

Dental Council

Te Kaunihera Tiaki Niho

Annual Report

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

2021/2022

ANNUAL REPORT 1 APRIL 2021 – 31 MARCH 2022

Safe oral health care for Aotearoa New Zealand

The Dental Council | Te Kaunihera Tiaki Niho is pleased to present this report for the year ended 31 March 2022 to the Minister of Health.

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

Throughout this report:

- dentists, dental specialists, oral health therapists, dental hygienists, dental therapists, orthodontic auxiliaries, dental technicians, and clinical dental technicians are collectively referred to as oral health practitioners or practitioners
- the Health Practitioners Competence Assurance Act 2003 is referred to as the Act
- The Dental Council | Te Kaunihera Tiaki Niho is referred to as the Council
- the Council's *Standards Framework for Oral Health Practitioners* is referred to as the Standards Framework
- annual practising certificates are referred to as APCs.

Dental Council
Te Kaunihera Tiaki Niho

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Report from the Chair and Chief Executive

Tēnā koutou katoa

We have come to the end of a second year during which oral health practice in Aotearoa New Zealand has been heavily impacted by the global COVID-19 pandemic.

The Dental Council | Te Kaunihera Tiaki Niho (the Council) extends its thanks to all oral health practitioners who have done their part to protect the public, themselves, and their whānau and staff by safely delivering oral health care over the last two years. The Council acknowledges that doing so has come at a personal cost to many individuals and their practices. We are heartened by the professionalism, co-operation, collective responsibility, and care shown by so many of our practitioners and colleagues throughout the pandemic.

We continue to work in challenging times. But as our national response to COVID-19 shifts and restrictions look to ease in 2022, the Council looks forward to advancing our new strategic direction and progressing new initiatives.



The year in review

COVID-19 response

The national COVID-19 response continued to be a major focus for the Council and the secretariat over the reporting period ending on 31 March 2022.

Over the year the Council has:

- developed guidelines and a *Supplementary IPC Standard – Risk Management Principles for Oral Health Care during the COVID-19 Pandemic*, and beyond – with the Ministry of Health and our clinical advisory group
- worked with our COVID-19 clinical advisory group to continually monitor research developments internationally
- regularly liaised with overseas health regulators on the latest issues, challenges and developments for oral health practice resulting from the COVID-19 pandemic
- responded to inquiries and provided information, guidance, and advice to oral health associations, practitioners, and the public
- managed and reviewed COVID-19 monitoring reports from education providers
- supported our staff to work from home throughout 2021.

“The national COVID-19 response continued to be a major focus for the Council and the secretariat over the reporting period ending on 31 March 2022.”

Professional competencies

The Council has reviewed the professional competencies relating to undergraduate programmes and scopes of practice to ensure they are up to date, fit for purpose and reflect contemporary practice in Aotearoa New Zealand. The dental specialist competencies will be reviewed in the coming year jointly with the Dental Board of Australia.

Scope of practice changes and updated professional competencies were approved in October 2021 and became effective from 8 December 2021.

The most significant updates to the professional competencies include:

- introducing new cultural safety competencies developed with input from Te Aō Marama, Māori Oral Health Quality Improvement Group, a Māori member on the Council’s accreditation committee, and its Kaitohutohu Māori/Māori cultural advisor
- expanding the professionalism and communication domains in the proposed updated professional competencies to emphasise the professional standards set out in the Standards Framework
- reflecting a more patient-centric and outcomes focussed approach.

Establishment of Te Hā

The Council has continued its focus on cultural safety and is committed to improving oral health equity in Aotearoa New Zealand.

The establishment of Te Hā as a cultural advisory group to the Council is a fundamental step in our journey to honour the principles of te Tiriti Ō Waitangi. We envisage Te Hā will work initially as an advisory group under the Health Practitioners Competence Assurance Act 2003 (the Act) with co-governance to be explored in the future.

New strategic plan

During the reporting year, the Council developed its 2022-32 strategic plan. This plan builds on previous progress and achievements and strives to better protect public safety through strengthened regulatory practice, compliance, collaboration, and a new focus on cultural safety.

Working relationships consultation

The outcome of a follow-up consultation on working relationship requirements for oral health practitioners with dentists, and the practising conditions for dental hygiene activities, confirmed the Council’s view that the proposed removal of the practice standards would not increase risks to the quality or safety of patient care.

As a result:

- the requirement for professional relationships with dentists was removed on the basis that the Standards Framework sufficiently covers the relevant professional obligations
- the requirement for direct clinical supervision for administration of local anaesthetic and prescription of preventative agents from the dental hygiene scope of practice was removed to reflect current capabilities and practice.

New recertification programme

Having started in October 2021 for dentists and dental specialists, the new recertification programme requirements started for dental hygienists, dental therapists, oral health therapists, dental technicians, and clinical dental technicians in March 2022.

Regulatory authority review

The Council completed its first performance review by the Ministry of Health as required under the Act. The Council was highly commended for its leadership and diversity as well as its strategic and sound regulatory focus.

Specific recommendations for improvement were made in the areas of cultural safety and equitable Māori participation and leadership in setting priorities, resourcing, implementing, and evaluating policy. The Council has already begun work on these initiatives and progress made against the recommendations will be reported in the next annual report.

“The Council was highly commended for its leadership and diversity as well as its strategic and sound regulatory focus.”

Changes to the Council

A number of new appointments and changes took place in the Council membership this year:

- Andrew Cautley was appointed as the new Chair in February 2022
- Robyn Corrigan was appointed as the new Deputy Chair in February 2022
- Robin Whyman and Kate Hazlett were farewelled in June 2021
- new members John Bridgman (dental specialist), Rosemary Fitzpatrick (lay person) and Charmaine Pene (layperson) joined the Council in June 2021.

We welcome all the new appointees and extend our thanks to outgoing Council members Robin and Kate, and our previous Chair Andrew Gray, for their contributions.

Robin and Kate have contributed significantly to key Council initiatives over the last 10 years, such as introducing the Standards Framework and redeveloping practice standards, developing our new recertification programme, and shifting to online services – all being important projects that shape us as a regulator today.

Andrew brought extensive governance experience to his roles as Deputy Chair and Chair between 2016 and 2022. His leadership and decision-making, especially through the challenging COVID-19 restrictions, were strongly influenced by his commitment to give the people of Aotearoa New Zealand high quality and safe dental care.

In addition, other changes have been made to the Council governance committees, including:

- Rosemary Fitzpatrick (lay member) was appointed to the Audit and Risk Management committee in July 2021
- Charmaine Pene (lay member) and Dr Simon Briggs (subject matter expert) were appointed to the Transmissible Major Viral Infections (TMVI) panel in July 2021
- Professor Ed Gane was reappointed to TMVI panel for further 3 years in July 2021.

A look ahead

Changes to the delivery of oral health care and oral health practice in Aotearoa New Zealand have often prompted discussion and feedback to the Council about the possibility of reducing the number of oral health professions regulated under the Act.

For example, we have started looking at the viability of creating an umbrella profession made up of the dental hygienist, dental therapy, and oral health therapy professions, each with their own scopes of practice. More information about this and other initiatives will be available in the coming year.

After many years in temporary office space since we were displaced following the Kaikoura earthquake in 2017, we are looking forward to moving to shared offices with our Pharmacy Council colleagues at 22 The Terrace in the coming months.

In the area of IT, we are now seeing the benefits of practitioners becoming more familiar with using our online services with an increasing volume of APCs being issued without secretariat intervention and resulting delays. We are planning various IT system upgrades in the 2022/23 reporting year.

“The majority of our practitioners are meeting the standards set by the Council and continue to provide safe and competent oral health care for the public of Aotearoa New Zealand.”

Final comments

The majority of our practitioners are meeting the standards set by the Council and continue to provide safe and competent oral health care for the public of Aotearoa New Zealand.

The Council continues to consider applications from practitioners wanting to register to practice in Aotearoa New Zealand, as well as cases involving those already practising here who have competence, health or conduct issues. Fortunately, this latter group is representative of a small proportion of our register.

The Council is furthering initiatives to explore the potential to recognise more international jurisdictions as prescribed qualifications for scopes of practice.

Our focus is to ensure our oral health workforce is made up of practitioners who meet the oral health needs of their patients, provide culturally safe and competent care, and make a positive contribution to the overall health outcomes of the public. While we believe that we are meeting that objective, we are prepared to do more, and to do better wherever we can.

Ngā mihi



AS Cautley

Andrew Cautley
CHAIR



MacKay

Marie MacKay
CHIEF EXECUTIVE

Registration numbers

6 oral health professions regulated



Registrations by scope of practice 

5,830 entries on the public register for practitioners registered in one or more scopes of practice

Additions and removals 

353 new registrations granted

300 registrations removed

Individual practitioner count

5,246 individual oral health practitioners were registered

34 individual assessment applications received

29 applications for registration in Aotearoa New Zealand under TTMR

74 applications with overseas prescribed qualifications

48 registration-related supervision and oversight cases managed

66% new registrants with qualifications from Aotearoa New Zealand 



Practising numbers and regulatory interventions



4,925

APCs held by practitioners allowing them to practice across 6 professions and 21 scopes of practice



We received 213 complaints

179 received from patients



Competence



17 competence notifications received

3 new competence reviews

2 new competence programmes

8 oversight cases managed

3 new supervision orders made



Conduct

4 cases referred to a professional conduct committee for investigation



0 cases referred to the Health Practitioners Disciplinary Tribunal



Health

22 new health notifications received



15 health programmes managed



What we do

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

Under the Act, the Council regulates six oral health professions – and the practitioners – in each profession:

- Dentistry – dentists and dental specialists
- Oral health therapy – oral health therapists
- Dental hygiene – dental hygienists and orthodontic auxiliaries
- Dental therapy – dental therapists
- Dental technology – dental technicians
- Clinical dental technology – clinical dental technicians.

Our vision

The public are safe, healthy and empowered to participate in their health care.

Our regulatory role and purpose

To protect public health and safety by ensuring oral health practitioners are competent and fit to practise.

Our responsibilities and functions

The Act provides us with legal powers to set and enforce the standards that the public have a right to expect of oral health practitioners in Aotearoa New Zealand. Our overriding concern is the health and safety of the public, not to protect the interests of practitioners.

Our functions include:

- setting accreditation standards and competencies for each of the oral health professions
- prescribing qualifications, accrediting and monitoring oral health education and training programmes
- setting the standards for clinical and cultural competence, and ethical conduct that oral health practitioners must meet before and after they are registered
- registering and maintaining the register of oral health practitioners in Aotearoa New Zealand
- ensuring registered oral health practitioners are skilled, competent and fit to practice safely and ethically in their scope of practice
- setting recertification programmes so that oral health practitioners maintain their skills and competence and continue to learn throughout their professional careers
- reviewing and taking action to remedy the competence of oral health practitioners where concerns have been identified
- investigating the professional conduct or health of oral health practitioners where concerns have been raised about their performance, and taking appropriate action.

Our strategic framework

The overriding strategic objective set out in our Strategic Plan for 2022–2032 is **Safe oral health care, including culturally safe care for Aotearoa New Zealand.**

To achieve this objective, our strategic plan includes three strategic initiatives to:

- improve health equity and cultural safety
- prevent and respond to harm
- strengthen regulatory intelligence.

Through these initiatives, we will work towards achieving our long-term strategic outcomes.

In subsequent years, our annual report will report progress against immediate and intermediate performance measures that are being developed to achieve these long-term strategic outcomes.

The five long-term strategic outcomes are:

- Māori, patients, practitioners, public and government have trust and confidence in the Council
- Patients, whānau, hapū and iwi receive culturally safe oral health care
- Oral health care enables the public and whānau to improve their wellbeing outcomes
- Regulated parties encourage professional improvement
- The Council is a credible regulator.

How we work

We work with employers, educators, professional associations, other regulators locally and internationally, practitioners, patients, whānau, hapū, iwi and the public to find the most effective and efficient ways to ensure oral health professionals practise competently and safely.

We are a right-touch regulator and aspire to incorporate risk-based regulation into our work as our data and information capabilities mature and evolve.

We use a right-touch approach to guide our work and the decisions we make to regulate our practitioners and protect public health and safety.

We perform our functions in ways that are consistent, fair, and proportionate to all. We aim to use the appropriate regulatory force required in each practitioner case to achieve the best outcomes for the public.

Who we are

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



The Council oversees the strategic direction of the organisation, monitors management performance and implements the requirements of the Act. The Council held 11 scheduled monthly meetings, three strategic planning meetings and six additional teleconferences in the year to 31 March 2022.

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

The Council

AS AT 31 MARCH 2022



Left to right: Nur Al Niaami, Andrew Gray, Rosemary Fitzpatrick, Robyn Corrigan (seated), John Bridgman, Charmaine Pene, John Aarts, Andrew Cautley (seated), Gillian Tahi, Michael Holdaway

Andrew Cautley | Chair from Feb 2022

Dentist/dental specialist

- Appointed November 2019
- Current term ends November 2022

Robyn Corrigan | Deputy Chair from Feb 2022

Layperson

- Appointed November 2019
- Current term ends November 2022

John Aarts

Clinical dental technician

- Appointed December 2012
- Current term ends December 2021*

Nur Al Niaami

Oral health therapist

- Appointed November 2019
- Current term ends November 2022

* As at 31 March 2022, appointment remains pending reappointment or replacement by the Minister of Health.

John Bridgman*Dentist/dental specialist*

- Appointed June 2021
- Current term ends June 2024

Rosemary Fitzpatrick*Layperson*

- Appointed June 2021
- Current term ends June 2024

Andrew Gray | Chair until Feb 2022*Dentist*

- Appointed September 2013
- Current term ends June 2022

Michael Holdaway*Dentist*

- Appointed July 2017
- Current term ends June 2024

Charmaine Pene*Layperson*

- Appointed June 2021
- Current term ends June 2024

Gillian Tahi*Dental therapist*

- Appointed December 2015
- Current term ends November 2022

Council sub-committees

OPERATING DURING 2021/22

Audit and risk management committee**Brent Kennerley** (Chair – independent member, partner Grant Thornton Chartered Accountants)**Andrew Cautley** (ex officio as Dental Council Chair)**John Aarts** (dental and clinical dental technician)**Rosemary Fitzpatrick** (lay member)**Continuing professional development advisory committee****John Aarts** (Chair, dental and clinical dental technician)**Andrew Gray** (dentist)**Gillian Tahi** (dental therapist)**Aotearoa New Zealand accreditation committee****Professor Robert Love** (Chair and senior dental academic)**Susan Gorrie** (Aotearoa New Zealand clinician)**Andrew Cautley** (ex officio as Dental Council Chair)**Associate Professor Meegan Hall** (lay member)**Mania Maniapoto-Ngaia** (independent educational standard-setting member)**Ian Mercer** (Aotearoa New Zealand clinician)**Associate Professor Janet Wallace** (senior dental academic)**Transmissible major viral infections panel****Andrew Cautley** (Chair)**Ed Gane** (hepatologist)**Charmaine Pene** (lay member)**Simon Briggs** (infectious diseases and general physician)

Council staff

AS AT 31 MARCH 2022

Chief Executive

Marie MacKay

Executive Assistant/Council Secretary

Lagi Asi

Registrar

Mark Rodgers

Deputy Registrar

Vacant position

Legal and Special Projects Advisor

Deborah Mury

Case Manager

Kelly Tunnicliffe

Senior Registration and Recertification Officer

Vacant position

Registration and Recertification Officers

Shannon Hullett, Andrea Knight

Finance and Risk Manager

Paul Bird

Corporate Accountant

Joanne Binns

Management Accountant

Clyde Monteiro

Business and Finance Assistant

Liza Marais

IT Business Analyst

Vacant position

Standards and Accreditation Manager

Suzanne Bornman

Strategic Advisor

Stephanie Grummitt

Standards Administration Assistant

Vacant position

Registration and annual practising certificates (APCs)

The Council regulates oral health practitioners in six professions.

The following table shows the number of practitioners registered in each profession.

REGISTERED PRACTITIONERS BY PROFESSION*	2021/22	2020/21
 Dentists and dental specialists	3,222	3,191
 Oral health therapists	815	723
 Dental hygienists	472	459
 Dental therapists	374	388
 Dental technicians	392	386
 Clinical dental technicians	254	249
TOTAL REGISTRATIONS BY PROFESSION	5,529	5,396

* Some individual practitioners are registered in more than one profession and are counted in each of those professions. Practitioners holding more than one scope of practice within a profession are counted once in that profession.

Breakdown of registrations and APCs in each scope of practice

To practice in Aotearoa New Zealand, practitioners must be registered and hold a current annual practising certificate (APC) for each scope in which they practise.

To obtain an APC, practitioners need to file an application and assure the Council that they have maintained their competence and are fit to practise. By issuing an APC we confirm to the public that a practitioner meets the standards we set.

The following table details the number of practitioners registered in each scope of practice, and APCs issued to practitioners in each scope of practice.

Some practitioners are registered but chose not to obtain an APC for personal reasons, such as travel, study or family commitments. Practitioners without an APC cannot practise.

The numbers of practitioners with APCs indicate the number legally able to practise in each scope.

5,246

individual practitioners were registered*
by the Council (5,114 in 2020/21)

4,460

individual practitioners were registered
and held an APC** (4,307 in 2020/21)

NUMBER OF REGISTRATIONS AND APCs HELD BY SCOPE OF PRACTICE

	Registrations		APCs held	
	2021/22	2020/21	2021/22	2020/21
Profession – Dentistry				
General dental practice	3,037	3,024	2,486	2,447
Endodontic specialist	41	39	29	28
Oral and maxillofacial surgery specialist	57	56	46	44
Oral medicine specialist	6	6	6	5
Oral pathology specialist	8	8	5	4
Oral surgery specialist	17	15	12	11
Orthodontic specialist	144	142	117	116
Paediatric specialist	31	32	19	24
Periodontic specialist	51	45	40	38
Prosthodontic specialist	49	43	38	37
Public health dentistry specialist	27	27	23	25
Restorative dentistry specialist	7	7	6	6
Special needs dentistry specialist	16	13	15	12
Total – Dentistry	3,491	3,457	2,842	2,797
Profession – Oral health therapy				
Oral health therapy practice	815	723	750	661
Total – Oral health therapy	815	723	750	661
Profession – Dental hygiene				
Dental hygiene practice	336	330	285	276
Orthodontic auxiliary practice	146	139	130	118
Total – Dental hygiene	482	469	415	394
Profession – Dental therapy				
Dental therapy practice	374	388	335	347
Adult care in dental therapy practice	7	7	6	6
Total – Dental therapy	381	395	341	353
Profession – Dental technology				
Dental technology practice	392	386	332	323
Total – Dental technology	392	386	332	323
Profession – Clinical dental technology				
Clinical dental technology practice	254	249	231	226
Implant overdentures in clinical dental technology practice	15	15	14	14
Total – Clinical dental technology	269	264	245	240
TOTAL	5,830	5,694	4,925	4,768

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

**Individual practitioners may hold a single APC covering more than one scope of practice and more than one profession.

Additions to the register

The pathways for registration as an oral health practitioner in Aotearoa New Zealand are:

- as an Aotearoa New Zealand oral health graduate
- based on the Trans-Tasman Mutual Recognition Act 1997 (TTMR) that recognises Aotearoa New Zealand and Australian registration standards as equivalent
- with an overseas qualification that the Council has prescribed as equivalent to an Aotearoa New Zealand qualification
- for practitioners who do not hold an Aotearoa New Zealand prescribed qualification, either:
 - an individual assessment by Council of their overseas qualifications and experience to confirm equivalence to an Aotearoa New Zealand prescribed qualification
 - a pass in the Council-set registration examinations
- restoration to the register.

Notes

1. Council's processes can extend over 12 months so the number of registration applications received may not necessarily correlate with the number approved in the same year. Some applications are declined, withdrawn or lapse after they have been received.
2. Registration applications submitted online for individual assessment of overseas qualifications are often incomplete. Some applications are not approved because they are:
 - withdrawn (where the applicant cannot provide the required information)
 - lapse (where the information is not submitted in the time specified).

The following table shows registration applications received and approved across each pathway for each profession. Despite COVID-19 related border closures, volumes of overseas applications across all professions remained similar to those received in the previous year.

APPLICATIONS FOR REGISTRATION IN 2021/22

	Brought forward from previous year		Received		Approved		Declined		Withdrawn/lapsed		Pending	
	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Dentists and dental specialists												
New Zealand graduate	–	1	116	106	113	105	–	–	–	2	3	–
New Zealand prescribed	1	–	2	5	3	5	–	–	–	–	–	–
TTMR	3	4	22	18	20	14	–	1	1	4	4	3
Overseas prescribed qualification	9	7	61	67	49	48	–	1	7	13	14	12
Individual assessment of non-prescribed qualification	19	30	27	38	13	21	7	10	8	13	18	24
Council examinations	–	–	3	2	1	1	–	–	–	1	2	–
Restorations	–	2	6	4	6	5	–	–	–	–	–	1
Oral health therapists												
New Zealand graduate	1	1	96	73	92	71	–	–	1	2	4	1
New Zealand prescribed	–	–	–	–	–	–	–	–	–	–	–	–
TTMR	–	–	5	1	4	1	–	–	1	–	–	–
Overseas prescribed qualification	–	–	1	–	–	–	–	–	1	–	–	–
Individual assessment of non-prescribed qualification	1	1	–	3	–	–	1	1	–	2	–	1
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	–	1	1	1	–	1	–	–	1	1	–	–

	Brought forward from previous year		Received		Approved		Declined		Withdrawn/lapsed		Pending	
	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Dental hygienists												
New Zealand graduate	–	–	–	–	–	–	–	–	–	–	–	–
New Zealand prescribed	3	3	13	16	12	16	–	–	3	–	1	3
TTMR	–	1	2	–	2	–	–	–	–	1	–	–
Overseas prescribed qualification	2	3	12	6	10	5	–	–	2	2	2	2
Individual assessment of non-prescribed qualification	–	4	5	4	–	4	–	–	4	3	1	1
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	–	–	5	4	3	4	–	–	–	–	2	–
Dental therapists												
New Zealand graduate	–	–	–	–	–	–	–	–	–	–	–	–
New Zealand prescribed	–	–	–	–	–	–	–	–	–	–	–	–
TTMR	–	–	–	–	–	–	–	–	–	–	–	–
Overseas prescribed qualification	–	–	–	–	–	–	–	–	–	–	–	–
Individual assessment of non-prescribed qualification	–	–	–	–	–	–	–	–	–	–	–	–
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	–	2	1	3	1	2	–	–	–	2	–	1
Dental technicians												
New Zealand graduate	2	1	14	6	10	4	–	–	2	1	4	2
New Zealand prescribed	1	–	4	1	3	–	–	–	2	–	–	1
TTMR (not applicable)	–	N/A	–	N/A	–	N/A	–	N/A	–	N/A	–	N/A
Overseas prescribed qualification	–	–	–	2	–	–	–	–	–	–	–	2
Individual assessment of non-prescribed qualification	–	1	1	3	1	3	–	–	–	1	–	–
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	–	1	1	–	1	–	–	–	–	1	–	–
Clinical dental technicians												
New Zealand graduate	–	2	12	6	7	8	–	–	–	–	5	–
New Zealand prescribed	–	–	2	–	2	–	–	–	–	–	–	–
TTMR	–	–	–	–	–	–	–	–	–	–	–	–
Overseas prescribed qualification	–	–	–	–	–	–	–	–	–	–	–	–
Individual assessment of non-prescribed qualification	–	–	1	–	–	–	–	–	–	–	1	–
Council examinations	–	–	–	–	–	–	–	–	–	–	–	–
Restorations	–	–	–	–	–	–	–	–	–	–	–	–

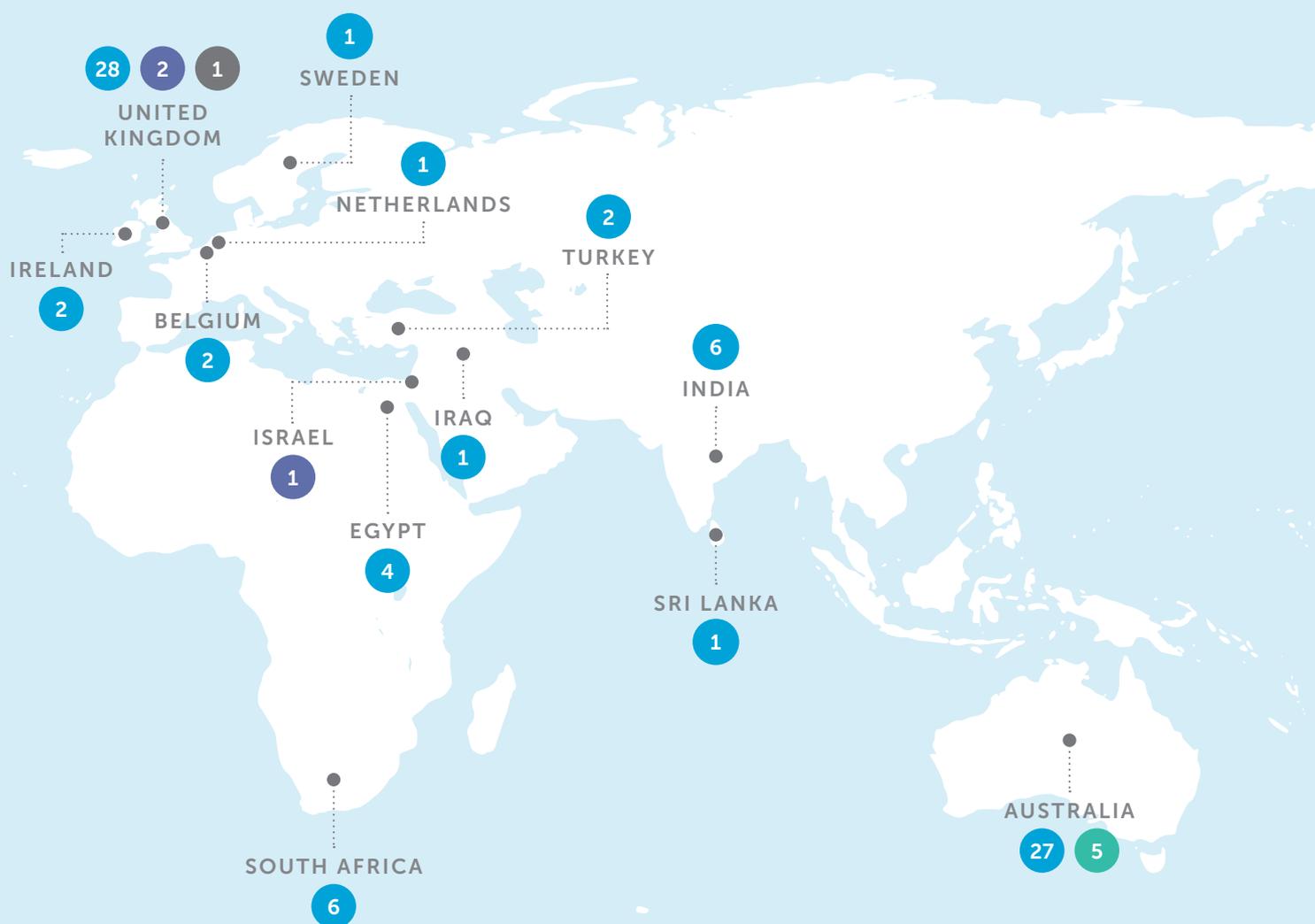
Registrations based on Aotearoa New Zealand and overseas qualifications

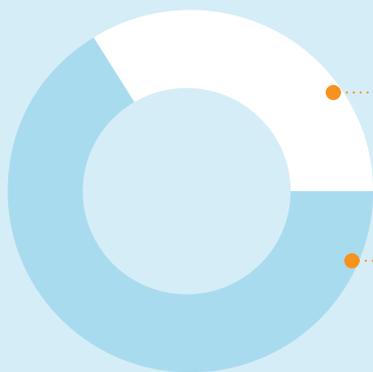
Many oral health professionals practising in Aotearoa New Zealand qualified in another country.

However, the same registration standards apply to all practitioners, regardless of whether they trained and gained their qualifications in Aotearoa New Zealand or overseas.

In previous years, this map showed the country where the practitioner obtained their primary qualification. However, some practitioners hold multiple qualifications from more than one country. The information now reflects all qualifications that enable registration in Aotearoa New Zealand, as shown on the Council's public register for each practitioner.

REGISTRATIONS GRANTED BY COUNTRY OF QUALIFICATION





34% qualified overseas

66% qualified in Aotearoa New Zealand





Competence, fitness to practise and recertification

The Council's role is to protect public health and safety by ensuring oral health professionals are competent and fit to practise.

Competence

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

COMPETENCE NOTIFICATIONS BY SOURCE

Source	Health Practitioners Competence Assurance Act 2003 – section	2021/22	2020/21
Oral health practitioner	34(1)	5	2
Health and Disability Commissioner	34(2)	1	6
Employer	34(3)	1	2
Other		10	9
TOTAL		17	19

The Council received
11% less notifications in 2021/22
 than the previous year

OUTCOMES OF COMPETENCE NOTIFICATIONS*

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	Existing		New		Closed		Still active	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
TOTAL inquiries and preliminary assessments		11	8	8	14	13	11	6	11
No further action		–	–	9	1	9	1	–	–
Notification of risk of harm to public	35	14	11	1	5	4	1	11	14**
Orders concerning competence	38	49	56	9	4	27	11	31	49
Interim suspension/ conditions	39	7	7	5	2	4	2	8	7
Competence programme	40	13	19	2	6	8	8	7	13
Individual recertification programme	41	–	–	–	–	–	–	–	–
Unsatisfactory results of competence or recertification programme	43	–	–	–	–	–	–	–	–
Competence review		3	6	3	4	3	7	3	3
Other action		–	6	1	–	1	6	–	–
Voluntarily removed from register		–	–	–	2	–	–	–	–
Outcome pending		11	5	2	11	10	5	3	11

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

**Number amended from previous year (from 15 to 14).

Competence reviews and competence programmes

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

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

In 2021/22, the Council managed:

6
competence reviews
(9 in 2020/21)

15
competence programmes
(13 in 2020/21)

Fitness to practise

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

These standards relate to their conduct, their ability to speak and understand English, and their mental or physical condition.



Health

Oral health practitioners, like anyone else, get ill and suffer injury. If a practitioner develops a physical or mental health problem, it may affect their ability to practise safely, endangering patients and the public.

To protect the health and safety of the public, the Act sets out a regime for the notification and management of practitioner health issues.

In 2021/22, the Council managed
15 health programmes
(17 in 2020/21)



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

Source	Health Practitioners Competence Assurance Act 2003 – section	Existing		New		Closed		Still active	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Health service	45(1)(a)	–	–	–	–	–	–	–	–
Health practitioner	45(1)(b)	–	–	–	1	–	1	–	–
Employer	45(1)(c)	–	1	–	–	–	1	–	–
Medical Officer of Health	45(1)(d)	–	–	–	–	–	–	–	–
Any person	45(3)	–	–	1	–	1	–	–	–
Person involved with education	45(5)	–	–	–	–	–	–	–	–
Self-notification		–	5	21	17	21	22	–	–
Other regulatory authority		–	–	–	–	–	–	–	–
Professional conduct committee	80(2)(b)	–	–	–	–	–	–	–	–
TOTAL		–	6	22	18	22	24	–	–

OUTCOMES OF HEALTH NOTIFICATIONS*

Outcomes	Health Practitioners Competence Assurance Act 2003 – section	2021/22	2020/21
No further action		17	15
Order medical examination	49	–	1
Conditions	48	–	1
Restrictions imposed	50	1	–
Voluntary undertaking		–	2
Still under review		–	4
Alteration of scope	21	–	–
Other action		4	–
TOTAL		22	23

* A notification can result in one or more outcomes.

Competence-related supervision and oversight

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

The Council made
3 new supervision orders relating
to competence in 2021/22
(13 in 2020/21)

The Council managed
8 competence-related oversight
cases in 2021/22 (47** in 2020/21)

**This number included both competence-related supervision and oversight as well as registration-related supervision and oversight in 2020/21. Separate numbers are provided this year in the tables on pages 28-33.

Recertification

Recertification is a statutory process used to revalidate practitioners' competence and fitness to practise.

The Council may require a practitioner to undertake an individual recertification programme or impose conditions on the practitioner's scope of practice where:

- the Council is not satisfied when issuing APC
- a practitioner has a specific identified competence issue to be addressed.

The Council managed
3 individual recertification
programmes in 2021/22
(11 in 2020/21)

Complaints and discipline

Complaints

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

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

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

The Council received
213 complaints during
 2021/22,
 with most
179 coming from
 consumers



COMPLAINTS FROM VARIOUS SOURCES AND OUTCOMES

Source	Complaints 2021/22	Outcomes 2021/22					Complaints 2020/21
		Not yet assessed	No further action	Other action	Referred to professional conduct committee	Referred to the Health and Disability Commissioner	
Consumer	179	1	144	4	5	25	193
Health and Disability Commissioner	4	–	2	1	1	–	16
Oral health practitioner	12	–	11	1	–	–	22
Other health practitioner	5	–	2	3	–	–	2
Courts notice of conviction	–	–	–	–	–	–	1
Employer	1	–	1	–	–	–	2
Self-notifications	8	–	7	1	–	–	25
Other	4	–	3	1	–	–	8
TOTAL	213	1	170	11	6	25	269

Discipline

Referrals to a professional conduct committee

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

The Council will refer a case to a PCC where:

- we are notified that a practitioner has been convicted of an offence in court
- the Council considers that information it holds raises questions about a practitioner’s conduct or the safety of the practitioner’s practice.

A PCC may make recommendations to the Council or lay charges against the practitioner before the Health Practitioners Disciplinary Tribunal (HPDT).

In 2021/22, the Council managed **4 professional conduct committee cases** (7 in 2020/21)

PROFESSIONAL CONDUCT COMMITTEE CASES

Nature of issue	Source	2020/21	Outcome(s)
Notification of conviction for drink driving offence	1 – District Court	–	–
Conduct	2 – Health and Disability Commissioner	1	1 – Outcome pending
	3 – Health practitioner	3	1 – Counselling 2 – Outcomes pending
	1 – Self-notification or patients	–	–
TOTAL CASES		4	

Health Practitioners Disciplinary Tribunal

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

In 2021/22, the Council managed **5 Health Practitioners Disciplinary Tribunal cases** (5 in 2020/21)

Appeals and judicial reviews

Decisions of the Council may be appealed to the District Court and decisions of the HPDT may be appealed to the High Court.

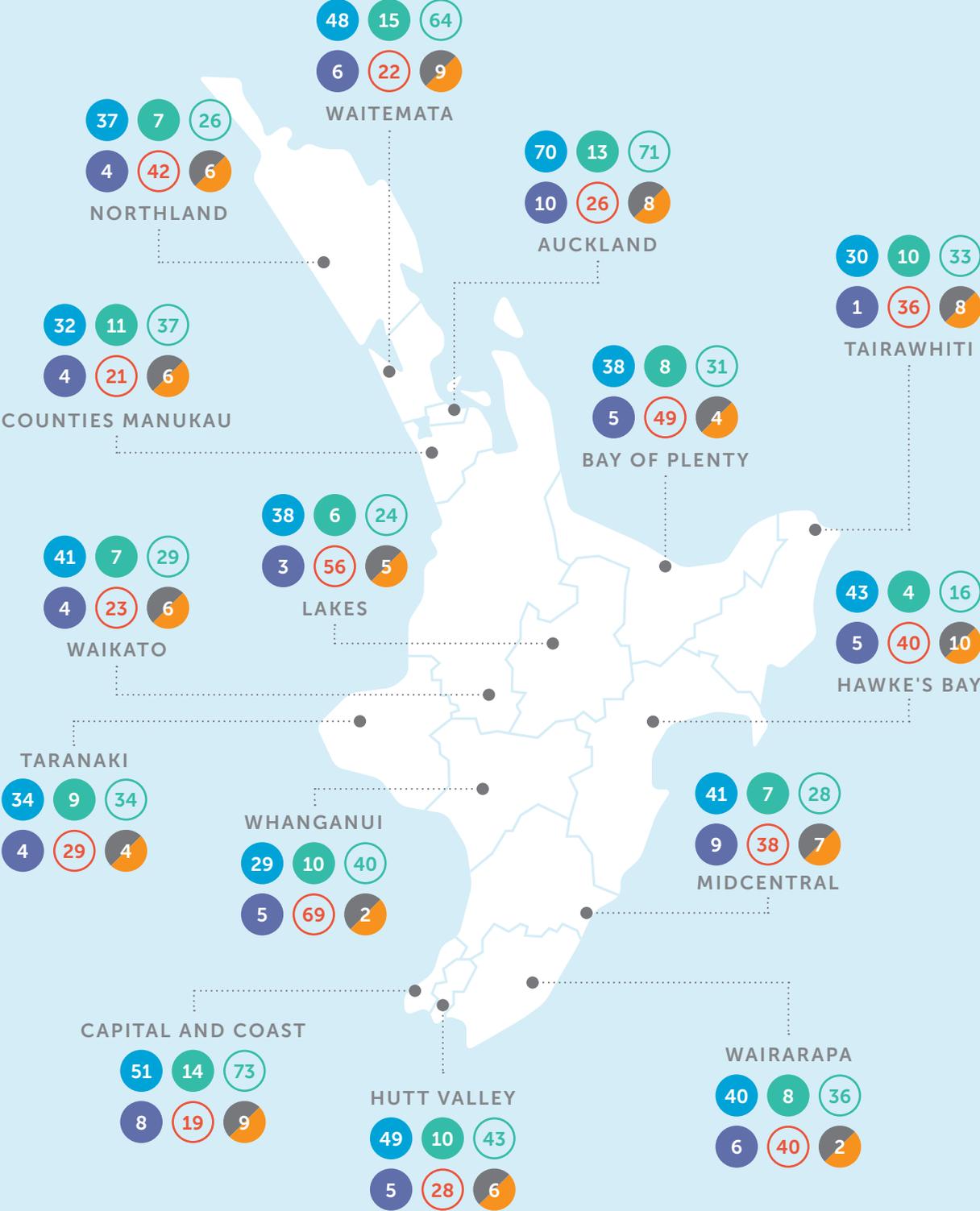
Practitioners may also seek to judicially review decisions of the Council in the High Court.

In 2021/22, no HPDT decisions were appealed, nor were any judicial reviews sought.



The oral health professions

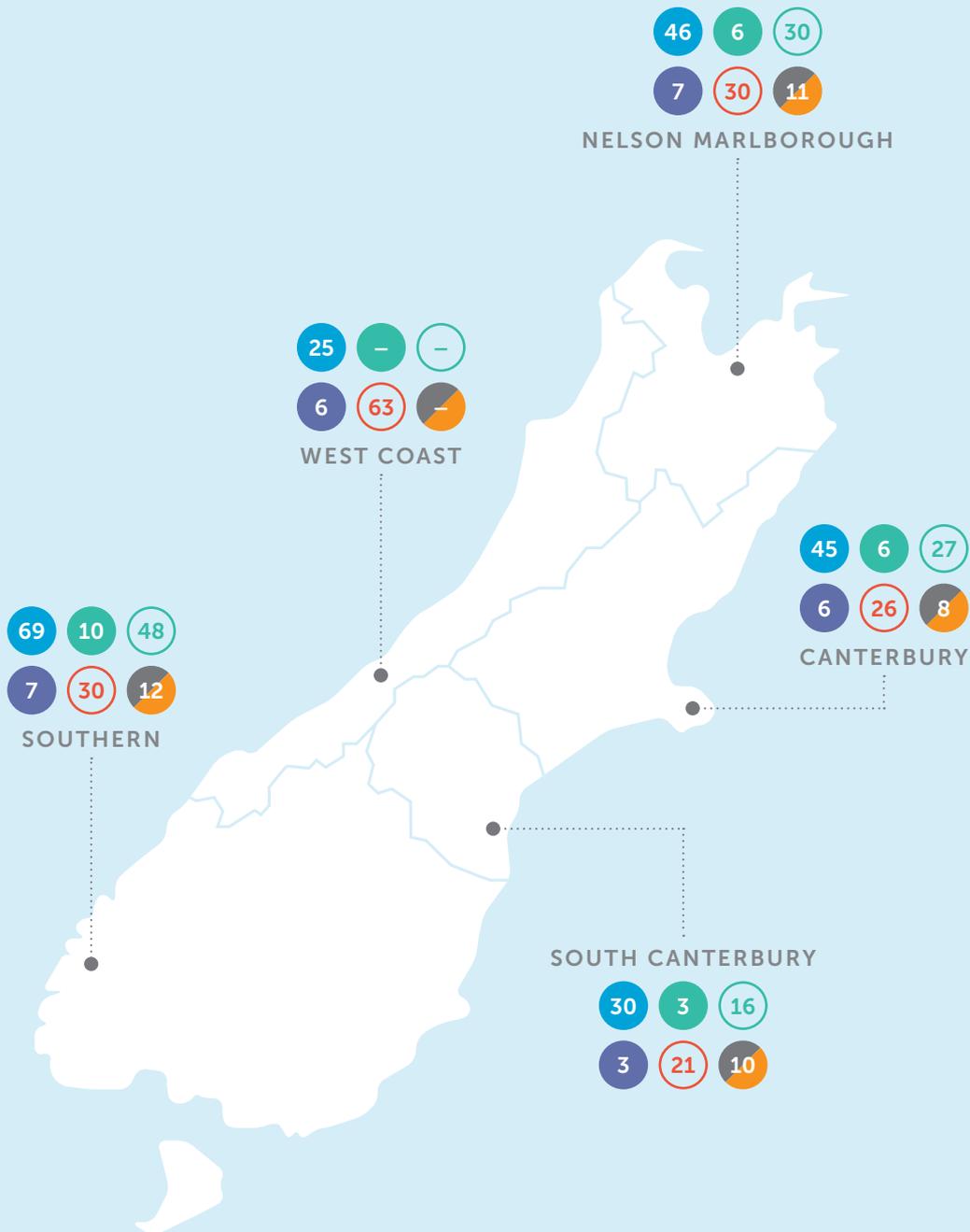
Oral health practitioners in Aotearoa New Zealand



The map shows the distribution of each profession in each DHB region.

The number shown is the workforce density, being the number of full time equivalent (FTE) practising oral health practitioners per 100,000 people (for each age group shown) living in each region.

We have developed this demographic profile from data provided by practitioners when completing their APCs during 2022.



- **Dentists and dental specialists** FTE per 100,000 inhabitants over 15 years old
- **Oral health therapists** FTE per 100,000 inhabitants over 15 years old
- **Oral health therapists** FTE per 100,000 inhabitants under 15 years old
- **Dental hygienists and orthodontic auxiliaries** FTE per 100,000 inhabitants over 15 years old
- **Dental therapists** FTE per 100,000 inhabitants under 15 years old
- **Dental technicians and Clinical dental technicians** FTE per 100,000 inhabitants over 15 years old

Dentists and dental specialists

Dentistry includes dental specialists that can register in 13 dental scopes of practice.

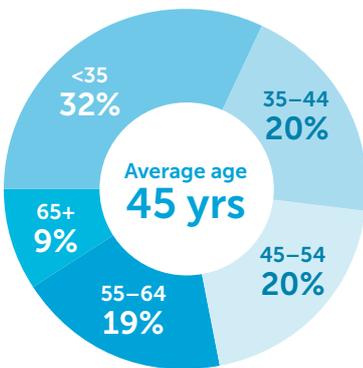
Training in Aotearoa New Zealand generally allows for potential growth of just over 3% each year. However, only a very minor increase was noted in the 2021/2022 reporting year. Since 2020 we have noted a 10% decrease in the proportion of overseas dentist and dental specialist registrations, likely to be due to COVID-19 related border closures. This has resulted in the smaller than the usual year-on-year growth for this profession over this time.

DEMOGRAPHICS

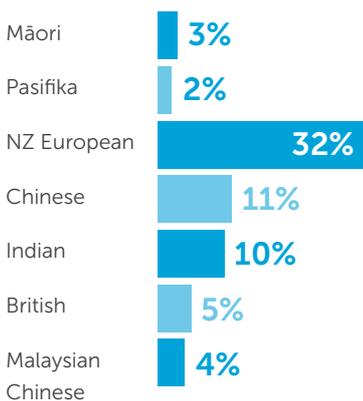
Gender



Age group



Ethnicity



New registrants with overseas or local qualifications



REGISTRATION AND PRACTISING

	2021/22	2020/21
Dentist and dental specialists registered by profession	3,222	3,191
Dentist and dental specialists registered by scope of practice	3,491	3,457
Percentage of dentists and dental specialists holding an APC in their relevant scope (or scopes) of practice	81%	81%
Removed from register	174	95
<ul style="list-style-type: none"> Voluntarily removed (section 142 or 144(3) of the Act) 	135	64
<ul style="list-style-type: none"> Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner 	32	26
<ul style="list-style-type: none"> On notification of death 	7	5

COMPETENCE, CONDUCT AND FITNESS TO PRACTICE

	2021/22	2020/21
Registration		
Scope and practice conditions	6	–
Registration-related supervision	3	6
Registration-related oversight	30	–
Competence		
Competence review	5	7
Competence programme	15	13
Competence-related supervision orders	11	10
Oversight cases	8	39
Health		
Health	11	10
Discipline		
Professional conduct committee	4	6
Health Practitioners Disciplinary Tribunal	4	5

Oral health therapists

Oral health therapy is the second largest profession regulated by the Council.

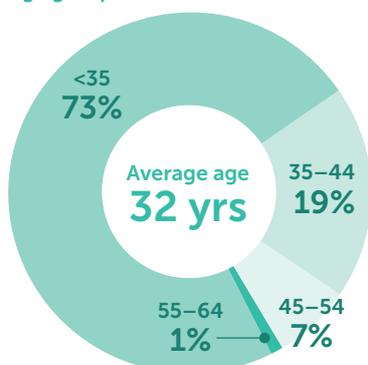
Training in Aotearoa New Zealand allows for potential growth of just over 10% each year. The oral health profession is the most ethnically diverse group on the register. This year, the number of registered oral health therapists increased by 12.7% reflecting increased volumes of students in training programmes.

DEMOGRAPHICS

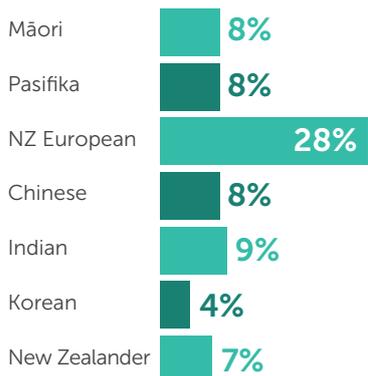
Gender



Age group



Ethnicity



New registrants with overseas or local qualifications



REGISTRATION AND PRACTISING

	2021/22	2020/21
Oral health therapists registered by profession	815	723
Percentage of oral health therapists holding an APC in their relevant scope (or scopes) of practice	92%	91%
Approved applications for removal of exclusion	1	4
<ul style="list-style-type: none"> Orthodontic procedures 	–	–
<ul style="list-style-type: none"> Restorative treatment on patients 18 years and older 	1	4
Removed from register	21	16
<ul style="list-style-type: none"> Voluntarily removed (section 142 or 144(3) of the Act) 	16	9
<ul style="list-style-type: none"> Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner 	5	7
<ul style="list-style-type: none"> On notification of death 	–	–

COMPETENCE, CONDUCT AND FITNESS TO PRACTICE

	2021/22	2020/21
Registration		
Scope and practice conditions	7	–
Registration-related supervision	–	–
Registration-related oversight	2	–
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	2
Health		
Health	3	4
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

Dental hygienists

Dental hygienists and orthodontic auxiliaries are both included in the dental hygiene profession.

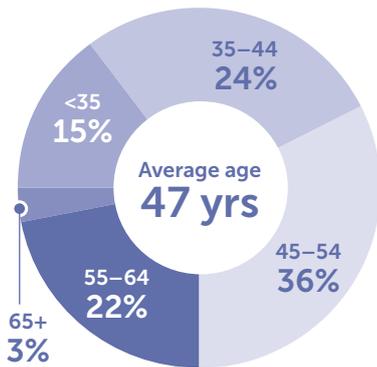
Since 2009, dental hygiene qualifications have no longer been offered in Aotearoa New Zealand. Accordingly, the volume of dental hygiene registrants was generally declining. However, this year, the number of new registrations doubled (from five in 2021/22 to 10 in 2021/22). All new registrants were qualified in the US. Further, three oral hygienists living in New Zealand chose to be restored to the register.

DEMOGRAPHICS

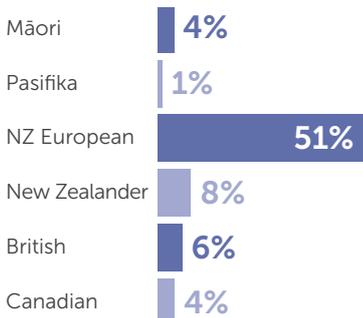
Gender



Age group



Ethnicity



New registrants with overseas or local qualifications



REGISTRATION AND PRACTISING

	2021/22	2020/21
Dental hygienists registered by profession	472	459
Dental hygienists registered by scope of practice	482	394
Percentage of dental hygienists holding an APC in their relevant scope (or scopes) of practice	86%	84%
Approved applications for removal of exclusion	2	8
<ul style="list-style-type: none"> Orthodontic procedures Local anaesthesia Extra-oral radiography Intra-oral radiography 	1 1 – –	– 3 2 3
Removed from register	36	37
<ul style="list-style-type: none"> Voluntarily removed (section 142 or 144(3) of the Act) Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner On notification of death 	32 4 –	28 9 –

COMPETENCE, CONDUCT AND FITNESS TO PRACTICE

	2021/22	2020/21
Registration		
Scope and practice conditions	27	–
Registration-related supervision	3	–
Registration-related oversight	2	–
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	4
Health		
Health	–	–
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

Dental therapists

A decrease in dental therapist numbers occurred when oral health therapists, who previously held dual registrations in both dental hygiene and dental therapy, moved across to the new oral health therapy profession in November 2017.

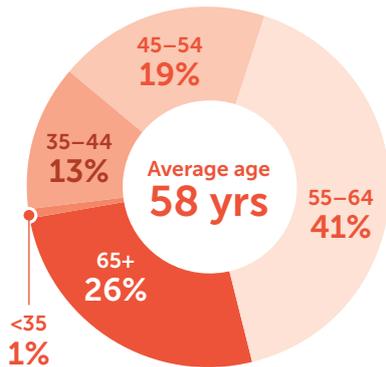
As the current dental therapy workforce ages progressively without any dental therapy qualification available in Aotearoa New Zealand for new registrants, and few overseas dental therapists entering the profession, the decline in the dental therapy scope of practice is expected to continue. This year saw a 3.6% decline in dental therapist registrations.

DEMOGRAPHICS

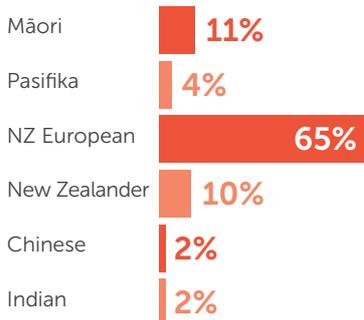
Gender



Age group



Ethnicity



REGISTRATION AND PRACTISING

	2021/22	2020/21
Dental therapists registered by profession	374	388
Percentage of dental therapists holding an APC in their relevant scope (or scopes) of practice	90%	89%
Approved applications for removal of exclusion	3	1
<ul style="list-style-type: none"> Pulpotomies Stainless steel crowns Radiography Diagnostic radiography 	<ul style="list-style-type: none"> 1 2 - - 	<ul style="list-style-type: none"> 1 - - -
Removed from register	40	32
<ul style="list-style-type: none"> Voluntarily removed (section 142 or 144(3) of the Act) Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner On notification of death 	<ul style="list-style-type: none"> 37 2 1 	<ul style="list-style-type: none"> 27 5 -

COMPETENCE, CONDUCT AND FITNESS TO PRACTICE

	2021/22	2020/21
Registration		
Scope and practice conditions	11	-
Registration-related supervision	1	-
Registration-related oversight	1	-
Competence		
Competence review	-	1
Competence programme	-	-
Competence-related supervision orders	-	3
Oversight cases	-	-
Health		
Health	-	2
Discipline		
Professional conduct committee	-	1
Health Practitioners Disciplinary Tribunal	-	-

Dental technicians

In this reporting year, we noted a slight increase of 1.5% in dental technology registrations although reductions noted in the previous year due to voluntary removal have continued.

It is pleasing to note the reduced number of cancelled entries on the register due to inability to contact the practitioner. The volume of competence, conduct and health cases remain low across this profession.

REGISTRATION AND PRACTISING

	2021/22	2020/21
Dental technicians registered by profession	392	386
Percentage of dental technicians holding an APC in their relevant scope (or scopes) of practice	85%	84%
Removed from register	21	22
<ul style="list-style-type: none"> Voluntarily removed (section 142 or 144(3) of the Act) 	19	11
<ul style="list-style-type: none"> Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner 	2	9
<ul style="list-style-type: none"> On notification of death 	–	2

COMPETENCE, CONDUCT AND FITNESS TO PRACTICE

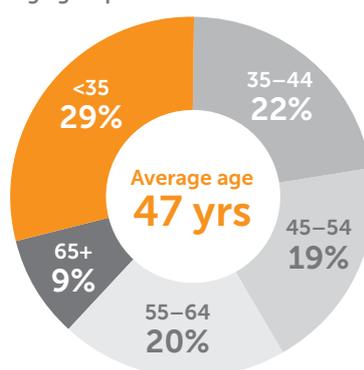
	2021/22	2020/20
Registration		
Scope and practice conditions	6	–
Registration-related supervision	3	–
Registration-related oversight	2	–
Competence		
Competence review	–	–
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	2
Health		
Health	–	–
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

DEMOGRAPHICS*

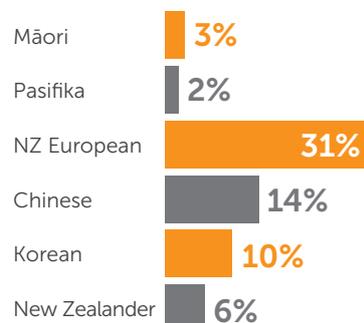
Gender



Age group

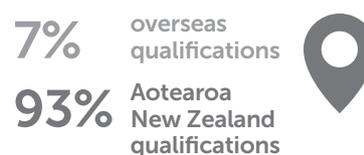


Ethnicity



New registrants with overseas or local qualifications

Dental technicians



Clinical dental technicians



* Except for country of qualification, demographics information is reported for the combined dental technician and clinical dental technician professions.

Clinical dental technicians

Most new graduates from dental technology continue to complete post graduate studies to enable registration as a clinical dental technologist.

A minor increase in the register is likely due to the timing of applications for registration upon graduation. The volume of competence, conduct and health cases remain low across this profession.

REGISTRATION AND PRACTISING

	2021/22	2020/21
Clinical dental technicians registered by profession	254	249
Percentage of clinical dental technicians holding an APC in their relevant scope (or scopes) of practice	91%	91%
Removed from register	8	10
<ul style="list-style-type: none"> Voluntarily removed (section 142 or 144(3) of the Act) 	7	5
<ul style="list-style-type: none"> Entry/ies cancelled under section 144(5) because the Council was unable to contact the practitioner 	1	4
<ul style="list-style-type: none"> On notification of death 	–	1

COMPETENCE, CONDUCT AND FITNESS TO PRACTICE

	2021/22	2020/21
Registration		
Scope and practice conditions	–	–
Registration-related supervision	1	–
Registration-related oversight	–	–
Competence		
Competence review	1	1
Competence programme	–	–
Competence-related supervision orders	–	–
Oversight cases	–	–
Health		
Health	1	1
Discipline		
Professional conduct committee	–	–
Health Practitioners Disciplinary Tribunal	–	–

Accreditation

Ensuring graduates entering the profession are suitably qualified and competent is an important function of the Council.

The Council accredits and monitors Aotearoa New Zealand-prescribed dental practitioner qualifications to ensure they meet the required educational standards and deliver graduates who are competent and safe for practice in Aotearoa New Zealand.

The Council continued to monitor its accredited programmes throughout the COVID-19 pandemic and received regular reports over this period. Where not already in place, the programmes adopted a blended teaching approach, combining online didactic learning with hands-on clinical practice. Most programmes introduced more robust electronic reporting to make identifying and remediating gaps in student clinical experience easier. The Council acknowledges the resilience and ongoing commitment demonstrated by the accredited programmes through this challenging time.

The 2018 and 2019 accreditation review conditions for the University of Otago undergraduate and postgraduate programmes were deferred in the previous reporting period while the university

managed the impact of COVID-19. This year all the postgraduate conditions (except for the OMS programme) and most of the undergraduate conditions were met – with only two conditions remaining at the end of the reporting year. The outstanding conditions are due for consideration early in the new reporting year.

The Council initiated an urgent targeted monitoring review of the Auckland University of Technology (AUT) oral health programme to address accreditation monitoring concerns and subsequent student and staff complaints. The site evaluation team confirmed the basis for concern and identified areas requiring remediation. Several immediate conditions were placed on the programme which are closely monitored by the Council. The accreditation period for the programme was shortened by 12 months, resulting in a full accreditation review before the end of 2022. To date, the AUT programme has met all the requirements and has engaged constructively with the Council to address the issues raised.



Our financials

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE DENTAL COUNCIL OF NEW ZEALAND'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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

Opinion

We have audited the financial statements of the Council that comprise the statement of financial position as at 31 March 2022, the statement of comprehensive revenue and expenses, statement of changes in net assets and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the Council:

- present fairly, in all material respects:
 - its financial position as at 31 March 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 22 August 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Council for the financial statements

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

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

In preparing the financial statements, the Council members are responsible for assessing the Council's ability to continue as a going concern. The Council members are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Council members intend to wind-up the Council or to cease operations, or have no realistic alternative but to do so.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our

conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.

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

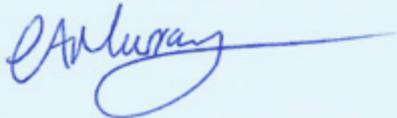
We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Independence

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

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



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

Statement of comprehensive revenue and expenses

for the year ended 31 March 2022

	Note	31 March 2022	31 March 2021
		\$	\$
Revenue from non-exchange transactions			
Annual practising certificate fees	5	3,666,856	3,416,508
Disciplinary levies	5	671,093	527,437
Discipline fines/costs recovered		47,995	214,399
Retention on dental register (non-practising) fees		126,767	67,668
		4,512,711	4,226,012
Revenue from exchange transactions			
Interest on investments		32,748	49,114
Sale of dental register extracts and administration fees		7,844	3,943
Certificate of good standing fees		7,859	6,719
Registration fees		319,832	286,008
Restoration to dental register fees		7,560	4,713
New Zealand dental registration examination fees		32,974	-
Competence and fitness to practise programme contributions		48,317	60,830
		457,134	411,327
Total revenue		4,969,845	4,637,339
Expenses as per schedules	6		
Administration expenses		2,588,135	2,491,179
Council project and profession expenses		1,645,319	1,609,484
Total expenditure		4,233,454	4,100,663
Total surplus/(deficit) for the year		736,391	536,676
<i>Other comprehensive revenue and expenses</i>			-
Total comprehensive revenue and expense for the year		736,391	536,676
Total operational revenue and expense for the year	15	681,111	260,595
Total disciplinary revenue and expense for the year	15	191,139	331,082
Total capital asset revenue and expense for the year		(135,859)	(55,001)
Total comprehensive revenue and expense for the year	15	736,391	536,676

Signed for and on behalf of Council members who authorised these financial statements for issue on 22 August 2022.



Andrew Cautley Chair of Council



Robyn Corrigan Deputy Chair

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



Statement of financial position

as at 31 March 2022

	Note	31 March 2022	Restated 31 March 2021
		\$	\$
Current assets			
Cash and cash equivalents	8	2,950,191	484,658
Short-term investments	9	1,950,000	4,200,000
Receivables from exchange transactions	10	111,403	56,542
Receivables from non-exchange transactions	10	6,163	8,149
Prepayments		10,133	19,950
		5,027,890	4,769,299
Non-current assets			
Intangible assets	11	797,297	913,975
Property, plant and equipment	12	14,643	33,002
Work in progress	13	21,670	-
		833,610	946,977
Total assets		5,861,500	5,716,276
Current liabilities			
Accounts payable	18	142,989	375,726
Provision for Onerous Lease	14, 17	146,174	111,104
Other liabilities	18	112,037	97,659
Revenue in advance		1,241,375	1,563,083
Employee entitlement	18	184,098	122,358
Goods and services tax payable	18	146,878	172,794
		1,973,551	2,442,724
Long-term Liabilities			
Provision for Onerous Lease	14, 17	155,199	277,193
		155,199	277,193
Total liabilities			2,719,917
Net assets		3,732,750	2,996,359
Equity			
Operational reserves - profession	15	1,292,602	611,491
Disciplinary reserves - profession		1,393,580	1,202,441
Capital asset reserve - Council		1,046,568	1,182,427
Total net assets attributable to the owners of the controlling entity		3,732,750	2,996,359



Statement of changes in net assets

for the year ended 31 March 2022

	Note	Capital Asset Reserve \$	Disciplinary Reserve \$	Operational Reserve \$	Total equity \$
Opening balance 1 April 2021	15	1,182,427	1,202,441	611,491	2,996,359
Surplus/(deficit) for the year	15	(135,859)	191,139	681,111	736,391
Other comprehensive revenue		-	-	-	-
Closing equity 31 March 2022		1,046,568	1,393,580	1,292,602	3,732,750
(Restated PY balances)					
Opening balance 1 April 2020	15	1,237,428	871,359	350,896	2,459,684
Surplus/(deficit) for the year	15	(55,001)	331,082	260,595	536,675
Other comprehensive revenue		-	-	-	-
Closing equity 31 March 2021		1,182,427	1,202,441	611,491	2,996,359



Statement of cash flows

for the year ended 31 March 2022

	Note	31 March 2022	31 March 2021
		\$	\$
Cash flows from operating activities			
<i>Receipts</i>			
Receipts from annual practising certificate fees and disciplinary levies (non-exchange)		4,058,777	4,267,257
Receipts from other non-exchange transactions		62,940	93,059
Receipts from exchange transactions		520,792	502,728
Interest received		31,389	62,938
		4,673,898	4,925,982
<i>Payments</i>			
Payments to suppliers and employees		4,457,541	3,816,843
		4,457,541	3,816,843
Net cash flows from operating activities		216,357	1,109,139
Cash flows from investing activities			
<i>Receipts</i>			
Net withdrawal of short-term investments		2,250,000	-
		2,250,000	-
<i>Payments</i>			
Purchase of property, plant and equipment and intangibles		824	111,151
Net investments in short-term investments		-	1,095,872
		824	1,207,023
Net cash flows from investing activities		2,733,834	(1,207,023)
Net increase/ (decrease) in cash and cash equivalents		2,465,533	(97,884)
Cash and cash equivalents at 1 April		484,658	582,542
Cash and bank account at 31 March		2,950,191	484,658
This is represented by:			
Bank accounts		1,850,091	484,658
Term deposits less than three months		1,100,100	-
Cash and cash equivalents at 31 March		2,950,191	484,658
less uncleared deposits:		786	(192)
Total including uncleared deposits:		2,950,977	484,466



Notes to the financial statements

for the year ended 31 March 2022

1 Reporting entity

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

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

These financial statements have been approved and were authorised for issue by the Council on 22 August 2022.

2 Statement of compliance

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

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

3 Summary of accounting policies

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

3.1 Basis of measurement

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

3.2 Changes in Accounting Policy with Retrospective Application

The Council has changed its accounting policy, in the 2022 financial year, for the recognition of costs for customising and configuring changes to Software provided by a supplier through a cloud-based computing arrangement – described as a “SaaS” (Software as a Service) arrangement. This is relevant for the costs associated with the Integrated IT Platform, that were previously capitalised and subsequently amortised in the 2019 – 2021 financial years. In line with the recent Agenda Decision (April 2021) publicised by the IFRS Interpretation Committee (IFRIC), the Council have reviewed the previously capitalised costs to confirm that the treatment aligns with the Agenda Decision. The result of this review is that there are some previously capitalised costs that should have been expensed at the time they were incurred.

These changes in accounting policy have been accounted for retrospectively, and the comparative values for 2021 have been restated.



Notes to the financial statements

for the year ended 31 March 2022 (continued)

There are two main areas that are affected, being the Capital Asset Reserve and the Operational Reserves by profession.

The effect of the changes on the Reserve in the comparative 2021 year are tabulated below.

Capital Reserves

Effect of transactions pre-1 April 2020 (opening balance of the reserve comparatives in the 2022 Financial Statements)

Opening balance - Capital asset reserve under old policies	1-Apr-20	\$1,165,933
Reversal of accumulated amortisation of the Integrated IT project/software up until 31 March 2020		\$186,163
Recalculated amortisation up until 31 March 2020		(\$114,668)
Restated Opening balance capital asset reserve under new policies		\$1,237,428

Closing capital asset reserve under old policies	31-Mar-21	\$1,047,136
Reversal of accumulated amortisation of the Integrated IT project/software up until 31 March 2020		\$186,163
Reversal of accumulated amortisation of the Integrated IT project/software 1 Apr 2020 – 31 Mar 2021		\$169,977
Recalculated amortisation up until 31 March 2020		(\$114,668)
Recalculated amortisation 1 Apr 2020 – 31 Mar 2021		(\$106,178)
Restated Closing capital reserve under new policies at 31 March 2021 (2022 comparatives)		\$1,182,427

Statement of Comprehensive Revenue and Expenses:

Total capital asset revenue and expense (as at 31 March 2021) under old policies	(\$118,799)
Addback 2021 amortisation under old policy	\$169,977
Less 2021 amortisation under new policy	(\$106,178)
Total capital asset revenue and expense (as at 31 March 2021) under new policies	(\$55,001)



It should also be noted the intangible assets (cost and amortisation) balances have changed due to the SaaS (Software as a Service) treatment. Accordingly, the amortisation balance in note 6 has also changed. Refer to the reconciliation note below. A comparison of the original and restated net book value for intangible assets is also provided below.

Statement of financial position:

Intangible assets net book value (as at 31 March 2020) under old policies	\$1,474,950
Less: Recognition of SaaS (Software as a Service) costs as an expense	(\$627,092)
Add back 2020 amortisation under the old policy	\$186,163
Less 2020 amortisation under new policy	(\$114,668)
Intangible assets (as at 31 March 2020) under new policies	\$919,353
Add: Additions during the year	\$144,000
Less: Recognition of SaaS (Software as a Service) costs as an expense	(\$43,200)
Less 2021 amortisation under new policy	(\$106,178)
Intangible assets net book value (as at 31 March 2021) under new policies	\$913,975

Software	Balance 31 March 2021 \$	Restated Balance 31 March 2021 \$
Cost/valuation	1,618,950	1,134,820
Accumulated amortisation	(169,977)	(220,845)
Net book value	1,448,973	913,975



Notes to the financial statements

for the year ended 31 March 2022 (continued)

Operational Reserves

Dental Council	Dentists	Dental hygienists	Dental therapists	Dental technicians	Oral health therapists	Total
	\$	\$	\$	\$	\$	\$
Operational reserves - profession						
Balance 1 April 2020 under old policies	1,177,877	(61,150)	(191,983)	(20,433)	73,675	977,984
Effect of Change in treatment of SaaS costs	(386,819)	(71,538)	(79,968)	(46,601)	(42,164)	(627,090)
Restated Opening balances under new policies 1 April 2020	791,058	(132,688)	(271,951)	(67,034)	31,511	350,896
Original Surplus/(deficit) 2020/21	170,052	39,378	3,313	(7,548)	98,600	303,795
Effect of Change in treatment of SaaS costs	(26,029)	(3,702)	(3,548)	(4,321)	(5,600)	(43,200)
Surplus/(deficit) 2020/21 under new policies	144,023	35,676	(235)	(11,869)	93,000	260,595
Restated Balance at 31 March 2021	935,080	(97,013)	(272,186)	(78,903)	124,512	611,491
Capital Reserve						1,182,427
Disc Reserve						1,202,441
Total Equity						2,996,359

3.3 Functional and presentational currency

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

3.4 Revenue

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



Notes to the financial statements

for the year ended 31 March 2022 (continued)

Revenue from non-exchange transactions

Annual practising certificate fees

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

Disciplinary levies

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

Disciplinary fines and recoveries

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

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

Retention on the dental register non-practising fees

Fees received in advance of the start of the recertification cycle are recognised on the first day of the recertification year, that is, either 1 October or 1 April. Fees received within the recertification year to which they relate are recognised in full on receipt.

Revenue from exchange transactions

Professional standards fees recovered

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

Retention on the dental register (non-practising) fees

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

Interest revenue

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

All other revenue

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



Notes to the financial statements

for the year ended 31 March 2022 (continued)

3.5 Financial instruments

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

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

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

Financial assets

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

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

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

Receivables

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

Impairment of financial assets

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



Notes to the financial statements

for the year ended 31 March 2022 (continued)

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

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

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

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

Financial liabilities

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

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

3.6 Cash and cash equivalents

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

3.7 Short-term investments

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



Notes to the financial statements

for the year ended 31 March 2022 (continued)

3.8 Property plant and equipment

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

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

- office refit 10% per annum
- office furniture 10% per annum
- office equipment 6% – 30% per annum
- computer equipment 30% per annum

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

3.9 Capital work in progress

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

3.10 Intangible assets

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

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

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

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

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



Notes to the financial statements

for the year ended 31 March 2022 (continued)

The amortisation expense on intangible assets with finite lives is recognised in surplus or deficit as the expense category that is consistent with the function of the intangible assets. The Council does not hold any intangible assets that have an indefinite life.

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

- software 30% per annum
- integrated IT 10% per annum

3.11 Leases

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

3.12 Employee benefits

Wages, salaries, and annual leave

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

3.13 Income tax

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

3.14 Goods and services tax

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

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

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



Notes to the financial statements

for the year ended 31 March 2022 (continued)

3.15 Equity

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

Operational reserves

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

Disciplinary reserves

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

Capital asset reserve

The capital asset reserve is represented by the net book value of fixed assets already purchased and liquid assets set aside for capital expenditure to meet future capital replacement requirements.

4 Significant accounting judgements, estimates and assumptions

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

Judgements

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

Estimates and assumptions

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

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



Notes to the financial statements

for the year ended 31 March 2022 (continued)

Useful lives and residual values

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

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

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

5 Annual practising fees and disciplinary levies

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

Annual practising fee and disciplinary levy revenue by profession

Profession	2022	2022	2021	2021
	\$	\$	\$	\$
	Annual practising fees	Disciplinary levies	Annual practising fees	Disciplinary Levies
Dentists and dental specialists	2,078,138	649,458	2,054,233	497,008
Dental therapists	467,946	44,337	321,924	14,101
Dental hygienists and orthodontic auxiliaries	365,441	(3,561)	297,076	5,165
Dental technicians and clinical dental technicians	337,194	(25,070)	278,813	21,735
Oral health therapists	418,137	5,929	464,462	(10,572)
Total fees and levies	3,666,856	671,093	3,416,508	527,437



Notes to the financial statements

for the year ended 31 March 2022 (continued)

6 Components of net surplus

Expenditure	Note	2022 \$	Restated 2021 \$
Administration expenses			
Salaries		1,735,762	1,562,400
Staff welfare, on-costs and contractors		222,379	369,429
Telephone call charges and services		21,624	21,286
Photocopying, printing, postage and couriers		34,620	13,528
Doubtful debts/(doubtful debts recovered)		(78,634)	52,027
Office expenses		70,894	44,308
Publications and media monitoring		4,741	8,691
Audit fees	7	22,215	17,670
Rent and building outgoings - Kordia House		101,123	92,185
Rent and building outgoings - Onerous Lease		17,474	(67,311)
Other building outgoings		90,016	-
Insurance		72,195	60,600
Bank charges		40,806	48,723
Finance Cost (discount unwind on provision)		11,044	14,894
Legal		41,031	14,049
Professional fees		44,986	27,197
Amortisation of intangible assets	11	116,678	106,178
Depreciation of physical assets	12	17,773	36,329
SaaS costs expensed		-	43,200
Loss on disposal of assets	12	1,409	25,796
Total administration expenses		2,588,135	2,491,179
Council project and profession expenses			
Dental Council and ARM - fees and expenses		325,299	288,525
Information technology		188,346	318,103
New Zealand and international liaison		22,288	(3,685)
Strategic and organisational planning		106,023	64,932
Registration and recertification standards		18,981	14,671
COVID-19		48,195	78,176
Workforce data analysis		-	14,800
Education and accreditation		135,914	86,131
Examinations		9,800	-
Registration		15,530	12,477
Recertification		36,908	47,103
Complaints		107,489	117,571
Fitness to practise		-	5,639
Competence assessments and reviews		102,763	160,821
Discipline – overhead recoveries		(2,460)	(6,534)
Discipline – sundry expenses		2,460	6,534
Discipline – professional conduct committees		72,444	119,952
Discipline – Health Practitioners Disciplinary Tribunal		455,339	284,268
Total Council project and profession expenses		1,645,319	1,609,484
Total expenditure		4,233,454	4,100,663



Notes to the financial statements

for the year ended 31 March 2022 (continued)

7 Auditor's remuneration

On behalf of the Auditor-General, Baker Tilly Staples Rodway Audit Limited provides audit services to the Council. The total amount recognised for audit fees for the current financial year under review is \$22,215. (2021: \$17,670). No non-audit services are provided by Baker Tilly Staples Rodway Audit Limited.

8 Cash and cash equivalents

Cash and cash equivalents include the following components.

	2022	2021
	\$	\$
Cash at bank	1,850,091	484,658
Term deposits – maturing less than three months	1,100,100	-
Total cash and cash equivalents	2,950,191	484,658

9 Investments

	2022	2021
	\$	\$
Term deposits – maturing within 12 months of balance date	1,950,000	4,200,000
Total investments	1,950,000	4,200,000

10 Receivables

	2022	2021
	\$	\$
Receivables from exchange transactions	128,546	97,135
Provision for doubtful debts - exchange	(29,732)	(51,822)
Interest Receivable - exchange	12,589	11,230
Receivables from exchange transactions	111,403	56,542
Receivables from non-exchange transactions	6,163	86,783
Provision for doubtful debts – non-exchange	-	(78,634)
Receivables from non-exchange transactions	6,163	8,149
Total Receivables	117,566	64,691



Notes to the financial statements

for the year ended 31 March 2022 (continued)

11 Intangible assets

Software	2022	Restated 2021
	\$	\$
Cost/valuation	1,134,820	1,134,820
Accumulated amortisation	(337,523)	(220,845)
Net book value	797,297	913,975

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

Software	2022	Restated 2021
	\$	\$
Opening balance	913,975	919,352
Additions	-	100,800
Amortisation	(116,678)	(106,178)
Closing balance	797,297	913,975

12 Property, plant and equipment

2022	Computer equipment	Office equipment	Total
	\$	\$	\$
Cost/valuation	132,862	21,641	154,503
Net (Loss) / gain on disposal	(1,134)	(275)	(1,409)
Accumulated depreciation	(117,085)	(21,366)	(138,451)
Net book value	14,643	-	14,643
2021	Computer equipment	Office equipment	Total
	\$	\$	\$
Cost/valuation	132,038	21,641	153,679
Accumulated depreciation	(99,366)	(21,311)	(120,677)
Net book value	32,672	329	33,002



Notes to the financial statements

for the year ended 31 March 2022 (continued)

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

2022	Office furniture	Computer equipment	Office equipment	Total
	\$	\$	\$	\$
Opening balance	-	32,672	329	33,002
Additions	-	824	-	824
Disposals	-	(1,134)	(275)	(1,409)
Depreciation	-	(17,719)	(54)	(17,773)
Closing	-	14,643	-	14,643
2021	Office furniture	Computer equipment	Office equipment	Total
	\$	\$	\$	\$
Opening balance	16,630	67,618	528	84,777
Additions	-	10,337	-	10,337
Disposals	(13,567)	(12,229)	-	(25,796)
Depreciation	(3,063)	(33,068)	(199)	(36,329)
Closing	-	32,672	329	33,002

13 Capital work in progress

There was \$21,670 of capital work in progress at the reporting date (2021:nil).

14 Provisions

As per note 17, the Council is jointly and severally liable for the lease of 80 The Terrace with the Physiotherapy Board of New Zealand, Medical Sciences Council of New Zealand, and the Pharmacy Council of New Zealand. As the Council continues to meet the lease commitment for 80 The Terrace but is unable to occupy the premises, the lease commitment is considered to be onerous. The provision has been calculated as the minimum net present value amount payable under the contract, less expected recoveries from sub-letting. As per note 12, the value of office fit-out assets that are associated with the lease was impaired to nil as at 31 March 2019. As at the reporting date, the Council has recognised the following provision:

Provision for Onerous Lease	2022	2021
	\$	\$
Opening Balance	388,297	551,349
Additional provisions made in this financial year	17,474	-
Amounts incurred and charged against the provision	(115,440)	(110,635)
Unused amounts reversed	-	(67,311)
Discount unwind	11,044	14,894
Total Provisions	301,373	388,297



Notes to the financial statements

for the year ended 31 March 2022 (continued)

	2022	2021
	\$	\$
Lease of premises 80 The Terrace (Dental Council share)		
Not later than one year	146,174	111,104
Later than one year and no later than five years	155,199	277,193
Later than five years	-	-
	301,373	388,297

15 Movement in equity

	Dentists	Dental hygienists	Dental therapists	Dental technicians	Oral health therapists	Total 2022
Dental Council	\$	\$	\$	\$	\$	\$
Operational reserves - profession						
Balance 1 April 2021 (restated)	935,080	(97,013)	(272,186)	(78,903)	124,512	611,491
Surplus/(deficit) 2021/22	291,721	108,235	222,755	110,977	(52,577)	681,111
Balance 31 March 2022	1,226,801	11,222	(49,431)	32,074	71,935	1,292,602
Disciplinary reserves - profession						
Balance 1 April 2021	1,063,489	40,725	930	64,883	32,413	1,202,441
Surplus/(deficit) 2021/22	169,504	(3,561)	44,337	(25,070)	5,929	191,139
Balance 31 March 2022	1,232,993	37,164	45,267	39,813	38,342	1,393,580
Total profession reserves	2,459,793	48,386	(4,164)	71,887	110,277	2,686,181
Capital asset reserve – Council						
Balance 1 April 2021 (restated)						1,182,427
Capital replacement APC fee						(824)
Depreciation, amortisation, loss on disposal of fixed assets						(135,035)
Capital Asset Reserve						1,046,568
Total net assets attributable to the owners of the controlling entity 31 March 2022						3,732,750



Notes to the financial statements

for the year ended 31 March 2022 (continued)

	Dentists	Dental hygienists	Dental therapists	Dental technicians	Oral health therapists	Total 2021
Dental Council	\$	\$	\$	\$	\$	\$
Operational reserves - profession						
Balance 1 April 2020 (restated)	791,058	(132,688)	(271,951)	(67,034)	31,511	350,896
Surplus/(deficit) 2020/21 (restated)	144,023	35,676	(235)	(11,869)	93,000	260,595
Balance 31 March 2021 (restated)	935,080	(97,013)	(272,186)	(78,903)	124,512	611,491
Disciplinary reserves – profession						
Balance 1 April 2020	746,786	35,561	2,878	43,148	42,985	871,359
Surplus/(deficit) 2020/21	316,703	5,164	(1,948)	21,735	(10,572)	331,082
Balance 31 March 2021	1,063,489	40,725	930	64,883	32,413	1,202,441
Total profession reserves	1,998,569	(56,288)	(271,256)	(14,020)	156,925	1,813,932
Capital asset reserve – Council						
Balance 1 April 2020 (restated)						1,237,428
Capital replacement APC fee						113,304
Depreciation, amortisation, loss on disposal of fixed assets (restated)						(168,305)
Capital Asset Reserve (restated)						1,182,427
Total net assets attributable to the owners of the controlling entity 31 March 2021 (restated)						2,996,359

16 Related party transactions

Remuneration paid to the Council members

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



Notes to the financial statements

for the year ended 31 March 2022 (continued)

	2022 \$	2021 \$
Council members	Fees	Fees
R Whyman	6,670	19,935
A Gray	65,187	66,348
J Aarts	26,630	23,565
R Fitzpatrick	21,279	-
K Hazlett	5,077	23,339
C Belich	-	8,012
A Cautley	26,119	21,526
R Corrigan	23,170	19,734
M Holdaway	24,813	19,908
C Pene	16,749	-
J Bridgman	20,084	-
A Niaami Nur	22,921	20,557
G Tahi	23,170	18,091
Total fees paid	281,869	241,015

Grant Thornton performed consultancy services for the Dental Council during the year. Grant Thornton is a related party because the Chair of the Audit and Risk Management Committee is also a partner at Grant Thornton. The value of services provided in the year was \$32,050 (2021: \$46,758). At the year-end, \$10,000 was owed to Grant Thornton by the Dental Council (2021: Nil).

Key management personnel

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

	2022 \$	2021 \$
Total remuneration	606,397	632,741
Number of persons	3.0	3.0



Notes to the financial statements

for the year ended 31 March 2022 (continued)

17 Leases

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

	2022	2021
	\$	\$
Lease of premises 80 The Terrace (Dental Council share)		
Not later than one year	186,833	176,611
Later than one year and no later than five years	113,617	255,817
Later than five years	-	-
	300,450	432,428

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

	2022	2021
	\$	\$
Lease of premises 80 The Terrace (five responsible authorities)		
Not later than one year	574,408	542,611
Later than one year and no later than five years	349,364	786,788
Later than five years	-	-
	923,772	1,329,399

	2022	2021
	\$	\$
Lease of premises 109 Willis Street (Dental Council share)		
Not later than one year	17,343	66,231
Later than one year and no later than five years	-	-
Later than five years	-	-
	17,343	66,231

The lease agreement at 109 Willis St (start date 1 March 2019) is in the names of the Dental Council and the Pharmacy Council of New Zealand (two responsible authorities), both of which have joint and several liability. This lease expires on 31 May 2022 and will not be renewed.

	2022	2021
	\$	\$
Lease of premises 109 Willis Street (two responsible authorities)		
Not later than one year	34,686	132,462
Later than one year and no later than five years	-	-
Later than five years	-	-
	34,686	132,462



Notes to the financial statements

for the year ended 31 March 2022 (continued)

18 Categories of financial assets and liabilities

The carrying amounts of financial instruments presented in the Statement of Financial Position relate to the following categories of assets and liabilities.

Financial assets	2022 \$	2021 \$
Cash and cash equivalents	1,850,091	484,658
Investments	3,050,100	4,200,000
Receivables from exchange transactions	111,403	56,542
Receivables from non-exchange transactions	6,163	8,149
	5,027,890	4,749,349

Financial liabilities	2022 \$	2021 \$
Accounts payable	401,904	646,180
Employee entitlements	184,098	122,358
	586,002	768,538

19 Capital & Operating commitments

The lease agreement at 22 The Terrace (start date 2 June 2022) is in the names of the Dental Council and the Pharmacy Council of New Zealand (two regulatory authorities), both of which have joint and several liability for the fitout costs. This lease expires on 2 June 2028.

Capital

Fabric Property Limited (the Landlord) has funded the base fitout (estimated to cost \$750,000) for the premise at 22 The Terrace and to be jointly tenanted with the Pharmacy Council of New Zealand. The Landlord has agreed to make a contribution of \$90,000 to the final fitout cost. Net fitout costs are reimbursable by both Councils to the Landlord on an equal share basis over a period of six years at an interest rate of 8% per annum. (2021: \$Nil)

Operating

Council has signed (with the Pharmacy Council of New Zealand) an Agreement to Lease with Fabric Property Limited committing to total lease costs and operating expenses of \$1,801,800 over a six year period for its permanent premise at 22 The Terrace. The two Councils have agreed to meet these lease cost on an equal share basis, which equates to a \$900,900 commitment by the Dental Council. (2021: \$Nil)



Notes to the financial statements

for the year ended 31 March 2022 (continued)

20 Contingent liabilities

There were no contingent liabilities at year-end (2021: none).

21 Contingent assets

There were no contingent assets at year-end (2021: none).

22. Subsequent events

There were no subsequent events (2021: none).



Dental Council

Te Kaunihera Tiaki Niho

Dental Council

Te Kaunihera Tiaki Niho

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