

**NEW SOUTH WALES
DENTAL TECHNICIANS
REGISTRATION BOARD**

**ANNUAL REPORT FOR THE YEAR ENDED
30 JUNE 2007**



NEW SOUTH WALES

DENTAL TECHNICIANS REGISTRATION BOARD

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25 October 2007

The Hon Reba Meagher MP
Minister for Health
Level 31, Governor Macquarie Tower
1 Farrer Place
SYDNEY NSW 2000

Dear Minister

Pursuant to the provisions of the Annual Reports Act 1984, I have pleasure in submitting this Annual Report of the New South Wales Dental Technicians Registration Board for the year ended 30 June 2007 for presentation to Parliament.

Yours faithfully

Meredith Kay
Chairperson

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1. CHARTER

The Dental Technicians Registration Board is established under the provisions of the Dental Technicians Registration Act 1975 to exercise the powers, authorities, duties and functions necessary for carrying the provisions of the Act into effect.

Dental technicians are involved in all aspects of the construction of removable and fixed appliances to restore function to the human mouth. There have been a number of technological advances in this area however, it is still a craft oriented profession as all such appliances are made largely by hand to a clinician's prescription. Training for the profession is a nationally approved Diploma of Dental Technology code 3051. This is delivered two to three days a week over two years by Randwick College of Technical and Further Education. The students are required to be employed in an approved dental laboratory when not attending TAFE and they must accrue 3500 hours of paid employment and pass the Diploma in order to qualify for registration in NSW. Students who completed all previous courses or dental technicians who trained overseas are required to pass the practical examination conducted by the Dental Technicians Registration Board.

Dental prosthetists are dental technicians who have undertaken a further two years part time study in the Advanced Diploma of Dental Prosthetics code 3052. Minimum entry level is registration as a dental technician in NSW and completion of a Diploma in Dental Technology or an upgrade to the Diploma as stated in the National Health Training Package. Dental prosthetists are qualified to deal directly with the public for the construction of removable prosthetic appliances.

2. AIMS AND OBJECTIVES

- o To maintain a register of qualified dental technicians and an index of qualified dental prosthetists entitled to practise in New South Wales;
- o To arrange examinations and determine the standards to be achieved in those examinations for eligibility to practise as dental technicians or dental prosthetists in New South Wales;
- o To promote the establishment of courses of training for persons wishing to become dental technicians or dental prosthetists in New South Wales;
- o To inquire into the competence of registered dental technicians and dental prosthetists to practise, and suspend or cancel registration or practising certificates, where appropriate.

3. ACCESS

Address:	<i>Street</i> Level 6 477 Pitt Street SYDNEY NSW 2000	<i>Postal</i> PO Box K599 Haymarket NSW 1238
Telephone:	(02) 9219 0233	E-mail: dtech@hprb.health.nsw.gov.au
Facsimile:	(02) 9211 9318	Internet: www.dtechreg.health.nsw.gov.au
Hours:	8.30 a.m. - 5.00 p.m., Monday to Friday. (<i>Cashier services cease at 4.30 p.m.</i>)	

4. BOARD MANAGEMENT AND STRUCTURE

4.1 MEMBERSHIP

Membership of the Board is prescribed under section 6 of the Act and comprises nine members, as follows.

- One person, not being a registered dentist or a registered dental technician, nominated by the Minister for Health and appointed by the Governor as Chairperson.

Ms Meredith Kay. Cert DTherapy, Cert HR, GradDip Hlth Sc Ed

- One dentist nominated by the Dental Board.

Associate Prof. Sybille Katherine Lechner. BDS Sydney 1956 MDS Sydney 1961
FRACDS, FPFA

- One dentist nominated by the Board of Sydney Dental Hospital.

Dr Alicja Smiech. BDS (Hons) Poland 1984 FFDF

- One dental technician nominated by the Dental Technicians Association of New South Wales.

Mr. Reginald Francis Scott. OAM

- One dental technician nominated by the Australian Commercial Dental Laboratories Association of New South Wales.

Mr. Derek William Tracey. JP Craftsman's Certificate DT 1981

- Two dental technicians nominated by the Minister for Health.

Mr. Robert Ashley Boshier. AdvDipDP(Syd)

Mr. Graham James Key. AdvDipDP(Syd) DipTech(Syd) DipTeach(Tech)

- One solicitor nominated by the Minister for Health.

Mr. Michael Miceli. LL.M

- One dental technician nominated by the Health Services Union

Mr. Kenneth Alfred Iles. RFD MIMFT (until 2 September 2006)

Ms Ewa Jadwiga Bury. CertDP (from 6 September 2006)

The Board was appointed on 6 September 2006 for a term of three years.

4.1.1 ATTENDANCE AT MEETINGS

The Board met on 11 occasions, usually on the fourth Thursday of each month.

Ms Kay	attended	8 meetings
Mr. Boshier	attended	10 meetings
Mr. Scott	attended	7 meetings
Mr. Tracey	attended	8 meetings
Mr. Key	attended	8 meetings
Mr. Miceli	attended	10 meetings
Mr. Iles	attended	2 meetings Jul – Aug 06
Ms Bury	attended	7 meetings Sep – Jun 07
Dr. Alicja Smiech	attended	6 meetings
Prof. Lechner	attended	9 meetings

4.1.2 COMMITTEES OF THE BOARDComplaints Screening Committee

Mr. Scott
 Mr. Key
 Mr. Iles (until 2 September 2006)
 Dr Smiech (from 22 March 2007)

Qualifications Committee

Mr. Key
 Mr. Scott
 Prof. Lechner (until 22 March 2007)
 Mr Boshier (from 22 March 2007)

4.1.3 FEES

Remuneration of part-time members of the Board, is as follows:

Chairperson	\$2,266.00 p.a.
Members	\$1,700.00 p.a.

5. REVIEW OF OPERATIONS

5.1 APPEALS AGAINST DECISIONS OF THE BOARD

An appeal was lodged with the District Court against the Board's decision to suspend for a period of two years, the registration of a dental technician who had been found at an Inquiry conducted in the previous reporting period, to be not of good character. On 21 November 2006, the Court set aside the Board's order and directed that the suspension be for one year from 31 December 2006.

5.2 COMPLAINTS AND DISCIPLINARY MATTERS

The Health Care Complaints Act 1993 requires the Board and the Health Care Complaints Commission (HCCC) to advise each other of complaints received and to consult concerning the resolution of complaints. A complaint made to the Board is deemed to be also made to the HCCC, and vice-versa.

To assist in the administrative arrangements to implement the requirements of the Act, the Board had established a Complaints Screening Committee to consider complaints and consult with the HCCC. The Board delegated to the Committee the authority to make decisions relating to complaints on its behalf. Complaints concerning the provision of services by dental technicians and dental prosthetists were considered by the Committee, and complaints concerning alleged breaches of the Dental Technicians Registration Act and Regulations were considered by the Board.

5.2.1 COMPLAINTS SCREENING COMMITTEE

The Committee comprised three members of the Board and an officer from the HCCC.

The Committee met on 10 occasions and considered 11 new complaints, in addition to 4 matters that had been carried over from the previous period. The nature of the complaints and the outcome of investigations were as follows:

Nature:

Dissatisfaction with Dental Appliance:	9
Commercial dispute:	1
Attitudinal/service problems:	2
Misrepresentation as a dentist:	1
Excessive services:	1
Unsatisfactory Professional Conduct:	1

Outcome:

Assisted resolution:	6
Referral to other body:	3
Ongoing:	0
Unsubstantiated:	5
Unresolved:	1*

*Unresolved as the dental prosthetist's name was removed from the Index/Register prior to the complaint being heard by the Board as an Inquiry under Section 20 of the Act.

5.2.2 BOARD OF INQUIRY

The Board did not conduct an Inquiry under Section 20 of the Dental Technicians Registration Act during the reporting period.

5.3 EXAMINATION FOR REGISTRATION

5.3.1 EXAMINATION RESULTS

The Board conducted two examinations at Sydney Dental Hospital in July 2006 and February 2007 with a total of 5 candidates participating. Four of the candidates, two from Germany, one from Bolivia and one from the former apprenticeship scheme, were successful.

5.3.2 EXAMINERS

Mr. Emmanuel Belivanis has held the position of Chief Examiner since June 2005. The other examiners who served during the year were Messrs. Peter Poulidakos, Robert Underdown and Jim Antoniou and Ms Ingrid List. The Board has continued its practice of appointing examiners on a rotational basis.

5.3.3 EXAMINATION POLICY

The Board has maintained its policy regarding applicants for registration who trained overseas in a language other than English. Effective from mid 2004, those applicants have been required to demonstrate their competence in the English language by achieving a minimum pass mark of 6 in each of IELTS' four language skills at the academic level before being eligible to sit the Board's examination.

5.3.4 APPROVALS TO PRACTISE UNDER SECTION 13(2)(f) OF THE ACT

The Board did not have cause to grant approval to any applicants for registration to practise under supervision pursuant to section 13(2)(f) of the Act (i.e. in circumstances where they had undertaken their training overseas, but had failed the Board's examination).

5.4 REGISTRATION

The Board maintained the Register of dental technicians and Index of dental prosthetists as required under the provisions of sections 14 and 18A of the Act.

5.4.1 STATISTICS

	2006	2007
Dental technicians registered as at 30 June	756	784
Dental prosthetists registered as at 30 June	439	450
New DT registrations	75	62
Section 15(1)(a) <i>Recognised quals</i>	20	32
Section 15(1)(c) <i>Examination</i>	2	4
Mutual Recognition Act	53	26
New DP registrations	26	20
Section 18B(1)(a) <i>Recognised quals</i>	10	16
Mutual Recognition Act	16	4
Re-registrations		
Dental technicians	17	17
Dental prosthetists	6	5
Deletions		
Dental technicians	53	51
Dental prosthetists	17	14

5.4.2 STANDARD TIMES FOR PROVISION OF SERVICES

The Board provided an efficient response to applicants for registration, and in doing so complied with relevant sections of the Act by processing applications within 30 days.

5.5 UNFINANCIAL PRACTITIONERS

The Board informed dental technicians and dental prosthetists whose names had been removed from the Register for non-payment of their annual practising fee, that should they intend to practise in New South Wales they would need to apply for re-registration as a dental technician and, where appropriate, for a practising certificate as a dental prosthetist.

5.6 Fees

The fees for the Board's services remained unchanged as follows:

	<u>Dental Technician</u>	<u>Dental Prosthetist</u>
	\$	\$
Registration Fee	120	240
Re-registration Fee	120	240
Annual Renewal Fee	80	160
Inspection of the Register	10	
Inspection of the Index		10

5.7 FREEDOM OF INFORMATION

There were no applications under the Freedom of Information Act for information held by the Board.

5.8 COUNCIL OF REGULATING AUTHORITIES (CORA)

The Council of Regulating Authorities (CORA) for Dental Technicians and Dental Prosthetists consists of delegates from all regulating bodies, educational institutions and professional associations in Australia and New Zealand. The Board contributes to the operating costs of CORA by remitting a capitation fee of \$15.00 per dental prosthetist. Throughout the year, the Board contributed to CORA's development of an examination process that will be employed in all Trans-Tasman jurisdictions to assess the skills of overseas trained applicants for registration. CORA's annual conference was held in Queensland in August/September 2006 and Canberra will be the venue for 2007-08.

5.9 INSPECTIONS

5.9.1 RANDOM INSPECTIONS

Inspectors appointed by the Board undertook 14 random inspections, and made 24 assessments in respect of practitioners and their compliance with the provisions of the Dental Technicians Registration Act 1975. Random inspections have become a regular feature of the Board's compliance strategy.

All practitioners are expected to operate in accordance with the provisions of the Act. A particular focus was placed on ensuring that practitioners were compliant with infection control guidelines, as set out in the Dental Technicians Registration Regulation 2003.

5.10 LEGISLATIVE CHANGE

In May 2006, the Minister announced that the Premier had endorsed his timetable for a review of the Act. The Board had been pressing for such a review for a number of years and welcomed this as a major breakthrough and an opportunity to bring it into line with legislation governing other health professions. There have been no further developments.

5.10.1 PROHIBITION ORDERS

The Dental Technicians Registration Act 1975 was amended with effect from 4 December 2006, to provide for the regulation of health practitioners who are not registered under a health registration Act or whose registration under such an Act has been cancelled or suspended. The Act now provides that the Board may make a Prohibition Order (Sec 19(B)) and that the Board is to make publicly available the names of dental technicians or dental prosthetists who are subject to an order that their registration be cancelled or that their name be removed from the Register/Index (Sec 34B).

5.10.2 PROFESSIONAL INDEMNITY INSURANCE

On 27 April 2007, the Health Care Liability Amendment Regulation 2001 was amended to require dental prosthetists to be covered by professional indemnity insurance by 26 October 2007, unless they can demonstrate they are exempt in accordance with the regulations. The Health Care Liability Act 2001 prescribes that the Board:

- a) must not register a person unless it is satisfied he or she will be covered by professional indemnity insurance (or has been granted an exemption under the Regulations) while practising in New South Wales and
- b) may cancel or suspend the registration of a dental prosthetist if it is satisfied that the individual is not covered for professional indemnity insurance while practising.

All registrants were notified accordingly and asked to complete and return a questionnaire concerning their professional indemnity insurance status.

5.11 GUIDELINES

Throughout the year, the Board continued to develop general principles to guide and inform registrants about their professional and ethical responsibilities in the delivery of services within their scope of practice. The guidelines will also serve disciplinary committees and the Dental Technicians Registration Board in their consideration of whether an act or omission constitutes a matter requiring sanction. Feedback from stakeholders has been positive and the Board intends publishing the Guidelines in the coming year, subject to news about the proposed review of the Act or developments with national registration not dictating otherwise.

5.12 TAKING OF IMPRESSIONS FOR IMPLANTS

The Board reaffirmed its policy that a dental prosthetist, with appropriate training and/or experience, may be involved in the planning and construction of implant retained over-dentures in co-operation with a dentist and may deal directly with the public to take impressions and construct such dentures, once healing of implant/abutment sites is complete.

5.13 INFECTION CONTROL STANDARDS

The Board distributed copies of the ACDLA/ACT WorkCover/ADPA Occupational Health and Safety guidelines for Dental Technicians and Dental Prosthetists to all new registrants.

5.14 PUBLICATIONS

Existing publications available from the Board:

- Registration of dental technicians in NSW
- Joining Instructions (relating to the Board's examination for registration)
- Memoranda to Dental Technicians and Dental Prosthetists
- Newsletters
- ACDLA/ACT WorkCover/ADPA Occupational Health and Safety guidelines for Dental Technicians and Dental Prosthetists

5.15 OVERSEAS TRAVEL

Throughout the year, none of the Board members undertook overseas travel on the Board's behalf.

5.16 CONSULTANCIES

Throughout the year, no consultants were engaged by the Board.

5.17 NATIONAL REGISTRATION

In April 2007 the Council of Australian Governments (COAG) announced that as part of its National Reform Agenda for Health it had agreed on a new national registration system for the registration of health professionals and the accreditation of their training and education programs. Implementation is scheduled for 2008.

The new scheme will initially cover nine health professions: medical practitioners, nurses and midwives, pharmacists, physiotherapists, psychologists, osteopaths, chiropractors, optometrists and dentists, including dental prosthetists. COAG advised that national registration should "support workforce responsiveness, flexibility, sustainability and innovation" and will also mean that health professionals will be able to practise across State and Territory borders without having to re-register. The introduction of a national registration scheme is expected to "improve workforce mobility, allowing health practitioners to move easily to a new State or to serve in times of emergency or provide locum services".

Key features of the new arrangements include:

- a single consolidated scheme
- a new national professional board for each of the nine professions
- each profession will develop standards for its profession
- individual registration and accreditation decisions will remain the responsibility of the profession
- community representatives to play a key role in the scheme

Following the announcement of plans for a national registration scheme by COAG, the registration boards have been actively involved in providing specialised advice in relation to registration practices and issues in NSW. The boards also liaised with the professions in relation to the proposed scheme during COAG's consultation phase.

6. ADMINISTRATION

6.1 MANAGEMENT AND STRUCTURE

The Health Administration Corporation provides administrative support to the Health Professionals Registration Boards (HPRB) created by the following legislation:

- Chiropractors Act 2001
- Dental Technicians Registration Act 1975
- Nurses and Midwives Act 1991
- Optical Dispensers Act 1963
- Optometrists Act 2002
- Osteopaths Act 2001
- Physiotherapists Act 2001
- Podiatrists Act 2003
- Psychologists Act 2001

Under the provisions of their respective Acts, the Boards are established as the statutory bodies to deal with protection of the safety of the public and professional practice issues in New South Wales. The principle functions of the Boards include the determination of professional standards, qualifications and experience required for registration and the maintenance of professional and ethical standards through the administration of disciplinary and impairment management provisions.

The Boards are self-funding with salaries and associated on-costs paid by the Health Administration Corporation.

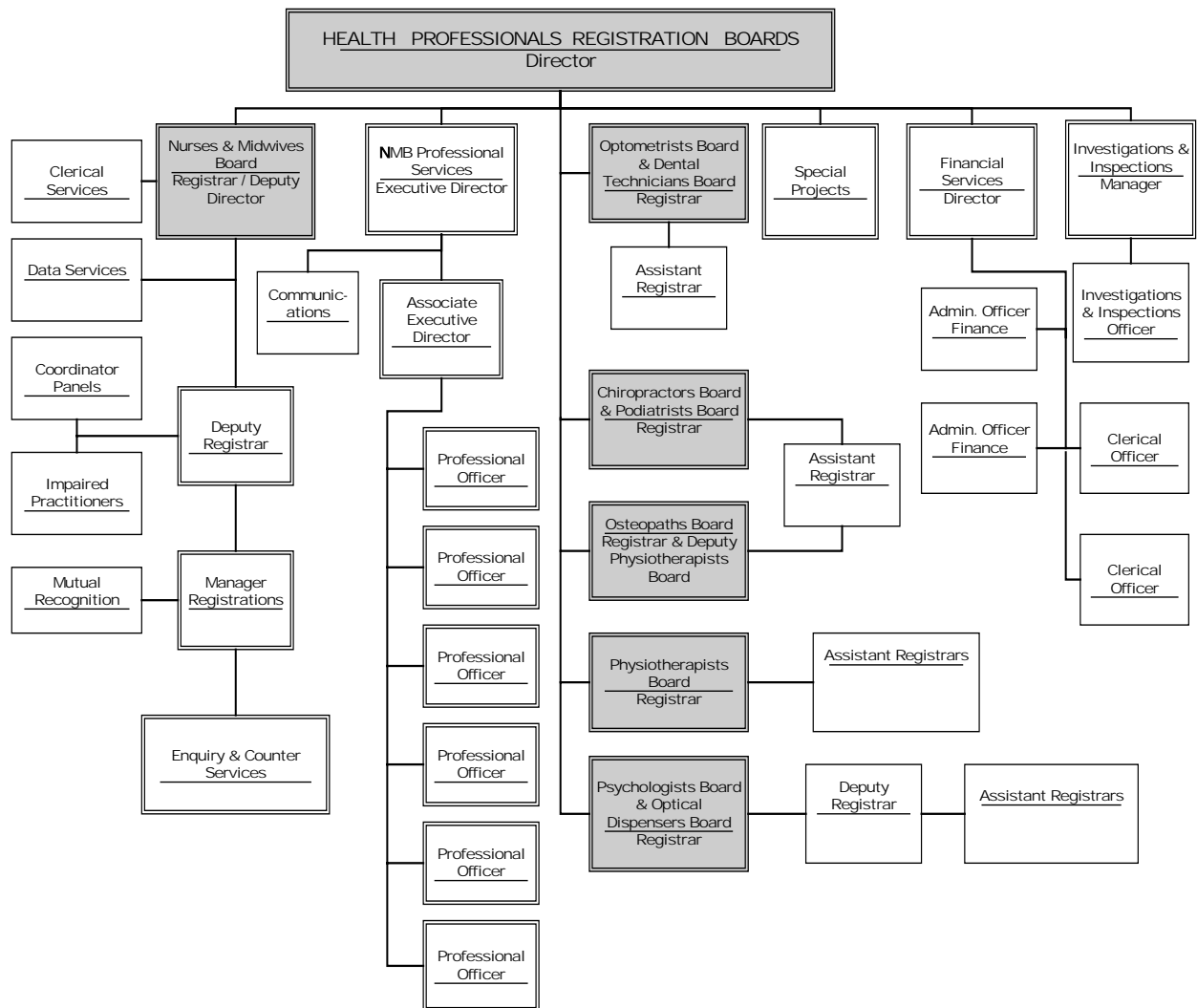
In accordance with legislation, the Health Administration Corporation paid the Boards' accounts from fees received and transmitted to the Corporation. Future expenditure for disciplinary costs, litigation and, where required, the election of Board members, has been taken into account within the Boards' accumulated funds.

The total administrative expenditure for all of the Boards during 2006/2007 was \$8,263,911. In the previous reporting year of 2005/2006 the total cost was \$8,675,704.

During the reporting period, staff of the Health Professionals Registration Boards, employed under Chapter 1A of the Public Sector Management Act, filled the equivalent of 61 full-time positions, including one Executive Officer position at level 2. For the previous 2 years, staff establishment levels were equivalent to 57 and 55 full-time positions respectively.

Staff of the HPRB operate within, and benefit from, the personnel policies of the Department of Health, including the Department's Code of Conduct and its occupational health practices. The Health Professionals Registration Boards are managed for the Corporation by Mr J Tzannes, Director, and Mr R Dwyer, Deputy Director.

6.2 HEALTH PROFESSIONALS REGISTRATION BOARDS ORGANISATION CHART



Secretary
Michael Jaques

Assistant Secretary
Christine Gursen

6.3 NSW HEALTH DEPARTMENT CODE OF CONDUCT

Employees of the Boards comply with the Department of Health Code of Conduct, which provides direction in relation to standards of conduct and prevention of corruption, maladministration and waste. The Code, which was reviewed and re-issued in October 2005 is accessible to all HPRB employees via the Department of Health website (www.health.nsw.gov.au).

6.3.1 STAFF TRAINING

In keeping with the principles enshrined within the Code of Conduct relating to professional standards, the HPRB provided staff with the opportunity to enhance their skills, knowledge and competence through training courses. During the year, a total of 32 employees attended training at 27 different courses. In summary, approximately 56% of HPRB staff received additional training at a cost of approximately \$248 per staff member.

6.4 ETHNIC AFFAIRS PRIORITIES STATEMENT

The primary responsibility of the nine boards administered by the Health Professionals Registration Boards is the protection of the safety of the NSW public by granting registration to appropriately experienced and qualified persons of good standing. In order to integrate the principles of multiculturalism into the activities of the boards, two key strategies and a number of initiatives have been implemented.

The key ethnic affairs strategies are:

- To promote the recognition and registration of overseas trained health professionals as provided for in the legislation; and
- To assist overseas trained applicants with the Board's registration and documentation requirements through the provision of information, interpreters and translation services, as appropriate.

Under the key result areas of social justice and economic and cultural opportunities, the following initiatives are in place to assist people from both culturally and linguistically diverse backgrounds, who make contact with the Board:

1. Promoting recognition and registration of overseas trained health professionals;
2. Assisting with the Board's registration and documentation requirements for overseas trained applicants;
3. Maintaining a range of bilingual health professionals and/or staff employed by the HPRB;
4. Ensuring the use of ethnic media options for community information circulated by the Board;
5. Ensuring that the Board receives advice on matters within its jurisdiction relating to people of culturally diverse backgrounds;
6. Promoting a culturally diverse workforce; and
7. Ensuring that the Board is aware of the Government's ongoing commitment to implementing the principles of multiculturalism.

All of the boards jointly maintain these initiatives, which have continued throughout the reporting period, to assist individuals in gaining access to the full range of services provided by the Board. In keeping with the Board's ongoing commitment to the principles of multiculturalism, the strategies and initiatives will continue to apply in the coming year.

Overseas Training - Recognition of Qualification

The Board conducts practical examinations for overseas trained applicants who are seeking registration as a dental technician. Following successful completion of the examination, applicants of good character are eligible to apply for registration.

In addition, under the provisions of the Mutual Recognition (NSW) Act 1992 and the Trans Tasman Mutual Recognition (NSW) Act 1996, overseas trained health professionals with current registration in another Australian state or territory or in New Zealand are able to apply for registration in NSW based on their registration status and good standing.

Interpreter and Translation Services

Board clients, who made contact either by telephone, mail, electronic media or in person, were able to access professional interpreters and translation services as required. In addition to the external language services available to Board clients, members of staff within HPRB provided assistance with translations and information in the following languages:

Arabic	German	Italian	Romanian
Cantonese	Greek	Malay	Russian
Filipino (Tagalog)	Hokkien	Mandarin	Spanish
French	Indonesian	Polish	Turkish
			Ukrainian

6.5 NSW GOVERNMENT ACTION PLAN FOR WOMEN

The NSW Government has sought to promote the position and involvement of women in all aspects of society through its Action Plan for Women and the inclusion of the principles of equality of access and rights of participation as part of the core business of all government agencies.

The key objectives of the Action Plan are to eliminate violence against women, to improve the health and quality of life of women and to provide a responsive environment that enables women to participate fully in the economic, social and educational life of society.

Among the initiatives introduced by the Government is the progressive increase in the number of women members on statutory boards and bodies to achieve a level of 50% of board representation. With regard to the nine boards administered by HPRB, nominations for board members are made by the Minister, designated nominating bodies or other mechanisms specified by the relevant legislation. Thus, where vacancies occur or when membership nominations are requested for a new board, the HPRB informs the nominating bodies of the Government policy regarding female representation and advises of the requirement to provide equal representation.

As at 30 June 2007, the Dental Technicians Registration Board has 9 members with 4 female members.

In relation to access to the profession for women, the Board and HPRB cannot influence the participation levels of women. However, the Board's registration records provide an indication of the number of female registrants at the end of the financial year. At the time of reporting, the Register records a total of 204 female registrants, being 26% of the total registrants, as compared to 187 female registrants representing 25% for the previous year. It should be noted that these figures vary during the course of the year as the status of registrants alters within the renewal periods.

6.6 WASTE REDUCTION AND PURCHASING POLICY (WRAPP)

In keeping with the NSW Government's requirement for agencies to report on progress and achievements in relation to Waste Reduction and Purchasing Policy (WRAPP) plans as part of their Annual Reports, the HPRB confirms that it has maintained the waste reduction and avoidance practices previously put into place as part of its WRAPP strategies.

Throughout the reporting period, the HPRB continued to work towards improvements in reducing waste, recycling of paper products, consumables and office equipment and increasing the extent of its purchases containing recycled content.

During the 2006-2007 reporting period, the HPRB:

- Purchased all A4 copy paper with 50% recycled content;
- Recycled approximately 90-95% of total paper waste;
- Recycled 100% of paper/cardboard packaging by separating and directing packaging material to a centralised disposal system for recycling;
- Sent 90% of used toner cartridges for recycling; and
- Increased the number of recycled paper "wheelie" bins in the office.

The major area where ongoing improvements are now sought is the reduction of paper waste. The following paper waste avoidance strategies remained in place throughout the year:

- Scrap recycled paper is diverted for use as message pads and for note taking;
- Use of double sided printing, where possible;
- Use of the internet and Board websites to provide information to the profession and public;
- Referral of clients to Board websites as the preferable alternative to supplying hard copy information packages;
- Use of email to communicate within HPRB and with Board and Committee members and health practitioners and other personnel, where appropriate;
- Circulation of electronic drafts for review, rather than providing hard copies; and
- Allocation of paper recycling containers at all workstations to divert paper from waste bins and landfill;

Where computer processing units, monitors and ancillary parts can no longer be used, the HPRB sends the equipment for recycling of the parts. However, no computers (CPUs) or monitors were sent for recycling during the reporting year.

7. FINANCE AND BUDGET

7.1 FORMAT

The accounts of the Board's Administrative operations as well as Education & Research activities are contained in the independent audit report as set out in the annual report.

7.2 PERFORMANCE

The accounts in respect of the Board's administrative operating expenditure for the year showed expenditure of \$178,176. This compares with the budgeted expenditure of \$181,241 as contained in last year's annual report.

7.3 BUDGET

The Budget in respect of the administrative operation for the period 1 July 2007 to 30 June 2008 is as follows:-

	\$
INCOME	
Fees	136,545
Interest	<u>42,376</u>
Total	<u>178,921</u>
 EXPENDITURE	
Salaries & Associated Staff Costs	100,807
Building Expenses	6,758
Subsistence & Transport	7,969
Members Fees	23,750
Fees for Service	33,192
Post & Communications	4,825
Printing & Stationery	3,579
Plant & Equipment	299
Education & Research	
Miscellaneous	32,715
Depreciation	<u>2,285</u>
Total	<u>216,179</u>
 Operations Deficit	 <u>37,258</u>

7.4 EXPENSES

The 2007/2008 year's budget includes salary oncost charges which reflect provision for Superannuation.

7.5 PAYMENTS PERFORMANCE

The payments in respect of the Boards' administration expenditure is included in the accounts of the Health Administration Corporation. A selected sample for each quarter of the year provided the following information: -

Quarter	Accounts paid on time		Less Than 30 days overdue (%)	Between 30 to 60 days overdue (%)	More than 90 days overdue (%)
	Target %	Actual %			
September	100.00	96.00	3.96	0.04	-
December	100.00	46.84	52.70	0.46	-
March	100.00	54.82	42.14	3.04	-
June	100.00	76.72	21.08	2.20	-

No interest was paid on late payments.

7.6 INVESTMENT PERFORMANCE

The Board through a Special Interest Arrangement with the Commonwealth Bank of Australia earned an average of 5.64%p.a. on its daily bank balances. In addition an average rate of interest of 6.09%p.a. was earned on investments held in Negotiable Certificates of Deposit.

7.7 INSURANCE AND RISK MANAGEMENT

Insurance activities were undertaken by the Department of Health Insurance cover, as follows:

Industrial Special Risks Policy to cover all buildings, plant and contents;
 Comprehensive Motor Vehicle Insurance Policy;
 Public/Liability Insurance Policy;
 Personal Accident Policy.

Risk Management were as follows:-

Regular preventive maintenance programs on all plant and equipment;
 Security alarm system for premises occupied by the Board;
 Security entry system for access to the Board's building during office hours;
 Disaster Recovery Plan for the computer system;
 Off site back-up of computer data.

7.8 ANNUAL REPORT COSTS

This year the Board has planned to publish 100 copies of the Annual Report at an approximate cost of \$3.30 per copy (includes GST).

7.9 INDEPENDENT AUDIT REPORTGPO BOX 12
Sydney NSW 2001

INDEPENDENT AUDITOR'S REPORT
DENTAL TECHNICIANS REGISTRATION BOARD

To Members of the New South Wales Parliament

I have audited the accompanying financial report of the Dental Technicians Registration Board (the Board), which comprises the balance sheet as at 30 June 2007, and the income statement, statement of recognised income and expense and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

Auditor's Opinion

In my opinion, the financial report:

- presents fairly, in all material respects, the financial position of the Dental Technicians Registration Board as of 30 June 2007, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations)
- is in accordance with section 41B of the *Public Finance and Audit Act 1983* (the PF&A Act) and the Public Finance and Audit Regulation 2005.

Board's Responsibility for the Financial Report

The *members of the Board* are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the PF&A Act. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the *members of the Board*, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

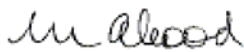
My opinion does *not* provide assurance:

- about the future viability of the Board,
- that they have carried out their activities effectively, efficiently and economically, or
- about the effectiveness of their internal controls.

Independence

In conducting this audit, the Audit Office has complied with the independence requirements of the Australian Auditing Standards and other relevant ethical requirements. The PF&A Act further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General, and
- mandating the Auditor-General as auditor of public sector agencies but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Audit Office are not compromised in their role by the possibility of losing clients or income.



M P Abood, CPA
Director, Financial Audit Services

19 October 2007
SYDNEY

7.10 STATEMENT BY MEMBERS OF THE BOARD

YEAR ENDED 30 JUNE 2007

STATEMENT BY MEMBERS OF THE BOARD

Pursuant to the Public Finance and Audit Act, 1983, and in accordance with the resolution of the members of the Dental Technicians Registration Board, we declare on behalf of the Board that in our opinion:-

1. The accompanying financial statements exhibit a true and fair view of the financial position of the Dental Technicians Registration Board as at 30 June 2007 and transactions for the year then ended.
2. The statements have been prepared in accordance with the provisions of Australian Accounting Standards, Accounting Interpretations, the Public Finance and Audit Act, 1983, the Public Finance and Audit (General) Regulation, 2005, and the Treasurer's Directions.

Further, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

R. J. Scott. O.A.M.

Allyson Smith

7.11 INCOME STATEMENT**FOR THE YEAR ENDED 30 JUNE 2007**

	Notes	2007 \$	2006 \$
Revenue			
Registration Fees		136,545	139,828
Interest	2	42,376	35,589
Total Revenue		<u>178,921</u>	<u>175,417</u>
Expenses			
Operating Expenses	10(a)&(b)	178,176	164,696
Total Expenses		<u>178,176</u>	<u>164,696</u>
Profit/(loss) for the year		<u>745</u>	<u>10,721</u>

The income statement should be read in conjunction with the accompanying notes.

7.12 BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2007

	Notes	2007 \$	2006 \$
Current Assets			
Cash and Cash Equivalents	3	710,968	703,870
Receivables	4	2,986	4,214
Total Current Assets		713,954	708,084
Non Current Assets			
Furniture and Fittings	5(a)	6,411	8,364
Plant and Equipment	5(a)	1,026	334
Total Non Current Assets		7,437	8,698
Total Assets		721,391	716,782
Current Liabilities			
Payables	6	18,751	22,035
Fees in Advance		130,087	124,255
Provision for Personnel Services	5(b)	7,948	6,632
Total Current Liabilities		156,786	152,922
Total Liabilities		156,786	152,922
Net Assets		564,605	563,860
Equity			
Accumulated Funds	7	564,605	563,860

The Balance Sheet should be read in conjunction with the accompanying notes.

7.13 STATEMENT OF RECOGNISED INCOME AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2007

	Notes	2007 \$	2006 \$
Total Income and Expense Recognised Directly in Equity		-	-
Profit/(Loss) for the year		745	10,721
		<hr/>	<hr/>
Total Income and Expense Recognised for the Year	7	745	10,721
		<hr/>	<hr/>

The statement of recognised income and expense should be read in conjunction with the accompanying notes.

7.14 CASH FLOW STATEMENT**FOR THE YEAR ENDED 30 JUNE 2007**

	Notes	2007 \$	2006 \$
Cash flows from operating activities			
Receipts			
Fees		143,538	140,795
Interest received		42,443	36,601
Payments			
Operating Expenses		(178,095)	(165,815)
		-----	-----
Net cash flows from operating activities	8	7,886	11,581
Cash flows from investing activities			
Payments for plant and equipment		(879)	(186)
Proceeds from sales of plant and equipment		91	-
		-----	-----
Net Cash Flows from investing activities		(788)	(186)
Net increase/(decrease) in cash held		7,098	11,395
Cash and cash equivalents at the beginning of the financial year		703,870	692,475
		-----	-----
Cash and cash equivalents at the end of the financial year	3	<u>710,968</u>	<u>703,870</u>

The cash flow statement should be read in conjunction with the accompanying notes.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

1. ACCOUNTING POLICIES

a. Reporting Entity

The Dental Technicians Registration Board as a reporting entity, performs the duties and functions contained in the Dental Technicians Registration Act 1975. The Board's financial affairs are administered by the Health Administration Corporation. These financial statements have been authorised for issue by the Board on 19th October 2007.

b. Basis of Preparation

The financial report is a general purpose financial report which has been prepared in accordance with applicable Australian Accounting Standards (which include Australian equivalents to International Financial Reporting Standards (AEIFRS)), and the requirements of the Public Finance and Audit Act and Regulation and Treasurer's Directions. Plant and equipment, assets held for sale and financial assets held for trading and available for sale are measured at fair value. Other financial statement items are prepared in accordance with the historical cost convention.

Judgements, key assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest dollar and are expressed in Australian currency.

c. Financial Instruments Accounting Policy

Cash and cash equivalents are measured at fair value with interest revenue accrued as earned such that the fair value is reflected at no less than the amount payable on demand. Receivables are not quoted in an active market and are measured at fair value.

d. Capitalisation Thresholds

Non-current assets costing over \$5000 are capitalised.

e. Income Recognition

Income is measured at the fair value of the consideration or contribution received or receivable.

Registration Fees are progressively recognised as revenue by the Board as the annual registration period elapses.

Interest revenue is recognised as it is accrued, taking into account the effective yield on the financial asset.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

f. Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where that amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the balance sheet.

Cash flows are included in the cash flow statement on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

g. Insurance

The Board's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self insurance for Government agencies. The expense (premium) is determined by the Fund Manager based on past experience.

h. Acquisitions of Assets

The cost method of accounting is used for the initial recording of all acquisitions of assets controlled by the Dental Technicians Board. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Australian Accounting Standards.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and revenues at their fair value at the date of acquisition.

Fair value means the amount for which an asset could be exchanged between a knowledgeable, willing parties in an arms length transaction.

Where payment for an item is deferred beyond normal credit terms, its costs is the cash price equivalent, ie. the deferred payment amount is effectively discounted at an asset-specific rate.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

i. Impairment of Property, Plant and Equipment

As a not for profit entity with no cash generating units, the Board is effectively exempted from AASB 136 Impairment of Assets and impairment testing. This is because AASB 136 modifies the recoverable amount test to the higher of fair value less costs to sell and depreciated replacement cost. This means that, for an asset already measured at fair value, impairment can only arise if selling costs are material. Selling costs are regarded as immaterial.

j. Maintenance

The costs of day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a component of an asset in which case the costs are capitalised and depreciated.

k. Receivables

Loans and receivables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method, less an allowance for any impairment of receivables. Short-term receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial. An allowance for impairment of receivables is established when there is objective evidence that the Board will not be able to collect all amounts due. The amount of the allowance is the difference between the assets carrying amount and the present value of the estimated future cash flows, discounted at the effective interest rate. Bad debts are written off as incurred.

l. Payables

These amounts represent liabilities for goods and services provided to the Board and other amounts, including interest. Payables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method. Short-term payables with no stated interest rates are measured at the original invoice amount where the effect of discounting is immaterial.

m. Depreciation

Depreciation is provided for on a straight line basis for all depreciable assets so as to write off the depreciable amounts of each asset as it is consumed over its useful life to the Board.

Depreciation rates used are as follows:

Equipment 25%

Furniture and Fittings 16%

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

n. Accounting standards issued but not yet operative

At the reporting date, a number of Accounting Standards adopted by the AASB had been issued but are not yet operative and have not been early adopted by the Board. The following is a list of these standards:

- AASB 7 – Financial Instruments: Disclosure (issued August 2005)
- AASB 2005-10 – Amendments to Australian Accounting Standards (issued September 2005)
- AASB 8 – Operating Segments (issued February 2007)
- AASB 2007-3 – Amendments to Australian Accounting Standards (issued February 2007)
- AASB 101 (Oct 2006) – Presentation of Financial Statements (issued October 2006)
- AASB 123 – Borrowing Costs (issued June 2007)
- AASB 1049 – Financial Reporting of General Government Sectors by Governments (issued September 2006)
- AASB 2007-4 – Amendments to Australian Accounting Standards (issued April 2007)
- AASB 2007-5 – Amendments to Australian Accounting Standards (issued May 2007)
- Interpretation 4 – Determining whether an Arrangement contains a Lease (issued February 2007)
- Interpretation 10 – Interim Financial Reporting and Impairment (issued September 2006)
- Interpretation 11 – AASB 2 – Group and Treasury Share Transactions (issued February 2007)
- AASB 2007-1 – Amendments to Australian Accounting Standards (issued February 2007)
- Interpretation 12 – Service Concession Arrangements (issued February 2007)
- AASB 2007-2 – Amendments to Australian Accounting Standards (issued February 2007)
- Interpretation 129 – Service Concession Arrangements: Disclosures (issued February 2007)

The initial application of these standards will have no impact on the financial results of the Board. The Standards are operative for annual reporting periods beginning on or after 1 January 2007.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

2. INTEREST

	2007 \$	2006 \$
Interest Income	42,376	35,589

The interest received from the Commonwealth Bank of Australia, was paid under a Special Interest Arrangement with the Bank which applied to all daily balances of bank accounts of all Health Professional Boards. In addition to daily balances receiving interest at a rate revised each week, the Bank also waived normal bank fees payable such as transaction fees, dishonoured cheques fees and charges applicable to overseas drafts. The average interest rate earned for the year was 5.6% p.a. (5.04% p.a. in 2005/2006).

3. CASH AND CASH EQUIVALENTS

	2007 \$	2006 \$
Cash at Bank	160,968	153,870
Negotiable Certificates of Deposit	550,000	550,000
Total	710,968	703,870

4. RECEIVABLES

	2007 \$	2006 \$
Interest receivable	2,955	3,021
Conference Advance	-	1,193
Workers Compensation	31	-
Total	2,986	4,214

5. (a) Furniture and Fittings

Plant and Equipment

Plant and equipment is not owned individually by the Board. The amount recognised in the financial report has been calculated based on the benefits derived by the Board.

(b) Provision for Personnel Services

Relates to the Annual Leave Provision.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

6. PAYABLES

	2007	2006
	\$	\$
Salaries and Oncosts	5,667	5,348
General Purchases	13,084	14,799
GST	-	1,888
Total	<u>18,751</u>	<u>22,035</u>

7. ACCUMULATED FUNDS

	2007	2006
	\$	\$
Total accumulated funds at the beginning of the year	563,860	553,139
Profit/(Loss) for the year	745	10,721
Total accumulated funds at the end of the year	<u>564,605</u>	<u>563,860</u>

8. NOTES TO THE CASH FLOW STATEMENT

8.1 Reconciliation of profit/(Loss) for the year to cash flows from operating activities.

	2007	2006
	\$	\$
Profit/(Loss) for the year	745	10,721
Depreciation	2,141	2,078
(Increase)/Decrease in receivables	1,228	231
Profit on sale of asset	(92)	-
(Decrease)/increase in Provision for Personnel Services	1,316	(335)
(Decrease)/Increase in payables	(3,284)	(2,862)
Increase/(decrease) in fees in advance	5,832	1,748
Net cash provided by/(used in) operating activities	<u>7,886</u>	<u>11,581</u>

8.2 For the purposes of the cash flow statement, cash and cash equivalents include cash in the Bank and investments in Negotiable Certificates of Deposit with the Commonwealth Bank.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

9. EXPENDITURE MANAGED THROUGH THE HEALTH ADMINISTRATION CORPORATION

The Board's accounts are managed by the Health Administration Corporation. The Health Administration Corporation has determined the allocation of costs to the Board and the basis of allocation. The costs may not include all costs associated with running the Board.

Salaries and associated oncosts are paid by the Health Administration Corporation. As from 17th March 2006 the staff were transferred to the Government Service and are listed in Chapter 1A of the Public Sector Management Act 2002. The Health Administration Corporation continues to pay for the staff and associated oncosts.

Details of transactions accounted for through the Health Administration Corporation are detailed below in Note 10.

10. EXPENDITURE ACCOUNTED FOR THROUGH THE HEALTH ADMINISTRATION CORPORATION

	2007 \$	2006 \$
Operating Expenses		
(a) Personnel Services		
Salaries & Associated Staff Costs	<u>80,577</u>	<u>79,850</u>
(b) General Expenses		
Building Expenses	8,296	7,628
Subsistence & Transport	7,669	10,848
Members Fees	23,125	19,871
Fees for Service	28,919	18,308
Post & Communications	4,698	5,545
Printing & Stationery	2,394	2,132
Plant & Equipment	55	203
Miscellaneous	19,043	18,840
Audit Fees (allocation)	<u>3,400</u>	<u>1,471</u>
Total General Expenses	<u>97,599</u>	<u>84,846</u>
Total Operating Expenses	<u><u>178,176</u></u>	<u><u>164,696</u></u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

11. FINANCIAL INSTRUMENTS

Financial instruments give rise to positions that are a financial asset of either the Board or its counterpart and a financial liability (or equity instrument) of the other party. They include negotiable certificates of deposit, cash at bank, receivables and payables. All classes of financial instruments, including revenue, expenses or other cash flows arising from financial instruments, are recognised at cost on an accrual basis.

In accordance with Australian Accounting Standard AASB132, information is disclosed regarding interest rate risk and credit risk of financial instruments. All amounts are carried in the accounts at net fair value which is considered to be the same as the carrying amount in the balance sheet.

Interest rate risk affects cash at bank and investments where the value of these instruments is subject to fluctuation due to changes in market interest rates.

The Board's exposure to interest rate risk and the effective interest rates of financial instruments at year end are:

	2007	2006
	\$	\$
Cash at floating interest rates	160,968	153,870
Negotiable Certificates of Deposit at fixed rates	550,000	550,000
Receivables at non-interest bearing	2,986	4,214
Payables at non interest bearing	18,751	22,035

It is not considered that the receivables are subject to a credit risk.

12. CONSULTANCY CHARGES

The Health Administration Corporation arranges for consultancy services on behalf of the boards it administers. During 2006/2007 consultancy costs were \$ nil (\$ nil in 2005/2006).

13. SUBSEQUENT EVENTS

None to report.

14. CONTINGENT LIABILITIES

None to report.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

15. COMMITMENTS

Rental Charges	\$ 2007	\$ 2006
Less than 1 year	6,590	6,399
Between 1 and 5 years	16,568	22,773
Later than 5 years	-	-
Total	23,158	29,172

The total commitments for 2006-07 include input tax credits of \$2,104 (\$2,652 in 2005/06).

16. BANK ACCOUNTS

The Board operates one bank account:

	\$ 2007	\$ 2006
Operating Account*	160,968	153,870
	160,968	153,870

* managed by the Health Administration Corporation on the Board's behalf

17. ANNOUNCEMENT REGARDING THE FUTURE OF THE BOARD

The Council of Australian Governments announced on the 14th July 2006 that agreement was reached for a new national system for registration of health professionals and the accreditation of their training and education programs for implementation by July 2008.

The accounts of the Dental Technicians Registration Board as at 30 June 2007 have been prepared on a going concern basis, because management consider it likely that the implementation of the new national scheme will be delayed beyond July 2008, and that the Board will continue in its current role for more than 12 months beyond the date of signing the accounts.

End of Audited Financial Statements

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