

# ***Ministry of Health and Long-Term Care***

Health Human Resources  
Strategy Division

Health Professions Regulatory  
Policy and Programs Branch

## ***Operational Review and Audit of the College of Denturists of Ontario***

March 8, 2012



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# 1. Introduction

## 1.1. Background

As part of the Ministry of Health and Long-term Care’s (“MOHLTC” or “Ministry”) stewardship role, the Ministry is responsible for providing overall direction and leadership for the health system. It has been brought to the Ministry’s attention that the College of Denturists of Ontario (“CDO” or the “College”) may not be fulfilling its statutory duties under the Regulated Health Professions Act, 1991 (RHPA) and the Denturism Act, 1991 to govern the profession of denturism in a way that serves and protects the public interest. The Ministry is also concerned about the on-going fiscal deficit situation of the CDO. Given the Minister’s duty under the RHPA to ensure that the health professions are regulated and co-ordinated in the public interest a decision was made to engage an independent party to undertake a review.

The primary objective of our review is to assess the operations of the CDO, which is responsible for regulating the profession of denturism in the public interest. The assessment focused on identifying and recommending solutions for correcting any deficiencies that were found in the operations, governance, and decision-making processes of the CDO.

## 1.2. Scope of Review

The following outlines the scope of the overall operational review and audit:

| Area                          | Scope   |
|-------------------------------|---|
| Administration and Governance | Assess the adequacy of the CDO’s administration and governance processes, procedures, controls and/or practices, including but not limited to: <ul style="list-style-type: none"> <li>• Registration process and whether applicants are treated in a fair, impartial, transparent, and objective manner;</li> <li>• Examination process and whether it is administered in a fair, impartial and consistent manner;</li> <li>• Quality assurance process and whether it results in fair, impartial and consistent decisions;</li> <li>• Complaints process and whether it results in fair, impartial and consistent decisions;</li> <li>• Discipline process and whether it results in fair, impartial and consistent decisions;</li> <li>• By-laws and policies, especially those related to conflict of interest, violations, and the effect, if any, on the CDO’s ability to regulate the profession in the public interest;</li> <li>• Stakeholder consultations and role of stakeholder feedback in CDO’s development of its by-laws and regulations;</li> <li>• Enforcement of the <i>Denturism Act, 1991</i> and its regulations regarding unauthorized practice of the profession by individuals; and</li> <li>• Confidentiality and records retention.</li> </ul> |

| Area                   | Scope   |
|------------------------|---|
| 2010 Council Elections | <ul style="list-style-type: none"> <li>Assess the conduct of CDO in respect of its 2010 Council elections, and in particular the elections concerning District 1, to determine whether that election was conducted in accordance with CDO's election by-laws existing at the time of the election. Review current rules for fairness and impartiality.</li> </ul>   |
| Financial              | <p>Conduct a financial review of key areas to include, but not limited to, examination of CDO's:</p> <ul style="list-style-type: none"> <li>Financial status for fiscal year 2010/11 to determine whether its on-going deficit is justifiable;</li> <li>Whether expense reports submitted by Council members and employees between April 1st, 2010 and March 31st, 2011 comply with applicable directives and policies; and</li> <li>The adequacy of internal controls over its payment issuing processes.</li> </ul> |

PwC drew on guidance outlined in the Framework For Audits of Registration Practices: Guidance for Regulatory Bodies (Queen's Printer for Ontario, 2008), and Conducting Entry-to-Practice Reviews: Guide for Regulators of Ontario Professions issued by the Office of the Fairness Commissioner ("OFC") in order to assess the CDO's policies, procedures and practices. Specifically, PwC considered the following definitions of transparent, objective, impartial and fair:

#### *Transparent<sup>1</sup>*

In a literal sense, transparent means "see-through" or "clear." Transparent registration practices include well-documented policies and criteria and good communication with applicants about their application.

Indicators of transparent policies and criteria: The policies and criteria are easy to find; they are described in a forthright, direct way; their meaning is readily apparent; they are well-defined and unambiguous; and nothing is hidden in "unwritten" policies.

Indicators of transparent communication: Applicants know how their applications are progressing; decisions and the reasons for them are communicated clearly; applicants can see that the stated policies have been followed in their case.

Opposites of transparent: unclear, vague, ambiguous, subtle, hidden, hard to find.

#### *Objective*

Criteria are objective when they can be measured on the basis of verifiable data without requiring a subjective assessment that applies personal views or judgments. Well-crafted marking templates or multiple-choice questions can help to make the grading of exams a more objective exercise. A decision about whether a "good character" requirement has been met would be highly subjective if left open-ended. It would be more objective if fully or partially measured against concrete criteria such as the lack of a

<sup>1</sup> Conducting Entry-to-Practice Reviews: Guide for Regulators of Ontario Professions, Office of the Fairness Commissioner, Queen's Printer for Ontario, 2009, pages 15-17.

criminal record, or the completion of standard reference templates by practising professionals who have supervised the applicant.

Decision-makers need to be objective in the sense that they must apply clear, understandable criteria. They lose their objectivity when their personal viewpoints have too great an influence on their decisions. This is closely linked to the requirement for impartiality discussed below.

Indicators of objective criteria and decision-making: Determining whether the criteria have been met is straightforward; different decision-makers reach consistent decisions.

Opposites of objective: subjective, introspective.

### *Impartial*

Impartiality is tied to objectivity in that it requires making decisions about individual applicants based on objective criteria and without bias, prejudice, or favouritism. Impartial assessments are made free from preconceived notions about any party or class of parties. To be impartial, decision-makers must have no vested interest in the outcome and must come to each case without a preconceived view about the merits of the application. They must maintain an open mind as they review the evidence to determine if the applicant meets the criteria.

Indicators of impartiality: Decision-makers are well trained in applying criteria; they do not give undue preference to applicants from certain jurisdictions or undervalue those from others.

Opposites of impartial: biased, one-sided.

### *Fair*

Fairness is broad and difficult to define. It includes the concepts of transparency, objectivity and impartiality.

Procedural fairness is an important consideration in analyzing registration practices. The main question of procedural fairness is: “How fair is the process by which qualifications are assessed and registration decisions are made?”

Indicators of procedural fairness: Decisions adhere to published criteria, standards and policies. Applicants receive due process in relation to their application. A variety of interested parties have confidence in the criteria, process, and results.

Substantive fairness is an important consideration in analyzing registration requirements. Requirements must be clearly justified and logically connected to the matter at hand. One indicator of substantive fairness would be that special requirements for internationally trained applicants are clearly justified. For example, it may be unfair to require all internationally trained applicants to complete a lengthy program before taking a registration exam.

In some cases, fairness means treating everyone the same. In other cases it means treating people differently based on their circumstances (reasonable accommodation) to achieve an equal result. For example, insisting that all applicants provide original documents treats everyone the same but may not be fair where records are not obtainable, and alternative methods exist to prove the credential or competency.

Opposites of fair: unjust, discriminatory, inequitable.

Based on our work performed, PwC also considered the Health Professions Regulatory Advisory Council's (HPRAC) new criteria<sup>2</sup> for regulation of health professions under the RHPA in order to provide perspective on whether the College would meet the new criteria for regulation if assessed against it today.

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<sup>2</sup> Regulation of a New Health Profession under the Regulated Health Professions Act (RHPA), 1991, Criteria and Process issued July 21, 2011.

## ***2. Executive Summary***

### ***2.1. Interviews and Meetings***

Interviews were conducted with individuals from the Council, the Committees as well as external stakeholders. These interviews were primarily conducted via telephone. Refer to Appendices 1 and 2 for detailed list of interviewees.

In addition, meetings were held with CDO staff to walk through the various governance and administration processes and related supporting documentation as well as to review CDO's financial performance and the 2010 Elections. A description of the nature of interviews and meetings that took place is provided in each section.

### ***2.2. Document Review***

We obtained relevant documentation related to the areas under review from CDO. The documents reviewed are itemized in Appendix 3. In addition, we reviewed material provided by the law firms of REO and Stieber Berlach on behalf of candidates, as well as other material provided by candidates via email to PwC's cdoreview@ca.pwc.com email box or via the MOHLTC.

### ***2.3. Examination Candidates and Member Focus Groups***

We conducted two focus groups with examination candidates and one focus group with members. The purpose of these focus groups was to obtain feedback on any concerns or issues with respect to the processes, procedures and practices of the CDO in order to provide context and background for our review. In addition, to these focus groups we also conducted individual conference calls and meetings with members, as required. We did not investigate individual concerns but utilized the information provided in the sessions to assist in identifying areas of focus for our review.

### ***2.4. Overall Assessment***

Our review noted a number of deficiencies in each area under review. Significant improvements are required in order for CDO to have in place policies, processes and procedures that are evidence-based; transparent; applied appropriately, fairly and impartially; and that are in the public interest. Based on our work performed, we seriously question the ability of the leadership within CDO to accomplish the necessary steps required to address the deficiencies in our report. The following provides a summary of our assessment in each of the areas under review:

#### ***Qualifying Examinations***

We noted that there are a number of deficiencies in the College's current examination process indicating that the overall examination process may not be administered in a fair, impartial and consistent manner. Key observations supporting this assessment are as follows:

- Lack of formal criteria for examiner selection

- Lack of documentation supporting the development of examination content
- Lack of information provided in candidate protocols
- Lack of rigour relating to the administration of the practical and written examinations including the retention of practical examination materials
- Lack of information provided to failed candidates
- Lack of analysis of candidate examination results

### *Qualifying Examination Inquiries and Appeals*

We noted that there are a number of deficiencies in the College's processes and practices for inquiries and appeals indicating that this process may not be administered in a fair, impartial and consistent manner. Key observations supporting this assessment are as follows:

- Reduction in transparency and fairness as a result of changes to the examination inquiries and appeals policies
- Lack of adequate documentation retained regarding the inquiry process
- Delayed communication with candidates regarding receipt of appeals requests
- Lack of documentation supporting Executive Committee appeals decisions
- Inadequate practices relating to conflicts of interest
- Inadequate documentation relating to the Appeals Panel decisions

### *Registration*

We noted that there are a number of deficiencies in the College's registration processes indicating that applicants may not be treated in a fair, impartial, transparent and objective manner. Key observations supporting this assessment are as follows:

- Lack of tracking of applicant registration requests
- Changes to the process to request 3<sup>rd</sup> attempts at the examination and/or deferrals may result in potential administrative burden and hardship for candidates
- Lack of written reasons and supporting documentation for Registration Committee decisions
- Lack of or unclear notice of referral to the Registration Committee
- Lack of review of the scope of practice for denturists

### *Complaints, Discipline & Investigations*

We noted that there are a number of deficiencies in the College's complaints, discipline and investigation processes indicating that these processes may not result in fair, impartial or consistent decisions. Key observations supporting this assessment are as follows:

- Lack of expected date of disposition provided in 150 day letters
- Delays in complaint decisions
- No record of consideration of the prior history of complaints
- Inconsistent use of investigators in complaints
- Lack of documentation relating to consent to release information
- Consent forms for ADR not obtained from complainant and member
- Delays in disciplinary hearings
- ADR initiated subsequent to referral of a complaint to the Disciplinary Panel



- Lack of Disciplinary Committee meeting minutes
- No formal Inquiries, Complaints & Reports Committee (ICRC) approval for an investigation
- ICRC decisions regarding investigations are not made in a timely manner
- Grounds for investigations initiated by the Registrar are not fully documented
- Use of investigators who are former instructors of the member being investigated

### *Quality Assurance*

We noted that there are a number of deficiencies in the College's quality assurance processes indicating that the process may not result in fair, impartial and consistent decisions. Key observations supporting this assessment are as follows:

- Lack of documentation relating to the selection process for members subject to an assessment
- No formal evaluation criteria for selection of assessors
- Lack of documentation with respect to the tracking and review of assessment (relating to the Quality Assurance Committee's rationale to accept assessment results and recommendations of remedial work)
- Incomplete assessment files which do not support the activities of the Quality Assurance Committee

### *Stakeholder Consultation and Feedback*

We noted several significant deficiencies with respect to the process to consult and obtain feedback from stakeholders regarding the 2011 by-law revisions. Key observations supporting this assessment are as follows:

- Method of circulation of the proposed changes in the by-laws was conducted in a less than transparent manner
- Communication of the nature of the by-law revisions did not include black-line changes or rationale

Our review in this area also noted issues with respect to the nature of changes to the by-laws which lead to non-council members having increased ability to make decisions which previously could only be made by elected council members and public members appointed to Council.

We also noted that despite the Minister's letter dated March 9, 2011 requiring the College to refrain from making any new by-laws pursuant to clause 94(1)(y) of the Health Professions Procedural Code, the College included the requirement to "purchase professional liability insurance policy as approved by the College..." in the by-laws (37:15(a)) that were approved by Council on March 11, 2011.

### *Elections*

We noted that CDO's March 2010 elections in Districts 1 and 2 were not conducted fully in accordance with certain CDO election by-laws in effect at the time of the elections. A number of administrative errors on the part of the Registrar and the Election Manager resulted in several instances of non-compliance with the election by-laws in effect at the time. Other key observations noted in respect of the March 2010 election include the following:

- Lack of documentation relating to the reasonable grounds for the inquiry
- Support for Council's decision that the election was invalid appears very limited
- The involvement of the President and Registrar in certain aspects of the election process and inquiry raises the perception of potential conflict of interest

- Failure to consider lack of representation for the district 1 as the result of the decision to prevent the elected candidate to sit as a member of Council

We also note that the current election by-laws (effective March 11, 2011) include the requirement for a member to be a dentist for at least 5 years prior to being eligible for Council, which appears unfair to new dentists.

### *Financial Performance*

Our review of revenue and expenses for fiscal 2010 and 2011 indicate that the key trend going forward is positive net income for the CDO. We note that two key drivers of this trend are examination revenues exceeding expenses, and a general decline in committee-related expenses. The decline in expenses, such as committee honoraria, could reduce the ability of the CDO to serve the public interest by maintaining processes, standards, knowledge and skills. In light of the findings for improvement throughout the areas under review, the sustainability of the surplus is questionable given the work that will be required by CDO staff, Council and committees to rectify the deficiencies noted in our report. We also noted a number of deficiencies regarding the general oversight of the financial performance of the College by Council and the Finance Committee such as:

- Limited role of the Finance Committee inhibits their ability to ensure finances are being managed properly
- Poor budgeting and a lack of oversight of the budget to actual results
- Incomplete and inaccurate financial information provided to Council

Our review of employee and Council member expenses also identified weaknesses in the internal controls over expense payments. Key observations supporting this assessment are as follows:

- Employee and Council member expense claims do not have itemized receipts included
- Employee and Council member expenses are claimed without written rationale for expenses
- Employee and Council member expense claims were for items incurred more than 60 days prior to claim submission
- Employee and Council member expense claims are submitted without proper forms
- Approval of expenses for employee and Council members is not consistently documented
- Payment of employee and Council member expenses is not properly approved
- Per diem expenses and honorarium claims are not claimed in accordance with CDO by-laws

### *Record Retention*

Our review noted instances of poor record keeping in every area under review. Deficiencies in record keeping include a general lack of record keeping consistent with good business practices as well as a failure to comply with the College's Record Retention Policy and, in one instance, CDO By-laws.

Our detailed observations and recommendations are provided in each report section. In addition, Appendix 7 outlines our high priority recommendations and suggested timeline.

## ***2.5 Regulation of a New Health Profession under the RHPA, 1991***

Consideration of HPRAC's criteria for regulation of health professions based on the results of our review suggests that the primary criterion of "risk of harm" as well as few of the secondary criteria may not be met. A detailed assessment of whether the CDO should continue to be the profession's regulator may be warranted.

## 3. Examinations

### 3.1. Work Performed

#### 3.1.1. Interviews and meetings

Interviews were conducted with individuals from the Council, Quality Examination Committees as well as with other external stakeholders and primarily focused on the examination practices and processes at the CDO. Key topics of inquiry included, but were not limited to, the following:

- Selection of Qualifying Examiners
- Conflicts of Interest Policy
- Development of Examination questions and criteria
- Training session for Qualifying Examiners
- Candidate Examination Protocol
- Candidate Orientation Session
- Administration of Examinations
- Examiner Feedback Session
- Statistical analysis of candidate results of Written and Practical Examinations including failure rates

Various meetings were held with the following CDO staff to walk through the examination processes and related supporting documentation.

|  | Title   |
|--|---|
|  | Registrar   |
|  | Registration, Quality Assurance & Examination Coordinator |
|  | Summer Support (2010 & 2011)                              |

Areas of focus included, but were not limited to, the following:

- Discussion of the development of the questions in the Written Examination Question Databank and approval by the Qualifying Examination Committee
- Discussion of the development of the Practical Examination Criteria and approval by the Qualifying Examination Committee
- Discussion of how the 2010 Practical Examination was administered and a review of related documentation including the binder maintained by the Registration, Quality Assurance & Examination Coordinator which contains the following:
  - Pre-examination forms (e.g. Examiner Contract, Examiner Position Description, Patient Assessment forms)
  - Blind ID Assignment for the Candidates for Projects A,B and C

- Sign-in forms for Project A, B, C and D
- Lab and Clinic Sign-up sheets for Project D
- Project A, B, C and D Correction Sheet logs - Weeks 1 and 2
- Walk through of the process to select randomly 300 questions from the databank to be uploaded into Exam Professor for the examination
- Walk through of the Exam Professor software including how a student logs on and selects answers as well as how to make changes to examination questions.

### *3.1.2. 2010 Practical Examinations*

We obtained from CDO a listing of Qualifying Examiners for the 2010 Practical Summer Examination and obtained the Examiner Contract which includes the requirement to declare any conflicts of interest for each Qualifying Examiner.

We obtained a listing of candidates for the 2010 Practical Summer Examination and selected 6 candidates (2 passed, 4 failed) for review. We were advised that examination material is only retained for failed candidates. PwC selected an additional 2 failed candidates.

We requested the examination boxes for the above candidates which contains the materials in respect of the Practical Examination. We conducted the following procedures:

- For each candidate, we noted that only the candidate's number is recorded in the "Examiner's Evaluation Book" for Projects A, B and C (lab – partial dentures). Project D (clinical –full denture) is not blind, therefore the candidate name is recorded in the "Examiner's Evaluation Book".
- Agreed the marks per the "Examiners' Evaluation Book" for Projects A, B, C and D<sup>3</sup> to the "Final Marking Sheet" for the candidate, a spreadsheet used to tabulate the marks for the candidate.
- Recalculated the candidate's marks for Projects A, B, C and D.
- Compared corrections (i.e. circled change) in the "Examiner's Evaluation Book" to the "Correction Sheet Log".
- Noted whether explanations were provided for criteria marked "incomplete".

### *3.1.3. 2011 Written Examinations*

We received a number of emails (to PwC's cdoreview@ca.pwc.com email box) from candidates who wrote this year's written examination regarding issues and concerns with the examination. As a result, we focused our review of the written examination process on this year's examination. We obtained from CDO a listing of the candidates and their respective marks for the 2011 Written Examination. We selected 6 candidates (3 pass, 3 fail) and obtained a hard copy of the candidate's examination which was generated by the Exam Professor. We conducted the following procedures:

- Inspected the mark per the examination and confirmed the marks for the AM and PM session and final grade of pass or fail to the CDO listing.
- Inspected the start and finish time printed on the examination for the AM and PM sessions indicating that the examination was started and finished within the 2 hour morning and afternoon time frame specified in the Summer 2011 Candidate Protocol (i.e. 9:30am to 11:30am and 12:30pm to 2:30pm).

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<sup>3</sup> Candidates were examined for Project D only, Projects A, B and C were previously passed.

- Inspected a hard copy extract of the 2011 Examination Questions (as at June 10th) from Exam Professor which included the topic area covered by the question. We confirmed that the topic areas were equally distributed between the AM and PM sessions as follows:

| Topic Area                       | Number of Questions |            |
|----------------------------------|---------------------|------------|
|                                  | AM Session          | PM Session |
| Anatomy, Physiology & Histology  | 18                  | 18         |
| Dental Materials                 | 6                   | 7          |
| Dental Physiology                | 4                   | 5          |
| Dentures, Implants & Prosthetics | 48                  | 48         |
| Jurisprudence                    | 9                   | 9          |
| Microbiology & Infection Control | 10                  | 11         |
| Nutrition                        | 3                   | 3          |
| Pathology                        | 36                  | 35         |
| Pharmacology                     | 12                  | 12         |
| Radiographic Pattern Recognition | 4                   | 2          |
| Total                            | 150                 | 150        |

## 3.2. Observations and Recommendations

### 3.2.1. Lack of formal criteria for examiner selection

#### Observation Description

We noted that the Winter 2010 College Contact contained a notice indicating that the college is looking for Examiners for the next examination session. The notice also indicated that to be an Examiner you must have practiced denturism for a minimum of 5 years. Based on interviews with the Qualifying Examination & Curriculum Committee (QE Committee), we understand that members are required to submit an application and resume for consideration by the QE Committee. The interviewees indicated that evaluation criteria includes having a minimum of 10 years experience as a dentist (which is inconsistent with the 5 year criteria communicated to the membership), being in good standing and have knowledge of current practices. Our interviewees also indicated that the pool of applicants for Examiners is relatively small and only a small number are rejected generally due to conflicts of interest issues. The full evaluation of individual candidates is not formally documented. We noted that February 11, 2010 QE

Committee minutes indicate that 4 new examiner requests were denied. The minutes contain the following brief explanation:

1. Denied as his son is in the program
2. Denied as he does not have 10 years experience as a dentist
3. Not suitable
4. Not suitable and has relationships with the summer 2010 failed candidates

The explanations for applicants 3 and 4 are vague and do not elaborate on the reason why the applicant is not suitable and in the case of #4 does not explain the nature of the relationship and how this represents a conflict.

Our review of the listing of Examiners for 2010 and 2011 noted that there were 4 new Examiners, however the minutes did not note any discussion of the evaluation of these applicants in the minutes. We have been advised that the minutes for the April 1, 2011 and May 2, 2011 QE Committee meetings have not yet been drafted.

We noted a lack of transparency of criteria used to assess potential Examiners due to the absence of formal detailed evaluation criteria as well as the evaluation of applicants against different criteria than was communicated to the membership. The evaluation of potential Examiners is performed through discussion with little supporting documentation evidencing that fair, impartial and objective consideration of the applicants was undertaken.

We also found that the requirement to have a minimum of 10 years of experience as dentist appears somewhat arbitrary. There could be some members who have more relevant experience and expertise in evaluating examinations and knowledge of current and new practices and techniques but may not meet the 10 year criterion.

### *Risk Description*

In the absence of formal detailed evaluation criteria consistently communicated to the membership and documentation evidencing the assessment of each applicant, the selection or rejection of certain Examiners could result in subjective and biased decision-making. This increases the risk that the highest quality candidates may not be selected to act as Examiners which could later impact the administration of the examination process. In addition, the lack of transparency around the criteria and assessment of applicants may make it more difficult for the College to defend itself against candidate appeals of examination results based on examiner bias. The requirement for members to have 10 years experience prior to being eligible to be an examiner could have an adverse impact on fairness because it means that newer members to the profession are excluded.

### *Recommendation*

CDO should develop formal detailed evaluation criteria to assess potential Examiners. The criteria should include not only the number of years as a dentist but also specific criteria to assess an applicant's experience examining students as well as the specific types of techniques and practices in which the applicant should have experience and expertise. The use of a skills matrix detailing the expertise and experience desired in an Examiner is recommended. A skills matrix should be completed for all applicants to provide an audit trail of the rationale for the selection or rejection of Examiners.

The expertise and experience desired in an Examiner should be communicated to the membership. The QE Committee should be required to assess candidates utilizing the publicly disclosed criteria.

### *3.2.2. Examiner conflict of interest policy*

#### *Observation Description*

The 2011 “Examiner Conflicts of Interest Policy” requires candidates to declare a conflict if: (1) an applicant has attended or completed work at an examiner’s clinic in the past three years; (2) if an applicant is a family member; or (3) knows an applicant personally. The Examiner Contract provides a further requirement that Examiners cannot be current instructors at George Brown College or Trillium College, which is not addressed in the “Examiner Conflict of Interest Policy”.

We also noted that the “Examiner Conflicts of Interest Policy” indicates that candidates are required to list the names of members: (1) whose clinics they have attended or completed denture work in the past three years; (2) family members in the profession; (3) or any dentist they know professionally. This appears to be an unusual practice as it is generally the responsibility and obligation of the organization and potential Examiners to ensure that there is no conflict of interest rather than the responsibility of the candidate.

#### *Risk Description*

Articulating the College’s requirements and policies relating to conflicts of interest in different documents may result in less clarity and transparency with respect to the College’s policies in this area. The inclusion of disclosure of conflicts by the candidate may result in the incorrect perception that the responsibility and obligation to ensure there are no conflicts of interest rests with the candidate.

#### *Recommendation*

We recommend that all requirements and policies relating to conflicts of interest should be articulated in one document and not extend to the candidates, themselves, to enhance the transparency and clarity of the College’s Examiner Conflict of Interest Policies.

### *3.2.3. Lack of documentation supporting the development of examination content*

#### *Observation Description*

We understand that questions for the 2011 Summer Written Examination were drawn from a databank of new examination questions. Based on discussions with the QE Committee and the Registration, Quality Assurance & Examination Coordinator as well as a review of the February 11, 2010 QE minutes, we noted that the databank examination questions were obtained from Denturism colleges in Alberta and British Columbia. The examination questions were reviewed by some members of the QE Committee, however formal documentary evidence of this review was not retained, other than minutes indicating that the review took place. In addition, the College engaged an independent professional to review the questions. We requested a resume or other documentation that outlines independent professional’s denturism credentials from the Registration, Quality Assurance & Examination Coordinator. The Registration, Quality Assurance & Examination Coordinator advised that the College does not have Mr. Finnerty’s resume but indicated that he teaches dental hygiene at Georgian College and is a Chiropractor. She indicated that his review focused on questions relating to the following general areas: Anatomy, Physiology & Histology; Microbiology & Infection Control; and Nutrition. We requested documentation relating to the independent professional’s review and were provided a binder containing the examination questions marked up with tick marks and hand-written comments. The Registration, Quality Assurance & Examination Coordinator made changes to the questions as the result of the review by the QE Committee and the independent professional.



There were other changes to the 2011 Summer Written Examination including an increase in the number of questions from 200 to 300 and decrease in time allotment from 6 hours to 4 hours. Other changes included requiring a minimum grade of 70% in both the AM and PM sessions. Our interviewees indicated that in prior years the examination had consisted of 400 questions (4 hour time period) and they were reverting back to this earlier approach. It was also felt that requiring a minimum grade of 70% in both the AM and PM session was to ensure candidates had knowledge of all areas.

Interviews with the QE Committee indicated that the Practical Examination was revised several years ago to be more objective. This included implementing marking criteria based on measurements and landmarks. Either the measurement or landmark is there (the candidate is marked correct) or it is not (the candidate is marked wrong). Interviewees also indicated that the criteria, marking sheet and Candidate instructions for the practical examination are refined from year to year. The process involves review by the QE Committee as well as reviewing the criteria with the Chief Examiner as well as 2 other Examiners. The results of the review were documented in notes and emails (but not formally retained) and were provided to CDO staff to update the criteria. The final criteria were presented to the QE Committee for approval.

In general, we noted that the process over the review and editing of the Written Examination questions and Practical Examination Criteria appears very informal with little documentation indicating the nature of the review and the rationale for the above changes. There is also limited use of independent professionals with experience and expertise in denturism and psychometric standards to provide input into a formal assessment of the validity and reliability of the examinations.

#### *Risk Description*

In the absence of documentary evidence supporting the examination development process including a robust assessment of validity and reliability, it may be unclear whether the examinations are testing the competencies required for the safe and effective practice of a denturist. The failure to utilize professionals with experience and expertise in denturism and psychometric standards increases the risk that the examinations lack validity and reliability.

#### *Recommendation*

The CDO should engage independent professionals with experience and expertise in denturism and psychometric standards to assist in a formal assessment of the validity and reliability of the 2010 and 2011 practical examination criteria as well as the written examination including the validity of the questions in the databank and the number of questions relative to the time allotment. Any changes to the examination process and approach should be properly documented.

### *3.2.4. Lack of information provided in candidate protocols*

#### *Observation Description*

Concerns have been raised by a number of failed candidates regarding the level of information that is provided with respect to the areas to be tested in the examinations. Our follow up of this concern noted that the granularity of information provided with respect to the content of the written and practical examination in the Candidate Protocol (Protocol) has been reduced each year since 2009. The Summer 2009 Protocol included a more granular description of the 13 subject areas and provided the number of questions by subject area for the written examination. In the Summer 2010 Protocol, information on the number of questions by subject area was deleted. In the Summer 2011, the subject areas were described at a higher level and were reduced to 10 subject areas from 13. Appendix B provides a detailed summary of the changes.

We also noted that the subject areas in the Summer 2010 and Summer 2009 Protocols aligned more substantively with the O.Reg 833/93, the Registration Regulation made under the Denturism Act, 1991, S.O. 1991, c25.. Part 1 of the Protocols indicates that the written examination is designed to assess the candidate's overall knowledge of the academic subjects which comprise the minimum requirements set in O.Reg 833/93. Given the higher level description of the subject areas in 2011, it is difficult to determine the extent to which the 2011 Summer Written Examination reflects these minimum requirements.

The amount of information provided on Project D was also reduced from 2009. In 2009, the Protocol outlined 16 procedures that must be completed noting that not all procedures will receive a grade. The % weighting of the procedures receiving a grade was also provided. The 2010 and 2011 Protocols only indicate the 16 procedures with no information on weightings or procedures that will be evaluated.

We inquired with the interviewees as to the rationale for the reduction in information provided to the candidates. We were advised that it was felt that the students should know all areas equally and providing a break down on marks and weightings may lead to the candidates focusing their study on selected areas. Based on our review of Fairness Practices Reports for other Regulatory Colleges as well as discussions with other Registrars, we noted that this approach is substantially inconsistent with that of other Regulatory Colleges who have more detailed examination blueprints and identify key competencies and/or areas of focus for examinations which they consider critical for competent and safe practice of an entry level professional rather than the requirement to have knowledge of all areas equally.

Other information that has been deleted since 2009 includes the following:

- The policy regarding the appeals of the Qualifying Examination Results which was previously provided in Protocols was not provided in the 2010 or 2011 Protocols. During our field work we also noted that the "Qualifying Examination Appeals Policy" was not posted on the college's website. the Registration, Quality Assurance & Examination Coordinator advised that the policy had been revised and the draft policy is awaiting approval by Council. For those candidates writing the 2011 Summer Examination the only information regarding the College's appeals policy was found in the Power Point document which was presented at the Candidate Orientation Session on May 18, 2011. The information provided is based on the draft policy not yet approved by Council. Refer to section 4.2.1 for further discussion of the nature of revisions to the appeals policy.
- Appendix C of the CDO Protocol – Daily Instructions providing information on timing, obtaining ID pieces, among other reminders.

We also noted that Summer 2011 Candidate Protocol was revised on May 12, 2011, very shortly before the written examination which took place on May 18, 2011 and the practical examination which took place mid to late June. This does not provide much advance notice to students regarding changes in the examination or process.

We also noted that greater control over the dissemination of information to candidates is required to ensure all candidates receive the same information regarding the examinations. Our review of the Power Point presented at the Candidate's Orientation Session noted that the last slide included contact information for the Registration, Quality Assurance & Examination Coordinator should there be any questions or concerns. Additionally, during our field work we overheard that a candidate had contacted the Registration, Quality Assurance & Examination Coordinator with specific questions for the upcoming examination. the Registration, Quality Assurance & Examination Coordinator did not have the denturism expertise to respond to the candidate's question and requested the assistance of a Council Member who was also at the College office's. The Council Member advised that the Registration, Quality Assurance & Examination Coordinator should refer the candidate to the Candidate's Protocol.

### *Risk Description*

The decrease in the nature and extent of information that is disclosed with respect to the examination process may increase the risk that candidates will have difficulty succeeding, as the candidates do not know what is required of them. Consideration of the above changes together with the lower examination success rates of 2011 and 2010 compared to prior years (refer to Appendix 5) suggests that the candidates may not understand what is required of them due to the lack of information being provided with respect to the content areas and weightings.

Responding to questions from candidate's on an ad-hoc basis increases the risk that all candidates may not have the same consistent information regarding the examination. Candidates could be provided with additional information that could help them pass the examination. This practice could result in an unfair advantage for certain candidates and may have the effect of diminishing the transparency of the examination process.

### *Recommendation*

We recommend that a detailed examination blueprint be developed. The blueprint should identify the content areas covered on both the written and practical examinations. For each content area, the blueprint should outline the weighting of the area, the topics, levels of competence, and learning objectives examined. The blueprint should also be aligned to the College's scope of practice. We noted that little work has been done with respect to the review of the scope of practice for an entry level dentist and an assessment of occupational and educational standards (refer to 5.2.6). Accordingly, the development of the blueprint should be undertaken in conjunction with a review of scope of practice. Many Regulatory Colleges also provide practice tests for written examination. This can assist candidates to better prepare for the test, particularly internationally educated applicants whose first language may not be English. The College should ensure that this information is available to candidates well before the examinations are scheduled to provide candidates sufficient time to incorporate this information into their study plans rather than solely providing it in the Protocols which are revised very shortly before the examinations are to take place. The blueprint could also include Frequently Asked Questions (FAQ), which may assist in reducing ad-hoc queries from candidates. We recommend that the College engage professional consultants to assist with the development of a detailed examination blueprint.

The College should not respond to questions from candidates regarding the examination on an ad-hoc basis. A formal process should be established whereby candidates can submit written questions to the College by a specific date prior to the examination (e.g. up to 1 week before). The questions would be considered by the Qualifying Examination Committee who would respond, as appropriate. The questions and responses should be posted to the College's website.

## ***3.2.5. Lack of rigour relating to the administration of the practical examination and retention of examination materials***

### *Observation Description*

Our sampling of 2010 Summer Practical Examination material for 6 failed candidates indicated that improvements to the overall security and maintenance of the Practical Examination material are required. The following outlines our observations:

- The Project D Examination Booklet for one candidate could not be located and was not retained with the other examination material in the candidate's box.

- Photographs relating to the Project D “Try-In” are not maintained with the candidate’s examination material. We were advised by the Registrar that the photographs are maintained by the CDO Administration staff.
- There is little security and chain of custody over boxes containing the candidate’s examination materials. The boxes are maintained in CDO’s offices and are open to access. In addition, there appears to be no log maintained on when a box is opened and then re-sealed.
- Examination materials for candidates who passed or who failed but have not made an appeal are not retained. The Registration, Quality Assurance & Examination Coordinator indicated that the College’s practice is to destroy the examination materials for candidates who have passed shortly after the mailing of the examination results. For candidates who failed, their examination material will be retained until the date until which an appeal can be requested. We noted that the latter is a violation of the “Record Retention Policy” which requires “failed registration exam” to be stored on-site in a locked filing cabinet for 5 years. The failure to keep the examination materials for candidates who passed as well as failed candidates who have not appealed is also problematic as there may be a need to review these examinations as a benchmark in order to fully review and assess appeals.

We also noted the following issues relating to the rigour of the administration of the 2010 Summer Practical examination:

- Not all changes identified in the Examiner’s booklets were logged on the “Project Correction Sheet” logs. In these cases, we noted that the changes resulted in the candidates meeting the criteria.
- The report from the Chief Examiner was extremely high level providing only a brief summary of various highlights or occurrences of the week rather than day by day. Examples of highlights include advising a candidate to stop working a second time after exam time elapsed, triad machine #3 not working, asepsis warnings, etc. However, no approximate times were provided with respect to the various highlights.
- The Examiner’s Booklet provided in the Examiner Training Session indicates that Examiners should not mark more than 2 consecutive procedures for the same candidate. This was also communicated to us in our interviews with the QE Committee. However, our review of the Examination Booklets appears to indicate that one candidate was marked by the same examiner team for more than 2 consecutive procedures.

We also noted issues with respect to the administration of the Summer 2011 Practical Examination. We were advised by several candidates in the focus groups that although the President was not acting as an examiner this year, he was in attendance at the last day and half of Project D. We understand that he was timing candidates on their use of certain pieces of equipment. He attached a sheet of paper on the door to the lab with each person’s name, method to process, time of insert and time taken out. Feedback from our focus groups indicated that many of the candidates found his presence and timing of individuals intimidating.

### *Risk Description*

Lack of physical security around the candidate’s examination materials increases a risk that they could be tampered with (either intentionally or inadvertently). The security of the candidates’ examination material is critical, particularly where there is a risk of potential inquiry and appeals. The failure to retain the examination material for candidates who have passed as well as those who failed but have not requested an appeal hinders the ability to conduct any benchmarking against these examinations which may be required to assess appeals.

Examination integrity may be compromised if there is poor documentation of corrections made by Examiners or the Chief Examiner’s reports fail to include a full and complete description of notable occurrences and irregularities identified during an examination session. Lack of documentation within

the Chief Examiner's report may result in an incomplete consideration of the facts of an inquiry and/or appeal.

The presence of individuals from Council and Committees at the examination site may result in interference in the examination process and may lead to bias.

### *Recommendation*

We recommend that the College implement security procedures with respect to the candidate's examination material which includes the following:

- Securing the material in locked cabinets; and
- Log sheets to track the date and individual who opened and re-sealed the box.

We recommend that the College revise its record retention policy to include retention of the examination materials of candidates who passed for a period of one year. The College should also ensure that all examination materials for failed candidates are retained for a period of 5 years in accordance with the current "Record Retention Policy".

We recommend that the College's training of Examiners reinforce the requirements relating to the back to back marking of candidates and the need to advise the Chief Examiner of all Examiner Booklet corrections. The Chief Examiner should also reiterate these requirements throughout the examination and be alert for back to back marking.

A detailed Chief Examiner's report should be prepared and consulted during the candidate inquiry and appeal process.

Based on discussions with other regulatory colleges we noted that standard practice is to only have individuals (such as the Chief Examiner, the Examiners and/or invigilator) critical to the administration of the examination in attendance. Members from the Council or Committee or other guests should not be in attendance at the examinations.

### *3.2.6. Lack of rigour relating to the summer 2011 written examination*

#### *Observation Description*

We received many emails from candidates regarding the 2011 Written Examination who allege that the examination was full of grammatical, spelling and rational errors making it very difficult to ascertain what question was being asked which also made it difficult to select the correct multiple choice answer.

Our review of a sample of 6 written examinations noted a couple of spelling mistakes, however due to the specialized practice area being tested, we do not have the required denturism or psychometric expertise to identify and assess the impact of any grammatical, spelling and rational errors.

We did note a lack of rigour regarding the safeguarding of the examination questions. In connection with our walk through of the Exam Professor software with the Registration, Quality Assurance & Examination Coordinator, we were advised that it is possible to change the examination questions on a real-time basis. One candidate had flagged a spelling error to the Registration, Quality Assurance & Examination Coordinator during the written examination. the Registration, Quality Assurance & Examination Coordinator indicated that she was able to revise the question with the spelling error as the candidates were taking the examination. Candidates who had not yet got to this question, would see the revised question rather than the question with the spelling mistake. However, Exam Professor does not include

an audit trail detailing the date and time questions were revised. We were advised that the Registration, Quality Assurance & Examination Coordinator only changed this one question and then subsequently conducted a manual review of all candidate's examinations to award the mark to the extent that a candidate choose an incorrect answer as the result of the spelling error. We noted that the final grades for our sample of candidates were manually increased by one mark, with the exception of one student which had two additional marks. The Registration, Quality Assurance & Examination Coordinator advised that for one question, Exam Professor did not have the correct answer identified and marked the correct answer wrong. She advised that this question was manually reviewed for all candidates and if the candidate selected the correct answer, an additional mark was awarded. For the 6 candidates we noted that all received the extra mark. The Registration, Quality Assurance & Examination Coordinator could not recall the problem with respect to the question requiring a second manual adjustment for the one candidate, she believes it may be related to the spelling error noted above. We noted that despite awarding of the second mark, this candidate's grade was still less than the 70% required to pass.

We also inquired whether it is possible to over-ride a candidate's answer within Exam Professor and were advised that this is not possible.

Other concerns raised by the candidates related to the weak logon ids and passwords provided by the College which were required to sign onto Exam Professor, the web based examination software used by the College. We reviewed the listing of login ids and passwords and noted that the login and password is simply the candidate's first name and last name, respectively. There is no requirement to change the password upon the first login and entry of the new password to access the examination. Based on discussions with the Registration, Quality Assurance & Examination Coordinator, we understand that the examination software only allows for one attempt. Therefore even if someone had knowledge of another's log-in id and password, they would be unable to log-in and change responses (as this would be a second attempt).

### *Risk Description*

The lack of audit trail of revisions to questions in Exam Professor increases the risk that unauthorized changes could be made to the questions (e.g. master questions approved by the QE Committee were altered). In the context of the Summer 2011 Written Examination, despite the Registration, Quality Assurance & Examination Coordinator' assertion that she only changed one question, the fact that there was the ability to change questions while an examination is in progress and no audit trail exists undermines the overall integrity of the examination process.

### *Recommendation*

To the extent that an independent IT specialist can confirm that the candidates' graded examinations stored in Exam Professor represents unaltered first attempts, we recommend the following:

- The examination be reviewed by experts in denturism and experts in psychometric standards to assess the impact of any spelling, grammatical or logic errors on the candidate's ability to successfully complete the examination. This review could be undertaken in connection with the overall validity and reliability review of the written question databank recommended in 3.2.3.
- We understand that Exam Professor includes functionality to convert the graded examinations to Excel. We recommend that the College convert the graded examinations to Excel spreadsheets in order to facilitate an electronic comparison of the questions by candidate to ensure that all candidates received the exact same question.
- We also recommend that for future written examinations, the examination software should include functionality to allow candidates to change their password upon the first login and entry of the new password to access and complete the examination.

### *3.2.7. Lack of information provided to failed candidates*

#### *Observation Description*

We noted that failed candidates receive limited information in respect of their examination results. For the 2011 Written Examination all candidates received their overall grade. For the 2011 Summer Practical Examination, candidates receive their grade in each project. No additional information is provided on areas of weaknesses for failed candidates. Based on our review of the Fair Registration Practices Reports of other Regulatory Colleges and interviews with other Registrars, we note that it is common practice to provide some information on areas of weaknesses for failed candidates. In order to maintain the integrity of written examination questions, many Regulatory Colleges do not provide candidates with access to the examination itself. Instead, a “Report of Weakness” or “Performance Profile” providing broad feedback on how the candidate performed in each topic area covered in the examination is typically provided along with the final examination grade. In terms of clinical examinations, similar information would be provided. For example, the College of Dental Hygienists provides the failed candidate with a copy of the examiner’s comments.

The College does allow candidates the opportunity to access their examination material through the inquiry process, however this is limited to the practical examination. In addition, we have identified a number of issues with respect to the inquiry policy and process which are detailed in section 4.

#### *Risk Description*

The lack of information provided to failed candidates on their areas of weakness increases the risk that these candidates will continue to have difficulty succeeding as they do not understand the areas where they need improvement. The practice of providing minimal information may also increase the risk of a larger volume of inquiries and appeals as the failed candidates attempt to use the inquiry and appeal process to understand why they failed.

#### *Recommendation*

We recommend that the College provide information to failed candidates regarding their areas of weakness along with the final information grade. There are alternative approaches for providing this information. The College should engage a professional with experience in examination development and blueprints to assist with the development of reports of weaknesses to be provided to failed candidates.

### *3.2.8. Lack of analysis of examination results*

#### *Observation Description*

Based on discussion with the QE Committee and review of the Executive Committee minutes, we understand that the College had prepared an analysis of the 2010 Summer examination results by examiner. The College’s Fair Practices Report also notes that a new statistical analysis of examiner marking patterns was introduced in the summer of 2010 to verify the objectivity of the Examiners. We had initially requested this analysis from the Registrar who indicated that it had been completed but had not been retained. Further discussions with the Summer Support Staff (2010 & 2011) indicated that that documentation of the 2010 Summer examination results for Projects A, B and C was completed and retained, however the analysis for Project D was not completed as she had to return to school in the fall and did not have time to complete. The Oct 23, 2010 Executive Committee minutes indicate that the marking difference between all Examiners was 1%. Our review of the documentation noted that for Projects A, B and C the analysis does not support a 1% difference across examiner. Consistency of

examiner marks for Projects A, B, and C ranged from 36% to 100% depending on the question with many having over 70% consistency (i.e. % of Examiners that found the student met the criteria).

*Risk Description*

In the absence of documented analysis of examiner marking for Project D, the objectivity of the Examiners is unknown. Unlike Projects A, B and C, Project D is not a blind examination. Therefore the risk of examiner bias would be greater.

*Recommendation*

We recommend that the College complete the statistical analysis of examiner marking for Project D for the Summer 2010 Practical Examination. We understand that examination booklets for candidates who passed have not been retained, therefore the analysis cannot be completed for these students.

The analysis should also compare examiner marking by question by candidate in order to identify examiner bias toward particular candidates. The current the analysis for Projects A, B and C consists only of a comparison of examiner marking by question.



## **4. Qualifying Examination Inquires and Appeals**

### **4.1. Work Performed**

#### **4.1.1. Interviews and meetings**

Interviews were conducted with three members from the Executive Committee who reviewed the Summer 2010 appeals and three members of the Appeals Panel. .

Key topics of inquiry included, but were not limited to, the following:

- Documentation retained by the CDO throughout the inquiry process;
- Process the Executive Committee followed to review each appeal;
- Appeals Panel selection and appointment;
- Process the Appeals Panel followed to review each appeal;
- Documentation retained by the Appeals Panel to support their decisions;
- Guidance available to the Appeals Panel and CDO staff relating to appeals; and
- Communication of appeals results to candidates, the Executive Committee, and the CDO.

In addition, various meetings were held with the Registrar to walk through the appeals process and related supporting documentation.

#### **4.1.2. Review procedures**

We focused our procedures on inquiries and appeals relating to the Summer 2010 examinations. We reviewed the CDO's 2010 Qualifying Examination Appeals Policy, CDO by-laws, and the Regulated Health Professions Act to gain an understanding of the requirements relating to appeals for candidates, the Executive Committee, the Appeals Panel, and CDO staff.

We obtained a listing of 16 appeals relating to the Summer 2010 examinations from the Registrar and sampled a total of 12 appeals – 9 appeals that were referred to the Appeals Panel by the Executive Committee and 3 appeals that were denied by the Executive Committee.

We reviewed copies of the following documentation for the 12 sampled appeals:

- Examination results letters sent by the CDO in August 2010 informing the candidates that they were not successful in one or more components of the written or practical examinations;
- Appeal letters and all supporting particulars sent by candidates requesting appeals of their examination results;
- Appeals Decision letters prepared by the Registrar after the Appeals Panel met on November 13, 2010;
- All other available correspondence and communications relating to inquiries and appeals made by candidates.

### *Inquiries*

We conducted the following procedures regarding inquiries:

- Requested all notes and records retained by the CDO associated with the inquiries that took place in August and September 2010 relating to the Summer 2010 examinations.
- Reviewed documentation and correspondence to gain an understanding of the inquiry process.
- Requested a copy of the Registrar's inquiry decision.

We conducted the following procedures regarding appeals:

- Reviewed the appeal requests received and retained by the CDO for each of the 12 sampled candidates to determine if requests were made in accordance with the 2010 Qualifying Examination Appeals Policy (i.e. within 15 days of receiving the exam results or inquiry decision, and referenced one of the 4 grounds for appeal listed in the policy).
- Reviewed the communications and acknowledgements sent to candidates by the CDO regarding their appeals.

### *Appeals*

Upon receipt of an appeal, the Executive Committee is responsible for deciding whether the appeal should be submitted to an Appeals Panel for further review. We conducted the following procedures regarding the Executive Committee:

- Examined the timeframe between the date the CDO received the appeal and the date the Executive Committee referred the appeal to the Appeals Panel, or alternatively, denied the appeal.
- Noted whether there was the potential for any perceived or actual conflicts of interest by determining if any of the Executive Committee members were:
  - Examiners
  - Members of the Qualifying Examination Committee
  - Members of the Registration Committee
- Determined if the Executive Committee formally appointed an Appeals Panel consisting of:
  - One Elected Member of the Council
  - One Public Member of the Council
  - One Non-Council professional member (i.e. a Denturist not on the Council)
- Requested all documentation prepared by the Executive Committee in supporting its decision to allow or deny the appeal.

For the 9 sampled appeals that were referred to the Appeals Panel, we conducted the following additional procedures:

- Requested all documentation retained by the panel associated with the process followed to arrive at the appeals decision.
- Examined the appeals decision letters to determine whether: (i) they address all points in the appeals request, and (ii) the time frame between the panel decision and the mailing date was reasonable.

For the 3 appeals denied by the Executive Committee, we conducted the following additional procedures:

- Reviewed the November 13, 2010 Executive Committee meeting minutes to determine if there was a motion to deny the appeal.

- Examined the appeals decision letters to determine: (i) whether all points in the appeals request were addressed, and (ii) the time frame between the panel decision and the mailing date.

## 4.2. Observations and Recommendations

### 4.2.1. Changes to examination inquiries & appeals policies result in reduced transparency and fairness

#### Observation Description

We noted a number of changes to the CDO's policies regarding examination inquiries and appeals over the last several years that have resulted in a shortening of the time period in which to make an inquiry or appeal, increased costs for inquiries and appeals and other changes that appear to reduce the transparency and fairness of the inquiry and appeal process. In aggregate these changes could potentially discourage candidates from seeking an inquiry or appeal due to the higher fees.

| Document  | Inquiry Time Period & Cost   | Appeal Time Period & Cost   |
|---|--|---|
| Powerpoint presented at Sumer 2011 Candidate Orientation Session<br>Draft Qualifying Examination Appeal Policy (not yet posted on CDO website) – May 27, 2011 | 10 business days of the mailing of examination results<br>\$250                | 10 business days of the mailing of examination results or, if a review has been made, within 10 business days of the date of the <u>review</u><br>\$1,000                   |
| Summer 2010 Examination Candidate Protocol  | 35 days of the mailing of examination results<br>Cost not provided in Protocol | Not provided  |
| 2010 Qualifying Examination Appeal Policy   | 15 days of the mailing of examination results<br>No cost                       | 15 business days of the mailing of the examination results, or if an <u>inquiry</u> has been made within 15 days of the <u>mailing</u> of the Registrar's decision<br>\$150 |
| Summer 2009 Examination Candidate Protocol  | 35 days of the mailing of examination results<br>No cost                       | 35 days within the mailing of examination results, or if an <u>inquiry</u> has been made within 30 days of the <u>receipt</u> of the Registrar's decision<br>\$100          |

We understand based on our interviews with QE Committee members that time period changes were made as the inquiry and appeal process was too long, and it was running into the next examination sitting. When we inquired about the fact that the examination is now held only once a year, the interviewees responded that the examination frequency might change in future. The rationale to shorten the inquiry and appeal time periods at this time appears unwarranted given the current annual examination cycle. We understand that the fees have been increased to reflect cost-recovery. PwC have conducted further review into the analysis of these fees in connection with our review of the College's financial information as described in section 11.

Other changes which appear to undermine the fairness and transparency of the inquiry and appeals process include the following:

- The 2011 draft policy now includes a maximum time period of 30 minutes to review the examination material and discuss with the Registrar. Based on our sampling of the 2011 Summer Written Examination and the 2010 Summer Practical Examination, this time limit does not seem sufficient for the candidate to review the examination material in sufficient depth to obtain an understanding of areas of weaknesses and/or whether an error has made on the part of the College.
- In addition to shortening the inquiry and appeals time period, the time period for the appeal is now tied to the date the inquiry was made. The 2011 draft policy no longer provides for a decision to be provided by the Registrar. It is unclear how the College will communicate its decision to the candidate. We also noted that changes in the appeal policy in 2010 resulted in the appeal time period being tied to the date the inquiry decision was mailed rather than when it was received by the candidate. Since 2009, the College has demonstrated a pattern of successively reducing the time period for an appeal.
- The language used to reference an inquiry has changed in the 2011 draft policy. We noted that although the section heading still refers to the “policy regarding inquiries”, the inquiry is now described as a “review”. The introduction of a new term of “review” to describe the process widely understood by candidates to be an inquiry combined with the use of both terms within the 2011 draft policy may result in confusion regarding the inquiry and appeals process.

Our sampling of 2010 Summer Practical Examination material raised another issue with respect to the inquiry process. We noted that the marking sheet, which tabulates the candidates score is maintained separately from the Examiner’s Booklets. We also noted that the Examiner’s Booklets for Projects A, B and C do not indicate the mark for each criterion. When a candidate comes in to inquire about his/her examination, the candidate is not provided with the marking sheet, which indicates how the final grade was tabulated or the areas where marks were lost. The photographs from Project D are not provided to the candidate, which may assist the candidate to better understand the examination results. As a result, candidates are not being provided with a fair and transparent opportunity for inquiry.

#### *Risk Description*

The changes made to the inquiry and appeals policy in 2010 and this year are increasingly restrictive and result in an overall reduction in the transparency and fairness of the inquiry and appeals process. The lack of clarity on how inquiry decisions are communicated could result in a poor process being followed which could impair the decision being made and undermine the fairness of the process.

#### *Recommendation*

The College should revert to the inquiry and appeal time periods that were in place in 2009 including the requirement for the Registrar to provide a written inquiry decision. Since it may difficult to determine when the decision by the candidate was received, tying the time period to date of mailing is acceptable (i.e. 35 days within mailing). We also recommend that the College provide candidates with one hour to review the Practical Examination results and discuss the results with the Registrar. The candidates should also be provided with the marking sheet and photographs.

### 4.2.2. *Lack of adequate documentation retained regarding the inquiry process*

#### *Observation Description*

Candidates for 10 out of the 12 sampled appeals attended inquiries at the CDO throughout August and September 2010 in order to review the results of the Summer 2010 practical exam. The purpose of the Inquiry was to determine if the CDO made an error in marking the exam per the 2010 Qualifying Examination Appeal Policy. We noted the following regarding the Inquiry process:

- No records were retained regarding inquiry requests: The 2010 Qualifying Examination Appeal Policy requires that inquiry requests must be made in writing within 15 days of the student receiving their exam results. Despite making a request for this, we were not provided a list of all students who made an inquiry.
- No documentation evidencing the Registrar's discussion with the candidate and the basis of his decisions was retained: The 2010 Qualifying Examination Appeal Policy requires the Registrar to arrive at a decision as to whether the CDO made an error in marking the exam. The CDO was not able to produce any documentation evidencing the assessment made by the Registrar in arriving at his decision that an error in marking the exam did not occur.
- There was no evidence in the file that the inquiry decision was communicated to the candidate in writing. The 2010 Qualifying Examination Appeal Policy requires the Registrar to mail the decision regarding the inquiry to the candidate so that the candidate can then determine whether to formally appeal the exam results. Candidates have 15 days to '...appeal the results of the examination within 15 business days of the mailing of the Registrar's decision.' The CDO was unable to provide us with written documentation evidencing the Registrar's decision.
- We noted an instance where the failure to provide a written inquiry decision resulted in confusion with respect to the inquiry and appeals process. A candidate wrote to the Executive Committee (letter dated September 29, 2010) indicating that the candidate was considering filing an appeal and requested that the Executive Committee be comprised of individuals that were not her instructors or Examiners. The Registrar responded via email on October 1, 2010 that he was extending the date for the Inquiry/Appeals process and an appeal request must be submitted by 4pm on October first. The candidate responded to the Registrar in a letter dated October 14, 2010 indicating confusion as no appeal was yet submitted as the College had yet to provide a written decision on the inquiry. The letter further indicates that the candidate will await the Registrar's written inquiry decision prior to submitting an appeal.

#### *Risk Description*

The absence of documentary evidence supporting all aspects of the inquiry process makes it very difficult if not impossible to assess the objectivity and fairness of the inquiry decision made. The CDO's failure to provide formal letters to candidates regarding the Registrar's decision may result in confusion regarding the deadline for submitting a request for appeal on the part of the candidate. This lack of clarity impairs the fairness and transparency of the inquiry and appeals process.

#### *Recommendation*

The Registrar should maintain a record of all inquiry requests.

The Registrar should document and retain supporting documentation evidencing the basis of the inquiry decision.

The Registrar should issue a written communication on a timely basis to candidates relating to the inquiry decision, including the basis for arriving at the decision.

### 4.2.3. *Delayed communications with candidates regarding the receipt of appeals requests*

#### *Observation Description*

We noted that the CDO does not provide timely feedback to candidates regarding their examination appeals.

When candidates send their appeal to the CDO in writing, as required by the 2010 Qualifying Examination Appeals Policy, the CDO does not consistently acknowledge receipt of the appeal request in writing. We noted that the CDO did not provide a written acknowledgement that they had received the appeal for 10 out of 12 sampled appeals.

The Qualifying Examination Appeals Policy states that once a candidate appeals their exam mark in writing, the Executive Committee has 5 weeks to decide if an appeal should be denied, or whether it should be forwarded for confirmation by an Appeals Panel, based on the probability of it meeting one of the following 4 criteria:

- Ill health
- Extreme distress
- Procedural or administrative problems with the examination
- Other extenuating circumstances that could reasonably be considered to have impacted negatively on the candidate's performance

The Executive Committee took longer than 5 weeks to determine whether the appeal should be referred to an Appeals Panel for 11 out of the 12 sampled appeals. The time elapsed for these 11 exceptions ranged from 8 weeks to 12 weeks.

#### *Risk Description*

The Executive Committee taking greater than 5 weeks to consider whether to deny an appeal is a violation of the 2010 Qualifying Examination Appeals Policy, and could result in a perceived lack of fairness relating to the appeals process due to candidates not knowing whether they should be preparing for the next set of exams.

#### *Recommendation*

The CDO should acknowledge the receipt of all appeal requests in writing by issuing a letter to the candidate within a reasonable timeframe, at a minimum within 14 days, stating that the appeal was received.

The CDO Executive Committee should be reminded of the importance of adhering to the time frame reflected in the Qualifying Examination Appeals Policy in order to expedite the review of appeals and adhere to the 5-week time limitation for future examination appeal requests.

#### 4.2.4. *Lack of documentation supporting Executive Committee appeals decisions*

##### *Observation Description*

The Executive Committee met on November 13, 2010 to determine which appeals should be referred to an Appeals Panel. We noted the following areas where adequate records were not retained:

- Records associated with Executive Committee decisions: We requested all materials and documents that the Executive Committee reviewed to arrive at the decisions that are reflected in the meeting minutes. We were informed that no records were retained associated with any of the decisions to grant/deny appeals.
- Appointment of the Appeals Panel: The appointment of the Appeals Panel is not in the November 13, 2010 Executive Committee meeting minutes nor is it recorded in the Appeals Panel Decision Form or in any other written documentation provided to us. It appears that the selection of Appeals Panel members was an informal process. The Executive Committee members we spoke to did not recall how the names selected for the panel arose, but indicated it was a matter of whoever was available and interested.
- The Executive Committee did not retain documentation to support why they denied three appeal requests (i.e. they were not referred to the Appeals Panel):
  - For one of the denied appeal requests, the deliberation of the appeal appears to have been based on a letter to the Executive Committee indicating that the candidate was considering an appeal and made a request regarding the composition of the Executive Committee. The candidate further provided a written letter to the Registrar indicating that she is awaiting the inquiry decision letter before requesting an appeal. The candidate's issue was based on a conflict of interest with certain Examiners. The appeal request was denied as per the November 13, 2010 Executive Committee minutes due to a failure to meet the appeal timelines as specified in the 2010 Qualifying Examination and Appeals Policy. There is no rationale explaining why other appeals that did not meet the timelines were permitted. In addition, there is no documented rationale explaining why this appeal request was different from the other conflict of interest appeal requests which were referred to the Appeals Panel in 2010.
  - For one of the denied appeal requests, the CDO was unable to provide us with either the candidate's written appeal request submission, or an acknowledgment letter to the candidate indicating that his appeal request had been received. Therefore it was not possible to assess if the decision made by the Executive Committee was consistent with other appeal requests.
  - For one of the denied appeal requests, the candidate's appeal request was based on marking irregularities. There is no rationale explaining why this appeal request was different from the other marking irregularity appeal requests that were referred to the Appeals panel.

##### *Risk Description*

The lack of documentary evidence concerning appeals requests increases the risk that the fairness, consistency, and transparency of decisions made by the Executive Committee may be difficult if not impossible to validate.

The lack of retention of written appeal submissions from at least one candidate (possibly 2) results in an inability to demonstrate the appropriateness of the Executive Committee decision in light of the candidate's grounds for appeal.

### Recommendation

The CDO Executive Committee should:

- Retain sufficient documentary records to support all decisions relating to the denial/allowance of appeal requests;
- Retain sufficient documentary records to support the selection of Appeals Panel members; and
- Include the names of Appeals Panel members as well as the rationale for granting / denying appeals in Executive Committee meeting minutes.

### 4.2.5. Inadequate practices relating to conflicts of interest

#### Observation Description

The CDO Code of Ethics (Appendix to the CDO By-laws) sets out the following requirements regarding conflicts of interest:

- Paragraph 3.3.1 ‘Conflict of Interest’ states “Conflict of interest exists in any situation where a College representative’s ability to fulfill his or her responsibility may be adversely affected by his/her private interests or personal considerations. They shall conduct their duties in a manner that reflects the best interests of the College and enhances public confidence and trust in the College.”
- Paragraph 3.4.3 ‘Personal Bias’ states “College representatives shall excuse themselves from any duty where they have, or may appear to have, a conflict of interest that compromises their objectivity and/or where a reasonable person could conclude that personal beliefs would affect the outcome.”
- The Fair Practices Report (2009), section 6/13 (d) states (**bold added by PwC**): “Requests for appeal will be reviewed, if possible, by the Executive Committee within three weeks of receipt. Should the Executive Committee determine that the request has a reasonable prospect of meeting the grounds outlined above, it will appoint a panel consisting of one professional member of Council, one public appointee to the Council and one non-Council professional member of the College to review the appeal and render a decision. **None of the panel members shall be current CDO Examiners, members of the Qualifying Examination committee or members of the Registration Committee.**” We noted that this paragraph was not included in section 6/13 of the 2010 Fair Registration Practices Report. For 2010, the CDO's comments for this section focused on registration appeals as opposed to examination appeals.

We noted that there appears to be insufficient consideration of conflict of interest concerns raised by candidates occurring throughout the 2010 appeals process:

- Executive Committee and Appeals Panel members do not have to sign a conflict of interest declaration regarding their relationship with the candidate(s) and appeal request(s) they are reviewing.
- A number of the appeals of the Summer 2010 examinations raised conflicts of interest as a reason the examinations were being appealed. Per discussions with the Appeals Panel, their view was that the accusations of conflict of interest were generally not substantiated by facts and therefore the conflict of interest allegations were not considered as part of the appeals process.
- We were advised that no documents providing guidance to Appeals Panel members on how to address these types of conflict of interest claims were provided. For instance, there is no definition of what constitutes a conflict of interest for an examiner (i.e. Can they mark a former student? Do they have a practice in same neighbourhood as a candidate? etc...). There is no requirement for



them to speak with Examiners to obtain additional information regarding the conflict of interest allegations.

- We noted one instance where an individual involved in the appeals process was placed in a position where there could be a perceived conflict of interest: A member of the Qualifying Examination Committee<sup>4</sup> (the 1<sup>st</sup> Vice President) was a participant in the November 13, 2010 Executive Committee meeting where examination appeals were discussed, and was also a member of the Appeals Panel. This constitutes a conflict of interest due to a lack of independence since the individual making an assessment on the grounds of the appeal is reviewing aspects of the examination that they were involved in designing. This is also a violation of the 2010 Qualifying Examination Appeal Policy which stipulates that none of the panel members shall be current CDO Examiners, members of the Qualifying Examination Committee or members of the Registration Committee.
- There is a general conflict of interest policy signed by each new member of Council and each Committee member. Per discussion with the Registrar, all three members of the Executive Committee who participated in the referrals/denials to the Appeals Panel, as well as all members of the Appeals Panel have signed this. However, the CDO could not locate the conflict of interest forms signed by the 1<sup>st</sup> Vice President or the non-Council professional member of the Appeals Panel.

### *Risk Description*

The failure of the College to comply with its own policy on the composition of the Appeals Panel results in a lack of independence in the appeals process and increases the risk of potential bias in assessing appeals.

Without a process whereby Executive Committee and Appeals Panel members are required to disclose and provide positive confirmation that there are no conflicts of interest relating to all candidates who appeal their examination results, there is a risk that the appeals process could be biased due to conflicts of interest not being identified in a timely manner.

Without a protocol for Appeals Panel members to follow should students make appeal requests based on alleged conflicts of interest including lack of independence, there is a risk that the approach taken may not be fair or consistent for each appeal where there are conflicts of interest including independence allegations.

### *Recommendation*

CDO should establish a process whereby Executive Committee and Appeals Panel members provide positive written confirmation regarding possible conflicts of interest relating to all candidates who appeal their examination marks. The College should expand its Conflict of Interest policies and confirmations to include discussion of the following types of conflict of interest:

- Situation or circumstance that could improperly influence the person's objective, unbiased and impartial exercise of his or her independent judgment, or could be perceived as doing so; or
- Situation or circumstance that could compromise, impair or be incompatible with the person's effective performance of his or her contractual obligations, or be perceived as doing so.

CDO should develop a protocol for Appeals Panel members to follow should students make appeals based on conflicts of interest including independence allegations.

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<sup>4</sup> Review of 2010/2011 Qualifying Examination Committee minutes indicates that Ted Dalios attended the following meetings as a member: May 21, 2010; June 8, 2010; June 16, 2010; Feb 11, 2011; and Mar 2, 2011. We noted that there were no Qualifying Examination Committee meetings between October 8, 2010 to February 11, 2011.

The Executive Committee should exclude Examiners from meetings where decisions are made on appeals. The Appeals Panel can consult with Examiners in order to obtain further facts, but the Examiners should not be part of the deliberation.

Appeals Panel selection should exclude Examination Committee members.

#### *4.2.6. Inadequate documentation relating to the Appeals Panel decision*

##### *Observation Description*

The Appeals Panel did not retain adequate written records of its appeals decisions nor did it document the process it undertook to arrive at its appeals decisions. Based on discussions with three Appeals Panel members, appeals were reviewed in a one-day meeting that took place on November 13, 2010, as well as additional phone calls (dates not known). No minutes or notes of the November 13, 2010 meeting or preceding/subsequent phone calls were retained. The in-person meeting on November 13 was tape-recorded for the Registrar so that he could listen to the discussion in order to prepare the appeals decisions that were mailed to candidates, however the recording was not retained. Although the appeals decision letters mailed to candidates contain a section describing what was considered relating to the appeal, the information provided is general, and in many cases does not address specific points raised by candidates in their written appeals. We also note that the decisions made by the Executive Committee and the Appeals Panel are signed by the Registrar, and the candidates are not advised as to who made the decision regarding the appeal.

Conflicting information was provided to one student regarding the timing of when the Appeals Panel convened. The student inquired with the CDO via email as to who was on the Appeals Panel. The email response from the CDO stated the Appeals Panel members as requested, and also stated the dates that the Appeals Panel met. The following dates were provided: “The Appeals Panel...reviewed the appeals November the 9th, 2010 via teleconference, followed by a full day meeting on November 13th, and a second meeting December 29th 2010. In some cases, including your appeal, the Appeals Panel sought input from a panel of three Examiners. The Examiners panel met on Thursday the 30th of December, 2010, and answered queries raised by the Appeals Panel.” The dates of the Decision Letters for the sampled appeals ranged from December 10 to December 18<sup>th</sup>, which would mean that the December 29<sup>th</sup> and 30<sup>th</sup> meetings referenced above took place after the Appeals Panel had made their decision. The CDO stated that the December 29<sup>th</sup> and 30<sup>th</sup> dates were a mistake and should not have been included in the email. We also noted that the Appeals Panel included a public member who is not a dentist. The ability of the public member to effectively assess the results of the examination with limited technical knowledge and no experience in denturism appears questionable.

##### *Risk Description*

The lack of written documentation evidencing the basis of appeals decisions and the identity of the adjudicator of the appeals results in a lack of transparency and may make it difficult, if not impossible, for the CDO to demonstrate its decisions are fair, consistent, and objective.

The lack of qualified individuals on the Appeals Panel may lead to inappropriate appeal decisions.

##### *Recommendation*

The Appeals Panel should retain written documentation in order to support the basis of its appeals decisions. In order to ensure transparency of the appeals process, candidates should be provided with the names of the individuals forming the Executive Committee and Appeals Panel that adjudicated their appeal.

The Appeals Panel should be comprised of individuals with significant knowledge and experience in denturism to ensure that the results of the examination are reviewed by qualified individuals.

## 5. Registrations

### 5.1. Work Performed

#### 5.1.1. Interviews and meetings

Interviews were conducted with individuals from the Council and Registration committees and primarily focused on the nature and extent of issues brought forth to the Registration Committee. Refer to Appendix 1 for a detailed list of interviewees. Meetings were held with Registrar, and the Registration, Quality Assurance & Examination Coordinator to walk through the registration processes and related supporting documentation.

Areas of focus included, but were not limited to, the following:

- Discussion of the registration process including the revised process implemented by the Registrar for requests for 3<sup>rd</sup> attempts at examinations (“3<sup>rd</sup> attempt) and deferrals of examinations
- Requirements for registration
- Tracking of applications received including those forwarded to the Registrar and/or referred to the Registration Committee
- Meeting material provided to the Registration Committee
- Communication to applicants
- Access to records
- Registration renewal process
- Development of registration regulation
- Review of scope of practice

#### 5.1.2. Registration application files

We reviewed the CDO Registration Regulation and relevant sections of the Health Professions Procedural Code to gain an understanding of the requirements. We performed sample testing on a total of 12 applicant files. These samples were selected judgmentally from the Registration Committee minutes and from a list of files provided by CDO staff that we understand were reviewed by the Registrar and not referred to the Registration Committee. The following samples were reviewed:

- 10 applicant files that were referred to the Registration Committee. These files included 3 new application files, 3 candidate files that had expired since the initial application, 1 request to change from inactive to active practice, 1 deferral of examination, 1 request for a 3<sup>rd</sup> attempt at examination, and 1 file relating to a registration renewal.
- 2 files that were reviewed by the Registrar. Both files pertained to requests for a 3<sup>rd</sup> attempt at the examination.
- We subsequently inquired regarding a specific file and were advised that the Registrar also directly assessed deferrals and had denied deferral requests for a number of candidates (further discussion of this issue is provided in 4.3.1). We selected 1 additional file relating to a deferral assessed and denied by the Registrar.

We requested the registration files for the above applicants and conducted the following procedures:

- For application referrals to the Registration Committee, noted whether a notice was provided to the applicant regarding the intent to refer the application to the Registration Committee and the candidate's right to make a written submission.
- Noted whether written reasons for denials were provided in a letter to applicant.
- Noted whether the reasons supporting the Registration Committee's decision were documented in the meeting minutes.
- Noted whether the file contained other documentation supporting the consideration of the application by the Registration Committee or Registrar, as appropriate.
- Noted the timeliness of decisions.

## **5.2. Observations and Recommendations**

### **5.2.1. Lack of tracking of applicant requests**

#### *Observation Description*

We noted that there is no centralized list of the receipt of applicant requests which indicates date of receipt, CDO staff reviewing and whether there is referral to the Registration Committee. We were advised that the applicant's request is first reviewed by the Registration, Quality Assurance & Examination Coordinator for completeness and then forwarded to the Registrar. Our initial understanding was that if the Registrar proposes to refuse a new application it will be referred to the Registration Committee. Requests for 3rd attempts are assessed directly by the Registrar (refer to 5.2.2 for further discussion of changes to this process in 2010 and 2011). We found it difficult to obtain a complete listing of applications and/or requests assessed directly by the Registrar during the period under review. We were advised that a listing of examination candidates for 2011 indicates all candidates who requested 3rd attempts and we confirmed that there were no additional candidates who were denied a 3rd attempt. We also sent an email directly to the Registration, Quality Assurance & Examination Coordinator with copy to the Registrar outlining our understanding that there were no denials of registration or 3rd attempts to write the examination by the Registrar during the period from April 1, 2010 to present and that the only other category of files would be open files not yet reviewed by the Registrar. We later inquired about a specific file and were advised that the Registrar also directly assessed deferrals and had denied deferral requests for a number of candidates during the period. This was not disclosed to us until we inquired specifically about certain candidates with the Registration, Quality Assurance & Examination Coordinator.

#### *Risk Description*

Poor documentation of the registration process has led to a lack of transparency regarding the registration applications/requests that are reviewed and assessed directly by the Registrar. There is also the risk that the review and assessment of files may not be done on a timely basis or forgotten due to the lack of formalized tracking.

#### *Recommendation*

The Registration, Quality Assurance & Examination Coordinator should maintain a formal centralized tracking log of all applications and other registration related requests. The log should identify the date the application was received, the CDO staff member currently reviewing or whether the matter is being forwarded to the Registration Committee, the decision-maker and confirmation of the date the decision letter was provided to the applicant.

### *5.2.2. Changes to the process to request 3<sup>rd</sup> attempts may result in potential administrative burden and hardship to candidates*

#### *Observation Description*

We were advised by the Registrar that the process for handling candidate requests for 3<sup>rd</sup> attempts at the examination was revised. Previously requests for 3<sup>rd</sup> attempts were referred to the Registration Committee. We noted that communication of this change in process was first provided in the Summer 2011 Qualifying Examination Protocol which was revised effective May 12, 2011 and provided to candidates at the May 2011 orientation session. Review of the March 2, 2011 Qualifying Examination Committee meeting minutes indicated approval of this change to the Protocol. We understand that these changes were made in order to provide the candidate with the ability to appeal to the Registration Committee if denied by the Registrar. However, we note that this change has the impact of creating an additional step that may result in a potential administrative burden and hardship for the candidate if they are denied by the Registrar and required to appeal.

Our sample of 2 files reviewed by the Registrar comprised of 2 requests for 3<sup>rd</sup> attempts and we noted the following issues with respect to the implementation of the revised process:

- It appears that this change was implemented retroactively. We noted that one candidate submitted an email to the Registration Committee on January 22, 2011 requesting a 3<sup>rd</sup> attempt. The candidate received an email response back from the College on January 24, 2011 advising that he needed to apply in writing to the Registration Committee outlining the measures that have been taken to rectify the reason for the first two failures. The candidate then submitted a letter addressed to the Registration Committee on Feb 1, 2011. We noted that this request was not referred to the Registration Committee and we understand that it was assessed by the Registrar. Our review of the Registration Committee minutes for the period from April 1, 2010 to present noted that there have been no referrals to the Registration Committee since the January 28, 2011 meeting.
- This change in process was not communicated to the candidate and there appears to be a lack of transparency to the candidate regarding who reviewed his request. Based on our review of the registration file, we did not find any evidence of correspondence back to the candidate to advise that the request was to be considered by the Registrar. It is unclear when the Registrar assessed this request – before or after his ability to do so was approved by the Qualifying Examination Committee. We also noted that there was no letter indicating the results of the Registrar's decision, instead we noted a letter from the Registration, Quality Assurance & Examination Coordinator to the candidate dated May 20, 2011 confirming the candidate for the Summer 2011 Qualifying Examinations.
- In addition, there was a long delay between the initial receipt of the request on Feb 1, 2011 and advising the candidate on May 20, 2011 he was confirmed for the practical examination in June 2011. This long delay could have hindered the candidate as he would not know whether he should be preparing for the examination.
- For one sample, we could not locate evidence of the candidate's request for a 3<sup>rd</sup> attempt in the registration file. Our review of the registration file did not note any letter indicating the results of the Registrar's decision, instead we noted a letter from the Registration, Quality Assurance & Examination Coordinator to the candidate dated May 20, 2011 confirming the candidate for the Summer 2011 Qualifying Examinations.
- For both of the files reviewed, we did not note any documentary evidence supporting the Registrar's review of the request or his assessment of the basis on which he is convinced that measures taken by the candidate provide sufficient knowledge and skills to improve the chances of success in the qualifying examination.

### *Risk Description*

The revised process results in further obstacles to candidates in their attempt at the examination and may discourage potentially qualified candidates from pursuing professional certification as a dentist.

Retroactive application of a revised process results in a lack of procedural fairness and transparency as applicants are subject to review by a different process than that originally communicated and from the process that was in effect at the time of their request.

The failure to communicate to the applicant the identity of the individual who has made the decision in respect of their request as well as the absence of supporting documentation of the basis of the decision results in a lack of transparency around the process followed by the College. The lack of documentation relating to the basis of the decision also makes it difficult to demonstrate the fairness and objectivity of the decision if later questioned. This is equally relevant for decisions that were approved as well as denied. It is possible that the revised process was in practice before being approved by the Qualifying Examination Committee.

Delays in advising candidates of whether they have been approved for a 3rd attempt may result in a lack of fairness to the candidate.

### *Recommendation*

The College should consider reverting back to the original process of having 3rd attempts reviewed by the Registration Committee to ensure that potentially qualified candidates are not subject to an additional administrative burden and hardship by first being reviewed by the Registrar and then, if denied, having to make an appeal to the Registration Committee.

Revisions in processes should not be applied on a retroactive basis.

Applicants should be provided with notices advising of any decision made by the Registrar to ensure transparency and the basis of all decisions including approvals and denials should be supported by documentary evidence. Requests for 3rd attempts should be reviewed and assessed within 30 days of receipt of the request.

## *5.2.3. Changes to the process for examination deferral requests may result in hardship to candidates*

### *Observation Description*

We noted that there have been a number of changes to the Examination Protocol since 2009 that could result in hardship to candidates as the result of having to take the examination at the next available session or request a deferral. The following summarizes these changes:

- In 2009 the Protocol indicated that candidates who fail a first attempt of either the written or practical qualifying examination shall be automatically entitled to a second attempt. In 2010, this wording was expanded to indicate that the second attempt must be taken at the first available examination session, otherwise the candidate's application for certification with the College will expire.
- In 2011, the above wording was again revised to indicate that the application would expire unless a deferral had been granted by the Registrar.

- In 2011, the requirement that all 3 attempts must be taken consecutively was added to the Protocol. Previously, the Protocol only indicated that the candidate should not be allowed more than 3 unsuccessful attempts and the application will expire after 3 unsuccessful attempts.

Our review of a request to defer a 3rd attempt at the examination noted the following:

- The legal counsel for a candidate requested a deferral of the candidate's 3<sup>rd</sup> attempt at the examination on May 5, 2011.<sup>5</sup> We noted that the candidate's legal counsel was advised via email on May 10, 2011 by the Registration, Quality Assurance & Examination Coordinator that the Registrar denied the candidate's deferral. No reasons were provided for the denial.

The Registration, Quality Assurance & Examination Coordinator also provided documents relating to another request for deferral for 5 other candidates represented by a different legal counsel which had also been denied by the Registrar in May 2011. The request dated May 3, 2011 for a deferral of the 5 candidates' second attempts was based on the view that the protocol set out in the Qualifying Examination and Appeal Policy was not appropriately followed in each of the candidates' examinations and appeals. In order to allow the candidates and the CDO time to resolve this matter they requested a deferral at their second attempt at the Summer 2011 examination. We noted a May 5, 2011 letter from the Registrar indicating that the deferral was denied for the following reasons:

- The request is not practical
- The reason for seeking not to sit the exam is "to resolve this matter" which is allegations, and these were presented for review by an independent committee and could not be substantiated. Therefore the request for a deferral is denied as there are no valid reasons for the deferral.

In addition, we noted that there is no published guidance with respect what would be considered "valid" reasons for a deferral.

### *Risk Description*

The lack of written reasons for the denial of the deferral in the notice as well as a lack of published guidance with respect to what would be considered "valid" reasons, results in a lack of transparency around the decision making process and increases the risk that the College cannot defend the fairness, objectivity and impartiality (particularly in light of the prior registration and appeal requests of the candidates) of its decisions.

### *Recommendation*

We recommend that the Registrar include specific written reasons in the notice to the candidates regarding the basis of the denial of the deferral. The written reasons should provide sufficient detail regarding the basis on which the deferral is not valid. Formal published guidance should be developed to assist candidates in understanding in what circumstances a deferral would be approved as well as to provide standard criteria against which the Registrar would assess deferrals.

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<sup>5</sup> We noted the request was the result of a series of correspondence between the College and the candidate's legal counsel which first started several months earlier with an initial request by legal counsel to refer the candidate's registration application to the Registration Committee and responses from the College indicating that the candidate has not completed all necessary requirements for registration and is entitled to apply for a 3<sup>rd</sup> attempt. Legal counsel also made a request to the Health Professions Appeal and Review Board (HPARB) for an appeal of the decision. HPARB noted that they did not have jurisdiction and closed the file.



### 5.2.4. *Lack of written reasons and supporting documentation for registration committee decisions*

#### *Observation Description*

We noted that the Registration Committee minutes as well as the notice provided to the applicants lacked written reasons for the decision in 3 of the 10 files reviewed. Of the 3 exceptions noted, 2 related to new application files, 1 related to a change from inactive to active status.

We noted that the minutes and notice only indicated the decision and referenced the requirement as follows:

- Change to active: “The Committee is of the opinion that you do not meet the registration requirement in section 3(3) of the College’s registration regulation”; or
- 2 new applications: “The Committee was of the opinion that the documentation did not clearly prove whether you had the necessary education and training in the practice of Denturism”.

In the case of the 2 new application files and 1 change to active status, the failure to provide written reasons in the notice to applicants also results in non-compliance with section 20 the Health Professions Procedural Code.

In addition, we noted that generally there was no other documentation in the files indicating the specific documents (e.g. application, written submission by applicant) or the facts the Registration Committee considered including how the applicant failed to meet the requirements. For example, in the case of foreign trained applicants we noted that there was no supporting documentation which provides comparative analysis of the applicant’s training compared to domestic training to indicate the gap in education and training.

We also noted that the College’s Record Retention Policy requires that the Registration Committee minutes including the agenda and materials considered by the committee (excluding application files) to be retained in a locked filing cabinet. Based on discussions with the Registration, Quality Assurance & Examination Coordinator, the only record of materials provided and considered by the Registration Committee are her emails to the Registration Committee coordinating the meeting. She also indicated that she brings the entire registration file to the committee meeting. This practice has been followed since she took over as Registration Coordinator in the spring 2011. The Registration, Quality Assurance & Examination Coordinator is not aware of any record indicating the materials provided and considered by the committee prior to her assuming the current role.

#### *Risk Description*

The lack of written reasons in the minutes and notice results in a lack of transparency around the decision making process and increases the risk that the College cannot demonstrate the fairness and objectivity of its decisions.

Not retaining a record of the materials considered leads to incomplete files which do not support the activities and decisions of the Registration Committee.

#### *Recommendation*

We recommend that the Registration Committee include specific written reasons in the Registration Committee meeting minutes and notice to the applicant. The written reasons should provide sufficient detail regarding the basis on which the requirements have not been met include the identification of any criteria that the applicant did not meet.

We also recommend that additional documentation relating to the consideration of the file be maintained which includes evidence of the documents reviewed by the Registration Committee and the facts that were considered including any analysis or recommendations from CDO staff.

### *5.2.5. Lack of or unclear notice of referral to registration committee*

#### *Observation Description*

Our review of the 10 registration files identified one file (related to change of registration to active) that were referred to the Registration Committee without a notice being provided to the individual and one file (relating to a registration renewal) where the notice to the Registration Committee already included the decision. In the case of the request to change from inactive to active, the failure to provide notice (including the right to make a written submission) to the individual resulted in non-compliance with section 15 of the Health Professions Procedural Code. For this individual we also noted that he did not receive notice of the decision (refer to 4.3.4).

For the registration renewal we noted the Registrar provided written notice on January 24, 2011 advising the member that her certificate of registration would not be renewed for the 2011-2012 year. In this same letter, it was further stated that the member's registration file would be referred to the Registration Committee for its consideration. We found that in this case, the grounds upon which the Registrar based his decision were not clearly specified, and the intention to subsequently refer the matter to the Registration Committee is further confusing, as the Registrar had already concluded in an earlier paragraph that the member's certificate would not be renewed. Clarity is also lacking in regards to the basis of the Registrar's assessment that this renewal matter constituted a registration issue under section 15 of the Health Professions Procedural Code.

#### *Risk Description*

The failure to provide members with written notices of referrals to the Registration Committee which outlines their right to make a written submission results in a lack of fairness to the candidate as they are unable to present their case. In the case of the request to change the registration status to active, the non-compliance with the Health Professions Procedural Code also results in a lack of procedural fairness (i.e. failure to provide notice of the referral to the Registration Committee).

Confusion and lack of clarity in notices to members increases the risk that members will not understand what is required of them or how the process works. This lack of transparency around the decision making process also increases the risk that the College is unable to demonstrate the fairness, objectivity, and impartiality of its decisions and process.

#### *Recommendation*

The College should ensure that applicants receive notice of all referrals of applications to the Registration Committee. The use of the tracking log recommended in 4.3.1 could be used to ensure the completeness of notices. Notices of referrals to the Registration Committee should not include wording which indicates that a decision has already been made, and the Committee should refrain from any pre-emptive decision making.

### *5.2.6. Lack of review of the scope of practice*

#### *Observation Description*

Based on discussion with the Registrar and interviews with various Committee members and other external Stakeholders, we noted that it appears that little work has been done with respect to the review of the scope of practice for an entry level denturist and an assessment of occupational and educational standards. Our review of financial information noted that although \$20,000 had been budgeted in fiscal 2011 for work relating to occupational and educational standards, we noted that the actual expense was \$0. \$20k is also budgeted for fiscal 2012. We also noted that despite the College's concerns regarding the curriculum at George Brown College and the high failure rate of candidates, the College has not completed a formal review of required occupational and educational requirements given the current scope of practice and the extent to which the occupational and educational requirements are provided by current education programs.

Based on discussions with the Registrar, we noted that the College has applied for a \$300k grant from the Ministry of Skills Development to provide funds for the further development of the scope of practice offered by the College. We noted that it appears that the Registrar's focus is on expansion of the current scope of practice rather than consideration of whether the existing scope of practice and educational requirements are resulting in ensuring that those who practice entry level denturism are qualified, and those who are qualified can be registered.

#### *Risk Description*

The failure to conduct a periodic assessment of the competencies and education required for an entry-level denturist against current educational programs increases the risk that there is a gap between what applicants learn and are trained on versus what is required and/or relevant for an entry level denturist. This may result in potentially qualified applicants failing to be registered or the registration of applicants who may not meet the entry level qualifications, which could be seen as a failure to appropriately oversee the profession and govern its members in the public interest.

#### *Recommendation*

The College should conduct a periodic assessment of its scope of practice to ensure that those who practice denturism are qualified and those who are qualified can be registered.

## 6. Complaints, Discipline & Investigations

### 6.1. Work Performed

#### 6.1.1. Interviews and meetings

Interviews were conducted with 4 individuals from the Inquiries, Complaints & Reports Committee (ICRC) and 2 members from the Discipline Committee. Refer to Appendix 1 for a listing of individuals interviewed. These interviews were primarily focused on the College's procedures and practices with respect to the ICRC and Discipline Committees. Key topics of inquiry included, but were not limited to, the following:

- Member roles and involvement in the committees
- Frequency of committee meetings and key areas covered
- Committee's process of handling complaints and referrals for disciplinary hearings
- Investigations performed as part of the complaints and discipline processes
- Recent activity of complaints and disciplinary referrals made to the committees
- Decisions and actions taken by the committees

In addition, various meetings were held with the following CDO staff to walk through the Complaints and Discipline processes and related supporting documentation.

| Individual | Title   |
|------------|---|
|            | Registrar   |
|            | Coordinator of Complaints, Discipline, Fitness to Practise, Patient Relations, Regulations & By-Law |
|            | Coordinator of the Alternative Dispute Resolution (ADR) process, Administration Facilitator         |

Areas of focus included, but were not limited to, the following:

- Process walkthrough discussions to gain an understanding of the complaints and discipline processes
- Review of general controls associated with the overall monitoring of complaints, including whether a complete listing of complaints is reported to the ICRC on a periodic basis showing the status of all open complaints.

#### 6.1.2. Complaints review procedures

We sampled 20 complaints that either were received, opened or closed during the period between April 1, 2010 and March 31, 2011. We reviewed copies of all available correspondence and communications associated with the complaints, and all documentation retained by the CDO to assess the following:

- Whether complaints were received in writing and an acknowledgement letter was sent to the complainant and dentist.
- Whether the dentist submitted a written response within 30 days to the CDO in reference to the complaint.
- Whether acknowledgement letters went out to the complainant at 150 days stating a decision had not been made but would be made within 60 days of the letter. If outstanding after 210 days, a letter went out to the complainant, member, and the Health Professions Appeal and Review Board (HPARB) stating the reason for delay and stating that a decision would be made in 30 days.
- Whether the ICRC panel that reviewed the complaint consisted of at least one public member and a quorum of three as required.
- Whether the panel considered prior complaints against the member when making its decision.
- Whether consistent approaches were followed in handling complaints generally and between the two ICRC panels (Panels A and B).
- Whether adequate documentation was retained by the ICRC to support its decision regarding the complaint (i.e. evidence of investigations, assessments, and other follow-up conducted by the ICRC, or by CDO staff on behalf of the ICRC).
- Whether outcomes of the decisions included verbal caution, written caution, referral to the Discipline Committee or no further action, and were formally documented as part of the ICRC meeting minutes.
- Whether decision letters were mailed to the complainant and the dentist.
- Where complaints that went through the ADR process included a Settlement Agreement signed by both parties, whether appropriate documentation to support the ADR decision and that the ADR decision was communicated to the ICRC.

We also reviewed the completeness of the complaints that are tracked as received and processed via the ICRC or ADR processes. This completeness check included a comparison of complaints received per the CDO's mail log and ADR listing documents, to the CDO's Complaints Tracker document.

### *6.1.3. Discipline review procedures*

The ICRC did not refer any complaints to the Disciplinary Committee nor were there any disciplinary hearings held in the audit period. There were three open disciplinary cases noted based on ICRC decisions that occurred prior to the audit period. We assessed the following for these cases:

- Whether a letter was sent to the member informing them that their case was referred to the Disciplinary Committee in a timely manner.
- Whether a panel was formed in a timely manner as per the requirements of the Health Professions Procedural Code.
- Whether the Disciplinary Committee held a hearing in a timely manner.

### *6.1.4. Investigation review procedures*

We selected a sample of 4 investigations undertaken by the CDO and assessed the following for each investigation:

- Whether the basis for the investigation was documented.

- Whether the basis for the investigation aligned with the requirements outlined in section 75 (1) of the Health Professions Procedural Code:
  - a. “the Registrar believes on reasonable and probable grounds that the member has committed an act of professional misconduct or is incompetent and the Inquiries, Complaints and Reports Committee approves of the appointment;
  - b. the Inquiries, Complaints and Reports Committee has received information about a member from the Quality Assurance Committee under section 4 of subsection 80.2 (1) and has requested the Registrar to conduct an investigation; or
  - c. the Inquiries, Complaints and Reports Committee has received a written complaint about the member and has requested the Registrar to conduct an investigation. 2007, c. 10, Sched. M, s. 53.”
- Whether the ICRC approved the investigation.
- The process for selecting investigators and whether conflicts of interest with the member under investigation were considered.
- Whether the scope of the investigation was clearly outlined by the Registrar.
- Whether the results of the investigation were communicated to the Registrar, ICRC and member under investigation.

## **6.2. Observations and Recommendations**

### **6.2.1. Lack of expected date of disposition in 150-day letters**

#### *Observation Description*

Under the Health Professions Procedural Code, letters are required to be sent to the complainant and practitioner if 150 days have elapsed since the date the complaint was filed. A second letter must be sent after 210 days. Per section 28(3) of the Health Professions Procedural Code: “If a panel has not disposed of a complaint within 150 days after the complaint was filed, the Registrar shall provide the complainant with written notice of that fact and an expected date of disposition which shall be no more than 60 days from the date of the written notice. 2007, c. 10, Sched. M, s. 30.”

We noted that the letter templates for the 150 and 210 day letters utilized by the CDO do not include an expected date of disposition as required by the Act.

#### *Risk Description*

Not providing an estimated date of disposition in the 150 and 210 day letters constitutes a compliance issue regarding section 28(2) of the Health Professions Procedural Code. In addition, the failure to provide the member and complainant with the expected disposition date results in a lack of transparency and accountability regarding the complaints process as the timelines for expected disposition are unclear.

#### *Recommendation:*

The CDO should update wording in the 150 and 210 day template letters to include a field for expected date of disposition.

### 6.2.2. *Delay of complaints decisions*

#### *Observation Description*

Decisions relating to complaints filed with the CDO are not being made in a timely manner. We noted that decisions for 13 out of 20 of the complaints sampled were made after 150 days:

- In 3 cases, while complainants were informed of the delay via a 150-day letter, there was no reason provided to the complainant in the letter in violation of section 28(3) of the Health Professions Procedural Code. The letter stated “The Panel has considered this complaint and is writing the reasons for its decision. The parties should expect to receive the decision in the next few weeks.”
- In 3 cases, the complainant was informed in the 150-day letter that the delay was as a result of the panel referring the matter to the ADR process. Per the Health Professions Procedural Code, Section 28 (2): “A referral to an alternative dispute resolution process under section 25.1 does not affect the time requirements under this section. 2007, c. 10, Sched. M, s. 30”. Complainants and members agreed to ADR in all cases by signing a ‘Consent to participate in ADR’ form.
- In 4 cases where delays occurred, the reasons stated in the 150 and 210 day letters referenced staff turnover at the CDO.
- For 2 cases, the reason provided in the 150-day letter was that the delay occurred due to the CDO waiting for information from individuals involved in an investigation.

#### *Risk Description*

Lack of timely disposition of complaints could result in a lack of fairness to complainants and members who are subject to the complaint and may impair transparency and accountability as the timelines for resolution are unclear. In addition, where complaints are serious, a lack of timely resolution may mean further harm to the public could go unchecked for a period of time.

Delays caused by a referral to an alternative dispute resolution process constitute a compliance issue regarding the Health Professions Procedural Code, section 28(2).

#### *Recommendation*

The CDO should review its complaints process and the associated resources to identify ways to expedite the decision-making process to ensure complaints are addressed on a timely basis.

The CDO should review the ADR process to ensure that it does not impact the timeliness of the complaint resolution process.

### 6.2.3. *No record of consideration of the prior history of complaints*

#### *Observation Description*

We noted three cases where members had a prior history of complaints. Section 26(2) of the Health Professions Procedural Code states: “A panel of the Inquiries, Complaints and Reports Committee shall, when investigating a complaint or considering a report currently before it, consider all of its available prior decisions involving the member, including decisions made when that committee was known as the Complaints Committee, and all available prior decisions involving the member of the Discipline Committee, the Fitness to Practise Committee and the Executive Committee, unless the decision was to take no further action under subsection (5). 2007, c. 10, Sched. M, s. 30.” Although discussions with the ICRC members confirmed that they sometimes considered prior history, there was no documentation retained to evidence how prior history was considered in the decision that was finally made. In one

interview with an ICRC Committee member, she was uncertain as to whether prior history should be considered as part of the complaints decision. As per the Health Professions Procedural Code, if the decision on the previous complaint was a caution or referral to disciplinary hearing, then this should have been factored into the decision relating to the current complaint.

#### *Risk Description*

Not documenting whether prior history was considered makes it difficult to determine whether Paragraph 26(2) of the Health Professions Procedural Code was complied with. Not factoring relevant prior history may result in inappropriate action being taken in response to a complaint.

#### *Recommendation*

If the subject of a complaint has prior history, then the ICRC should document whether or not this was considered as part of the decision-making process as per the requirements stated in section 26(2) of the Health Professions Procedural Code.

### *6.2.4. Inconsistent use of investigators in complaints*

#### *Observation Description*

The ICRC inconsistent in its use of investigators for fit and function complaints, and its use of follow-up interviews for complaints involving conduct.

We noted 12 cases where the nature of the complaint raised was fit and function, however, an investigator was not appointed to examine the validity of the complaint. In another 2 cases where the nature of the complaint raised was fit and function, an investigator was appointed to investigate the complaint. Without a documented rationale, it is not clear why an investigator was utilized in one case but not another.

We noted 5 cases where the complaints related to conduct and there was no evidence retained in the file documenting that any additional investigation of the complainant, member or any witnesses was undertaken by the ICRC to establish and gain additional comfort over the credibility of the complaints filed. In another case where the complaint related to conduct, there was evidence in the file that the ICRC followed-up with witnesses to assess the credibility of the complaint. Without documented rationale, it is unclear why follow-up with witnesses was conducted in one case, but not the others.

#### *Risk Description*

Inconsistent utilization of investigators for complaints relating to fit and function and inconsistent utilization of follow-up interviews for complaints relating to conduct could lead to a lack of fairness regarding the complaint process. Not speaking with complainants, members or witnesses on conduct complaints could result in questionable findings.

#### *Recommendation*

If a complaint relates to fit and function, then the decision to use (or not use) an investigator should be documented in the complaints file.

If the complaint relates to conduct, then the decision to follow-up with witnesses (or not follow-up) or to conduct an investigation should be documented in the complaints file.



### 6.2.5. *Lack of consent to release information documents*

#### *Observation Description*

Section 29 of the Personal Health Information Protection Act, 2004, states: “A health information custodian shall not collect, use or disclose personal health information about an individual unless, (a) it has the individual’s consent under this Act and the collection, use or disclosure, as the case may be, to the best of the custodian’s knowledge, is necessary for a lawful purpose; or (b) the collection, use or disclosure, as the case may be, is permitted or required by this Act. 2004, c. 3, Sched. A, s. 29.”

Consent to Release Information documents are provided to complainants as part of the complaints process. We noted 2 instances where these documents were not obtained prior to the acceptance of the patient’s medical history records. In one case, the patient’s medical history records were included as part of the documentation reviewed by ICRC, without the receipt of a signed Consent to Release form from the patient. In another case, the patient returned a blank and unsigned Consent to Release form that was crossed out, however the patient’s medical history records were still included as part of the documentation reviewed by ICRC.

#### *Risk Description*

Acceptance and inclusion of patient’s medical history records without signed consent forms from the patient could lead to further complaints to the CDO and could even result in possible legal action.

#### *Recommendation*

We recommend that the CDO include language in the acknowledgement letter sent to the complainant which informs the complainant that a request for their medical records will be made to the dentist, and that they should return a signed consent form by a given time frame. We also recommend that the CDO develop a checklist that is attached to all complaints file folders that would include, among other requirements, the need for signed consent forms.

### 6.2.6. *Consent forms not obtained for Alternative Dispute Resolution (ADR)*

#### *Observation Description*

We noted that the CDO no longer provides ADR Consent forms in writing to the complainant and dentist. We understand based on discussion with ADR Mediator/Coordinator that the Registrar revised the process in 2010. Previously, the complainant and the member were required to complete, sign and return the forms to the CDO. Consenting to ADR Program is an alternative to the formal complaint investigation process. In 2010, the CDO adopted a new process where the ADR Mediator/Coordinator verbally relays the information on the consent form to the complainant and dentist, and as such obtains their verbal consent to continue with the ADR process. The explanation for the change is that it expedites the process.

#### *Risk Description*

The ADR process is less transparent when the member and complainant do not receive and sign written Consent to Release forms relating to the ADR process and could result in complaints being sent to ADR without agreement to do so by either/both parties.

### Recommendation

We recommend that the CDO reinstate the process of providing written Consent to Release forms to both the dentist and complainant. They should also require that these forms be completed and signed prior to the initialization of the ADR process.

### 6.2.7. Delays regarding disciplinary hearings

#### Observation Description

One of the options that the ICRC has is to refer a complaint to the Disciplinary Committee for a disciplinary hearing to be held. We noted the following delays that occurred subsequent to the ICRC referring a complaint for disciplinary hearing:

- For one sampled referral, there was a 10 month delay in mailing the ICRC decision to the member and another 10-month delay in establishing a Disciplinary Panel / holding a hearing (no Panel formed as of end of our fieldwork). We noted that the CDO initiated an attempt to resolve the complaint through mediation two months after the ICRC decision. The mediation was not successful. Five months later, the member initiated a request for a judicial review to be held to quash the Disciplinary Hearing before the Ontario Superior Court of Justice (Divisional Court). The request was denied by the Superior Court 10 months later.
- For one sampled referral, there was a six month delay in mailing the ICRC decision to the member and a 1-year delay in establishing a Disciplinary Panel / holding a hearing. We noted that the Registrar sent a letter to the member six months after the ICRC decision stating ‘*We discussed whether there was a process for amicably coming to an agreement with the College of Denturists of Ontario (the College) and yourself. In the RHPA there is nothing that restricts the College to come to such an agreement with you and to then submit a proposal to the Discipline Committee for consideration to close the file.*’ A consent to enter into mediation was signed three months later by the member and the Registrar. On the same day the consent to enter into mediation was signed, the member also signed a consent to settle, agreeing among other things, to a financial fine and to not practice Denturism for a period of two years.
- For one sampled referral, there was a 1.5 month delay in mailing the ICRC decision to the member and a 3.5 month delay in establishing a Disciplinary Panel / holding a hearing (no Panel formed to date, as of end of audit fieldwork). We noted that a consent to enter into ADR was signed by the member and the Registrar one month after the ICRC decision (April 14, 2011) was mailed to the candidate. A draft (unsigned) consent to settle was provided to us, dated the same day as the consent to enter into ADR. Also refer to 6.2.8 for further discussion of the ADR being initiated subsequent to ICRC decision for this referral.

#### Risk Description

Not notifying members that their complaints have been referred to the Disciplinary Committee and not holding disciplinary hearings in a timely manner could lead to a lack of perceived fairness regarding the disciplinary process.

Initiating ADR after a complaint is referred to the Disciplinary Committee is not compliant with section 25.1 of the Health Professions Procedural Code as follows: “(1) *The Registrar may, with the consent of both the complainant and the member, refer the complainant and the member to an alternative dispute resolution process, (a) if the matter has not yet been referred to the Discipline Committee under section 26; and (b) if the matter does not involve an allegation of sexual abuse. 2007, c. 10, Sched. M, s. 30.*”

### *Recommendation*

The CDO should implement internal deadlines to notify members of complaints being referred to the Disciplinary Committee, form a disciplinary panel, and hold a hearing.

The CDO should not initiate the ADR process after it refers a complaint to the Disciplinary Committee.

## **6.2.8. ADR initiated subsequent to the ICRC deciding to refer a complaint to the Disciplinary Committee**

### *Observation Description*

For one sampled Disciplinary Committee referral, the CDO initiated ADR subsequent to the date that the ICRC decision was mailed to the candidate. The ICRC decision to refer the complaint to a Disciplinary Committee was made April 14, 2011, the decision was mailed to the member on June 3, 2011, and the ADR consent form was signed on June 21, 2011 by the member and the Registrar.

For another sampled Disciplinary Committee referral, the CDO initiated mediation with a member subsequent to the date that the ICRC decision was mailed to the candidate. The ICRC decision to refer the complaint to Disciplinary Committee was made on November 12, 2009, and based on our understanding through discussions with the Registrar and external stakeholders, the Registrar phoned the member in January 2010 and asked the member to come to the CDO office to discuss a settlement. The member met with the Registrar, the CDO President, and another CDO representative in late January 2010 to discuss a possible settlement. It appears as though the nature of this meeting was similar to ADR in the sense that negotiations took place between the member and the CDO in order to arrive at an agreed financial settlement and suspension period. A written settlement agreement was drafted as per the February 17, 2010 Disciplinary Committee meeting minutes however the member currently does not support it. Based on discussions with the Registrar, a Disciplinary Committee has not yet convened regarding this case.

### *Risk Description*

Initiating ADR after a complaint is referred to the Disciplinary Committee is not compliant with section 25.1 of the Health Professions Procedural Code as follows: “(1) *The Registrar may, with the consent of both the complainant and the member, refer the complainant and the member to an alternative dispute resolution process, (a) if the matter has not yet been referred to the Discipline Committee under section 26; and (b) if the matter does not involve an allegation of sexual abuse. 2007, c. 10, Sched. M, s. 30.*”

### *Recommendation*

The CDO should refrain from commencing the ADR process relating to complaints that have been referred to a Disciplinary Committee by the ICRC.

## **6.2.9. Lack of Disciplinary Committee meeting minutes**

### *Observation Description*

Based on our review of Council materials, the Disciplinary Committee provided a report to Council in the 61st meeting (October 1, 2010). We were advised that there were no Disciplinary Committee meetings or minutes during the period Feb 18, 2010 to June 15, 2011 as the Committee did not meet. It appears as though the Disciplinary Committee convened to prepare the report for Council however no minutes were taken at this meeting.

### *Risk Description*

There is no record of the rationale for and approval of key decisions if Committee meeting minutes are not retained.

### *Recommendation*

The Disciplinary Committee should retain minutes for all meetings.

## **6.2.10. No Formal ICRC approval or notification of an investigation**

### *Observation Description*

For investigations initiated by the Registrar, ICRC approval is required and the results of the investigation must be reported to the ICRC:

- As per section 75 (1) of the Health Professions Procedural Code: “The Registrar may appoint one or more investigators to determine whether a member has committed an act of professional misconduct or is incompetent if, (a) the Registrar believes on reasonable and probable grounds that the member has committed an act of professional misconduct or is incompetent and the Inquiries, Complaints and Reports Committee approves of the appointment.”
- As per section 79 of the Health Professions Procedural Code: “The Registrar shall report the results of an investigation to, (a) the Inquiries, Complaints and Reports Committee if the investigator was appointed under clause 75 (1) (a) or (b) or subsection 75 (2); (b) the Inquiries, Complaints and Reports Committee if the investigator was appointed under clause 75 (1) (c), at the request of the Inquiries, Complaints and Reports Committee; or (c) the Board if the investigator was appointed under clause 75 (1) (c) by the Board exercising the Registrar's powers under subsection 28 (6). 2007, c. 10, Sched. M, s. 56.”

We assessed 4 investigations and noted 1 instance where there was no evidence that the ICRC approved an investigation initiated by the Registrar, as required by the Health Professions Procedural Code, section 75. For the same instance, the investigation report was not presented to the ICRC, as required by the Health Professions Procedural Code, section 79.

### *Risk Description*

Not obtaining ICRC approval for an investigation could lead to an investigation being conducted that is unwarranted.

Not presenting the results to the ICRC may result in risks identified in the investigation not being mitigated in a timely or effective manner.

### *Recommendation*

The CDO should obtain ICRC approval and present the investigation report to the ICRC for all investigations initiated by the Registrar.

### *6.2.11. ICRC decisions regarding investigations are not made in a timely manner*

#### *Observation Description*

We examined the timeliness of the decisions made by the ICRC and the communication of its decisions to members for 4 investigations. We noted that 3 investigations were completed in Q4 2010 (investigation reports were dated October 1, October 12, and November 17, 2010) and the ICRC has received the investigation report however as at the date of our fieldwork they have not yet made a decision on how to proceed.

#### *Risk Description*

Although there is no requirement in the RHPA for the ICRC to make a decision regarding an investigation in a timely manner, not doing so could lead to risks identified in the investigation not being mitigated in a timely or effective manner. It also results in the member being subject to an open investigation for a long period time which creates considerable stress.

#### *Recommendation*

The CDO should develop a process to expedite making ICRC decisions regarding investigations in a timely manner.

### *6.2.12. Grounds for investigations initiated by Registrar not documented*

#### *Observation Description*

The CDO does not have a standard template for documenting the rationale/grounds behind investigations initiated by the Registrar. For the following sampled investigations, the rationale/grounds for investigation was unclear:

- In one instance, there did not appear to be grounds other than the member being investigated having the same last name as another member who had been suspended for non-payment of fees.
- In one instance, the reasoning provided in a letter to the ICRC is that there was a complaint against the member. The Registrar later retracted this comment stating that this was a typo, and that the actual reason was that there was a concern that the member had not worked a sufficient number of hours to meet registration requirements.

#### *Risk Description*

Without documented grounds for investigations initiated by the Registrar, overseeing that the Registrar has exercised this power responsibly is difficult if not impossible. Members could be treated unfairly.

#### *Recommendation:*

The CDO should document grounds for all investigations initiated by the Registrar.

### *6.2.13. Investigator was former instructor*

#### *Observation Description*

For one of the sampled investigations, the investigator was a former instructor of the member at a professional Denturism program.

#### *Risk Description*

Assigning a former instructor to conduct an investigation of a member could lead to bias due to the investigator having pre-conceived notions about the member's performance.

#### *Recommendation*

The CDO should not assign individuals to investigations if they have previously taught the member under investigation.

## 7. Quality Assurance

### 7.1. Work Performed

#### 7.1.1. Interviews and meetings

Interviews were conducted with individuals from the Council, and Quality Assurance Committee. Refer to Appendix 1 for detailed list of interviewees. In addition, various meetings were held with the QA Coordinator to walk through the Quality Assurance processes and related supporting documentation.

Key topics of inquiry included, but were not limited to the following;

- Selection criteria for members to be assessed
- Selection process for assessments
- Selection criteria for assessors
- Selection of assessors
- Guidelines for assessments
- QA Manual
- QA Committee responsibilities

#### 7.1.2. File review

We reviewed CDO's QA Manual, QA Committee meeting minutes and the relevant sections of the Regulated Health Professions Act Procedural Code (RHPA Procedural Code) to gain an understanding of the requirements.

We received an Excel spreadsheet listing the QA assessments that took place during the period April 1, 2010 to March 31, 2011 from the Registrar. A sample of five QA assessments were selected for testing. For each assessment, we requested the complete QA file.

We reviewed the QA assessment file for the following;

- The assessor met the criteria to be an assessor
- There was a letter sent to the member notifying them of their selection to participate in the QA assessment
- The QA Clinic Assessment was completed by the assessor
- The QA Non-Clinic Assessment was completed by the assessor, if applicable
- A letter was sent to the member identifying any remediation actions needed, with deadline within which action must be taken as applicable
- Proof of remediation activities completed, such as photos, receipts and templates
- QA Assessment and remediation documents reviewed by QA Committee
- A letter was sent to the member notifying them that the assessment is complete

## 7.2. Observations and Recommendations

### 7.2.1. No documentation for selection process for assessments

#### *Observation Description*

On an annual basis, members are selected to undergo a quality assurance assessment as part of the College of Denturists Quality Assurance Program. The assessment reviews the member's compliance with the College's standards and guidelines, which are based on the Health Professions Procedural Code. Other items reviewed are the members' professional portfolio, which includes continuing education details.<sup>6</sup>

In 2010, an automated program, AMSoft, was used to select the members for Quality Assurance (QA) Assessment. The program is set up to select 5% of overall membership, with 5% of each district represented, and selects only members who have not been assessed in the previous three years. The criterion for assessment eligibility was increased to every five years for the 2011 assessments. It was noted for the 2011 assessments, an online random number generator had to be used instead of AMSoft since the program had not been updated to reflect the change in eligibility criteria. The automated selection of members for QA assessments is performed by the QA Co-ordinator and is attended by the Registrar and Chairman of the QA Committee.

All QA assessments, with the exception of new clinic assessments, are to be selected by the automated program to ensure objectivity. During the 2010 assessments, two members were judgementally added to the assessment listing as one member wanted to be an assessor and had not previously undergone an assessment (which is a requirement to be an assessor). The second member was selected for assessment as he shared a clinic with the member seeking assessor status. The one member who wanted to become an assessor also happened to be a Council member. The second member who shares the clinic is his brother.

We noted that the 2010-2011 assessments are recorded in an Excel spreadsheet. There is no supporting documentary evidence that demonstrated that the selection of members for assessments was done using AMSoft or any other automated program (e.g. computer generated report indicating selected members) which reconciled to the 2010-2011 assessment spreadsheet.

#### *Risk Description*

With no formal written policy for the selection process, an inconsistent approach could be applied year over year to select members for the quality assurance program. Additionally, in the absence of a formal policy, inappropriate and/or inadequate criteria could be applied when making the selection.

Given the lack of a computerized report evidencing the automated selection process, it is difficult to confirm that those subject to a quality assurance review were selected through the impartial automated process rather than judgementally by the College. In fact, the inclusion of the Council member and his brother in the assessment appears to demonstrate that at least 2 members were selected judgementally.

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<sup>6</sup> In December 2010, the College of Denturists of Ontario implemented a continuing education component to their Quality Assurance program. This is in accordance with RHPA Procedural Code 80.1 (a).



### *Recommendation*

The College of Denturists should document the formal process for selecting assessors and selecting the annual Quality Assurance assessment candidates in a policy document. The policy should specify the criteria for selecting assessment candidates, who oversees the automated selection, what documentation needs to be kept as evidence of an independent selection, and sign off by the people who oversaw the selection on the computerized report evidencing the automated selection.

### *7.2.2. No criteria for selection of assessors*

#### *Observation Description*

The QA assessments are performed by a chief assessor and selected assessors. The chief assessor is selected by the QA Committee, and in turn, the chief assessor selects the assessors from the pool of applicants for the position.

We reviewed the minutes of the QA Committee meetings for the period of April 1, 2010 to March 31, 2011, and noted no documentation as to how the committee selected the chief assessor and which criteria was used. The chief assessor selected is an elected member of Council and sits on the Executive Committee. The only conflict of interest criterion that is used is that an assessor cannot perform an assessment in the same district in which he/she practice.

Assessors are selected from the College membership. An email is sent out to all members and is posted on the College's website. We noted that for the 2011 assessments, the email was sent on July 12, 2011. The email for the 2010 assessments could not be located. All assessor applicants have to submit a cover letter and resume. For the 2010 assessors, the cover letter and resume could only be located for one out of 6 assessors.

The chief assessor leads the training for the assessors. All applicants attend a training session run by the chief assessor. The chief assessor then selects the members who will be the assessors for that year. There is no requirement for assessors to resubmit their cover letter and resume every year. The current rules for eligibility of an assessor are being a registered dentist practising for a minimum of five years and having undergone an assessment themselves. Any other criteria used by the chief assessor to select the assessors is not documented. In addition, the reasoning behind the chief assessors' decision is not documented.

There are no formal criteria disclosed to members on the selection of the assessors and chief assessor.

#### *Risk Description*

In the absence of formal detailed evaluation criteria consistently communicated to the membership and documentation evidencing the assessment of each assessor's eligibility, the selection of assessors may be subjective and open to biased decision-making. This increases the risk that the highest quality candidates may not be selected to act as assessors which could impact the quality of the QA assessment process. In addition, the lack of transparency around the criteria and assessment of applicants make it more difficult for the College to demonstrate appropriate conduct has been followed in situations where complaints are made by members about the process followed.

#### *Recommendation*

CDO should develop formal detailed evaluation criteria to assess potential QA assessors. The criteria should include not only the number of years as a dentist but also specific criteria to assess an applicant's experience with the standards outlined in the CDO's QA Manual and the RHPA. The use of a skills matrix

detailing the expertise and experience desired in an assessor is recommended. A skills matrix should be completed for all applicants to provide an audit trail of the rationale for the selection or rejection of assessors.

Potential conflicts of interests should also be addressed with each assessor completing a Conflict of Interest statement prior to each assessment. All prior relationships and dealings between assessor and assessee should be documented prior to the assessment taking place. In addition, elected members of Council should not serve as assessors.

The expertise and experience desired in an assessor should be communicated to the membership when applications are requested. The QA Committee should be required to assess candidates utilizing the publicly disclosed criteria.

### *7.2.3. Lack of documentation with respect to the tracking and review of assessments*

#### *Observation Description*

Through the review of the quality assurance assessments that members underwent during the fiscal year from April 1, 2010 to March 31, 2011, our discussions with committee members indicate that each assessment and remediation is reviewed and discussed at the QA Committee meetings by committee members.

The QA Committee reviews the QA Clinic or Non Clinic Assessments completed by the assessor at the assessment. All deficiencies are noted in these assessments. The QA Committee reviews the assessment and determines the remediation activities required by the member. All proof of remediation, such as photos, receipts and templates submitted, is reviewed and approved by the QA Committee. It was noted through review of QA Committee meeting minutes that there is no documentation of the committee's discussion and rationale for accepting the assessment results and their recommendations of remedial work. For two out of five assessments sampled, follow up action, such as voicemails left and remedial action proof received for these two members was documented in the QA Committee meeting minutes. Proof included photos of areas fixed, receipts of items required to be purchased, and sample documentation templates that are required to be used.

There is no formal tracking mechanism which is presented to the QA Committee to track the progress of each of the assessments. This is kept by the QA Coordinator, and she is responsible for ensuring that each item is addressed by the Committee. Discussions regarding the outstanding items for the assessments are not noted in the QA Committee meeting minutes in detail during the fiscal year April 1, 2010 to March 31, 2011.

#### *Risk Description*

Without documenting the rationale for passing an assessment or requiring remediation, the Committee might not be able provide objective consideration of the deficiencies and a consistent approach for passing or requiring remediation. In addition, without a formal tracking document that is shared with the Committee, any outstanding assessments or remediation may not be followed up in a timely manner.

#### *Recommendation*

The College of Denturists should implement a formal tracking mechanism that is presented to the Committee before each Committee meeting. In addition, all decisions regarding QA assessments

including the rationale behind them should be documented in the QA Committee meeting minutes which are approved by the Committee.

#### *7.2.4. Assessment Files are not complete*

##### *Observation Description*

All documentation relating to a QA assessment is kept in files in the QA Coordinator's office. Each file should contain the initial notification of the assessment sent to the member, the assessor's checklist from the assessment, notification sent to the member indicating any required remediation, proof of the remediation being completed, and a final letter sent to the member indicating that the assessment was closed and thanking them for their participation.

During our review of QA assessments that took place during the fiscal year April 1, 2010 to March 31, 2011, it was noted that two out of five assessment files were missing the proof of remediation and/or final closing letters. These assessments had been closed and remediation evidence received via email. The missing items had not been filed.

##### *Risk Description*

Not filing evidence or documentation relating to an assessment leads to incomplete files which do not support the activities of the QA Committee. The record retention policy for QA assessment documents is for them to be kept in a locked cabinet. Keeping documentation outside the file, including keeping it in staff email inboxes, is a violation of the Record Retention Policy.

##### *Recommendation*

All correspondence, documentation and remediation evidence should be filed within a set time frame, such as 30 days. This requirement could be documented in the policy noted above.

## 8. Stakeholder Consultations

### 8.1. Work Performed

#### 8.1.1. Interviews and meetings

Interviews were conducted with 2 individuals from the Regulations & By-Laws Committee. Refer to Appendix 1 for listing of individuals interviewed. These interviews were primarily focused on the College's procedures and practices with respect to the new by-laws approved by Council on March 11, 2011. Key topics of inquiry included, but were not limited to, the following:

- Format and timing of communications to members regarding the proposed by-law changes
- Process for collecting, summarizing, and responding to member comments
- Incorporation of member comments into the proposed by-law changes
- Impact of the proposed new by-laws to members, students, and other stakeholders

In addition, various meetings were held with the Registrar, Registration, Quality Assurance & Examination Coordinator and Administration Facilitator to walk through the stakeholder consultation processes and related supporting documentation. Areas of focus included, but were not limited to, process walkthrough discussions to gain understanding of stakeholder consultations including:

- Communications and notifications
- Collection, summarization, and response to member comments
- Issuance and approval of new by-laws

#### 8.1.2. Review procedures

- We obtained an understanding of the applicable legislative and bylaw requirements relating to stakeholder consultations. There were no references to stakeholder consultations in the CDO by-laws. One requirement was identified in the RHPA, Schedule 2, paragraph 94(2): "A by-law shall not be made...unless the proposed bylaw is circulated to every member at least 60 days before it is approved by the Council."
- We requested and obtained all communications and notifications issued to members between October 2010 and February 2011 regarding the proposed by-law changes, and developed a timeline summarizing all stakeholder consultation activities.
- We obtained and read a black-lined copy of the by-laws summarizing the proposed changes.
- We assessed whether stakeholder comments were tracked, responded to, and incorporated into the bylaws. The CDO provided a summary of the by-law changes that they had compiled internally in order to track member comments. We reconciled this listing to the final approved by-laws to determine which changes were considered.
- We requested the rationale behind decisions to incorporate/not incorporate member comments into the new by-laws.

## 8.2. Observations and Recommendations

### 8.2.1. Method of circulation of the proposed changes conducted in a less than transparent manner

#### Observation Description

The CDO undertook an initiative to make significant changes to a large number of its by-laws in the Fall of 2010. The CDO first posted the proposed changes to the by-laws on its website on November 25, 2010. The Council approved the proposed by-laws (incorporating comments from members) on March 11, 2011. We noted that the circulation of the proposed changes leading up to the March 11, 2011 Council meeting was conducted in a less than transparent manner:

- There was no formal notice (i.e. via email or letter) to members informing them of the proposed by-laws when they were posted to the website on November 25, 2010.
- Two emails went to members on December 7, 2010 and neither mentioned that a number of by-laws had been updated. The first email stated that the latest edition of College Contact was available, and the second provided members with an update on the proposed insurance program. The insurance program was one of the proposed by-law changes, however there was no mention in this communication that other by-laws had changed.
- We noted that the December issue of College Contact (distributed on December 7, 2010) highlighted six of the by-law changes and provided a website link to the proposed changes on the CDO website (College Contact is distributed electronically via email) however, no deadline for comment submissions was provided.
- The first email communication to members that explicitly drew attention to the proposed by-law changes was an email sent on January 18, 2011. This email provided a link to the proposed by-laws, and stated that members must provide comments by February 11, 2011. This communication should have gone to members at the same time the CDO posted the proposed by-law changes on the website on November 25, 2010. It is not reasonable to expect that all members regularly check the website, or even read College Contact magazine in its entirety every issue.

Paragraph 94(2) of Schedule 2 of the RHPA Health Professions Procedural Code states: “A by-law shall not be made...unless the proposed bylaw is circulated to every member at least 60 days before it is approved by the Council.” Although the CDO posted the proposed changes on the CDO website on November 25, 2010 and provided a link to the changes in the December issue of College Contact, the first membership-wide communication was not circulated until January 18, 2011, which is less than 60 days before Council approving the changes. We noted that the by-laws do not include a definition of what constitutes adequate circulation, however it is reasonable to conclude that the posting of the by-laws on the website would not result in every member becoming aware of the proposed changes. We raised the subject of stakeholder consultations with other Colleges, and they confirmed that it is standard practice to issue a notification to all members, informing them that proposed new by-laws have been posted on their website. In our experience this is also the approach taken by other professional self-regulatory bodies. Accordingly it appears that the approval of the by-laws may not done in accordance with the above RHPA requirement given that notice circulated to all members regarding the proposed by-laws was done on January 18, 2011 which is less than the 60 day RHPA requirement.

#### Risk Description

Inadequate circulation of the proposed by-laws to all members could result in a lack of transparency as members were not made aware of the significant proposed changes. The failure to comply with the RHPA requirements for circulating the proposed changes results in a lack of procedural fairness. In addition, it may also result in by-laws not supported by the majority of the profession.

### *Recommendation*

For future by-law changes, the CDO should circulate proposed changes via an email or written letter informing members of the proposed by-law changes, and provide them with a link to where they have been posted on the website as well as information on where to send comments.

### *8.2.2. Communication of the nature of by-law revisions did not include black-line or rationale*

#### *Observation Description*

The format of the proposed by-law changes was not effective, and rationale was not provided:

- A black-lined (i.e. tracked-changes) version of the by-laws highlighting the changes was not provided to members. The CDO posted a table that compared all of the former by-laws to the proposed by-laws, however the reader would have had to have gone through every by-law (75 pages) to determine what the proposed changes were. The CDO had an internal black-lined version of the proposed by-law changes, however this was not provided to members.
- The rationale for the proposed by-law changes was not provided to members apart from the by-law relating to professional liability insurance.

#### *Risk Description*

Not providing members with a comparative document highlighting the changes or a summary of the rationale/justification behind each of the changes results in a lack of transparency around the extent of changes and the rationale for the change. The failure to communicate the reasons for the changes makes it difficult for members to provide appropriate input.

#### *Recommendation*

For future by-law changes, the CDO should:

- Provide members a tracked-changes version of the proposed by-laws; and
- Provide the rationale for all changes being proposed.

### *8.2.3. Communication back to the members regarding their written comments/submissions regarding the proposed by-law changes*

#### *Observation Description*

Members were instructed to provide comments back to the CDO by February 11, 2011 regarding the proposed by-law changes (this deadline was later revised to February 28, 2011 after a number of members requested an extension). The CDO Regulations and By-Laws Coordinator accumulated all member comments in an internal tracking file and provided it to the Regulations and By-Laws Committee for consideration. A total of 87 comments were received as per the tracking file. Of these 87 comments, a total of 17 were incorporated into the new by-laws. We noted the following issues regarding communication back to members relating to their written comments:

- The internal tracking file was not provided to members, nor was any other summary provided to them disclosing all of the comments that were made regarding the proposed new by-laws.

- The CDO did not document or provide to members the rationale for excluding or including any of the member comments into the new by-laws. As noted above, only 17 of the 87 comments were incorporated into the by-laws. A majority of the comments that were considered and incorporated related to grammatical and spelling errors. The CDO appears to have dismissed comments that disagreed with the changes relating to fee disclosure, elections, and to the overall governance structure.
- Commenters did not receive an acknowledgement letter regarding the receipt of their submission nor was any feedback provided to the membership on the nature and type of comments that were received.
- Members were not provided with a summary of the comments that were incorporated into the by-laws until March 11, 2011, the day they were approved by Council (the feedback was provided in the form of report from the Regulations and By-Laws Committee included with the Council material).
- The updated by-laws were not re-circulated to members prior to their approval on March 11, 2011.

#### *Risk Description*

Not providing members feedback regarding their comments and re-circulating the revised proposed by-law changes results in a lack of transparency with respect to the consideration of comments and subsequent revision of the proposed by-laws.

#### *Recommendation*

For future by-law changes, the CDO should consider implementing a process whereby all member comments are summarized and responded to prior to issuing the new by-laws. This could include circulating a document to all members which summarizes the comments and provides an explanation for either maintaining the proposed by-law wording or revising. The revised proposed by-laws should be included in this document or posted on the website with reference to this fact within the document.

### *8.2.4. By-law relating to professional liability insurance requirements changed despite Minister's requirement to refrain from doing so*

#### *Observation Description*

The Minister of Health and Long Term Care issued a letter to the CDO on March 9, 2011, requesting that it 'Refrain from making any new by-laws pursuant to clause 94(1)(y) of the Health Professions Procedural Code and suspend all efforts at implementing the professional liability insurance program that was announced by the President of the College at the College's Special General Meeting on November 19<sup>th</sup> 2010 until such time as you satisfy me that all questions and concerns from the members of the College and stakeholders have been fully and satisfactorily addressed.'

The reason that the Minister halted this change is that there were insufficient stakeholder consultations supporting the fact that the CDO considered the public's best interests when making the change. Based on communications issued by the CDO from November 2010 to March 9, 2011, the only insurance provider the CDO had approved was Prolink. This was a new insurance carrier, which meant that almost all members would have to abandon their existing insurance company and join Prolink in order to comply with the proposed new by-law.

The proposed by-law change to which the Minister is referring is by-law 33:01:

Existing 33:01: "Every member shall include in the annual information return: (a) proof that the member carries professional liability insurance in the minimum amount of \$1,000,000 for each occurrence..."

Proposed 33:01 as of March 9, 2011 (changes highlighted by PwC in **bold**): “Every member shall include in the annual information return: (a) proof that the member carries professional liability and malpractice insurance **as approved by the College**, in the minimum amount of \$**2,000,000** for each occurrence...”

The CDO disregarded the Minister’s March 9, 2011 request to refrain from changing the professional liability insurance program. It passed a number of new by-laws on March 11, 2011, including by-law 37:15(a) as follows:

By-law 37:15(a) prior to March 11, 2011: “An Active member means a member who practices Denturism in Ontario. An Active member shall pay the fees due under 37:06.”

By-law 37:15(a) after March 11, 2011 (changes highlighted by PwC in **bold**): “An Active member means a member who practices Denturism in Ontario. An Active member shall pay the fees due under 37:06. **An active member must purchase professional liability insurance policy as approved by the College, in the minimum amount of \$2,000,000 for each occurrence.**”

The CDO did not highlight this change 37:15(a) to members, nor was this change included in the black-lined version of the by-laws provided to PwC. The CDO did not communicate the approved insurance providers to members on March 11, 2011.

#### *Risk Description*

Because of the changes to by-law 37:15(a), members now have to purchase professional liability insurance from a CDO-approved carrier. A number of members raised this as an issue, as did the Minister. Not addressing these concerns constitutes a lack of fairness. Not highlighting this change to members constitutes a lack of transparency. The lack of consultation with members and stakeholders results in inability to demonstrate that this change is being made in public interest.

#### *Recommendation*

The CDO should reverse the changes made to 37:15(a) and conduct stakeholder consultations including a vote of all members, to determine whether the new insurance program reflects the profession’s and the public’s best interests.

### *8.2.5. By-laws that have a potential adverse impact on fairness and transparency*

#### *Observation*

We noted that the CDO made a number of by-law changes (effective March 2011) that have a significant impact on governance. We compared these by-law changes to the College of Alberta Denturists and College of Dental Hygienists of Ontario by-laws. The following bullets provide a description of the changes, their impact on governance, and compare them to the two peer organizations:

- By-law 2:03 was changed as follows (bolded text shows added wording): “A by-law or resolution signed by all Councillors, **except one**, is as valid and effective as if passed at a meeting of the Council called, constituted and held for that purpose.” Because of this change, Council no longer requires a unanimous decision to approve by-laws or resolutions outside of Council meetings. Neither the College of Alberta Denturists nor the College of Dental Hygienists of Ontario allow for the signing of by-laws or resolutions in lieu of voting in person at Council meetings.
- The CDO updated the by-laws governing the composition of the Executive Committee (which between meetings of the Council has all the powers of the Council). The first change is that Council



can now appoint ‘any member appointed at the discretion of the Council’ to the Executive Committee. The second change is that the CDO removed the 5-person limit by changing the composition from ‘five members’ to ‘at least five members’. Previously, the composition of the Executive Committee was limited to 2 public Council members and 3 elected members of Council. Non-Council members were not permitted on the Executive Committee. These two changes may result in an unlimited number of non-Council members being appointed to the Executive Committee. Our review of other regulatory colleges noted that The College of Dental Hygienists of Ontario limits the Executive Committee to 3 registrants of the College and 2 public Council members, and non-Council members are not permitted to sit on the Executive Committee. The College of Alberta Denturists does not have any restrictions or limits on the composition of its Executive Committee.

- The CDO updated the by-laws governing the composition of Statutory Committees. They removed the ceiling for non-Council members by adding the words ‘at least’. For instance, for the Registration Committee, the composition specified in the by-law changed from ‘one additional member of the College’ to ‘at least one additional member of the College.’ This change results in Council being able to appoint an unlimited number of non-Council individuals to Statutory Committees. The College of Alberta Denturists does not have a limit to any of its Committees other than a limit of three registered members for its ‘Fee Guide Development and Negotiation Committee.’ The College of Dental Hygienists of Ontario has placed ceilings on the number of non-Council individuals to Statutory Committees. For instance, the number of non-Council members on the Registration Committee at the College of Dental Hygienists of Ontario is limited to one.
- The fees listed in a number of by-laws were removed and replaced with the term ‘as prescribed by College policy.’ Because explicit references to fees have been removed, the CDO can change fees without having to update the by-laws. The College of Alberta Denturists by-laws do not explicitly state fees. They state that Council has the responsibility for setting fees within a reasonable time before the beginning of the College’s fiscal year. The College of Dental Hygienists of Ontario by-laws explicitly state a number of fees such as registration fees, entry-to-practice fees, election recount fees, and reinstatement fees.

### *Risk Description*

Not requiring an unanimous decision for by-law amendments made outside of Council meetings increases the risk of by-law changes that do not consider or meet all of the interests and requirements of the public, the profession, or other stakeholders.

Allowing an unlimited number of non-Council members on the Executive Committee and other Statutory Committees results in the potential for decisions to be made by individuals who were not elected to Council which undermines the integrity of the governance process.

Not including fees in by-laws increases the chance of fees increasing without sufficient input from Council.

### *Recommendation*

The CDO should consider updating its by-laws as follows:

- Requiring a unanimous decision for by-law amendments made outside of Council meetings, or disallowing this practice altogether;
- Including fees in the by-laws; and
- Placing a ceiling on the number of non-Council members eligible for the Executive and other Statutory Committees.

## 9. Elections

### 9.1. Work Performed

#### 9.1.1. Interviews and meetings

Interviews were conducted with Council members including the Public Member of the Council who chaired the section of the Council meeting regarding the inquiry into District 1 Election and the two District 1 candidates (the elected candidate and the contesting candidate). In addition, we also interviewed the Election Manager.

Discussions were also held with the Registrar to walk through the District 1 elections including the inquiry process.

Key topics of the interviews and discussions included, but were not limited to, the following:

- Instructions sent to the Election Manager for the voting packages;
- Preparation and mailing of voting packages by the Election Manager;
- Counting of the ballots and attendees;
- Election result documentation, such as the official return results;
- Reasons for appeal of the election results of District 1 given to the Council;
- Reasons given by the Council for inquiry;
- Process for conducting inquiry and preparation of report by Registrar;
- Reasons for Council's decision to invalidate District 1 election; and
- Role of Registrar and Council members in the election process, including inquiry.

#### 9.1.2. 2010 Council Elections

We obtained documentation surrounding the 2010 elections, communication with legal counsel, documentation regarding the appeal from the Registrar, Election Manager and District 1 candidate.

We also obtained Council meeting minutes, College by-laws in place at the time of the elections, and current by-laws from the Registrar.

We reviewed the documentation, and compared the decisions and events that took place during the 2010 Council elections for Districts 1 and 2 to the by-laws to determine if they complied with the by-laws in place at the time of the elections.

We also reviewed the decisions and events to assess the conduct of College during the 2010 Council election. In particular, we assessed whether there was any appearance of any conflict of interest. We also reviewed the decisions made to determine if they were supported by documentation that clearly outline the reasoning behind them.

#### 9.1.3. Fairness and impartiality of current election by-laws

We obtained the by-laws that were implemented in March 2011 from College's website. We also obtained the election by - laws for the College of Denturists of Alberta and the College of Dental Hygienists of Ontario from their respective websites. We compared the new CDO by-laws implemented in March 2011 to the two other colleges to determine if the new by-laws were comparable. Comparisons included eligibility of Council members, election administration, and terms for Council members.

## 9.2. Observations and Recommendations

### 9.2.1. Non-compliance with by-laws in place at the time of 2010 council elections

#### Observation Description

A number of administrative errors on the part of the Registrar and the Elections Manager resulted in several instances of non-compliance with the Election by-laws in effect at the time. We understand that at the time corrective action was undertaken to address the issues and no concerns were raised by either candidate. The following provides a summary of the errors and resulting non-compliance:

- By-law 11:01 states that the Election Manager shall, at least thirty days before the date of an election, send by first class mail to every member entitled to vote in the election:
  - a. a ballot;
  - b. instructions for voting;
  - c. a ballot envelope capable of being sealed and inserted into the signature envelope mentioned in clause (d), and bearing the word "Ballot";
  - d. a signature envelope capable of being sealed, with a label displaying the member's full name and registration number and a place clearly marked for the member's signature;
  - e. a return mail envelope addressed to the Election Manager to be used by the member for mailing the contents stated in (a), (c), and (d) to the Election Manager and;
  - f. biographical information about each candidate and policy information from each candidate who supplied the Election Manager with no more than one page of policy information in a form suitable for reproduction.
- Due to an error on the part of the Election Manager, the return envelope required under by-law 11:01 paragraph (e) was not included in the original voting package mailed on the 30th day before the date of the election (counting 30 days from June 1, 2010 - the day before the election on June 2, 2010). This was rectified, and the return envelopes were sent out on May 4, 2010, 29 days before the date of the election. Despite the failure to comply explicitly with the by-law, we understand that no issues were raised by any of the candidates in Districts 1 and 2.
- The Registrar failed to provide a signature envelope sample to the Election Manager which clearly indicated that the member's full name and registration number was to be pre-printed on the envelope. As a result, the signature envelope failed to explicitly comply with the by-law 11:01 paragraph (d) as it did not display the member's full name and registration number. There is no evidence of objections by the Registrar, Candidates or any Council Member to the format of the signature envelopes for Districts 1 and District 2 prior to the elections that took place on June 2, 2010.
- Per by-law 11:01 paragraph (f) "biographical information about each candidate and policy information from each candidate..." is mailed 30 days before the election. Due to an error by the Election Manager, two copies of the contesting candidate's biography (second copy being the sample provided for printing) and no copy of elected candidate's biography was included in the voting package for one member. The contesting candidate initially raised concerns that he would

like to know who received the double copy of the elected candidate's candidate statement based on his assumption that the elected candidate's missing statement was included as a duplicate in another member's voting package which was missing the contesting candidate's statement. The Election Manager provided an explanation via email confirming that no one would have received a double copy of the elected candidate's statement as she still had that sample. We understand that no further concerns were raised by either candidate.

We also noted the following additional instances of non-compliance with the by-laws:

- Per By-law 5:07, "The Council shall annually appoint an Election Manager to oversee Council elections and By-Elections." Pristine Printers was the Election Manager for the 2010 Council elections including the re-election in District 1. The appointment of Pristine Printers by the Council for the 2010 elections including the re-election could not be found in the Council or Executive meeting minutes for 2009 and 2010.
- By-law 13:07 states that "Unless a candidate has requested a recount or otherwise challenged an election or its results, the Election Manager shall, thirty-one days after the return of an election has been made and signed, destroy all ballots, envelopes and other material from the election." We noted that the ballots were destroyed despite the fact that the election had been challenged and an inquiry was underway. Per discussion with the Registrar and Election Manager, the ballots were destroyed on or around July 2, 2010. The Election Manager indicated that the direction to destroy the ballots was verbally provided to her by the Registrar. Per Council Meeting minutes from June 18, 2010, an inquiry was called into the 2010 Council elections for District 1.
- By – law 19:03 states "The Agenda Deadline Date shall be 5:00 p.m. on the day two weeks prior to a regular Council meeting." The Registrar and President are responsible for preparing these agendas. If there is a special council meeting needed, by –law 21 outlines the following requirements;
  - By – law 21:01 - The President shall cause a Special Council Meeting to be held at his/her discretion or as the result of a written request from four Councillors. The request must include all issues the Councillors wish to have considered at the special meeting, subject to a ruling by the President.
  - By – law 21:02 - Twenty four-hours notice for a Special Council Meeting shall be given to all Councillors.
  - By – law - 21:03 - Only the stated business of the Special Council Meeting/Agenda shall be considered unless all Councillors present agree unanimously to consider other items of business.
  - By – law 21:04 - The quorum rule shall apply in the case of a Special Council Meeting.

On June 8, 2010 at 4:51 pm, the Registrar sent an email to all Council members informing them of a Council meeting on June 9, 2010 at 9pm to discuss the appeal of the District 1 election. Within the email, the Registrar informed Council members that he had presented the appeal to the President and that he was calling a teleconference, on behalf of the President. The email included the results of the elections for both Districts 1 and 2. No other items for discussions were noted and no formal agenda was prepared. There are no meeting minutes from the teleconference. As a result, we are unable to determine the purpose of this meeting including whether a decision was made regarding the validity of the election. We noted that the formal decision of the Council that there was reasonable grounds for doubt or dispute as to the validity of the election was made during the June 14, 2010 Council Meeting.

Although the failure to comply with certain of the Election by-Laws were directly attributable to the errors made by the Election Manager, the other instances suggest either a lack of understanding or disregard for the by-laws on the part of the Registrar.

### *Risk Description*

Failure to comply with the by-laws undermines the integrity of the election process and may result in a higher risk that the Election will be disputed.

### *Recommendation*

The Council is accountable for the adherence by the College to statutes and laws governing the College, accordingly the Council should ensure that the requirements of the Election by-laws are adequately understood by the Registrar as well as any service providers. The Registrar should also consider obtaining positive written confirmation from the Election Manager (and any service providers) that all packages are complete and all samples are accounted for prior to the mailing of the voting packages.

## *9.2.2. Reasonable Grounds for Inquiry for not documented*

### *Observation Description*

In the Council meeting minutes from the June 18, 2010, the Council was unanimous in its opinion that there was reasonable grounds for doubt or dispute as to the validity of the election of the member from District 1. However, the basis for this decision is not documented in the minutes. We interviewed the 2<sup>nd</sup> Vice President who presided over the Council meeting. She indicated that the reasonable grounds were due to the more than normal amount of spoiled ballots in District 1. In District 2 the spoiled ballots did not exceed the normal amount. The Council minutes are inadequate to permit a clear understanding of the basis of the decision.

We also noted that a teleconference meeting took place on June 9, 2010 for Council members. Per the email invite sent by the Registrar on June 8, 2010 at 4:45pm, the Council members (including The President) were notified that an appeal was received for the District 1 election. Per discussion with the Registrar, this was considered an in camera meeting and as a result discussions were not recorded. We noted that the fact that an in-camera discussion of the election issues by the Council had taken place on June 9 was not documented in the subsequent June 18, 2010 Council meeting.

### *Risk Description*

The failure to document the basis of Council's opinion that there were reasonable grounds for doubt or dispute as to the validity of the District 1 election results in a lack of the transparency around the decision and inhibits the assessment of whether the decision was reasonable in the circumstances.

The failure to document the fact that Council had in-camera discussions in advance of the formal June 18, 2010 Council meeting results in a lack of transparency around the Council's consideration of the issues regarding the election.

### *Recommendation*

The minutes of Council meetings are critical to demonstrate that Council is fulfilling its mandate. Minutes should be detailed enough to provide a meaningful record of the meeting and so that those not in attendance can understand what occurred. The College should ensure that the occurrence of all in camera meetings are documented in the Council meeting minutes to provide greater transparency on the activities of the Council.

### 9.2.3. *Support for Council's decision appears very limited*

#### *Observation Description*

We noted that the support provided in August 20, 2010 “The Report of Council on the Inquiry relating to the election of the member from District 1 (“Council’s Report”) appears very limited as it fails to provide a complete explanation for some of its reasoning. In addition, it is unclear why the District 2 election would not be invalid given certain of the reasons provided for invalidation of District 1.

We noted that the Report of Council of the Inquiry relating to the election of the member from District 1 includes a section providing the following reasoning for Council’s decision:

- a. “The results of the election for District 1 were that 36 ballots were received, 15 votes were cast for the elected candidate and 14 votes were cast for the contesting client. There were seven (7) ballots not counted. Council notes that this is a very high rate of ballots not counted in comparison to elections in previous years and in other districts. The seven (7) ballots were not counted because the registration number of the voter was not entered correctly on the signature envelope.
- b. Under By-law 11:01(d), when a member sent back his or her ballot, the ballot would be contained within a signature envelope capable of being sealed, “[...] with a label displaying the member’s full name and registration number and a place clearly marked for the member’s signature.”
- c. The voting instructions did not contain instructions indicating that the voter had to complete the member’s full name and registration number.
- d. In counting the votes, the Election Manager was required to examine each signature envelope to see whether the signature envelope displayed the signature of a member entitled to vote in one of elections being held on that day. There was no requirement to determine if the registration number was correct.
- e. In the elections of 2009, the Election Manager had printed the full name and registration number of each member entitled to vote, such that the member only had to sign the signature envelope.
- f. Council finds that the label displaying the member’s full name and registration number on the signature envelope had to be pre-printed or pre-populated by the Election Manager, as was done in 2009.
- g. In practically every election, there will be minor irregularities in some form or another. Elections should not be easily overturned and the members and candidates are not to be put through another election easily. Council wishes to give effect to an election result provided that any irregularities or non-compliance did not affect the result. Here, Council has found that the irregularities could have materially affected the result (we say “could” as we do not know the contents of the seven (7) ballots not counted) of the election in District 1.”

The above statements appear to be a summary of purported facts regarding the election process and results rather than explanations for why the election was invalid. During our review of the election process, we noted that the member’s name and registration number was used to determine if the member was eligible to vote. Based on discussion with the Election Manager, we were advised that the Election Manager recited the member’s name and number to those in attendance at the counting of the ballots. No objections were raised at the counting by those in attendance with regards to the votes that were deemed spoiled due to the incorrect registration number being written on the signature envelope. This was done in accordance with by-law 13.02 which prescribes that if a ballot does not display the signature, name and registration number of a member entitled to vote in the election it should be kept unopened. In addition, we noted that there was no evidence of objections by the Registrar, Candidates or any Council Member to the format of the signature envelopes for District 1 and District 2 prior to the elections that took place on June 2, 2010 (also refer to 4.8.1)

Section 7 of Council’s report provides the following summary of the decision: “Accordingly, in light of the fact that there were seven (7) ballots not counted on a total of thirty-six (36) ballots, that the spread in the voting results between the two (2) candidates was only (1) vote and that the procedure for printing the signature envelopes prescribed by the by-laws was not followed. Council finds the election of the member for District 1 to be invalid ...”.

The above appears to include as a basis for invalidating the election the fact that the signature envelope prescribed by the by-laws was not followed. This appears to be an incomplete consideration of this issue due to the following:

- The issues with respect to the signature envelope were known and were not considered to be an issue at the time of the election. The Council’s Report fails to provide an explanation for why the signature envelope is considered an issue later but not at the time of the election.
- The issues with respect to the voting instructions and signature envelope were present in the District 2 Election. The Council’s Report fails to provide an explanation for why the failure to comply with the by-law did not invalidate the District 2 election. In particular Section 6 (f) indicates that the Council finds that the label displaying the member’s full name and registration on the signature envelope had to be pre-printed or pre-populated by the Election Manager, as was done in 2009.

We also noted that the Council’s report contains a significant omission regarding the fact that the setting aside of the 7 ballots was in accordance with the by-laws. By-law 13.02 prescribes that if a ballot does not display the signature, name and registration number of a member entitled to vote in the election it should be kept unopened.

Finally, we noted that the Council indicated in its Report that they had “arrived at this decision without the need to rely on the portions of the Registrar’s report disputed by Greg Baker, DD. The Registrar’s report was the result of significant efforts by the Registrar, acting under the direction of Council, to determine if there were relevant facts relating to whether the election was held in accordance with the By-laws. However, for the purpose of arriving at our decision, we have found that the relevant facts were detailed in the reports of the Election Manager to the Registrar.”

The Election Manager’s report indicates the following:

- Pristine Printing were appointed again as Election Manager/Returning Officer, and she acted as Chief Returning Officer for the Council Elections that were held for Districts 1 and 2 on June 2, 2010.
- The results of the elections for Districts 1 and 2.
- The errors regarding the Candidate biographical information and the separate mailing of the return envelopes
- One of the seven spoiled ballots was sent in by courier, and the remaining six were mis-numbered (please note this contradicts the Registrar’s inquiry report which states that one spoiled ballot was sent in by courier, one was a second ballot from a member and five were mis-numbered)
- “As Election Manager, I am concerned that the number of ballots spoiled was such a high ratio 7 in 36 votes casted as well as 1 in 7 one vote to win verses 7 spoiled”
- “The recommendation of the Election manager would be that because of the very high number of unaccountable votes, that a re-election takes place for District One with the license # and name of the member pre-printed on the envelopes.”

We noted that there is no requirement for the Election Manager to provide a report on the results of the election and a report had never been provided in past. Based on discussion with the Election Manager, we understand that the Registrar asked her to include a recommendation for re-election in her report of District 1 Election take place. She indicated that she did so as she agreed with the reasoning regarding the

significant amount of spoiled ballots. The report from the Election Manager was provided to the Registrar on June 28, 2010, several weeks after the date of the election.

It is difficult to understand the significant reliance placed on the Election Manager's report by the Council as the report does not include any discussion or analysis with respect to the by-laws of the College governing the Election process. In addition, based on our discussions with the Election Manager we understand that she has limited experience acting as an Election Manager. She acted as Election Manager for the College in 2009, however she does not have any other experience acting as an Election Manager for any other organization. For other organizations her role has been limited to printing the election material.

#### *Risk Description*

Incomplete and/or inconsistent reasoning to support Council's decision may result in an ambiguous decision which may not be clearly understood and may be difficult to defend. In addition, the appearance of incomplete or inconsistent reasoning increases the risk that the decision is not objective and impartial, particularly given the reliance by Council on the Election Manager's report which was directed by the Registrar.

#### *Recommendation*

We recommend that the Council provide a complete and detailed explanation for the basis of its decisions.

### *9.2.4. Involvement of the President and Registrar in election*

#### *Observation Description*

We noted that the involvement of the President and the Registrar in certain aspects of the election process and inquiry raises the perception of potential conflict of interest.

Prior to the June 18, 2010 Council meeting we noted discussions had taken place involving the President and the elected candidate which could be perceived as a conflict of interest as the President acted as the scrutineer for the contesting candidate, yet himself was a candidate in District 2. Given the President's involvement in the election he could be perceived as lacking independent judgment. We noted that the contesting candidate first indicated his concern with the election results to the Registrar via an email on June 7, 2010. The Registrar responded back the same day outlining the contesting candidate's options which included (1) recount or (2) requesting a re-election. On June 8, 2010, the contesting candidate responded back to the Registrar that in conversation with the elected candidate, the elected candidate had expressed an interest that Council should decide the validity of the election<sup>7</sup> and therefore he will be proceeding with option 2. We understand that on June 7, 2010 the President also called the elected candidate at home to advise of the number of spoiled ballots. We noted an email from the President to the elected candidate requesting that the elected candidate provide an email response to the Registrar regarding the District #1 Election by Monday June 14, 2010. In addition, despite being the scrutineer for the contesting candidate in District 1 and a candidate in District 2, it appears that the President participated in the June 9, 2010 Council teleconference meeting.

The Council appointed the Registrar to conduct an inquiry into the 2010 Council Elections. The Registrar was involved from the beginning of the election process by providing templates and instructions to the Election Manager, and attending the counting of the Ballots. He also authorized the destruction of the

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<sup>7</sup> The elected candidate does not agree with the comments attributed to him by the contesting candidate in respect of the conversation they had.



ballots involved in the inquiry after being appointed in charge of the inquiry. During the inquiry he conducted himself as follows:

- He asked for a report from Election Manager detailing her observations and conclusions. By law 10:03 states “The Election Manager shall be responsible to honestly and accurately count the votes in each election, record the results of each count and thereby determine the result of each election.” The Election Manager did not prepare a report for the 2009 election, for which she was also Election Manger.
- He contacted people whose ballots were spoiled to determine their intention of voting. The by-law 12:01 (b) states that the Election Manager must examine the signature envelopes to see whether they display the signature of a member entitled to vote. There are no requirements within the by-laws to determine the voters’ intentions in order to assess whether the ballots are spoiled or not. In particular, this appears inappropriate in light of the possibility of a potential re-election.

### *Risk Description*

The failure of the President to immediately declare a conflict of interest on June 7, 2010 when it became clear that the contesting candidate was seeking to appeal the election results increases the risk of a lack of objectivity and impartiality around Council’s decision that there were reasonable grounds for doubt about the validity of the election.

Using the Registrar who was heavily involved with the election process, as the person to conduct the inquiry into the election of the Council member for District 1 increased the risk of a lack of independence of the process and the existence of conflict of interest.

### *Recommendations*

Although the Code of Conduct and Governance Policy includes a brief discussion on Conflicts of Interest, we recommend that a more robust Conflict of Interest Policy be implemented that includes discussion of the following types of conflict of interest:

- Situation or circumstance that could improperly influence the person’s objective, unbiased and impartial exercise of his or her independent judgment, or could be perceived as doing so; or
- Situation or circumstance that could compromise, impair or be incompatible with the person’s effective performance of his or her contractual obligations, or be perceived as doing so.

The policy should include requirements with respect to Council, Committee and College staff disclosing and managing Conflicts of Interests. The policy should provide examples of what may be a conflict of interest and the requirement to disclose and recuse oneself from any discussions and/or decisions regarding the matter giving rise to the potential conflict of interest.

To avoid any conflict of interest, Candidate representatives who attend the counting of the ballots should not be current Council members or any otherwise involved in the election process, such as other candidates. For any future inquiries that may arise from elections, the person who is leading the inquiry should be independent of that election process.

### 9.2.5. *Fairness and impartiality of new election by-laws*

#### *Observation Description*

During our review of the election by-laws that were implemented in March 2011, we noted one change to the March 2011 by-laws may which have an adverse impact on the fairness and impartiality of the elections process:

- 8:01 (b) (i): Members now must be a dentist for at least 5 years prior to being eligible for Council.

We compared the above requirement to the by-laws for two other Colleges, the College of Alberta Denturists as well as the College of Dental Hygienists of Ontario. In terms of a time period for eligibility for Council, the College of Alberta Denturists does not specify a period, and the College of Dental Hygienists of Ontario specifies a time period of 30 days.

We also noted that per by-law 11:01: A signature is no longer required on the envelope containing the ballot. Neither the College of Alberta Denturists nor the College of Dental Hygienist of Ontario specify whether a signature is required on the envelope containing the ballot, however it is a good practice to ensure the validity of the ballot.

#### *Risk Description*

The requirement for members to have 5 years experience prior to being eligible for Council could have an adverse impact on fairness because it means that if a member is new to the profession, teaching, on sabbatical, retired, or pursuing further education, then this person would be excluded from Council. In addition, this requirement may not provide the best pool of qualified candidates.

Not requiring a signature on the ballot envelope increases the risk of election fraud as a result of the Election Manager not being able to confirm that the member who is entitled to vote is the person who submitted the ballot.

#### *Recommendation*

The CDO should revise the by-law requiring a minimum of 5 years experience to ensure that all denturists are provided the opportunity to be elected to Council.

We recommend that the CDO revise the by-law to require signature on the ballot envelope as this is a good control practice to ensure the validity of the ballots.

### 9.2.6. *No representative for district 1 sat on the council during the inquiry process*

#### *Observation Description*

In a letter dated June 3, 2010, the Registrar notified the elected candidate, of his election to Council as the representative for District 1. In an email on June 17, 2010 at 9:35am, the Registrar notified the elected candidate that he would not be allowed to sit in the meetings as a member of Council and would not be privy to the introductory materials for new members or the meeting's agenda. The elected candidate would also be prevented from sitting in on the in-camera portions of the meeting.

We noted that that the by-laws do not state that the elected members of Council cannot hold their position on Council if an inquiry is underway. Despite the significance of this action, it is unclear who made the

decision or the basis of the decision to prevent the elected candidate from sitting as a member of Council as the decision is undocumented.

*Risk Description*

The members of District 1 were not represented at the Council meetings during the period between the election (June 2, 2010) and re-election (September 30, 2010).

*Recommendations*

Internal procedures should be established to clarify the process for Council meetings when an election inquiry takes place. The College should conduct peer review of other regulatory bodies to determine what constitutes appropriate practice in this situation and document its rationale for any procedures adopted. The College should also implement deadlines for the completion of an inquiry and re-election date to ensure that the inquiry and re-election occur expeditiously.

## ***10. Council and Employee Expenses***

### ***10.1. Work Performed***

#### ***10.1.1. Interviews and meetings***

Walkthroughs were conducted with the Registrar, and the Office Assistant and Bookkeeper. The Registrar reviews Council member expenses on occasion and is an authorized signatory. The Office Assistant and Bookkeeper is responsible for processing all expense claims and printing the cheques and is involved in the processing and payment approval of the expense reports for both employees of the College and Council members.

Key areas of inquiry included, but were not limited to the following

- Required documentation for submission of expenses by College staff and Council members
- Review and approval of expense claims
- Approval of expense claims payment
- Method of payments for expense claims
- Criteria for honorarium and per diems
- Petty Cash

#### ***10.1.2. Expense report review***

We reviewed the CDO's Honouraria Expense Policy and Form, and applicable by-laws to gain an understanding of the requirements relating to expense claims for both Council members and College staff.

We received a listing of all employee and Council member expenses paid during the fiscal year April 1, 2010 to March 31, 2011 from the Bookkeeper. This listing was generated by Simply Accounting, the accounting system used by CDO. A sample of 5 employee expenses and 15 Council member expenses were selected for testing. Expenses for Public Members were not included in the scope of this review as these expenses are paid by the Ministry of Health and are not recorded in CDO's accounting system.

For each expense claim selected for testing we requested proof of payment, either cheque, copy of the cheque or direct deposit stub.

We reviewed the employee expense claims for the following:

- Claims supported by receipts
- Expenses claimed as per by-law requirements, such as travel and accommodation, and in compliance with stated limits
- Claims submitted within 60 days of being incurred
- Written Approval of expense claim
- Approval of expense claim payment

We reviewed the Council member expense claims for the following:

- Honouraria claimed as per Honouraria expense policy
- Accommodation is supported by receipts and follow expense policy criteria
- Transportation expenses are supported by receipts and follow expense policy criteria
- Per diems claimed as per expense policy
- Claims submitted within 60 days of being incurred
- Approval of expense claim
- Approval of expense claim payment

## ***10.2. Observations and Recommendations***

### ***10.2.1. Employee and Council member expense claims do not have itemized receipts included***

#### *Observation Description*

By-law 35:08 (a) states that “all expenses, other than meal allowances, must have been actually incurred and must be accompanied by receipts or vouchers.” Itemized receipts provide detail as to the nature and type of the expenses being claimed. This assists reviewers/approvers in determining if the expense was incurred for approved and valid College business. During our review of employee expenses paid out during the period April 1, 2010 to March 31, 2011, it was noted that two out of five employee expense reports did not contain many receipts or similar supporting documentation.

One expense report contained an employee’s personal credit card statement where certain items were deemed to be College expenses by the employee. Those items were paid out as expense reimbursement. No itemized receipts for the items claimed on the credit card statement were included.

One expense report was the re-imburement of Canadian Pension Plan (CPP) to a staff member, per the terms of that employee’s employment agreement. The expense claim was based on a calculation by the Bookkeeper, however supporting documentation such as remittances made to the Canada Revenue Agency (CRA) or pay stubs were not included.

There are several limits placed on transportation expenses that can be claimed. Per the honouraria expense policy, Council members can expense up to \$20 per day for parking, \$0.40 a km for personal use of an automobile, and taxi fares where hotel airport transport is not available and public transportation is difficult. However, by-law 38:08(a) still applies.

Of the 15 Council member expense claims selected for testing, we noted the following

- Two Council member expense claims for parking were reimbursed without receipts submitted.
- One Council member expense claim had taxi fares reimbursed without a receipt.
- Ten Council member expense claims included a mileage claim. There was no supporting documentation included such as a Google maps printout.

*Risk Description*

Expense claims without itemized receipts or supporting documentation could lead to inappropriate and/or ineligible expenses being approved and paid.

*Recommendation*

All expenses claimed by employees and Council members must be supported with itemized receipts, detailing the individual items purchased or services provided, or other appropriate documentation that supports the claim.

*10.2.2. Employee and Council member expenses are claimed without written rationale for expenses*

*Observation Description*

By – law 35:06 states that “the College shall reimburse its representatives for their valid expenses in carrying out College-approved official business...”.

For the five employees expense claims reviewed no documentation of the rationale for the expenses claimed was noted. We were unable to confirm the validity of the expenses claimed. The nature of the expenses claimed ranged from computer equipment to food to office supplies. Some of the expenses claimed at restaurants were much greater than the per diems outlined in the expenses policy. For all of employee expense reports tested, we were unable to determine if the expenses claimed were incurred while carrying out approved College business.

One out of 15 Council member expense claims was for food provided for a district meeting. There was no documentation regarding how many people attended and what the budgeted amount for food per person was.

For the 14 Council member expense claims, we confirmed that that the expenses appeared valid.

*Risk Description*

Without providing the reason why the expenses are claimed, non-allowable expenses incurred for items or events that are not for College approved business may be paid.

*Recommendation*

The College should consider implementing a Business Expense, Travel and Entertainment Policy. It should require that all expense claims be accompanied with an explanation as to the nature of the expense claim and the reason it was incurred. The policy should also detail the maximum amount per person can be charged for meals and drinks at social events, such as Holiday Parties. For all meals that are expensed, that are not per diems, the nature of the meeting should be documented along with all attendees and which organizations they represent.

### *10.2.3. Employee and Council member expense claims were for items incurred more than 60 days prior to claim submission*

#### *Observation Description*

By – law 35.08 (g) states that “all claims must be recorded on the forms established by the College and must be submitted within 60 days of being incurred or the claim will be forfeited”.

One out of five employee expense claims had items that were incurred more than 60 days prior to when the claim was submitted. The employee was reimbursed for CPP for September 1, 2009 to July 31, 2010. This expense was paid August 5, 2010.

One out of 15 Council members had expenses paid for claims that were incurred from September 10, 2010 to February 4, 2011. These expenses were paid February 24, 2011.

#### *Risk Description*

Paying out-dated expenses could lead to inaccurate financial statement accounts since expenses could be attributed to the wrong financial period.

#### *Recommendation*

Staff and Council members should receive remedial training regarding the required timeliness of submission of expenses. Expense claims that are submitted after 60 days of the expenses being incurred should be declined, as per the by-law.

### *10.2.4. Employee and Council member expense claims are submitted without proper form*

#### *Observation Description*

By – law 35.08 (g) states that “all claims must be recorded on the forms established by the College and must be submitted within 60 days of being incurred or the claim will be forfeited”.

We noted that there were no established expense forms in place for employee expenses during the fiscal year April 1, 2010 to March 31, 2011. All five employee expense claims that were reviewed did not have an appropriate employee expense form filled out. Four out of five had no forms whatsoever, only receipts or statements were submitted. One out of five expenses had a purchase requisition form completed with only the date, employee’s first name, and amount claimed.

During the period of review April 1, 2010 to March 31, 2011, standard forms were required to be completed by Council members for honouraria and expenses. It was noted that two out of 15 Council member expense claims selected for testing did not have a form filled out. Through discussion with staff at the College, it appears likely that these honouraria were paid automatically by the CDO (i.e. member does not need to complete an expense claim). The current policy followed by staff is that all honouraria for teleconferences are paid automatically on a quarterly basis, using the Recite conference call technology as support for the payment. All other honouraria must be claimed by the Council member. However, this policy was not followed in practice during the period we reviewed. As a result, it is unclear as to which Council or committee teleconferences these members may have attended to earn the honouraria. The only documentation available was the journal entry recording the expense in Simply Accounting.

New employee expense form and council member expense forms have been implemented April 2011.

*Risk Description*

Expenses paid without the form are in non-compliance with the by-laws, and the purpose for the expense is not documented making it difficult to confirm if it is a valid expense.

*Recommendation*

Expense forms must be completed for all employee and Council member expense claims. All fields in the expense forms must be filled out prior to the expense claim being processed. Expenses should not be reimbursed until all the necessary documentation is provided.

For the honouraria that are paid out by the College without the need for the Council member to complete an expense form, the Recite conference call report evidencing that individual dialled into the call should be attached to the journal entry.

*10.2.5. Approval of expenses for employee and Council members is not consistently documented*

*Observation Description*

We noted that approval of the expense claims for employees and Council members was not consistently evidenced:

- Seven out of 15 Council member expense claims did not have documentary evidence of approval by the Registrar or QA Coordinator (who approves the expenses of the Chief Assessor)
- Five of the five employee expense claims did not have documentary evidence of approval by the Registrar

We noted that there is no requirement in the by-laws that expense claims be approved. However, a standard control practice is to have expense claims approved by an independent person prior to being processed for payment.

We noted during our review of employee expenses claimed during the period April 1, 2010 to March 31, 2011 that all five employee expense claims did not have any approval documented.

*Risk Description*

Not requiring approval for expenses could result in expenses that were not incurred for College business being be paid out.

*Recommendation*

The College should consider implementing a delegation of authority matrix that outlines the monetary levels for expense claims that staff members and Council members have the authority to spend. The matrix should also include the monetary levels that staff members and Council members have the authority to approve for payment.



### *10.2.6. Payments of employee and Council Members expenses are not properly approved*

#### *Observation Description*

It is sound practice among organizations to have multiple signatories approve payment of expenses. The number of signatories required for payment approval of employee and Council member expenses is not outlined in the by-laws. By-law 34:05 states “All cheques, drafts or orders for the payment of money and all notes and acceptances and bills of exchange shall be signed by such officers of the College, and in such manner as the Executive Committee may, from time to time, authorize by resolution.”

The agreement with TD Bank outlines three signatories for the bank account. Two are required to sign cheques.

During our review of Council member expenses for the period of April 1, 2010 to March 31, 2011, we noted that one cheque issued out of 15 could not be located for the audit. We were unable to determine if the cheque was signed by the two signatories. The remaining 14 expense claims were paid by cheques that were signed by two signatories.

Three out of the five employee expenses selected for testing as part of the review were paid by cheque. One of the three had only one signature on it. The remaining two employee expenses were paid by direct deposit. There is no documentation of who approved the payment. Per discussion with the Registrar and the Bookkeeper, only one person is required to process a direct deposit or an electronic fund transfer (EFT). This does not follow the same criteria as cheque approval which requires two signatories. Direct deposits are no longer used at the College, and have been replaced by the EFT's.

#### *Risk Description*

Expenses are paid without proper authorization that may not be valid expenses.

#### *Recommendations*

All employee and Council member expense claim payments should be approved by two authorized signatories. These signatories should be documented in the delegation of authority matrix.

The College should also inquire with the bank as to how to set up EFT payments that require two authorizations prior to being released.

### *10.2.7. Per diems expenses not in compliance with by-laws*

#### *Observation Description*

Per the by-law appendix A4:00 Common Valid Expenses, the meal per diems are as follows;

- Breakfast - \$10
- Lunch - \$15
- Dinner - \$25

As per the honouraria expense policy, the following criteria are also applied to per diems.

- Breakfast can be claimed when the member is traveling more than 30 km and the meeting starts at 10 am or earlier.
- Lunch cannot be claimed if it is provided at the meeting.
- Dinner can be claimed if
  - a. If the meeting ends after 6 pm.
  - b. If the meeting ends after 5 pm and travel distance is greater than 30km.
  - c. Overnight accommodation is necessary.

During our review of Council member expenses claimed during the period April 1, 2010 to March 31, 2011, we noted issues with five out the 15 expense claims as follows:

- One out of 15 Council member expense claims had claimed two dinner per diems, but also claimed dinner charged to his/her hotel room the night before as part of the accommodation amount.
- Four out 15 Council member expense claims had dinner per diems claimed. It was not noted on the expense report if the above criteria were met.

#### *Risk Description*

Failure to ensure that the per diem criteria are met may result in invalid expenses being paid.

#### *Recommendation*

All staff and Council members should be reminded of the criteria that apply to the dinner per diem. The College should also consider having Council members indicate which criteria are applicable for the per diems on the expense claim. All approvers of the expense claims should review each per diem claimed to ensure that the criteria are met before they approve the expense claim for processing and payment.

### *10.2.8. Honorarium claims not in compliance with by-laws*

#### *Observation Description*

Per the honourarium expense policy, by-law 35.05, and by-law appendix A3;

- Except as set out below, only the actual attendance time may be claimed for a honourarium for attendance at a Meeting.
  - a. Meeting is defined as a meeting of the Council, statutory and non-statutory committees as appointed under the CDO bylaws.
  - b. A separate and an equivalent honourarium guide applies to Examinations and QA assessments.
- Honouraria is to be paid for committee work if it:
  - a. Is within the Committee budget as approved by Council.
  - b. Is a project approved by the Committee.
  - c. Is greater than two hours in duration.
- Honouraria will be paid in 1/4, 1/2, 3/4, and a full day increments based on a 7 hour work day.
- Travel time honouraria are claimable only if no accommodation expense is claimed on the day before or the day after the meeting or if it is not reasonable in the circumstances to travel outside of customary business hours (i.e., 9:00 a.m. to 6:00 p.m. on business days).
- Teleconference meetings rate of remuneration is \$.50/minute for all members.

During our review of 15 Council member expenses, we noted the following:

- 12 claims did not document the length of meetings that were included in the claim
- 2 claims documented the length of the teleconference meetings the members participated in, but not the length of the meetings that they attended in person
- 1 claim documented the length of all meetings attended, in person and via teleconference

We were able to confirm honouraria paid for Council, statutory and non statutory committees through meeting minutes which document the attendees, commencement time, and when the meeting was adjourned. We were unable to confirm honouraria paid for committee work due to the lack of meeting minutes and lack of documentation included in the expense claims. We noted six out of 15 Council member expense claims had claimed honoraria for committee work. Details of that committee work such as if it has been approved by Council, purpose and length of meeting, were not noted on the expense claim forms. We noted that full day honouraria were claimed. In addition, some committee members expensed travel, such as airfare. There was no documentation as to why travel was required and if it was approved prior to being incurred.

We noted one out of 15 Council member expense claim forms claimed full day honoraria for two days at the Special General Meeting. The times documented on the expense claim for were for 10am-12pm, and 9-12pm which does not appear to be two full days.

We also noted two Council members claimed full day honoraria for attending committees for which they were not members. One Council member claimed full day honorarium for three Qualifying Examination Committee meetings. He is not listed in the meeting minutes as an attendee for any of these occasions. No reasoning is provided on the claim form as to why he claimed honoraria for these meetings.

#### *Risk Description*

Failure to comply with the policy may result in honouraria paid for unapproved Committee work or time not actually spent on Committee work.

#### *Recommendation*

All honouraria claimed should be supported with details of the criteria met, such as length of meeting, details of committee work, and if approved by Council.

# 11. Financial Performance

## 11.1. Work Performed

### 11.1.1. Interviews and Meetings

Interviews were conducted with members of the 2010/2011 Finance Committee, including the Treasurer . Refer to Appendix 1 for a listing of individuals interviewed. General topics discussed in these meetings related to the budgeting process, the roles and responsibilities of the Finance Committee, interactions between the Finance Committee and Council, and how the Finance Committee deals with unplanned expenditures. Discussions on variance analysis between year-over-year actual results, and comparisons to budgeted expectations were held with the Registrar. The CDO Bookkeeper provided general ledger (“G/L”) and sub-ledger transaction detail from Simply Accounting, and invoices for transactions posted in the G/L were selected for further inspection.

### 11.1.2. Analysis of budgeted and actual financial performance

We performed an analysis of the budgeted and actual financial performance of the CDO based on the financial records provided by the Registrar and information obtained from our discussions with members of the Finance Committee. The purpose of the analysis was to assess the main drivers of the net surplus (deficit) for the fiscal years 2010 and 2011, and to enquire, discuss and obtain supporting documentation from the Registrar for judgmentally selected variances.

Based on the documentation provided, we performed a quantitative and qualitative analysis as follows:

- For fiscal 2010 and 2011, we obtained explanations from the Registrar for selected variances in budgeted expenditures to actual
- For fiscal 2010 and 2011, and year-to-date fiscal 2012, we performed a variance analysis of annual changes in actual examination revenues and expenses. For selected variances, we obtained explanations from the Registrar and agreed specific transactions to invoices and general ledger entries prepared by the Bookkeeper
- For fiscal 2010 and 2011, we performed a quantitative analysis of actual revenue and expenses to the prior year. We reviewed the audited financial statements for fiscal 2010 and unaudited fiscal 2011, and obtained 2011 G/L and sub-ledger account printouts from the CDO Bookkeeper for selected accounts<sup>8</sup>. We judgementally selected accounts for further inspection based on numerous factors, including:
  - Size of the revenue (expense) item as a percentage of total revenue (expense); and/or
  - Large dollar/percentage change in the balance compared to the prior year; and/or
  - Sub-ledger transaction(s) which appeared unusual or infrequent; and/or
  - Specific transactions identified in our discussions with members of the CDO

<sup>8</sup> We based our quantitative analysis on the trial balance and sub-ledger account printouts, with prior-year comparisons, provided by the CDO Bookkeeper. The figures presented for fiscal 2011 were unaudited. On July 29, 2011, we were provided with the fiscal 2011 audited financial statements. We noted that some of the figures presented therein differed significantly from the trial balance and sub-ledger account printouts provided by the CDO Bookkeeper. We also noted a difference between the 2011 and 2010 audited financial statements in the reporting of 2010 total revenue. The College is in the process of recording journal entries to reflect to adjust the trail balance to the audited financial statements.

Based on the parameters outlined in our work, a number general ledger accounts were judgementally selected for further inspection. Refer to Appendix 4 for an analysis of these accounts.

## **11.2. Observations and Recommendations**

### **11.2.1. Limited role of the Finance Committee**

#### *Observation Description*

Based on our interviews and review of material provided to the Finance Committee, we noted that the Finance Committee is granted limited access to financial records and that interactions with Council members, pertaining to budgetary considerations, are also limited. We also understand that Finance Committee meetings are called at the discretion of the Treasurer, and that only three meetings have been held since the committee's creation in 2009.

We understand that, since its inception, the Finance Committee has met on three occasions – December 11, 2009, January 17, 2011, and February 4, 2011. We obtained meeting minutes from the Registrar for the December and January meetings, but we were told by the Registrar that, as at August 8, 2011, minutes have not been prepared for the February 4 meeting.

For the December 2009 and January 2011 Finance Committee meetings, the following key items, among others, were reviewed by the Committee:

- December 2009: Motion passed establishing the mandate of the Finance Committee “to review specific financial issues at the request of the Treasurer and to make recommendations to the Treasurer regarding these issues.” Previously the mandate provided that the Finance Committee would review issues at the request of Council and make recommendations to Council regarding issues. The minutes note that in respect of this issue it was clarified that the motions passed by the Finance Committee are in the form of recommendations to the Treasurer and for them to be implemented they need to be vetted by the Executive Committee or the Council.
- December 2009: The budget that was approved in March 2009 by the Council was presented to the Finance Committee in the December 2009 meeting. This budget showed a net deficit of \$184k. We noted that the meeting minutes highlighted that this figure differed from the \$201k net deficit figure presented at the June 2009 Council meeting, and from the \$230k net deficit figure presented at the September 2009 Council meeting. No further details on the budget variances were provided in the minutes.
- January 2011: Treasurer presented the fiscal 2012 budget. This budget projected a net surplus of \$32k.

We requested copies of agendas and materials presented at these meetings. The Registrar could only provide the agenda and materials for the December 2009 meeting. Per the Registrar, members of the Finance Committee reviewed materials at all three meetings via an overhead projector, but no copies were provided for the committee to take away, except for the Treasurer.

#### *Risk Description*

The failure to provide the Finance Committee with detailed financial information prior to the meetings increases the risk that the Finance Committee will not have sufficient time to review and analyze the financial results. This increases the likelihood that key discussion points on budget concerns may not be adequately discussed. The lack of timely preparation and distribution of meeting minutes inhibits

accountability over the committee's activities, and could result in a lack of follow up and action on items raised at the committee meeting.

It appears that Council is only aware of issues to the extent that the Finance Committee makes a recommendation to the Treasurer which would be then vetted by the Executive Committee before being raised with the Council. This process limits the information Council receives on financial matters and therefore inhibits their ability to ensure finances are being managed properly.

### *Recommendation*

The CDO should provide agendas and meeting materials to members of the Finance Committee in advance of meetings so that they are more prepared when the meeting is held. Moreover, the CDO should allow Finance Committee members to retain presentation materials for reference purposes.

The College should develop a revised mandate for the Finance Committee that has a broader scope, more typical of this type of a committee in a similar organization.

The Finance Committee should hold more frequent meetings. We recommend that at a minimum the Finance Committee meet on a quarterly basis.

## *11.2.2. Significant Budget fluctuations*

### *Observation Description*

In our discussions with the Registrar, a general summary of the budgeting process was provided:

- Registrar reviews the prior year actual results and the current year actual results to date;
- Registrar pro-rates the year-to-date actual results for the remaining months in the fiscal year;
- For the following year's budget, the Registrar adds a 3% rate of inflation to the pro-rated current year actual results, and then communicates with all the committees (through email) within the CDO to verify any missing projects, revenues and expenses that are planned for the next fiscal year budget is adjusted for the committee input;
- Treasurer calls a Finance Committee meeting, to which the Registrar attends;
- Finance Committee spends approximately 1 day reviewing the budget for the next fiscal year;
- Treasurer takes recommendations from the Finance Committee into consideration; and
- Treasurer presents budget for the next fiscal year to the Council to which the Registrar attends.

We compared actual to budgeted results for fiscal 2010 and fiscal 2011. We noted large variances between annual budgeted revenues and expenditures. We provide a summary of these variances below:

| <b>Fiscal Year</b> | <b>Budgeted Net Income (Loss)</b> | <b>Actual Net Income (Loss)</b> | <b>\$ change</b> | <b>% change</b> |
|--------------------|-----------------------------------|---------------------------------|------------------|-----------------|
| 2010               | (184,326)                         | (80,089)                        | 104,237          | 55%             |
| 2011               | 6,536                             | 27,987                          | 21,451           | 328%            |

Our review of a number of budget variances noted a history of significant budget fluctuations as follows:

- Fiscal 2010: Actual revenues were over budget by approximately \$74k or 8%. This was the result of examination fees exceeding budget by \$42k or 33%, and interest and other charges exceeding budget by \$28k or 133%. Actual expenses were under budget by \$28k or 2%; however, there were large fluctuations from budget for a number of expense line items. For instance, database expenses were over budget by \$50k or 100%; QA assessments were under budget by \$29k or 73%; and ICRC Committee was under budget by \$15k or 38%
- Fiscal 2011: Actual revenues were over budget by approximately by \$183k or 19%. This increase was largely driven by examination fees exceeding budget (e.g. examination fees were budgeted at \$0) by \$170k. Actual expenses were over budget by approximately \$162k or 17%. A large part of this increase was driven by examination expenses exceeding budget (i.e. examination revenue and expenses were budgeted at \$0 to reflect the assumption that examinations are cost-neutral) by \$101k. Other expenses varied significantly from budget. For instance, legal expense exceeded budget by \$82k or 56%; database expenses were under budget by \$33k or 83%; and Occupational and Education Standards task force expenses were under budget by \$20k or 100%

The absence of a Finance Committee that regularly reviews revenues and expenses, where each committee member is engaged to provide financial leadership to the Council (noted in 11.2.1), may contribute to poor budgeting and a lack of oversight of the budget to actual results.

### *Risk Description*

Poor budgeting may lead to an inability to appropriately define priorities and focus expenditures in the key areas necessary to ensure the College's mandate to regulate the profession and protect public interest is met. In addition, weak budgeting practices increases the risk of unplanned expenditures.

Poor oversight of the budget to actual results may lead to the following:

- Impair the College's ability to identify problems;
- Impair the College's ability to respond quickly to unplanned expenditures;
- Fail to provides on-going monitoring of actual financial performance in relation to the College's mandate (e.g. activities of the committees); and
- Impair the College's ability to guide financial decision-making over the course of a fiscal year.

### *Recommendation*

Based on our review of the budgeting process, it appears that the CDO may not have sufficient or capable resources to prepare a reasonable estimate of budgeted revenues and expenses. As such, the CDO could consider seeking Finance Committee members with additional experience in accounting and budgeting (e.g. non council members within the denturist industry who may have more experience with budgeting and accounting); and mandating that the Finance Committee meet on a periodic basis (e.g. at least quarterly). We recommend that the CDO consider requiring the various committees to provide more rigorous analysis of their key revenue and expense drivers when submitting estimates for the fiscal year.

In addition to the annual budgeting process, the CDO could also consider having the Finance Committee review the budget on a semi-annual basis, such that any significant actual to budget variances that come to light can be addressed within the fiscal year by the Finance Committee, Treasurer and Registrar; collectively, they could provide an updated budget to Council for review and approval.

### 11.2.3. Incomplete and inaccurate information provided to Council

#### Observation Description

We obtained from the Registrar a copy of the Treasurer's Report presented at the 64th Council Meeting held in June 2011. We noted that the report presented the actual results for fiscal 2011, but the report did not include columns to present dollar and percentage changes from the fiscal 2011 budget or from the prior year's actual results.

We obtained from the Registrar a copy of the fiscal 2011 budget presented at the 62nd Council Meeting held in December 2010. We noted that the budget did not include any columns presenting dollar and percentage changes from prior budget or actual results, or any columns providing qualitative explanations for large variances from prior budget or actual results.

We noted a footing error in the fiscal 2011 budget presented and approved at the 62nd Council meeting. The budgeted net surplus approved by Council for fiscal 2011 was stated at \$6.5k; however budgeted revenues and expenses were \$813k and \$966k, respectively, which foots to a \$153k deficit, rather than the \$6.5k approved by Council.

#### Risk Description

The lack of comparative financial information and provision of inaccurate information (the miscalculation of net income in fiscal 2011) undermines Council's ability to oversee the financial stewardship of the CDO.

#### Recommendation

We recommend increased granularity in the financial information presented to the Council for approval. Measures to improve transparency include presenting financial statements with comparative financial information (including dollar and percentage changes) and with documented explanations, on a line-by-line basis, for large variances.

We recommend that the CDO consider a multi-level review process to ensure that financial information presented to the Council are complete and accurate, and free of any calculation errors.

### 11.2.4. Examinations are generating a profit

#### Observation Description

Based on our analysis of exam revenues and expenses, we noted a trend from fiscal 2009 to present, whereby examinations are generating a profit. The revenue generated by examination fees are higher than the actual cost of providing the services. Based on our review of the G/L and sub-ledger, we noted the following economic profits in fiscal 2009 thru to year-to-date 2012:

| Fiscal Year | Examination Profit | CDO Annual Net Income (Loss), Total | Exam Profit as percentage of total net income |
|-------------|--------------------|-------------------------------------|---|
| 2009        | \$594              | \$69,194                            | 0.8%  |
| 2010        | \$10,248           | (\$80,089)                          | N/A   |



| Fiscal Year | Examination Profit  | CDO Annual Net Income (Loss), Total | Exam Profit as percentage of total net income |
|-------------|---|-------------------------------------|---|
| 2011        | \$67,619  | \$27,987                            | 241%  |
| 2012        | \$41,296<br><i>(Revenue of \$108,000 per G/L as at July 20, 2011 and expenses of \$66,704 based on invoices provided by the CDO Bookkeeper)</i> | \$32,019<br>(budgeted)              | 129%  |

Based on our analysis of examination revenues and expenses, we noted a trend of increasing examination revenues and decreasing examination expenses. From a revenue perspective, while there were fewer students writing the exams in fiscal 2011 versus fiscal 2010, the lower headcount in 2011 was offset by the higher exam fees per student. We obtained a schedule of exam fees and noted increases in each type of exam offered by the CDO:

| Fees  | 2010 Fees <sup>9</sup> | 2011 Fees <sup>10</sup> | \$ Change | % Change |
|---|------------------------|-------------------------|-----------|----------|
| Written Exam  | \$600                  | \$750                   | \$150     | 25%      |
| Practical Exam  |                        |                         |           |          |
| A. All four projects  | \$2,700                | \$3,750                 | \$1,050   | 39%      |
| B. Each additional Partial Project (A, B or C)<br>(Practical lab) | \$555                  | \$600                   | \$45      | 8%       |
| C. Partial Project (D)<br>(Clinical)                              | \$1,035                | \$1,950                 | \$915     | 88%      |

Based on our interviews with other Regulatory Colleges we note that the CDO examination fees are significantly higher. The Alberta College of Denturists fee is \$105 for the written examination, \$450 for the practical examination/lab and \$1,400 for the clinical project and examination. The BC College of Denturists fee for their clinical examination is \$1,792.

From an expense perspective, we noted a large decrease in honouraria submitted for reimbursement by Examiners. Based on our calculations, we found that honouraria represent approximately 50% of examination expenses. In our follow-up discussions with the Registrar, he noted that daily honoraria declined from an average of \$625 per examiner in fiscal 2010 to \$425 per examiner in fiscal 2011. This reduction in expense, combined with increasing exam revenues, are key drivers to the examination process generating a profit.

<sup>9</sup> Per 2010 CDO – Qualifying Examination Candidate Protocol

<sup>10</sup> Per 2011 CDO – Qualifying Examination Candidate Protocol

Based on our interviews with members of the Finance and Qualifying Examination Committees as well as discussions with the Registrar, we were advised that the examination fees were set on a cost-recovery basis. Therefore we inquired with the Registrar about the continuing trend of profit arising from the examination process. The Registrar indicated that the profit figure does not include an allocation of expenses pertaining to time spent by the Registrar and his exam coordinator(s) on preparing, administering, marking, and managing the appeals process, as well as general overhead costs (e.g. printing exam materials, long-distance charges etc.). When considering an allocation of these costs, the Registrar believes that the examination process no longer generates a profit.

The Registrar indicated that he prepares a detailed calculation of the cost incurred by the CDO Head Office to manage the examination process and that this calculation is kept for his internal use<sup>11</sup>. His key cost drivers include approximately 240 hours spent by the exam coordinator, at an hourly rate of \$148; and approximately 50 hours spent by the Registrar, at an hourly rate of \$300. Based on these estimates, the profit generated from the examination process is offset by the allocation of these expenses.

We noted several inconsistencies in the Registrar's allocation of his time and the time of his exam coordinators, including:

- Hourly rates: The quoted rates of \$148 and \$300 per hour for the Registration, Quality Assurance and Exam Coordinator, and the Registrar, respectively, appear to be aligned to the hourly rates provided by a professional services firm rather than an allocation of the actual salary costs of the Exam Coordinator and Registrar;
- Appeals: The time spent on managing appeals is covered by a separate appeals fee payment which increased from \$150 in fiscal 2010 to \$1,000 in fiscal 2011 which is recorded in separate line item "Appeals Revenue" in the trial balance. We were advised the Appeals Panel honouraria expense is recorded in the "Qualifying Examination Expenses" line. As a result, the expenses noted above are misclassified in the qualifying examination expenses.
- Moreover, in previous discussions with the Registrar, he stated that his involvement with the Qualifying Examination Committee was minimal. He further stated that he did not attend Qualifying Examination Committee meetings, nor did he participate in any decision making or make any presentations to the Qualifying Examination Committee.

In our interviews with Council Members, including the members of the Qualifying Examination Committee, we were consistently told that examination fees are "revenue neutral." However, none of the interviewees noted that this determination was based on the above allocation rather than based on the actual costs incurred.

There is a lack of transparency around the information provided to the Qualifying Examination Committee and to the Council regarding the examination costs and questionable validity to the assertion that the examinations are revenue-neutral. The audited annual financial statements confirm that the examination process generates a profit, while the Registrar asserts that the examinations are cost neutral based on his own calculation as outlined above.

### *Risk Description*

This lack of documented disclosure to the Qualifying Examination Committee and to the Council regarding the basis on which the examinations are considered revenue-neutral results in a lack of transparency regarding the exam-related revenues and expenses, and thus limits the ability of the Council to adequately determine examination fees that are both fair to students, and reasonably cover expenses. The examination process is a critical component of the CDO's mandate in regulating, developing and

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<sup>11</sup> We requested the Registrar's internal calculations but these were not provided.

governing the profession while serving the public interest. CDO's inability to accurately determine the cost of the examination process raises concerns as to whether it is fulfilling its mandate.

### *Recommendation*

The Qualifying Examination Committee and Council should be provided with a detailed analysis of the Registrar's assessment of the examination's cost. This assessment should include a detailed description of the assumptions used and provide an explanation of how this calculation reconciles to the revenues and expenses per the Financial Statements.

## *11.2.5. Variance analysis of actual revenue and expense to the prior year*

### *Observation Description*

Based on our review of revenue and expenses, the key trend is positive net income for the CDO. We note that two key drivers of this trend are examination revenues exceeding expenses, and a general decline in operating (refer to Appendix 4) and committee-related expenses.

In fiscal 2011, examination revenues totalled \$183k, up \$25k or 16% from fiscal 2010. The increase in examination revenues was a result of increased exam fees per student, as noted in section 11.2.4. In fiscal 2011, examination expenses totalled \$96k, down \$56k or 37% from fiscal 2010. The decrease in examination expenses was the result of the following reductions in expenses:

- Honouraria expense: \$50k in fiscal 2011, down \$29k or 37% from fiscal 2010;
- Travel expense: \$4k in fiscal 2011, down \$1.6k or 29% from fiscal 2010;
- Legal expense: nil in fiscal 2011, down \$7.5k or 100% from fiscal 2010; and
- Room rental expense: \$16k in fiscal 2011, down \$18k or 53% from fiscal 2010

In fiscal 2011, committee-related expenses totalled approximately \$110k, down \$34k or 24% from fiscal 2010. The decrease in committee-related expenses were reflected in the following G/L accounts:

- Council expense: \$26k in fiscal 2011, down \$6k or 19% from fiscal 2010;
- Discipline Committee expense: \$250 in fiscal 2011, down \$4.2k or 95% from fiscal 2010;
- Discipline Hearing expense: \$877 in fiscal 2011, down \$14.5k or 95% from fiscal 2010;
- Executive Committee expense: \$31k in fiscal 2011, down \$5k or 15% from fiscal 2010;
- ICRC Committee expense: \$19k in fiscal 2011, down \$6k or 27% from fiscal 2010;
- QA assessments expense: \$9k in fiscal 2011, down \$2,5k or 20% from fiscal 2010; and
- Strategic Planning Expense: nil in fiscal 2011, down from \$7k or 100% from fiscal 2010

For year-to-date 2012, examination revenues continue the trend of exceeding expenses, and this can be attributed to a 36% decline in examination expenses – \$62k in 2012 versus \$96k in 2011.

For the period between April 1, 2011 and July 20, 2011, committee-related expenses total approximately \$22k. If this amount is prorated for the remainder of fiscal 2012, committee-related expenses will total \$76k, which would be \$34k or 31% lower than fiscal 2011.

### *Risk Description*

Going into fiscal 2012, examination and committee-related expenses continue to decline, and this trend could be indicative of committee members spending less time on committee work. The Qualifying

Examination process, as well as the Quality Assurance and the Appeals Process, are measured in part, by the number of committee hours spent and expenses incurred overseeing those areas. Therefore, the decline in key expenses, such as committee honoraria<sup>12</sup>, could reduce the ability of the CDO to serve the public interest by maintaining processes, standards, knowledge and skills. In light of the findings for improvement throughout the areas under review, the sustainability of the surplus is questionable given the work that will be required by CDO staff, Council and committees to rectify the deficiencies.

### *Recommendation*

We recommend that the Finance Committee perform an additional review of budgeted revenues and expenses for fiscal 2012. Focus should be placed on any areas where there appear to be significant cost savings from the prior year. The Finance Committee should work with the Registrar to determine whether the decline in committee-related expenses is attributable to fewer meetings and work performed versus the prior year; and whether these declines reflect the committees potentially not meeting their respective mandates.

For fiscal 2012, closer attention should be placed on accounts which have shown large fluctuations versus prior years. For example, in our review of the G/L for year-to-date 2012, we noted that “Legal expense” is budgeted at \$123k for all of fiscal 2012. The prior year actual for “Legal expense” was \$229k, thus the estimate for 2012 is \$106k or 46% lower than the prior year actual. This lowered estimate does not appear reasonable given the existence of three ongoing legal cases which have resulted in significant legal costs to date for the CDO.

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<sup>12</sup> Detailed information on hours spent by committee members was not readily available; therefore we were unable to determine if the decrease in honorariums expense is due primarily to the decrease in fees or in hours spent by committee members.

## 12. Record Retention

### 12.1. Observations and Recommendations

#### 12.1.1. Review procedures

Discussions were conducted with the Registrar to determine the College's policies with respect to record retention. We obtained from the Registrar, the College's current policy "Records Retention Policy" created November 12, 2003 (last revision March 11, 2004). Our procedures in each work area included consideration of the College's practices with respect to its Record Retention Policy as well as any specific record retention requirements in the Health Professions Procedural Code and the By-laws.

### 12.2. Observations and Recommendations

#### Observation Description

#### 12.2.1. Poor record retention practices

Our review noted instances of poor record keeping in every area under review. Deficiencies in record keeping include a general lack of record keeping consistent with good business practices as well as a failure to comply with the College's Record Retention Policy and, in one instance, CDO By-laws. The following provides some examples of the poor record retention practices that were noted in our review:

- Lack of documentation supporting the development of examination content (3.2.3)
- Examination materials for candidates who passed or who have failed but have not made an appeal are not retained (3.2.5)
- Lack of documentation supporting aspects of the inquiry process (4.2.2)
- Lack of documentation supporting the appeals decisions of the Executive Committee and Appeals Panel (4.2.4)
- Lack of documentation supporting Registration Committee decisions (5.2.4)
- Incomplete Quality Assurance assessment files (7.2.4)
- Lack of documentation of the basis of Council's opinion that were reasonable ground for doubt or dispute as to the validity of the District 1 election results (9.2.2)
- Destruction of the ballots of the District 1 election subject to an inquiry in violation of CDO by-laws (9.2.1)
- Lack of supporting documentation for employee and Council member expenses (10.2.1, 10.2.2, 10.2.5)

#### Risk Description

Poor recordkeeping results in a lack of accountability, transparency and stewardship over the records which are created, captured, and managed to support the activities and decision making of the College including Council and Committees. Poor recordkeeping also results in the inability to retrieve documents when required in an efficient and timely manner.

*Recommendation*

We recommend that the College implement processes to ensure that records are retained in accordance with the College's record retention policy. These processes should include establishing specific record retention procedures to be followed by College staff to ensure that records are retained. Procedures could include assigning responsibility to an individual for record retention, developing guidance and checklists to support the collection and retention of records by area and committee and requiring documents to be stored on the server in specific folders rather than in email boxes.

## ***13. HPRAC Criteria for Regulation***

PwC considered the Health Professions Regulatory Advisory Council's (HPRAC) new criteria<sup>13</sup> for regulation of health professions under the RHPA in order to provide a high level perspective on whether the College would potentially meet the criteria for regulation if assessed against it today. HPRAC uses a two part assessment: (1) primary criterion and (2) secondary criteria described below.

### ***13.1 Primary Criterion***

The primary criterion assesses whether the health profession seeking regulation under the RHPA poses a risk of harm to the health and safety of the public, and it is otherwise in the public interest that the particular profession be regulated under the RHPA. Evidence that there is a risk of harm to the public must be demonstrated. All of the following three conditions must be met in order to meet the risk of harm threshold:

- The profession is involved in duties, procedures, interventions and/or activities with the significant potential for physical or mental harm to patients/clients, including instances where the profession delivers services under direct or indirect supervision by another regulated or unregulated health professional;
- The profession is engaged in making decisions or judgment that can have a significant impact on patients'/clients' physical or mental health, including instances where the profession delivers services under direct or indirect supervision by another regulated or unregulated health professional; and
- There is a significant potential of risk of harm occurring within the professional duties and activities.

Complaints, disciplinary actions and investigations represent one of a number of areas to be considered in the assessment of the primary criterion "risk of harm". Based on our review of the CDO's processes, procedures, controls and practices including the sampling of complaints, discipline and investigation files, we did not note any instances where it appeared that significant harm occurred to patients/clients.

We noted that the College's complaint log indicated that approximately 60-65 complaints were received in the period from May 2009 to June 2011. Our sampling of 20 complaints (opened or closed) during the period between April 1, 2010 and March 31, 2011 noted that the complaints generally related to the fit and function of the dentures and/or client service complaints (e.g. rude, missed appointments). A couple of complaints related to the use of denture materials (e.g. alleging the use of toxic materials in the denture).

We noted that during the period under review, no complaints were referred to the Disciplinary Committee nor were any disciplinary hearings held. There were three open disciplinary cases. The nature of the 3 cases were as follows:

- Allegation of fabricating substandard denture and providing unnecessary treatment;
- Allegation of providing denturism services without necessary insurance; and
- Allegation of allowing spouse to practice denturism without being a registered member.

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<sup>13</sup> Regulation of a New Health Profession under the Regulated Health Professions Act (RHPA), 1991, Criteria and Process issued July 21, 2011.

Our review of investigation files indicate that the matters being investigated related to the following: unauthorized practice of denturism; signage issue; member having same last name as another member who had been suspended for non-payment of fees and sufficiency of practice hours for registration renewal.

### **13.2 Secondary Criterion**

Once the primary criteria are met, the secondary criteria are considered in order to measure the appropriateness of regulation under the RHPA. The secondary criteria include consideration of the following areas:

- Professional Autonomy;
- Education Requirements for Entry to Practice;
- Body of Knowledge and Scope of Practice;
- Economic Impact of Regulation;
- Regulatory mechanisms;
- Leadership's Ability to Favour the Public Interest and Membership Support and Willingness of the Profession to be regulated; and
- Health system impact (inter-professional collaboration, labour mobility, access to care, health human resource productivity, and health outcomes).

Based on our review, we noted the following in respect of the secondary criteria:

- CDO's 2011 financial results indicate positive net income. However, the two main drivers of this trend are examination revenues exceeding expenses and a general decline in operational and committee-related expenses (which could reduce the ability of the CDO to meet its responsibilities for regulation by maintaining processes, standards, knowledge and skills). In addition, students have expressed significant concern over the examination fees which have become prohibitively expensive and which may result in a barrier to entry into the profession. In light of our findings for improvement in the areas under review, the sustainability of the surplus is questionable given the work that will be required to rectify the deficiencies. Therefore, it appears that the denturist profession may be struggling to support the full costs and responsibilities of regulation.
- Based on our review, the ability of the profession's leadership to demonstrate that it can distinguish between the public interest and the profession's self-interest is not clear. Our review findings noted a number of instances where the CDO's actions did not appear to be in the public interest. These instances included, among others, inadequate practices relating to conflicts of interest, a lack of transparency with respect to communication of the proposed by-laws as well as the passing the by-law requiring members to purchase professional liability insurance policy approved by the College. It is also unclear how effective the complaints and discipline process is in identifying and correcting incidents of sub-standard care or other infractions. We noted that the CDO's Disciplinary Committee was relatively inactive during the period under review and it appears that Alternative Dispute Resolution (ADR) was initiated for two complaints subsequent to referral to the Disciplinary Committee. In our limited sample of 20 complaints files, we noted that five remained open with the majority being referred to ADR. 17 compliant files were closed during the period under review. The ICRC determined that no further action was required with respect to the majority of the complaints with the remaining complaints referred to ADR.



- We noted lower success rates in 2011 and 2010 for the College's examinations compared to prior years. In particular, the pass rates for the 2010 winter and summer practical examinations were approximately 17% and 30% respectively. Low pass rates may negatively impact existing health care needs by resulting in less access to care. Our review noted many deficiencies in the development and administration of the College's examination process which if addressed could result in an improved process by the College to ensure that the profession possess skills and competencies necessary to deliver safe and competent care on entry.

Consideration of the primary criterion and secondary criteria based on the results of our review suggest several areas where the criteria for regulation may not be met. A detailed assessment of whether the CDO should continue to be the profession's regulator may be warranted.

## Appendix 1

| CDO Council and Committee - Interviews |   |  |  |
|--|---|--|--|
| Individual                             | Role(s)   | 2010-2011 Committees/Panel   | Interview Date                           |
| Gus Koroneos                           | Council Member<br>Examiner 2009, 2010<br>and 2011 | <ul style="list-style-type: none"> <li>Executive Committee</li> <li>Inquiries, Complaints &amp; Reports Committee - Chair</li> </ul>   | <p>June 8, 2011</p> <p>July 5, 2011</p>  |
| Andrew Protopapas                      | Council Member                                    | <ul style="list-style-type: none"> <li>Qualifying Examination &amp; Curriculum Committee</li> <li>Registration Committee Chair</li> </ul>                                    | June 7, 2011                             |
| Ted Dalios                             | Council Member                                    | <ul style="list-style-type: none"> <li>Qualifying Examination &amp; Curriculum Committee</li> <li>Registration Committee-Chair</li> <li>Appeals Panel</li> </ul>             | <p>June 8, 2011</p> <p>July 25, 2011</p> |
| Cristian Lagos                         | Non Council Member                                | <ul style="list-style-type: none"> <li>Qualifying Examination &amp; Curriculum Committee</li> </ul>  | June 7, 2011                             |
| Dawn Stamp                             | Non Council Member                                | <ul style="list-style-type: none"> <li>Qualifying Examination &amp; Curriculum Committee</li> <li>Registration Committee</li> </ul>  | June 10, 2011                            |
| Joan Duke                              | Public Member of Council                          | <ul style="list-style-type: none"> <li>Inquiries, Complaints &amp; Reports Committee</li> <li>Regulations &amp; By-Laws Committee</li> <li>Registration Committee</li> </ul> | July 12, 2011                            |
| Anita Kiriakou                         | Public Member of Council                          | <ul style="list-style-type: none"> <li>Executive Committee</li> <li>Inquiries, Complaints &amp; Report Committee</li> <li>Appeals Panel</li> </ul>                           | July 6, 2011                             |
| Angela Smith                           | Public Member of Council                          | <ul style="list-style-type: none"> <li>Executive Committee</li> <li>Qualifying Examination Committee</li> <li>Regulations &amp; By-Laws Committee</li> </ul>                 | July 21, 2011                            |

| <b>CDO Council and Committee - Interviews</b> |                          |   |                       |
|---|--------------------------|---|-----------------------|
| <b>Individual</b>                             | <b>Role(s)</b>           | <b>2010-2011<br/>Committees/Panel</b>   | <b>Interview Date</b> |
|   |                          | <ul style="list-style-type: none"> <li>• Discipline Committee</li> </ul>  |                       |
| Jeff Amini                                    | Public Member of Council | <ul style="list-style-type: none"> <li>• Discipline Committee</li> </ul>  | June 27, 2011         |
| Emanuele Di Lecce                             | Public Member            | <ul style="list-style-type: none"> <li>• Quality Assurance Committee</li> </ul>   | July 13, 2011         |
| Robert Macleay                                | Council Member           | <ul style="list-style-type: none"> <li>• Quality Assurance Committee</li> </ul>   | June 29, 2011         |
| Harry Orfanidis                               | Non Council Member       | <ul style="list-style-type: none"> <li>• Inquiries, Complaints &amp; Reports Committee</li> </ul>   | June 28, 2011         |
| John Kallitsis                                | Council Member           | <ul style="list-style-type: none"> <li>• Executive Committee</li> <li>• Regulations &amp; By-Laws Committee</li> <li>• Finance Committee</li> </ul> | July 19, 2011         |
| Luc Tran                                      | Council Member           | <ul style="list-style-type: none"> <li>• Inquiries, Complaints &amp; Reports Committee</li> <li>• Finance Committee</li> </ul>                      | July 19, 2011         |

## Appendix 2

| External Stakeholders - Interviews |   |                |
|------------------------------------|---|----------------|
| Individual                         | Role(s)   | Interview Date |
| Cliff Muzylowsky                   | Executive Director at Denturist Association-Ontario<br>Former CDO Registrar                           | June 16, 2011  |
| Nuzhat Jafri<br>Jessica Walters    | Executive Director and CDO Case Manager<br>Office of the Fairness Commissioner                        | June 29, 2011  |
| Greg Baker                         | Candidate in District 1 2010 Council Elections  | July 12, 2011  |
| Chris Brevetti                     | Pristine Printing   | July 15, 2011  |
| Nancy Tomkins                      | President, Denturist Association of Ontario   | July 5, 2011   |
| Allan Scott                        | Director and Superintendent, Private Colleges Branch, Ministry of Training, Colleges and Universities | June 24, 2011  |
| Irwin Fefergrad                    | Registrar, Royal College of Dental Surgeons of Ontario (RCDSO)  | June 20, 2011  |
| Charles Gulley                     | Registrar, College of Alberta Denturists  | July 5, 2011   |
| Corrine Johnston                   | George Brown College<br>Director, Centre for Health Sciences  | July 7, 2011   |
| Carmelo Cino                       | A member of Appeals Panel   | July 12, 2011  |

## Appendix 3

| General |   |
|---------|---|
| 1.      | Council meeting minutes for the following Council meetings: June 18 <sup>th</sup> , 2010 (60 <sup>th</sup> Council meeting), October 1, 2010 (61 <sup>st</sup> Council meeting), December 17 <sup>th</sup> , 2010 (62 <sup>nd</sup> Council meeting), March 11, 2011 (63 <sup>rd</sup> Council meeting) |
| 2.      | Executive Committee minutes for meetings held on the following dates: April 16, 2010, June 10, 2010, August 7, 2010, September 18, 2010, October 23, 2010, November 13, 2010, December 11, 2010, January 15, 2011, February 12, 2011  |
| 3.      | CDO By-laws (effective March 2011)  |

| Examinations |  |
|--------------|--|
| 1.           | College of Denturists of Ontario Clinical Examination – Summer 2010: <i>Week 1 Blind ID Assignments for Projects A, B &amp; C</i>  |
| 2.           | College of Denturists of Ontario Clinical Examination – <i>Examiners; Examiner ID Assignments</i>  |
| 3.           | Written Qualifying Exam Results- 2009, 2010, 2011  |
| 4.           | Practical Qualifying Exam Results- 2009 and 2010   |
| 5.           | Analysis of Summer 2010 Practical Examination Results by Candidate by Question—Projects A, B, C & D  |
| 6.           | Analysis of 2010 Summer Practical Examination Results by Question by Examiner—Projects A, B, C   |
| 7.           | Examiner Conflict of Interest Policy   |
| 8.           | Report from Chief Examiner – August 16, 2010   |
| 9.           | College of Denturists of Ontario – Examiner Contract, Examiner Position Description  |
| 10.          | College of Denturists of Ontario Clinical Examination – Summer 2010: <i>LAB Sign-up Sheet- Project D</i>   |
| 11.          | College of Denturists of Ontario Clinical Examination – Summer 2010: <i>Clinic Sign-up Sheet- Project D</i>  |
| 12.          | Clinical Examination Summer 2011 – Examiner’s Booklet (Examiner Training Session)  |
| 13.          | College of Denturists of Ontario – Summer 2009 – Qualifying Examination Candidate Protocol   |
| 14.          | College of Denturists of Ontario – Qualifying Examination Summer 2010 – Candidate Protocol   |
| 15.          | College of Denturists of Ontario – Qualifying Examination Summer 2011 – Candidate Protocol   |
| 16.          | Summer 2010 Qualifying Examiner Feedback Session Notes   |
| 17.          | College of Denturists of Ontario – Qualifying Examination Committee Meetings<br>(a) 2010: February 11/April 30/May 19/May 21/June 8/June 16/October 8<br>(b) 2011: March 2 |
| 18.          | Qualifying Examination 2010 –Final Marking Sheet (Example)   |

### Qualifying Examination Inquiries & Appeals

1. Examination results letters for the Summer 2010 written and practical exams
2. Written examination appeal requests received from candidates
3. Appeals decision letters mailed to the candidates

### Registration

1. Registration Committee minutes for meetings held on the following dates: May 7, 2010, May 28, 2010, July 2, 2010, August 25, 2010, September 23, 2010, October 8, 2010, January 28, 2011 and February 23, 2011
2. CDO Registration Regulation
3. Applicant and Member Registration Files
4. Registration Committee requests
5. Registration Guide
6. 2011 – 2012 Registration Renewal Forms

### Complaints, Discipline & Investigations

1. ICRC Committee minutes for meetings held on the following dates: April 23, 2010 (full ICRC), April 29 (Panel A), 2010, May 14, 2010 (Panel A), July 28, 2010 (full ICRC), August 27, 2010 (Panel B), September 1, 2010 (Panel A), September 10, 2010 (Panel B), September 28, 2010 (Panel A), October 15, 2010 (Panel B), October 22, 2010 (Panel A), November 5, 2010 (Panel A), November 18, 2010 (Panel B), January 13, 2011 (Panel A), January 14, 2011 (Panel B), February 4, 2011 (Panel B), March 16, 2011 (Panel A)
2. Complaint letters (from complainants/patients, from 3<sup>rd</sup> parties on behalf of complainants)
3. Acknowledgment letters to complainants with attached copies of: The Complaints Brochure/Consent to Release Information/Section 28 & 29 of Health Professions Procedural Code
4. Acknowledgment letters to members with attached copies of the: Copy of the actual complaint/Complaints Brochure/Member Prior History/Section 28 & 29 of Health Professions Procedural Code/ Section 25.2 of Health Professions Procedural Code
5. Denturist response letters
6. Letters to complainants providing the member response
7. Signed Consent to Release Information forms
8. Patient medical histories and financial records to include: copy of patient chart/list of calls from denturist to patient/soft tissue exam diagram or document/final release form/financial payment history
9. Certificates of appointment of an investigator
10. Investigation reports
11. 150 day letters to complainants and members

|  |
|--|
| 12. 210 day letters to complainants, members and HPARB   |
| 13. ICRC decision letters  |
| 14. Cover letter to members and complainants with attached ICRC decision letters   |
| 15. ADR: Process information summaries / ADR Consent forms / Settlement Agreements between the members, complainants, and ICRC Chair               |
| 16. Memo to File documents documenting phone discussions between the Complaints Coordinator and complainants or members and any other stakeholders |
| 17. Letters of Withdrawal from complainants  |
| 18. Letters to members and complainants advising of complainant withdrawals  |
| 19. HPARB Decision letters on appeals made   |
| 20. Complaints Tracker -2010 & 2011 file   |
| 21. Mail Log (IN –OUT)- 2010 & 2011 file   |
| 22. ADR Tracker - 2010 & 2011 file   |
| 23. List of ICRC panel members   |
| 24. Notices of Pre-Hearing and Hearing for complaints referred to the Disciplinary Committee   |
| 25. Correspondence between the CDO and the member referred to the Disciplinary Committee   |

### Quality Assurance

|  |
|--|
| 1. List of Quality Assurance (QA) Assessments that took place in the 2009/2010, 2010/2011, and 2011/2012 fiscal years  |
| 2. File for five assessments selected from the 2010/2011 listing   |
| 3. Date of registration and assessment date for 2010/2011 assessors  |
| 4. QA package sent to members selected for assessment  |
| 5. QA Manual   |
| 6. QA Committee minutes for meetings held on the following dates: March 24, 2010, May 13, 2010, June 28, 2010, July 14, 2010, August 5, 2010, August 27, 2010, September 10, 2010, October 21, 2010, December 16, 2010, January 5, 2011, February 4, 2011, March 4, 2011, and June 9, 2011 |
| 7. QA Assessment Checklist   |
| 8. Orientation material presented to new members   |

### Stakeholder Consultations & Feedback

|   |
|---|
| 1. Notifications to members from October 2010 to February 2011 regarding the proposed new by-laws |
| 2. Black-lined copy of the proposed new by-laws (internal CDO document)                           |

|   |
|---|
| 3. Comparative file juxtaposing the existing and proposed new by-laws posted on the CDO website   |
| 4. Emails and letters from members commenting on the proposed new by-laws   |
| 5. All correspondence between members, the CDO, the Ministry of Health and Long Term Care, and the Denturist Association of Ontario relating to the proposed changes to the Professional Liability Insurance program                        |
| 6. Internal tracking file compiled by CDO staff summarizing comments received from members regarding the proposed new by-laws   |
| 7. 63 <sup>rd</sup> Council meeting minute materials containing (i) minuted approval of the new by-laws, (ii) report from the Regulations and By-Laws Committee summarizing the member comments that were incorporated into the new by-laws |
| 8. New by-laws approved on March 11, 2011   |

### Elections

|  |
|--|
| 1. CDO by-laws in effect at time of election   |
| 2. Voting packages for 2010 Council Elections for District 1 and 2, and re-election package for District 1, and District Databases from Election Manager     |
| 3. Listing of elected members from the 2010 Council elections  |
| 4. Election Inquiry Report with Attachments  |
| 5. Election Manager's Report for the 2010 Council elections  |
| 6. Council meeting minutes for the fiscal year April 1, 2010 to March 31, 2011   |
| 7. Legal correspondence relating to the 2010 Council elections   |
| 8. Copies of ballot package used for Districts 1 and 2 for 2010 Council Elections  |
| 9. Documentation relating to the execution of 2010 Council Elections, including scrutineer forms and official return results page signed by Election Manager |
| 10. Email correspondence between Registrar and the two Candidates before and after the June 2, 2010 election   |
| 11. District Databases used in Council Elections   |

### Employee and Council Member Expenses

|   |
|---|
| 1. Listing of employee and Council member expenses paid during the period April 1, 2010 to March 31, 2011 |
| 2. Expense claims for a sample of employee and Council member expenses                                    |
| 3. Proof of payment for a sample of employee and Council member expenses                                  |
| 4. Honouraria expense policy and form   |



| <b>Financial Performance</b> |  |
|------------------------------|--|
| 1.                           | Finance Committee minutes for meetings held on December 11, 2009, January 17, 2011, and February 4, 2011 |
| 2.                           | Exam-related invoices for fiscal 2011  |
| 3.                           | Simply Accounting Trial Balance and G/L account summaries for fiscal 2010 and fiscal 2011                |
| 4.                           | Sub-ledger: Legal Expense - General and copies of selected invoices for fiscal 2011                      |
| 5.                           | Sub-ledger: Management Services - Expense and copies of selected invoices for fiscal 2010                |
| 6.                           | Sub-ledger: Special General Meeting – Expense and copies of selected invoices for fiscal 2011            |
| 7.                           | Annual Report Fiscal 2009  |
| 8.                           | Annual Report Fiscal 2010  |
| 9.                           | Annual Report Fiscal 2011  |
| 10.                          | CDO Budget – fiscal 2010   |
| 11.                          | CDO Budget – fiscal 2011   |
| 12.                          | CDO Budget – fiscal 2012   |
| 13.                          | CDO Strategic Plans 2007-2010 documentation  |

| <b>Examinations</b> |   |
|---------------------|---|
| 1.                  | College of Denturists of Ontario Clinical Examination – Summer 2010: <i>Week 1 Blind ID Assignments for Projects A, B &amp; C</i> |
| 2.                  | College of Denturists of Ontario Clinical Examination – <i>Examiners; Examiner ID Assignments</i>                                 |
| 3.                  | Written Qualifying Exam Results- 2009, 2010, 2011   |
| 4.                  | Practical Qualifying Exam Results- 2009 and 2010  |
| 5.                  | Analysis of Summer 2010 Practical Examination Results by Candidate by Question—Projects A, B, C & D                               |
| 6.                  | Analysis of 2010 Summer Practical Examination Results by Question by Examiner—Projects A, B, C                                    |
| 7.                  | Examiner Conflict of Interest Policy  |
| 8.                  | Report from Chief Examiner – August 16, 2010  |
| 9.                  | College of Denturists of Ontario – Examiner Contract, Examiner Position Description   |
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| 11.                 | College of Denturists of Ontario Clinical Examination – Summer 2010: <i>Clinic Sign-up Sheet- Project D</i>                       |
| 12.                 | Clinical Examination Summer 2011 – Examiner’s Booklet (Examiner Training Session)   |
| 13.                 | College of Denturists of Ontario – Summer 2009 – Qualifying Examination Candidate Protocol  |

|  |
|--|
| 14. College of Denturists of Ontario – Qualifying Examination Summer 2010 – Candidate Protocol   |
| 15. College of Denturists of Ontario – Qualifying Examination Summer 2011 – Candidate Protocol   |
| 16. Summer 2010 Qualifying Examiner Feedback Session Notes   |
| 17. College of Denturists of Ontario – Qualifying Examination Committee Meetings<br>(a) 2010: February 11/April 30/May 19/May 21/June 8/June 16/October 8<br>(b) 2011: March 2 |
| 18. Qualifying Examination 2010 –Final Marking Sheet (Example)   |

### Qualifying Examination Inquiries & Appeals

|  |
|--|
| 1. Examination results letters for the Summer 2010 written and practical exams |
| 2. Written examination appeal requests received from candidates                |
| 3. Appeals decision letters mailed to the candidates                           |

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|   |
|---|
| 1. Registration Committee minutes for meetings held on the following dates: May 7, 2010, May 28, 2010, July 2, 2010, August 25, 2010, September 23, 2010, October 8, 2010, January 28, 2011 and February 23, 2011 |
| 2. CDO Registration Regulation  |
| 3. Applicant and Member Registration Files  |
| 4. Registration Committee requests  |
| 5. Registration Guide   |
| 6. 2011 – 2012 Registration Renewal Forms   |

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|--|---|
| 1.   | ICRC Committee minutes for meetings held on the following dates: April 23, 2010 (full ICRC), April 29 (Panel A), 2010, May 14, 2010 (Panel A), July 28, 2010 (full ICRC), August 27, 2010 (Panel B), September 1, 2010 (Panel A), September 10, 2010 (Panel B), September 28, 2010 (Panel A), October 15, 2010 (Panel B), October 22, 2010 (Panel A), November 5, 2010 (Panel A), November 18, 2010 (Panel B), January 13, 2011 (Panel A), January 14, 2011 (Panel B), February 4, 2011 (Panel B), March 16, 2011 (Panel A) |
| 2.   | Complaint letters (from complainants/patients, from 3 <sup>rd</sup> parties on behalf of complainants)  |
| 3.   | Acknowledgment letters to complainants with attached copies of: The Complaints Brochure/Consent to Release Information/Section 28 & 29 of Health Professions Procedural Code  |
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| 5.   | Denturist response letters  |
| 6.   | Letters to complainants providing the member response   |
| 7.   | Signed Consent to Release Information forms   |
| 8.   | Patient medical histories and financial records to include: copy of patient chart/list of calls from denturist to patient/soft tissue exam diagram or document/final release from/financial payment history   |
| 9.   | Certificates of appointment of an investigator  |
| 10.  | Investigation reports   |
| 11.  | 150 day letters to complainants and members   |
| 12.  | 210 day letters to complainants, members and HPARB  |
| 13.  | ICRC decision letters   |
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| 17.  | Letters of Withdrawal from complainants   |
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| 19.  | HPARB Decision letters on appeals made  |
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| 23.  | List of ICRC panel members  |
| 24.  | Notices of Pre-Hearing and Hearing for complaints referred to the Disciplinary Committee  |
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| <b>Quality Assurance</b> |   |
|--------------------------|---|
| 1.                       | List of Quality Assurance (QA) Assessments that took place in the 2009/2010, 2010/2011, and 2011/2012 fiscal years  |
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| 3.                       | Date of registration and assessment date for 2010/2011 assessors  |
| 4.                       | QA package sent to members selected for assessment  |
| 5.                       | QA Manual   |
| 6.                       | QA Committee minutes for meetings held on the following dates: March 24, 2010, May 13, 2010, June 28, 2010, July 14, 2010, August 5, 2010, August 27, 2010, September 10, 2010, October 21, 2010, December 16, 2010, January 5, 2011, February 4, 2011, March 4, 2011, and June 9, 2011 |
| 7.                       | QA Assessment Checklist   |
| 8.                       | Orientation material presented to new members   |

| <b>Stakeholder Consultations &amp; Feedback</b> |  |
|---|--|
| 1.  | Notifications to members from October 2010 to February 2011 regarding the proposed new by-laws   |
| 2.  | Black-lined copy of the proposed new by-laws (internal CDO document)   |
| 3.  | Comparative file juxtaposing the existing and proposed new by-laws posted on the CDO website   |
| 4.  | Emails and letters from members commenting on the proposed new by-laws   |
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| <b>Elections</b> |   |
|------------------|---|
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| 2.               | Voting packages for 2010 Council Elections for District 1 and 2, and re-election package for District 1, and District Databases from Election Manager |
| 3.               | Listing of elected members from the 2010 Council elections  |
| 4.               | Election Inquiry Report with Attachments  |

|     |   |
|-----|---|
| 5.  | Election Manager’s Report for the 2010 Council elections  |
| 6.  | Council meeting minutes for the fiscal year April 1, 2010 to March 31, 2011   |
| 7.  | Legal correspondence relating to the 2010 Council elections   |
| 8.  | Copies of ballot package used for Districts 1 and 2 for 2010 Council Elections  |
| 9.  | Documentation relating to the execution of 2010 Council Elections, including scrutineer forms and official return results page signed by Election Manager |
| 10. | Email correspondence between Registrar and the two Candidates before and after the June 2, 2010 election  |
| 11. | District Databases used in Council Elections  |

| <b>Employee and Council Member Expenses</b> |  |
|---|--|
| 1.  | Listing of employee and Council member expenses paid during the period April 1, 2010 to March 31, 2011 |
| 2.  | Expense claims for a sample of employee and Council member expenses                                    |
| 3.  | Proof of payment for a sample of employee and Council member expenses                                  |
| 4.  | Honouraria expense policy and form   |

| <b>Financial Performance</b> |  |
|------------------------------|--|
| 1.                           | Finance Committee minutes for meetings held on December 11, 2009, January 17, 2011, and February 4, 2011 |
| 2.                           | Exam-related invoices for fiscal 2011  |
| 3.                           | Simply Accounting Trial Balance and G/L account summaries for fiscal 2010 and fiscal 2011                |
| 4.                           | Sub-ledger: Legal Expense - General and copies of selected invoices for fiscal 2011                      |
| 5.                           | Sub-ledger: Management Services - Expense and copies of selected invoices for fiscal 2010                |
| 6.                           | Sub-ledger: Special General Meeting – Expense and copies of selected invoices for fiscal 2011            |
| 7.                           | Annual Report Fiscal 2009  |
| 8.                           | Annual Report Fiscal 2010  |
| 9.                           | Annual Report Fiscal 2011  |
| 10.                          | CDO Budget – fiscal 2010   |
| 11.                          | CDO Budget – fiscal 2011   |
| 12.                          | CDO Budget – fiscal 2012   |
| 13.                          | CDO Strategic Plans 2007-2010 documentation  |

## Appendix 4

### Examination Summary Results

| CDO Clinical Examination Statistics |        |                |      |      |       |           |
|-------------------------------------|--------|----------------|------|------|-------|-----------|
| Year                                | Season | Type of Exam   | Pass | Fail | Total | Pass Rate |
| 2009                                | Summer | Written Exam   | 22   | 8    | 30    | 73%       |
| 2009                                | Summer | Written Exam   | 14   | 2    | 16    | 88%       |
| 2009                                | Summer | Practical Exam | 27   | 11   | 38    | 71%       |
| 2010                                | Winter | Written Exam   | 8    | 0    | 8     | 100%      |
| 2010                                | Winter | Written Exam   | 5    | 1    | 6     | 83%       |
| 2010                                | Winter | Practical Exam | 4    | 19   | 23    | 17%       |
| 2010                                | Summer | Written Exam   | 22   | 15   | 37    | 59%       |
| 2010                                | Summer | Written Exam   | 12   | 3    | 15    | 80%       |
| 2010                                | Summer | Practical Exam | 14   | 33   | 47    | 30%       |
| 2011                                | Summer | Written Exam   | 14   | 15   | 29    | 56%       |

## Appendix 5

### Description of Information provided Candidate Protocols

| Content of the Written Examination per Candidate Protocol   |   |   |
|---|---|---|
| 2009  | 2010  | 2011  |
| <p><u>Core Denturist Subjects</u></p> <ul style="list-style-type: none"> <li>• Dental Material – 10 questions</li> <li>• Full Dentures and Immediate Dentures – 40 questions</li> <li>• Partial Dentures and Implant Overdentures – 40 questions</li> <li>• Ethics, Jurisprudence, Patient Management and Record Keeping – 10 questions</li> </ul> <p><u>Supporting Foundation Subjects</u></p> <ul style="list-style-type: none"> <li>• Dental Anatomy, and Head and Neck Anatomy – 10 questions</li> <li>• General Anatomy, Physiology and Histology – 10 questions</li> <li>• Microbiology and Infection Control – 10 questions</li> <li>• Periodontology, Oral Pathology and Preventative Dentistry – 28 questions</li> <li>• Pathophysiology and Pharmacology – 30 questions</li> <li>• Radiographic Pattern Recognition – 6 questions</li> <li>• Public Health, Research, and Marketing – 2 questions</li> <li>• Nutrition – 2 questions</li> <li>• Psychology and Gerontology – 2 questions</li> </ul> | <p><u>Core Denturist Subjects</u></p> <ul style="list-style-type: none"> <li>• Dental Material</li> <li>• Full Dentures and Immediate Dentures</li> <li>• Partial Dentures and Implant Overdentures</li> <li>• Ethics, Jurisprudence, Patient Management and Record Keeping</li> </ul> <p><u>Supporting Foundation Subjects</u></p> <ul style="list-style-type: none"> <li>• Dental Anatomy, and Head and Neck Anatomy</li> <li>• General Anatomy, Physiology and Histology</li> <li>• Microbiology and Infection Control</li> <li>• Periodontology, Oral Pathology and Preventative Dentistry</li> <li>• Pathophysiology and Pharmacology</li> <li>• Radiographic Pattern Recognition</li> <li>• Public Health, Research, and Marketing</li> <li>• Nutrition Psychology and Gerontology</li> </ul> | <ul style="list-style-type: none"> <li>• Anatomy, Physiology &amp; Histology</li> <li>• Dental Materials</li> <li>• Dental Psychology</li> <li>• Dentures, Implants &amp; Prosthetics</li> <li>• Jurisprudence</li> <li>• Microbiology &amp; Infection Control</li> <li>• Nutrition</li> <li>• Pathology</li> <li>• Pharmacology</li> <li>• Radiographic Pattern</li> </ul> |



## Appendix 6

### Financial Performance

Variance Analysis of actual revenue and expense to the prior year

| # | Fiscal Year | Classification (revenue or expense) | Account Name and Dollar Amount | Year or year \$ and % change | Explanation   | Source documentation                     |
|---|-------------|-------------------------------------|--------------------------------|------------------------------|---|--|
| 1 | 2011        | Revenue                             | Registration<br>\$879k         | + \$43k<br>or 5%             | <p>Per Registrar Assistant, the annual fee for an active CDO member in 2011 and 2010 is \$1,611.85</p> <p>Per Registrar Assistant, the total number of members in 2011 (2010) was: 564 (531)</p> <p>Per G/L, total registration revenue for 2011 (2010) is \$879k (\$836k)</p> <p>Therefore, revenue per member in 2011 (2010) is: \$1,559 (\$1,576)</p> <p>Difference between revenue per member and the annual fee of \$1,611.85 is less than 3% approx</p> <p>Difference is due to minor price variances between active and inactive members, and paid-in-full versus instalment-based members</p> | Per discussions with Registrar Assistant |
| 2 | 2011        | Revenue                             | Other Income<br>\$50k          | +\$40k<br>or 456%            | <p>In Other Income, there are three accounts with large increases in revenues versus budget: <i>Special General Meeting Registration</i>, <i>Grants</i>, and <i>Special General Meeting Sponsorship</i>. Revenues pertaining to the Special General Meeting were incurred for a conference attended by approximately 50% of the member-base</p> <p>The conference was a one-time event and related to addressing the ongoing insurance issues facing the CDO with respect to</p>  | Per discussions with the Registrar       |

| # | Fiscal Year | Classification (revenue or expense) | Account Name and Dollar Amount                                | Year or year \$ and % change        | Explanation   | Source documentation   |
|---|-------------|-------------------------------------|---|-------------------------------------|---|--|
|   |             |                                     |   |                                     | <p>the DAO</p> <p>This conference was not budgeted by the CDO</p> <p>Revenues relate to charging the CDO member base approximately \$60.00 to attend. Revenues also generated through sponsorship. Total revenues for this event were \$33.7k</p> |  |
| 3 | 2011        | Expense                             | Special General Meeting<br>\$65k                              | +\$65k versus \$0 in prior year     | Related to item 2 above   | <p>We reviewed invoices for the following expenses:</p> <ul style="list-style-type: none"> <li>• Conference venue for \$41k;</li> <li>• Conference expenses (food, drink, marketing) for \$16k</li> </ul> <p>A large amount of the residual expenses relate to costs paid for by the CDO on behalf of various CDO committee members (tickets to the event, hotels, parking etc.)</p> |
| 4 | 2011        | Revenue                             | Exam Revenue<br>\$184k  | + \$24k or 16%                      | Reduction in number of exam writers in fiscal 2011 was offset by increased exam fees per student  | Refer to analysis in section 11.2.4  |
| 5 | 2011        | Expense                             | QE Expenses – Clinical<br>\$96k<br>&<br>QE Expenses – Written | (\$56k) or (37%) & (\$10k) or (64%) | Decrease relates to reducing honorariums from an average of \$625 per examiner down to \$425. Honorariums represent approximately 50% of QE clinical and written expenses   | Honorarium data provided by Registrar; honorarium calculation prepared by PwC  |

| # | Fiscal Year | Classification (revenue or expense) | Account Name and Dollar Amount | Year or year \$ and % change | Explanation   | Source documentation   |
|---|-------------|-------------------------------------|--------------------------------|------------------------------|---|--|
|   |             |                                     | \$6k                           |                              |   |  |
| 6 | 2011        | Expense                             | Office Expense<br>\$91k        | + \$25k<br>or 38%            | \$25k increase in Rent Expense. Registrar noted that the fiscal 2011 rent figure includes pre-paid rent for fiscal 2012. The accounting program that the CDO uses does not permit post-dated cheques; as a result, the rent expense includes a portion of rent for fiscal 2012  | Per discussions with the Registrar   |
| 7 | 2011        | Expense                             | Registration Expense<br>\$32k  | + \$25k<br>or 400%           | Registrar meeting expense up \$7.8k. Relates to a conference attended by the Registrar, Vice President and President of the CDO in British Columbia in May 2010<br><br>Membership dues expense up \$17k. Per Registrar, approximately \$9.5k relates to fiscal 2010 and this amount was not recorded in time, and was therefore expensed in fiscal 2011 | Per discussions with the Registrar   |
| 8 | 2011        | Expense                             | Legal Expense<br>\$230k        | + \$104k<br>or 84%           | Per Registrar, there were 3 unbudgeted legal cases incurred in fiscal 2011, relating to DAO, Trillium and A. Haig   | We obtained a copy of the sub-ledger for Legal Expense. Approximately 60% of legal expenses are recorded as Legal Expense – General, the residual on settlement expenses incurred in the fiscal year.<br><br>We selected 10 transactions recorded in the Legal Expense – General sub-ledger account and obtained invoices from the CDO Bookkeeper.<br><br>9 of the 10 invoices |

| #  | Fiscal Year | Classification (revenue or expense) | Account Name and Dollar Amount | Year or year \$ and % change | Explanation   | Source documentation  |
|----|-------------|-------------------------------------|--------------------------------|------------------------------|---|---|
|    |             |                                     |                                |                              |   | related to DAO, Trillium and A. Haig. The invoices totalled \$123k or 88% of the Legal Expense – General account.   |
| 9  | 2011        | Expense                             | Database \$7k                  | (\$106k) or (94%)            | <p>Per Registrar, the database to which this expense relates to is no longer being used, and thus minimal costs relating to software development and support were incurred in fiscal 2011</p> <p>In fiscal 2011, a decision was made by the Registrar to purchase a new database that has increased functionality over the existing database, and has lower carrying costs. The database will be purchased in fiscal 2012</p> | Per discussions with the Registrar  |
| 10 | 2010        | Expense                             | Management Services \$97k      | 2010: \$96k<br>2011: nil     | Per Bookkeeper, the \$96k relates to a portion of the salary of the previous Registrar  | We obtained a copy of the sub-ledger for this account. We obtained invoices for a \$39k severance payment to the previous Registrar, and a \$4.8k payment to an HR consultant for services rendered |

## Appendix 7 - High Priority Recommendations and Timeline

Determination of high priority recommendations was based on the following criteria:

- Potential significant and adverse impact to candidates and members if issue not addressed on a timely basis;
- Potential significant and adverse impact to financial performance of the College if issue not addressed on a timely basis; or
- Ease of implementation is low (i.e. quick wins).

| # | Report Reference      | Issue   | Recommendation <sup>14</sup>  | Implementation Date  |
|---|-----------------------|---|---|--|
| 1 | Examinations<br>3.2.1 | Lack of formal criteria for examiner selection                          | CDO should develop formal detailed evaluation criteria to assess potential Examiners. The criteria should include not only the number of years as a dentist but also specific criteria to assess an applicant's experience examining students as well as the specific types of techniques and practices in which the applicant should have experience and expertise. The use of a skills matrix detailing the expertise and experience desired in an Examiner is recommended. A skills matrix should be completed for all applicants to provide an audit trail of the rationale for the selection or rejection of Examiners.<br><br>The expertise and experience desired in an Examiner should be communicated to the membership. The QE Committee should be required to assess candidates utilizing the publicly disclosed criteria. | Early February 2012  |
| 2 | Examinations<br>3.2.3 | Lack of documentation supporting the development of examination content | The CDO should engage independent professionals with experience and expertise in denturism and psychometric standards to assist in a formal assessment of the validity and reliability of the 2010 and 2011 practical examination criteria as well as the written examination including the validity of the questions in the databank and the number of questions relative to the time allotment. Any changes to the examination process and approach should be properly documented. Also refer to 3.2.6  | Early February 2012 – Engage professionals<br><br>Late March/Early April 2012 – All changes documented |

<sup>14</sup> For issues with multiple recommendations, priority recommendations are in bold type.

| # | Report Reference      | Issue  | Recommendation <sup>14</sup>   | Implementation Date                        |
|---|-----------------------|--|--|--|
| 3 | Examinations<br>3.2.4 | Lack of information provided in candidate protocols            | <p><b>We recommend that a detailed examination blueprint be developed. The blueprint should identify the content areas covered on both the written and practical examinations. For each content area, the blueprint should outline the weighting of the area, the topics, levels of competence, and learning objectives examined.</b> The blueprint should also be aligned to the College's scope of practice. We noted that little work has been done with respect to the review of the scope of practice for an entry level denturist and an assessment of occupational and educational standards (refer to 5.2.6). Accordingly, the development of the blueprint should be undertaken in conjunction with a review of scope of practice. <b>Many Regulatory Colleges also provide practice tests for written examination. This can assist candidates to better prepare for the test, particularly internationally educated applicants whose first language may not be English. The College should ensure that this information is available to candidates well before the examinations are scheduled to provide candidates sufficient time to incorporate this information into their study plans rather than solely providing it in the Protocols which are revised very shortly before the examinations are to take place. The blueprint could also include Frequently Asked Questions (FAQ), which may assist in reducing ad-hoc queries from candidates. We recommend that the College engage professional consultants to assist with the development of a detailed examination blueprint.</b></p> <p>The College should not respond to questions from candidates regarding the examination on an ad-hoc basis. A formal process should be established whereby candidates can submit written questions to the College by a specific date prior to the examination (e.g. up to 1 week before). The questions would be considered by the Qualifying Examination Committee who would respond, as appropriate. The questions and responses should be posted to the College's website.</p> | Mid - March 2012                           |
| 4 | Examinations<br>3.2.6 | Lack of rigour relating to the summer 2011 written examination | <p>To the extent that an independent IT specialist can confirm that the candidates' graded examinations stored in Exam Professor represents unaltered first attempts, we recommend the following:</p> <ul style="list-style-type: none"> <li>• <b>The examination be reviewed by experts in denturism and experts in psychometric standards to assess the impact of any spelling, grammatical or logic errors on</b></li> </ul>  | Early February 2012 – Engage professionals |

| # | Report Reference                                    | Issue   | Recommendation <sup>14</sup>  | Implementation Date  |
|---|---|---|---|--|
|   |   |   | <p><b>the candidate's ability to successfully complete the examination. This review could be undertaken in connection with the overall validity and reliability review of the written question databank recommended in 3.2.3.</b></p> <ul style="list-style-type: none"> <li>We understand that Exam Professor includes functionality to convert the graded examinations to Excel. We recommend that the College convert the graded examinations to Excel spreadsheets in order to facilitate an electronic comparison of the questions by candidate to ensure that all candidates received the exact same question.</li> </ul> <p><b>We also recommend that for future written examinations, the examination software should include functionality to allow candidates to change their password upon the first login and entry of the new password to access and complete the examination.</b></p> | <p>Mid February 2012 – Determine if passwords can be added to existing software</p> <p>Mid-March 2012 – Password functionality added to software</p> |
| 5 | Qualifying Examination Inquiries & Appeals<br>4.2.1 | Changes to examination inquiries & appeals policies result in reduced transparency and fairness                         | The College should revert to the inquiry and appeal time periods that were in place in 2009 including the requirement for the Registrar to provide a written inquiry decision. Since it may difficult to determine when the decision by the candidate was received, tying the time period to date of mailing is acceptable (i.e. 35 days within mailing). We also recommend that the College provide candidates with one hour to review the Practical Examination results and discuss the results with the Registrar. The candidates should also be provided with the marking sheet and photographs.  | Mid March 2012   |
| 6 | Registrations<br>5.2.2                              | Changes to the process to request 3rd attempts may result in potential administrative burden and hardship to candidates | <p>The College should consider reverting back to the original process of having 3rd attempts reviewed by the Registration Committee to ensure that potentially qualified candidates are not subject to an additional administrative burden and hardship by first being reviewed by the Registrar and then, if denied, having to make an appeal to the Registration Committee. Revisions in processes should not be applied on a retroactive basis.</p> <p>Applicants should be provided with notices advising of any decision made by the Registrar to ensure transparency and the basis of all decisions including approvals and denials should be supported by documentary evidence. Requests for 3rd attempts should be reviewed and assessed within 30 days of receipt of the request.</p>  | Early February 2012  |
| 7 | Registrations<br>5.2.3                              | Changes to the process for examination  | We recommend that the Registrar include specific written reasons in the notice to the candidates regarding the basis of the denial of the deferral. The   | Mid February 2012  |

| #  | Report Reference                                  | Issue   | Recommendation <sup>14</sup>   | Implementation Date |
|----|---|---|--|---------------------|
|    |   | deferral requests may result in hardship to candidates                    | written reasons should provide sufficient detail regarding the basis on which the deferral is not valid. Formal published guidance should be developed to assist candidates in understanding in what circumstances a deferral would be approved as well as to provide standard criteria against which the Registrar would assess deferrals.  |                     |
| 8  | Complaints, Discipline & Investigations<br>6.2.1  | Lack of expected date of disposition in 150-day letters                   | The CDO should update wording in the 150 and 210 day template letters to include a field for expected date of disposition.   | Early February 2012 |
| 9  | Complaints, Discipline & Investigations<br>6.2.6  | Consent forms not obtained for Alternative Dispute Resolution (ADR)       | We recommend that the CDO reinstate the process of providing written Consent to Release forms to both the denturist and complainant. They should also require that these forms be completed and signed prior to the initialization of the ADR process.   | Early February 2012 |
| 10 | Complaints, Discipline & Investigations<br>6.2.12 | Grounds for investigations initiated by Registrar not documented          | The CDO should document grounds for all investigations initiated by the Registrar.   | Early February 2012 |
| 11 | Complaints, Discipline & Investigations<br>6.2.11 | ICRC decisions regarding investigations are not made in a timely manner   | The CDO should develop a process to expedite making ICRC decisions regarding investigations in a timely manner.  | Mid February 2012   |
| 12 | Quality Assurance<br>7.2.1                        | No documentation for selection process for assessments                    | The College of Denturists should document the formal process for selecting assessors and selecting the annual Quality Assurance assessment candidates in a policy document. The policy should specify the criteria for selecting assessment candidates, who oversees the automated selection, what documentation needs to be kept as evidence of an independent selection, and sign off by the people who oversaw the selection on the computerized report evidencing the automated selection. | Early April 2012    |
| 13 | Stakeholder Consultations<br>8.2.5                | By-laws that have a potential adverse impact on fairness and transparency | The CDO should consider updating its by-laws as follows: <ul style="list-style-type: none"> <li>• <b>Requiring a unanimous decision for by-law amendments made outside of Council meetings, or disallowing this</b></li> </ul>   | Late February 2012  |



| #  | Report Reference                        | Issue   | Recommendation <sup>14</sup>   | Implementation Date |
|----|---|---|--|---------------------|
|    |   |   | <p><b>practice altogether;</b></p> <ul style="list-style-type: none"> <li>• Including fees in the by-laws; and</li> <li>• <b>Placing a ceiling on the number of non-Council members eligible for the Executive and other Statutory Committees.</b></li> </ul>  |                     |
| 14 | Elections<br>9.2.1                      | Non-compliance with by-laws in place at the time of 2010 council elections        | The Council is accountable for the adherence by the College to statutes and laws governing the College, accordingly the Council should ensure that the requirements of the Election by-laws are adequately understood by the Registrar as well as any service providers. The Registrar should also consider obtaining positive written confirmation from the Election Manager (and any service providers) that all packages are complete and all samples are accounted for prior to the mailing of the voting packages.  | Mid-March 2012      |
| 15 | Council and Employee Expenses<br>10.2.1 | Employee and Council member expense claims do not have itemized receipts included | All expenses claimed by employees and Council members must be supported with itemized receipts, detailing the individual items purchased or services provided, or other appropriate documentation that supports the claim.   | Early February 2012 |
| 16 | Financial Performance<br>11.2.1         | Limited role of the Finance Committee   | <p>The CDO should provide agendas and meeting materials to members of the Finance Committee in advance of meetings so that they are more prepared when the meeting is held. Moreover, the CDO should allow Finance Committee members to retain presentation materials for reference purposes.</p> <p>The College should develop a revised mandate for the Finance Committee that has a broader scope, more typical of this type of a committee in a similar organization.</p> <p>The Finance Committee should hold more frequent meetings. We recommend that at a minimum the Finance Committee meet on a quarterly basis.</p> | Late February 2012  |

| #  | Report Reference                | Issue                                | Recommendation <sup>14</sup>  | Implementation Date |
|----|---------------------------------|--------------------------------------|---|---------------------|
| 17 | Financial Performance<br>11.2.4 | Examinations are generating a profit | The Qualifying Examination Committee and Council should be provided with a detailed analysis of the Registrar's assessment of the examination's cost. This assessment should include a detailed description of the assumptions used and provide an explanation of how this calculation reconciles to the revenues and expenses per the Financial Statements.  | Mid February 2012   |
| 18 | 12.2.1<br>Record Retention      | Poor record retention practices      | We recommend that the College implement processes to ensure that records are retained in accordance with the College's record retention policy. These processes should include establishing specific record retention procedures to be followed by College staff to ensure that records are retained. Procedures could include assigning responsibility to an individual for record retention, developing guidance and checklists to support the collection and retention of records by area and committee and requiring documents to be stored on the server in specific folders rather than in email boxes. | Early March 2012    |