



October 26, 2017

Ms. Denise Cole
Assistant Deputy Minister
Health Workforce Planning and Regulatory Affairs
Ministry of Health and Long-Term Care
12th Floor, 56 Wellesley St W,
Toronto, ON M5S 2S3

Dear Ms. Cole;

The Council of the College of Denturists of Ontario is pleased to provide the Ministry of Health and Long-Term Care with this report on the status of action items identified in the 2012 PricewaterhouseCoopers Operational Review and Audit.

This audit provided the College with a very comprehensive review of the College processes and policies that were in place at the time the audit was conducted. From this review, risks and potential mitigations were identified. These risks and mitigating actions informed the identification of immediate, intermediate and long-term strategies to address concerns raised in the audit.

We are pleased to provide you with this report that catalogues all the identified risks, suggested actions and the College's resolution of the items. The resolution of the identified items strengthened the College's fulfillment of its statutory duties as well as its mandate to serve and protect the public interest in the access to safe, competent and ethical denturism care and service. Resolution of the identified items fell into one of four broad categories. In some instances, the item was no longer relevant to the current College processes and the risk status is noted as "eliminated". In most cases, the item was addressed, and it is noted as "completed". The feedback provided by PricewaterhouseCoopers was indeed valuable; however, there were instances where the resolution of the item was achieved by an approach modified from that suggested by PricewaterhouseCoopers. These items are noted as "revised approach" in the catalogue. Finally, there are a very small number of items that are marked as "in progress". These few items fall under the umbrella of the College's document management strategy. This project is a longer-term project for the College which we anticipate being completed within two to three years.

This catalogue represents the very significant effort and commitment of many stakeholders including members of the profession, public and professional members of the College Council, non-Council professional members of College Committees and Working Groups, the College's Supervisor, the Ministry, and College staff. This effort has not only served to strengthen the College's fulfillment of its statutory mandate but has also strengthened the commitment and engagement of the profession in the process of professional self-regulation.

As the page turns on the chapter of the College's history that is reflected by both the PricewaterhouseCoopers audit and this report on the resolution of the action items contained in the audit, we are pleased to provide you with the College's Strategy Map 2017-2020: "Promoting Regulatory Excellence – Action Plan for 2017-2020". The 2017-2020 Strategy Map contains three priorities: Enhanced Communication and Stakeholder Engagement, Excellence in Governance, and Enhanced Relations with Educational Institutions. The College Council is committed to achieving the elements articulated in the 2017-2020 Strategy Map and it looks to the future with a strong sense of optimism in the College's ability to realize its goals and promote excellence in professional self-regulation.

Sincerely,



Dr. Ivan McFarlane
President



Mr. Joey Della Marina
Vice President



Mr. Hanno Weinberger
Past President



Mr. Jack Abergel



Ms. Alexia Baker-Lanoue



Mr. Keith Collins



Mr. Mark Fenn



Mr. Robert C. Gaspar



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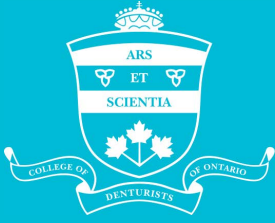
Mr. Luc Tran



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COLLEGE OF
DENTURISTS
OF ONTARIO

Status Report on Action Items Identified in the 2012 PricewaterhouseCoopers Operational Review and Audit

Disclaimer

Contents contained with the document are based on information available at the time of publication.

For more information please contact the College of Denturists of Ontario by email <info@denturists-cdo.com> or visit www.denturists-cdo.com

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Message from the President

In 2012, at the request of the Honourable Deb Matthews, Minister of Health and Long-Term Care, representatives from PriceWaterhouseCoopers (PwC) conducted an Operational Review and Audit of the College of Denturists of Ontario (CDO).

The *Operational Review and Audit of the College of Denturists of Ontario Report (ORA Report)* was delivered in March 2012. A copy of the original PwC Operational Review and Audit is available on the College website (www.dentuists-cdo.com).

In the 5 years since the Operational Review and Audit, the College, its Council, Members of the profession and College staff have undertaken to address the challenges and opportunities identified in the ORA Report. This progress report is an accounting and summary of those efforts. Individual items are presented in a format taken from the ORA report that includes an “Observation Description (2012)” and a “Risk Description (2012)”. Following the observation and risk descriptions for each item is an update on progress and/or disposition of that item.

The information presented in this progress report reveals the magnitude of effort expended by all stakeholders. This collective effort has served to position the College well for the delivery of its statutory mandate to protect the public interest in the access to safe, competent and ethical denturism care and service and to execute its Strategy Map for 2017-2020, “Promoting Regulatory Excellence, Action Plan for 2017-2020”. This is an exciting time for the College, Council and members of the profession as their collective vision and efforts are cast forward, embracing the College’s Mandate “to regulate and govern the profession of Denturism in the public interest” and Vision to lead its “members in the provision of exemplary Denturism care to Ontarians”.



Dr. Ivan McFarlane
President

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3. Examinations

The *Operational Review and Audit of College of Denturists of Ontario (2012)* identified deficiencies in many of the College's examination processes that suggested the examination may not have been administered in a fair, impartial and consistent manner.

3.2.1. Lack of formal criteria for Assessor selection

Observation Description (2012)

Full evaluation criteria to become an Assessor were not formally documented. This resulted in a lack of consistency in the requirements for members applying for consideration by the Qualifying Examination Committee. In many instances, the reasons provided for failing to qualify as an Assessor were vague.

Concerns were also raised about the minimum number of years of experience required for an Assessor. In some instances, this was 5 years and, in others, ten. These concerns stemmed from the view that the criteria may be somewhat arbitrary given that relevant experience and expertise in evaluating examinations and current knowledge of new practices and techniques may not meet the ten-year experience minimum.

Risk Description (2012)

- The absence of formal detailed evaluation criteria that are not consistently communicated to the membership could result in subjective and biased decision-making.
- The lack of transparency around the criteria and assessment of Assessor applications may make it difficult for the CDO to defend itself against candidate appeals of examination results based on Assessor bias.
- The requirement for Assessors to have 10 years of experience could have an adverse impact on fairness.

Current Status

In collaboration with the College's assessment consultant, the CDO has established criteria for members interested in becoming a Qualifying Examination Assessor. These criteria were developed based on a skills matrix that includes a minimum of 5 years of experience in the practice of the profession. The policy was recently adopted by the Qualifying Examination Committee and will be posted to the CDO website early in 2017.

The entire membership is advised by email of the opportunity to participate in the Qualifying Examination process as an assessor. This email includes the criteria for becoming an Assessor. Applicants are only rejected if they are employed as an instructor for one of the approved education programs or if they don't meet the established, defined criteria.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 3.2.1 | The CDO should develop formal detailed evaluation criteria to assess potential QE Assessors. 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 Assessor is recommended. A skills matrix should be completed for all | |

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| | applicants to provide an audit trail of the rationale for the selection or rejection of applicants for the position of Assessor. The expertise and experience desired in an Assessor should be communicated to the membership. The Qualifying Examination Committee should be required to assess candidates utilizing publicly disclosed criteria. | |
| CDO (2016) Reference | Action Items | Current Status |
| 3.2.1.1 | <ul style="list-style-type: none"> Develop formal and detailed evaluation criteria to assess potential Assessors. | Complete |
| 3.2.1.2 | <ul style="list-style-type: none"> Utilize a skills matrix detailing the expertise and experience desired in an Assessor. | Complete |
| 3.2.1.3 | <ul style="list-style-type: none"> Complete a skills matrix for all applicants that provides rationale for the selection or rejection of an applicant for the position of Assessor. | Complete |
| 3.2.1.4 | <ul style="list-style-type: none"> Communicate expertise and experience desired in an Assessor to the membership. | Complete |
| 3.2.1.5 | <ul style="list-style-type: none"> Require the Qualifying Examination Committee to assess applicants for the position of Assessor using publicly disclosed criteria. | Complete |

3.2.2. Assessor conflict of interest policy

Observation Description (2012)

The 2011 Assessor Conflicts of Interest policy required **candidates** to declare a conflict with an Assessor. This approach is an unusual practice as it is generally the responsibility and obligation of the organization and potential Assessors, not the candidate, to ensure there is no conflict of interest.

Risk Description (2012)

- Articulating the CDO’s requirements and policies relating to conflicts of interest in different documents, rather than in a centralized policy document, may result in less clarity and transparency.
- 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.

Current Status

The CDO has established a *Confidentiality Agreement and Letter of Understanding* which sets out conflict of interest requirements. This agreement must be signed by all individuals working on behalf of the College. Signed documents are retained in accordance with the Record Retention policy. Assessors are required to declare any potential conflicts of interest, removing the onus from the candidate to provide the information.

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| OAR (2012) Reference | OAR (2012) Recommendation | |
| 3.2.2. | 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 Assessor Conflict of Interest Policies. | |
| CDO (2016) Reference | Action Items | Current Status |

| | | |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 3.2.2.1. | <ul style="list-style-type: none"> Articulate conflicts of interest in one document to enhance transparency and clarity of the College’s Assessor Conflict of Interest Policies. | Complete |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|

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

Observation Description (2012)

The *ORA Report* (2012) noted that there was a limited use of independent professionals with experience in denturism and psychometric standards in the development of examination content. The process in place to develop, review and edit written examination questions and practical examination criteria appeared to be very informal with little documentation to indicate the nature of the review and the rationale for making changes.

Evidence provided also suggested that the Registration, Quality Assurance and Examination Coordinator made changes to questions because of the review conducted by the Qualifying Examination Committee and the independent professional.

Risk Description (2012)

- Without the inclusion of documentary evidence to support the examination development process, it may be unclear that the examinations are testing the competencies required for the safe and effective practices of denturism.
- The failure to utilize professionals with experience and expertise in denturism and psychometric standards increase the risk that the examinations lack validity and reliability.

Current Status

The CDO has engaged independent professionals with experience in denturism and psychometric standards to conduct a formal assessment of the examinations and provide ongoing support to examination development and maintenance. Prior to an examination administration, the Qualifying Examination Committee is responsible for selecting the appropriate allotment of questions from the question bank. Policies and processes have been created that ensure a consistent approach to the creation of all examination administrations.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 3.2.3. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 3.2.3.1. | <ul style="list-style-type: none"> 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. | Complete |

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| 3.2.3.2. | <ul style="list-style-type: none"> Engage independent professional with experience and expertise in denturism and psychometric standards to assess the validity of the questions in the databank and the number of questions relative to the time allotment. | Complete |
| 3.2.3.3. | <ul style="list-style-type: none"> Document any changes to the examination process and approach. | Complete |

3.2.4. Lack of information provided in candidate protocols.

Observation Description (2012)

Concerns raised in the *ORA Report (2012)* about the lack of information that was provided in candidate protocols suggested that the granularity of information distributed to candidates had been reduced each year since 2009. It was noted that the current practices related to marks and weighting of questions was substantially inconsistent with that of other regulatory colleges who have more detailed examination blueprints and identify key competencies and/or areas of focus that are critical for the competent and safe practice of an entry level professional.

It was also noted that greater control over the dissemination of information to candidates was required to ensure all candidates received the same information. Any changes to examination protocols needed to be made and communicated to candidates well in advance of the examinations so that candidates were afforded sufficient time to incorporate these changes into examination preparation strategies.

Risk Description (2012)

- 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, since the candidates do not know what is expected of them, especially as it relates to content areas and the relative weighting of these content areas.
- Responding to questions from candidates 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 helps them to pass the examinations. This practice could result in an unfair advantage for certain candidates and may have the effect of diminishing the transparency of the examination process.

Current Status

In consultation with independent psychometric professionals and denturists, the CDO has developed the *Qualifying Examination Blueprint*, a detailed document that identifies the practice areas and weighting for the written and practical examinations drawn. The foundations for this blueprint are the two competency documents; the *National Competency Profile* and the *Essentials Competencies for Denturism Practice in Ontario 2015*.

Prior to being made available for selection by the Qualifying Examination Committee, questions in the item bank have been reviewed and mapped to the competency documents by working groups comprised of Subject Matter Experts. To further support the process, a gap analysis was conducted and additional items are being written. This task is expected to be complete in 2017.

The *Qualifying Examination Blueprint* and the competency documents are currently available for download from the CDO website.

The CDO does not currently offer practice tests due to a lack of surplus questions in the item bank. However, steps are being taken to develop questions intended to support candidates' preparation for the written examinations. A summary of candidate questions and a video of a sample station for the OSCE will be added to the new CDO website in which will be launched in mid- 2017.

Examination protocols that ensure consistent information about the examinations have been established and are shared with candidates well in advance of the examination. To further support candidate preparation for the examinations, candidates are required to attend a two (2) hour orientation session one (1) week prior to the examinations. Sufficient time is allotted during the session to answer candidate questions and address stated concerns. Alternatively, CDO staff are accessible to answer questions by telephone, email, or in-person, prior to the examinations.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 3.2.4. | <p>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 CDO's scope of practice.</p> <p>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. 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 CDO 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 CDO engage professional consultants to assist with the development of a detailed examination blueprint. The CDO 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 CDO 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 CDO's website.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 3.2.4.1. | <ul style="list-style-type: none"> Develop a detailed examination blueprint that identifies the content areas covered on both the written and practical examinations. | Complete |

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| 3.2.4.2. | <ul style="list-style-type: none"> Outline in the examination blueprint the weighting of the area, the topics, levels of competence and learning objectives examined. | Complete |
| 3.2.4.3. | <ul style="list-style-type: none"> Align the examination blueprint with the CDO's scope of practice. | Complete |
| 3.2.4.4. | <ul style="list-style-type: none"> Conduct a review of the scope of practice for an entry level denturist and assessment of occupational and educational standards (refer 5.2.6.). | Complete |
| 3.2.4.5. | <ul style="list-style-type: none"> Conduct the development of the examination blueprint in conjunction with the review of the scope of practice to ensure alignment. | Complete |
| 3.2.4.6. | <ul style="list-style-type: none"> Provide practice tests for written examinations to assist candidates to better prepare for the test. | Complete |
| 3.2.4.7. | <ul style="list-style-type: none"> Provide practice tests for written examinations to assist internationally educated applicants whose first language may not be English. | Complete |
| 3.2.4.8. | <ul style="list-style-type: none"> Ensure information is available to candidates well before the examinations are scheduled to provide candidates with sufficient time to incorporate the information into individual study plans. | Complete |
| 3.2.4.9. | <ul style="list-style-type: none"> Eliminate the practice of revising protocols shortly before the examinations are to take place. | Complete |
| 3.2.4.10. | <ul style="list-style-type: none"> Include Frequently Asked Questions (FAQs) in the examination blueprint. Note: FAQs will be posted on the new CDO website. | Revised Approach |
| 3.2.4.11. | <ul style="list-style-type: none"> Engage a professional consultant to assist with the development of a detailed examination blueprint. | Complete |
| 3.2.4.12. | <ul style="list-style-type: none"> Eliminate the practice of responding to candidate examination related inquiries on an ad-hoc basis. | Complete |
| 3.2.4.13. | <ul style="list-style-type: none"> Establish a formal process whereby candidates can submit written questions to the CDO by a specific date prior to the examination (e.g. up to 1 week before). Note: The CDO is accessible to answer written or verbal questions prior to the examinations. Candidates are also encouraged to ask questions during the examination orientation session. | Revised Approach |
| 3.2.4.14. | <ul style="list-style-type: none"> Engage the Qualifying Examination Committee to consider the questions and respond appropriately. Note: The Registrar or College staff respond to questions, eliminating the need to involve the Qualifying Examination Committee. | Revised Approach |
| 3.2.4.15. | <ul style="list-style-type: none"> Post candidate questions and responses on the CDO website. Note: Candidate questions and responses will be summarized and included in the FAQs section of the new CDO website. | Revised Approach |

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

Observation Description (2012)

The *ORA Report* (2012) suggested that overall security and maintenance of practical examination materials was of great concern, especially as it relates to materials for candidates who had failed the examinations. Procedures related to tracking the chain of custody of boxes containing examination materials and maintenance of a log to track persons opening the box and when the box was re-sealed appeared to be absent.

Issues relating to the rigour of administration that included a lack of comprehensive documentation to support changes in Assessor booklets, daily occurrences and approximate times with respect to various highlights and inconsistent practices for the marking of consecutive procedures were also noted. Additionally, the President attended the examinations and it was suggested that his presence may have been intimidating to candidates.

Risk Description (2012)

- The 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 candidate examination materials is critical, particularly where there is a risk of potential inquiry and appeals.
- The failure to retain the examination materials for both candidates who have passed and failed, but have not requested an appeal hinders the ability to conduct benchmarking against examinations which may be required to assess appeals.
- Examination integrity may be compromised if there is poor documentation of corrections made by Assessors or the Chief Assessor which fail to include a full and complete description of occurrences and irregularities identified during an examination session.
- Lack of documentation within the Chief Assessor'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 may result in interference in the examination process and may lead to bias.

Current Status

The CDO has introduced a new Qualifying Examination process that includes rigorous administrative policies that ensure examination protocols for each administration are consistent. Procedural changes are appropriately tracked and documentation is maintained to support revisions.

Prior to each administration of the practical examination, 12 – 14 Assessors are selected from the available pool of potential Assessors. To ensure familiarity with examination protocols and the scenarios being assessed, all Assessors attend a one-day training session hosted by the College in advance of the examinations. During the session, Assessors are advised that they will be engaged in the assessment of candidates for approximately one hundred (100) minutes prior to taking a thirty (30) minute break.

The examinations are held twice yearly. The examination is hosted by the Chief Assessor (appointed by the College), an independent examination consultant, and Examination Coordinator. The President, the Registrar, members of Council and other guests are not permitted to be in attendance during the administration of the Qualifying Examination.

The College provides the candidates with any materials a candidate may need to take the examination. Checklists for materials required for each station of the practical examination are maintained by the College.

The assessment consultant conducts a performance analysis of the examination data in consultation with the College. A summary report of the performance and the associated analysis are submitted to the Qualifying Examination Committee and the Appeals Committee.

In accordance with the College Records Retention policy, a retention schedule for examination materials for both successful and unsuccessful candidates has been implemented. The policy requires that these materials are securely stored and maintained for a minimum of 5 years.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 3.2.5. | <p>We recommend that the CDO implement security procedures with respect to the candidate’s examination material which includes securing the material in locked cabinets and using log sheets to track the date and individual who opened and re-sealed the box.</p> <p>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.</p> <p>We recommend that the College’s training of Assessors reinforce the requirements relating to the back to back marking of candidates and the need to advise the Chief Assessor of all Assessor Booklet corrections. The Chief Assessor should also reiterate these requirements throughout the examination and be alert for back to back marking.</p> <p>A detailed Chief Assessor’s report should be prepared and consulted during the candidate inquiry and appeal process.</p> <p>Based on discussions with other regulatory colleges we noted that standard practice is to only have individuals (such as the Chief Assessor, the Assessors and/or invigilator) critical to the administration of the examination in attendance. Members from the Council or Committee or other guests should not attend the examinations.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 3.2.5.1. | <ul style="list-style-type: none"> Implement security procedures with respect to the candidate’s examination material that ensure materials are secured in locked cabinets and log sheet are used to track the date and individual who opened and re-sealed the box. <p>Note: The CDO has addressed security concerns related to candidate examination materials with the implementation of a new Qualifying Examination format.</p> | Revised Approach |
| 3.2.5.2. | <ul style="list-style-type: none"> Revise record retention policies to include retention of examination materials for successful candidates for a period of one year. | Complete |
| 3.2.5.3. | <ul style="list-style-type: none"> Retain examination materials for unsuccessful candidates for a period of five years which is in accordance with the current Record Retention policy. | Complete |
| 3.2.5.4. | <ul style="list-style-type: none"> Revise Assessor training to ensure requirements related to the back to back marking of candidates are reinforced. | Complete |

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| 3.2.5.5. | <ul style="list-style-type: none"> Establish a process that requires the Assessor to advise the Chief Assessor of all Assessor booklet corrections. | Complete |
| 3.2.5.6. | <ul style="list-style-type: none"> Ensure the Chief Assessor reiterates Assessor requirements throughout the examination and remains on alert for back to back marking. Note: The CDO has addressed concerns related to back to back marking with the implementation of a new Qualifying Examination format. | Revised Approach |
| 3.2.5.7. | <ul style="list-style-type: none"> Prepare a detailed Chief Assessor's report that is consulted during the candidate inquiry and appeal process. | Complete |
| 3.2.5.8. | <ul style="list-style-type: none"> Implement a standard practice that ensures only individuals (e.g. Chief Assessor, the Assessors and/or invigilator) critical to the administration of the examination are in attendance. | Complete |
| 3.2.5.9. | <ul style="list-style-type: none"> Ensure members of Council or Committee or other guests are not in attendance at the examinations. | Complete |

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

Observation Description (2012)

Candidate feedback regarding the 2011 written examinations suggested that the examination was full of grammatical, spelling, and rationale errors making it difficult to ascertain what question was being asked and to select the associated correct multiple-choice answer.

A lack of rigour regarding the safeguarding of the examination questions was noted. Numerous concerns related to the "Exam Professor" software were highlighted: the ability to make undocumented changes to examination questions on real-time basis and weak logon ids and passwords required to sign into the software.

Risk Description (2012)

- The lack of an audit trail of revision to questions in "Exam Professor" software increases the risk that unauthorized changes could be made to the questions while the examination was in progress thereby undermining the overall integrity of the examination process.

Current Status

Recognizing significant challenges with the "Exam Professor" software, the College decided to return to a paper-based examination. The decision to dissolve use of electronic software eliminated the need to assign candidates with usernames and passwords.

All items that appear on an examination undergo several stages of review after the initial development stage has been completed by the working groups. Prior to being added to the item bank, each examination question is carefully reviewed by members of additional working groups, the Qualifying Examination Committee, the Chief Assessor and the Qualifying Examination Coordinator to ensure validity, reliability, and to address any spelling, grammatical or logic errors that may impact the candidate's ability to successfully complete the examination.

| OAR (2012) Reference | OAR (2012) Recommendation | |
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| 3.2.6. | 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: | |

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| | <p>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 regarding the overall validity and reliability review of the written question databank recommended in 3.2.3.</p> <p>We understand that Exam Professor includes functionality to convert the graded examinations to Excel. We recommend that the CDO convert the graded examinations to Excel spreadsheets to facilitate an electronic comparison of the questions by candidate to ensure that all candidates received the exact same question.</p> <p>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.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 3.2.6.1 | <ul style="list-style-type: none"> Review of examinations 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. | Complete |
| 3.2.6.2. | <ul style="list-style-type: none"> Undertake the review regarding the overall validity and reliability review of the written question databank recommended in 3.2.3. | Complete |
| 3.2.6.3. | <ul style="list-style-type: none"> Convert graded examinations to Excel spreadsheets in order to facilitate an electronic comparison of the questions by the candidate to ensure that all candidates receive the exact same question. | Complete |
| 3.2.6.4. | <ul style="list-style-type: none"> Ensure examination software includes functionality to allow candidates to change their password upon the first login and entry of the new password to access and complete the examination. <p>Note: The CDO has eliminated the use of examination software and reverted to offering paper-based examinations.</p> | Eliminated |

3.2.7 Lack of information provided to failed candidates

Observation Description (2012)

The *ORA Report (2012)* indicated that failed candidates were not provided with additional information on areas of weakness; a practice that is inconsistent with practices of other regulatory colleges. Candidates were provided with an opportunity to access their examination material through the inquiry process however this was limited to the practical examination.

Risk Description (2012)

- The lack of information provided to failed candidates related to their areas of weakness increases the risk that these candidates will continue to have difficulty given that they do not understand the areas where they need to improve.
- The practice of providing minimal information may increase the risk of a larger volume of inquiries and appeals as the failed candidates attempt to obtain information about why they failed.

Current Status

Within 6 weeks of the examination, candidates receive official pass/fail results by mail. Results are also posted in their candidate profile available through the College website. Candidates have 20 business days to request an appeal. Once the appeal period has expired, all candidates receive a breakdown of their own scores and the cut scores. This information is available to the candidate and is posted to individual registrant profiles.

Unsuccessful candidates receive a breakdown of their results outlining each area of weakness. In an effort to support preparations for the next examination attempt, candidates are encouraged to compare individual examination results to the competencies and weighting identified in the *Examination Blueprint*.

The introduction of clear policies and processes that support candidates who have failed the examinations has significantly reduced the number of inquiries and appeals received by the College.

| OAR (2012) Reference | OAR (2012) Recommendation | |
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| 3.2.7. | The CDO 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 CDO 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 3.2.7.1. | <ul style="list-style-type: none"> Identify an approach to provide information to failed candidates regarding their areas of weakness along with the final grade information. | Complete |
| 3.2.7.2. | <ul style="list-style-type: none"> 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. | Complete |

3.2.8. Lack of analysis of examination results

Observation Description (2012)

The *ORA Report (2012)* indicated that the College’s Fair Registration Practices Report noted the introduction of a new statistical analysis of Assessor marking patterns to verify the objectivity of the Assessors. In some cases, the reported College assessment of objectivity was markedly different than the objectivity scores calculated by PwC during the audit process. A lack of analysis of examination results was noted and raised concerns related to Assessor bias.

Risk Description (2012)

- The absence of a documented analysis leaves an evaluation of the objectivity of inter-Assessor agreement unknown suggesting that the risk of Assessor bias could be greater than anticipated.

Current Status

The CDO has conducted a statistical analysis of prior Assessor marking protocols which has resulted in practices being revised to ensure Assessor bias toward a candidate is eliminated.

| OAR (2012) Reference | OAR (2012) Recommendation | |
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| 3.2.8. | <p>The CDO complete the statistical analysis of Assessor 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.</p> <p>The analysis should also compare Assessor marking by question by candidate to identify Assessor bias toward particular candidates.</p> <p>The current the analysis for Projects A, B and C consists only of a comparison of Assessor marking by question.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 3.2.8.1. | <ul style="list-style-type: none"> • Complete the statistical analysis of Assessor marking for Project D for the Summer 2010 Practical Examination | Complete |
| 3.2.8.2. | <ul style="list-style-type: none"> • Compare Assessor marking by question by candidate to identify Assessor bias toward particular candidates, eliminating the process of only conducting a comparison of Assessor marking by question. | Complete |

4. Qualifying Examination Inquiries and Appeals

The *Operational Review and Audit of the College of Denturists of Ontario (2012)* highlighted deficiencies in the College’s processes and practices for inquiries and appeals that suggested that these processes may not have been administered in a fair, impartial and consistent manner.

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

Observation Description (2012)

The *ORA Report (2012)* highlighted several changes to the College’s policies regarding Qualifying Examination inquiries and appeals over many years. These changes have resulted in a shortening of the period in which a candidate can make an inquiry or appeal, increased costs for inquiries and appeals and other procedures that appear to reduce transparency and fairness of the inquiry and appeal process.

Risk Description (2012)

- The changes made to the inquiry and appeals policy in 2010 and 2011 are increasingly restrictive and result in an overall reduction in the transparency and fairness of the inquiry and appeal process.
- The lack of clarity on how inquiry decisions are communicated could result in a poor process being followed, impairing the decision being made and undermining the fairness of the process.

Current Status

The CDO has revised the inquiry and appeal process to ensure transparency and fairness for all candidates. Currently, the Qualifying Examination Appeals Committee operates within specific guidelines, ensuring that the appeal period of 15 business days plus 5 days for mailing is clearly defined, communicated, and upheld. This timeline is consistent with best practices.

Steps are taken to ensure all content-based inquiries are addressed by the assessment consultant prior to the release of final candidate scores. Appeals related to procedural irregularities, sickness or personal emergency are reviewed by the Qualifying Examination Appeals Committee. Candidates are provided with the Committee’s decision and reasons in writing within 60 business days from the date of receipt. Costs associated with the appeal process are not incurred by the candidate.

The College’s decision to implement a new Qualifying Examination format has eliminated the need to provide candidates with an opportunity to review practical examination results. Candidates are advised in advance of the examination that access to information that would undermine the integrity and security of the examination content and process that is not publicly available, will not be provided. Unsuccessful candidates are provided with a performance report outlining identified deficiencies in particular practice areas.

As a result, the changes implemented in the appeal process, the number of appeals related to conflicts of interest have decreased significantly. This may be a result of the requirement for both Assessors and candidates to declare a conflict, perceived or unperceived, prior to the beginning of the examination or as soon as it becomes apparent.

| OAR (2012) Reference | OAR (2012) Recommendation | |
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| 4.2.1. | The CDO 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 | |

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| | inquiry decision. Since it may be 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 CDO 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 4.2.1.1. | <ul style="list-style-type: none"> Revert to the inquiry and appeal time periods that were in place in 2009. Note: The CDO has revised the inquiry and appeal time periods to provide fifteen (15) business days plus five (5) days for mailing. | Revised Approach |
| 4.2.1.2. | <ul style="list-style-type: none"> Ensure the candidate is provided with a written inquiry decision. | Complete |
| 4.2.1.3. | <ul style="list-style-type: none"> Tie the time period to date of mailing (i.e. 35 days within mailing). | Complete |
| 4.2.1.4. | <ul style="list-style-type: none"> Provide candidate with one hour to review the Practical Examination results, including the marking sheet and photographs. Note: The CDO has implemented a new Qualifying Examination format that is no longer technical in nature, eliminating the need to provide candidates with an opportunity to review practical examination results. | Revised Approach |
| 4.2.1.5. | <ul style="list-style-type: none"> Provide the candidate with an opportunity to discuss the results with the Registrar. Note: Candidates may discuss examination results with the Qualifying Examination Coordinator. Candidates may be referred to the appeal process if continuing concerns are expressed. | Revised Approach |

4.2.2. Lack of adequate documentation retained regarding the inquiry process

Observation Description (2012)

The OAR Report (2012) indicated that a review of the inquiry process suggested a lack of adequate retained documentation to support the Registrar’s discussions with candidates, explanation of the reasons for decisions or responses to inquiry outcomes either verbally or in writing.

Risk Description (2012)

- 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 any inquiry decision.
- The CDO’s failure to provide formal letters to candidates regarding the Registrar’s decision may be confusing, especially as it relates to the deadline for submitting a request for appeal. This lack of clarity impairs the fairness and transparency of the inquiry and appeals process.

Current Status

To ensure transparency and fairness, administrative protocols have been introduced that require retention of all inquiry requests. Additionally, steps have been taken to ensure that responses are properly documented and contain documentation that supports the final decision. The introduction of consistently applied protocols has contributed to a noticeable decline in candidate inquiries and appeals. Currently, the majority of inquiries are satisfied by a College response to concerns regarding examination content.

| OAR (2012) Reference | OAR (2012) Recommendation | |
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| 4.2.2. | <p>The Registrar should maintain a record of all inquiry requests.</p> <p>The Registrar should document and retain supporting documentation evidencing the basis of the inquiry decision.</p> <p>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.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 4.2.2.1. | <ul style="list-style-type: none"> Maintain a record of all inquiry requests. | Complete |
| 4.2.2.2. | <ul style="list-style-type: none"> Document and retain supporting documentation evidencing the basis of the inquiry decision. | Complete |
| 4.2.2.3. | <ul style="list-style-type: none"> Issue written communication on a timely basis to candidates relating to the inquiry decision, including the basis for arriving at the decision. | Complete |

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

Observation Description (2012)

The *ORA Report* (2012) indicated that the College did not provide timely feedback to candidates regarding their examinations appeals. Although a requirement noted in the 2010 Qualifying Examination Appeals Policy, the College did not consistently provide written confirmation of the receipt of appeals.

Additionally, it was noted that the Executive Committee consistently exceeded the 5 week timeframe, taking between 8 and 10 weeks, in most cases, to decide if an appeal should be denied or forwarded for confirmation by an Appeals Panel, based on the probability of meeting 1 of 4 criteria including; ill health, extreme distress, procedural or administrative problems with the examination or other extenuating circumstances that could reasonably be considered to have impacted negatively on the candidate's performance.

Risk Description (2012)

- The Executive Committee taking longer than 5 weeks to consider whether to deny an appeal is a violation of the 2010 Qualifying Examination Appeal policy, and could result in a perceived lack of fairness relating to the appeals process due to candidates not knowing if they should prepare to write the next set of examinations.

Current Status

The College has adopted and maintained the criteria for accepting or denying appeals as outlined in the Qualifying Examination Appeals policy (2012) and consistently abides by the requirement to provide written confirmation of receipt within 15 business days of receipt. Following a formal review of the inquiry or appeal, the candidate is also provided with a written response by mail within 60 business days, which details the basis for the decision and the outcome, as determined by the Qualifying Examination Appeals Committee and the Registrar.

| OAR (2012) Reference | OAR (2012) Recommendation | |
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| 4.2.3. | <p>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.</p> <p>The CDO Executive Committee should be reminded of the importance of adhering to the time frame reflected in the Qualifying Examinations Appeals policy in order to expedite the review of appeals and adhere to the 5-week time limitation for future examination appeal requests.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 4.2.3.1. | <ul style="list-style-type: none"> 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. <p>Note: The CDO has introduced a process which ensures appeal requests are acknowledged in writing within fifteen days (15) of receipt; a timeframe that is consistent with established responses times within the organization.</p> | Revised Approach |
| 4.2.3.2. | <ul style="list-style-type: none"> Ensure the CDO Executive Committee understands the importance of adhering to the timeframe 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. <p>Note: The CDO has assigned responsibilities associated with the consideration of candidate inquiries and appeals to the Qualifying Examination Appeals Committee. Decisions of the Committee are provided to the candidate in writing within sixty (60) days of receipt.</p> | Revised Approach |

4.2.4. Lack of documentation supporting Executive Committee appeals decisions

Observation Description (2012)

The *ORA Report* (2012) indicated that the College did not retain records associated with any of the decisions to grant or deny appeals. Appointments of the Appeals Panel were not recorded in the meeting minutes or any other written documentation. Discussions with Executive Committee members suggested that the selection of Appeals Panel members was an informal process that resulted in the participation of those who were available or interested.

Of the three (3) appeal requests that were reviewed by the PwC audit team it was noted that none were formally referred to the Appeals Panel. Decisions made by the Executive Committee appeared to be inconsistent and provided limited rationale for denying appeals which most often were based on a failure to meet specified timelines and marking irregularities.

Risk Description (2012)

- 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 results in an inability to demonstrate the appropriateness of the Executive Committee decision considering the candidate’s grounds for appeal.

Current Status

The College has formalized protocols for appeal decisions resulting in all candidate appeals being considered by an Appeals Panel comprised of two (2) Council members and one (1) non-Council member. Decisions are formally recorded and retained with supporting documentation as evidence to deny or accept appeals.

For ease of reference, names of the Appeals Panel members, whose appointments are approved by Council, are posted on the College website. Involvement of the Executive Committee in the appeals process has been eliminated, resulting in final decisions being determined by the Appeals Panel. Depending upon the circumstances being considered, the Registrar may decide to adjust the fee charged to the candidate for the next examination attempt.

| OAR (2012) Reference | OAR (2012) Recommendation | |
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| 4.2.4. | The CDO Executive Committee should retain sufficient documentary record to support all decisions relating to the denial/allowance of appeal requests; retain sufficient documentation 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 the Executive Committee meeting minutes. | |
| CDO (2016) Reference | Action Items | Current Status |
| 4.2.4.1. | <ul style="list-style-type: none"> • Retain sufficient documentary records to support all decisions relating to the denial/allowance of appeal requests. | Complete |
| 4.2.4.2. | <ul style="list-style-type: none"> • Retain sufficient documentary records to support the selection of Appeals Panel members. | Complete |
| 4.2.4.3. | <ul style="list-style-type: none"> • Include the names of Appeals Panel members as well as the rationale for granting / denying appeals in Executive Committee meeting minutes. Note: Decisions made by the Appeals Panel are reflected in a record of proceedings which identifies the adjudication that has been determined. The Committee report which is shared with Council includes the total number of appeals and outcomes of each. | Revised Approach |

4.2.5. Inadequate practices relating to conflicts of interest

Observation Description (2012)

The *ORA Report* (2012) indicated that while the CDO Code of Ethics (Appendix to the CDO By-laws) sets out specific requirements regarding conflicts of interest, current practices appeared to be insufficient, especially after considering conflict of interest concerns raised by the candidate in the 2010 appeals process. It was noted that a general conflict of interest policy was not signed by each Council and Committee member. In addition, clear boundaries were not being adhered to which specified that Appeals Panel members could not also be College Assessors or members of other Committees.

Additionally, the Executive Committee and Appeals Panel members were not required to sign a conflict of interest declaration regarding their relationship with the candidate or the appeal request being reviewed.

In many situations accusations of conflict of interest were generally not substantiated by facts or considered to be part of the appeals process. Further, guidance documents outlining how to address conflict of interest claims were not provided.

Risk Description (2012)

- Failure of the CDO 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.
- Processes that do not require Committee and Appeal Panel members to disclose or provide positive confirmation that there are no conflicts of interest risk the appeals process being biased due to conflicts of interest not being identified in a timely manner.
- A lack of protocol for Appeals Panel members to follow when considering alleged conflicts of interest and lack of independence increases the risk that the approach may not be fair and consistent for each appeal.

Current Status

The College has established policies and processes that clearly define the respective roles of Committee members and Appeals Panel members and stipulate that an individual cannot participate in more than one capacity. Protocols have been implemented that require Council members, Committee members, and Appeals Panel members to provide written confirmation regarding possible conflicts of interest.

Additionally, a new Qualifying Examination format has been introduced that does not permit candidates to appeal based on conflicts of interest but requires conflicts be declared prior to the examination commencing or as soon as it becomes apparent that a conflict may exist. This approach also eliminates the need for Appeals Panel members to collaborate with the Assessors to obtain additional information.

| OAR (2012) Reference | OAR (2012) Recommendation | |
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| 4.2.5. | <p>The 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.</p> <p>The CDO should expand its Conflict of Interest polices and confirmations to include discussion of the following types of conflict of interest; situation or circumstances that could improperly influence the person’s objective, unbiased and impartial exercise of his or her independent judgement, or could be perceived as doing so; or situation or circumstances 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.</p> <p>The CDO should develop a protocol for Appeals Panel members to follow should students make appeals based on conflicts of interest including independence allegations.</p> <p>The Executive Committee should exclude Assessors from meetings where decisions are made on appeals. The Appeals Panel can consult with Assessors</p> | |

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| | to obtain further facts, but the Assessors should not be part of the deliberation. Appeals Panel selection should exclude Examination Committee members. | |
| CDO (2016) Reference | Action Items | Current Status |
| 4.2.5.1. | <ul style="list-style-type: none"> 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. | Complete |
| 4.2.5.2. | <ul style="list-style-type: none"> Expand Conflict of Interest policies and confirmations to include discussion of the following types of conflict of interest: situation or circumstances 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. <p>Note: The CDO provides all representatives of the College with a copy of the <i>Letter of Understanding: Conflict of Interest for Council and Committee Members</i>, a laminated document containing the CDO mission statement, the mandate of the College, and the organization’s objectives. Each College representative is required to sign a <i>Confidentiality Agreement and Letter of Understanding</i> that is retained in accordance with the Record Retention policy.</p> | Revised Approach |
| 4.2.5.3. | <ul style="list-style-type: none"> Develop a protocol for Appeals Panel members to follow should students make appeals based on conflicts of interest including independence allegations. <p>Note: The new Qualifying Examination format does not allow for appeals based on conflicts of interest. Instead, candidates and/or Assessors are required to declare a conflict prior to the examination commencing or as soon as it becomes apparent that a conflict may exist.</p> | Revised Approach |
| 4.2.5.4. | <ul style="list-style-type: none"> Exclude Assessors from meetings where decisions are made on appeals. | Complete |
| 4.2.5.5. | <ul style="list-style-type: none"> Establish a policy or process that allows the Appeals Panel to consult with Assessor to obtain further facts without involving the Assessor in deliberations. <p>Note: The new Qualifying Examination format is standardized, eliminating the need for the Appeals Panel to consult with the Assessors to obtain further facts.</p> | Eliminated |
| 4.2.5.6. | <ul style="list-style-type: none"> Ensure the Appeals Panel does not include members of the Examination Committee. | Complete |

4.2.6. Inadequate documentation relating to the Appeals Panel decision

Observation Description (2012)

The *ORA Report* (2012) indicated that the Appeals Panel did not retain adequate documentation outlining discussions among panel members, the decision-making process, or the appeal decision(s). Information

provided in candidate letters was general and did not provide specifics as to who made the decision regarding the appeal even though the letter was signed by the Registrar.

Additionally, it was noted that the Appeals Panel included a public member who was not a dentist. This raised questions concerning the validity of assessment of the examination results by an individual with limited technical knowledge and no experience in denturism.

Risk Description (2012)

- Written documentation that does not provide evidence for the basis of appeals decisions and the identity of the adjudicator of the appeals results in a lack of transparency which may make it difficult to demonstrate that decisions are fair, consistent and objective.

Current Status

The College has introduced processes that require the preparation and retention of written documentation to support the basis of appeal decisions. Pursuant to Article 23.02 of the College By-laws, the Appeals Panel is composed of two (2) professional members and one (1) public member. The names of all Appeal Panel members are posted on the College website. While knowledge and experience in denturism may prove to be beneficial in the consideration of appeals, the Qualifying Examination is heavily focused on communication and the provision of safe, competent and ethical patient care for which detailed technical knowledge of the practice of denturism is not required.

| OAR (2012) Reference | OAR (2012) Recommendation | |
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| 4.2.6. | <p>The Appeals Panel should retain written documentation to support the basis of its appeals decisions. 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.</p> <p>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.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 4.2.6.1. | <ul style="list-style-type: none"> • Ensure the Appeals Panel retains written documentation to support the basis of its appeals decisions. | Complete |
| 4.2.6.2. | <ul style="list-style-type: none"> • Provide candidates with the names of individuals forming the Executive Committee and Appeals Panel that adjudicated their appeal. Note: The names of Appeals Panel members are posted on the CDO website. The appeals process does not involve input from the Executive Committee. | Revised Approach |
| 4.2.6.3. | <ul style="list-style-type: none"> • Ensure the Appeals Panel is comprised of individuals with significant knowledge and experience in denturism. | Complete |
| 4.2.6.4. | <ul style="list-style-type: none"> • Ensure results of the examination are reviewed by qualified individuals. | Complete |

5. Registrations

A number of deficiencies were identified in the *Operational Review and Audit of the College of Denturists of Ontario (2012)* that suggested that the College's current registration process may not have treated applicants in a fair, impartial, transparent and objective manner.

5.2.1. Lack of tracking of applicant requests

Observation Description (2012)

The *ORA Report (2012)* suggested that the College was not maintaining a centralized record of applicant or candidate requests, the date of receipt and whether the matter had been referred to the Registration Committee. Auditors were advised that applicant or candidate requests were first reviewed for completeness by College staff and then referred to the Registrar. From there it appeared that if the Registrar proposed to refuse a new application, the matter was referred to the Registration Committee. Initially, it was suggested that requests for third attempts at the Qualifying Examination were handled directly by the Registrar and none of the requests received since April 2010 had been denied. Further investigation of a specific file unveiled a different scenario that indicated that a number of deferral requests from candidates had, in fact, been denied by the Registrar.

Risk Description (2012)

- Poor documentation of registration processes resulted in a lack of transparency around the handling of applications and requests that are reviewed and assessed directly by the Registrar.
- The lack of formalized tracking may result in files not being assessed or reviewed in a timely manner or at all.

Current Status

The CDO has introduced a formalized process that tracks all application requests for registration and academic assessments. Individual details including contact information and qualifications for the Qualifying Examination or Academic Equivalence Requirement are entered into a database during the 'candidate' stage.

As the individual progresses throughout the process and successfully completes the Qualifying Examination, the status is changed from 'candidate' to 'applicant'. Now, information regarding citizenship, language proficiency and good character are received and entered into the database. Once the application for registration has been approved, either by the Registrar or the Registration Committee, the applicant's status is changed to 'active member.'

To improve reporting mechanisms within the database, the "Referral to Registration Committee" relation was added to track files that are referred to the Registration Committee. This relation captures the reason for the referral, communications, and the Committee decision. The College has added the category 'potential candidate' to track international and out of province candidates.

Applications and requests for registration received at the 'candidate' and 'applicant' level are processed by College staff. Member applications are reviewed and approved by the Registrar or, as deemed necessary, the Registration Committee.

Using an academic equivalency assessment, the Registration Committee determines whether a potential candidate is eligible to attempt the Qualifying Examination. The potential candidate's education is

reviewed against the Schedule of Courses in the Registration Regulation to determine if the program is equivalent to a denturism diploma offered by George Brown College.

The Registration Committee is also tasked with considering applications for Certificates of Registration that are referred to the Committee by the Registrar pursuant to Section 15 (2) of the Health Professions Procedural Code. To support the decision-making process, a framework that outlines the requirement for the Committee to consider the nature of conduct, the suitability to practise, and as required, remediation steps to address identified issues is currently being developed.

A decisions and reasons template that ensures delivery of consistent messaging is used to disseminate information to a potential candidate or applicant. Applicants are advised that all decisions are appealable to the Health Professions Appeal and Review Board (HPARB). Potential candidates are notified that the College will accept applications for re-assessment with additional supporting documentation.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 5.2.1 | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 5.2.1.1. | <ul style="list-style-type: none"> Ensure maintenance of a formal centralized tracking log of all applications and other registration related requests which includes the date the application was received, the CDO staff member currently reviewing the matter, referrals to the Registration Committee, the decision maker on the matter and confirmation of the date the decision letter was provided to the applicant. | Complete |

5.2.2 Changes to the process to request 3rd attempts that may result in potential administrative burden and hardship to candidates

Observation Description (2012)

A change in the protocol for handling the requests for third attempts of the Qualifying Examination was approved by the Qualifying Examination Committee in the months prior to the Operational Audit and Review. This change was intended to provide the candidate with the ability to appeal to the Registration Committee when an appeal decision was denied by the Registrar. Previously, appeals for third attempts were handled directly by the Registration Committee. The implemented change raised the concern that the creation of an additional step may result in an administrative burden and, more importantly, the potential of an additional hardship for the candidate.

It was also noted that, in some cases, the revised approach was applied retroactively. In other instances, changes to the process were not communicated to candidates and decisions lacked supporting documentation, resulting in a decrease in transparency of the process.

Risk Description (2012)

- The revised process resulted in further obstacles for candidates in their attempts at the examination and may discourage potentially qualified candidates from pursuing professional certification as a dentist.
- Retroactive application of the revised process resulted in a lack of procedural fairness and transparency given that applicants were subject to a review of a different process that was initially communicated or in effect at the time the request was submitted and/or received.
- The revised process lacked transparency given that changes to the process being followed by the CDO were not communicated to candidates.
- The lack of documentation provided to candidates to support the basis for decisions made, whether the decision was approved or denied, proved difficult to demonstrate the fairness and objectivity of the decision if later questioned.
- The revised process may have been put into practice prior to receiving approval from the Qualifying Examination Committee.

Current Status

In 2015 a draft revision of the Registration Regulation was submitted to the Ministry of Health and Long Term Care for consideration. This revised Registration Regulation contained language that specified a maximum number of attempts of the Qualifying Examination.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 5.2.2 | <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.</p> <p>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.</p> <p>Requests for 3rd attempts should be reviewed and assessed within 30 days of receipt of the request.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 5.2.2.1. | <ul style="list-style-type: none"> • Establish original process of having third 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. <p>Note: The CDO has introduced a process which complies with requirements set out in the proposed regulation and serves to ensure</p> | Revised Approach |

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| | qualified candidates are not subject to an additional administrative burden and hardship. | |
| 5.2.2.2. | <ul style="list-style-type: none"> Ensure revisions in process are not applied on a retroactive basis. | Complete |
| 5.2.2.3. | <ul style="list-style-type: none"> Provide applicants with notices advising of any decisions made by the Registrar, including the basis for approvals and denials, all of which are supported by documentary evidence. | Complete |
| 5.2.2.4. | <ul style="list-style-type: none"> Ensure requests for third attempts are assessed within 30 days of receipt of the request. | Complete |

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

Observation Description (2012)

The *ORA Report (2012)* suggested that many changes to the Examination Protocol implemented since 2009 could result in hardship to candidates because of having to take the examination at the next available session or request a deferral.

Changes that required second examination attempts to be taken at the first available examination session had been incrementally introduced. These changes were further expanded to include the expiration of an application for certification unless a deferral had been granted by the Registrar.

Additional revised protocols required all three examination attempts must be taken consecutively.

In some cases, denial of a request for deferral received from a candidate provided no reasoning for denial. A decision was challenged by one candidate claiming that the protocol set out in the Qualifying Examination and Appeal policy was not being followed in each of the candidate’s appeals and examinations. This candidate requested a deferral for the second attempt. Granting this deferral would have provided the College with the time required to resolve the matter. However, the deferral request was denied by the Registrar because the request was not practical and there were no valid reasons for the deferral, despite there being no published guidance that articulated “valid” reasons for a deferral.

Risk Description (2012)

- Deficiencies in written reasons for the denial of a deferral in notices and published guidance to outline “valid” reasons for a deferral results in a lack of transparency around the decision-making process and increases the risk that the CDO could not defend the fairness, objectivity and impartiality of its decisions.
- Results of prior registration and candidate appeal requests were also a concern when considering the fairness, objectivity and impartiality of decisions made on behalf of the CDO.

Current Status

The CDO has introduced a new Qualifying Examination format which does not require candidates who have been unsuccessful in an examination attempt to apply for a deferral, eliminating the need for the Registrar, the Registration Committee or the Qualifying Examination Committee to assess deferral requests.

| OAR (2012) Reference | OAR (2012) Recommendation | |
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| 5.2.3. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 5.2.3.1. | <ul style="list-style-type: none"> Include specific written reasons in the notice to the candidates regarding the basis of the denial of the deferral. Note: The current College processes do not require candidates to apply for a deferral. | Revised Approach |
| 5.2.3.2. | <ul style="list-style-type: none"> Ensure written reasons provide sufficient detail regarding the basis on which the deferral is not valid. Note: The current College processes do not require candidates to apply for a deferral. | Revised Approach |
| 5.2.3.3. | <ul style="list-style-type: none"> Develop formal published guidance to assist candidates with understanding in what circumstances a deferral would be approved. Note: The current College processes do not require candidates to apply for a deferral. | Revised Approach |
| 5.2.3.4. | <ul style="list-style-type: none"> Develop formal publish guidance to provide standard criteria against which the Registrar would assess deferrals. Note: The current College processes do not require candidates to apply for a deferral. Therefore, there is no requirement for deferrals to be assessed by the Registrar. | Revised Approach |

5.2.4. Lack of written reasons and supporting documentation for Registration Committee decisions

Observation Description (2012)

Results in the *ORA Report (2012)* indicated that the Registration Committee meeting minutes and notices provided to applicants lacked written reasons for decisions. It was also noted that, in general, no other documentation in the files indicated which specific documents (e.g. application, written submission by the applicant) or facts the Registration Committee considered when arriving at its decisions. There was no communication or documentation of how an applicant failed to meet the registration requirements.

In addition, even though the CDO’s Record Retention policy required the minutes of the Registration Committee, including the agenda and materials considered by the Committee, be retained in a locked cabinet, the only record of information provided to the Registration Committee were emails from the Registration, Quality Assurance & Examination Coordinator to coordinate meetings. Entire registration files were presented at Committee meetings.

Risk Description (2012)

- The lack of written reasons in the minutes and notices results in a lack of transparency around the decision-making process and increases the risk that the CDO cannot demonstrate the fairness and objectivity of the decisions.
- The retention of incomplete files which fail to include a record of materials considered do not support the activities and decisions of the Registration Committee.

Current Status

The CDO has introduced a process that ensures the Registration Committee receives a package of information pertaining to each applicant or potential candidate for review prior to the Committee meeting. Discussion points are recorded during the Registration Committee meeting. Decisions and reasons are drafted following the meeting using a framework developed by legal counsel. Information is shared with Committee members for review and comment prior to being sent to the applicant or potential candidate.

Approved policies relating to referrals, good character, and educational equivalency assessments have also been posted to the CDO website, further supporting decisions made by the Registration Committee. Physical files are stored in locked cabinets and electronic files are saved on the organization’s secure server.

The CDO’s Record Retention policy and document management strategy are currently under review. It is expected that a revised process will be implemented in 2017 to address the retention of historical and current documentation.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 5.2.4. | <p>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.</p> <p>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.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 5.2.4.1. | <ul style="list-style-type: none"> • Include specific written reasons in the Registration Committee meeting minutes which include the requirements that have not been met and the identification of any criteria that the applicant did not meet. | Complete |
| 5.2.4.2 | <ul style="list-style-type: none"> • Include specific written reasons in the notice to the applicant which include the requirements that have not been met and the identification of any criteria that the applicant did not meet. | Complete |
| 5.2.4.3. | <ul style="list-style-type: none"> • Maintain documentation relating to the consideration of the file which includes evidence of the documents reviewed by the Registration Committee and the facts that were considered and any analysis or recommendations from CDO staff. | Complete |

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

Observation Description (2012)

The *ORA Report (2012)* suggested that notices of referral to the Registration Committee were unclear and not in compliance with section 15 of the Health Professions Procedural Code. In some instances, information provided within a letter was contradicted, suggesting that a decision had been made by the Registrar; however, the matter was being referred to the Registration Committee. The basis of the Registrar's decision and the grounds for the decision were not clearly specified and therefore confusing.

Risk Description (2012)

- Failure to provide applicants with written notices of referrals to the Registration Committee which outlines their right to make a submission results in a lack of fairness to the candidate as they are unable to present their case.
- Non-compliance with the Health Professions Procedural Code results in a lack of procedural fairness.
- Confusion and lack of clarity in notices to applicants increases the risk that applicants may not understand what is required of them or how the process works.
- A lack of transparency around the decision-making process increases the risk that the CDO is unable to demonstrate the fairness, objectivity and impartiality of its decision and process.

Current Status

The College has introduced a process that tracks the receipt and completeness of all applications. Referrals to the Registration Committee are logged and specific protocols for addressing the issue have been established. These protocols comply with the requirements mandated by the Health Professions Procedural Code.

All applicants are advised in writing of referrals to the Registration Committee. The process for the review and the deadline to make additional submissions are clearly outlined. Once the matter is considered by the Committee, the decision and reasons are sent to the applicant along with information regarding the appeal process.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 5.2.5. | The CDO 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 5.2.5.1. | <ul style="list-style-type: none"> • Ensure applicants receive notice of all referrals of applications to the Registration Committee. | Complete |
| 5.2.5.2. | <ul style="list-style-type: none"> • Record completeness of notices using the tracking log recommended in 4.3.1. | Complete |
| 5.2.5.3. | <ul style="list-style-type: none"> • Ensure notices of referrals to the Registration Committee include wording which indicate that a decision has been made. | Complete |
| 5.2.5.4. | <ul style="list-style-type: none"> • Ensure the Committee refrains from any pre-emptive decision making. | Complete |

5.2.6. Lack of review of the scope of practice

Observation Description (2012)

The *ORA Report (2012)* referred to a discussion with the Registrar and interviews with various Committee members and other stakeholders that suggested that limited work had been conducted to review the scope of practice for an entry level denturist and an assessment of occupational and educational standards.

In addition, despite concerns related to curriculum at George Brown College and the high failure rate of candidates, the CDO had not invested the budgeted funds to conduct a formal review of occupational and educational requirements as they related to the scope of practice and current education programs.

Additionally, it appeared that the Registrar's focus was on the expansion of the current scope of practice rather than the existing scope of practice and educational requirements that ensure individuals who practice entry level denturism are qualified, and those who are qualified may be registered with the CDO.

Risk Description (2012)

- 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 gap between what applicants learn and are trained to perform versus what is required and/or relevant for an entry level denturist.
- Failure to conduct a review of formal occupational and educational requirements 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 viewed as a failure on the part of the CDO to appropriately oversee the profession and govern members in accordance with the public interest.

Current Status

The College has retained a qualified educational consultant to assess the scope of practice to ensure that those who practise denturism are qualified and those who are qualified to practice denturism can be registered.

Extensive work has been completed since the Operational Audit and Review was conducted in 2012. Steps continue to be taken and funds continue to be invested in the process on an annual basis.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 5.2.6. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 5.2.6.1. | <ul style="list-style-type: none"> • Conduct a periodic assessment of the scope of practice to ensure that those who practice denturism are qualified. | Complete |
| 5.2.6.2. | <ul style="list-style-type: none"> • Conduct a periodic assessment of the scope of practice to ensure those who are qualified to practice denturism can be registered. | Complete |

6. Complaints, Discipline and Investigations

The *Operational Review and Audit of the College of Denturists of Ontario (2012)* noted deficiencies in many of the College's complaints, discipline and investigation processes which indicated that current processes may not result in fair, impartial or consistent decisions.

6.2.1 Lack of expected date of disposition in 150-day letters

Observation Description (2012)

The Health Professions Procedural Code requires that letters be sent to the complainant and member (practitioner) if 150 days have elapsed since the date the complaint was filed. A second letter must be sent after 210 days and include an expected date of disposition.

As indicated in the *ORA Report (2012)*, a review of the templates for the 150 day and 210 day letter utilized by the CDO demonstrated that the expected date of disposition as required by the Act, was not included.

Risk Description (2012)

- Failure to provide an estimated date of disposition in the 150 and 210-day letters constitutes a compliance issue as it relates to Section 28 of the Health Professions Procedural Code.
- Failure to provide the member and complainant with the expected disposition date results in a lack of transparency and accountability regarding the complaints process given that the timelines for expected disposition are unclear.

Current Status

The CDO has revised the templates used for the 150 day and 210 day letters to include provisions identified in the Health Professions Procedural Code. Letters are provided to both the complainant and the member.

In instances where a 210-day letter is required; the expected date of disposition is clearly defined and a copy of the letter is also sent to the Health Professions Appeal and Review Board (HPARB) as required by Section 28 (4)(b) of the Health Professions Procedural Code.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 6.2.1. | The CDO should update wording in the 150 and 210-day template letters to include a field for expected date of disposition. | |
| CDO (2016) Reference | Action Items | Current Status |
| 6.2.1.1. | <ul style="list-style-type: none"> • Update wording in the 150 and 210-day template letters to include a field for expected date of disposition. | Complete |

6.2.2. Delay of complaint decisions

Observation Description (2012)

Findings outlined in the *ORA Report (2012)* indicated that decisions related to complaints filed with the College were not being made in a timely manner. It was noted that decisions in thirteen out of twenty complaints sampled were made after 150 days.

While complainants in some cases were informed of the delay, the reasons that were provided failed to state an expected date for disposition and instead referred to the parties receiving a decision within a few

weeks. In other instances, reasons for the delayed decision was the result of a referral to the Alternative Dispute Resolution (ADR) process, a turnover of staff at the CDO, or the pending arrival of information from individuals involved in an investigation.

Risk Description (2012)

- Failure to provide a timely disposition of complaints could result in a lack of fairness to complainants and members who are subject to the complaint which may impair transparency and accountability given that the timelines for resolution are unclear.
- A lack of timely resolution of serious complaints may result in further harm to the public as a result of being unchecked for a period of time.
- Delays caused by a referral to an alternative dispute resolution process could constitute non-compliance with section 28(2) of the Health Professions Procedural Code.

Current Status

The CDO has revised the complaints process and implemented an approach that ensures all complaints are addressed in a timely manner. Use of the Alternative Dispute Resolution (ADR) has been eliminated.

Resources have been identified, including specified CDO staff and external investigators, to review complaints and apply a clear and consistent approach for the collection of relevant facts and communication of required details to the Registrar and as deemed to be necessary, the Discipline Committee.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| 6.2.2. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 6.2.2.1. | <ul style="list-style-type: none"> • Review the complaints process and the associated resources to identify ways to expedite the decision-making process. | Complete and Continuous |
| 6.2.2.2. | <ul style="list-style-type: none"> • Ensure complaints are addressed on a timely basis. | Complete and Continuous |
| 6.2.2.3. | <ul style="list-style-type: none"> • Review the ADR process to ensure that it does not impact the timeliness of the complaint resolution process. Note: The CDO no longer utilizes the ADR process. | Eliminated |

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

Observation Description (2012)

The *ORA Report (2012)* identified cases where members had a prior history of complaints. Although discussions with members of the Inquires, Complaints and Reports Committee (ICRC) confirmed that in some instances a member's prior history was considered, documentation was not retained to evidence how prior history was considered in the decision that was finally made.

During an interview with one member of ICRC it was noted that she was uncertain if prior history should be considered as part of the complaints decision. As indicated in the Health Professions Procedural Code, if the decision on the previous complaint was a caution or referral to a discipline hearing, the result should be factored into the decision being made to address the current complaint.

Risk Description (2012)

- Failure to document whether prior history was considered makes it difficult to determine compliance with Paragraph 26(2) of the Health Professions Procedural Code.
- Failure to factor relevant prior history may result in inappropriate action being taken in response to a complaint.

Current Status

The CDO has introduced procedures that ensure a member's prior history of complaints is considered in the decision-making process for current complaints. In all instances, details related to a member's prior history of complaints are included in materials provided to ICRC for consideration during the decision-making process related to the current complaint. Templates for letters sent to members have been constructed to include a specific section for the provision of information related to the member's prior history of complaints.

Minutes of an ICRC meeting includes discussion highlights, and a *Decisions and Reasons* document which provides details of the decision that was made, the rationale for making the decision, any consideration that was given to a member's prior history with complaints and how previous actions and directions impacted the Committee's final decision for the current complaint. The finalized *Decisions and Reasons* document is provided to all involved parties and a copy is added to the complaint file in accordance with the Record Retention policy.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 6.2.3. | If the subject of a complaint has prior history, then the ICRC should document whether 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 6.2.3.1. | <ul style="list-style-type: none"> • Ensure ICRC documents reflect whether consideration was given in the decision-making process if the subject of a complaint had a prior history as per the requirements stated in section 26(2) of the Health Professional Procedural Code. | Complete |

6.2.4. Inconsistent use of investigators in complaints**Observation Description (2012)**

The *ORA Report* (2102) noted that the ICRC was inconsistent in its use of investigators for fit and function complaints and follow up interviews for complaints involving conduct.

Complaint files considered during the Operational Audit and Review (2012), indicated that where the nature of the complaint was related to fit and function, an investigator was not appointed to examine the validity of the complaint in most of cases. Documentation to provide the rationale for decisions made to either employ the services of an external investigator, or not, was not included in the file. Additionally, in some of the cases where the complaints related to conduct, the file did not contain evidence to document that any additional investigation of the complainant, member or any witness was undertaken by the ICRC to establish and gain additional comfort over the credibility of the complaints filed.

In another instance, documentation in a complaint file suggested that follow up had been conducted with witnesses to assess the credibility of the complaint but the rationale for contacting the witnesses was not recorded.

Risk Description (2012)

- Inconsistent utilization of investigators for complaints related to fit and function could lead to a lack of fairness regarding the complaint process.
- Inconsistent utilization of follow-up interviews for complaints relating to conduct could lead to a lack of fairness regarding the complaint process.
- Failure to speak with complainants, members or witnesses to investigate complaints could result in questionable findings.

Current Status

The CDO has introduced processes that include the assignment of an external investigator who investigates complaints related to the fit and function of a fabricated denture. In these matters, the external investigator conducts an interview with the complainant and assesses the fit and function of the fabricated denture in question. Where deemed necessary by the ICRC or at the request of the Registrar, the ICRC appoints an external investigator to gather evidence, interview a complainant, a member or other witnesses.

When the investigation is complete, all documents, including Registrar’s reports and Investigator’s reports, are reviewed by the ICRC and a decision is made based on the information provided to the Committee. The ICRC reserves and exercises the right to request additional information or clarification of any details prior to deciding about a complaint. Rationale for decisions are recorded and retained as documentary evidence for future reference as required.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 6.2.4. | <p>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.</p> <p>If the complaint relates to conduct, then the decision to follow-up with witnesses (or not follow-up) or to investigate should be documented in the complaints file.</p> | |
| CDO (2016) Reference | Action Items | Current Status |

| | | |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 6.2.4.1. | <ul style="list-style-type: none"> Ensure complaints files document decisions to use (or not use) an investigator if a complaint relates to fit and function. | Complete |
| 6.2.4.2. | <ul style="list-style-type: none"> Ensure complaint files document decisions to follow-up with witnesses (or not follow-up) or to investigate if the complaint relates to conduct. | Complete |

6.2.5. Lack of consent to release information documents

Observation Description (2012)

A review of complaint files demonstrated inconsistent use of the *Consent to Release* form. In some cases, this resulted in the sharing of confidential information (e.g. medical history records) with the ICRC without receipt of a signed document. In other cases, information was shared after a blank and unsigned form, indicating no consent, had been returned.

Risk Description (2012)

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

Current Status

The College has introduced processes that require submission of a completed and signed *Consent to Release* form within a specified timeframe (14 days). Documentation provided to a complainant when completion of the form is requested by the College, informs the complainant that their medical history records may be requested from the dentist for review by CDO representatives, including members of ICRC.

Internal procedures that ensure receipt of all required documentation, including the *Consent to Release* form, have also been introduced. This information is recorded on a checklist that is included in the front of each case file.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 6.2.5. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 6.2.5.1. | <ul style="list-style-type: none"> 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. | Complete |
| 6.2.5.2 | <ul style="list-style-type: none"> Require the complainant to return a signed consent form within a given timeframe. | Complete |

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| 6.2.5.3. | <ul style="list-style-type: none"> Develop a checklist that is attached to all complaint file folders which includes, among other requirements, the need for signed consent forms. | Complete |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|

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

Observation Description (2012)

Findings reported in the *ORA Report (2012)* suggested that the CDO was not providing an *Alternative Dispute Resolution (ADR) Consent Form* to the complainant and dentist, despite this previously being a standard practice that had recently been revised by the Registrar.

Prior to 2010, the complainant and member were required to complete, sign and return the consent form to the CDO confirming their agreement to participate in the ADR Program as an alternative to the formal complaint investigation process.

In 2010, the CDO adopted a new process that required the ADR Mediator / Coordinator to verbally relay the information on the consent form to the complainant and dentist, and as such obtain their verbal consent to continue with the ADR process. The explanation provided for the change in approach was that it expedited the process.

Risk Description (2012)

- The Alternative Dispute Resolution (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 or both parties.

Current Status

The Supervisor appointed to the College decided to suspend the ADR process for complaint resolution. This decision was based on the lack of adequately trained mediators to facilitate the ADR process.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 6.2.6. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 6.2.6.1. | <ul style="list-style-type: none"> Provide written <i>Consent to Release</i> forms to the dentist. Note: The CDO no longer utilizes the ADR process. | Eliminated |
| 6.2.6.2. | <ul style="list-style-type: none"> Provide written <i>Consent to Release</i> forms to the complainant. Note: The CDO no longer utilizes the ADR process. | Eliminated |
| 6.2.6.3. | <ul style="list-style-type: none"> Require submission of signed <i>Consent to Release</i> forms prior to the initialization of the ADR process. Note: The CDO no longer utilizes the ADR process. | Eliminated |

6.2.7. Delays regarding disciplinary hearings

Observation Description (2012)

The *ORA Report* (2012) indicated that the ICRC had the option of referring a complaint to the Discipline Committee for a disciplinary hearing. However, numerous delays were noted subsequent to the matter being referred which most notably resulted in members receiving information between 6 weeks and 10 months after the referral. Findings also suggested that in some instances the delay appeared to be the result of referrals to the ADR process where mediation was unsuccessful and/or extended timelines to establish a disciplinary panel and hold a hearing.

Risk Description (2012)

- Failure to notify members that their complaints have been referred to the Discipline Committee could lead to a lack of perceived fairness regarding the disciplinary process.
- Failure to hold disciplinary hearings in a timely manner could lead to a lack of perceived fairness regarding the disciplinary process.
- Initiation of the ADR process after a complaint has been referred to the Discipline Committee is not compliant with section 25.1 of the Health Professions Procedural Code which states that “(1) The Registrar may, with the consent of both the complainant and the member, refer the complainant and 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 , c. 10, Sched. M, s. 30.”

Current Status

As indicated previously, the CDO has made a decision to no longer utilize the ADR process as an alternative method for the complaint resolution process. Internal timelines have however been established to ensure members are advised of a referral to the Discipline Committee in a timely manner.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 6.2.7. | The CDO should implement internal deadlines to notify members of complaints being referred to the Discipline Committee, form a disciplinary panel, and hold a hearing. The CDO should not initiate the ADR process after it refers a complaint to the Discipline Committee. | |
| CDO (2016) Reference | Action Items | Current Status |
| 6.2.7.1. | <ul style="list-style-type: none"> • Implement internal deadlines to notify members of complaints being referred to the Discipline Committee, the formation of a disciplinary panel and the holding of a hearing. | Complete |
| 6.2.7.2. | <ul style="list-style-type: none"> • Refrain from initiating the ADR process after it refers a complaint to the Discipline Committee. Note: The CDO no longer utilizes the ADR process. | Eliminated |

6.2.8. ADR initiated subsequent to the ICRC deciding to refer a complaint to the Discipline Committee

Observation Description (2012)

The PwC audit team referred to two sample cases that were referred to the Discipline Committee prior to the CDO initiating the ADR mediation process with the complainant and the member.

In one instance the decision was prepared, sent to the member and subsequently returned to the CDO. The other case suggested that the subject of the complaint was contacted by the Registrar and asked to come to the CDO office to discuss a settlement. While the process undertaken to address the matter appeared to resemble the ADR process which included a draft written settlement agreement, the member did not support the decision and the Discipline Committee had not convened to discuss the case before the Operational Audit and Review (2012) concluded.

Risk Description (2012)

- Initiation of the ADR process after a complaint has been referred to the Discipline Committee is not compliant with section 25.1 of the Health Professions Procedural Code which states that “(1) The Registrar may, with the consent of both the complainant and the member, refer the complainant and 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 , c. 10, Sched. M, s. 30.”

Current Status

The CDO has formalized clear and consistent practices to address complaints related to the conduct of a member which do not use the ADR process as an alternative method for the investigative process.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 6.2.8. | The CDO should refrain from commencing the ADR process relating to complaints that have been referred to a Discipline Committee by the ICRC. | |
| CDO (2016) Reference | Action Items | Current Status |
| 6.2.8.1. | <ul style="list-style-type: none"> Refrain from commencing the ADR process relating to complaints that have been referred to the Discipline Committee by the ICRC. <p>Note: The CDO no longer utilizes the ADR process.</p> | Eliminated |

6.2.9. Lack of Discipline Committee meeting minutes

Observation Description (2012)

The *ORA Report (2012)* suggested that a review of Council materials indicated that meetings of the Discipline Committee were not held between February 18, 2010 and June 15, 2011. It appeared that the Discipline Committee convened to prepare a report to Council which was received on October 1, 2010 however no minutes were taken at the meeting.

Risk Description (2012)

- Rational for and approval of key decisions made by the Committee cannot be confirmed if meeting minutes are not recorded and retained.

Current Status

The CDO has introduced consistent practice throughout the organization which require meeting minutes include discussion highlights, action items, decisions and rationale for decisions made, be documented, approved and retained for all Committees, including the Discipline Committee.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|---------------------------------------------------------------------------------------------------------|-----------------------------|
| 6.2.9. | The Discipline Committee should retain minutes for all meetings. | |
| CDO (2016) Reference | Action Items | Current Status |
| 6.2.9.1. | <ul style="list-style-type: none"> Retain minutes for all Discipline Committee meetings. | Complete and Ongoing |

6.2.10. No formal ICRC approval or notification of an investigation

Observation Description (2012)

The PwC audit team assessed 4 investigations and noted in one instance that evidence was not available to confirm that ICRC had approved an investigation initiated by the Registrar as required by the Health Professions Procedural Code, section 75. Additionally, the investigation was not presented to ICRC, as required by section 79 of the Health Professions Procedural Code.

Risk Description (2012)

- Failure to obtain ICRC approval for an investigation could lead to an investigation being conducted that is unwarranted.
- Failure to present results to ICRC may result in risks identified in the investigation not being mitigated in a timely or effective manner.

Current Status

The College has implemented a process that ensures ICRC approval is obtained for all investigations initiated by the Registrar. Following completion of the investigation, ICRC is provided with a full investigation report which details all findings.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 6.2.10. | The CDO should obtain ICRC approval and present the investigation report to the ICRC for all investigations initiated by the Registrar. | |
| CDO (2016) Reference | Action Items | Current Status |
| 6.2.10.1. | <ul style="list-style-type: none"> Obtain ICRC approval for all investigations initiated by the Registrar. | Complete |
| 6.2.10.2. | <ul style="list-style-type: none"> Present ICRC with the investigation report for all investigations initiated by the Registrar. | Complete |

6.2.11. ICRC decision regarding investigations are not made in a timely manner

Observation Description (2012)

The *ORA Report* (2012) indicated that the PwC audit team examined four (4) case files to assess the timeliness of the decisions made by ICRC and the communication of the Committee's decisions to members. When the Operational Audit and Review (2012) was completed, the ICRC was provided with an investigation report for three (3) of the four (4) cases. A meeting to decide about how to proceed was pending when the audit concluded.

Risk Description (2012)

- Although there is no requirement in the *Regulated Health Professions Act, 1991* (RHPA) for ICRC to decide regarding an investigation in a timely manner, failure to do so could lead to risks identified in the investigation not being mitigated in a timely manner.
- Failure to make decisions regarding an investigation in a timely manner results in the member being subject to an open investigation for a long period of time which creates considerable stress.

Current Status

The College has developed a process that is designed to expedite the decision-making process for ICRC and address investigation matters in a timely manner. In all instances, ICRC is provided with an investigation report for full review prior to a decision on the outcome of the matter.

Revised approaches have resulted in fewer files being returned to ICRC for further action. In most instances, the Committee makes a decision within 100-150 days. Following the meeting a decision letter is drafted and approved via teleconference well in advance of a 210 letter needing to be issued.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| 6.2.11. | The CDO should develop a process to expedite making ICRC decisions regarding investigations in a timely manner. | |
| CDO (2016) Reference | Action Items | Current Status |
| 6.2.11.1. | <ul style="list-style-type: none"> • Develop a process to expedite making ICRC decisions regarding investigations in a timely manner. | Complete and Ongoing |

6.2.12. Grounds for investigations initiated by Registrar not documented

Observation Description (2012)

The *ORA Report* (2012) indicated that the College did not have a standard template for documenting the rationale and/or grounds behind investigations initiated by the Registrar. In a review of a sample of files, the PwC audit team was unable to identify documentation that articulated concrete reasons for any Registrar's investigations.

Risk Description (2012)

- Failure to document grounds for Registrar's investigations make it difficult, if not impossible, to oversee that the Registrar has exercised the power responsibly which could result in members being treated unfairly.

Current Status

The College has introduced a standardized template to document the rationale and/or grounds for all investigations initiated by the Registrar, including confirmation of prior approval from ICRC.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|----------------------------------------------------------------------------------------------------------------------|----------------------|
| 6.2.12. | The CDO should document grounds for all investigations initiated by the Registrar. | |
| CDO (2016) Reference | Action Items | Current Status |
| 6.2.12.1. | <ul style="list-style-type: none"> Document grounds for all investigation initiated by the Registrar. | Complete and Ongoing |

6.2.13. Investigator was former instructor

Observation Description (2012)

The *ORA Report* (2012) indicated that in one of the reviewed investigations, the investigator assigned to the case was a former instructor of the member when he/she was a student in a professional denturism program.

Risk Description (2012)

- Assignment of a former instructor to investigate a member could lead to bias due to the investigator having pre-conceived notions about the member’s performance.

Current Status

The College now employs an external professional investigator to review complaints when required. Compliance with conflict of interest requirements also eliminates the possibility of a member being investigated by a former instructor from a professional denturism program.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| 6.2.13. | The CDO should not assign individuals to investigations if they have previously taught the member under investigation. | |
| CDO (2016) Reference | Action Items | Current Status |
| 6.2.13.1. | <ul style="list-style-type: none"> Refrain from assigning individuals to investigations if they have previously taught the member under investigation. | Complete and Ongoing |

7. Quality Assurance

Many deficiencies were identified in the *Operational Review and Audit of the College of Denturists of Ontario (2012)*. These deficiencies indicated that current processes related to the College's Quality Assurance Program may not have resulted in fair, impartial and consistent decisions.

7.2.1. No documentation for selection process for assessments

Observation Description (2012)

Observations outlined in the *ORA Report (2012)* indicated that the while members selected for Quality Assurance assessments were to be randomly selected using automated programming within the "AMSoft" database, supporting documentary evidence was not available to demonstrate the selection of members for the 2010/2011 assessments. Instead it appeared that 2 members were judgementally added to the assessment listing and results were recorded in an Excel spreadsheet.

Risk Description (2012)

- Without a formal written policy for the selection process, an inconsistent approach could be applied year over year to select members for the Quality Assurance program.
- In the absence of a formal policy, inappropriate and/or inadequate criteria could be applied when selecting members for assessment.

Current Status

The selection process for Quality Assurance assessments is managed by the Manager, Registration, Quality Assurance and Policy. A formal selection process that aligns with legislative requirements has been developed to clearly define the process and requirements for the random selection of members that are chosen to participate in annual Quality Assurance assessments.

Each year a request to randomly select 5 % of the membership (approximately 30-35 registered denturists), is submitted to database provider "in1touch" which has replaced "AMSoft". The database manager runs a program that randomly selects those members. In instances where compliance issues are of concern, the Quality Assurance Committee has the legislative authority to order a member to undergo a Quality Assurance assessment. Additionally, members who have not participated in an assessment but apply to become a Peer and Practice Assessor are first required to undergo an assessment as part of the application and appointment process.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 7.2.1. | The CDO 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 7.2.1.1. | <ul style="list-style-type: none"> • Introduce a policy that documents the formal process for selecting assessors. | Complete |

| | | |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 7.2.1.2. | <ul style="list-style-type: none"> • Introduce a policy that documents the process for selecting the annual Quality Assurance assessment candidates. | Complete |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|

7.2.2. No criteria for selection of assessors

Observation Description (2012)

The *ORA Report* (2012) indicated that the College did not have established criteria for the selection of assessors for the Quality Assurance peer assessment program. Instead a chief assessor, selected by the Quality Assurance Committee, was responsible for selecting assessors from the College membership who had applied for the position.

At the time of the audit, no documentation was available to outline the process undertaken by the Quality Assurance Committee to select the chief assessor. It was noted that the selected chief assessor was an elected member of Council and sat on the Executive Committee. The only conflict of interest criterion that was used to support decisions stated that an assessor could not perform an assessment in the same district where he/she practises.

It was suggested that an email was sent to the entire College membership in 2011 to advise that interested members needed to submit a cover letter and resume. A review of the list of 2010 peer assessors revealed that only 1 of the 6 assessors had submitted the required documentation.

A training session, led by the chief assessor, was held for all applicants. Afterward the chief assessor selected the assessors for the year. Eligibility of an assessor required the member to have been practising as a registered denturist for a minimum of five (5) years and to have undergone an assessment themselves. Returning assessors were not required to resubmit a cover letter and resume. Additional criteria used by the chief assessor, or the reasoning behind the chief assessor’s decisions, were not documented.

Risk Description (2012)

- The absence of formal detailed evaluation criteria being consistently communicated to the membership may be subjective and open to biased decision making.
- The lack of documentation and criteria to evidence the assessment of each assessor’s eligibility may be subjective and open to biased decision making.
- The lack of established criteria for the selection of assessors may be subjective and open to biased decision making.
- High quality candidates may not be selected to act as assessors which could impact the quality of the Quality Assurance assessment process.
- The lack of transparency around the criteria and assessment of applicants makes it difficult for the CDO to demonstrate appropriate conduct has been followed in situations where complaints are made by members about the process followed.

Current Status

The Quality Assurance Committee has approved eligibility criteria for peer assessors and provided support for the introduction of formalized processes to manage and administer Quality Assurance assessments and assessors.

A *Call for Peer Assessors* is issued to the College membership by email and through a posting on the College website which sets out formal detailed application criteria for the eligibility and selection of assessors which strives to ensure the consideration of high quality candidates. Among other criteria, members must be in

good standing with the College and have been a minimum of 5 years of clinical experience as a registered dentist.

Interested members are invited to apply. Qualified members are required to participate in a panel interview with the Manager, Registration, Quality Assurance & Policy and 2 members of the Quality Assurance Committee. The interview panel considers each member’s experience as it relates to the standards outlined in the CDO’s *Quality Assurance Manual* and the *Regulated Health Professions Act, 1991* (RHPA).

On an annual basis, the College extends contracts to between 6 and 8 assessors, with some of the assessors returning from the previous year. A skills matrix that details the experience and expertise of the assessor is completed and filed. The skills matrix provides a rationale for the selection or rejection of an individual.

Early each year, all assessors are required to participate in a training session hosted by the College. In this training session, assessors receive instruction in how to conduct a Quality Assurance assessment, an overview of the random selection process, and the conflict of interest and confidentiality requirements of the assessor position. Following completion of the training session and prior to conducting a Quality Assurance assessment on their own, new assessors shadow an experienced assessor. The Manager, Registration, Quality Assurance and Policy facilitates the training session.

Using an established template, assessors prepare a 6 to 7-page *Assessment Report* for each Quality Assurance assessment conducted. This *Assessment Report* was revised and updated following the Operational Audit and Review in 2012. During the 2 to 3-hour assessment, a checklist of items are reviewed and marked as ‘complete’ or ‘incomplete’. Suggestions and concerns are also documented. The assessor has the option of submitting a handwritten or computerized *Assessment Report*. All reports are returned to the College by mail in a self-addressed envelope.

Consideration is currently being given to changing the checklist rating from ‘complete’ or ‘incomplete’ to ‘appropriate’ or ‘inappropriate’ which is consistent with wording used for assessments conducted prior to 2015/2016. In addition, to support the collection of statistical analysis and improve readability of all reports, it is expected that a policy will be introduced that requires electronic submission of the *Assessment Report*.

The CDO has also introduced a process that requires assessors to complete a conflict of interest declaration prior to the commencement of the Quality Assurance assessment. Members who are selected to participate in the assessment may also declare a conflict of interest. In these cases, the member’s assessment is re-assigned to another assessor. This reassignment may result in the deferral of the assessment to the following year depending on the availability of an alternate assessor.

A policy has been implemented that prohibits Council members and Quality Assurance Committee members from being a Quality Assurance assessor.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 7.2.2. | CDO should develop formal detailed evaluation criteria to assess potential Quality Assurance 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 Quality Assurance | |

| | | |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| | <p>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.</p> <p>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 the assessor and member should be documented prior to the assessment taking place. In addition, elected members of Council should not serve as assessors.</p> <p>The expertise and experience desired in an assessor should be communicated to the membership when applications are requested. The Quality Assurance Committee should be required to assess candidates utilizing the publicly disclosed criteria.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 7.2.2.1. | <ul style="list-style-type: none"> Develop formal detailed evaluation criteria to assess potential Quality Assurance assessors that specify the number of years practising as a denturist. | Complete |
| 7.2.2.2. | <ul style="list-style-type: none"> Develop formal detailed evaluation criteria to assess an applicant's experience with the standards outlined in the CDO's <i>Quality Assurance Manual</i> and the RHPA. | Complete |
| 7.2.2.3. | <ul style="list-style-type: none"> Introduce use of a skills matrix detailing the expertise and experience desired in an assessor. | Complete |
| 7.2.2.4. | <ul style="list-style-type: none"> Complete a skills matrix for all applicants to provide an audit trail of the rationale for the selection or rejection of assessors. | Complete |
| 7.2.2.5. | <ul style="list-style-type: none"> Address potential conflicts of interest with each assessor by completing a Conflict of Interest statement prior to each assessment. <p>Note: Each assessor is now required to complete a Conflict of Interest statement for each assessment conducted.</p> | Ongoing |
| 7.2.2.6. | <ul style="list-style-type: none"> Document relationships and dealings between the assessor and member prior to the assessment taking place. | Complete |
| 7.2.2.7. | <ul style="list-style-type: none"> Ensure elected members of Council do not serve as assessors. | Complete |
| 7.2.2.8. | <ul style="list-style-type: none"> Communicate the expertise and experience desired in an assessor when applications are requested from the membership. | Complete |

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

Observation Description (2012)

The *ORA Report* (2012) referred to discussions with Quality Assurance Committee members that suggested that the Committee conducts a review of each random or remediation assessment and notes identified deficiencies. The findings were discussed and remediation activities were identified at the Quality Assurance Committee meeting. Proof of remediation submitted by the member, including photos, receipts and templates were considered by Committee members.

However, meeting minutes did not include details of the discussion of Quality Assurance assessments, the reasons for accepting assessment results, or recommendations for remedial actions. In two out of five instances, follow up action and documentation of the receipt of proof of remediation were included in the Quality Assurance Committee meeting minutes.

A formal tracking mechanism to track the progress of each assessment was not maintained by the Quality Assurance Coordinator and subsequently not shared with the Quality Assurance Committee. Discussions regarding outstanding items for the assessments were not noted in the Quality Assurance Committee meeting minutes during the 2010/2011 fiscal year.

Risk Description (2012)

- A lack of documentation to provide rationale for passing or requiring remediation may result in the Quality Assurance Committee not being able to provide objective consideration of assessment deficiencies and a consistent decision-making approach.
- Without a formal tracking mechanism in place that is shared with the Quality Assurance Committee, outstanding assessments or remediation requirements may not be addressed in a timely manner.

Current Status

The Manager, Registration, Quality Assurance and Policy is responsible for tracking the status of Quality Assurance assessments within the College database. An Excel spreadsheet is also maintained that outlines the progression of individual assessments throughout the year.

Once the *Assessment Report* is submitted to the College by the assessor, a copy of the report is sent to the member for review. The member is permitted 30 days to provide additional submissions or comments to the Quality Assurance Committee.

Regular updates on the progress of Quality Assurance assessments are provided to the Quality Assurance Committee throughout the year. Committee members review each *Assessment Report* and determine the outcome of the assessment to be either 'satisfactory' or 'unsatisfactory'. A copy of the Committee's final decision is provided to the member.

If the Quality Assurance Committee requires additional information the member is contacted directly. If the Committee deems the outcome to be 'unsatisfactory', which often results from concerns related to infection control, record keeping or informed consent, remedial action requirements are defined and communicated to the member.

Member responses to confirm completion of identified remedial actions must be received within thirty days. Submissions are considered by the Quality Assurance Committee for decision prior to the assessment file being closed. Discussion highlights and the reasons for all decisions made throughout the Quality Assurance assessment process are recorded in the meeting minutes.

To align completion of the Quality Assurance assessments within the annual renewal period, 2016/2017 assessments will be assigned during the first quarter of 2017. Peer assessors and members selected for assessment will be advised that the Quality Assurance assessment needs to be completed within 3 months from the date of assignment.

The random selection process for 2017/2018 will occur in May 2017 with the deadline for the submission of *Assessment Reports* scheduled for the end of 2017. It is expected that this change in process will result in the completion of all required steps, including remedial action items, prior to the end of the renewal year.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 7.2.3. | The CDO should implement a formal tracking mechanism that is presented to the Committee before each Committee meeting. In addition, all decisions regarding Quality Assurance assessments including the rationale behind them should be documented in the Quality Assurance Committee meeting minutes which are approved by the Committee. | |
| CDO (2016) Reference | Action Items | Current Status |
| 7.2.3.1. | <ul style="list-style-type: none"> Implement a formal tracking mechanism for the review of assessments. | Complete |
| 7.2.3.2 | <ul style="list-style-type: none"> Present the formal tracking mechanism for the review of assessments to the Committee before each Committee meeting. | Complete |
| 7.2.3.3. | <ul style="list-style-type: none"> Document all decisions regarding Quality Assurance assessments and the rationale behind them in the Quality Assurance Committee meeting minutes. | Complete |

7.2.4. Assessment files are not complete

Observation Description (2012)

The *ORA Report* (2012) indicated that documentation in assessment files was incomplete. While it was expected that specific information be included in each assessment file, it was noted that 2 out of 5 files were missing proof of remediation and/or final closing letters. In both cases the files had been closed following receipt of remediation evidence via email but the missing items had not been filed.

Risk Description (2012)

- Incomplete files do not support the activities of the Quality Assurance Committee.
- Quality Assurance assessment files are to be kept in a locked cabinet as per the CDO Record Retention policy.
- Maintaining documentation in outside files, including staff email inboxes, is a violation of the CDO Record Retention policy.

Current Status

The Manager, Registration, Quality Assurance and Policy, is responsible for the maintenance of a separate file for each member that has been selected to participate in a Quality Assurance assessment. Documentation is maintained to confirm that each step of the process has been completed within the established timeframes and in accordance with the College’s Record Retention policy. The “QA Assessment” relation in the database is used to track random selection, assessment dates, remediation deadlines, assessment results and file closure.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| 7.2.4. | 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 Record Retention policy. | |
| CDO (2016) Reference | Action Items | Current Status |
| 7.2.4.1. | <ul style="list-style-type: none"> • File all correspondence, documentation and remediation evidence within a set time frame (e.g. 30 days). | Complete |
| 7.2.4.2. | <ul style="list-style-type: none"> • Document the requirement to file all correspondence, documentation and remediation evidence in the Records Retention policy. | Complete and Ongoing |

8. Stakeholder Consultations

Several significant deficiencies with respect to the process to consult and obtain feedback from stakeholders regarding the 2011 by-law revisions were noted in the *Operational Review and Audit of the College of Denturists of Ontario (2012)*. The review also identified issues with respect to the nature of changes to the by-laws that led to non-council members having increased ability to make decisions that previously could only be made by elected Council members and public members appointed to Council.

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

Observation Description (2012)

The *ORA Report (2012)* indicated that the College undertook an initiative to make significant change to many its by-laws in the Fall of 2010. Proposed changes were posted on the CDO website on November 25, 2010 and subsequently approved by Council on March 11, 2011. While proposed by-laws incorporated comments from the membership, it was noted that circulation of the proposed changes was conducted in a less than transparent manner.

Members were not provided with a formal notice by email or letter to advise that proposed by-law changes had been posted to the CDO website on November 25, 2010. Communication distributed to the membership by email on December 7, 2010 made no mention of the number of proposed by-law changes, other than an update on the proposed insurance program which related to one (1) of the proposed changes. Reference was made to the December issue of the *College Contact* being available which highlighted six (6) of the by-law changes and provided a website link to the proposed changes but failed to include a deadline for comment submissions.

On January 18, 2011, an email was sent to the membership that explicitly drew attention to the proposed by-law changes and provided a link to the CDO website. The email stated that comments must be provided to the CDO by February 11, 2011.

It was noted that the membership should have been advised of the proposed changes being posted to the CDO website on November 25, 2010 and that it is unreasonable to expect that all members regularly check the website or read every issue of the *College Contact* in its entirety.

The process undertaken to implement by-law changes failed to comply with legislative requirements specified in Paragraph 94(2) of Schedule 2 of the *Regulated Health Professions Act, 1991* (RHPA) Health Professions Procedural Code which indicates that by-law changes cannot be made unless proposed changes have been circulated to every member at least 60 days in advance of the change being approved by Council.

Risk Description (2012)

- 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.
- Failure to comply with the RHPA requirements for circulating the proposed changes results in a lack of procedural fairness.
- Failure to circulate the proposed by-law changes may result in the by-laws not being supported by the majority of the profession.

Current Status

The CDO has implemented procedures that comply with RHPA legislative requirements that ensure the membership at large is formally advised of proposed by-law changes by email at least sixty (60) days in advance of being presented to Council for approval. Details are also posted on the CDO website. Communication initiatives provide clear instructions and timelines for the submission of comments.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 8.2.1. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 8.2.1.1. | <ul style="list-style-type: none"> Circulate proposed by-law changes via email or written letter to the membership. | Complete |
| 8.2.1.2. | <ul style="list-style-type: none"> Post proposed by-law changes on the website. | Complete |
| 8.2.1.3. | <ul style="list-style-type: none"> Provide information on where to send comments related to proposed by-law changes. | Complete |

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

Observation Description (2012)

The *ORA Report* (2012) indicated that the format used to present proposed by-law changes was considered to be ineffective and failed to provide rationale for all changes, with the exception of the by-law which related to professional liability insurance. Proposed changes were not tracked or clearly identified within the document resulting in the reader needing to review 75 pages of information to identify the proposed changes.

Risk Description (2012)

- Failure to provide members with a comparative document that highlights proposed by-law changes or offers a summary with justification for each of the changes results in a lack of transparency around the extent of changes and the rationale for the change.
- Failure to communicate reasons for change, make it difficult for members to provide appropriate input.

Current Status

The College has revised communication protocols to ensure information provided to the membership is presented in a format that clearly identifies proposed changes and offers rationale or justification for making the change.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 8.2.2. | 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. | |

| CDO (2016) Reference | Action Items | Current Status |
|-------------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 8.2.2.1. | <ul style="list-style-type: none"> • Circulate proposed by-law revisions with tracked changes to the membership. | Complete |
| 8.2.2.2. | <ul style="list-style-type: none"> • Provide rationale for all proposed changes to by-laws. | Complete |

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

Observation Description (2012)

The *ORA Report* (2012) indicated that all comments from the membership regarding the proposed by-law changes were not considered prior to the by-law changes being approved by Council. Comments received were retained in an internal tracking file and provided to the Regulations and By-Laws Committee for consideration.

Of the eighty-seven (87) comments received, it appeared that only seventeen (17) comments were incorporated into the new by-laws with most of comments relating to grammatical and spelling errors. Comments submitted by members that disagreed with the proposed by-law changes which related to fee disclosure, elections and the overall governance structure, appeared to have been dismissed.

Members who submitted comments were not provided with an acknowledgement letter to confirm receipt of their submission. The membership was not provided with feedback containing a summary of the nature and type of comments received. Documentation to provide rationale for excluding or including any of the member comments was not prepared or provided to the membership.

In addition, a summary of the comments that were incorporated into the by-laws was not provided to the membership nor was an updated version of the by-laws recirculated to the membership prior to being approved by Council; instead feedback was provided in the form of a report from the Regulations and By-Laws Committee which was included with Council materials.

Risk Description (2012)

- Failure to provide members with feedback regarding their comments related to proposed by-law changes results in a lack of transparency with respect to the consideration of comments.
- Failure to re-circulate the revised proposed by-law changes to the membership results in a lack of transparency with respect to subsequent revisions of the proposed by-laws.

Current Status

The College has dissolved the Regulations and By-Laws Committee and assigned responsibilities associated with oversight of regulations and by-laws to the Executive Committee.

Processes have been introduced that provide the membership with an opportunity to submit comments relating to proposed by-law changes within sixty (60) days. All comments received are reviewed by Council and considered prior to any modifications being made. Messaging to the membership regarding new changes to the by-laws is posted on the CDO website.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 8.2.3. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 8.2.3.1. | <ul style="list-style-type: none"> Implement a process whereby all member comments are summarized and provided to Council prior to issuing new by-laws. Note: The College provides a report to Council that summarizes comments received from the membership and stakeholders. An official response is not provided for each comment received. A consultation report that includes a summary of comments will be posted to the new CDO website. | Revised Approach |
| 8.2.3.2. | <ul style="list-style-type: none"> Circulate a document to all members which summarizes the comments and provides an explanation for either maintaining the proposed by-law wording or revising. Note: Council reviews submissions received from the membership within sixty (60) days and considers modification of proposed by-law wording based on submitted comments. | Revised Approach |
| 8.2.3.3. | <ul style="list-style-type: none"> Post revised proposed by-laws on the website with reference to changes within the document. Note: Proposed by-laws with reference to changes within the document are posted on the CDO website. | Ongoing |

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

Observation Description (2012)

The Minister of Health and Long Term Care issued a letter to the College on March 9, 2011 requesting that the organization refrain from making any new by-laws pursuant to clause 94(1)(y) of the Health Professions Procedural Code and suspend all efforts to implement the professional liability insurance program that was announced by the College in November 2010 until such time that all questions and concerns from the membership and stakeholders had been fully and satisfactorily addressed.

The *ORA Report* (2012) indicated that the Minister halted the change because of insufficient stakeholder consultations to support the fact that the CDO considered the public's best interest in the proposed by-law change that indicated that every member must provide 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 ...".

Communications issued to the membership by the CDO between November 2010 and March 2011 indicated that the only insurance provider that had been approved was "Prolink", a new insurance carrier.

Implementation of the proposed change would have required that most members abandon relationships with existing insurance companies and join “Prolink” in order to comply with the by-law.

The College administration, at that time, chose to disregard the Minister’s request to refrain from changing the professional liability insurance program and passed many new by-laws in March 2011 which included the requirement for “an active member to a 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 the change to members, or include a copy of the change in the by-laws provided to PwC for audit purposes. Members were also not advised of approved insurance providers in March 2011.

Risk Description (2012)

- Failure to address concerns raised by many members and the Minister related to a by-law change which dictate that a member must purchase professional liability insurance from a CDO approved carrier constitutes a lack of fairness.
- Failure to communicate the by-law change to the membership results in a lack of transparency.
- The lack of consultation with members and stakeholder results in an inability to demonstrate that the by-law change is being made in the public interest.

Current Status

The CDO is no longer involved in the professional liability insurance program. By-law changes that were introduced in March 2011 have been reversed which allow members to purchase professional liability insurance from a carrier of their choice.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 8.2.4 | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 8.2.4.1. | <ul style="list-style-type: none"> • Conduct stakeholder consultations including a vote of all members, to determine whether the new insurance program reflect the profession’s and public’s best interests. <p>Note: The CDO is no longer involved in the insurance program.</p> | Eliminated |

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

Observation Description (2012)

The *ORA Report* (2012) identified many by-law changes that were implemented by the CDO in March 2011 which had a significant impact on governance including changes that:

- did not require a unanimous decision from Council to approve by-laws or resolutions outside of Council meetings.
- addressed the composition of the Executive Committee (which between meetings of the Council had all the powers of the Council) and permitted the Committee to appoint any member at the discretion of the Council to the Executive Committee.

- removed the five (5) person limit for the composition of the Executive Committee which did not permit inclusion of non-Council members, from a limit of 2 public Council members and 3 elected members of Council to 'at least 5 members' that includes non-Council members.
- updated the by-laws governing the composition of the Statutory Committees, removing the ceiling for non-Council members by adding the words 'at least'.
- removed the fees listed in many the by-laws and replaced the term 'as prescribed by College policy'.

The PwC audit team reviewed current by-laws at the College of Alberta Denturists and the College of Dental Hygienists of Ontario and noted many inconsistencies when compared to the two peer organizations. It was noted that:

- neither of the peer organizations allowed for the signing of by-laws or resolutions in lieu of voting in person at Council meeting.
- while the College of Alberta Denturists did not impose restrictions or limits on the composition of the Executive Committee, the College of Dental Hygienists of Ontario did not permit inclusion of non-Council members on the Executive Committee and limited the Committee to three (3) registrants of the College and two (2) public members.
- the College of Alberta Denturists did not have a limit on any Committees with the exception of a limit of three (3) registered members for the 'Fee Guide Development and Negotiation Committee' and the College of Dental Hygienists had placed a ceiling on the number of non-Council members for the Statutory Committees (e.g. the Registration Committee includes a limit of one non-Council member).
- while the College of Alberta Denturists by-laws did not explicitly state fees, but indicate 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 explicitly defined a number of fees including registration fees, entry-to-practice fees, election recount fees, and reinstatement fees.

Risk Description (2012)

- Failure to require a 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 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.
- Failure to include fees in by-laws serves to increase the possibility of fees being increased without sufficient input from Council.

Current Status

The College has amended by-law revisions that were introduced in 2011. Current processes require a two-thirds vote of all Council members voting in favour of any proposed by-law amendments. Decisions are not permitted to be made outside of regular Council meetings. All Council decisions are documented in the meeting minutes.

By-laws amended in 2012 also dictate the composition of the Executive Committee requiring 3 professional members and 2 public members. The Council is responsible for approving the composition of Statutory Committees, outside requirements prescribed in the by-laws. Non-Council members are not permitted to be members of the Executive Committee.

Amended by-laws include a fee schedule for the Qualifying Examination, applications for initial registration for General Class, renewal of a Certificate of Registration for a General Class, renewal of a Certificate of Registration for an Inactive Class and pro-rated fees to transfer back to General Class before renewal.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| 8.2.5. | The CDO should consider updating its by-laws by requiring an unanimous decision for by-law amendments made outside of Council meetings, or disallowing this practise 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 8.2.5.1. | <ul style="list-style-type: none"> Require a unanimous decision for by-law amendments made outside of Council meetings. | Revised approach. See 8.2.5.2 |
| 8.2.5.2. | <ul style="list-style-type: none"> Disallow the ability to make decisions related to by-law amendments outside of Council meetings. | Complete |
| 8.2.5.3. | <ul style="list-style-type: none"> Include fees in the by-laws. | Complete |
| 8.2.5.4. | <ul style="list-style-type: none"> Implement a maximum number of non-Council members eligible to serve on the Executive and other Statutory Committees. Note: Non-Council members are not permitted to sit on the Executive Committee. The composition of Statutory Committees, outside any requirements described in the by-laws, must be approved by Council. | Revised Approach |

9. Elections

The *Operational Review and Audit of the College of Denturists of Ontario (2012)* suggested that the College's March 2010 elections in Districts 1 and 2 were not conducted fully in accordance with certain College election by-laws in effect at the time of the elections. Documentation, decisions and events were reviewed to determine if implemented procedures complied with current by-laws. An assessment was also conducted to establish if conflicts of interest were evident and if decisions made were supported by documentation that clearly outlined reasons for making the decision.

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

Observation Description (2012)

The *ORA Report (2012)* suggested that while issues raised by two (2) candidates in the 2010 Council elections were satisfactorily addressed, many 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. These included:

- failure on the part of the Election Manager to provide members with a return envelope at least thirty (30) days prior to the election (By-law 11:01 paragraph (e)).
- failure on the part of the Registrar to provide a signature envelope sample to the Election Manager that was pre-printed with the member's name and registration number (By-law 11:01 paragraph (d)).
- failure on the part of the Election Manager to mail biographical and policy information about each candidate thirty (30) days prior to the election (By-law 11:01 paragraph (f)).
- failure to document in the Council or Executive meeting minutes, the Council's decision to appoint Pristine Printers as an Election Manager to oversee Council elections and By-Elections (By-law 5:07).
- a decision made by the Registrar that instructed the Election Manager to destroy ballots even though the election had been challenged and an inquiry was underway (By-law 13:07).
- a decision made by the Registrar to call a Council meeting to discuss the appeal of the District 1 election without adhering to the provisions for a Special Council meeting that require: a written request from the President which includes all issues to be considered (By-law 21:01), twenty-four (24) hours advanced notice given to all Councillors (By-law 21:02), only stated business for the Special Council Meeting be addressed unless all Councillors agree unanimously to consider other items of business (By-law 21:03) and the quorum rule to apply in the case of a Special Council Meeting (By-law 21:04).

The *ORA Report (2012)* indicated that the Registrar sent an email to all Council members on June 8, 2010 at 4:51 pm to inform them of a Special Council meeting on June 9, 2010 to discuss the appeal of the District 1 election. The Registrar informed Council members that the appeal had been presented to the President and that he was calling the teleconference on behalf of the President. Meeting minutes from the teleconference were not recorded and formal decisions of the Council were not documented.

The PwC audit team also recognized that failure to comply with certain election by-laws were directly attributable to errors made by the Election Manager while other instances suggested either a lack of understanding or disregard for the by-laws on the part of the Registrar.

Risk Description (2012)

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

Current Status

Following a review of the documented concerns related to the election inquiry in 2012, the College made a decision to introduce use of electronic voting to conduct all elections, eliminating the requirement for members to submit paper ballots in a signature envelope.

As a result, administrative requirements associated with the election process, including preparation and printing of the *Notice of Election* and supporting documentation, are managed internally by the Coordinator, Office of the Registrar and CEO, which has eliminated the need to appoint an external Election Manager.

The Registrar is responsible for the review and approval of all mailing lists and documentation, including the *Notice of Election* and *Nomination Package*, which are sent by regular mail to all members who live or work within the electoral district. A service provider with experience in conducting electronic elections is hired by the CDO to execute the election in each district.

Clear election processes have been established and documented that serve to ensure that the Registrar, CDO staff who have been assigned election responsibilities, and service providers adequately understand the requirements as defined within the election by-laws.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 9.2.1. | The Council is accountable for the adherence by the CDO to statutes and laws governing the CDO, 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 9.2.1.1. | <ul style="list-style-type: none"> • Ensure the requirements of the Election by-laws are adequately understood by the Registrar and service providers. | Complete |
| 9.2.1.2. | <ul style="list-style-type: none"> • Obtain 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. Note: The CDO has introduced use of electronic voting to conduct all elections which has eliminated the need to involve an external Election Manager to prepare and account for all voting packages. | Revised Approach |

9.2.2. Reasonable Grounds for Inquiry not documented

Observation Description (2012)

The *ORA Report* (2012) indicated that Council meeting minutes from June 18, 2010 reported the Council was unanimous in its opinion that reasonable grounds for doubt or dispute as to the validity of the election of the member from District 1 were evident. A basis for the decision made by Council was not documented in the minutes.

During an interview with the second Vice President who presided over the Council meeting, it was suggested that the reasonable grounds were due to the more than normal number of spoiled ballots in District 1 however spoiled ballots in District 2 did not exceed the normal amount. Details contained within the Council meeting minutes however did not provide a clear understanding for the basis of the decision.

A discussion with the Registrar indicated that the teleconference Council meeting held on June 9, 2010 to discuss the appeal that was received for the District 1 election was an in-camera meeting and discussions were not recorded. Subsequently reference of the in-camera session held by Council on June 9, 2010 was not documented in the Council meeting minutes that followed on June 18, 2010.

Risk Description (2012)

- Failure to document the basis of the 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 transparency around the decision and inhibits the assessment of whether the decision was reasonable in the circumstances.
- Failure to document the fact that Council had in-camera discussions in advance of the formal Council meeting results in a lack of transparency around the Council’s consideration of the issues regarding the election.

Current Status

The CDO has introduced standardized processes that include the preparation of a report and meeting minutes to ensure a meaningful record of all agenda items discussed at Council is maintained. Action items and motions for decisions made are clearly and consistently documented in the meeting minutes. Occurrences of all in-camera meetings are also recorded and referenced at the next Council meeting.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 9.2.2. | 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 CDO 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 9.2.2.1. | <ul style="list-style-type: none"> • Ensure minutes are detailed enough to provide a meaningful record of the meeting so that those not in attendance can understand what occurred. | Complete |
| 9.2.2.2. | <ul style="list-style-type: none"> • Ensure the occurrence of all in-camera meetings are documented in the Council meeting minutes. | Complete |

9.2.3. Support for Council’s decisions appears very limited

Observation Description (2012)

The *ORA Report* (2012) noted that the documentation prepared following the Council’s decision related to the election results of District 1 and District 2 appeared to be very limited and failed to provide a complete explanation for the reasons and decisions made.

Reasons documented within the *ORA Report* (2012) which were also outlined in “*The Report of Council on the Inquiry relation to the election of the member from District 1*” (“Council Inquiry Report”), seemingly provided a summary of purported facts regarding the election process and results rather than explanations for why the election results were deemed to be invalid.

It also appeared that the basis for invalidating the election offered an incomplete consideration of the issue and contained a significant omission that resulted in non-compliance with the by-laws. Additionally, the *Council Inquiry Report* indicated that decisions had been made without the need to rely on portions of the Registrar’s report given that the report provided by the Election Manager was thought to offer more relevant facts.

The PwC audit team highlighted the fact that a report from the Election Manager had not been requested in the past. During a discussion, the Election Manager indicated that the Registrar asked her to include in the report that a recommendation that re-election of District 1 take place. The Election Manager provided the report to the Registrar several weeks after the date of the election which did not include any discussion or analysis with respect to the by-laws of the College governing the election process.

In addition, discussions with the Election Manager revealed that she had very little experience acting as an Election Manager prior to assuming the role for the CDO in 2009. Her experience working with other organizations had been limited to printing election materials.

Risk Description (2012)

- Incomplete and/or inconsistent reasoning to support Council’s decision could result in an ambiguous decision which may not be clearly understood and difficult to defend.
- The appearance of incomplete or inconsistent reasoning increases the risk that the decision is not objective or impartial.

Current Status

The CDO documents all decisions made by Council and provides a detailed explanation for the basis of each decision. In addition to providing a formal record, consideration is also given to the preparation of meeting minutes that provides Council members who were absent from a meeting with an understanding of decisions and reasons made by Council.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 9.2.3. | We recommend that the Council provide a complete and detailed explanation for the basis of its decisions. | |
| CDO (2016) Reference | Action Items | Current Status |
| 9.2.3.1. | <ul style="list-style-type: none"> • Provide a complete and detailed explanation for the basis of all Council decisions. | Complete |

9.2.4. Involvement of the President and Registrar in election

Observation Description (2012)

The *ORA Report* (2012) indicated that the involvement of the President and the Registrar in certain aspects of the election process and inquiry raised the perception of potential conflict of interest. It was noted that the President was involved in the election in other capacities including acting as scrutineer, being a candidate in District 2, engaging in discussions with contesting candidates, and participating in the June 9, 2010 Council teleconference meeting; all of which could be perceived as lacking independent judgement.

The Registrar who was appointed by Council to conduct the inquiry into the 2010 Council elections 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. Subsequently the Registrar authorized the destruction of ballots involved in the inquiry after being appointed to oversee the inquiry.

The conduct of the Registrar was also questionable given his decision to request a report from the Election Manager detailing her observations and conclusions, a decision that had not been made prior to 2009 and that was in contravention of By-law 10:03 which stated that “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”.

In addition, the Registrar contacted people whose ballots were spoiled to determine their intention of voting, a step that is not in compliance with By-law 12:01 (b) which stipulates that the Election manager must examine the signature envelopes to see whether they display the signature of a member entitled to vote. Given that there were no requirements within the by-law to determine the voter’s intentions in order to assess whether the ballots were spoiled or not, the Registrar’s conduct appeared to be inappropriate in light of the possibility of a potential re-election.

Risk Description (2012)

- Failure on the part 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 for a lack objectivity and impartiality around the Council’s decision which provided reasonable grounds for doubt about the validity of the election.
- Relying on the Registrar 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, especially given the Registrar’s heavy involvement of the election process.

Current Status

Recognizing the concerns related to conflict of interest at multiple levels within the organization, the College has implemented conflict of interest requirements to address multiple situations and circumstances, including the election process, that could be improperly influenced on the part of an individual or be perceived as doing so.

Requirements related to conflicts of interest are applicable to Council members, Committee members, CDO staff, consultants and temporary staff; all of whom are responsible for disclosing and managing conflicts of interest.

In an effort to continuously emphasize the importance of disclosing and managing conflicts of interest, all representatives of the CDO are provided with a copy of the *Letter of Understanding: Conflict of Interest for Council and Committee Members*, a laminated document containing the CDO mission statement, the mandate of the College, and the organization’s objectives. Each CDO representative is required to sign a

Confidentiality Agreement and Letter of Understanding that is retained in accordance with the College’s Record Retention policy.

Potential conflict of interest scenarios are also regularly discussed at staff, Council and Committee meetings. In instances where an individual is unsure if a potential situation presents a conflict, legal counsel is obtained.

From an election process perspective, steps have been taken to address potential conflicts of interest with the introduction of electronic voting. Formalized procedures have been put in place that ensure only authorized individuals (e.g. the Registrar, Coordinator, Office of Registrar and CEO, and appointed service providers) are involved in the election process.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 9.2.4. | <p>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 judgement, 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.</p> <p>The policy should include requirements with respect to Council, Committee and CDO 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.</p> <p>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.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 9.2.4.1. | <ul style="list-style-type: none"> Implement a more robust Conflict of Interest policy to address situations or circumstances that could improperly influence the person’s objective, unbiased and impartial exercise of his or her independent judgement, or could be perceived as doing so and situations or circumstances 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. <p>Note: The CDO has introduced standardized conflict of interest requirements which are applicable to all CDO representatives.</p> | Revised Approach |

| | | |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 9.2.4.2. | <ul style="list-style-type: none"> Ensure the Conflict of Interest policy includes requirements with respect to Council, Committee and CDO staff disclosing and managing conflicts of interest. <p>Note: Requirements that address conflicts of interest are defined with the CDO's <i>Letter of Understanding: Conflict of Interest for Council and Committee Members</i>. Council members, Committee members, CDO staff, consultants and temporary staff are responsible for disclosing and managing conflicts of interest as set out in the <i>Confidentiality Agreement and Letter of Understanding</i>.</p> | Revised Approach |
| 9.2.4.3. | <ul style="list-style-type: none"> Provide examples within the Conflict of Interest policy of what may be a conflict of interest and the requirement to disclose and recuse oneself from any discussion and/or decisions regarding the matter giving rise to the potential conflict of interest. <p>Note: CDO staff and Council members engage in frequent conversations around conflict of interest that include the provision of examples.</p> | Revised Approach |
| 9.2.4.4. | <ul style="list-style-type: none"> Ensure candidate representatives who attend the counting of the ballots are not current Council members or otherwise involved in the election process (e.g. other candidates). <p>Note: The CDO has implemented use of electronic elections which eliminates the involvement of external representatives.</p> | Revised Approach |
| 9.2.4.5. | <ul style="list-style-type: none"> Ensure the person who is leading the inquiry is independent of the election process. | Complete |

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

Observation Description (2012)

The *ORA Report (2012)* noted a review of the election by-laws that were implemented in March 2011 indicated a change to By-law 8:01 (b) (i) which stated that “members must be a dentist for at least five (5) years prior to being eligible for Council” and suggested that the change may have an adverse impact on the fairness and impartiality of the election process.

This requirement was compared to the by-laws for the College of Alberta Denturists which did not specify a period, and the College of Dental Hygienists of Ontario which specified a required time period of thirty (30) days.

An additional change was also noted in By-law 11:01 which indicated that “a signature is no longer required on the envelope containing the ballot”. It was suggested that requiring a signature on the envelope containing the ballot is a good practice to ensure the validity of the ballot, even though the by-laws for both the College of Alberta Denturists and the College of Dental Hygienists of Ontario did not stipulate this requirement.

Risk Description (2012)

- Enforcing a requirement for members to have a minimum of five (5) years of experience prior to being eligible for Council could have an adverse impact on fairness and may not provide the best pool of qualified candidates.
- Failure to require 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.

Current Status

The by-laws which previously required that a member have a minimum of five (5) years of experience prior to being eligible for Council is no longer in effect.

The CDO has also introduced use of electronic voting to conduct district elections across the province which has eliminated concerns related to spoiled ballots and the requirement for the member's signature to appear on the envelope to ensure validity of the ballot.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 9.2.5. | <p>The CDO should revise the by-law requiring a minimum of five (5) years of experience to ensure that all denturists are provided the opportunity to be elected to Council.</p> <p>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.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 9.2.5.1. | <ul style="list-style-type: none"> Revise the by-law requiring a minimum of five (5) years of experience to ensure all denturists are provided the opportunity to be elected to Council. | Complete |
| 9.2.5.2. | <ul style="list-style-type: none"> Revise the by-law to require signature on the ballot envelope to ensure the validity of the ballots. <p>Note: The CDO has introduced use of electronic voting to conduct elections.</p> | Revised Approach |

9.2.6. No representative for district 1 sat on the council during the inquiry process**Observation Description (2012)**

The *ORA Report* (2012) noted that the Registrar prevented the elected candidate for District 1 from sitting in the meetings as a member of Council, receiving the meeting agenda and introductory materials as a new member and attending in-camera portions of the meeting due to the fact that an inquiry was being conducted. This decision which resulted in District 1 not being represented during the June 2010 Council meeting.

However, the by-laws did not state that elected members of Council cannot hold their position on Council if an inquiry is underway. Despite the significance of the action, the basis for the decision was unclear and the matter was not documented.

Risk Description (2012)

- Members of District 1 were not represented at Council meetings held during the period between the election on June 2, 2010 and re-election on September 30, 2010.

Current Status

To ensure the CDO is adequately prepared to handle election inquiries in the future, internal protocols to clarify the process for Council meetings and the rationale for adopting appropriate procedures when an election inquiry takes place are defined in By-law Article 20. A review of other health regulatory Colleges to determine appropriate practices for Council meetings when an election inquiry is made is in progress.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 9.2.6. | Internal procedures should be established to clarify the process for Council meetings when an election inquiry takes place. The CDO 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 CDO should also implement deadlines for the completion of an inquiry and re-election date to ensure that the inquiry and re-election occur expeditiously. | |
| CDO (2016) Reference | Action Items | Current Status |
| 9.2.6.1. | <ul style="list-style-type: none"> • Establish internal procedure to clarify the process for Council meetings when an election inquiry takes place. | Complete |
| 9.2.6.2. | <ul style="list-style-type: none"> • Conduct a peer review of other regulatory bodies to determine what constitutes appropriate practice for Council meetings when an election inquiry takes place. | Complete |
| 9.2.6.3. | <ul style="list-style-type: none"> • Document the rationale for adopting appropriate procedures for Council meetings when an election inquiry takes place. | Complete |

10. Council and Employee Expenses

The *Operational Review and Audit of the College of Denturists of Ontario (2012)* suggested Council and employee expenses were inconsistently managed resulting in the reimbursement of claimed expenses without sufficient supporting documentation.

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

Observation Description (2012)

During the Operational Audit and Review (2012) it was noted that 2 of the 5 employee expense reports that were paid out in 2010/2011 did not contain many receipts or supporting documentation indicating a failure to comply with the requirements of By-law 35:08 (a) that stated, “all expenses, other than meal allowances, must have been actually incurred and must be accompanied by receipts or vouchers”.

Additionally, the PwC audit team found evidence of expenses being reimbursed based on the submission of an employee’s personal credit card statement where certain items were deemed to be College expenses. However, no itemized receipts were attached. In another instance re-imburement of Canadian Pension Plan (CPP) to a CDO staff member was made as per terms of the employee’s employment agreement which was based on a calculation by the Bookkeeper. No supporting documentation was included.

Reimbursement of transportation expenses related to parking, personal use of an automobile and taxi fare without a receipt or supporting documentation were also highlighted as a concern given the apparent non-compliance with By-law 38:08 (a).

Risk Description (2012)

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

Current Status

The CDO has introduced a process which requires submission of a signed expense report, itemized receipts or supporting documentation. Expense claims are not paid until all required documentation has been received.

| OAR (2012) Reference | OAR (2012) Recommendation | OAR (2012) Reference |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| 10.2.1. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 10.2.1. | <ul style="list-style-type: none"> Ensure all expense claims by employees and Council members are supported with itemized receipts, detailing the individual items purchased or services provided, and other appropriate documentation to support the claim. | Complete |

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

Observation Description (2012)

The *ORA Report (2012)* indicated that documentation to explain the rationale for submitted expense claims was not provided resulting in the PwC audit team being unable to confirm the validity of the expenses claimed. The nature of the expenses claimed included computer equipment, food, office supplies and restaurant receipts that exceeded per diems outlined in the expense policy. In each of the samples tested, it was unclear if the expenses claimed were incurred while conducting approved CDO business.

Risk Description (2012)

- Failure to enforce a requirement to provide the reason for each expense being claimed could result in non-allowable expenses incurred for items or events that are not for CDO approved business being paid.

Current Status

The CDO has introduced a new expense policy which requires that all individuals provide clear rationale for submitted expenses. All CDO staff and Council members are advised of the expense policy and provided with parameters that clearly identify per diems and items that are considered to be an acceptable expense.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 10.2.2. | The CDO 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 10.2.2.1. | <ul style="list-style-type: none"> • Implement a Business Expense, Travel and Entertainment policy that details the maximum amount per person that can be charged for meals and drinks at social events (e.g. holiday parties). | Complete |
| 10.2.2.2. | <ul style="list-style-type: none"> • Ensure all expense claims are accompanied with an explanation as to the nature of the expense claim and the reason it was incurred. | Complete |
| 10.2.2.3. | <ul style="list-style-type: none"> • Document the nature of the meeting, the attendees and organization they represent for all meals expense which are not per diems. | Complete |

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

Observation Description (2012)

Even though By-law 35:08(g) stated that “all claims must be recorded on for the forms established by the College and must be submitted within 60 days of being incurred or the claim will be forfeited”, the PwC audit team indicated in the *ORA Report (2012)* that the majority of CDO staff and Council member expense

claims were incurred more than sixty (60) days prior to when the expense was submitted. In each of the instances reviewed, the expense was paid even though the maximum number of allowable days had been exceeded.

Risk Description (2012)

- Payment of out-dated expenses could lead to inaccurate financial statement accounts as a result of expenses potentially being attributed to the wrong financial period.

Current Status

In addition to providing new CDO staff and Council members with information that addresses procedures for the reimbursement of expense claims and timelines for submission, existing staff and Council members are provided with regular reminders to ensure incurred expenses are submitted within sixty (60) days from the date the purchase was made. As required, submitted expense claims that exceed the sixty (60) day timeframe are addressed on a case by case basis.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 10.2.3. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 10.2.3.1. | <ul style="list-style-type: none"> • Provide staff and Council members with remedial training regarding the required timeliness of submission of expenses. | Complete |
| 10.2.3.2. | <ul style="list-style-type: none"> • Decline payment of expenses submitted after 60 days, as per the by-law. By-law 35.08 was rescinded and replaced by Schedule 6 of the current by-laws. The 60-day requirement for submission of expense claims has been removed. | Revised Approach |

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

Observation Description (2012)

The *ORA Report (2012)* indicated that established expense forms were not in place for employee expenses during 2010/2011 fiscal year resulting in only receipts or statements being submitted. During the same time period, standard forms were required to be completed by Council members for honoraria and expenses; however, it was noted in some of the test cases that submitted expenses did not include a completed form.

During a discussion with CDO staff it appeared likely that honoraria was paid automatically by the College without submission of an expense claim. It was also noted that current policies permitted the payment of honoraria for teleconferences that were automatically paid on a quarterly basis and relied on conference call provider documentation as support for payment. In all other instances honoraria had to be claimed by the Council member.

A review of submitted expenses from Council members indicated that the policy was not being followed in practice during the timeframe established for the review. The only supporting documentation available to

confirm reimbursement of the expenses was a journal entry recording in “Simply Accounting” which made it unclear as to which Council or Committee teleconferences each member attended to earn the honoraria.

Risk Description (2012)

- Payment of expenses submitted without the expense form is not in compliance with by-law requirements.
- Failure to document the purpose for the expense makes it difficult to confirm the expense is valid.

Current Status

The College has introduced standardized expense forms that are used by College staff and Council members when expense claims are submitted for reimbursement. Payment is only provided when the expense form is completed in full and all supporting documentation is submitted.

The CDO continues to pay honoraria for Council and Committee meetings held by teleconference. Teleconference attendance is confirmed using information provided on reports from the conference call provider. This information is retained as evidence of participation.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 10.2.4. | <p>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.</p> <p>For the honouraria that are paid out by the CDO 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.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 10.2.4.1. | <ul style="list-style-type: none"> • Ensure expense forms are completed for all employee and Council member expense claims. | Complete |
| 10.2.4.2. | <ul style="list-style-type: none"> • Require completion of all fields in the expense form prior to the expense claim being processed. | Complete |
| 10.2.4.3. | <ul style="list-style-type: none"> • Reimburse expense claims only after all necessary documentation is provided. | Complete |
| 10.2.4.4. | <ul style="list-style-type: none"> • Attach Recite conference call evidence to the journal entry for each Council member who called in prior to paying honoraria that do not require completion of an expense form. | Complete |

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

Observation Description (2012)

Findings of the PwC audit team indicated that the approval of expense claims for employees and Council members was not consistently in evidence. In more than half of the claims submitted by Council members, documentary evidence of approval by the Registrar or Quality Assurance Coordinator was not provided. In

addition, all of the employee expense claims did not have documentary evidence of approval from the Registrar.

It was noted that while the by-laws do not specify a requirement for expense claim approval, it is standard control practice to have expense claims approved by an independent person prior to being processed for payment.

Risk Description (2012)

- Failure to require approval of submitted expenses could result in the payment of expenses not incurred for CDO business.

Current Status

The CDO has introduced a delegation of authority matrix that requires expense claims paid in excess of \$5000.00 be approved by the Registrar and a member of Council. Other expense claims are approved by the Registrar or the Coordinator, Operations and Examinations.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 10.2.5. | The CDO 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 10.2.5.1. | <ul style="list-style-type: none"> • Implement a delegation of authority matrix that outlines the monetary levels for expense claims that staff members and Council members have the authority to spend. | Complete |
| 10.2.5.2. | <ul style="list-style-type: none"> • Ensure the delegation of authority matrix includes the monetary levels that staff members and Council members have the authority to approve for payment. | Complete |

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

Observation Description (2012)

The *ORA Report (2012)* indicated that the number of signatories required for payment approval of employee and Council member expenses is not outlined in the by-laws. The agreement with TD Bank outlined three (3) signatories for the bank account; two (2) of which were required to sign cheques.

During the Operational Audit and Review (2012) it was noted that the majority of expense claims submitted by Council members were paid by a cheque signed by two (2) signatories. Of the employee expense claims reviewed, one of the three cheques were issued with only one (1) signature and the remaining two (2) claims were paid by direct deposit. Documentation to confirm who approved the payment was unavailable. Discussions with the Registrar and Bookkeeper indicated that only 1 person was required to process a direct deposit or electronic fund transfer which resulted in inconsistent criteria for the payment of expense claims.

Risk Description (2012)

- Expenses paid without proper authorization may not be valid expenses.

Current Status

The CDO continues to abide by a policy that requires all cheques issued for expense claims from Council members or employees be signed by two (2) signatories. Currently all payments are issued by cheque. While the Registrar, the Coordinator, Operations and Examinations, and specified Council members are authorized signatories, the CDO is in the process of formalizing a delegation of authority matrix that outlines and specifies the roles and individuals who have been assigned the responsibility.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 10.2.6. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 10.2.6.1. | <ul style="list-style-type: none"> • Ensure all employee and Council member expense claim payments are approved by two authorized signatories. | Complete |
| 10.2.6.2. | <ul style="list-style-type: none"> • Ensure authorized signatories are documented in the delegation of authority matrix. Note: The signing authority matrix is detailed in Articles 3.01, 3.02 and 4.03-4.08 of the College By-laws | Complete |
| 10.2.6.3. | <ul style="list-style-type: none"> • Inquire with the bank about the process for setting up EFT payments that require two authorizations prior to being released. Note: The CDO has elected not to proceed with EFT payments. Policies have been introduced which require two signatures on all cheques. | Eliminated |

10.2.7. Per diem expenses not in compliance with by-laws**Observation Description (2012)**

The *ORA Report (2012)* noted that a review of Council member expenses claimed during the 2010/2011 fiscal year, indicated a number of issues of by-law non-compliance; an expense claim for two dinner per diems and dinner charged to the hotel room as part of the accommodation amount and dinner per diems claimed above established criteria.

Risk Description (2012)

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

Current Status

The CDO provides information to new Council members and regularly reminds existing Council members of per diem amounts as outlined in the By-Law Schedules 5 and 6 – Honoraria and Common Valid Expenses.

Submitted expense claims are reviewed and confirmed to be in compliance with by-law requirements prior to a reimbursement being provided.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 10.2.7. | All staff and Council members should be reminded of the criteria that apply to the dinner per diem. The CDO 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 10.2.7.1. | <ul style="list-style-type: none"> Remind all staff and Council members of criteria for dinner per diem. | Complete |
| 10.2.7.2. | <ul style="list-style-type: none"> Require that all Council members indicate which criteria are applicable for the per diems on the expense claim. | Complete |
| 10.2.7.3. | <ul style="list-style-type: none"> Ensure all approvers of the expense claims review each per diem claimed to ensure the criteria are met before the expense claim is approved for processing and payment. | Complete |

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

Observation Description (2012)

The PwC audit team found that honorarium claims were not in compliance with the by-laws in two of the instances reviewed. In these instances, full day expense claims were paid despite evidence to confirm that the Council meetings were half days.

In other instances, honoraria were paid for Committee work but meeting minutes were not recorded and details provided by the Committee member on the expense form failed to include the purpose and length of the meeting.

Additionally, honoraria were paid to Council members for attendance at Committee meetings for which they were not members and the meeting minutes did not list the members as attendees at the meetings.

Risk Description (2012)

- Failure to comply with the honorarium claim policy may result in honoraria being paid for unapproved Committee work or time actually spent conducting Committee work.

Current Status

The CDO has communicated the criteria for honoraria claims to all Council members that require submission of details to confirm the date, time and details of any Committee work completed. Honoraria expense claims are paid in accordance with by-law requirements.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|---------------------------|--|
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|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 10.2.8. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 10.2.8.1. | <ul style="list-style-type: none"> Ensure all honoraria claims are supported with details of the criteria met including the length of the meeting, details of Committee work and if the claim is approved by Council. | Complete |

11. Financial Performance

A review of revenue and expenses for fiscal 2010 and 2011 indicated that the key trend going forward was a positive net income for the CDO. Two key drivers of this trend were noted: examination revenues exceeding expenses and a general decline in Committee related expenses.

The *Operational Review and Audit of the College of Denturists of Ontario (2012)* suggested that a decline in expenses, such as Committee honoraria, could reduce the CDO's ability 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 was questionable given the work that needed to be done by CDO staff, Council and Committees to rectify deficiencies identified throughout the *ORA Report (2012)*.

In addition, many deficiencies were noted regarding the general oversight of the financial performance of the College by Council and the Finance Committee. The review of employee and Council member expenses also identified many weaknesses in the internal controls over expense reports.

11.2.1. Limited role of the Finance Committee

Observation Description (2012)

The *ORA Report (2012)* indicated that, from interviews with members of the Finance Committee and a review of materials, the Finance Committee was being granted limited access to financial records. Additionally, interactions with Council members pertaining to budgetary considerations also appeared to be limited.

It was noted that while Finance Committee meetings were called at the discretion of the Treasurer, only 3 meetings had been held since the Committee was created in 2009. Minutes were reviewed for the December 2009 and January 2011 meetings but minutes for the February 2011 meeting were unavailable when the *Operational Audit and Review (2012)* was conducted.

Minutes from the December 2009 indicated that a motion was approved that established 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". The previous Finance Committee mandate provided that the Committee would review issues at the request of Council and make recommendations to Council regarding the issues. The minutes clarified that, with respect to the issue, motions passed by the Finance Committee were in the form of recommendations to the Treasurer and prior to implementation of the recommendations needed they were to be considered by the Executive Committee or Council.

In addition, the budget approved by Council in March 2009 and presented to the Finance Committee in December 2009 showed a net deficit of \$184K. A review of meeting minutes highlighted that the figure differed from the net deficits of \$201K in June 2009 and \$209K in September both of which were presented to Council. No further details relating to budget variances were provided in the minutes. Minutes from the January 2011 meeting however indicated that the 2012 fiscal budget presented by the Treasurer projected a net surplus of \$32K.

Agenda and meeting materials discussed at each of the meetings were not available. Instead it was suggested that members of the Finance Committee had reviewed materials via an overhead projector. Committee members, with the exception of the Treasurer, were not provided with copies of the financial information discussed.

Risk Description (2012)

- Failure to provide the Finance Committee with detailed financial information prior to the meetings increases the risk that Committee members will not have sufficient time to review and analyze financial results.
- Key discussion points on budget concerns may not be adequately discussed without access to financial information.
- The lack of timely preparation and distribution of meeting minutes inhibits accountability over Committee activities and could result in action items not being addressed.
- The process whereby Council is only aware of issues to the extent that the Finance Committee makes a recommendation to the Treasurer which is then vetted by the Executive Committee before being raised with Council serves to limit the information Council receives on financial matters and therefore inhibits their ability to ensure finances are being managed properly.

Current Status

Responsibilities previously held by the Finance Committee have been assumed by the Executive Committee. At a minimum, meetings are held on a quarterly basis. All meeting materials, including financial records and updated budget information are distributed to members of the Executive Committee for review and analysis in advance of each meeting date. Minutes are recorded and retained, detailing discussion items and Committee decisions.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 11.2.1. | <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 CDO 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> | |
| CDO (2016) Reference | Action Items | Current Status |
| 11.2.1.1. | <ul style="list-style-type: none"> • Provide agendas and meeting materials to members of the Finance Committee in advance of meetings. Note: The Executive Committee has assumed responsibilities of the Finance Committee. Agendas and meeting materials are provided to members in advance of meetings. | Revised Approach |
| 11.2.1.2. | <ul style="list-style-type: none"> • Allow Finance Committee members to retain presentation materials for reference purposes. Note: The Executive Committee has assumed responsibilities of the Finance Committee. Members are permitted to retain presentation materials for reference purposes. | Revised Approach |

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|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 11.2.1.3. | <ul style="list-style-type: none"> Develop a revised mandate for the Finance Committee that has a broader scope which is more typical of this type of a Committee in a similar organization. Note: The Executive Committee has assumed responsibilities of the Finance Committee. | Revised Approach |
| 11.2.1.4. | <ul style="list-style-type: none"> Ensure the Finance Committee meet at least on a quarterly basis. Note: The Executive Committee has assumed responsibilities of the Finance Committee. Meetings are held at least on a quarterly basis. | Revised Approach |

11.2.2. Significant budget fluctuations

Observation Description (2012)

The *ORA Report (2012)* provided a general summary of the budgeting process and the parties involved in the process that included the Registrar, Treasurer, Finance Committee, and Council. A review of actual budget results for fiscal 2010 and fiscal 2011 were compared and large variances between annual budgeted revenues and expenditures were noted.

In addition, many budget variances were discovered that indicated a history of significant budget fluctuations. As a result, it was suggested that the absence of a Finance Committee that regularly reviews revenues and expenses, and engages each Committee member to provide financial leadership to Council, may have contributed to poor budgeting and lack of oversight of the budget to actual results.

Risk Description (2012)

- Poor budgeting may lead to an inability to appropriately define priorities and focus on expenditures in key areas necessary to ensure the CDO’s mandate to regulate the profession and protect public interest is met.
- Weak budgeting practices increase the risk of unplanned expenditures.
- Poor oversight of the budget to actual results may impair the CDO’s ability to identify problems and respond quickly to unplanned expenditures.
- Poor oversight of the budget to actual results may result in failure to provide on-going monitoring of actual financial performance in relation to the CDO’s mandate (e.g. activities of the Committees).
- Poor oversight of the budget to actual results may impair the CDO’s ability to guide financial decision making over the course of the fiscal year.

Current Status

As indicated in item 11.2.1., the College Council has dissolved the Finance Committee and assigned responsibilities for financial oversight of the organization to the Executive Committee. In addition, College staff members are actively engaged in an internal process to prepare departmental budgetary requirements prior to submitting documentation to Council for final approval.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 11.2.2. | 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 | |

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|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| | <p>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.</p> <p>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.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 11.2.2.1. | <ul style="list-style-type: none"> Seek Finance Committee members with additional experience in accounting and budgeting (e.g. non-council members within the dentist industry who may have more experience with budgeting and accounting). <p>Note: The Executive Committee has assumed responsibilities of the Finance Committee.</p> | Revised Approach |
| 11.2.2.2. | <ul style="list-style-type: none"> Mandate that the Finance Committee meet on a periodic basis (e.g. at least quarterly). <p>Note: The Executive Committee has assumed responsibilities of the Finance Committee. Meetings are held throughout the year with a minimum of one time per quarter.</p> | Revised Approach |
| 11.2.2.3. | <ul style="list-style-type: none"> Implement a requirement for various committees to provide more rigorous analysis of their key revenue and expense drivers when submitting estimates for the fiscal year. Note: CDO staff members discuss the preparation of budgets internally prior to submitting documentation to Council for final approval. | Revised Approach |
| 11.2.2.4. | <ul style="list-style-type: none"> Introduce a requirement for the Finance Committee to review the budget on a semi-annual basis to address significant actual to budget variances with the fiscal year which can subsequently be addressed by the Finance Committee, Treasurer, and Registrar prior to an update budget being provided to Council for review and approval. <p>Note: The Executive Committee has assumed responsibilities of the Finance Committee. Meeting are held throughout the year with a minimum of one time per quarter. Significant variances are addressed by the Executive Committee prior to being provided to the Council for review and approval.</p> | Revised Approach |

11.2.3. Incomplete and inaccurate information provided to Council

Observation Description (2012)

The *ORA Report (2012)* indicated that financial information presented at Council meetings in June 2011 and December 2010 was misrepresented. Reports did not provide qualitative explanations for large variances from prior budget or actual results. In some instances, figures failed to present dollar and percentage changes from the fiscal budget or the prior year's actual results. Additionally, a foot note error was noted in

the fiscal 2011 budget that was approved by Council that indicated a budgeted net surplus of \$6.5K; however budgeted revenues and expenses were \$813K and \$966K resulting in a \$153K deficit.

Risk Description (2012)

- The lack of comparative financial information and the provision of inaccurate information undermine the Council's ability to oversee the financial stewardship of the CDO.

Current Status

As recommended in the *ORA Report (2012)*, the College has introduced a multi-level review process that ensures that Council receives complete and accurate financial information on a quarterly basis. Information presented ensures all financial statements are supported with documented explanations and reasons for large variances are clearly identified.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 11.2.3. | <p>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.</p> <p>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.</p> | |
| CDO (2016) Reference | Action Items | Current Status |
| 11.2.3.1. | <ul style="list-style-type: none"> • Present financial statements with comparative financial information (including dollar and percentage changes) and documented explanations, on a line-by-line basis, for large variances. | Complete |
| 11.2.3.2. | <ul style="list-style-type: none"> • Introduce a multi-level review process to ensure that financial information presented to the Council are complete, accurate and free of any calculation errors. | Complete |

11.2.4. Examinations are generating a profit

Observation Description (2012)

The analysis of examination revenues and expenses indicated a trend from fiscal 2009 to the date the audit was conducted that suggested that examinations were generating a profit for the organization.

It was noted that the revenue generated by examination fees were higher than the actual cost of providing the services. A trend of increasing examination revenues and decreasing examination expenses were also identified. In addition a review of examination fees suggested that College examination fees were significantly higher when compared to other Denturism Regulatory Colleges in Canada.

From an expense perspective, a large decrease in honoraria submitted for reimbursement by Assessors was noted. This appeared to be the result of a decline in the daily honoraria from an average of \$625 per Assessor in 2010 to \$425 per Assessor in 2011.

It appeared that a reduction in expenses, and an increase in examination revenues resulted in the examination process generating a profit.

Risk Description (2012)

- Failure to provide 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 exam-related revenues and expenses.
- The lack of documentation to support exam-related revenues and expenses limits the ability of Council to adequately determine examination fees are both fair to students and reasonably cover expenses.
- The inability to accurately determine the cost of the examination process raises concerns as to whether the CDO is fulfilling its mandate to regulate, develop and govern the profession while serving the public interest.

Current Status

The CDO has established fixed costs associated with administering the Qualifying Examinations twice per year. Historically, the Summer examination administration is offered to a larger number of candidates compared to the Winter examination administration. Examination fees fluctuate based on the number of candidates who apply to attempt the examinations.

In instances where fees collected exceed the fixed costs to administer the examinations, the funds are held over and applied to the next administration. In most cases this produces a revenue-neutral result when reviewed on an annual basis.

Qualifying Examination fixed costs and revenues are reviewed after both the Summer and Winter examination administrations. An update is provided to the Qualifying Examination Committee and Council in the Financial Statements which includes a detailed description of the fixed costs and revenues generated.

A preliminary review of examination fees imposed on candidates by other health regulatory professions indicated that the examination fees currently charged by the College to administer the examinations are consistent with those charged by other, comparable Colleges.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 11.2.4. | 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 11.2.4.1. | <ul style="list-style-type: none"> • Provide the Qualifying Examination Committee and Council with a detailed analysis of the Registrar’s assessment of the examination costs. | Complete |
| 11.2.4.2. | <ul style="list-style-type: none"> • Ensure the Registrar’s assessment includes a detailed description of the assumptions used and provide an explanation of how the calculation reconciles to the revenues and expenses per the Financial Statements. | Complete |

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

Observation Description (2012)

The *ORA Report* (2012) reported findings that suggested that a key trend was positive net income for the CDO based on review of revenue and expenses. It was noted that two key drivers of the trend were examination revenues exceeding expenses and a general decline in operating and Committee related expenses.

A review of revenue and expenses of for 2011 in comparison with reported results for 2010, showed an increase in examination revenues of 16%, a decrease of 37% in examination expenses, and a 24% decrease in Committee related expenses. A pro-rated calculation of costs for the remainder of fiscal 2012, suggested that Committee related expenses would once again be significantly decreased by 31% when compared to fiscal 2011.

Risk Description (2012)

- A continuous decline in examination and Committee related expenses, including the number of Committee hours spent and expenses incurred could be indicative of Committee members spending less time on Committee work.
- A decline in key expenses, such as Committee honoraria, could reduce the ability of the CDO to serve the public interest by maintaining processes, standards, knowledge and skills.
- Sustainability of the surplus associated with Qualifying Examination revenue and expenses is questionable given the work that will be required by CDO staff, Council and Committees to rectify identified deficiencies.

Current Status

The CDO has introduced protocols which serve to accurately align budgetary requirements with the actual costs to administer the Qualifying Examinations. Fees paid for Committee work to ensure the examinations are administered in accordance with legislative requirements are included. In recent years, actual revenue and expenses associated with the Qualifying Examinations have been consistently aligned.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 11.2.5. | <p>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.</p> <p>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</p> | |

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| | existence of three ongoing legal cases which have resulted in significant legal costs to date for the CDO. | |
| CDO (2016) Reference | Action Items | Current Status |
| 11.2.5.1. | <ul style="list-style-type: none"> • Ensure the Finance Committee performs an additional review of budgeted revenues and expenses for fiscal 2012 with a focus placed on any areas where there appear to be significant cost savings from the prior year. • Note: The responsibilities of the Finance Committee have been assumed by the Executive Committee. Financial statements provided to the Executive Committee include variance comparisons with the previous fiscal year. | Complete and Ongoing |
| 11.2.5.2. | <ul style="list-style-type: none"> • Determine if the decline in Committee-related expenses is attributable to fewer meetings and work performed versus the prior year and confirm whether these declines reflect the Committees potentially not meeting their respective mandates. • Note: Committee activities are continuously examined for compliance with the Committee mandate. | Complete and Ongoing |
| 11.2.5.3. | <ul style="list-style-type: none"> • Place close attention on accounts which have shown large fluctuations versus previous years (e.g. legal expenses) and provide rationale for significant changes. • Quarterly financial statements include variances related to the previous fiscal year. Large variances are brought to the attention of, and considered by, the Executive Committee that has assumed the responsibilities of the Finance Committee | Complete and Ongoing |

12. Record Retention

The *Operational Review and Audit of the College of Denturists of Ontario (2012)* noted instances of poor record keeping in every area under review. Procedures in each work area included consideration of the College's practices with respect to the Record Retention policy and specific record retention requirements as defined in the Health Professions Procedural Code and the by-laws.

12.2.1. Poor record retention practices

Observation Description (2012)

The *ORA Report (2012)* noted instances of poor record keeping practices throughout the College. Deficiencies included a general lack of record keeping consistent with good business practices and the College's Record Retention policy and by-laws.

Risk Description (2012)

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

Current Status

Since the Operational Audit and Review, the College has been managing documentation requirements in accordance with the Record Retention policy that has been in place at the CDO for many years.

In 2017, College staff will examine and make recommendations to Council for improvement to the College's document management strategy. This work will include an examination of the College's current record retention policy.

| OAR (2012) Reference | OAR (2012) Recommendation | |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 12.2.1. | We recommend that the CDO implement processes to ensure that records are retained in accordance with the CDO's record retention policy. These processes should include establishing specific record retention procedures to be followed by CDO 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. | |
| CDO (2016) Reference | Action Items | Current Status |
| 12.2.1.1. | <ul style="list-style-type: none"> • Implement a process to ensure records are retained in accordance with the CDO's record retention policy. <p>Note: The CDO is in the process of examining its current record retention policy within the context of establishing an organization-wide document management strategy.</p> | In Progress |

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| 12.2.1.2. | <ul style="list-style-type: none"> Establish processes that include specific record retention procedures to ensure records are retained. Note: The CDO is in the process of examining its current record retention policy within the context of establishing an organization-wide document management strategy. | In Progress |
| 12.2.1.3. | <ul style="list-style-type: none"> Assign responsibility to an individual for record retention and the development of guidance and checklists to support the collection and retention of records by area and Committee. Note: The CDO is in the process of examining its current record retention policy in the context of establishing an organization-wide document management strategy. | In Progress |
| 12.2.1.4. | <ul style="list-style-type: none"> Ensure required documents are stored on the server in specific folders rather than in email boxes. Note: The CDO is in the process of examining its current record retention policy in the context of establishing an organization-wide document management strategy. This work will include an examination and prescription for the storage of electronic documents. | In Progress |

Summary of “In Progress” Action Items

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| 12.2.1.1. | <ul style="list-style-type: none"> Implement a process to ensure records are retained in accordance with the CDO’s record retention policy. Note: The CDO is in the process of examining its current record retention policy within the context of establishing an organization-wide document management strategy. | In Progress |
| 12.2.1.2. | <ul style="list-style-type: none"> Establish processes that include specific record retention procedures to ensure records are retained. Note: The CDO is in the process of examining its current record retention policy within the context of establishing an organization-wide document management strategy. | In Progress |
| 12.2.1.3. | <ul style="list-style-type: none"> Assign responsibility to an individual for record retention and the development of guidance and checklists to support the collection and retention of records by area and Committee. Note: Note: The CDO is in the process of examining its current record retention policy within the context of establishing an organization-wide document management strategy. | In Progress |
| 12.2.1.4. | <ul style="list-style-type: none"> Ensure required documents are stored on the server in specific folders rather than in email boxes. Note: The CDO is in the process of examining its current record retention policy within the context of establishing an organization-wide document management strategy. This work will include an examination and prescription for the storage of electronic documents. | In Progress |

