

# College Contact



## 2009-2010 Annual Report



Official Journal  
of the College of  
Denturists of Ontario



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# College of Denturists of Ontario Council Members



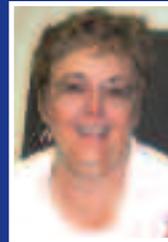
Jafar (Jeff) Amini  
Public Member



Thomas Cagy  
Public Member



Walter Connell  
Public Member



Joan Duke  
Public Member



Rodger Yeatman  
Public Member



Gus Koroneos, BSc, DD  
Professional Member  
District 2



John Kallitsis, DD  
Professional Member  
District 3



Carlos Valente, DD  
Professional Member  
District 4



Max  
Mirhosseini, DD  
Professional Member  
District 5



Luc Tran, DD  
Professional Member  
District 6



Robert MacLeay, DD  
Professional Member  
District 7



Andy  
Protopapas, DD  
Professional Member  
District 8



Ted Dalios, DD  
Professional Member  
District 1

## College Composition



**\*President**  
Gus Koroneos, BSc., DD



**President**  
Greg Mittler, DD



**\*Registrar**  
Salim Kaderali, BSc,  
Dip.Ed, MSc Ed.



**Registrar**  
Cliff Muzykowski, DD

\*elected/appointed mid-term

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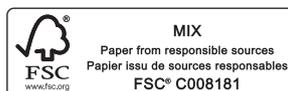
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# Registrar's Report

This has been a difficult year for staffing, with Jill Moriarty leaving her position as the coordinator of policy and administration, and the hiring of a college manager in mid September. We thank Ms. Moriarty for her dedicated services.

It took over eight months to seek the advice of a management consultant and then to hire a college manager. This was further exacerbated with the change of the registrar of the College and at the same time the resignation of the coordinator of complaints and registration who moved on to a larger regulatory college.

Over the past year the college has successfully conducted two sessions of written and practical exams which had increased our membership by 30. There will be many changes to the next set of written and practical exams to accrued efficiency.

Council elections in Districts 6, 7, and 8 were held. The College welcomes new council members, Mr. Luc Tran, DD, District 6, Mr. Robert Macleay, DD, District 7, and welcome back Mr. Andrew Protopapas, DD, who was re-elected in District 8. This was the first year that the management of the elections was outsourced. The college circulated a call for non-council members and has received a good response from the membership. We would also like to welcome back Ms. Joan Duke and Mr. Thomas Capy who

were both reappointed as public members.

An equity and diversity training session was conducted on June 18, 2010 for the council, staff and CDO representatives. In this session, attendees were educated on the importance of equity and diversity as being integral to the function of the college.

The college received a notice of audit from the Office of the Fairness Commissioner on the CDO's registrations practices that occurred from April 2, 2009 to April 1, 2009. The college hired Mr. David Trahair, CA, to conduct the audit.

On May 13, 2009 it was brought to the College's attentions that George Young College will no longer be holding classes. Trillium College has purchased assets of George Young and is now offering a denturists program.

A major ongoing importance to the College is updating our Scope of Practice. The denturism profession has seen a huge increase over the past years as well as huge technological

advancements. The subcommittee on the Scope of Practice has been working comprehensively on this matter of updating our Scope of Practice.

This upcoming May there will be a Canada wide meeting off all regulatory registrars which I will be attending. This meeting is to discuss accreditation issues, scope of practice, and standardized entrance exams.

In the past year there has been a lack of information to the public due to the decreased amount of publications and service announcements. We will be introducing a digital newsletter available on our website after each council meeting to get more information, sooner to the public and the College members.



*Salim Kaderali,  
Registrar*

# President's Report

The president would like to welcome Mr. Emanuele Di Lecce as our new appointed public member to council. We would also like to welcome back Ms. Joan Duke and Mr. Thomas Capy as public members. Mr. Rodger Yeatman's appointment came to an end as of July 16, 2009. The college extends its gratitude to Mr. Yeatman for his many years of dedicated public service to the council and committees, as well as his significant contributions to the college.

The college has the honour of welcoming our new registrar, Salim Kaderali. His experiences have greatly benefited the college over the last few months as many changes have been made to ensure the College of Denturists of Ontario bylaws are carried out. The college would like to thank the previous registrar Mr. Cliff Muzylowsky for all his hard work and dedication. We wish him the best in his future endeavours.

Concerns arose from the winter exam session which has been addressed in order to make the process more standardized and effective for both the candidates and the examiners. The staff at the college and new Exam Committee Chair Andy Protopapas did an excellent job in fine tuning the process and in preparing the examiners to conduct a great summer exam.

The president and the registrar meet with the Ministry of Health partners,

Ms. Allison Henry, Mr. Steven Change, and Ms. Merlyn Wang. The meeting was very successful. It addresses matter pertaining to the future of the college, the Allied Internal Trade and how it has received royal ascent and how the college would have to amend its registration to be in compliance.

In January, 2009 the CDO invited and hosted the Denturists Association of Ontario Executive at the college office. There was discussion on issues including the mentorship program, quality assurance, scope of practice, and including the College and the Denturists Association of Ontario Annual General Meeting. The CDO expressed surprised to learn that a firm to lobby the government had been hired by the Denturists Association of Ontario. Question arose to what aspects of the scope of practice were being lobbied.

A new sub-committee, Scope of

Practice, has been implemented with the appointment of Mr. Robert MacLeay, DD and Mr. Ted Dalios, DD. The president would like to thank all the staff and all the committee members for their efforts to make the past year very successful. The college has even come under budget for the 2009-2010 year by \$80,000. A special thanks to Mr. John Kallitsis, DD and the registrar for delivering these savings.

I am truly confident in this board and its ability to carry out its mandate to govern its registrants and advancing the register with the public interest in mind.



*Gus Koroneos, DD  
President*

# Statutory Committee Reports

## EXECUTIVE COMMITTEE REPORT TO COUNCIL

**Gus Koroneos, BSc, DD** (*President*)  
**Ted Dalios, DD** (*Vice-President*)  
**Thomas Capy** (*Public Member, 2nd Vice-President*)  
**John Kallitsis, DD** (*Treasurer*)  
**Joan Duke** (*Public Member, Secretary*)

Over the past year the Executive Committee meet twelve (12) times in person and had ten (10) teleconferences.

The Executive Committee authorized an investigation with regards to an exam concern which had been brought forward to the Executive. The Executive Committee sought legal advice on the matter and acted accordingly. The investigation has since been completed through mediation.

The Executive Committee has received an assessment of Trillium College. A thorough assessment of the facility was

conducted by two assessors, who have raised several areas of concern. The Executive has been in heavy discussion and consultation with regards to the CDO implant position.

The clinic name process has been moving very smoothly since the inception of the new clinic name guideline application form. Over the past year, the committee has approved 20 clinic names.

The Fairness Audit has been completed and the Executive are awaiting the results from the Fairness Commission. The Executive Committee organized

and hosted the Denturist Associate of Ontario Executive members on January 14th, 2010. Several items discussed included, hiring of a registrar, the College budget, mentorship program, quality assurance assessments, the College participation at the Annual General Meeting on April 9th, 2010 scope of practice, and the hiring of a lobbyist.

The Executive Committee has looked at all the committee budgets in order to address efficiencies in all committees. As well, the committee has been looking at the overbilling of a past council member and is in the process of collecting the over paid funds.

The committee has looked at many items within scope of practice which have been brought forward by the Scope of Practice Sub-Committee.

## INQUIRIES, COMPLAINTS & REPORTS COMMITTEE REPORT TO COUNCIL

**Gus Koroneos BSc, DD** (*Chair*) (*Professional Member*)  
**Thomas Capy**, (*Public Member*)  
**Pino DiNardo, DD** (*Non-Council Member*)  
**Joan Duke**, (*Public Member*)  
**Carlos Valente, DD** (*Professional Member*)  
**Thomas Capy**, (*Public Member*)  
**Leanne Bentley, DD** (*Non-Council Member*)  
**Chris Dimopoulos, DD** (*Non-Council Member*)  
**Garnett Pryce, DD** (*Non-Council Member*)

Over the past year, the Complaints Committee has become the Inquiries, Complaints & Reports Committee (ICRC) effective on June 4, 2009. The ICRC has had eight (8) face-to-face meetings and eight (8) teleconferences. The ICRC is a very

busy committee and over the past year was divided into two panels and has sent four files to be resolved through ADR for quick resolution.

The ICRC has approximately 37 open files and has closed 15 files over the

past year. The ICRC has issued three (3) written cautions and one (1) oral caution. Due to the large amount of files the ICRC has had to deal with, we welcomed new members through the year including, Mr. Thomas Capy, Ms. Leanne Bentley, Mr. Chris Dimopoulos, and Mr. Garnett Pryce.

The ICRC would like to thank Lara Thacker for all her work as the support staff and wish her all the best in the future. ICRC welcomed new staff support, Jennifer Lee in February 2010. She has been working very hard and has benefited this committee greatly.

## REGISTRATION COMMITTEE REPORT TO COUNCIL

**Joan Duke** (*Chair*) (*Public Member*)  
**Andy Protopapas, DD** (*Professional Member*)  
**Carlos Valente, DD** (*Professional Member*)  
**Dawn Stamp, DD** (*Non-Council Member*)

The Registration Committee reviewed applications for the 2009-2010 Entry to Practice Examinations. The committee reviewed all open applicant files to determine which files were expired and thus, were required to be closed.

### 2009-2010 REGISTRATION CANDIDATES

Number of Candidates Eligible for the Entry to Practice Exam	58
Number of Candidates Successfully Completing the Examination	32
Number of Candidates from Other Provinces Successfully Completing the Examination	0
Number of Internationally Trained Candidates Successfully Completing the Examination	8
Number of Candidates Registered with the College within the 2009-2010 year	30

The committee presented the following policies to council which were approved:

- Candidates must pass the written examination before being permitted to do the practical examination.
- Candidates who fail a first attempt of either the written or the practical qualifying

examinations shall be automatically entitled, subject to other considerations such as cheating, to a second attempt of that examination.

- Candidates who have failed a second attempt of either the written or the practical qualifying examination are not entitled to make any further attempts without the permission

of the Registration Committee.

- No candidate shall be allowed more than three attempts at either the written or the practical qualifying examination. After three unsuccessful attempts, the candidate's application to attempt the written or practical examination shall expire.

The committee was disappointed with the failure of our application to the Ministry of Citizenship & Immigration for a Denturist Bridging project for internationally trained dental professionals.

Our annual Fair Registration Practices Report to the Office of the Fairness Commissioner was submitted. The College also experienced our second Fairness Commission Audit.

# DISCIPLINE COMMITTEE

## REPORT TO COUNCIL

**Jeff Amini** (Chair) (Public Member)  
**Eugene Cohen, DD** (Non-Council Member)  
**Walter Connell** (Public Member)  
**John Kallitsis, DD** (Professional Member)  
**Max Mirhosseini, DD** (Professional Member)  
**Carlo Zanon, DD** (Non-Council Member)

Two matters of specified allegations have been referred by Executive to the Discipline Committee. All the Discipline Committee meetings were held by teleconference.

### Discipline Hearing

A discipline hearing in the matter of Mr. William Kenyon, DD, was held on September 24, 2009 and September 25, 2009.

### Discipline Hearing Panel

Between:

College of Denturists of Ontario  
-and-  
William Kenyon

### Reasons for Decision

On September 25, 2009 the Discipline Committee rendered the following decision:

1. THE DISCIPLINE COMMITTEE FINDS that William Kenyon committed acts of professional misconduct under paragraphs 1, 2, 19, 43, 44 and 47 of section 1 of Ontario Regulation 854/93, under the Denturism Act, 1991.
2. THE DISCIPLINE COMMITTEE DIRECTS the registrar to revoke the member's Certificate of Registration.
3. THE DISCIPLINE COMMITTEE ORDERS that the member pay to the college within two (2) years of the date of the hearing of this matter a portion of the college's costs and expenses fixed in the amount of \$6,000.00.

### The Facts

1. William Kenyon practiced denturism at the Mountain

Denture Care Centre in Hamilton, Ontario.

2. This proceeding concerned, inter alia, Mr. Kenyon's compliance with a previous order of the Discipline Committee of this College. On October 17, 2005, the Discipline Committee made the following order:

1. *The Discipline Panel orders that the registrar be directed to revoke Mr. Kenyon's Certificate of Registration.*
2. *The Discipline Panel orders that the registrar be directed to suspend the revocation of the Certificate of Registration of Mr. Kenyon ordered in paragraph 1, above, until one of the following events fails to occur...*
  - a. *Mr. Kenyon shall respond fully and meaningfully in writing within 30 days to any letter mailed by any representative of this college to 74 Flanders Drive, Waterdown, ON L0R 2H7 or such other substituted address given by Mr. Kenyon in writing*
  - b. *Mr. Kenyon shall maintain a functional voice message system at the following number 905 690 7730 or such other substituted number given by Mr. Kenyon in writing to the Registrar and shall respond fully and meaningfully within 3 business days to any message left by any representative of the college at that telephone number....*

- c. *If requested to do so, Mr. Kenyon shall meet in person with any committee or representative of the College at the time and place requested by the committee or representative.*

3. While investigating a complaint filed with the college against Mr. Kenyon, the Complaints Committee wrote to him on April 18, 2007, to the address last provided by Mr. Kenyon to college. The letter requested, in bold type, for Mr. Kenyon to "submit your response, including a legible photocopy of all patient records and other documents you have relating to this matter, by no later than May 21, 2007."
4. Mr. Kenyon responded to this by letter dated May 18, 2007. However, his letter was not received by the college until June 1, 2007. That being so, Mr. Kenyon breached the Discipline Committee order dated October 17, 2005, as set out above.
5. Following the receipt of Mr. Kenyon's response, Cliff Muzlowsky, then registrar of the college, reviewed the material submitted. He concluded that there would have been other information available such as the procedures completed, the fees, when the payments were received, receipt issues, charts of the missing teeth, and so on. Particularly notable was the absence of the financial aspect of the transaction with the complainant in question.
6. Upon presentation to the Complaints Committee and arising from the concern from the committee that all of the records had not been produced, Mr. Kenyon was sent a further letter by the college dated September 20, 2007, signed by Cliff Muzlowsky. This letter set out a number of

- questions that the Complaints Committee had expressed in their meeting on September 7, 2007. Mr. Kenyon responded to these questions by letter dated October 9, 2007, received by the College October 15, 2007. Ultimately, Mr. Kenyon agreed to discuss the issue with the chair of the Complaints Committee, Gus Koroneos, on December 20, at 9 am. This was a prearranged telephone call with Mr. Kenyon.
7. When Mr. Koroneos called on December 20, he spoke to Mr. Kenyon's receptionist who advised that Mr. Kenyon was busy with patients. Mr. Koroneos called again at 1 pm and was advised that Mr. Kenyon was at lunch. He called again at 3 pm and was unable to reach Mr. Kenyon.
  8. Mr. Kenyon's failure to answer Mr. Koroneos' telephone calls on December 20, 2007 amounted to a failure to cooperate with a reasonable inquiry of the college.
  9. As it relates to this particular complaint, the records that were produced suggested to the committee that Mr. Kenyon had sent his invoicing to the insurer prior to the work having been completed. The last paragraph of Mr. Kenyon's letter of May 18, 2007, suggested that the complainant had her dentures at the time.
  10. It is also to be noted that, despite the fact that Mr. Kenyon had been told to bring along with him all documents, dentures, and lab material to the meeting with the Complaints Committee on May 15, 2008, he brought records but no dentures or lab materials. He also advised the committee that he had already contacted the insurer and advised that his office had made an error with regard to payment for the dentures which had not been completed. To the knowledge of Cliff Muzlowsky, Mr. Kenyon had not repaid the insurer.
  11. The college received a further complaint with respect to the Mr. Kenyon with regard to a different patient. This second complaint was sent to Mr. Kenyon by the college, by letter dated May 8, 2008, addressed to the last known address known to the college for Mr. Kenyon. Mr. Kenyon failed to respond to this letter and therefore breached the order of the Discipline Committee dated October 17, 2005.
  12. The college wrote to Mr. Kenyon again on July 2, 2008 which, according to the evidence, was not actually sent out to Mr. Kenyon until July 22, 2008. Mr. Kenyon delivered a response by letter dated July 30, 2008.
  13. This case strikes at the heart of self-regulation. Private industry and businesses do not have the benefits of self-regulation. With those privileges come obligations.
  14. It is an essential element of self-regulation that all members of the profession adhere to the rules that are imposed. A member ought not to be asked again or reminded. This is particularly so in Mr. Kenyon's case, where he was subject to an order regarding his cooperation.
  15. Even in a case where there is no prior discipline history, Mr. Kenyon failed in his obligations to respond promptly to any inquires from the college in the circumstances set out above.
  16. However, in addition to the above, Mr. Kenyon had been the subject of a Discipline Committee order that required him to respond within 30 days and he breached that order. It was Mr. Kenyon's obligation to ensure that his response was received by the college, not simply to mail the response within 30 days.
  17. This is not a technical breach given Mr. Kenyon's past history and the fact that he is subject to a Discipline Committee order.
  18. Mr. Kenyon further breached his professional obligations by failing to keep his appointment with Mr. Koroneos.
  19. Further, the records as produced by Kenyon were inconsistent and displayed a lack of clarity as to when or if the dentures were inserted. The October 13 entry is internally inconsistent as it states "sent October 20th."
  20. The evidence establishes that Mr. Kenyon did not tell the truth to the Complaints Committee when he said that he called the insurer during the course of the meeting he had with the Complaints Committee on May 15, 2008. Upon weighing all of the evidence we are satisfied that that is the case.
  21. As it relates to the second complaint. Mr. Kenyon failed to respond at all to the college's initial letter of May 8, 2008, and thereby breached the order once again.
  22. As a result of the aforesaid, we found Mr. Kenyon to have been guilty of professional misconduct as set out above.
- #### Disposition Regarding Penalty
1. The college sought revocation of Mr. Kenyon's Certificate of Registration.
  2. When considering the matter we appreciate the fact that we must be mindful to act in the public interest and to deal with this matter with a range of dispositions that a reasonably informed member of the public would consider appropriate.
  3. We have also considered the issues of individual and general deterrence, as well as the possible rehabilitation of Mr. Kenyon and the mitigating factors that were presented.
  4. Mr. Kenyon has a lengthy discipline history. It is clear that there have been many attempts to rehabilitate Mr. Kenyon.
  5. On March 10, 1995, Mr. Kenyon was found guilty of professional misconduct and reprimanded and was ordered to pay a fine of

\$2,500. On June 15, 1998, Mr. Kenyon was found guilty of professional misconduct and was suspended for 3 months commencing August 1, 1998, ordered to construct 10 new sets of dentures on a pro bono basis, and pay costs of \$5,000.

6. Following this, there was the order of October 17, 2005, which was the subject matter of these proceedings.
7. That order was subsequently

varied on March 23, 2006 which was in, essence, an indulgence with respect to the payment of costs.

8. In all the circumstances and weighing the mitigating factors, including Mr. Kenyon's age, the nature of conduct, and the fact that, that he has already paid a very heavy price for his behaviour, our decision was to revoke Mr. Kenyon's Certificate of Registration and to order him to pay to college, within two years of the date of the hearing, a portion

of the College costs and expenses fixed in the amount of \$6,000.

#### Second Discipline Committee Referral

The second complaint referred to the Discipline Committee is against Adrian Haigh, DD. This complaint was referred to the Discipline Committee on November 12, 2009. The matter is currently waiting the scheduling of a hearing and is also currently the subject of a judicial review application before the Divisional Court of Ontario.

## FITNESS TO PRACTICE COMMITTEE REPORT TO COUNCIL

**Luc Tran, DD** (*Professional Member*)  
**Robert MacLeay, DD** (*Professional Member*)  
**Jeff Amini** (*Public Member*)  
**Dawn Stamp, DD** (*Non-Council Member*)

There were no cases of suspected incapacity reported to the College during 2009-2010.

## QUALITY ASSURANCE COMMITTEE REPORT TO COUNCIL

**Jonathan Nolan, DD** (*Chair*) (*Non-Council Member*)  
**Rodger Yeatman** (*Public Member*)  
**Max Mirhosseini, DD** (*Professional Member*)  
**Robert MacLeay, DD** (*Professional Member*)  
**Allen Kastner, DD** (*Non-Council Member*)

The Quality Assurance (QA) assessed 5% of each electoral district's professional population established by an electronic algorithm applied to the College of Denturists' database of active members. Of the 26 assessments, one remains as a continuing assessment and one remains outstanding.

Criteria for assessors to meet in order to become qualified were established and include interview by the committee, attending assessor training, three years of practicing denturism, and a positive assessment of their main location of practice.

Retired members are now permitted to become assessors.

Assessor training was held on June 18, 2009 and was attended by all assessors, committee members, and the QA coordinator. Training included infection control guidelines, communication skills, and assessment form requirements. Participants also attended the diversity training program.

The committee now requires the assessee, or an administrator, to accompany the assessor at all times throughout the assessment in order to assist in where to look for items,

provide directions in the clinic and building, and answer questions that may arise. Assesses must be available to communicate with the assessor for a two-hour period.

All new registrants and current members opening a clinic are required to have a clinical assessment within one year of opening. The cost of the assessment will be paid by the assessee.

The committee developed a policy statement regarding the long-term use of denture adhesives that contain zinc.

Due to the high cost of outsourcing the research and development of infection control guidelines, a sub-committee has undertaken this task.

## PATIENT RELATIONS COMMITTEE REPORT TO COUNCIL

**Joan Duke** (*Chair*) (*Public Member*)  
**Rodger Yeatman** (*Public Member*)  
**John Kallitsis, DD** (*Professional Member*)  
**Luc Tran, DD** (*Professional Member*)  
**Russell Bajurny, DD** (*Non-Council Member*)

The Patient Relations Committee continued to conduct all of its meetings via teleconference.

The committee produced the 2008-2009 Annual Report and the Spring Issue of the professional

publication, College Contact.

The Committee announced plans to publish an electronic newsletter, The Contact Update, after council meetings to cover the gap in communication thus provide a vehicle for disseminating current happenings at the college.

# Non-Statutory Committee Reports

## QUALIFYING EXAMINATION AND CURRICULUM COMMITTEE REPORT TO COUNCIL

**Latif Azzouz, DD** (*Non-Council Member*)  
**Ted Dalios, DD** (*Professional Member*)  
**Thomas Capy** (*Public Member*)  
**Andy Protopapas, DD** (*Professional Member*)  
**Dawn Stamp, DD** (*Non-Council Member*)

This year we have had a huge interest from members expressing their interest in participating as examiners. There was an examiner training/orientation session held on Friday, June 26, 2009. The Qualifying Examination Committee has agreed that training is mandatory for all examiners. Summer written exams were held on May 20, 2009 and June 8, 2009. The first summer practical exams were held June 29 to July 3, 2009 and the second session will be held from July 6 to July 10, 2009.

There were many changes to this exam period compared to previous exams. The practical examination fee for 2009 has increased from \$2,000.00 to \$2,400.00. This was the result of an increase in facilities fees from George Brown College. The facilities fees were increased from \$2,000.00 per week to \$2,000.00 per day. The increase will also allow for the cost of liability insurance for the participating candidates. The committee was given recommendations for changes and was in agreement that the practical examination relating to partial projects

could be streamlined and condensed by eliminating extraneous/redundant testing while maintaining the integrity of the evaluation of the participant's core competencies.

The committee determined that there would be no changes to Project A, while Project B would be reduced to two lower denture designs instead of three and Project C to bending two clasps on a model using both a cuspid and a molar. The previous requirement for Project C was wire bending three clasps.

We will be continuing to improve protocol and security for the qualifying exam, and the Committee has agreed to a further look at mark allocations, which reflect core competencies.

The Qualifying Examination Committee had a presentation by Global Professional Skills (GPS) as part of the Sept 10 meeting. The presentation given to the committee gave us understanding of how current technology can be utilized to deliver an exam which is reliable, defensible and

quality assurance of test items. GPS works with its partner companies to provide services in exam development, including advanced item development and analysis. The Qualifying Examination Committee will be looking into the feasibility and practicality of adding 2-D and 3-D images to the written exam as well as projects A and B of the practical exam.

Winter written exams were held on January 12, 2010 and February 9, 2010. The practical portion was held on March 1, 2009 to March 5, 2009 at George Brown College.

Examiner orientation was held prior to the exam at the college office. The committee has worked hard to include the examiner's feedback from previous exams into the criteria. Many examiners who took part in the exam were very pleased with the improvements the committee has made and we will be including them in future committee meeting. The Qualifying Examination Committee would like to thank all the examiners for their hard work and professionalism. The exams have been a great success because of them.

The Qualifying Examination Committee is continuing to expand the content of the written exam to ensure a current database of questions for the following exams.

## FINANCE COMMITTEE REPORT TO COUNCIL

**John Kallitsis, DD** (*Chair*) (*Professional Member*)  
**Thomas Capy** (*Public Member*)  
**Robert MacLeay, DD** (*Professional Member*)  
**Luc Tran, DD** (*Professional Member*)  
**Rodger Yeatman** (*Public Member*)

*This committee did not meet in 2009-2010.*

## REGULATIONS AND BY-LAWS COMMITTEE REPORT TO COUNCIL

**Gus Koroneos, BSc, DD** (*Chair*) (*Professional Member*)  
**Ted Dalios, DD** (*Professional Member*)  
**John Kallitsis, DD** (*Professional Member*)  
**Thomas Capy** (*Public Member*)  
**Joan Duke** (*Public Member*)

*This committee did not meet in 2009-2010.*

COLLEGE OF DENTURISTS OF ONTARIO  
**FINANCIAL STATEMENTS**

# Auditors' Report

To the Members of the College of Denturists of Ontario:

We have audited the statement of financial position of College Of Denturists of Ontario as at March 31, 2010 and the statements of changes in net assets, operations and cash flows for the year then ended. These financial statements are the responsibility of the college's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Adams & Miles LLP

Brampton, Ontario  
June 7, 2010

Chartered Accountant  
Licensed Public Accountants

# Statement of Financial Position

## Year Ended March 31, 2010

	2010	2009
<b>Assets</b>		
Current		
Cash	\$ 171,747	\$ 278,423
Accounts receivable	15,386	1,338
Prepaid expenditures	2,708	15,580
<hr/>		
Capital assets (Note 3)	189,841	295,341
	<u>\$ 108,789</u>	<u>\$ 66,858</u>
	298,630	362,199
<b>Liabilities</b>		
Current		
Accounts payable and accrued	\$ 66,396	\$ 49,876
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Net assets	\$ 232,234	\$ 312,323
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Net assets represent by		
Net assets unrestricted	113,445	236,409
Invester in capital assets	108,789	66,858
Net assets restricted- Therapy and Counselling	10,000	10,000
Net assets restricted - Quality Assurance	-	(944)
<hr/>		
	\$ 232,234	\$ 312,323
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# Statement of Changes in Net Assets

## Year Ended March 31, 2010

2010					
	Total	Unrestricted	Invested in capital assets	Restricted - Therapy and Counselling	Restricted - Quality Assurance
<b>Balance, beginning of year</b>	\$ 312,323	\$ 236,409	\$ 66,858	\$ 10,000	\$ (944)
Excess of expenditures over revenue	(80,089)	(43,361)	(36,728)	-	-
Purchase of capital assets		(78,659)	(78,659)	-	-
Fund transfers		(944)	-		944
<b>Balance, end of year</b>	\$ 232,234	\$ 113,445	\$ 108,789	\$ 10,000	
2009					
	Total	Unrestricted	Invested in capital assets	Restricted - Therapy and Counselling	Restricted - Quality Assurance
<b>Balance, beginning of year</b>	\$ 243,129	\$ 187,650	\$ 46,423	\$ 10,000	\$ (944)
Excess of revenue over expenditures	69,194	88,975	(19,781)	-	-
Purchase of capital assets	-	(40,216)	40,216	-	-
<b>Balance, end of year</b>	\$ 312,323	\$ 236,409	\$ 66,858	\$ 10,000	\$ (944)

# Statement of Operations

## Year Ended March 31, 2010

	2010	2009
<b>Revenue</b>		
Registration and annual fees	\$ 809,879	\$ 762,865
Examination fees	166,561	105,015
Interest and other membership charges	49,116	44,411
	1,023,558	912,291
<b>Expenditures</b>		
Wages and benefits	370,674	317,933
Professional fees	212,512	67,409
Examination cost	156,313	104,421
Office and general	125,868	93,819
Travel and meetings	85,241	62,266
Rent	54,023	49,867
Amortization	36,728	19,781
Complaints and discipline	28,172	66,674
Quality assurance expenses (Schedule 1)	17,921	32,942
Strategic planning	9,315	4,900
Patient relations'	8,394	12,531
Bad debts	4,054	4,766
Occupational specification & educational standards	3,685	8,154
	1,112,900	845,463
<b>Excess of revenue over expenditures (expenditures over revenue) from operations</b>	(87,344)	66,828
<b>Other</b>		
Discipline expense recovered	7,255	2,366
<b>Excess of revenue over expenditures (expenditures over revenue)</b>	\$ (80,089)	\$ 69,194

# Statement of Cash Flows

## Year Ended March 31, 2010

	2010	2009
<b>Cash provided by (used in)</b>		
Operating activities		
Excess of revenue over expenditures (expenditures over revenue)	\$ (80,089)	\$ 69,194
Amorization	36,728	19,781
	(43,361)	88,975
Changes in		
Accounts receivable	(14,048)	4,218
Prepaid expenditures	12,872	(1,850)
Accounts payable and accrued liabilities	16,520	2,881
	(28,017)	94,224
<b>Investing activities</b>		
Purchase of capital assets	(78,659)	(40,216)
<b>Changes in cash position</b>	(106,676)	54,008
<b>Cash, beginning of year</b>	278,423	224,415
<b>Cash, end of year</b>	\$ 171,747	\$ 278,423

# Schedule to Financial Statements

## Year Ended March 31, 2010

Quality assurance expenses	Schedule 1	
	2010	2009
Honorariums	\$ 11,556	\$ 16,225
Travel	3,740	6,233
Training and education	836	319
Meals	744	1,234
Telephone	598	1,601
Accommodations	308	3,431
Office and general	139	3,899
	\$ 17,921	\$ 32,942

# NOTES TO FINANCIAL STATEMENT

## YEAR ENDED MARCH 31, 2010

### 1. Nature of Operations

College of Denturists of Ontario ("College") was formed on January 22, 1975 as a not for profit organization without share capital and is exempt from taxes under the Income Tax Act.

The objects of the College are:

- (a) To regulate the practice of denturism and to govern the members in accordance with the health profession Act, the Code and the *Regulated Health Professions Act, 1991* and the regulations and bylaws.
- (b) To develop, establish and maintain programs and standards of qualification for persons to be issued certificates of registration.
- (c) To develop, establish, and maintain programs and standards of practice to assure the quality of the practice of the profession.
- (d) To develop, establish and maintain programs and standards of knowledge and skill and programs to promote continuing competence among the members.
- (e) To develop, establish and maintain standards of professional ethics for the members.
- (f) To develop, establish and maintain programs to assist individuals to exercise their rights under the Code, and the *Regulated Health Professions Act, 1991*.
- (g) To administer the *Denturism Act, 1991, the Regulated Health Professions Act, 1991* as it relates to the profession, and to perform the other duties and exercise the other powers that are imposed or conferred on the College.
- (h) To consider any other objects relating to human health care that the Council considers desirable.

### 2. Summary of Significant Accounting Policies

The preparation of financial state-ments in accordance with Canadian generally accepted accounting prin-ciples

requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures during the reported period. These estimates are reviewed periodically and are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

### Capital Assets

Capital assets are recorded at cost. The College provides for amortization using the following methods at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rate and method is as follows:

- Furniture and fixtures - 20% declining balance
- Leasehold improvements - 5 years straight-line
- Computer equipment - 45 & 55% declining balance
- Computer software - 30% declining balance
- Database application software - 3 years straight-line

As a result of new information and experience, management has revised their estimate of the useful life of database – application software to 3 years (2009 – 7 years). The effect of this change is recognized on a prospective basis and the effect on the current year is an increase in amortization expense of \$15,152. The effect on future periods will be recognized as amortization expense in those future periods.

### Revenue Recognition

Membership and registration fees are recognized as income in the fiscal year to which they relate. Fees paid in advance are not considered earned and are recorded as license fees received in advance. Interest and other membership charges are recognized as earned.

### Fund Accounting

The accounts of the College are maintained in accordance with the principles of fund accounting and accordingly the resources are classified for accounting and reporting purposes into funds determined by the purpose for which those funds are held.

The type of funds held are:

**Unrestricted general** – This fund includes unrestricted revenue sources received from amounts such as membership fees and examination revenue, together with day-to-day operating expenditures.

**Invested in capital assets** – This fund reports the assets related to the College's capital assets.

**Restricted – Funds for Therapy and Counselling** - This fund is restricted for therapy and counselling in accordance with clause 85.7 of the regulated *Health Profession Act, 1991*.

**Restricted – Quality Assurance** – This fund includes funding for practice assessment, enhancement component of the quality assurance program and promote patient relations, in accordance with bylaw 38.03 through 38.09. There were no assessments to the membership in the years 2006 to 2010 since the amounts have been adequate and for 2010 funded by the general membership.

### 3. Capital Assets

	Cost	Accumulated Amortization	2010 Net Book Value	2009 Net Book Value
Furniture and fixtures	\$45,750	\$36,453	\$9,297	\$11,621
Leasehold improvements	\$43,379	\$40,951	\$2,428	\$4,857
Computer equipment	\$16,720	\$14,526	\$2,194	\$4,116
Computer software	\$39,343	\$31,088	\$8,255	\$11,793
Database application software	<u>\$118,875</u>	<u>\$32,260</u>	<u>\$86,615</u>	<u>\$34,471</u>
	<u>\$264,067</u>	<u>\$155,278</u>	<u>\$108,789</u>	<u>\$66,858</u>

### 4. Commitments

The College rents its premises and office equipment under operating leases expiring through March 2014.

The future minimum annual lease payments, including common area charges, required under the operating leases of the College are as follows:

2011	\$56,500
2012	\$30,460
2013	\$4,420
2014	\$4,420
	<u>\$95,800</u>

### 5. Financial Instruments

The College's financial instruments that are exposed to concentrations of credit risk consist primarily of cash,

accounts receivable and accounts payable and accrued liabilities. The College places its cash with high credit quality institutions and, accordingly, believes its credit risk exposure is not significant.

The carrying amounts of cash, accounts receivable and accounts payable and accrued liabilities approximate their fair values because of the short-term maturities of these items.

Unless otherwise noted, it is management's opinion that the College is not exposed to significant credit, exchange or interest risk arising from these financial instruments.

### 6. Contingent Liabilities

In the ordinary course of business, the College is a defendant in various legal actions, the outcomes of which are not determinable at this time. Settlements, if any, will be accounted for in the period when these amounts can be reasonably determined and to the extent that the amounts are not recoverable from insurers. The College is vigorously defending these actions. Included in accounts payable and accrued liabilities and professional fees - general expense is \$35,000 (2009 – \$nil) relating to a suit that has been settled subsequent to March 31, 2010.

### 7. Capital Disclosure

The College's objectives in managing its capital, which it defines as its net assets, are to maintain a sufficient level to provide for normal operating requirements on an ongoing basis, to ensure internal restrictions for investigations and hearings, quality assurance and public awareness are sustained, and to continue its mission as disclosed in Note 1.

The College manages its capital by ensuring it has sufficient funds before committing to expenditures.

### 8. Comparative Amounts

The balance sheet as at March 31, 2009 and the statements of changes in net assets, operations and cash flows for the year then ended were reported on by another firm of chartered accountants who issued an unqualified opinion in their report dated July 14, 2009.

Certain comparative figures have been reclassified to conform with the current year's format.



The College of Denturists of Ontario