

Dental Council Report – 2014

Overview of activity

This was another very busy year for the Dental Council our achievements include:

- New procedures were introduced to ensure the process is more rigours when the Council considers reports from the Fitness to Practise Committee where there was no prima facie evidence of professional misconduct against a dentist.
- A project to refurbish the Council's offices at 57 Merrion Square commenced. The process included an examination of the potential sale of the building and relocation. Enquiries were made with other health regulators to assess the availability of suitable space for purchase. The potential effect of a new Dental Act on the work of a new Council was taken into consideration also. The Council plans to complete this before their term of office expires.
- The Council agreed a memorandum of understanding with the Practitioner Health Matters Programme (PHMP). This programme is designed to assist professionals with medical or addiction issues and the memorandum of understanding will ensure that the council's role to protect the public will remain undiminished.
- Approval of two centres in Drogheda and Dublin who run courses to prepare students to sit the National Dental Nursing Examination Board exams.
- The Council approved Cone Beam Computed Tomography Guidelines.
- The Council initiated a review of its Code of Conduct Pertaining to Public Relations and Communications.
- The Council remain very concerned about the continuing practice of illegal dentistry by denturists in the absence of a new Dental Act.
- Conclusion of the longest ever Dental Council fitness to practise case, which ran for six days.
- The Council sought approval from the Minister for Health for nine specialties in dentistry: Oral Medicine, Oral and Maxillofacial Pathology, Oral and Maxillofacial Radiology, Paediatric Dentistry, Prosthodontics, Endodontics, Periodontics, Special Care Dentistry, Dental Public Health.

Report required by Code of Practice for the Governance of State Bodies.

I wish to report that:

- There was no commercially significant developments affecting the body in 2014, including the establishment of subsidiaries or joint ventures and share acquisitions or other issues likely to arise in the short to medium term;
- I affirm that all appropriate procedures for financial reporting, travel, procurement and asset disposals are being carried out;
- I affirm that Codes of Business Conduct for Directors have been put in place and adhered to;
- I affirm that Government policy on the pay of Chief Executives and all State body employees is being complied with;
- I confirm that the members of the Dental Council are not paid fees;
- There were no significant post balance sheet events;

- I confirm that the Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector are being complied with in as far as it applies to the Dental Council;
- I certify that Government travel policy requirements are being complied with in all respects;
- I confirm that the Code of Practice for the Governance of State Bodies has been adopted and is being complied with, in as far as it applies to the Dental Council.
- I confirm that the Dental Council has complied with its obligations under tax legislation

Report regarding Financial Controls

I acknowledge that the Council is responsible for the system of internal financial control and that any such a system can provide only reasonable and not absolute assurance against material error. The key procedures, which have been put in place by the Council, designed to provide effective internal financial control include:

- an appropriate control environment including defined management responsibilities and reporting to the Council's Finance and General Purpose Committee
- oversight by the Council's Finance and General Purposes Committee with regard to business risks and the evaluation of their financial implications
- consideration of management accounts by the Finance and General Purposes Committee and Council

I confirm that there has been a review of the effectiveness of the system of internal financial control though the external audit. There were no material losses, contingencies or uncertainties which require disclosure in the financial statements or the auditor's report on the financial statements.



Dr Eamon Croke
President

Membership of the Council

| | |
|------------------------|---|
| Dr Eamon Croke | Elected – President |
| Dr Barney Murphy | Elected – Vice President |
| Dr Terry Farrelly | Elected – Chair of Fitness to Practise |
| Dr Gerard McCarthy | Elected |
| Dr Paul O'Reilly | Elected |
| Dr Roger Ryan | Elected |
| Prof Leo Stassen | Elected |
| Dr Francis Burke | Appointed UCC |
| Dr Patricia McDermott | Appointed UCC |
| Prof June Nunn | Appointed TCD – Chair of Auxiliary Workers Committee |
| Dr Jacinta McLoughlin | Appointed TCD |
| Dr Marielle Blake | Appointed RCSI – Chair of Education Committee |
| Ms Katherine Bulbullia | Appointed Medical Council |
| Mr Michael Gilbride | Appointed Medical Council |
| Mr Gerry Horkan | Appointed Minister for Education |
| Ms Pauline Bryan | Appointed Minister for Health |
| Ms Margaret Swenney | Appointed Minister for Health |
| Ms Catrioina Craddock | Appointed Minister for Health |
| Ms Marie Henson | Appointed Minister for Health |
| Vacant | Clin Dent Tech - Elected to Auxiliary Workers Committee |
| Ms Rhona Butterfield | Dent Hygienist - Elected to Auxiliary Workers Committee |
| Ms Tina Gorman | Dent Nurse - Elected to Auxiliary Workers Committee* |

DENTAL COUNCIL

Financial Statements

For year ended 31 December 2014

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Registrar's certificate

I certify that the Financial Statements set out on pages 4 and 5 have been properly prepared in accordance with the accounting policies and notes set out on pages 3 and 6 and that they are in agreement with the Books of Accounts of the Dental Council.

Yours sincerely



David O'Flynn
REGISTRAR

12 February 2015

Independent Auditor's Report

To the Dental Council

I have audited the annual financial statements as set out on pages 3 to 6 for the year ended 31 December 2014.

Responsibilities of the Council and the Local Government Auditor

The Council is responsible for the maintenance of all accounting records including the preparation of the Annual Financial Statements in accordance with section 21(1) of the Dentists Act, 1985. It is my responsibility, based on my audit, to form an independent opinion on the statements and to report my opinion to you.

Basis of Opinion

I conducted my audit in accordance with the Code of Audit Practice, as prescribed in section 117 of the Local Government Act, 2001. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the annual financial statement. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide sufficient evidence to give reasonable assurance that the annual financial statement is free from material misstatement, whether caused by fraud or error.

Opinion

In my opinion the annual financial statements presents fairly the financial position of the Dental Council at 31 December 2014 and its income and expenditure for the year then ended.



Maurice O'Neill
LOCAL GOVERNMENT AUDITOR

12 February 2015

Accounting Policies

1. Basis of Preparation

The financial statements are prepared on an income and expenditure basis under the historical cost convention.

2. Fees

Fee income represents the annual subscription fee and first time registration fees for registered dentists and auxiliary dental workers. All fee income received is accounted for in the year in which it is received.

3. Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

The Council's premises are not depreciated. Renovations and alterations to the premises are charged to the income and expenditure account in the year in which the expenditure is incurred.

4. Superannuation

Section 19 of the Dentists Act, 1985 applies the terms of the Local Government (Superannuation) Acts 1956 and 1980 to the Council and its officers and servants subject to any modifications which may, with the consent of the Minister for the Environment, Community and Local Government, as determined by the Minister for Health.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2014

| <u>INCOME</u> | 2014 | 2013 |
|---------------------------------|----------------|----------------|
| | € | € |
| Fees | 595,365 | 588,515 |
| ICSTD funding | 129,986 | 100,011 |
| Rents | 41,839 | 41,905 |
| Superannuation Contributions | 10,118 | 11,913 |
| Interest | 3,175 | 3,109 |
| Miscellaneous | <u>65,746</u> | <u>44,307</u> |
| | 846,229 | 789,760 |
| <u>EXPENDITURE</u> | | |
| Salaries | 329,991 | 396,805 |
| ICSTD funding | 129,986 | 100,011 |
| Members' Expenses | 26,142 | 31,638 |
| Prizes | 3,725 | 3,100 |
| Upkeep and Repairs | 10,620 | 15,087 |
| Cleaning | 3,694 | 3,590 |
| Light and Heat | 6,944 | 8,942 |
| Rates / Head Rent | 19,422 | 21,535 |
| Insurance | 7,710 | 6,056 |
| Printing and Stationery | 25,414 | 7,966 |
| Postage | 12,057 | 11,242 |
| Telephones | 3,407 | 3,703 |
| Legal Expenses | 45,448 | 57,494 |
| Audit Fee | 2,900 | 2,863 |
| Bank Interest Charges | 5,559 | 2,298 |
| Exam Expenses | 12,350 | 14,099 |
| Taxation | | 664 |
| Training | | 6,750 |
| Office Equipment | 625 | 1,292 |
| Miscellaneous | <u>19,661</u> | <u>49,578</u> |
| | <u>665,655</u> | <u>744,713</u> |
| (Deficit) / Surplus of year | | |
| | 180,574 | 45,047 |
| Balance brought forward | <u>728,324</u> | <u>683,277</u> |
| Surplus carried forward | | |
| | <u>908,898</u> | <u>728,324</u> |

DENTAL COUNCILBALANCE SHEET AT 31ST DECEMBER 2014

| | Note | € | <u>2014</u> | € | € | <u>2013</u> | € |
|----------------------------|------|----------------|----------------|---|----------------|----------------|---|
| <u>Fixed Assets</u> | | | | | | | |
| Freehold Premises | (2) | 5,472 | | | 5,472 | | |
| TOTAL FIXED ASSETS | | | 5,472 | | | 5,472 | |
| <u>Current Assets</u> | | | | | | | |
| Cash in Bank and on hand | | 981,780 | | | 828,029 | | |
| Debtors and Prepayment | | <u>14,029</u> | | | <u>14,429</u> | | |
| | | 995,809 | | | 842,458 | | |
| <u>Current Liabilities</u> | | | | | | | |
| Creditors and Accruals | | <u>62,244</u> | | | <u>89,467</u> | | |
| Net Current Assets | | | <u>933,565</u> | | | <u>752,991</u> | |
| Total Assets | | | <u>939,037</u> | | | <u>758,463</u> | |
| <u>Represented by</u> | | | | | | | |
| General Reserve | | 30,139 | | | 30,139 | | |
| Accumulated Surplus | | <u>908,898</u> | | | <u>728,324</u> | | |
| | | | <u>939,037</u> | | | <u>758,463</u> | |

Note (1)

The Dental Council received funding of €129,986 from the Department of Health to cover the costs of the Irish Committee for Specialist Training in Dentistry (ICSTD) in 2014. The costs incurred by the ICSTD were:

| | |
|----------------|-----------------|
| Salaries | €111,708 |
| Rent | € 3,464 |
| Administration | € 1,836 |
| Overheads | € 11,776 |
| Expenses | € 1,202 |
| Total | €129,986 |

Note (2)

These consist solely of the premises at 57 Merrion Square, purchased in 1935 by the Dental Board, and are stated at historical cost. These premises have been insured in 2014 for a value of €3,413,871