

College Contact

News • Committee Reports • Quality Assurance

Annual Report 2008-2009

Addresses, Bank Information
Signatures of the Parties.



Official Journal
of the College of
Denturists of Ontario

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College of Denturists of Ontario Council Members



Jafar (Jeff) Amini,
Public Member



Thomas Capy,
Public Member



Walter Connell,
Public Member



Joan Duke,
Public Member



Rodger Yeatman,
Public Member



Ted Dalios, DD,
Professional
Member
District 1



Gus Koroneos, DD,
Professional
Member
District 2



John Kallitsis, DD,
Professional
Member
District 3



Carlos Valente, DD,
Professional
Member
District 4



Max Mirhosseini,
DD,
Professional
Member
District 5



Gregory Mittler, DD,
President,
Professional
Member
District 6



Barry Stratton, DD,
Professional
Member
District 7



Andy
Protopapas, DD,
Professional
Member
District 8

College Composition



President

Greg Mittler, DD



Registrar

Cliff Muzylowsky, DD

Legal Counsel

Richard Steinecke, LLB –
Steinecke Maciura LeBlanc

Accountant

Doug Murphy, CA

Council Committee Structure

COUNCIL

Professional Members

Ted Dalios, DD, District 1
Gus Koroneos, DD, District 2
John Kallitsis, DD, District 3
Carlos Valente, DD, District 4
Max Mirhosseini, DD, District 5
Gregory Mittler, DD, District 6
Barry Stratton, DD, District 7
Andy Protopapas, DD, District 8

Public Members

Jafar (Jeff) Amini
Thomas Capy
Walter Connell
Joan Duke
Rodger Yeatman

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Registrar's Report

Development of the College's database, regulation and bylaw amendments and policy development have been a major focus of the administration for 2008–2009. This has been in addition to providing ongoing committee support and administrative functions in support of the CDO's statutory obligations.

The staff met to review and clarify the data elements necessary for the new database to meet the statutory requirements of the Health Systems Improvements Act (Bill 171), the Fair Access to Regulated Professions Act (Bill 124) and the Allied Health Human Resources Database (AHHRDB). The Coordinator of Quality Assurance and Communications worked with the software company to ensure that the database will fulfill the functions of the College.

The Registrar informed the Council that the Federal Government was proposing amendments to Chapter 7 – Labour Mobility. The College followed amendments to Chapter 7 to assess the impact on the registration of denturists registered in other Canadian jurisdictions. The CDO sought clarification as to whether the College's current Registration Regulation would be compliant with proposed amendments to Chapter 7. The CDO worked in conjunction with the College of Alberta Denturists to conduct a national occupational analysis to identify scope of prac-

tice differences and registration practices. This was done in order to determine whether the CDO would need to submit legitimate objectives to registering denturists from other Canadian jurisdictions with the full scope of practice of Ontario. The Registration Committee will review the current Registration Regulation and propose amendments to Council.

The College staff has been instrumental in the development of policies and procedures. Several new policies drafted by the Coordinator of Policy and Administration were presented to Council.

Staff and members of the Registration Committee attended a training session on Fair Registration Practices and Procedures presented by Richard Steinecke of Steinecke Maciura LeBlanc. The Coordinator of Registration and Committees has worked with the Qualifying Examination Committee to improve the written and practical entry-to-practice examinations and with the Registration Committee to revise registration practices. Several new examination and appeal policies were created. A new policy regarding Inquiries of Qualifying Examination Results and

amendments to the policy regarding Appeal of Qualifying Examination Results, drafted by the Coordinator of Policy and Administration, were approved by the Executive Committee. These policies are consistent with the objectives of FARPA for fair, objective, and impartial practices and procedures.

The Registrar received three inquiries from examination candidates concerning the CDO Practical Qualifying Examination and brought some candidate concerns to the attention of the Registration Committee.

The President and Registrar attended the Federation of Health Regulatory Colleges (FHRCO) Annual General Membership Meeting. Staff and members of the Discipline Committee attended the FHCRO "Conducting a Discipline Hearing" training session. The College attended both the basic and advanced sessions.

The CDO gave a presentation at the Denturist Association of Ontario (DAO) Annual General Meeting on AHHRDB requirements and legislative changes related to Bill 171. In addition, the College conducted a session at the DAO Perfecting Your Practice conference. The

President's Report

During this fiscal year, we have seen many changes at the College in structure and in process.

Chief Assessor of the Quality Assurance Program and the Registrar made a presentation and conducted an interactive discussion about record keeping and consent to treatment and collection of person health information in the context of standards of practice guidelines and the prevention of complaints.

The Coordinator of Quality Assurance and Communications in conjunction with the database project coordinated the implementation of on-line registration renewal and payment of registration fees for the 2008–2009 registration year, in order to improve efficiency and reduce administrative costs. The Registrar will review the College's organizational structure before hiring new staff following the resignation of the Coordinator of Policy and Administration.

To fulfill the mandate of the College requires a collaborative effort involving the members of Council, non-Council members of the profession and staff. I am grateful for the dedication of the members of Council/committees. I would especially like to acknowledge and thank the staff for their tireless commitment to support the Council, committees and the work of the College of Denturists of Ontario.

*Cliff Muzylowsky,
DD,
Registrar*



Infrastucture changes at the Administrative level implemented by our Registrar, a year ago, have already resulted in efficiencies.

Staff's support to the Complaints and Registration Committees, as well as Quality Assurance, Patient Relations, and the Qualifying Exam committees have allowed committee members to better concentrate their efforts on the work to be done.

The Taskforce on Occupational Standards and Specifications was reconvened and constituted with members who participated in Phase One. Mr. John Brereton was contracted as the consultant and the Taskforce has been given the job of producing Occupational Standards for Asepsis and Infection Control.

Members of the Discipline Committee attended a day-long course/training in discipline issues such as the discipline process, the role of panel participants, witness evaluation, disclosure, availability of penalties, and other related subjects. Panels have been selected towards hearing the two cases.

Members of the Complaints Committee as well as some College staff attended a day long orientation seminar on the functions and powers of the Investigations, Complaints and Reports

Committee (ICRC). The Complaints Committee will become the ICRC on June 4, 2009 as part of Bill 171's mandatory structural changes.

The CDO was invited to present at the 2008 Denturist Association of Ontario's (DAO) Annual General Meeting (AGM). Committee chairs and senior college staff provided information on Complaints, Quality Assurance, Registration, Bills 124 and 171, Qualifying Exams, Mentoring, and the role of the College.

The latter part of the year was marked by the resignation, Coordinator, Policy and Administration. In the one year the Coordinator worked with the College, she contributed immensely to moving the College forward with the formulation of clear and decisive policies and procedures.

In keeping with our Governance Policy, an annual Registrar's performance review was conducted. It was carried out by the President of the Council and a Public Member.

The President and Registrar attended the Federation of Health Regulatory Colleges of Ontario (FHRCO) meeting in April, 2009. Colleges attending were apprised of a Group Insurance package offering both Directors and Officers (D & O) plus Errors and Omissions (E & O) Insurance

at better fees than the CDO could ever negotiate and secure by itself.

The Ministry of Health and Long-Term Care (MOHLTC) received an inquiry from a CDO member, regarding the use of Standard Dental Claim Forms by Denturists.

The President and Registrar of the College met with ministry representatives who confirmed that in the matter of the Standard Dental Claim Form, it is the issue of “restricted title” that relates to the regulatory function of the College.

The Council was for a short time, not constituted because one Public Member’s appointment had expired on March 22, 2009. The Public Appointments branch was apprized of this fact and they remedied the situation by re-appointing the council member.

The College will face an unprecedented series of challenges in the coming fiscal year. Current Bills 171, the Allied Human Health Resources Project, the Fairness Commission, and AIT legislation as examples, will stretch College resources to the maximum. It will demand that all Council Members spend more time focused on the work that a Regulatory College must do, being mindful that self-regulation of our profession is not a right, but a privilege.

As we look back on the past year, it is certainly apparent that good progress has been made. It is the result of committed people, their determination to improve the College.

I wish to thank all Council members, non-Council members and CDO staff for their considerable efforts during the 2008-2009 fiscal year.

Gregory B. Mittler, DD, BA
(Psych.)
President



2008–2009 Fiscal Year Report to Council

EXECUTIVE COMMITTEE REPORT TO COUNCIL

Committee Members

Greg Mittler, DD (Professional Member) – *President*

Thomas Capy, (Public Appointee) – *Secretary*

Gus Koroneos, DD, (Professional Member) – *1st Vice-President*

Barry Stratton, DD, (Professional Member) – *2nd Vice-President*

Rodger Yeatman, (Public Appointee) – *Treasurer*

The Executive Committee has met 20 times, 14 times in person and six times by teleconference.

The Executive approved 22 requests for clinic names.

The Executive Committee reviewed a letter from the Competition Bureau and as a result recommended amendments to the Proposed CDO Advertising Regulations towards being compliant with the Competition Act.

The Executive received correspondence from the Ministry for Training Colleges and Universities (MTCU) in the form of an information sharing protocol proposal that clearly defines the CDO as the pre-eminent regulator in matters of curriculum assessment. The CDO was also asked to play a role in an on-site review of facilities.

The Executive received the result of an investigation into alleged staff election tampering. There was no evidence found to support the allegations and the staff was completely exonerated.

The Executive approved and referred two separate matters of specified allegations and sent them to the Discipline Committee.

Executive reviewed the viability and costs of outsourcing the CDO election process.

The Executive received an advisory effective January 20th, 2009 from the Ministry of Colleges Training and Universities that the suspension of George Yonge College had been lifted.

The Executive was apprised of three separate reports of unauthorized practice.

The latest Task force documents on Asepsis and Infection Control were reviewed for content by two professional members of the Executive and one staff member (the Registrar). They were then referred to Quality Assurance and the Qualifying Exam Committees for their input. One module of the occupational standards is to be distributed at the Denturists Association of Canada's (DAC) Strategic Planning Meeting for consideration in discussions of core competencies and review of the DAC Accreditation program.

Executive received a member request to the CDO on a regulatory matter involving the appropriateness of Denturists using the Standard Dental Form.

As part of the Allied Human Health Resources Database project, the Ministry of Health and Long-Term Care (MOHLTC) developed an encryption application which will create a unique identifier for each member of the College. This process ensures the privacy of health care practitioners who are being required to participate in the project. All Colleges have been asked by the MOHLTC to sign off on an agreement prior to using the tool. After a meeting with MOHLTC representatives, some changes were made to the agreement and the CDO signed the revised document.

Executive Decisions to report

The Executive decided:

- to take no further action in the allegation of Election tampering based on the result of an investigation into the allegation,
- to approve an information sharing protocol agreement with the MTCU,
- to investigate an employment issue stemming from concerns arising from the Qualifying Exam,
- that any member who continues to use the term denture therapist or DT be informed that they are in contravention of Section (3) of the Denturism Act and have 30 days to comply with the Act,
- to launch an investigation into a member's lack of professional liability insurance
- the composition of the Qualifying Exams and Curriculum Committee be reduced by one non-Council professional member
- that faculty members of denturism programs be allowed to sit on the panels that develop questions for the Qualifying Examination,
- that a policy regarding Inquiries of Qualifying Examination Results be accepted,
- that in principle, the revised Policy Regarding Appeals of the Qualifying Examination Results is approved
- to take no further action in the investigation of a work-place employment issue,
- to refer specified allegations to the Discipline Committee concerning two members,

- on a policy regarding institutional teaching staff and certificates,
- to approve the Policy Regarding the Number of Attempts of the Qualifying Examination that candidates are allowed to make, and
- to approve the policy on use of the Standard Dental Claim Form and that background information be mailed out to all CDO members as soon as possible.

Executive Recommendations to Report

The Executive recommended to Council that:

- the draft Policy regarding Appointment of Non-Council Committee Members be approved,
- the policy of using postal codes for the purpose of defining voter selection area for elections be approved
- use of the CDO Written Qualifying Exam by other denturist regulatory bodies be approved as amended,
- the Council elections be outsourced,
- Council approve the addition of Bylaw 44:00 to the CDO Bylaws, regarding minimum requirements for information which must appear on the College register,
- Council approve the revision of Bylaw 30:03 to comply with Bill 171, and
- the mandatory examiner and CDO exam staff training session include diversity and appropriate professional behaviour training.

COMPLAINTS COMMITTEE REPORT TO COUNCIL

Complaints Committee Members

Gus Koroneos, DD (Professional Member) –
Chair

Carlos Valente, DD (Professional Member)

Rodger Yeatman (Public Member)

Joan Duke (Public Member)

Pino DiNardo, DD (non-Council Member)

Over the course of the year the Complaints Committee has had 60 verbal inquiries on possible complaints and the process. The committee has been very diligent in its task. It has closed twenty-four (24) files, seven (7) through alternative dispute resolution (ADR). The committee has also issued two (2) written cautions and five (5) oral cautions to members this year.

Currently there are seven (7) open files in the complaints process. The committee is revising the ADR and the complaints process to ensure compliance with Bill 171.

The Complaints Committee has scheduled regular teleconference meetings to reduce costs.

As of June 4, 2009 the Complaints Committee was renamed Investigations, Complaints and Reports Committee (ICRC). Non-complaints investigations, incapacity concerns, and formal complaints will now be merged into one committee, the ICRC. In addition to handling all formal complaints, the ICRC will also screen all member-specific concerns that arise from other sources, including mandatory reports.

QUALITY ASSURANCE COMMITTEE REPORT TO COUNCIL

Quality Assurance Committee Members

Jonathan Nolan, DD (non-Council Member) – *Chair*

Allen Kastner, DD (non-Council Member)

Max Mirhosseini, DD (Professional Member)

Barry Stratton, DD (Professional Member)

Walter Connell (Public Member)

Members are required to keep a copy of the QA Manual in their main clinic. QA assessors are required to view the member's QA Manual during the assessment to ensure it contains up-to-date self-evaluations and that updates to the Quality Assurance program manual (i.e., new and revised standards and bylaws) which have been distributed to the membership are included in the manual. Members who are unable provide the assessor with their QA Manual are deemed not to have met this assessment criterion and will be issued a new manual at the standard replacement fee.

The QA micro site was launched the week of March 24.

John Kallitsis represented the QA Committee at the Denturist Association of Ontario's Annual General Meeting on May 9 and spoke to members regarding the role of the QA Committee. He described the Regulated Health Professions Act's (RHPA) requirement of the College to include and develop regulations to govern a QA Program. Through the RHPA, members of each regulated health college are directed to co-operate with the QA Committee and its appointed assessors under Section 82. In response to this RHPA requirement, the College of Denturists of Ontario QA regulation addresses members' requirements to comply with the QA program.

The committee researched and discussed standards regarding animals of any type being present anywhere in denture clinics. A recommendation and wording for a new policy was put forward to and accepted by Council.

As a result of Bill 171, revised editing to the Denturism Act 1991, Ontario Regulation 206/94 General, Part III was approved by the committee. This recommendation was put forward to and accepted by Council.

With various types of oral screening devices available, a QA sub-committee conducted research into the feasibility of incorporating oral screening devices into practice guidelines for members.

The committee met with representatives from three stakeholder firms, providing three unique methods of oral screening. The committee determined that devices of this type are appropriate adjuncts in denture clinics. Council reviewed and accepted the committee's recommended wording of the Oral Screening Devices standard and its accompanying Patient Consent form.

As requested by the Executive Committee, the committee has undertaken discussions on implant denture services provided by denturists.

QA Assessor training was held on September 18th. This day-long session included training on infection control, introduction of the revised assessment form, and discussion on methods to help ensure assessments would be completed in an organized and objective manner.

Assessor training for 2009–2010 QA assessments will be held on June 18th, 2009 to encompass the scheduled diversity training course in the program.

The committee revised the Notice of Random Selection letter to members advising them selection, and expectations of the assessment. The letter includes a checklist of documents and materials to have prepared and on-hand for the QA assessor, a complete package of forms to prepare and complete for the assessment and referral to the CDO website. The goal of this effort is to help practitioners prepare for the day of their assessment and to educate members of the purpose of the assessment.

Twenty-nine randomly selected clinic assessments were completed and closed by March 31st, 2009. Remedial actions for two additional assessments remained in progress.

PATIENT RELATIONS COMMITTEE REPORT TO COUNCIL

Patient Relations Committee Members

Walter Connell (Public Member) – *Chair*

Greg Mittler, DD (Professional Member)

John Kallitsis, DD (Professional Member)

Joan Duke, (Public Member)

Eugene Cohen, DD (non-Council Member)

The Patient Relations Committee was successful in reducing costs by conducting all of its meetings via teleconference.

The committee produced the 2007–2008 annual report, and three issues of the professional publication, the *College Contact*.

Significant articles featured in the *College Contact* include Richard Steinecke's "Transparency and Privacy: What the World Will Know About You," an article on dental implant procedure submitted by Dr. Allen Aptekar, BSc, DMD, and numerous articles discussing changes to the RHPA through Bill 171 and its impact on professional members.

FITNESS TO PRACTICE COMMITTEE REPORT TO COUNCIL

Fitness to Practice Committee Members

Barry Stratton, DD (Professional Member)

Max Mirhosseini, DD (Professional Member)

Jeff Amini (Public Member)

Dawn Stamp, DD (non-Council Member)

There were no cases of suspected incapacity reported to the College during 2008–2009.

DISCIPLINE COMMITTEE REPORT TO COUNCIL

Discipline Committee Members

Max Mirhosseini, DD (Professional Member)

Ted Dalios, DD (Professional Member)

Jeff Amini (Public Member) – *Chair*

Walter Connell (Public Member)

Eugene Cohen, DD (non-Council Member)

Carlo Zanon, DD (non-Council Member)

Two matters of specified allegations have been referred by Executive to the Discipline Committee.

At the September 16, 2008 Discipline Committee meeting, actions were taken to elect the committee chair, select the Discipline panel, and review Discipline Training session conducted by the Federation of Regulated Health Colleges of Ontario.

Discipline Hearing

A discipline hearing in the matter of Mr. Dan Carraro, DD was held on April 4, 2008. Mr. Carraro entered a guilty plea to an agreed statement and agreed to a Joint Submission As to Penalty.

Discipline Hearing Panel

Between: College of Denturists

- and -

Mr. Daniel Carraro, DD

REASONS for Decision

The matter came before a Discipline Panel for a hearing on April 4, 2008.

Mr. Daniel Carraro was served with two Notices of hearing on August 15, 2007.

These Notices alleged that the member committed Professional Misconduct in at least the following respects:

- a) Failing to maintain standards of practice;
- b) Discontinuing services to a patient without reason;
- c) Failing to fulfill terms of an agreement with a patient;
- d) Falsifying or filing a misleading document;
- e) Submitting a charge for services that have not been completed;
- f) Charging an excessive amount for services performed; and
- g) Performing services while acting knowingly in an unethical and unprofessional manner.

The Discipline Panel was informed at the hearing that the Parties had signed an agreed "Statement of Facts." After Reviewing the "Agreed Statement of Facts" and hearing submissions from the Parties, the panel found Mr. Daniel Carraro guilty of professional misconduct for the following reasons:

1. Mr. Daniel Carraro provided denture services for Ms. BF commencing September, 2005 in his office at 120 Hamilton Road, London, Ontario.
2. During Ms. BF's appointment on October 18, 2005, she was asked to sign a form to release payment from

the City of London's, Social Services Department, in the amount of \$700 dollars. This form was signed prior to her denture being completed.

3. The form purported to state that the work had been completed. This form was then sent to the City of London and payment was received for the work, even though the work had not been completed.
4. At a later date, November 3, 2005, Ms. BF paid Mr. Carraro the remainder of her balance towards her dentures of \$160 dollars. Ms. B. F's dentures have still yet to be completed.
5. After becoming ill, Ms. BF had to cancel upcoming appointments in December, 2005. After numerous efforts to re-schedule appointments via telephone and appearing in person at Mr. Daniel Carraro's office in late December, 2005, it was determined that Mr. Carraro had ceased practicing at 120 Hamilton Road, London, Ontario.
6. Due to financial difficulties Mr. Carraro was unable to fulfill his professional obligations and complete his treatment plan in fabricating and fitting Ms. BF's dentures.
7. He was also unable to refund and/or repay her portion of \$160 dollars and as a result of accepting \$700 dollars from the Ontario Works Program as previously described. Therefore Ms. BF had become temporarily ineligible for further funding for dentures.
8. Mr. Daniel Carraro failed to provide patient records and disclose his new and current location.

9. He also did not advise that his office had closed and moved locations.
10. On November 15, 2006, the College of Denturists was unsuccessful in contacting Mr. Carraro at his location of business at 120 Hamilton Road, London, Ontario. On December 21, 2006, the College of Denturists contacted Mr. Carraro via telephone and only then were informed that his office had closed and moved to another location.
11. Mr. Carraro subsequently received a copy of the complaint but did not respond to that complaint within 30 days as was required.

The panel accepts that the member had committed professional misconduct in all respects as alleged in the Notices of Hearing and as agreed upon in the Agreed Statement of Facts.

As a result, Mr. Carraro was found guilty on all charges of professional misconduct.

With respect to the issue of penalty, after finding the member guilty, the panel was informed that the parties had agreed to a

Joint Submission As To Penalty.

Following receipt of this submission, the panel also invited both parties to make any further submissions with regard to this matter. The panel was satisfied that the Joint Submission is a reasonable resolution of this matter and hereby ordered as follows that:

1. Mr. Carraro be reprimanded.
2. Mr. Carraro be ordered to pay the College of Denturists \$1,000 dollars within three months of this order dated April 4, 2008.

The Registrar be ordered to impose terms, conditions and limitations on the member's Certificate of Registration requiring the member, within one year of this order; (i) to successfully complete a course on Ethics or Jurisprudence at his own expense. This course must be approved by the Registrar in advance and to provide proof to the Registrar that he has done so; (ii) he undergo an unannounced Practice Assessment at his own expense, not to exceed \$500 dollars. The results

from this assessment will be reported to the Executive Committee for any further action if appropriate; (iii) directing the Registrar to impose a term asking the member to respond to all College correspondence within thirty days when a response is requested or required; (iv) the panel order the Registrar to suspend Mr. Carraro's Certificate of Registration for a period of one month to commence one year from the date of this order, April 4, 2009. All of which suspension will be suspended if the member successfully completes the above terms, conditions and limitations.

The member acknowledged that this matter will be publicized in the usual manner including the member's name through, among other things, College Contact, the College's Reports and the public portion of the register.

*Mr. Thomas A. Cagy – Chair
Discipline Hearing Panel*

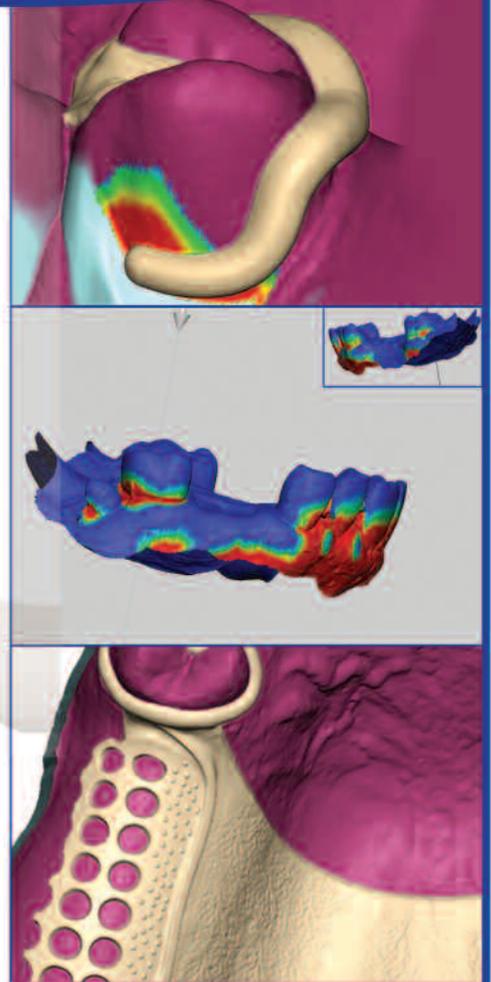


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COLLEGE OF DENTURISTS OF ONTARIO
FINANCIAL STATEMENTS

MARCH 31, 2009

(See accompanying notes)

Doug L. Murphy

CHARTERED ACCOUNTANT

Doug L. Murphy

Chartered Accountant

AUDITORS' REPORT

To the Members of the College of Denturists of Ontario:

I have audited the balance sheet of the College of Denturists of Ontario (the College) as at March 31, 2009 and the statements of operations, accumulated net assets and cash flows for the year then ended. These financial statements are the responsibility of the College's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2009 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

London, Ontario

Chartered Accountant.

July 14, 2009

Licensed Public Accountant

COLLEGE OF DENTURISTS OF ONTARIO
BALANCE SHEET
AS AT MARCH 31, 2009

	2009	2008
ASSETS		
Current:		
Cash and cash equivalents	\$ 278,423	\$ 224,415
Accounts receivable	1,338	5,557
Prepaid expenses	<u>15,580</u>	<u>13,730</u>
	295,341	243,702
Capital assets (note 2)	<u>66,858</u>	<u>46,423</u>
	<u>\$ 362,199</u>	<u>\$ 290,125</u>

LIABILITIES AND ACCUMULATED NET ASSETS

Current:		
Accounts payable and accrued liabilities	<u>\$ 49,876</u>	<u>\$ 46,996</u>
Accumulated net assets		
Net assets invested in capital assets	66,858	46,423
Net assets Restricted - Funds for Therapy and Counseling (note 5)	10,000	10,000
Net assets Restricted - Quality Assurance (statement 4) and (note 5)	(944)	(944)
Net assets Unrestricted - General (statement 3)	<u>236,409</u>	<u>187,650</u>
	<u>312,323</u>	<u>243,129</u>
	<u>\$ 362,199</u>	<u>\$ 290,125</u>



Treasurer



Council Member

(See accompanying notes)

Doug L. Murphy

CHARTERED ACCOUNTANT

COLLEGE OF DENTURISTS OF ONTARIO

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED MARCH 31, 2009

	Invested in Capital Assets	Restricted Quality Assurance	Restricted Therapy Counselling	Unrestricted	Total 2009	Total 2008
Balance, beginning of year	\$46,423	\$(944)	\$10,000	\$187,650	\$243,129	\$303,818
Excess of revenues over expenses (deficiency) for year	(19,781)			88,975	69,194	(60,689)
Purchases of capital assets	<u>40,216</u>	_____	_____	<u>(40,216)</u>	_____	_____
Balance, end of year	<u>66,858</u>	<u>(944)</u>	<u>10,000</u>	<u>236,309</u>	<u>312,323</u>	<u>243,129</u>

(See accompanying notes)

Doug L. Murphy

CHARTERED ACCOUNTANT

COLLEGE OF DENTURISTS OF ONTARIO

STATEMENT OF GENERAL FUND

FOR THE YEAR ENDED MARCH 31, 2009

	2009	2008
Revenue	762,865	676,946
Revenue: Registration and annual fees	105,015	113,020
Examination fees	44,411	43,883
Interest and other membership charges	912,291	<u>833,849</u>
Deduct:	32,942	
Amount transferred to Quality assurance (Statement 4)	879,349	<u>833,849</u>
Expenditures:		
Wages and benefits	317,933	271,066
Examination cost	104,421	93,199
Office and general	93,819	94,533
Professional fees - general	67,409	104,806
Complaints and discipline	66,674	74,654
Travel and meetings	62,266	71,963
Rent	49,867	48,852
Depreciation	19,781	18,461
Patient relations	12,531	9,128
Occupational specification & educational standards	8,154	40,000
Strategic planning	4,900	16,157
Bad debts (recovery)	4,766	5,942
	812,521	<u>848,761</u>
Excess (deficiency) of revenue over expenditures before other	66,828	(14,912)
Other:		
Discipline expenses recovered	2,366	(508)
Gain (loss) on disposal of capital assets	2,366	(508)
Excess (deficiency) of revenues over expenditures	\$ 69,194	<u>\$(15,420)</u>

(See accompanying notes)

Doug L. Murphy

CHARTERED ACCOUNTANT

COLLEGE OF DENTURISTS OF ONTARIO STATEMENT OF QUALITY ASSURANCE FOR THE YEAR ENDED MARCH 31, 2009

	2009	2008
Revenue:		
Amount transferred from general fund revenue (statement 3)	<u>\$ 32,942</u>	<u>\$ NIL</u>
Expenses:		
Honorariums	16,225	17,022
Travel	6,233	4,819
Office and general	3,899	1,495
Accommodations	3,431	4,561
Telephone	1,601	2,945
Meals	1,234	928
Training and education	319	4,034
	<u>32,942</u>	<u>35,804</u>
Excess (deficiency) of revenue over expenses	<u>\$ NIL</u>	<u>\$ 35,804</u>

(See accompanying notes)

Doug L. Murphy

CHARTERED ACCOUNTANT

COLLEGE OF DENTURISTS OF ONTARIO

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2009

	2009	2008
Cash provided by (used in) operating activities:		
Excess (deficiency) of revenue over expenditures (statement 2)	\$ 69,194	\$ (60,688)
Add (deduct) charges to (credits to) operations not requiring a current cash payment		
-Depreciation	19,781	18,461
Loss (gain) on disposal of capital assets	<u>-</u>	<u>508</u>
	88,975	(41,719)
Net change in non-cash working capital balances related to operations -		
Accounts receivable	4,218	(3,911)
Prepaid expenses	(1,850)	(144)
Accounts payable and accrued charges	2,881	25,839
Cash provided by operating activities	<u>94,224</u>	<u>(19,935)</u>
Cash provided by (used in) investment activities:		
Purchase of capital assets	<u>(40,216)</u>	(9,206)
Cash used in investment activities	<u>(40,216)</u>	(9,206)
Net increase (decrease) in cash during year	54,008	(29,141)
Cash and cash equivalents, at beginning of year	<u>224,415</u>	<u>253,556</u>
Cash and cash equivalents, at end of year	<u>\$ 278,423</u>	<u>\$ 224,415</u>

(See accompanying notes)

Doug L. Murphy

CHARTERED ACCOUNTANT

NOTES TO FINANCIAL STATEMENT

YEAR ENDED MARCH 31, 2009

1. Description of Organization

The organization was formed on January 22, 1975 as the Governing Board of Denture Therapists pursuant to The Denture Therapists Act, 1974 as a not-for-profit corporation without share capital. On December 31, 1993 the present name of the College was proclaimed by an act of Ontario.

As a not-for-profit corporation, the College is exempt from income taxes under the Income Tax Act.

The objects of the College are:

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

2. Significant accounting policies

The financial statements of the College have been prepared by the College in accordance with Canadian generally accepted accounting principles within the framework of the accounting policies summarized below:

(a) Significant accounting policies adopted during the year

During the year, the College adopted new standards recommended in the Canadian Institute of Chartered Accountants (CICA) Handbook on accounting changes, Section 1506, and new standards on capital disclosures, Section 1535 Section 1506, Accounting changes, aims to improve the relevance, reliability and comparability of financial statements over time and to those of other entities by establishing criteria for accounting changes and related disclosures. The standard also requires that an entity set out disclosure about new primary sources of Canadian generally accepted accounting principles that have been issued but are not yet effective (note 10). The college adopted the standard for the fiscal year ended March 31, 2009 Section 1535, Capital Disclosures, establishes standards for disclosure of an entity's objectives, policies and processes for managing capital, quantitative data about what is considered capital and whether an entity has complied with any capital requirements and consequences of non-compliance with such capital requirements. The College adopted the standard for the fiscal year ended March 31, 2009

(b) Cash and cash equivalents

Cash and cash equivalents consist of balances with banks and investments which are readily convertible into cash, are not subject to significant risk of changes in value and have a maturity date of twelve months or less from the date of acquisition.

These funds have been invested in accordance with College bylaws for the purpose of accumulating funds for unforeseen contingencies, acquisition of new premises and/or member education.

(c) Capital assets

Capital assets are stated at cost to the College. Maintenance, repairs and renewals are charged to expense as incurred. The cost and accumulated depreciation of capital assets disposed of or retired in the year are removed from the accounts and the resulting gain or loss is included in current operations.

Depreciation is computed at the annual rates noted below with half thereof taken in the year of addition. It is expected that these rates will charge operations with the cost of these assets over their estimated useful lives.

Office equipment 20%	declining balance
Computer software 30%	declining balance
Computer hardware 45% & 55%	declining balance
Leasehold improvements	5 years straight line
Database -application software	7 years straight line

(d) Revenue recognition

The financial statements have been prepared in accordance with the accrual basis of accounting. Under this method of accounting, all revenue is recorded when earned and all expenses are recorded when incurred.

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

(e) Financial instruments

The carrying value of the company's financial instruments consisting of cash, accounts receivable, accounts payable, and long-term debt approximate their fair values.

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

(f) Management estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect

the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at March 31, 2009 and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Key areas where management has made complex or subjective judgments (often as a result of matters that inherently uncertain) include, among others, amortization and litigation. Actual results could differ from these and other estimates, the impact of which would be recorded in future periods.

3. Capital assets

Capital assets consists of the following:

	Cost	2009 Accumulated depreciation	Net book value	2008 Net book value
Office equipment	\$45,750	\$34,129	\$11,621	\$14,526
Computer	16,720	12,604	4,116	7,765
Database	40,216	5,745	34,471	-
Computer software	39,343	27,550	11,793	16,847
Leasehold improvements	43,379	38,522	4,857	7,285
	\$185,408	\$118,550	\$66,858	\$46,423

4. Lease commitments

Under the terms of the lease, the College rents its premises for \$4,083 per month including common area charges. The lease provides for a five year term expiring September 30, 2011.

The future minimum annual lease payments required under the operating lease of the College for the next five years are approximately as follows:

2010	\$48,996
2011	\$48,996
	\$97,992

5. Restricted funds

The College has a bylaw 38.03 through 38.09 to assess its mem-

bership a fee for purpose of funding the practice assessment, enhancement component of the quality assurance program and promote patient relations. There were no assessments to the membership in the years 2006 to 2009 since the amounts have been adequate and for 2009 funded by the general membership.

The College also has \$10,000 that is restricted funding for therapy and counselling in accordance with clause 85.7 of the regulated Health Profession act, 1991.

6. Contingent liabilities

In the ordinary course of business, the College is a defendant in various legal actions, the outcomes of which are not determinable at this time. Settlements, if any, will be accounted for in the period when these amounts can be reasonably determined and to the extent that the amounts are not recoverable from insurers. The College is vigorously defending these actions.

7. Capital Disclosures

The College's objectives in managing its capital, which it defines as its net assets, are to maintain a sufficient level to provide for

normal operating requirements on an ongoing basis, to ensure internal restrictions for investigations and hearings, quality assurance and public awareness are sustained, and to continue its mission as disclosed in note 1. The college manages its capital by ensuring it has sufficient funds before committing to expenditures.

8. Financial Instruments

The CICA has issued new accounting standards, Handbook section 3862 Financial Instruments-Disclosures and Section 3863 Financial Instruments - Disclosure and Presentation.

The new standards revise and enhance disclosure requirements to provide additional information on the nature and extent of risks arising from financial instruments to which and entity is exposed and how it manages those risks. The standards are effective for reporting periods beginning on or after October 1, 2008.

9. Comparative amounts

Certain of the 2008 comparative numbers have been changed to conform to the financial statement presentation adopted in 2009.

(See accompanying notes)

Doug L. Murphy

CHARTERED ACCOUNTANT



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