Competence Assurance Act 2003 (the Act). The Act established the Council with effect from 18 September 2004.

These financial statements and the accompanying notes summarise the financial results of activities carried out by the Council. To protect the health and safety of the New Zealand public, the Council provides mechanisms to ensure that oral health practitioners are competent and fit to practise their professions. The Council is a charitable organisation registered under the Charities Act 2005.

These financial statements have been approved and were authorised for issue by the Council on 15 July 2019.

2. Statement of compliance

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP). They comply with public benefit entity international public sector accounting standards (PBE IPSAS) and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for public sector entities. For the purposes of complying with NZ GAAP, the Council is a public benefit public sector entity and is eligible to apply Tier 2 public sector PBE IPSAS on the basis that it does not have public accountability and is not defined as large.

The Council has elected to report in accordance with Tier 2 public sector PBE accounting standards and, in doing so, has taken advantage of all applicable reduced disclosure regime (RDR) disclosure concessions.

3. Summary of accounting policies

The significant accounting policies used in the preparation of these financial statements, as set out below, have been applied consistently to both years presented in these financial statements.

3.1. Basis of measurement

These financial statements have been prepared on the basis of historical cost.

3.2. Functional and presentational currency

The financial statements are presented in New Zealand dollars ($), which is the Council's functional currency. All information presented in New Zealand dollars has been rounded to the nearest dollar.

3.3. Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Council and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Revenue from non-exchange transactions

Annual practising certificate fees

The Council's annual recertification cycle runs from 1 October to 30 September for dentists and from 1 April to 31 March for the other dental professions that the Council regulates, that is, dental therapists, dental hygienists, orthodontic auxiliaries, dental technicians, clinical dental technicians and oral health therapists. Fees received in advance of the start of the recertification cycle are recognised on the first day of the recertification year, that is, either 1 October or 1 April. Fees received within the recertification year to which they relate are recognised in full on receipt.

Disciplinary levies

Disciplinary levies imposed and collected as part of the annual recertification cycle are recognised in full on the first day of the recertification year, that is, on 1 October for dentists and 1 April for the other dental professions that the Council regulates. Levies received within the recertification year to which they relate are recognised in full on receipt.

Disciplinary fines and recoveries

Disciplinary fines and costs recovered represent fines and costs awarded against practitioners by the Health Practitioners Disciplinary Tribunal (HPDT). Costs represent recoveries of a portion of the costs of professional conduct committees (PCCs) and the HPDT.

Once awarded by the HPDT, disciplinary recoveries are reflected in the accounts at the time those costs were incurred and at the amount determined by the HPDT.

Revenue from exchange transactions

Professional standards fees recovered

Professional standards fees recovered represent the recovery of costs from individual practitioners undergoing competence, recertification and fitness to practise programmes ordered by the Council. Revenue from these exchange transactions is recognised when earned and is reported in the financial period to which it relates.

Retention on the dental register (non-practising) fees

Only those fees attributable to the current financial period are recognised in the statement of comprehensive revenue and expenses.

Interest revenue

Interest revenue is recognised as it accrues, using the effective interest method.

All other revenue

All other revenue from exchange transactions is recognised when earned and is reported in the financial year to which it relates.

3.4. Financial instruments

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions of the financial instrument.

The Council ceases to recognise a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Council has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- the Council has transferred substantially all the risks and rewards of the asset; or
- the Council has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Financial assets

Financial assets within the scope of PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The categorisation determines subsequent measurement and whether any resulting revenue and expenses are recognised in surplus or deficit or in other comprehensive revenue and expenses. The Council's financial assets are classified as loans and receivables. The Council's financial assets include: cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and non-equity investments.

All financial assets are subject to review for impairment at least at each reporting date. Financial assets are impaired when objective evidence shows that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method less any allowance for impairment. The Council's cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and non-equity investments fall into this category of financial instruments.

Impairment of financial assets

The Council assesses at the end of each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired, and impairment losses are incurred, if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event has affected the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining any objective evidence of impairment, the Council first assesses whether there is objective evidence of impairment of financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Council determines there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment.

Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

Financial liabilities

The Council's financial liabilities include trade and other creditors (excluding goods and services tax (GST)) and pay as you earn (PAYE) tax and employee entitlements.

All financial liabilities are initially recognised at fair value (plus transaction costs for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

3.5. Cash and cash equivalents

Cash and cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value.

3.6. Short-term investments

Short-term investments comprise term deposits that have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

3.7. Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Office refit	10% per annum
Office furniture	10% per annum
Office equipment	6% – 30% per annum
Computer equipment	30% per annum

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if a change occurs in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

3.8. Capital work in progress

Capital work in progress is stated at cost and not depreciated. Depreciation on capital work in progress starts when assets are ready for their intended use. The cost of capital work in progress has not been deducted from the capital replacement reserve.

3.9. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition.

Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits or service potential embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates.

The amortisation expense on intangible assets with finite lives is recognised in surplus or deficit as the expense category that is consistent with the function of the intangible assets.

The Council does not hold any intangible assets that have an indefinite life.

The amortisation rate for the Council's intangible assets is:

Software	30% per annum
Integrated IT Platform	10% per annum

3.10. Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

3.11. Employee benefits

Wages, salaries and annual leave

Liabilities for wages, salaries and annual leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

3.12. Income tax

Due to its charitable status, the Council is exempt from income tax. The Dental Council was registered as a charitable entity under the Charities Act 2005 on 7 April 2008 to maintain its tax exemption status.

3.13. Goods and services tax

Revenues, expenses and assets are recognised net of the amount of GST, except for receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a net basis, and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the Inland Revenue Department, is classified as part of operating cash flows.

3.14. Equity

Equity is measured as the difference between total assets and total liabilities. Equity is the accumulation of reserves made up of the following components.

Operational reserves

Operational reserves by individual dental profession group are funded from annual practising certificate (APC) fee revenue after each profession's share of Council costs has been provided for. The gazetted practitioner APC fees vary across dental profession groups, depending on shares of Council costs and activity within a dental profession and direct profession costs.

Disciplinary reserves

Disciplinary reserves are funded from disciplinary levy revenue for each profession group. The gazetted practitioner disciplinary levies vary across dental profession groups, depending on the number of disciplinary cases projected to be heard by each profession group in any one year.

Capital asset reserve

The capital asset reserve is represented by the net book value of fixed assets already purchased and liquid assets set aside for capital expenditure to meet future capital replacement requirements. Capital replacement reserve funding is provided through the APC fee at a standard rate across all professions. The capital replacement portion of the APC fee is based on planned capital expenditure requirements after taking current capital reserve levels into account.

4. Significant accounting judgements, estimates and assumptions

The preparation of the Council's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements

In the process of applying the accounting policies, management has not made any significant judgements that would have a material impact on the financial statements.

Estimates and assumptions

The main assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

Council based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Council. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to determine potential future use and value from disposal:

- condition of the asset
- nature of the asset, its susceptibility and adaptability to changes in technology and processes
- nature of the processes in which the asset is deployed
- availability of funding to replace the asset
- changes in the market in relation to the asset.

The estimated useful lives of the asset classes held by the Council are listed in notes 3.7 and 3.9.

5. Annual practising fees and disciplinary levies

The Council is responsible for regulating all the oral health professions specified in the Act. The details of registered oral health practitioners are in the Annual Report under the registration section.

Annual practising fee and disciplinary levy revenue by profession

	2019 $	2019 $	2018 $	2018 $
Profession	**Annual practising fees**	**Disciplinary levies**	**Annual practising fees**	**Disciplinary levies**
Dentists and dental specialists	2,175,965	216,802	2,160,599	382,481
Dental therapists	284,182	36,388	412,973	(1,507)
Dental hygienists and orthodontic auxiliaries	238,400	48,524	354,884	(2,204)
Dental technicians and clinical dental technicians	227,689	35,450	216,931	(3,403)
Oral health therapists	336,476	78,277	14,468	–
Total fees and levies	**3,262,712**	**415,441**	**3,159,855**	**375,367**

6. Components of net surplus

Expenditure	Note	2019 $	2018 $
Administration expenses			
Salaries		1,696,621	1,561,072
Staff welfare, training, ACC levies and recruitment		134,032	198,052
Telephone call charges and services		28,876	30,094
Photocopying, printing, postage and couriers		28,461	35,878
Doubtful debts/(doubtful debts recovered)		(7,155)	19,515
Office expenses		42,351	33,297
Publications and media monitoring		6,735	7,718
Audit fees	7	15,970	14,800
Advertising		1,427	2,952
Rent and building outgoings		507,815	133,777
Insurance		51,838	40,499
Bank charges		47,765	45,172
Legal		8,215	16,640
Finance		6,174	59,251
Amortisation of intangible assets	10	31,223	30,195
Depreciation of physical assets	11	44,892	39,604
Loss on disposal of assets	11	116,675	1,336
Total administration expenses		**2,761,916**	**2,269,852**
Council project and profession expenses			
Dental Council – fees and expenses		225,824	237,287
Audit and risk and remuneration standing committees		130,441	253,343
Information technology		196,923	147,389
New Zealand and international liaison		79,311	117,047
Strategic and organisational planning		12,673	4,000
Registration and recertification standards		44,088	76,203
Continuing professional development		287	188
Scopes of practice		1,660	25,860
Policy		2,050	–
Communications – stakeholders		19,479	36,227
Workforce data analysis		6,500	120
Education and accreditation		197,601	74,746
Examinations		2,801	–
Registration		13,829	55,154
Recertification		62,584	103,192
Complaints		119,927	110,102
Fitness to practise		2,281	1,342
Competence assessments and reviews		196,819	223,380
Discipline – overhead recoveries		(15,967)	(10,045)
Discipline – sundry expenses		15,967	10,045
Discipline – professional conduct committees		122,972	78,300
Discipline – Health Practitioners Disciplinary Tribunal		76,989	164,778
Discipline – disciplinary case appeals		1,560	462
Total Council project and profession expenses		**1,516,599**	**1,709,120**
Total expenditure		**4,278,515**	**3,978,972**

7. Auditor's remuneration

On behalf of the Auditor-General, Baker Tilly Staples Rodway Audit Limited provides audit services to the Council. The total amount recognised for audit fees is $15,970 (2018: $14,800). No non-audit services are provided by Baker Tilly Staples Rodway Audit Limited.

8. Cash and cash equivalents

Cash and cash equivalents include the following components:

	2019 $	2018 $
Cash at bank	1,437,903	1,478,643
Petty cash	200	200
Total cash and cash equivalents	**1,438,103**	**1,478,843**

9. Investments

	2019 $	2018 $
Term deposits – maturing within 12 months of balance date	2,100,000	2,100,000
Total investments	**2,100,000**	**2,100,000**

10. Receivables

	2019 $	2018 $
Receivables from exchange transactions	78,084	29,380
Provision for doubtful debts – exchange	–	(597)
Receivables from non-exchange transactions	49,375	81,307
Provision for doubtful debts – non-exchange	(40,892)	(43,767)
Interest receivable	9,218	9,520
	95,785	**75,843**

	2019 $	2018 $
Receivables from exchange transactions	87,302	38,303
Receivables from non-exchange transactions	8,483	37,540
Total receivables	**95,785**	**75,843**

11. Intangible assets

2019	Software $
Cost/valuation	1,822,927
Accumulated amortisation	(306,975)
Net book value	**1,515,952**

2018	Software $
Cost/valuation	287,815
Accumulated amortisation	(275,752)
Net book value	**12,063**

Reconciliation of the carrying amount at the beginning and end of the period.

2019	Software $
Opening balance	12,063
Additions	1,535,112
Disposals	–
Amortisation	(31,223)
Net book value	**1,515,952**

2018	Software $
Opening balance	31,489
Additions	10,769
Disposals	–
Amortisation	(30,195)
Net book value	**12,063**

12. Property, plant and equipment

2019	Office furniture $	Office refit $	Computer equipment $	Office equipment $	Total $
Cost/valuation	88,463	–	151,066	24,264	263,793
Accumulated depreciation	(59,460)	–	(91,208)	(23,083)	(173,752)
Net book value	**29,003**	**–**	**59,858**	**1,180**	**90,041**

2018	Office furniture $	Office refit $	Computer equipment $	Office equipment $	Total $
Cost/valuation	87,002	185,169	131,263	23,879	427,313
Accumulated depreciation	(53,482)	(51,824)	(92,797)	(22,501)	(220,604)
Net book value	**33,520**	**133,345**	**38,466**	**1,378**	**206,709**

Reconciliation of the carrying amount at the beginning and end of the period.

2019	Office furniture $	Office refit $	Computer equipment $	Office equipment $	Total $
Opening balance	33,520	133,345	38,466	1,378	206,709
Additions	1,905	–	42,610	385	44,900
Disposals	(304)	(116,371)	–	–	(116,675)
Depreciation	(6,118)	(16,974)	(21,218)	(583)	(44,893)
Closing	**29,003**	**–**	**59,858**	**1,180**	**90,041**

2018	Office furniture $	Office refit $	Computer equipment $	Office equipment $	Total $
Opening balance	38,425	151,862	28,636	312	219,235
Additions	1,350	–	25,641	1,423	28,414
Disposals	–	–	(1,336)	–	(1,336)
Depreciation	(6,255)	(18,517)	(14,475)	(357)	(39,604)
Closing	**33,520**	**133,345**	**38,466**	**1,378**	**206,709**

13. Capital work in progress

	2019 $	2018 $
Software	99,048	883,509
Total capital work in progress	**99,048**	**883,509**

14. Provisions

As at the reporting date, the Council has recognised the following provision.

Provision for onerous lease	2019 $	2018 $
Opening balance	–	–
Additional provisions made in this financial year	415,335	–
Amounts incurred and charged against the provision	–	–
Reversal of unused amounts	–	–
Total provisions	**415,335**	**–**

As per note 17, the Council is jointly and severally liable for the lease of 80 The Terrace with the Physiotherapy Board of New Zealand, Medical Sciences Council of New Zealand, New Zealand Medical Radiation Technologists Board and the Pharmacy Council of New Zealand. Because the Council continues to meet the lease commitment for 80 The Terrace but is unable to occupy the premises, the lease commitment is considered to be onerous.

The provision has been calculated as the minimum amount payable under the contract, less expected recoveries from sub-letting. As per note 12, the value of office fit-out assets associated with the lease has been impaired to nil as at 31 March 2019.

15. Movement in equity

Dental Council	Dentists $	Dental hygienists $	Dental therapists $	Dental technicians $	Oral health therapists $	Total 2019 $
Operational reserves – profession						
Balance 1 April 2018	1,297,682	(25,419)	(113,805)	47,522	7,452	1,213,432
Surplus/(deficit) 2018/19	115,346	(105,919)	(133,440)	(18,375)	152,254	9,866
Balance 31 March 2019	**1,413,028**	**(131,338)**	**(247,245)**	**29,147**	**159,706**	**1,223,298**
Disciplinary reserves – profession						
Balance 1 April 2018	595,122	(6,435)	13,976	26,616	16,922	646,201
Surplus/(deficit) 2018/19	71,751	42,703	29,372	1,388	78,278	223,492
Balance 31 March 2019	**666,873**	**36,268**	**43,348**	**28,004**	**95,200**	**869,693**
Total profession reserves	**2,079,901**	**(95,070)**	**(203,897)**	**57,151**	**254,906**	**2,092,991**

Capital asset reserve – Council	
Balance 1 April 2018	868,358
Capital replacement annual practising certificate fee	349,561
Depreciation, amortisation and loss on disposal of fixed assets	(192,790)
Capital asset reserve – Council 31 March 2019	1,025,129
Total net assets attributable to the owners of the controlling entity 31 March 2019	**3,118,120**

Dental Council	Dentists $	Dental hygienists $	Dental therapists $	Dental technicians $	Oral health therapists $	Total 2018 $
Operational reserves – profession						
Balance 1 April 2017	1,238,948	74,352	32,264	72,145	–	1,417,707
Transfer to oral health therapists	–	(10,886)	(10,885)	–	21,771	–
Surplus/(deficit) 2017/18	58,734	(88,885)	(135,183)	(24,623)	(14,319)	(204,276)
Balance 31 March 2018	**1,297,682**	**(25,419)**	**(113,805)**	**47,522**	**7,452**	**1,213,432**
Disciplinary reserves – profession						
Balance 1 April 2017	349,974	45,957	38,974	49,380	–	484,285
Transfer to oral health therapists	–	(8,461)	(8,461)	–	16,922	–
Surplus/(deficit) 2017/18	245,148	(43,931)	(16,537)	(22,764)	–	161,917
Balance 31 March 2018	**595,122**	**(6,435)**	**13,976**	**26,616**	**16,922**	**646,201**
Total profession reserves	**1,892,804**	**(31,854)**	**(99,829)**	**74,138**	**24,374**	**1,859,633**
Capital asset reserve – Council						
Balance 1 April 2017						685,628
Capital replacement annual practising certificate fee						253,865
Depreciation, amortisation and loss on disposal of fixed assets						(71,135)
Capital asset reserve – Council 31 March 2018						868,358
Total net assets attributable to the owners of the controlling entity 31 March 2018						**2,727,991**

16. Related party transactions

Remuneration paid to the Council members

The Council has related party transactions with respect to fees paid to the Council members and with respect to the Council members who pay to the Dental Council APC fees and disciplinary levies as dental practitioners. Fees paid to the Council members for attending Council, committee and working party meetings and participating in other forums are disclosed below.

	2019 $	2018 $
Council members	Fees	Fees
R Whyman	45,920	48,385
A Gray	27,064	25,717
J Aarts	27,025	23,382
K Ferns	22,144	16,704
L Foster Page	4,498	9,759
K Hazlett	17,417	14,921
M Holdaway	15,025	9,853
J Logan	16,843	14,686
C Neame	13,829	15,390
G Tahi	16,939	13,888
W Tozer	18,375	19,779
Total fees paid	**225,079**	**212,464**

Related parties

Grant Thornton performed consultancy services for the Dental Council during the year. Grant Thornton is a related party because the Chair of the Audit and Risk Management Committee is also a partner at Grant Thornton. The value of services provided in the year was $41,424 (2018: $84,753). At the year-end, $946 was owed to Grant Thornton by the Dental Council (2018: $55,879).

Key management personnel

The key management personnel, as defined by PBE IPSAS 20 *Related Party Disclosures*, are the members of the governing body comprising the Council members, the Chief Executive, Registrar and Business and Planning Manager, who constitute the governing body of the Council with authority and responsibility for planning, directing and controlling the activities of the entity. The aggregate remuneration paid to the Council members is set out above. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration are as follows.

	2019 $	2018 $
Total remuneration	576,249	552,032
Number of people	2.6	2.9

17. Leases

As at the reporting date, the Council has entered into the following non-cancellable operating leases.

Lease of premises 80 The Terrace (Dental Council share)	2019 $	2018 $
Not later than one year	159,752	142,101
Later than one year and no later than five years	572,445	568,405
Later than five years	–	82,893
	732,197	**793,399**

The lease agreement at 80 The Terrace (start date 1 November 2014) is in the names of the Dental Council, Physiotherapy Board of New Zealand, Medical Sciences Council of New Zealand, New Zealand Medical Radiation Technologists Board and the Pharmacy Council of New Zealand (five responsible authorities) all of which have joint and several liability. This lease expires on 31 October 2023 with a right of renewal of a further six years.

Lease of premises 80 The Terrace (five responsible authorities)	2019 $	2018 $
Not later than one year	489,016	434,203
Later than one year and no later than five years	1,752,307	1,736,812
Later than five years	–	253,285
	2,241,323	**2,424,300**

Lease of premises 109 Willis Street (Dental Council share)	2019 $	2018 $
Not later than one year	96,635	34,126
Later than one year and no later than five years	169,112	–
Later than five years	–	–
	265,747	**34,126**

The lease agreement at 109 Willis Street (start date 1 March 2019) is in the names of the Dental Council and the Pharmacy Council of New Zealand (two responsible authorities), both of which have joint and several liability. This lease expires on 14 November 2021 with a right of renewal of a further six years.

Lease of premises 109 Willis Street (two responsible authorities)	2019 $	2018 $
Not later than one year	193,271	–
Later than one year and no later than five years	338,224	–
Later than five years	–	–
	531,495	**–**

18. Categories of financial assets and liabilities

The carrying amounts of financial instruments presented in the statement of financial position relate to the following categories of assets and liabilities.

Financial assets	2019 $	2018 $
Receivables		
Cash and cash equivalents	1,438,103	1,478,843
Investments	2,100,000	2,100,000
Receivables from exchange transactions	87,302	38,303
Receivables from non-exchange transactions	8,483	37,540
	3,633,888	**3,654,686**

Financial liabilities	2019 $	2018 $
Accounts payable	530,975	738,073
Employee entitlements	187,404	161,785
	718,379	**899,858**

19. Capital commitments

Capital commitments totalled $99,048 at the reporting date (2018: $222,054). Refer to note 13 (Capital work in progress).

20. Contingent liabilities

There were no contingent liabilities at year-end (2018: none).

21. Contingent assets

There were no contingent assets at year-end (2018: $217,299).

Glossary

accounts payable

Amounts payable to creditors for goods and services provided to an entity.

accounts receivable

Amounts receivable from debtors for goods and services provided by an entity.

accreditation

The Council process of assuring the quality of education and training of oral health programmes. All New Zealand-prescribed qualifications must be accredited.

administration expenses

The expenses incurred to support an entity's day-to-day operations.

annual practising certificate

The certification that an oral health practitioner is considered competent and fit to practise their registered profession. A practitioner must not practise their profession if they do not hold a current annual practising certificate.

audit

The process of verifying and validating an oral health practitioner's compliance with the ethical principles, professional and practice standards set by the Council in its Standards Framework. Audits may include practice visits, electronic reviews or self-declarations of compliance.

cash flows

Cash flows are the movement of money in and out of an entity's bank accounts.

competence

A practitioner who practises their profession at the required standard of competence applies knowledge, skills, attitudes, communication and judgement in their delivery of appropriate oral health care within their registered scope of practice.

competence review

A review of an oral health practitioner's competence typically undertaken in response to concerns about the practitioner's practice but may be undertaken at any time as determined necessary by the Council. The review is a measure of the quality of the practitioner's performance, based on competencies and the evaluation of these in relation to standards.

competence review committee

A committee appointed by the Council to undertake a competence review.

continuing professional development

Educational activities and interactive peer contact activities aimed at ensuring an oral health professional's continuing competence to practise.

Council

The Dental Council established by the Health Practitioners Competence Assurance Act 2003.

current assets

The assets that are capable of being converted into cash within a year.

current liabilities

An entity's debts and obligations that are due within a year.

dental register

A public register maintained by the Council of all registered oral health practitioners, including those practitioners not currently practising. The register is available on the Council's website (www.dcnz.org.nz).

disciplinary expenses

The expenses resulting from disciplinary actions taken against oral health practitioners through professional conduct committees and Health Practitioner Disciplinary Tribunal hearings. These expenses can include court costs resulting from appeals against the decisions of those bodies.

fixed assets

The long-term tangible assets held for more than a year for the purposes of sustaining an entity's ability to continue in operation over a period of time.

Health and Disability Commissioner

The Health and Disability Commissioner promotes and protects the rights of health and disability services for consumers and facilitates the fair, simple, speedy and efficient resolution of complaints.

Health Practitioners Competence Assurance Act 2003

The Act that provides a framework for the regulation of health practitioners. The main purpose of the Act is to protect the public's health and safety. The Act includes mechanisms to ensure practitioners are competent and fit to practise their professions.

Health Practitioners Disciplinary Tribunal

The tribunal that hears and decides disciplinary charges brought against registered health practitioners. The charges may be brought by a professional conduct committee or the Director of Proceedings from the Health and Disability Commissioner.

income from fees and levies

Revenue received from oral health practitioners and applicants provided with services relating to dental professions.

intangible assets

Assets that are not of a physical nature, such as computer software and intellectual property.

oral health practitioner

The collective term used to describe any person registered in one of the regulated professions associated with the delivery of dentistry. The regulated professions include dentists, dental specialists, oral health therapists, dental hygienists (including orthodontic auxiliaries), dental therapists, dental technicians and clinical dental technicians.

order

A formal direction from the Council or the Health Practitioners Disciplinary Tribunal of a decision made under the Health Practitioners Competence Assurance Act 2003. An order by the Council may, for example, require a practitioner to undertake a competence programme, assessment or examination or that conditions be included in a practitioner's scope of practice.

other income

The income from investments and the recovery of costs from organisations and individuals.

practice standards

Detailed standards established by the Council relating to specific practice areas. These standards are available on the Council's website.

prescribed qualification

A qualification specified by the Council as delivering a competent graduate to practise a particular scope of practice in New Zealand once registered. Prescribed qualifications are published in the New Zealand Gazette.

professional conduct committee

A committee appointed by the Council to independently investigate matters referred to it, such as concerns about a practitioner's conduct or safety or a notice of conviction. A professional conduct committee may make recommendations to the Council or determinations, including about the laying of charges before the Health Practitioners Disciplinary Tribunal.

project expenses

The expenses incurred on projects or activities that are distinct from an entity's day-to-day operations and that tend to be less routine than administration expenses.

recertification

The process for ensuring registered oral health practitioners are competent and fit to practise their professions.

The annual recertification process requires practitioners to declare yearly:

- their compliance with the Council's Standards Framework
- their competence to practise
- any health conditions, fitness, competence or disciplinary issues that may affect their competence or fitness to practise.

Practitioners are also required to meet the recertification programme set by the Council for each profession, requiring them to complete a specified number of hours of continuing professional development and peer contact activities over a four-year cycle.

Individual recertification programmes can also be developed by the Council to remediate the competence of a practitioner found to be practising below the required standard of competence.

registration

The process of adding an oral health practitioner to the dental register when they have satisfied the Dental Council that:

- they are fit for registration
- have the prescribed qualifications for their profession, or qualifications deemed equivalent to the prescribed qualifications
- they are competent to practise their profession.

removal

The cancellation of the entry in the dental register relating to an oral health practitioner.

reserves

The accumulation of net surpluses during the period of an entity's operation, which are held for defined purposes.

restoration

The reinstatement of an oral health practitioner on the dental register following the cancellation of their entry.

retention

The process of maintaining a non-practising registered oral health practitioner without an annual practising certificate on the dental register.

risk of harm

The risk of harm is that posed to the health and safety of the public by a practitioner's competence, health or conduct.

schedule of expenses

The entity's expenditure against a set of reporting categories that are pertinent to the entity's particular operation.

scope of practice

The scope of practice of a profession describes the activities permitted for the practice of that profession.

standards framework

The Standards Framework describes the minimum standards of ethical conduct, and clinical and cultural competence that patients and members of the public can expect from all registered oral health practitioners. These standards are defined in the ethical principles, professional standards and practice standards that govern all oral health practitioners.

statement of cash flows

Analyses of the cash flows coming into and leaving an entity.

statement of financial performance

The entity's income and expenditure and net surplus or deficit for a period in time.

statement of financial position

The entity's assets, liabilities and accumulated surpluses or reserves at a point in time.

statement of movement in reserves

The movement in reserves that results from an entity's financial performance in a defined period.

surplus / deficit

A surplus occurs when income is larger than expenditure and a deficit occurs when expenditure is larger than income, over a defined period of time.

suspension

The outcome of either:

- a temporary order made by the Council to prevent an oral health practitioner from practising their profession when their competence is under review or assessment and they pose a risk of serious harm to the public, or when a practitioner is suspected of being unable to perform the required functions of their profession because of health issues, or there is a pending prosecution or investigation casting doubt on the practitioner's professional conduct
- an order made by the Health Practitioners Disciplinary Tribunal to suspend the registration of an oral health practitioner.

Trans-Tasman Mutual Recognition Act 1997

The Act that recognises Australian and New Zealand registration standards as equivalent and allows registered oral health practitioners to work in either country in the same scope of practice.

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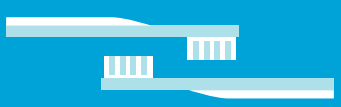

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